MEMORANDUM

December 19, 1995

TO: DIVISION OF RECORDS AND REPORTING

FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (VANDIVER)

RE: DOCKET NO. 950003-GU -- INDIANTOWN GAS COMPANY

PGA AUDIT REFORT - PERIOD ENDED SEPTEMBER 30, 1995

AUDIT CONTROL NO. 95-233-4-3

The above-referenced audit report is forwarded. Audit exceptions document deviations from the Uniform System of Accounts, Commission rule or order, Staff Accounting Bulletin and generally accepted accounting principles. Audit disclosures show information that may influence the decision process.

The audit was prepared using a micro computer and has been recorded on one diskette. The diskette may be reviewed using IBM compatible equipment and LOTUS 1-2-3 software. There are no confidential working papers associated with this audit.

Please forward a complete copy of this report to:

Indiantown Gas Company
Ms. Colette M. Powers
Post Office Box 8
Indiantown, FL 34956-0008

DNV/sp Attachment

cc: Chairman Clark

Commissioner Deason Commissioner Johnson

Commissioner Kiesling

Commissioner Garcia

Mary Andrews Bane, Deputy Executive Director/Technical

Legal Services

Division of Auditing and Financial Analysis (Devlin/Causseaux/

File Folder)

Division of Electric and Gas (Makin)

Miami District Office (Welch)

Office of Public Counsel

12750 DEC 19 23

FPSC-RECORDS/REPORTING

Florida Public Service Commission

Audit Report

Twelve months ended September 30, 1995

Field work completed

December 7, 1995

INDIANTOWN GAS COMPANY

Indiantown, Florida

Martin County

Purchased Gas Adjustment Clause Audit

Docket Number 950003-GU

DAFA No. 95-233-4-3

Ruth K. Young Audit Manager

111

Kathy Welch

Fiegulatory Analyst Supervisor

Miami District Office

Index

ı	EXECUTIVE SUMMARY	1
	Audit Purpose	
	Scope Limitation	
	Disclaim Public Use	
	Opinion	
II .	AUDIT SCOPE	2
	Scope of work performed	
III.	AUDIT EXCEPTIONS	
	1. Net True up for six months ended Sept 94	3
	2. Revenues	8
	3. Net true up for six months ended Sept 95	15
	4. Base Revenues	20
IV.	EXHIBITS	21
	October 1994 - March 1995	
	April 1995 - September 1995	

I. EXECUTIVE SUMMARY

AUDIT PURPOSE: We have applied the procedures described in Section II of this report to audit the appended Purchased Gas Adjustment schedules prepared in support of Docket 950003—GU for the twelve month period ended September 30, 1995.

SCOPE LIMITATION: The audit exit conference was held on December 12, 1994.

DISCLAIM PUBLIC USE: This is an internal accounting report prepared after performing a limited scope audit; accordingly, this document must not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted audit standards and produce audited financial statements for public use.

OPINION: Subject to Audit Exceptions 1 through 4, the Purchased Gas Adjustment schedules for the twelve month period ending September 30, 1995 represent the Company's books and records maintained in substantial compliance with Commission Directives; The expressed opinions extend only to the scope of work described in section II of this report.

II. AUDIT SCOPE

The opinions contained in this report are based on the audit work described below. When used in this report COMPILED and EXAMINED means that audit work includes:

COMPILED — Means that the audit staff reconciled exhibit amounts with the general ledger; visually scanned accounts for error or inconsistency; disclosed any unresolved error, irregularity or inconsistency; and, except as noted performed no other audit work.

EXAMINED – Means that the audit staff reconciled exhibit amounts with the general ledger; traced general ledger account balances to subsidiary ledgers; applied selective analytical review procedures; tested account balances to the extent further described; and disclosed any error, irregularity, or inconsistency observed.

COST OF GAS -

Compiled a Cost of Gas Schedule and reconciled to A-1. Traced purchases for the months of January 1995 and July 1995 to the disbursement ledger. Examined invoices for all months.

REVENUES -

Recalculated revenues using the therms sold per the Sales reports and the approved cap factor per Commission Order. Recalculated one account from the Billing records and reconciled rate billed to Rate Schedule.

RECALCULATION OF A-2 -

Recalculated the true—up and the interest calculation and traced the interest rates used to the Wall Street Journal.

Traced prior True—up amount to Commission Order, and True—up and Interest Beginning to prior six month filing.

AUDIT EXCEPTION 1

SUBJECT:

NET TRUE UP FOR SIX MONTHS ENDED SEPT 94.

In the PSC staff audit for the 12 months ended September 1994, Audit Disclosure 1 indicated that the revenues on the A-2 schedules were overstated in the amount of \$793. This occurred in the months of October thru March 93. The effect on the true up ended September 1994 with interest was \$813.

The Company ending true up was \$19,078; while staff's calculation was \$18,265; a difference of \$813.

For the beginning amount on the A-2 schedule for October 94, the company used \$19,078 rather than the \$18, 265 and did not make an adjustment for the \$813 in any of the 12 months that followed.

OPINION:

The true ups for the six months ended March 95 and six months ended September 95 are overstated because the company did not take into account the adjustment from the last audit.

Staff recalculation using the \$18,265 to begin with in Oct 94 shows:

	March 95	Sept 95
ſrue up per Co. A−2.	43,241	49,176
PSC staff recalculation	42,403	48,313
Difference	838	863

PSC Staff calculation with the Adjustment for 9/94 audit follows this exception.

RECOMMENDATION:

The Company make an adjustment to reduce their revenues in the next months filing of A-2 with the Commission.

COMPANY COMMENT: The Company agrees with Staff recalculation.

Indiantown Gas

True-up & Interest Calculations WITH ADJUSTMENT FOR 9/94 AUDIT SIX MONTHS ENDED MARCH 31, 1995

Period: RKY

Auditor:

Workpaper #40

Interest Rates per Wall Street Journal Commercial Paper

Interest - first day reporting Month 1 30 day commercial paper rate per Tallahassee memo Month 2

Month 3 5.660% Month 4 6.030% Month 5 6.100% Month 6 6.050%

Interest- first day reporting of subsequent month

6.120%

5.040%

5.000%

INTEREST RATES

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	
Beginning	5.040%	5.000%	5.660%	6.030%	6.100%	6.050%	
Ending	5.000%	5.660%	6.030%	6.100%	6.050%	6.120%	
Total	10.040%	10.660%	11.690%	12.130%	12.150%	12.170%	
Average	5.020%	5.330%	5.845%	6.065%	6.075%	6.085%	
Monthly Average	0.418%	0.444%	0.487%	0.505%	0.506%	0.507%	
CALCULATION OF TRUE-UP							
Total Gas revenues - net of tax	24,067	157,175	238,606	282,216	250,712	192,275	1,145,051
Prior True-up NOTE A	(256)	(256)	(256)	(256)	(256)	(256)	(1,536)
Total gas revenue to current period	23,811	156,919	238,350	281,960	250,456	192,019	1,143,515
Gas Cost	16,968	166,218	239,340	271,431	218,165	209,637	1,121,759
rue-up this period	6,843	(9,299)	(990)	10,529	32,291	(17,618)	21,756
nterest provision	91	93	79	107	218	258	846
True-up & interest beginning NOTE B	18,265	25,455	16,505	15,850	26,742	59,507	18,265
Prior true-up coll. refunded	256	256	256	256	256	256	1,536
FGT PGA TRUE UP ADJ							0
Rate Case Refund Balance							
Total net true – up	25,455	16,505	15,850	26,742	59,507	42,403	42,403
True-up for the month CO. FILING	26,272	17,326	16,675	27,572	60,341	43,241	43,241
Difference	(817)	(821)	(825)	(830)	(834)	(838)	(838)

Indiantown Gas

True-up & Interest Calculations WITH ADJUSTMENT FOR 9/94 AUDIT

SIX MONTHS ENDED MARCH 31, 1995

RKY

Period: Auditor:

CALCULATION OF INTEREST	
Beginning true up and int.	
Ending true-up before int	
Total	
Average true up	
Interest rate per above	
Interest per staff	
Per CO. FILING	

OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	
18,265	25,455	16,505	15,850	26,742	59,507	
25,364	16,412	15,771	26,635	59,289	42,145	
43,629	41,868	32,276	42,485	86,031	101,652	
21,815	20,934	16,138	21,242	43,016	50,826	
0.42%	0.44%	0.49%	0.51%	0.51%	0.51%	
91	93	79	107	218	258	
95	97	83	112	222	262	
(4)	(4)	(4)	(5)	(4)	(4)	

846

(25)

Source: Company prepared schedule A-2

NOTE A

THE PRIOR TRUE UP AMOUNT SHOWN ABOVE WAS TRACED TO ORDER 94-0385-FOF-GU ISSUED 4/1/94 (TRUE UP TO BE COLLECTED DURING 10/94 - 3/95 - 3068 UNDERRECOVERY.)

NOTE B

THE TRUE UP AND INTEREST BEGINNING TOTAL AMOUNT OF \$18,265 WAS THE AMOUNT ADJUSTED IN THE LAST AUDIT.

Period:

Indiantown Co.

True-up & Interest Calculations

WITH ADJUSTMENT FOR 9/94 AUDIT SIX MONTHS ENDED SEPTEMBER 1995

RKY

Auditor:

Workpaper #40

Interest Rates per Wall Street Journal Commercial Paper

Interest - first day reporting

30 day commercial paper rate per Tallahassee memo

Month 1 6.120% Month 2 6.070% Month 3 6.070% Month 4 6.100% Month 5 5.860% Month 6 5.840%

Interest - first day reporting of subsequent month

5.940%

INTEREST RATES

Beginning Ending	APRIL 6.120% 6.070%	MAY 6.070% 6.070%	JUNE 6.070% 6.100%	JULY 6.100% 5.860%	AUGUST 5.860% 5.840%	SEPTEMBER 5.840% 5.940%	
Total	12.190%	12.140%	12.170%	11.960%	11.700%	11.780%	
Average	6.095%	6.070%	6.085%	5.980%	5.850%	5.890%	
Monthly Average	0.508%	0.506%	0.507%	0.498%	0.488%	0.491%	
CALCULATION OF TRUE-UP							
Total Gas revenues	209,467	256,552	110,396	134,299	267,481	82,157	1,060,352
Prior True-up note a	1,459	1,459	1,459	1,459	1,459	1,459	8,754
Total gas revenue to current period	210,926	258,011	111,855	135,758	268,940	83,616	1,069,106
Gas Cost	216,441	264,714	96,332	132,564	274,336	71,207	1,055,594
True-up this period	(5,515)	(6,703)	15,523	3,194	(5,396)	12,409	13,512
Interest provision	198	160	176	213	197	209	1,152
True-up & interest beginning NOTE B	42,403	35,627	27,624	41,864	43,812	37,154	42,403
Prior true-up coll. refunded FGT SETTLEMENT REFUND Rate Case Refund Balance	(1,459)	(1,459)	(1,459)	(1,459)	(1,459)	(1,459)	(8,754)
Total net true – up	35,627	27 624	41,864	43,812	37,154	48,313	48,313
True-up for the month per CO. FILING	36,469	28,471	42,715	44,667	38,013		49,176
Difference	(842)	(847)	(851)	(855)	(859)) (863)	(863)

Company: Indiantown Co. True-up & Interest Calculations Title: WITH ADJUSTMENT FOR 9/94 AUDIT Period: SIX MONTHS ENDED SEPTEMBER 1995 Auditor: RKY MAY CALCULATION OF INTEREST APRIL JUNE JULY AUGUST SEPTEMBER Beginning true up and int. 42,403 35,627 27.624 41,864 43.812 37,154 Ending true-up before int 35,429 27,465 41,688 43,599 36,957 48,104 77,832 63,091 69,312 Total 85,463 80,769 85,258 Average true up 38,916 31,546 34,656 42,731 40,384 42,629 Interest rate per above 0.49% 0.51% 0.51% 0.51% 0.50% 0.49% Interest per staff 198 160 176 213 197 209 1,152 Per Co. Filing 202 164 180 217 201 213 1,177 (4) (4) (4) (4) (4) (4) (25)

Source: Company prepared schedule A-2 NOTE A

THE PRIOR TRUE UP AMOUNT SHOWN ABOVE WAS TRACED TO ORDER 95-0350-FOF-GU ISSUED 3/14395 (TRUE UP TO BE COLLECTED DURING 4/95 -3/96-17507 OVERRECOVERY, DIVIDED BY 2 APPLICABLE TO THIS PERIOD 4/95 -9/95=8574.)

NOTE B

THE TRUE UP AND INTEREST BEGINNING TOTAL AMOUNT OF \$42,403 WAS TRACED TO LAST SIX MONTH PERIOD RECALCULATED BY STAFF FOR 9/94ADJUSTMENT - (10/94-3/95).

AUDIT EXCEPTION 2

SUBJECT: REVENUES

STATEMENT OF FACTS:

Invoices to Residential and Commercial customers were recalculated from the Company billing summaries to determine if the correct cap was used for billing. The recalculation showed the correct cap was used for the two invoices tested in March 95. However, when testing April, May, June, July and September, the amount per therm billed to the customer did not agree with the cap to be billed per Commission order. The Company was not able to explain why the amount per therm billed did not match the Cap.

The revenue on the A-2 schedule is calculated using the therms sold times the appropriate Cap.

PSC staff recalculated the revenues using the Natural Gas Analysis for each month of the 12 month period.

The formula used follows:

divic	ud	hv

Total Fuel Revenue per Gas Analysis Summary	
Tax factor of 1.01991	
Less	

(# Resdiential Therms * the base rate for Residential .06632) (\$ Commercial Therms * the base rate for Commercial .06166.)

Total PGA Revenue Less Revenue per Exhibits = Difference.

OPINION:

Based on the PSC staff calculations (schedules follow this exception) the revenue is higher in the PGA exhibits than when recalculating the revenue from the Company Natural Gas Analysis. The amount for the six months ended March 95 is \$906.73; and the amount for the six months ended September 95 is \$123.11.

PSC staff recalculated the A-2 as filed by the Company reducing revenue in each month. The differences are as follows:

	March 95	Sept 95	
True up per Co. A-2.	43,241	49,176	
PSC staff recalculation	42,320	48,102	
Difference	921	1,074	

Audit Exception 3 recalculates the A-2 schedule including Exception 1 (Sept 94 adjustment) and Exception 2 (overstatement of revenues).

RECOMMENDATION:

The Company make an adjustment to reduce their revenues in the next months filing of A-2 with the Commission.

COMPANY COMMENT: The Company agrees with staff recalculation.

Indiantown Gas Co.

Revenues

October thru September 1995 RKY DECEMBER 5, 1995

Title: Period: AUDITOR: DATE

	OCTOBER	NOVEMBER	R DECE	MBER .	JANUARY	FEBRU	JRY MA	PCH 1	OTAL
BILLING SUMMARY TOTAL	6,076	.71	5,861.23	6,680.26	9,	368,39	11,318.72	7,901.59	48,206.90
SUBTOTAL DIVIDE BY TAX 1.01911 LESS	6,076 5,962		5,861.23 6,732.57	6,680.26 6,554.99		368.39 192.72	11,318.72 11,106.48	7,901.59 7,753.42	48,206.90 47,302.94
#RES THERMS *.06632 ** #COMM THERNS* .06166**	753 328	And the Control of Control of the Co	843.61 377.76	869.99 321.99		269.90 404.61	1,480.46 539.53	979.02 427.92	6,196.96 2,399.90
TOTAL REVENUE	4,880	.68	5,511.20	5,363.02	7.	518.21	9,086.49	6,346.49	38,706.08
TOTAL PER 41-1	4,994	1.98	5,640.23	5,488.80	7.	694.37	9,299.56	6,494.87	39,612.81
DIFFERENCE	(114	.30)	(129.03)	(125.78)		(176.16)	(213.07)	(148.38)	(906.73
	APRIL	MAY	JUNE	E	JULY	AUG	SE	PT	TOTAL
BILLING SUMMARY TOTAL	7,74	5.63	7,527.41	5,875.59	5	,595.61	5,923.60	5,723.80	38,392.64
SUBTOTAL DIVIDE BY TAX 1.01911 LESS	7,74 7,60		7,527.41 7,386.26	5,875.59 5,765.41		,595.61 ,490.63	5,923.60 5,812.52	5,723.80 5,616.47	38,392.64 37,672.71
#RES THERMS* .06632 #COMM THERMS* .06166		0.82 3.95	830.13 510.61	766.59 286.60		699.74 301.70	736.95 322.98	667.18 354.36	4,641.41 2,220.19
TOTAL REVENUE	6,21	6.60	6,045.52	4,712.22	4	,489.24	4,752.60	4,594.93	30,811.12
TOTAL PER 41-1	6,24	1.69	6,069.98	4,730.00	. 4	,507.43	4,771.76	4,613.37	30,934.23
DIFFERENCE	(2	5.09)	(24.46)	(17.78)	(18.19)	(19.16)	(18.44)	(123.11

^{**} Agrees with PSC Order No. 14065

Indiantown Gas

True-up & Interest Calculations
WITH ADJUSTMENT FOR REVENUE

OVERSTATEMENT

Period:

SIX MONTHS ENDED MARCH 31, 1995

Auditor:

RKY

Workpaper #40

Interest Rates per Wall Street Journal Commercial Paper

Interest - first day reporting

30 day commercial paper rate per Tallahassee memo

Month 1 5.040% Month 2 5.000% Month 3 5.660% Month 4 6.030%

Month 4 Month 5

Month 6

6.050%

Interest - first day reporting of subsequent month

6.120%

6.100%

INTEREST RATES

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	
Beginning	5.040%	5.000%	5.660%	6.030%	6.100%	6.050%	
Ending	5.000%	5.660%	6.030%	6.100%	6.050%	6.120%	
Total	10.040%	10.660%	11.690%	12.130%	12.150%	12.170%	
Average	5.020%	5.330%	5.845%	6.065%	6.075%	6.085%	
Monthly Average	0.418%	0.444%	0.487%	0.505%	0.506%	0.507%	
CALCULATION OF TRUE-UP							
Total Gas revenues-net of tax	23,953	157,046	238,480	282,040	250,499	192,127	1,144,144
Prior True-up NOTE A	(256)	(256)	(256)	(256)	(256)	(256)	(1,536)
Total gas revenue to current period	23,697	156,790	238,224	281,784	250,243	191,871	1,142,608
Gas Cost	16,968	166,218	239,340	271,431	218,165	209,637	1,121,759
True-up this period	6,729	(9,428)	(1,116)	10,353	32,078	(17,766)	20,849
Interest provision	94	96	81	109	219	258	857
True-up & interest beginning NOTE B	19,078	26,157	17,081	16,302	27,020	59,573	19,078
Prior true-up coll. refunded	256	256	256	256	256	256	1,536
FGT PGA TRUE UP ADJ							0
Rate Case Refund Balance							
Total net true-up	26,157	17,081	16,302	27,020	59,573	42,320	42,320
True-up for the month CO. FILING	26,272	17,326	16,675	27,572	60,341	43,241	43,241
Difference	(115)	(245)	(373)	(552)	(768)	(921)	(921

H

Company Indiantown Gas True-up & interest Calculations Title: WITH ADJUSTMENT FOR REVENUE OVERSTATEMENT Period: SIX MONTHS ENDED MARCH 31, 1995 Auditor RKY CALCULATION OF INTEREST OCTOBER NOVEMBER DECEMBER JANUARY **FEBRUARY** MARCH Beginning true up and int. 19.078 26,157 17,081 16,302 27,020 59,573 Ending true-up before int 26.063 16,985 16,221 26,911 59,354 42,062 Total 45,141 43,142 33,302 43,213 86,374 101,635 Average true up 22,570 21,571 16,651 21,607 43,187 50,818 0.51% 0.42% 0.44% 0.49% 0.51% Interest rate per above 0.51% Interest per staff 109 219 94 96 81 258 857 Per CO. FILING 95 97 83 112 222 262 871 (1) (1) (3) (3) (14)

Source: Company prepared schedule A-2

NOTE A

THE PRIOR TRUE UP AMOUNT SHOWN ABOVE WAS TRACED TO ORDER 94-0385-FOF-GU ISSUED 4/1/94 (TRUE UP TO BE COLLECTED DURING 10/94 - 3/95 - 3068 UNDERRECOVERY.)

NOTE B

THE TRUE UP AND INTEREST BEGINNING TOTAL AMOUNT OF \$19,078 WAS TRACED TO LAST AUDIT WORKPAPER FILE.

Indiantown Co.

True-up & Interest Calculations

WITH ADJUSTMENT FOR REVENUE

OVERSTATEMENT

SIX MONTHS ENDED SEPTEMBER 1995

Period: Auditor:

RKY

Workpaper #40

Interest Rates per Wall Street Journal Commercial Paper

Interest – first day reporting 30 day commercial paper rate per Tallahassee memo Month 1 6.120% Month 2 6.070% Month 3 6.070% Month 4 6.100% Month 5 5.860% Month 6 5.840%

Interest - first day reporting of subsequent month

5.940%

INTEREST RATES

	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	
Beginning	6.120%	6.070%	6,070%	6.100%	5.860%	5.840%	
Ending	6.070%	6.070%	6.100%	5.860%	5.840%	5.940%	
Total	12.190%	12.140%	12.170%	11.960%	11.700%	11.780%	
Average	6.095%	6.070%	6.085%	5.980%	5.850%	5.890%	
Monthly Average	0.508%	0.506%	0.507%	0.498%	0.488%	0.491%	
CALCULATION OF TRUE-UP							
Total Gas revenues	209,442	256,528	110,378	134,281	267,462	82,139	1,060,229
Prior True-up note a	1,459	1,459	1,459	1,459	1,459	1,459	8,754
Total gas revenue to current period	210,901	257,987	111,837	135,740	268,921	83,598	1,068,983
Gas Cost	216,441	264,714	96,332	132,564	274,336	71,207	1,055,594
True-up this period	(5,540)	(6,727)	15,505	3,176	(5,415)	12,391	13,389
Interest provision	197	159	175	212	196	208	1,148
True-up & interest beginning NOTE B	42,320	35,518	27,491	41,712	43,641	36,963	42,320
Prior true-up coll, refunded FGT SETTLEMENT REFUND Rate Case Refund Balance	(1,459)	(1,459)	(1,459)	(1,459)	(1,459	(1,459)	(8,754
Total net true-up	35,518	27,491	41,712	43,641	36,963	48.102	48,102
True—up for the month per CO. FILING	36,469	28,471	42,715	44,667	38,013		49,176
Difference	(951)	(980)	(1,003)	(1,026)	(1,050	(1,074)	(1,074

Period:

Indiantown Co.

True-up & Interest Calculations

WITH ADJUSTMENT FOR REVENUE

OVERSTATEMENT

SIX MONTHS ENDED SEPTEMBER 1995

	(5)	(5)	(5)	(5)	(5)	(5)	(29)
Per Co. Filing	202	164	180	217	201	213	1,177
Interest per staff	197	159	175	212	196	208	1,148
Interest rate per above	0.51%	0.51%	0.51%	0.50%	0.49%	0.49%	
Average true up	38,820	31,425	34,514	42,570	40,204	42,428	
Total	77,641	62,850	69,027	85,140	80,407	84,857	
Ending true – up before int	35,321	27,332	41,537	43,429	36,767	47,894	
Beginning true up and int.	42,320	35,518	27,491	41.712	43,641	36,963	
CALCULATION OF INTEREST	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	
Auditor:	RKY						

Source: Company prepared schedule A-2

NOTE A

THE PRIOR TRUE UP AMOUNT SHOWN ABOVE WAS TRACED TO ORDER 95-0350-FOF-GU ISSUED 3/14395 (TRUE UP TO BE COLLECTED DURING 4/95 - 3/96 - 17507 OVERRECOVERY, DIVIDED BY 2 APPLICABLE TO THIS PERIOD 4/95 - 9/95 = 8574.)

NOTE B

THE TRUE UP AND INTEREST BEGINNING TOTAL AMOUNT OF \$42,320 WAS TRACED TO LAST SIX MONTH PERIOD FILING - (10/94- 3/95) ENDING TRUE UP.

AUDIT EXCEPTION 3

SUBJECT: NET TRUE UP AT SEPTEMBER 95

STATEMENT OF FACT:

Audit Exception 1 recommends an adjustment to the net true up at September 94 and Audit Exception 2 recommends and adjustment to revenues in all 12 months of the A-2 filing from October 94 through September 95.

OPINION:

Including the above two adjustments in the true up changes the six months ended March 95 and six months ended September 95 as follows:

	March 95	Sept 95
True up per Co. A-2.	43,241	49,176
PSC staff recalculation	41,484	47,241
Difference	1,757	1,935

RECOMMENDATION:

The Company make an adjustment to reduce their revenues in the next months filing of A-2 with the Commission.

COMPANY COMMENT: The Company agrees with staff recalculation.

Period

Indiantown Gas

True-up & Interest Calculations

WITH SEPT 94 ADJUSTMENT AND WITH ADJUSTMENT FOR REVENUE

OVERSTATEMENT

SIX MONTHS ENDED MARCH 31, 1995

Auditor. RKY

Workpaper #40

Interest Rates per Wall Street Journal Commercial Paper

Interest – first day reporting Month 1
30 day commercial paper rate per Tallahassee memo Month 2

Month 2 5.000% Month 3 5.660% Month 4 6.030%

Month 5 6.100% Month 6 6.050%

Interest - first day reporting of subsequent month

6.120%

5.040%

INTEREST RATES

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	
Beginning	5.040%	5.000%	5,660%	6.030%	6.100%	6.050%	
Ending	5.000%	5.660%	6.030%	6.100%	6.050%	6.120%	
Total	10.040%	10.660%	11.690%	12.130%	12.150%	12.170%	
Average	5.020%	5.330%	5.845%	6.065%	6.075%	6.085%	
Monthly Average	0.418%	0.444%	0.487%	0.505%	0.506%	0.507%	
CALCULATION OF TRUE-UP							
Total Gas revenues - net of tax	23,953	157,046	238,480	282,040	250,499	192,127	1,144,144
Prior True-up NOTE A	(256)	(256)	(256)	(256)	(256)	(256)	(1,535)
Total gas revenue to current period	23,697	156,790	238,224	281,784	250,243	191,871	1,142,608
Gas Cost	16,968	166,218	239,340	271,431	218,165	209,637	1,121,759
True-up this period	6,729	(9,428)	(1,116)	10,353	32,078	(17,766)	20,849
Interest provision	91	92	77	105	214	253	833
True-up & interest beginning NOTE B	18,265	25,341	16,261	15,478	26,192	58,740	18,265
Prior true-up coll, refunded	256	250	256	256	256	256	1,536
FGT PGA TRUE UP ADJ Rate Case Refund Balance							0
Total net true-up	25,341	16,261	15,478	26,192	58,740	41,484	41,484
True-up for the month CO. FILING	26,272			27,572	60,341	43,241	43,241
Difference	(931)	(1,065)	(1,197)	(1,380)	(1,601)	(1,757)	(1,757

Company: Indiantown Gas

Title: True—up & Interest Calculations
WITH SEPT 94 ADJUSTMENT AND
WITH ADJUSTMENT FOR REVENUE

OVERSTATEMENT

SIX MONTHS ENDED MARCH 31, 1995

Auditor: RKY

CALCULATION OF INTEREST
Beginning true up and int.
Ending true—up before int
Total

Average true up
Interest rate per above

OCTOBER	NOVEMBER	DECEMBED	MANUARY	FEDDLIADA	MARCH	
OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	
18,26	5 25,341	16,261	15,478	26,192	58,740	
25,25	0 16,169	15,401	26,087	58,526	41,230	
43,51	5 41,509	31,662	41,565	84,718	99,971	
21,75	7 20,755	15,831	20,783	42,359	49,985	
0.429	6 0.44%	0.49%	0.51%	0.51%	0.51%	
9	1 92	77	105	214	253	833
9	5 97	83	112	222	262	871
(4) (5)	(6)	(7)	(8)	(9)	(38)

Source: Company prepared schedule A-2

NOTE A

Interest per staff Per CO. FILING

Period:

THE PRIOR TRUE UP AMOUNT SHOWN ABOVE WAS TRACED TO ORDER 94-0385-FOF-GU ISSUED 4/1/94 (TRUE UP TO BE COLLECTED DURING 10/94 - 3/95 - 3068 UNDERRECOVERY.)

NOTE B

THE TRUE UP AND INTEREST BEGINNING TOTAL AMOUNT OF \$18,265 WAS TRACED TO LAST AUDIT WORKPAPER FILE AND AUDIT EXCEPTION 1

Company: Title:

Indiantown Co.

True-up & Interest Calculations

WITH SEPT 94 ADJUSTMENT AND WITH ADJUSTMENT FOR REVENUE

OVERSTATEMENT

SIX MONTHS ENDED SEPTEMBER 1995

Month 1

Period: Auditor

RKY

Workpaper #40

Interest Rates per Wall Street Journal Commercial Paper

Interest- first day reporting

30 day commercial paper rate per Tallahassee memo

Month 2 Month 3

6.070% Month 4 6.100%

Month 5 5.860% Month 6 5.840%

Interest- first day reporting of subsequent month

5.940%

6.120% 6.070%

INTEREST RATES

					Antonio anno il cara mate	various and various and	
	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	
Beginning	6.120%	6.070%	6.070%	6.100%	5.860%	5.840%	
Ending	6.070%	6.070%	6.100%	5.860%	5.840%	5.940%	
Total	12.190%	12.140%	12.170%	11.960%	11.700%	11.780%	
Average	6.095%	6.070%	6.085%	5.980%	5.850%	5.890%	
Monthly Average	0.508%	0.506%	0.507%	0.498%	0.488%	0.491%	
CALCULATION OF TRUE-UP							
Total Gas revenues	209,442	256,52A	110,378	134,281	267,462	82,139	1,060,229
Prior True-up note a	1,459	1,459	1,459	1,459	1,459	1,459	8,754
Total gas revenue to current period	210,901	257,987	111,837	135,740	268,921	83,598	1,068,983
Gas Cost	216,441	264,714	96,332	132,564	274,336	71,207	1,055,594
True-up this period	(5,540)	(6,727)	15,505	3,176	(5,415	12,391	13,389
Interest provision	193	155	171	208	192	204	1,122
True-up & interest beginning NOTE B	41,484	34,678	26,646	40,863	42,788	36,105	41,484
Prior true-up coll. refunded	(1,459)	(1,459)	(1,459)	(1,459)	(1,459	(1,459)	(8,754
FGT SETTLEMENT REFUND	(5)(5)(1)	37.00	4.00		(3.5	5.0	505
Rate Case Refund Balance							
Total net true-up	34,678	26,646	40,863	42,788	36,105	47,241	47,241
True-up for the month per CO. FILING	36,469	28,471	42,715	44,667	38,013		49,176
Difference	(1,791)	(1,825)	(1,852)	(1,879)	(1,908	(1,935)	(1,935

Company: Title:

Period:

Indiantown Co.

True-up & Interest Calculations WITH SEPT 94 ADJUSTMENT AND WITH ADJUSTMENT FOR REVENUE OVERSTATEMENT

SIX MONTHS ENDED SEPTEMBER 1995

Auditor: CALCULATION OF INTEREST Beginning true up and int. RKY

CALCULATION OF INTERES Beginning true up and int. Ending true—up before int Total APRIL MAY JUNE 41,484 34,678 26,646 34,485 26,491 40,692 75,969 61,169 67,338

Average true up

Interest rate per above
Interest per staff
Per Co. Filing

	75,969	61,169	67,338	83,443	78,701	83,142	
Ī	37,984	30,585	33,669	41,721	39,351	41,571	
	0.51% 193	0.51% 155	0.51% 171	0.50% 208	0.49% 192	0.49% 204	1,122
_	202	164	180	217	201	213	1,177
	(9)	(9)	(9)	(9)	(9)	(9)	(55)

JULY

40,863

42,580

AUGUST

42,788

35,914

SEPTEMBER

36,105

47,037

Source: Company prepared schedule A-2 NOTE A

THE PRIOR TRUE UP AMOUNT SHOWN ABOVE WAS TRACED TO ORDER 95-0350-FOF-GU ISSUED 3/14395 (TRUE UP TO BE COLLECTED DURING 4/95 - 3/96 - 17507 OVERRECOVERY, DIVIDED BY 2 APPLICABLE TO THIS PERIOD 4/95 - 9/95 = 8574.)

NOTE B

THE TRUE UP AND INTEREST BEGINNING TOTAL AMOUNT OF \$41,484 WAS TRACED TO LAST SIX MONTH PERIOD FILING - (10/94 - 3/95) ENDING TRUE UP.

IV. COMPANY EXHIBITS

COMPANY: INDIANTOWN GAS COMPANY COM	PARISON OF	GAS AD	ERSUS ORIC	INAL EST	IMATE		SCHEDULE	
ESTIMATED	FOR THE P	ERIOD OF:			ERY FACT	OR ((REVISED 8	(19/93)
	CURRENT		MARCH 95		-	PERIOD 1	D DATE	
0007.05.044.544.			DIFFERE	NCE			DIFFER	CHEE
COST OF GAS PURCHASED	ACTUAL	ESTIMATE	AMOUNT	×	ACTUAL	ESTIMATE	MOUNT	× ×
1 COMMODITY (Pipeline)	0	0,858	(6,858)	-100.00	(102,133)	(76.265)	(25,845)	33.6
2 NO NOTICE SERVICE 3 SWING SERVICE		1,046	(1,040)	-100.00	0	4,082	(4,082)	-100.0
		0	0	0.00	0	0	(-,002)	
4 COMMODITY (Other)	209,637	157,500	52,337	33.27	1,569,862	1,224,189	345,673	0.0
5 DEMAND 6 OTHER	0	26,152	(26,152)	-100.00	0	105,110	(106,110)	-100.0
		0	0	0.00		0	1,00,110	
LESS END-USE CONTRACT						-	•	0.0
7 COMMODITY (Pipeline)			0	0.00	0			
8 DEMAND		0	0	0.00	0	o	0	0.0
			0	0.00				0,0
10 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0.00			0	0.0
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	209,637	193,356	10,201	1.42	1,467,729	1,258,098	0	0.0
12 NET UNBILLED		0	0	0.00	.,,.29	1,250,000	209,633	10.0
13 COMPANY USE			0	0.00		0	0	0.0
14 TOTAL THERM SALES	192.275	193,356	(1,001)	-0.56	1,531,471		0	0.0
THERMS PURCHASED			11,200.1	-0.00	1,531,471	1,295,602	234,800	18.1
15 COMMODITY (Pipeline)	0	650,000	(050,000	-100.00	0	2,450,000	D see and	
16 NO NOTICE SERVICE		150,660	(150,000)	-100.00		588,000	(2,450,000)	-100.0
17 SWING SERVICE		0	0	0.00		500,000	(588,000)	-100.0
18 COMMODITY (Other)	1,057,340	650,000	407,340	62.67	6,745,590	4	0	0.0
18 DEMAND		650,000	(050,000)	-100.00	0,740,500	4,921,770	1,824,620	37.0
20 OTHER			0	0.00		2,450,000	(2,450,000)	-100.0
LESS END-USE CONTRACT				0.00			0	0.0
21 COMMODITY (Pipeline)				0.00				
22 DEMAND				0.00		0	0	0.0
23				0.00		0	0	0.0
24 TOTAL PURCHASES (17+18+20)-(21+23)	1,057,340	650,000	407,340	62.67			0	0.0
25 NET UNBILLED	0		107,000	0.00	6,746,590	4,921,770	1,824,820	37.0
26 COMPANY USE				0.00		0	0	0.0
27 TOTAL THERM SALES (24-26 Estimated Only)	1,039,423	650,000	389,423	59.91	6,752,646	0	0	0.0
CENTS PER THERM	1		300,425	50.01	9,732,640	4,930,352	1,822,294	30.9
28 COMMODITY (Pipeline) (1/15)	0.000	1.055	(1.055)	-100.00				
29 NO NOTICE SERVICE (2/16)	0.000	0.094	(0.694)	-100.00	0.000	(3.114)	3,114	-100.0
30 SWING SERVICE (3/17)	0.000	0.000	0.000		0.000	0.004	(0.004)	-100.0
31 COMMODITY (Other) (4/18)	19.827	24.200	0.555.555	0.00	0,000	0.000	0.000	0.0
32 DEMAND (5/12)	0.000		(4.373)	-18.07	23.209	24.573	(1.604)	-6.4
33 OTHER (6/20)	0.000	4.331	(4.331)	-100.00	0.000	4.331	(4.331)	-100.0
LESS END-USE CONTRACT	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.0
34 COMMODITY Pipeline (7/21)	0.000			2000	you make	2000	- 1	
35 DEMAND (8/22)		0.000	0.000	0.00	0.000	0.000	0.000	0.0
36 (9/23)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.0
37 TOTAL COST (11/24)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.0
36 NET UNBILLED (12/25)	19.827	29.747	(9.920)	-33.35	21.755	25.562	(3.897)	-14.8
30 COMPANY USE (13/26)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.0
40 TOTAL COST OF THERMS SOLD (11/27)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.0
41 TRUE-UP (E-2)	20,169	29.747	(9.578)	-32.20	21,736	25.517	(3.781)	-14.8
12 TOTAL COLOR 12	0 000	0.068	0.000	0.00	0.008	0.068	0.000	0.0
42 TOTAL COST OF GAS (40+41) 43 REVENUE TAX FACTOR	20.237	29.815	(9.578)	-32.12	21.804	25.585	-3.781	-14.7
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	1 01911	1.01911	9.00000	0.00	1.01911	1.01911	0 00000	0.00
45 PGA FACTOR ROUNDED TO NEAREST .001	20 6237	30,3848	(9.7611)	-32 12	22 2207	26.0739	(3.8532)	-14.7
TOTAL TO HEAREST DOT	20.024	30 385	(9.761)	-37 12	22 221	20 074	-3 853	-14 7

04192 APR 28 # FPSC-RECORDS/REPORTING

DOCUMENT HUMBER-DATE

COMPANY:	FOR THE PERIOD O		AND INTER		VISION MARCH 95		SCHEDULE (REVISED 8/1	A-2 (9/93)
		THE RESERVE OF THE PARTY OF THE	MARCH 95	intougn	MAHCH 95	DEDICE		
			DIFFERE	ENCE		PERIOD	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	
TRUE - UP CALCULATION	ACTUAL	ESTIMATE	AMOUNT T	*	ACTUAL	ESTIMATE	DIFFERE	NAME OF PERSONS ASSESSED.
1 PURCULOUS ALCOHOL			-		ACTUAL	COTIMATE	AMOUNT	%
1 PURCHASED GAS COST	0		0	0.00			A	
2 TRANSPORATION COST	209,637	193,356	16,281	8.42	1 467 700	0	0	0.00
3 TOTAL	209,637	193,356	16,281	8.42	1,467,729	1,258,096	209,633	16.66
4 FUEL REVENUES	192,275	193,356	(1,081)		1,467,729	1,258,096	209,633	16,6
(NET OF REVENUE TAX)		100,000	(1,001)	(0.56)	1,531,471	1,296,602	234,869	18.1
5 TRUE-UP (COLLECTED) OR REFUNDED	(256)	1000			16.5			
6 FUEL REVENUE APPLICABLE TO PERIOD	192,019	(256)	0	0.00	(3,072)	(3,072)	0	0.00
(UNE 4 (+ OR -) LINE 5)	192,019	193,100	(1,081)	(0.56)	1,528,399	1,293,530	234,869	18.16
7 TRUE-UP PROVISION - THIS PERIOD						1000	化,中国高温度	
(UNE 6 - LINE 3)	(17,618)	(256)	(17,362)	6,782.03	60,670	35,434	25,236	71.23
8 INTEREST PROVISION - THIS PERIOD (LINE 21)		1						11.2
9 BEGINNING OF PERIOD TRUE-UP AND	262	83	179	215.66	1,070	720	350	48.61
INTEREST	60,341	17,572	42,769	243.39	(21,571)	(21,571)	-	NO CASE PROPERTY
10 TRUE-UP COLLECTED OR (REFUNDED)						(21,011)		0.00
(REVERSE OF LINE 5)	256	256	0	0.00	3,072	3,072		
10a FLEX RATE REFUND (# applicable)		A LEAST WA			0100000	0,012	0	0.00
11 TOTAL ESTIMATED/ACTUAL TRUE-UP	0	0	0	0.00	0			
TOTAL ESTIMATEDIACTUAL TRUE-UP	43,241	17,655	25,586	144.92	43,241	17.00	0	0,00
(7+8+9+10+10a) INTEREST PROVISION					45,241	17,655	25,586	144.92
12 RECEIPTION		108						
12 BEGINNING TRUE - UP AND	60,341	17,572	42,769	243.39				
INTEREST PROVISION (9)		11/1/2	12,100	240.00				
13 ENDING TRUE-UP BEFORE	42,979	17,572	25,407	144.59				
INTEREST (12+7-5)			25,407	144.09				
14 TOTAL (12+13)	103,320	35,144	68,176					
15 AVERAGE (50% OF 14)	51,660	17,572	0.0010.0007	193.99				
16 INTEREST RATE - FIRST	6.05000%	5.66000%	34,088	193.99				
DAY OF MONTH	0.03000 W	5.00000%	0.39000%	6.89				
17 INTEREST RATE - FIRST	6.12000%		2 0000000	- 1				
DAY OF SUBSECIENT MONTH	6.17000%	5.66000%	0.46000%	8.13				
18 TOTAL (16+17)	40.47		0.00000000					
19 AVERAGE (50% OF 18)	12.17000%	11.32000%	0.85000%	7.51				
20 MONTHLY AVERAGE (19/12 Months)	6.09000%	5.66000%	0.43000%	7.60				
21 INTEREST PROVISION (15x20)	0.50750%	0.47167%	0.03583%	7.60				
THE THE TONE OF	262	83	179	215.66				

COMPANY: INDIANTOWN GAS COMPANY

TRANSPORATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE A-3 (REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF: APRIL 94 Through MARCH 95

PRESENT MONTH: MARCH 95

	BUBBULLER			9-31			COMMOD	TY COST		OTHER	TOTAL
DATE MAR-95	FROM	PURCHASED FOR	TYPE	SYSTEM	USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND	CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
FEB-95	PESCO	SYS SUPPLY	FTS	1,057,340	0	1,057,340	209,637	0	0	0	19.83
JAN-95	PESCO	SYS SUPPLY	FTS	1,053,970	0	1,053,970	218,165	0	0	o	20.70
DEC-94	PESCO	SYS SUPPLY	FTS	1,183,190	0	1,183,190	271,431	0	0	0	22.94
NOV-94	PESCO	SYS SUPPLY	FTS	980,320	0	980,320	239,340	0	0		24.41
OCT-94	PESCO	SYS SUPPLY	FTS	709,440	0	709,440	166,218	0	0	0	
SEP-94	PESCO	SYS SUPPLY	FT8	79,850	0	79,850	16,968	0	0	0	23,43
AUG-94	2-200706-6-200707-00-1211	SYS SUPPLY	FTS	75,570	0	75,570	17,217	0	0	0	21,25
JUL-94	PESCO	SYS SUPPLY	FTS	92,670	0	92,670	26,991	ol	0	0	22.78
JUN-94	PESCO	SYS SUPPLY	FTS	64,940	0	64,940	17,406	0	0	0	29.13
MAY-94	PESCO	SYS SUPPLY	FTS	159,310	0	159,310	40,414	0	0	0	26.80
APR-94	PESCO	SYS SUPPLY	FTS	604,080	0	604,080	162,938	0	0	0	25.37
Al-H-94	PESCO	SYS SUPPLY	FTS	685,910	0	685,910	183,137	0	0	0	26.97 26.70
		L - 1				0	CLIC				0.00
- 4						0			-		0.00
				_		0	- 1	- 1			0.00
						0	- 1				0.00
				1		0	- 1	1			0.00
						0					0.00
						0					0.00
						0	1				0.00
						0	1				0.00
						0	- 1	1			0.00
		1				0	- 1				0.00
						0	- 1	- 1			0.00
		1				0	1				0.00
			i			0	1	1		- 1	0.00
						0	1	1			0.00
						0		1		1	0.00
			- 4			٥		1			0.00
TOTAL				6.746.505		0		1			0.00
			1	6,746,590	0	6,746,590	1,569,862	0	0	0	23.27

COMPANY: INDIANTOWN		TRA IE PERIOD OF: A MONTH: N	PRIL 94 T	SYSTEM SUPPL Through	MARCH 95	SCHEDUL (REVISED	E A-4 8/19/93)
(A) PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE	(H) CITYGATE PRICE
PESCO	VARIOUS	3,485	3,411	108,028	105,734	\$/MMBtu 1.941	(GxE)/F
		S Ref.				ICM (Park) L. T.	
	-						
	TOTAL	3,485	3,411	108,028	105,734		
				WEIGHTED		1.941	1.983

NOTE: CITY GATE PRICE SHOULD NOT INCLUDE FGT TRANSPORATION CHARGES

COMPANY: INDIANTOWN GAS		THERM HE PERIOD	SALES AND C				SCHEDULE A (REVISED 8/1	_
Particular and the second	CURRENT M	ONTH:	MARCH 95			PERIOD 1	TODATE	AND DESCRIPTION OF THE PERSON NAMED IN
			DIFFERE	NCE	TOTAL THE		THE RESERVE OF THE PARTY OF THE	
	ACTUAL	ESTIMATE	AMOUNT	%	ACTUAL	THE RESERVE AND ADDRESS OF THE PARTY OF THE	DIFFERE	THE RESERVE OF THE PERSON NAMED IN
THERM SALES (FIRM)	The second second second	TO THIS TO	Amount	~	ACTUAL	ESTIMATE	AMOUNT	%
RESIDENTIAL	14,762	16,500	(1,738)	-10.53	161,140	440 700		
COMMERCIAL	6,940	6,500	440	6.77	68,937	149,700	11,440	7.6
COMMERCIAL LARGE VOL. 1	0	0,555	0	0.00	00,937	59,500	9,437	15.86
COMMERCIAL LARGE VOL. 2	0	0	0	0.00	0	0	0	0.00
	and the state of			0.00	0	0	0	0.00
TOTAL FIRM	21,702	23.000	(1,298)	-5.64	230,077	000 000		
THERM SALES (INTERRUPTIBLE)	Felicate particular	20,000	(1,120)	-0.04	230,077	209,200	20,877	9.96
SMALL INTERRUPTIBLE	0	0	ol	0.00	0			-
INTERRUPTIBLE	1,017,721	627,000	390,721	62.32	6,522,569	4 005 000	0	0.00
LARGE INTERRUPTIBLE	0	0	0	0.00	0,522,569	4,285,800	2,236,769	52.11
TOTAL INTERRUPTIBLE	1,017,721	627,000	390,721	62.32	6,522,569	4005000	0	0.0
TOTAL THERM SALES	1,039,423	650,000	389,423	59.91	6,752,646	4,285,800	2,236,769	52.19
NUMBER OF CUSTOMERS (FIRM)		000,000	005,425	39.91		4,495,000	2,257,646	50.23
RESIDENTIAL	596	543	53	9.76	570		MERS PERIOD	THE RESERVE
COMMERCIAL.	21	19	2	10.53		542	28	5.17
COMMERCIAL LARGE VOL. 1	0	0	ō	0.00	20	18	2	11.11
COMMERCIAL LARGE VOL. 2	0	ő	0	0.00	0	0	0	0.00
	2 1	Ů	,	0.00	U	0	0	0.00
TOTAL FIRM	617	562	55	9.79	590	560	30	
NUMBER OF CUSTOMERS (INTERRU	JPTIBLE)						OMERS PERIOD	5.36
SMALL INTERRUPTIBLE	0	0	0	0.00	0	0.01.00010	0	The second second second
INTERRUPTIBLE	2	1	1	100.00	1	ĭ	0	0.00
LARGE INTERRUPTIBLE	0	0	0	0.00	o	ò	9	0.00
TOTAL INTERRUPTIBLE	2	1	1	100.00	,	•	0	0.00
TOTAL CUSTOMERS	619	563	56	9.95	591	561	0	0.00
THERM USE PER CUSTOMER				0.00	551	501	30	5.35
RESIDENTIAL	24.8	30.4	(5.6)	-18.42	282.7	276.2	0.51	
COMMERCIAL	330.5	342.1	(11.6)	-3.39			6.5	2.35
COMMERCIAL LARGE VOL. 1	0.0	0.0	0.0		3,446.9	3,305.6	141.3	4.27
COMMERCIAL LARGE VOL. 2	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
SMALL INTERRUPTIBLE	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.00
INTERRUPTIBLE	508,860.5	627,000.0	(118,139.5)		0.0	0.0	0.0	0.00
LARGE INTERRUPTIBLE	0.0	0.0	(110,139.5)	-18.84	6,522,569.0	4,285,800.0	2,236,769.0	52.19

OMPANY: INDIANTOWN GAS COMPANY		ACT				APRIL 94			5		SCHEDUL (REVISED	
	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC	JAN	FEB	
1 AVERAGE BTU CONTENT OF GAS	7							1101	DEC	JAN	FEB	MAR
THERMS PURCHASED AVG BTU CONTENT CCF PURCHASED	1.04040	1.04680	1.04150	1.04020	1.03550	1.04200	1.03530	1.03340	1.03240	1.03300	1.03470	1.03180
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD pala	15.23568	15.23568	15.23568	15,23568	15.23568	15.23568	15,23568	15.23568	15.23568	15.23568	15.23568	15.23568
b. DELIVERY PRESSURE OF GAS PURCHASED pola	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000	14.73000
PRESSURE CORRECTION FACTOR (a/b) psia	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433
3 BILLING FACTOR		LIVE.	XOX. 10	i seemi	Sent I	100				alcin 1	HIP IS IS	
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.076	1.063	1.077	1.076	1.071	1.078	1.071	1.069	1.068	1.068	1.070	1.067

PENINSULA ENERGY SERVICES CO. DIVISION OF CHESAPEAKE UTILITIES P. O. BOX 1769 **DOVER, DELAWARE 19903-1769**

Natural Gas Invoice

Customer

Statement Date:

Apr. 11, 1995

Indiantown Gas Company, Inc. P.O. Box 8 Indiantown, Florida 34956

Attention: Brian Powers

Production month of: March, 1995

Service	Volume *	Unit Price	Total Price
BS	108,028 **	1.3854	149,661.99
D	105,734	0.4331	45,793.40
C	105,734	0.0717	7,581.13
MS	108,028 **	0.0500	5,401.40
NNT	15,066	0.0694	1,045.58

WACOG trueup Oct, 94

76.75

* MMBtu

**Includes 2.17% fuel

***Estimated

7 Total Amount Due:

\$209,560,25

PAYABLE UPON RECEIPT

PAST DUE AFTER:

Apr. 21, 1995

PLEASE REMIT TO: PENINSULA ENERGY SERVICES CO. P.O. BOX 1769 DOVER, DELAWARE 19903-1769

Direct Billing Inquires To: Peninsula Energy Services P.O. Box 960

Winter Haven, Florida 33882-0960

(813)293-8612

Attn: Customer Accounting

BS - Baseload Service

D - Demand

C - FGT unge

MS - Management Service

PGA - PGA Management

NNT - No Notice Reservation

MONTH: EFFICIENCE 1995 PETIDATE AMOUNT X ACTUAL ESTIMATE AMOUNT X AMOUNT X ACTUAL ESTIMATE AMOUNT X AM		ESTIMATED FOR THE PERIOD OF: APRIL 95 Through MARCH 96	ESTIMATED FOR THE PERIOD OF:	PHOD OF:	APRIL 95	Through MARCH 96	MARCH 96		Relian best and the second	
			CURRENT		EPTEMBER 1	995			ODATE	
CHANGE ADL (OPTICHAL) CHANGE AND ADDRESS CHAN	COST OF GAS PURCHASED				DIFFER	BHCE			DIFFERE	MCE
	1 COMMODITY & Page 1			ESTIMATE	THUOMA	×	ACTUAL	ESTIMATE	AMOUNT	×
	2 NO NOTICE SERVICE					0.00		0		
	3 SWING SERVICE		D 6	0 0		0.00		0		
CHASE ADJ. (PPTICHAL)	4 COMMODITY (Other)		71,207	1.124	2 4 2	700.07	000000			
	SDEMAND		0	0	0	000	-	200	2	. 20
	BOTHER CONTRACT					0.00				
CHANGE ACL (OPTICANAL) 0 0 0 0 0 0 0 0 0	7 COMMODITY (Proping)									
	# DEMAND					9 8				
	•					0.00		0 6		
	10 SECOND PRIOR MONTH PURCHASE	(TANOULAG) TOY				0.00				
SED	0	fates of frates	71 207	8,824	22,343	700.97	1,055,594	877,240	178,364	20
SEED	13 COMPANY USE					000				
	THERMS DIRCHASED		82,157	8,824	73,333	831.00	1,000,352	877,240	183,112	2 .
	15 COMMODITY (Province)									
(17+18+20]-(21+23) 232,100 200,000 2	18 NO NOTICE SERVICE			0		0.00				
(17+18+20]-(21+23) (17+18	за соммориту (осне)		2001000			0.00				
(17+18+20]-[21+23] 332,100 0 0 0 0 0 0 0 0 0	19 DEMAND			0	907,100	1007.00	4,723,290	3,000,000	1,063,290	2
(17+18+20)-[21+23] 332,100 0 0 0 0 0 0 0 0 0 0 0 0	ESS BUD LISE CONTRACT			0		0.00		0	0 (
(177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177+18+20]—(21+23) (177-18)	21 COMMODITY (Pipeline)						21 22	2. 0		
(17+18+20)-(21+23) (17+18+20)-(21+23) (17+18+20)-(21+23) (1715) (1715) (1715) (1715) (1715) (1715) (1715) (1715) (1715) (1717) (1	22 DEMAND					9 8				
						000	0 6		0 0	
R4-28 Estimated Only) 170,250 1000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	١,	1+20]-(21+23)	332,100	30,000	302,100	1007.00	4,723,290	3,000,000	1,563,290	2
R4-28 Estimated Ordy) 370,6356 30,000 340,635 1136,45 4,669,566 3,000 0,000	THE COMPANY USE					000			•	
(1/18) 0.000		Estimated Only)	370,936	30,000	340 930	1130.45	4 000 000	-		
(1/15) 0.000 0.000 0.000 0.000 0.000 0.000 (2/16) (2/16) 0.000 0.000 0.000 0.000 0.000 0.000 (2/17) 0.000 0.	RE						Tana Cana	2000,000	SAC ACA' I	23
(2/16) (2/17) (2/18) (2	28 COMMODITY (Pipeline)	(1/13)	0.700	7	0,000	000	0000	0000		
(4/18) (2/17) (2/24) (2	SO SUMMO SERVICE	(2)14)	0.000		0000	000	0.000	0 000	0000	
(2.719) 21.441 25.445 (7.872 -27.10 22.349 28.655 (8.319 (8.219 1.	ST COMMODITY IDEAN	1917)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0 1
(472) 0.000	32 DEMAND	(A) (A)	21,441	29.413	0.572	-27.10	22.349	28,054	(6.3.0	ż
(7/21) (8/22)	33 OTHER	(020)	0000	0.000	0000	000	0.000	0.000	0.000	0
Color Colo	LESS END-USE CONTRACT	******	0.000	0.000	9000	6.00	0,000	0,000	0,000	
	SA COMMODIT PREINS	(721)	0.000	0 000	0 000	000	0 000	0.000	0 000	
D (11/24) 21.441 29.413 (7.972) 27.544 (10.4112) 0.0000 0.00	8 CO.	(a/22)	0.000	0.000	0 000	000	0 000	0.000	0,000	0 1
D (1225) 23.641 29.131 (7.972) -27.10 22.349 28.668 (8.319) 5E (1325) 0.000 0.	37 TOTAL COST	(1174)	0.000	0000	0 000	0 00	0.000	0.000	0.000	
(13/28) 0,000 0,00	38 NET UNBILLED	(1275)	21.441		(7.972)	-27.10	22 349	28 868	10.210	-2
(11/27) 19197 29413 (10216 -3473 21242 28666 (7.426 6.27) 19245 (9245) 0,000 0,000 (9245) (9245) 0,000 0,000 (9245) (9245) 0,000 0,000 (9245) (9245) 0,000 (9245) 0,000 0,000 (9245) 0,000 0,000 (9245) 0,000 0,00	39 COMPANY USE	(12/20)	0000		0000	000	0 000	0.000	0 000	
TOFGAS (E-2) (0.245) (40 TOTAL COST OF THERMS SOLD	(11/27)	10 107	20413	1000	000	0000	0000	0.000	0
(40+41) 18.952 29.168 (10.216) -35.02 29.967 28.423 -7.426 -35.02 10.911 10.911 10.9000 9.00 10.911 10.911 0.00000 9.00 10.911	ATTRUE - UP	(E-3)	10245	10245	0,000	0 2	10 245	20.000	07.426	- 25
DFORTAXES (42x43) 101911 101911 0.00000 0.000 101911 0.00000 101911 0.000000	AS ICIAL COST OF GAS	(40+41)	18.952	29.164	(10216	-35 02	20 997	28 423	7 476	
193142 297254 (104112) -3502 213063 28,9662 (7,6670)	A POA FACTOR AD INSTED FOR TAXE		1.01911	101911	0.00000	9 90	101011	1,01911	0 00000	- 20
	45 PGA FACTOR BOLLMOED TO NEARE	o (*Zasa)	193142	29.7254	(10.4112)	-35 02	21 3983	28,9002	(7.5679)	-2613

COMPANY: INDIANTOWN GAS COMPANY

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL

FOR THE PERIOD OF: CURRENT MONTH: APRIL 1995 THROUGH MARCH 1996

SEPTEMBER 1995

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	(¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS	0	0.00	0.00
2 Commodity Pipeline - Scheduled ITS	0	0.00	0.00
3 No Notice Commodity Adjustment	0	0.00	0.00
4 PGA Refund	0	0.00	0.00
5 Commodity Adjustments	0	0.00	0.00
6 Commedity Adjustments	0	0.00	0.000
7	0	0.00	0.000
3 TOTAL COMMODITY (Pipeline)	0	0.00	0.000
9 Swing Service - Scheduled			
10 Alert Day Volumes - FGT	. 0	0.00	0.000
11 Operational Flow Order Volumes - FGT	0	0.00	0.000
12 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
13 Other	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	o	0.00	0.000
COMMODITY OTHER		0.00	0.000
17 Commodity Other - Scheduled FTS	332,100	71,207,44	21.442
18 Commodity Other - Scheduled ITS	0	0.00	0.000
19 Imbalance Cashout - FGT	0	0.00	0.000
20 Imbalance Cashout - Other Shippers	0	0.00	0.000
21 Imbalance Cashout - Tranporting Customers	0	0.00	0.000
22 Commodity Adjustments	0	0.00	0.000
23	0	0.00	0.000
24 TOTAL COMMODITY (Other)	332,100	71,207.44	21.442
DEMAND			
25 Demand (Pipeline) Entitlement	0	0.00	0.000
26 Less Relinquised to End-Users	0	0.00	0.000
27 Less Relinquised Off System	0	0.00	0.000
28 Less Demand Billed to Others	0	0.00	0.000
29 Other	0	0.00	0.000
30 Other	0	0.00	0.000
31 Other	0	0.00	0.000
32 TOTAL DEMAND	0	0.00	0.000
OTHER			
33 Revenue Sharing - FGT	0	0.00	0.000
34 Peak Shaving 35 Other	0	0.00	0.000
36 Other	. 0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
	0	0.00	0.000
40 TOTAL OTHER	0	0.00	0.000

	MPANY: INDIANTOWN GAS COMPANY	FOR THE PERIOD O		AND INTER		MARCH 96		SCHEDULE (REVISED 8/	A-2 19/93)
		CURREN	CONTRACTOR OF THE PARTY OF THE	SEPTEMBER 1	995	manon so	PERIOD	TO DATE	
				DIFFER	ENCE			DIFFER	NCE
DIN	E-UP CALCULATION	ACTUAL	ESTIMATE	AMOUNT	*	ACTUAL	ESTIMATE		%
							-		
	PURCHASED GAS COST	0	0	0	0.00	0	0	0	0.00
	TRANSPORATION COST	71,207	8,824	62,383	706.97	1,055,594	877,240	178,354	20.33
	TOTAL	71,207	8,824	62,383	708.97	1,055,594	877,240	178,354	20.33
•	FUEL REVENUES	82,157	8,824	73,333	831.06	1,060,352	877,240	183,112	
	(NET OF REVENUE TAX)			Security 1	The Marie			100,112	20.87
5	TRUE-UP (COLLECTED) ON REFUNDED	1,459	1,459	0	0.00	8,754	8,754		
6	FUEL REVENUE APPLICABLE TO PERIOD	83,616	10,283	73,333	713.15	1,069,106	885,994		0.00
	(LINE 4 (+ OR -) LINE 5)					1,000,100	600,894	183,112	20.67
7	TRUE-UP PROVISION - THIS PERIOD	12,409	1,459	10,950	750.51	13,512		S / VIII	
	(LINE 6 - LINE 3)			10,000	100,01	10,012	8,754	4,758	54.35
8	INTEREST PROVISION - THIS PERIOD (UNE 21)	213	0	213	0.00				
	BEGINNING OF PERIOD TRUE-UP AND	38,013	17,655	20,358	0.00	1,177	0	1,177	0.00
	INTEREST	30,013	17,000	20,358	115.31	43,241	17,655	25,586	144.92
10	TRUE-UP COLLECTED OR (REFUNDED)	(1,459)	(1,459)						
	(REVERSE OF LINE 5)	(1,430)	(1,459)	0	0.00	(8,754)	(8,754)	0	0.00
10a	FLEX RATE REFUND (# applicable)		and the			5 65 0			
11	TOTAL ESTIMATED/ACTUAL TRUE - UP	49,176	0	0	0.00	0	0	0	0.00
	(7+8+9+10+10m)	49,176	17,655	31,521	178.54	49,176	17,655	31,521	178,54
NTE	REST PROVISION								
	BEGINNING TRUE - UP AND	7	17.000						
	INTEREST PROVISION (9)	38,013	17,655	20,358	115,31				
13	ENDING TRUE - UP BEFORE			200802					
	INTEREST (12+7-5)	48,963	17,655	31,308	177.33				
14	TOTAL (12+13)			1000 V-0	V-100-00-00-00-00-00-00-00-00-00-00-00-00				
	AVERAGE (50% OF 14)	86,976	35,310	51,666	145.32				
16	INTEREST RATE - FIRST	43,488	17,655	25,833	146.32				
	DAY OF MONTH	5.84000%	0.00000%	5.84000%	0.00				
17	INTEREST RATE - FIRST								
		5.94000%	0.00000%	5.94000%	0.00				
10	DAY OF SUBSECIENT MONTH								
	TOTAL (16+17)	11.78000%	0.00000%	11.78000%	0.00	Į.			
19	AVERAGE (50% OF 18)	5.89000%	0.00000%	5.89000%	0.00				
20	MONTHLY AVERAGE (19/12 Months)	0.49083%	0.00000%	0.49083%	0.00				
21	INTEREST PROVISION (15x20)	213	. 0	213	0.00				

Ψ.

COMPANY: INDIANTOWN GAS COMPANY

TRANSPORATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE A-3 (REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF: APRIL 95 Through MARCH 96

PRESENT MONTH: SEPTEMBER 1995

							COMMOD	TY COST		OTHER	TOTAL
DATE SEP-95	PURCHASED	FOR	TYPE	SYSTEM	END USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND	CHARGES ACA/GRI/FUEL	CENTS PER THERM
AUG-95	PESCO	SYS SUPPLY	FTS	332,100	0	332,100	71,207	0	0	0	21.44
	FINE WAY TO STATE THE PARTY	SYS SUPPLY	FTS	1,222,700	0	1,222,700	274,336	0	0	0	22.44
JUL-95 JUN-95	The state of the s	SYS SUPPLY	FTS	606,820	0	606,820	132,564	0	0	0	21.85
		SYS SUPPLY	FTS	398,780	0	395,780	96,332	0	0	0	24.16
MAY-95	PICHARD REVARENCE RETURNS	SYS SUPPLY	FTS	1,155,280	0	1,155,280	264,714	0	0	0	22.91
APR-95	PESCO	SYS SUPPLY	FTS	1,007,610	0	1,007,610	216,441	0	0	0	21.4
		Dec 1 7 7 55 50	ENV			0				25	0.00
	William Co.					0					
			(27/VIII)			0				E3111 W 128	0.00
						0					0.00
		1 1		100		o			The real party and the second		0.00
			- 10			o	_		78.5	- X	0.00
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7						0) -		0.00
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		l i						- 1			0.00
						ا ا					0.00
		10						1			0.00
			8			2	1	1			0.00
						0		1			0.00
TOTAL						0		1			0.00
TOTAL				4,723,290	0	4,723,290	1,055,594	0	0	0	22.35

COMPANY: INDIANTOWN		E PERIOD OF: A		SYSTEM SUPPLY hrough M 5	Y IARCH 96	SCHEDULI (REVISED	E A-4 8/19/93)
PRODUCER/SUPPLIER	(B) RECEIPT POINT	(C) GROSS AMOUNT MMBtu/d	(D) NET AMOUNT MMBtu/d	(E) MONTHLY GROSS MMBtu	(F) MONTHLY NET MMBtu	(G) WELLHEAD PRICE \$/MMBtu	(H) CITYGATE PRICE (GxE)/F
PESCO	VARIOUS	1,272	1,107	38,148	33,210	1.867	2.145
			47 507 57			Design Class	
	E A CONTRACTO	10000				MPRO CONTROL	
		To the state of the state of		LEBONES 1072			
	O ALC: STREET	Various production of		MESALIDE STOP	U.S. Call Unit Spring	No. of Labor.	
The second of the second		As an included as a		BEN SEVERAL PROPERTY.		Well-or the term	Call Mittels F
	A COURT OF THE PARTY				ALC: NO.		
	E CONTROL TO	With the second					
	a total disease	William Deskie	THE RESERVE	700			
[4]	THE PERSON NAMED IN COLUMN						
[33]	A MAN THE RES						
10-10-1-1							
aller for the same of the same							
	TOTAL	1,272	1,107	38,148	33,210		-
1				WEIGHTED		1.867	2.14
NOTE: CITY GATE PRICE \$	HOULD NOT INCLU	DE FGT TRANSPOR	ATION CHARGES			1.867	2.

COMPANY: INDIANTOWN GA		THERM HE PERIOD	SALES AND C				REVISED 8/1	A STATE OF THE STA
	CURRENT M	ONTH:	SEPTEMBER 19			PERIOD T	ODATE	
N 11 (34) 91 1			DIFFERE	NCE	TOTAL THE		DIFFERE	NCE
	ACTUAL	ESTIMATE	AMOUNT	%	The second secon	ESTIMATE	AMOUNT	%
THERM SALES (FIRM)	53. 5. 57.						Amount	
RESIDENTIAL	10,053	11,106	(1,053)	-9.48	69,978	68,913	1,065	1,55
COMMERCIAL	5,754	5,394	360	6.67	36,018	31,507	4,511	14.32
COMMERCIAL LARGE VOL.	0	15,000	(15,000)	-100.00	0	560,000	(560,000)	-100.00
COMMERCIAL LARGE VOL. 2	0	0	0	0.00	0	0	0	0.00
TOTAL FIRM	15,807	31,500	(15,693)	-49.82	105 000	500.400		
THERM SALES (INTERRUPTIBLE)	10,007	31,500	(15,695)	-49.02	105,996	660,420	(554,424)	-83.95
SMALL INTERRUPTIBLE	1 0	0	ol	0.00	0	- al		-
INTERRUPTIBLE	0	0	ol	0.00	0	0	. 0	0.00
LARGE INTERRUPTIBLE	355,129	0	355,129	0.00	4,863,402	3,100,000	1,763,402	0.00
TOTAL INTERRUPTIBLE	355,129	0	355,129	0.00	4,863,402	3,100,000	1,763,402	56.88
TOTAL THERM SALES	370,936	31,500	339,436	1077.57	4,969,398	3,760,420	1,208,978	56.88
NUMBER OF CUSTOMERS (FIRM)		- 11000		1011.01			MERS PERIOD	32.15
RESIDENTIAL	584	550	34	6.18	595	550	45 A	8.18
COMMERCIAL	22	18	4	22.22	22	18	4	22.2
COMMERCIAL LARGE VOL.	0	1	(1)	-100.00	0	1	(1)	-100.00
COMMERCIAL LARGE VOL. 2	0	0	[0]	0.00	0	o	0	0.00
TOTAL FIRM	606	569	37	6.50	617	569		
NUMBER OF CUSTOMERS (INTER		503	57	0.50			MERS PERIOD	8.44
SMALL INTERRUPTIBLE	0	0	0	0.00	AVENAGE N	0. 01 00310	MENS PERIOD	The same of the same of
INTERRUPTIBLE	0	0	0	0.00	0	0	0	0.00
LARGE INTERRUPTIBLE	2	1	1	100.00	2	•		100.00
TOTAL INTERRUPTIBLE	2	1		100.00	2	;	:	100.00
TOTAL CUSTOMERS	608	570	38	6.67	619	570	49	8.60
THERM USE PER CUSTOMER					1	0,0	45]	0.00
RESIDENTIAL	17.2	20.2	(3.0)	-14.85	117.6	125.3	(7.7)	-6.15
COMMERCIAL	261.5	299.7	(38.2)	-12.75	1,637.2	1,750.4	(113.2)	-6.4
COMMERCIAL LARGE VOL. 1	0.0	15,000.0	(15,000.0)	-100.00	0.0	560,000.0	(560,000.0)	-100.00
COMMERCIAL LARGE VOL. 2	0.0	0.0	A CONTRACTOR OF THE PARTY OF TH	0.00	0.0	0.0	0.0	0.00
SMALL INTERRUPTIBLE	0.0	0.0	120000	0.00	27070	0.0	0.0	0.00
INTERRUPTIBLE	0.0	0.0		0.00	0.0	0.0	0.0	0.0
LARGE INTERRUPTIBLE	177,564.5	0.0	177,564.5	0.00	1		(668,299.0)	-21.56

			ACT	ACTUAL FOR THE PERIOD OF: APRIL 95 Through MARCH 98	THE PERIOD OF: APRIL 95 Through 1	00 OF:	PRIL 951	hrough 1	WARCH BE			SCHEDULE A-6 (REVISED 8/19/93)	EA-6 8/19/93
		APR	MAY	2		014	8	1	100	1			
1 AVERAGE BTU CONTENT OF GAS	OMS								1	200	NY	FEB	MAR
THERMS PURCHASED CCF PURCHASED	- AVG BTU CONTENT	1.002290	1.03300	1.00.450	1.03680	1.03480	1.03510	0,0000	0.0000	0,0000	0.00000 0.00000	0.0000	0.0000
2 PRESSURE CORRECTION FACTOR	том												
A. DELIVERY PRESSURE OF CAS SOLD	GAS SOLD pala	15.23568	15.23566	15.23568 15.23568 15.23568 15.23568 15.23568 15.23568 15.23568 15.23568 15.23568 15.23568 15.23568	15.23568	15.23568	15.23568	15,23568	15.23568	15.23568	15.23568	15.23568	15.23561
b. DELIVERY PRESSURE OF GAS PURCHASED paia	GAS PURCHASED pela	14.73000	14.73000	14,73000 14,73000 14,73000 14,73000 14,73000 14,73000 14,73000 14,73000 14,73000 14,73000 14,73000	14.73000	14.73000	14.73000	14.73000	14,73000	14.73000	14.73000	14.73000	14.7300
PRESSURE CORRECTION FACTOR (a/b) psia	FACTOR (a/b) psia	1.03433	1.03433	1.03433	1.03433	1.03433	1.03433	1,03433	1.03433	1.03433	1.03433	1.03433	1.03433
3 BILLING FACTOR											٠.		
BTU CONTENT x PRESSU	BTU CONTENT x PRESSURE CORRECTION FACTOR	1.068	1.068	1.070	1.072	1.070	1.071	0000	0000	0.000	0000	0000	000

Peninsula Energy Services Company

Page 1 of 2

121

OMISION OF CHESAPEAKE STRUTTES CORPORATION P.O. Box 1769 Dover, Delaware 19903-1769

NATURAL GAS INVOICE

Revised For Actuals

Customer

Statement Date

10-Oct-95

Indiantown Gas Company, Inc.

Payable Upon Receipt

P.O. Box 8

Indiantown, Florida 34956

Past Due After

20-0ct-95

Attention: Mr. Brian Powers

Production month of:

September 1995

SERVICE	AOTOME.		UNIT PRICE	TOTAL PRICE
BS	8,526	RECEIV	E 13115034 ···	\$12,817.99
XG	25,000		\$210510	\$51,275.00
D-FTS 1	8,210	OCT 1 6 19	95 #0,4331	\$3,555.75
C-PTS	0	//	\$Q.4375	\$0.00
PTS GAS	0	BY: 16691		\$0.00
C-FYS-1	8,210		\$0.0717	\$588.66
MS	38,148	••	\$0.0500	\$1,907.40
NNT	15,600		\$0.0694	\$1,082.64
AP		****	\$2.0510	\$0.00
WACOG TRUE UP		see page 2		\$15,841.32
		1	TOTAL AMOUNT DUE	\$87.068.76
* MMSty's		AD - Alart Day Charges		
** Includes 3.85% Fuel		BS-Baseland Service	C-FGT Usegs	PGA-PGA Management
*** Estimated		D-Demand	MS-Management Service	NNT - No Notice Reservation
" " " This volume to be booked	and a refund awarded	AP-Additional Purchases for	XG-Extens Gas Purchases for I	Generating Plant
to ISC at the time of hos	kout for Assust 1995.	Generating Plant Not Used	FTS GAS-Gas purchased for FT	

Please Remit To	For Wire Payments	
Paninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. Box 1769	WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY PNC Bank, Delaware	**
Dover, Delaware 19903-1769	Account I Routing Number	

For Billing Inquiries call Customer Accounting at	(941) 293-8612	
Facsimile Number	(941) 294-3895	

State of Florida

Commissioners: SUSAN F. CLARK, CHAIRMAN J. TERRY DEASON JULIA L. JOHNSON DIANE K. KIESLING JOE GARCIA



DIVISION OF RECORDS & REPORTING BLANCA S. BAYO DIRECTOR (904) 413-6770

Public Service Commission

December 20, 1995

Mr. Brian J. Powers Indiantown Gas Company Post Office Box 8 Indiantown, Florida 34950-0008

Dear Mr. Powers:

R :: Docket No. 950003-GU -- Indiantown Gas Company

PGA Audit Report - Period Ended September 30, 1995

Audit Control #95-233-4-3

The enclosed audit report is forwarded for your review. Any company response filed with this office within ten (10) work days of the above date will be forwarded for consideration by the staff analyst in the preparation of a recommendation for this case.

Sincerely,

Blanca S. Bayó

BSB/mas Enclosure

cc: Public Counsel