

99.0003-GU

**DECLASSIFIED** **CONFIDENTIAL**

COMPANY: CITY GAS COMPANY OF FLORIDA		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:							
		CURRENT MONTH: 6/99		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A) ACTUAL	(B) ORG. EST.	(C) AMOUNT	(D) %	(E) ACTUAL	(F) ORG. EST.	(G) AMOUNT	(H) %
JANUARY 99 Through DECEMBER 99 <span style="float: right;">7-29-02 (REVISED 6/08/94)</span> <span style="float: right;">PAGE 1 OF 11</span>									
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	34,207	25,036	9,171	36.63	162,322	188,523	(26,201)	(13.90)
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	6,311	6,638	(327)	(4.93)	70,012	73,853	(3,841)	(5.20)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	786,073	1,104,401	(318,328)	(28.82)	5,363,770	8,978,659	(3,614,889)	(40.26)
5	DEMAND (Line 32-29 A-1 support detail)	673,215	671,663	1,552	0.23	5,754,532	5,926,329	(171,797)	(2.90)
6	OTHER (Line 40 A-1 support detail)	3,767	5,339	(1,572)	(29.44)	26,596	36,040	(9,444)	(26.20)
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,503,573	1,813,076	(309,503)	(17.07)	11,377,232	15,203,403	(3,826,171)	(25.17)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE (Line 39 - Page 11)	-	(6,099)	6,099	(100.00)	(19,129)	(40,337)	21,208	(52.58)
14	TOTAL THERM SALES	1,832,960	1,806,977	25,983	1.44	12,126,164	15,163,066	(3,036,902)	(20.03)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	10,212,680	4,449,461	5,763,219	129.53	61,270,190	33,508,389	27,761,801	82.85
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,125,000	1,125,000	-	-	12,480,000	12,517,500	(37,500)	(0.30)
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	4,103,570	4,449,461	(345,891)	(7.77)	28,535,005	33,505,389	(4,970,384)	(14.83)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	13,042,800	12,924,000	118,800	0.92	110,578,160	113,391,600	(2,813,440)	(2.48)
20	OTHER Commodity (Line 40 A-1 support detail)	8,315	10,000	(1,685)	(16.85)	55,501	67,500	(11,999)	(17.78)
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	4,111,885	4,459,461	(347,576)	(7.79)	28,590,506	33,572,889	(4,982,383)	(14.84)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE (Line 39 - Page 11)	-	(15,000)	15,000	(100.00)	(42,245)	(90,000)	47,755	(53.06)
27	TOTAL THERM SALES (24-26 Estimated only)	4,511,759	4,444,461	67,298	1.51	30,894,320	33,482,889	(2,588,569)	(7.73)
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00335	0.00563	(0.00228)	(40.50)	0.00265	0.00563	(0.00298)	(52.93)
29	NO NOTICE SERVICE (2/16)	0.00561	0.00590	(0.00029)	(4.92)	0.00561	0.00590	(0.00029)	(4.92)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.19156	0.24821	(0.05665)	(22.82)	0.18797	0.26798	(0.08001)	(29.86)
32	DEMAND (5/19)	0.05162	0.05197	(0.00035)	(0.67)	0.05204	0.05226	(0.00022)	(0.42)
33	OTHER (6/20)	0.45304	0.53390	(0.08086)	(15.15)	0.47920	0.53393	(0.05473)	(10.25)
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.36567	0.40657	(0.04090)	(10.06)	0.39794	0.45285	(0.05491)	(12.13)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	-	0.40660	(0.40660)	(100.00)	0.45282	0.44819	0.00463	1.03
40	TOTAL THERM SALES (11/27)	0.33326	0.40794	(0.07468)	(18.31)	0.36826	0.45406	(0.08580)	(18.90)
41	TRUE-UP (E-2)	(0.02577)	(0.02577)	-	-	(0.02577)	(0.02577)	-	-
42	TOTAL COST OF GAS (40+41)	0.30749	0.38217	(0.07468)	(19.54)	0.34249	0.42829	(0.08580)	(20.03)
43	REVENUE TAX FACTOR	1.00503	1.00503	-	-	1.00503	1.00503	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.30904	0.38409	(0.07505)	(19.54)	0.34421	0.43044	(0.08623)	(20.03)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.309	0.384	(0.075)	(19.53)	0.344	0.430	(0.086)	(20.00)

DOCUMENT NUMBER-DATE

12183 OCT-7 99

FPSC-RECORDS/REPORTING

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						SCHEDULE A-1/R (REVISED 6/08/94)	
CITY GAS COMPANY OF FLORIDA		ESTIMATED FOR THE PERIOD OF:						(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 6/99		Through		DECEMBER 99			
				DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment (Line 8 A-1 support detail)	34,207	9,953	24,254	243.69	162,322	89,617	72,705	81.13
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	6,311	15,237	(8,926)	(58.58)	70,012	97,074	(27,062)	(27.88)
3	SWING SERVICE (Line 16 A-1 support detail)	-	-	-	-	-	-	-	-
4	COMMODITY (Other) (Line 24 A-1 support detail)	786,073	1,049,019	(262,946)	(25.07)	5,363,770	6,792,345	(1,428,575)	(21.03)
5	DEMAND (Line 32-29 A-1 support detail)	673,215	886,251	(213,036)	(24.04)	5,754,532	5,522,122	232,410	4.21
6	OTHER (Line 40 A-1 support detail)	3,787	5,339	(1,572)	(29.44)	26,596	34,278	(7,682)	(22.41)
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
8	DEMAND	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	-	-	-	-	-	-	-	-
11	TOTAL COST(1+2+3+4+5+6+10)-(7+8+9)	1,503,573	1,965,799	(462,226)	(23.51)	11,377,232	12,535,436	(1,158,204)	(9.24)
12	NET UNBILLED	-	-	-	-	-	-	-	-
13	COMPANY USE (Line 39 - Page 11)	-	(6,631)	6,631	(100.00)	(19,129)	(38,726)	19,597	(50.60)
14	TOTAL THERM SALES	1,832,960	1,959,168	(126,208)	(6.44)	12,010,215	12,496,710	(486,495)	(3.89)
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline) Billing Determinants Only (Line 8 A-1 support detail)	10,212,680	4,452,000	5,760,680	129.40	61,270,190	29,182,850	32,087,340	109.95
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,125,000	2,716,000	(1,591,000)	(58.58)	12,480,000	16,587,000	(4,107,000)	(24.76)
17	SWING SERVICE Commodity	-	-	-	-	-	-	-	-
18	COMMODITY (Other) Commodity (Line 24 A-1 support detail)	4,103,570	4,452,000	(348,430)	(7.83)	28,535,005	29,182,850	(647,845)	(2.22)
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	13,042,800	18,233,990	(5,191,190)	(28.47)	110,578,160	109,995,073	583,087	0.53
20	OTHER Commodity (Line 40 A-1 support detail)	8,315	10,000	(1,685)	(16.85)	55,501	67,500	(11,999)	(17.78)
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	4,111,885	4,462,000	(350,115)	(7.85)	28,590,506	29,250,350	(659,844)	(2.26)
25	NET UNBILLED	-	-	-	-	-	-	-	-
26	COMPANY USE (Line 39 - Page 11)	-	(15,000)	15,000	-	(42,245)	(90,000)	47,755	(53.06)
27	TOTAL THERM SALES (24-26 Estimated only)	4,511,759	4,447,000	64,759	1.46	30,600,132	29,160,350	1,439,782	4.94
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.00335	0.00224	0.00111	49.55	0.00265	0.00307	(0.00042)	(13.68)
29	NO NOTICE SERVICE (2/16)	0.00561	0.00561	-	-	0.00561	0.00585	(0.00024)	(4.10)
30	SWING SERVICE (3/17)	-	-	-	-	-	-	-	-
31	COMMODITY (Other) (4/18)	0.19156	0.23563	(0.04407)	(18.70)	0.18797	0.23275	(0.04478)	(19.24)
32	DEMAND (5/19)	0.05162	0.04860	0.00302	6.21	0.05204	0.05020	0.00184	3.67
33	OTHER (6/20)	0.45304	0.53390	(0.08086)	(15.15)	0.47920	0.50782	(0.02862)	(5.64)
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline (7/21)	-	-	-	-	-	-	-	-
35	DEMAND (8/22)	-	-	-	-	-	-	-	-
36		-	-	-	-	-	-	-	-
37	TOTAL COST (11/24)	0.36567	0.44056	(0.07489)	(17.00)	0.39794	0.42856	(0.03062)	(7.14)
38	NET UNBILLED (12/25)	-	-	-	-	-	-	-	-
39	COMPANY USE (13/26)	-	0.44207	(0.44207)	(100.00)	0.45282	0.43029	0.02253	5.24
40	TOTAL THERM SALES (11/27)	0.33326	0.44205	(0.10879)	(24.61)	0.37180	0.42968	(0.05808)	(13.51)
41	TRUE-UP (E-2)	(0.02577)	(0.02577)	-	-	(0.02577)	(0.02577)	-	-
42	TOTAL COST OF GAS (40+41)	0.30749	0.41628	(0.10879)	(26.13)	0.34603	0.40411	(0.05808)	(14.37)
43	REVENUE TAX FACTOR	1.00503	1.00503	-	-	1.00503	1.00503	-	-
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.30904	0.41837	(0.10933)	(26.13)	0.34777	0.40614	(0.05837)	(14.37)
45	PGA FACTOR ROUNDED TO NEAREST .001	0.309	0.418	(0.109)	(26.08)	0.348	0.406	(0.058)	(14.29)

FOR THE PERIOD: JANUARY 99 THROUGH DECEMBER 99

CURRENT MONTH: 6/99

COMMODITY (Pipeline)	(A) THERMS	(B) INV. AMOUNT	(C) COST PER THERM
1 Commodity Pipeline - Scheduled FTS (Line 1 Page 10)	10,270,280	31,574.45	0.00307
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustment			
4 Commodity True-up (Line 2+3 Page 10)	(57,600)	2,632.24	(0.04570)
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	10,212,680	34,206.69	0.00335
	Sched A-1 Ln 15	Sched A-1 Ln 1	Sched A-1 Ln 28
<b>SWING SERVICE</b>			
9 Swing Service Scheduled			
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Operating Account Balancing			
14 Other - Net market delivery imbalance			
15			
16 TOTAL SWING SERVICE	0	0.00	0.00
	Schedule A-1 Line 17	Schedule A-1 Line 3	Schedule A-1 Line 30
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS (Line 4 Page 10)	10,212,680	2,294,446.60	0.22467
18 WSS/Hattiesburg Storage (Line 18 Page 10)	0	0.00	
19 Imbalance Cashout - FGT (Line 16 Page 10)		0.00	
20 Imbalance Cashout - Other Shippers (Line 24 Page 11)		0.00	
21 Imbalance Cashout - Transporting Cust (Line 15 Page 11)		0.00	
22 True-up - Other Shippers (Line 90 Page 10)		13,767.07	
23 Less: OSS, Margin Sharing, Company Use, and Refund (Lines 37+38+39+40 Page 11)	(6,109,110)	(1,522,140.85)	0.24916
24 TOTAL COMMODITY (Other)	4,103,570	786,072.82	0.19156
	Schedule A-1 Line 18	Schedule A-1 Line 4	Schedule A-1 Line 31
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement (Line 9 Page 10 Less: Line 26 and 29 Support Detail)	13,392,300	677,823.22	0.05061
26 Less Relinquished to End-Users (Line 6+13 Page 9)	(349,500)	(16,695.84)	0.04777
27 Less Relinquished Off System			
28 Other - Firm winter supply			
29 Demand - No Notice (Line 19 Page 9)	1,125,000	6,311.25	0.00561
30 Revenue Sharing - FGT			
31 Other - Storage Demand (Line 31 Page 11)		12,087.02	
32 TOTAL DEMAND	14,167,800	679,525.65	0.04796
	Sched A-1 Line 19+16	Sched A-1 Line 5+2	Sched A-1 Line 32 & 29
<b>OTHER</b>			
33 Other - Monthly purchase from Peoples Gas (Line 20 Page 10)	8,315	3,766.80	0.45299
34 Peak Shaving			
35 Storage withdrawal			
36 Other			
37 Other			
38 Other			
39 Other			
40 TOTAL OTHER	8,315	3,766.80	0.45299
	Schedule A-1 Line 20	Schedule A-1 Line 6	Schedule A-1 Line 33