

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:

SCHEDULE A-1
(REVISED 6/08/94)

APRIL 95 Through **MARCH 96**

PAGE 1 OF 11

	CURRENT MONTH: 10/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	41,328	53,072	(11,744)	-22.13	243,427	365,131	(121,704)	-33.33	
2 NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,606	9,598	(992)	-10.34	58,836	62,588	(3,752)	-5.99	
3 SWING SERVICE	0	0	0	---	0	0	0	---	
4 COMMODITY (Other)	1,043,910	1,743,371	(699,461)	-40.12	6,565,308	11,920,742	(5,355,434)	-44.93	
5 DEMAND (Line 32 - 29 A-1 support detail)	629,008	811,504	(182,496)	-22.49	3,946,289	5,437,217	(1,490,928)	-27.42	
6 OTHER	3,825	4,106	(281)	-6.84	29,677	27,291	2,386	8.74	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	1,355	(1,355)	-100.00	9,104	9,395	(291)	-3.10	
8 DEMAND	0	9,874	(9,874)	-100.00	54,630	66,371	(11,741)	-17.69	
9	0	0	0	---	0	0	0	---	
10 Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,726,677	2,610,422	(883,745)	-33.85	10,779,802	17,737,203	(6,957,401)	-39.22	
12 NET UNBILLED	0	0	0	---	0	0	0	---	
13 COMPANY USE	(3,965)	(5,474)	1,509	-27.57	(13,285)	(37,672)	24,387	-64.74	
14 TOTAL THERM SALES	1,230,455	2,608,018	(1,377,563)	-52.82	11,558,265	17,720,552	(6,162,287)	-34.77	
THERMS PURCHASED									
15 COMMODITY (Pipeline) Billing Determinants Only	6,287,480	7,330,324	(1,042,844)	-14.23	39,916,550	52,647,865	(12,731,315)	-24.18	
16 NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,240,000	1,240,000	0	0.00	8,477,500	8,477,500	0	0.00	
17 SWING SERVICE Commodity	4,240	0	4,240	---	371,660	0	371,660	---	
18 COMMODITY (Other) Commodity	6,287,480	7,330,324	(1,042,844)	-14.23	39,916,550	50,647,865	(10,731,315)	-21.19	
19 DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	8,382,400	14,539,000	(6,156,600)	-42.35	58,458,220	96,447,670	(37,989,450)	-39.39	
20 OTHER Commodity	9,715	9,911	(196)	-1.98	60,261	65,879	(5,618)	-8.53	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	187,216	(187,216)	-100.00	1,269,600	1,302,889	(33,289)	-2.56	
22 DEMAND	0	213,900	(213,900)	-100.00	1,269,600	1,476,600	(207,000)	-14.02	
23	0	0	0	---	0	0	0	---	
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,301,435	7,153,019	(851,584)	-11.91	39,078,871	51,410,855	(12,331,984)	-23.99	
25 NET UNBILLED	0	0	0	---	0	0	0	---	
26 COMPANY USE	(16,597)	(15,000)	(1,597)	10.65	(120,030)	(105,000)	(15,030)	14.31	
27 TOTAL THERM SALES (24-26 Estimated only)	6,831,130	7,138,019	(306,889)	-4.30	44,808,257	49,305,855	(4,497,598)	-9.12	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.00657	0.00724	-0.00067	-9.25	0.00610	0.00694	-0.00084	-12.10	
29 NO NOTICE SERVICE (2/16)	0.00684	0.00774	-0.00080	---	0.00694	0.00000	0.00694	---	
30 SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.00000	---	0.00000	---	
31 COMMODITY (Other) (4/18)	0.16603	0.23783	-0.07180	-30.19	0.16448	0.23537	-0.07089	-30.12	
32 DEMAND (5/19)	0.07504	0.05582	0.01922	34.43	0.06751	0.05637	0.01114	19.76	
33 OTHER (6/20)	0.39372	0.41429	-0.02057	-4.97	0.49247	0.41426	0.07821	18.88	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	0.00000	0.00724	-0.00724	-100.00	0.00717	0.00721	-0.00004	-0.55	
35 DEMAND (8/22)	0.00000	0.04616	-0.04616	-100.00	0.04303	0.04495	-0.00192	-4.27	
36 (9/23)	---	---	0.00000	---	---	---	0.00000	---	
37 TOTAL COST (11/24)	0.27401	0.36494	-0.09093	-24.92	0.27585	0.34501	-0.06916	-20.05	
38 NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---	
39 COMPANY USE (13/26)	0.23890	0.36493	-0.12603	-34.54	0.11068	0.35878	-0.24810	-69.15	
40 TOTAL THERM SALES (11/27)	0.05277	0.36571	-0.11294	-30.88	0.27585	0.34501	-0.06916	-20.05	
41 TRUE-UP (E-2)	(0.00024)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00	
42 TOTAL COST OF GAS (40+41)	0.25243	0.36537	-0.11294	-30.91	0.27398	0.34314	-0.06916	-20.16	
43 REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.25338	0.36674	-0.11336	-30.91	0.27501	0.34443	-0.06942	-20.16	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.25300	0.36700	-0.11400	-31.06	0.27500	0.34400	-0.06900	-20.06	

DECLASSIFIED

DOCUMENT NUMBER-DATE

01576 FEB-98

FPSC-RECORDS/REPORTING

COMPANY:		COMPARISON OF ACTUAL VERSUS FLEX-DOWN ESTIMATE				SCHEDULE A-1/R			
CITY GAS COMPANY OF FLORIDA		OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				(REVISED 6/08/94)			
ESTIMATED FOR THE PERIOD OF:		APRIL 95		Through		MARCH 96		(Flex Down) PAGE 2 OF 11	
		CURRENT MONTH: 10/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COST OF GAS PURCHASED		ACTUAL	ORG. EST.	AMOUNT	%	ACTUAL	ORG. EST.	AMOUNT	%
1	COMMODITY (Pipeline) Includes No Notice Commodity Adjustment	41,328	50,158	(8,830)	-17.60	243,427	296,078	(52,651)	-17.78
2	NO NOTICE SERVICE RESERVATION (Line 29 A-1 support detail)	8,606	8,606	0	0.00	58,838	58,838	0	---
3	SWING SERVICE	0	0	0	---	0	0	0	---
4	COMMODITY (Other)	1,043,910	1,236,110	(192,200)	-15.55	6,565,308	7,008,331	(443,023)	-6.32
5	DEMAND (Line 32 - 29 A-1 support detail)	629,008	494,602	134,406	27.17	3,946,289	3,911,531	34,758	0.89
6	OTHER	3,825	3,908	(83)	-2.12	29,677	25,523	4,154	16.28
LESS END-USE CONTRACT						0	0		
7	COMMODITY (Pipeline)	0	1,534	(1,534)	-100.00	9,104	10,588	(1,484)	-14.02
8	DEMAND	0	9,284	(9,284)	-100.00	54,630	63,951	(9,321)	-14.58
9		0	0	0	---	0	0	0	---
10	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0	---	0	0	0	---
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	1,726,677	1,782,586	(55,909)	-3.14	10,779,802	11,225,760	(445,958)	-3.97
12	NET UNBILLED	0	0	0	---	0	0	0	---
13	COMPANY USE	(3,965)	0	(3,965)	ERR	(13,285)	0	(13,285)	ERR
14	TOTAL THERM SALES	1,230,455	1,780,073	(549,618)	-30.88	11,558,265	11,211,210	347,055	3.10
THERMS PURCHASED									
15	COMMODITY (Pipeline) Billing Determinants Only	6,287,480	7,666,043	(1,378,563)	-17.98	39,916,550	44,196,077	(4,279,527)	-9.68
16	NO NOTICE SERVICE RESERVATION Bill. Determinants Only (Line 29 A-1 support detail)	1,240,000	1,240,000	0	0.00	8,477,500	8,602,500	(125,000)	-1.45
17	SWING SERVICE Commodity	4,240	0	4,240	---	371,660	0	371,660	---
18	COMMODITY (Other) Commodity	6,287,480	7,666,043	(1,378,563)	-17.98	39,916,550	44,196,077	(4,279,527)	-9.68
19	DEMAND Billing Determinants Only (Line 32-29 A-1 support detail)	8,382,400	8,382,090	310	0.00	59,583,220	68,086,740	(8,503,520)	-12.49
20	OTHER Commodity	9,715	9,911	(196)	-1.98	60,261	65,879	(5,618)	-8.53
LESS END-USE CONTRACT						0	0		
21	COMMODITY (Pipeline)	0	213,900	(213,900)	-100.00	1,269,600	1,476,600	(207,000)	-14.02
22	DEMAND	0	213,900	(213,900)	-100.00	1,269,600	1,476,600	(207,000)	-14.02
23		0	0	0	---	0	0	0	---
24	TOTAL PURCHASES (17+18+20)-(21+23)	6,301,435	7,462,054	(1,160,619)	-15.55	47,556,371	42,785,356	4,771,015	11.15
25	NET UNBILLED	0	0	0	---	0	0	0	---
26	COMPANY USE	(16,597)	0	(16,597)	ERR	(120,030)	0	(120,030)	ERR
27	TOTAL THERM SALES (24-26 Estimated only)	6,831,130	7,462,054	(630,924)	-8.46	44,808,257	42,785,356	2,022,901	4.73
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.00657	0.00654	0.00003	0.46	0.00610	0.00670	-0.00060	-8.96
29	NO NOTICE SERVICE (2/16)	0.00694	0.00000	0.00694	---	0.00694	0.00000	0.00694	---
30	SWING SERVICE (3/17)	0.00000	---	0.00000	---	0.00000	---	0.00000	---
31	COMMODITY (Other) (4/18)	0.16603	0.16124	0.00479	2.97	0.16448	0.15857	0.00591	3.73
32	DEMAND (5/19)	0.07504	0.05901	0.01603	27.16	0.06623	0.05745	0.00878	15.28
33	OTHER (6/20)	0.39372	0.39431	-0.00059	-0.15	0.49247	0.38742	0.10505	27.12
LESS END-USE CONTRACT									
34	COMMODITY Pipeline (7/21)	0.00000	0.00717	-0.00717	-100.00	0.00717	0.00717	0.00000	0.00
35	DEMAND (8/22)	0.00000	0.04331	-0.04331	-100.00	0.04303	0.04331	-0.00028	-0.65
36		---	---	0.00000	---	---	---	0.00000	---
37	TOTAL COST (11/24)	0.27401	0.23889	0.03512	14.70	0.22667	0.26237	-0.03570	-13.61
38	NET UNBILLED (12/25)	---	---	0.00000	---	---	---	0.00000	---
39	COMPANY USE (13/26)	0.23890	0.00000	0.23890	0.00	0.11068	ERR	ERR	ERR
40	TOTAL THERM SALES (11/27)	0.25277	0.23889	0.01388	5.81	0.22667	0.26237	-0.03570	-13.61
41	TRUE-UP (E-2)	(0.00034)	(0.00034)	0.00000	0.00	(0.00187)	(0.00187)	0.00000	0.00
42	TOTAL COST OF GAS (40+41)	0.25243	0.23855	0.01388	5.82	0.22480	0.26050	-0.03570	-13.70
43	REVENUE TAX FACTOR	1.00376	1.00376	0.00000	0.00	1.00376	1.00376	0.00000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.25338	0.23946	0.01392	5.81	0.22565	0.26148	-0.03583	-13.70
45	PGA FACTOR ROUNDED TO NEAREST .001	0.25300	0.23900	0.01400	5.86	0.22600	0.26100	-0.03500	-13.41

COMPANY: CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

CITY GAS COMPANY OF FLORIDA

(REVISED 6/08/94)

FOR THE PERIOD OF:

APRIL 95

Through

MARCH 96

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	CURRENT MONTH: 10/95		DIFFERENCE		PERIOD TO DATE		DIFFERENCE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (Sch A-1 Fix down line 4+6)	1,047,735	1,240,018	192,283	15.51%	6,594,985	7,033,854	438,869	6.24%
2 TRANSP GAS COST (Sch A-1 Fix down line 1+2+3+5)	678,942	553,366	(125,576)	-22.69%	4,248,551	4,266,445	17,894	0.42%
3 TOTAL	1,726,677	1,793,384	66,707	3.72%	10,843,536	11,300,299	456,763	4.04%
4 FUEL REVENUES (Sch A-1 Fix down line 14) (NET OF REVENUE TAX)	1,230,455	1,780,073	549,618	30.88%	11,558,265	11,211,210	(347,055)	-3.10%
5 TRUE-UP (COLLECTED) OR REFUNDED	2,550	2,550	0	0.00%	17,850	17,850	0	0.00%
6 FUEL REVENUE APPLICABLE TO PERIOD • (LINE 4 (+ or -) LINE 5)	1,233,005	1,782,623	549,618	30.83%	11,576,115	11,229,060	(347,055)	-3.09%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(493,672)	(10,761)	482,911	-4487.60%	732,579	(71,239)	(803,818)	1128.34%
8 INTEREST PROVISION-THIS PERIOD (21)	5,349	(472)	(5,821)	1233.26%	31,760	(1,988)	(33,748)	1697.59%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,338,247	(89,766)	(1,428,013)	1590.82%	76,672	(12,472)	(89,144)	714.75%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(2,550)	(2,550)	0	0.00%	(17,850)	(17,850)	0	0.00%
10a Refund (if applicable)	3,052	0	(3,052)	---	27,265	0	(27,265)	---
10b Refund of interim rate increase	0	0	0	---	0	0	0	---
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	850,426	(103,549)	(953,975)	921.28%	850,426	(103,549)	(953,975)	921.28%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,338,247	(89,766)	(1,428,013)	1590.82%				
13 ENDING TRUE-UP BEFORE INTEREST (12 + 10a + 10b + 7 - 5)	845,077	(103,077)	(948,154)	919.85%				
14 TOTAL (12+13)	2,183,324	(192,843)	(2,376,167)	1232.18%				
15 AVERAGE (50% OF 14)	1,091,662	(96,422)	(1,188,084)	1232.17%				
16 INTEREST RATE - FIRST DAY OF MONTH	0.05940	0.05940	0.00000	0.00%				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.05810	0.05810	0.00000	0.00%				
18 TOTAL (16+17)	0.11750	0.11750	0.00000	0.00%				
19 AVERAGE (50% OF 18)	0.05875	0.05875	0.00000	0.00%				
20 MONTHLY AVERAGE (*9/12 Months)	0.00490	0.00490	-0.00000	-0.08%				
21 INTEREST PROVISION (15x20)	5,349	(472)	(5,821)	1233.26%				

• If line 5 is a refund add to line 4
If line 5 is a collection () subtract from line 4

Elizabethtown Gas COMPANY

AN N.J. COMPANY

ONE ELIZABETHTOWN PLAZA

UNION, NEW JERSEY 07083

(908) 289-5000
(908) 289-5000

FACSIMILE: 908/289-0978

DATE: 2/5/96

OF PAGES INCLUDING COVER: 4

Please deliver this fax to:

NAME: MAX FULFORD

COMPANY OR DEPARTMENT:

FROM: RAND SMITH - CGF

OF: ELIZABETHTOWN GAS COMPANY

REMARKS: Attached are (1) Company response to audit (2) details of gas costs for October 1995 & reconciliation to total gas costs on E-2 (and also A-1, A-17/A2)

Call immediately if fax you receive is incomplete or illegible. Our main office number is 908/289-5000. Please ask for above-named person.

06/91



Southern Division:
City Gas Company of Florida
Elkton Gas Service
North Carolina Gas Service
Valley Cities Gas Service
Waverly Gas Service

December 11, 1995

955 East 25th Street
Hialeah
Florida 33013-3498
Tel: (305) 691-8710
Fax: (305) 691-7112

BY FAX

Ms. Ruth Young
Florida Public Service Commission
3675 NW 82nd Avenue
Miami, FL 33166

Dear Ms. Young:

The following is the Company Comment with respect to Audit Exception 1 of the ongoing City Gas Company PGA Audit:

The Company agrees that an adjustment is required with respect to this item. The required adjustment is now reflected in the October 1995 PGA filing schedules (Schedules A-1, A-1/R and A-2).

Thank you for the opportunity to include this comment.

Sincerely,

A handwritten signature in black ink, appearing to read "Rand W. Smith", is written over a horizontal line.

SOUTHERN DIVISION OF NUI CORPORATION

Rand W. Smith
Vice President - Finance

FGT -	G/MS thru billed	Net thru received	Amount		Invoice numbr	Invoice date	Invoice paid
			PAID	RECEIVED			
FTS-1 Demand (Mg. Serv) 10/95		4,297,270.0		41,897.27		JV 23	
Reverse FTS-1 Demand 10/95		4,247,883.0		23,222.07		JV 24	
FTS-1 Commodity 08/95		5,838,100.0					
Reverse FTS-1 Commodity 07/95		5,878,830.0					
FTS-1 Commodity 07/95		5,838,100.0					
Reverse FTS-1 Commodity 07/95		5,878,830.0					
FTS-1 Demand (Mg. Serv) 10/95		4,297,270.0					
Reverse FTS-1 Demand 10/95		4,247,883.0					
FTS-1 Demand 08/95		4,297,270.0					
Reverse FTS-1 Demand 08/95		4,247,883.0					
FGT of 8/95							
Reverse serial 888 demand				100,848.18		0888 - JV 24	
Reverse serial 888 demand				100,848.18		0888 - JV 24	
Reverse serial 888 demand				17,218.84		0888 - JV 24	Not paid pend
Reverse serial 888 demand				17,218.84		0888 - JV 24	Not paid pend
People Gas - 10/95		2,714.8					
Reverse serial People Gas - 09/95		6,441.0					
People Gas - 09/95		3,441.0		2,145.51			
Reverse serial People Gas - 09/95				121,284.00			
People Gas - 09/95	(1,009,000.0)					0852-00	Paid
Reverse serial People Gas - 09/95				152,497.00			
People Gas - 09/95	(1,009,000.0)					JV 24	
Reverse serial Midcon Gas - 08/95				224,081.81		090071808	paid to ch. 078.87 Ct)
Midcon - 08/95	1,455,880.0					JV 24	
Reverse serial Valero 08/95				228,192.25			
Valero - 8/95	(891,000.0)					JV 24	
Reverse serial NGGH - 08/95				228,192.25		08070087-00	Paid
NGGH - 8/95	(1,728,149.8)					JV 24	
Reverse serial Union Pac - 08/95				228,192.25		22773 / JV 24	Paid
Union Pac - 8/95	(894,880.0)					JV 24	
Reverse serial Amoco - 08/95				228,192.25		010421	Paid
Amoco - 08/95	(404,880.0)						
Reverse serial Amoco - 08/95				218,444.00			
Amoco - 08/95	(1,868,880.0)						
Operating account - balancing		4,240.0					
Amoco Nat Gas - 10/95		1,220,894.0		156,587.40		JV 23	
Midcon - 10/95		1,512,888.0		244,844.21		JV 23	
NGGH - 10/95		453,304.8		67,488.18		JV 23	
Amoco - 10/95		1,809,831.0		258,862.78		JV 23	
Amoco - 10/95		1,552,672.0		248,437.53		JV 23	
Total purchases & accruals 10/95 -		8,301,436.8		1,811,774.29		323,141.78	0.00

41,364.07
3,825.05

