

900003-64

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 03/03/95

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

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

ESTIMATED FOR THE PERIOD OF:

APRIL 94 Through MARCH 95

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	\$1,128	\$393	\$735	(33.61)	\$3,491	\$2,756	\$735	26.67	
2 NO NOTICE SERVICE	1,183	1,183	0	0.00	10,510	10,510	0	0.00	
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR	
4 COMMODITY (Other)	10,921	10,496	425	4.05	67,835	67,410	425	0.63	
5 DEMAND	2,440	2,360	80	3.39	15,287	15,207	80	0.53	
6 OTHER - CITY OF SEBRING TRANSPORT CHARGE AND WEST DIV RSV SHARING CR - FG	1,667	(1,991)	3,678	(194.78)	11,496	7,618	3,878	50.91	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
8 DEMAND	0	0	0	ERR	0	0	0	ERR	
9	0	0	0	ERR	0	0	0	ERR	
10 FGT 1993-94 PGA REFUND	0	0	0	ERR	(11,535)	(11,535)	(23,070)	200.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$17,556	\$12,441	\$5,118	41.14	\$97,084	\$91,966	\$5,118	5.57	
12 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
13 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
14 TOTAL THERM SALES	\$11,834	\$12,222	(\$388)	(3.17)	\$89,435	\$89,823	(\$388)	(0.43)	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	56,700	54,850	1,850	3.37	355,730	353,880	1,850	0.52	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	0	0	ERR	0	0	0	ERR	
17 SWING SERVICE COMMODITY	0	0	0	ERR	0	0	0	ERR	
18 COMMODITY (Other) COMMODITY	56,700	54,850	1,850	3.37	355,730	353,880	1,850	0.52	
19 DEMAND BILLING DETERMINANTS ONLY	56,700	54,850	1,850	3.37	355,730	353,880	1,850	0.52	
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	58,850	54,850	4,000	7.29	381,124	357,124	4,000	1.12	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
22 DEMAND	0	0	0	ERR	0	0	0	ERR	
23	0	0	0	ERR	0	0	0	ERR	
24 TOTAL PURCHASES (+17+18+)(21+23)	56,700	54,850	1,850	3.37	355,730	353,880	1,850	0.52	
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
26 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
27 TOTAL THERM SALES (24-26 Estimated Only)	52,134	54,850	(2,716)	(4.95)	358,981	359,697	(2,716)	(0.76)	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	\$0.01989	\$0.00716	\$0.01273	0.0000	\$0.00961	\$0.00779	\$0.00203	26.01	
29 NO NOTICE SERVICE (2/16)	\$0.00000	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
30 SWING SERVICE (3/17)	\$0.00000	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
31 COMMODITY (Other) (4/18)	\$0.19261	\$0.19136	\$0.00125	0.65	\$0.19069	\$0.19049	\$0.00020	0.11	
32 DEMAND (5/19)	\$0.04303	\$0.04303	\$0.00001	0.02	\$0.04297	\$0.04297	\$0.00000	0.00	
33 OTHER (6/20)	\$0.03206	(\$0.03630)	\$0.06836	(186.33)	\$0.03183	\$0.02133	\$0.01050	49.23	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
37 TOTAL COST OF PURCHASES (11/24)	\$0.30968	\$0.22682	\$0.08286	36.53	\$0.27291	\$0.259880	\$0.01303	5.01	
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
40 TOTAL COST OF THERM SOLD (11/27)	\$0.33681	\$0.22682	\$0.10999	48.49	\$0.27196	\$0.25568	\$0.01628	6.37	
41 TRUE-UP (E-2)	(\$0.00399)	(\$0.00399)	\$0.00000	0.00	(\$0.00399)	(\$0.00399)	\$0.00000	0.00	
42 TOTAL COST OF GAS (40+41)	\$0.33282	\$0.22283	\$0.10999	49.36	\$0.26797	\$0.25169	\$0.01628	6.47	
43 REVENUE TAX FACTOR	1.01911	1.01911	0.00	0.00	1.01911	1.01911	0.00000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	\$0.33918	\$0.22709	\$0.11209	49.36	\$0.27309	\$0.25650	\$0.01659	6.47	
45 PGA FACTOR ROUNDED TO NEAREST .001	\$0.339	\$0.227	\$0.112	49.34	\$0.273	\$0.256	\$0.017	6.84	

DOCUMENT NUMBER-DATE

02748 MAR 13 95

FPSC-RECORDS/REPORTING

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 03/03/95

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
(REVISED 6/08/94)

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: DECEMBER 1994				PERIOD TO DATE			
	ACTUAL	REVISED	DIFFERENCE		ACTUAL	REVISED	DIFFERENCE	
		ESTIMATE	AMOUNT	%		ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$12,049	\$10,889	(\$1,160)	(10.65)	\$59,791	\$58,631	(\$1,160)	(1.98)
2 TRANSPORTATION COST (A-1, LINES 2, 3, 5 & 6)	5,510	1,552	(3,958)	(255.03)	37,293	33,335	(3,958)	(11.87)
3 TOTAL (A-1, LINE 11)	17,559	12,441	(5,118)	(41.14)	97,084	91,966	(5,118)	(5.57)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	11,834	12,222	388	3.17	89,435	89,823	388	0.43
5 TRUE-UP (COLLECTED) OR REFUNDED	193	193	0	0.00	1,737	1,737	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	12,027	12,415	388	3.12	91,172	91,560	388	0.42
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(5,532)	(26)	5,506	(21,175.32)	(5,912)	(406)	5,506	(1,356.16)
8 INTEREST PROVISION-THIS PERIOD (21)	66	0	(66)	100.00	964	898	(66)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	16,512	16,512	0	0.00	17,538	17,538	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(193)	(193)	0	0.00	(1,737)	(1,737)	0	0.00
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$10,853	\$16,293	\$5,440	33.39	\$10,853	\$16,293	\$5,440	33.39
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$16,512	\$16,512	\$0	0.00	* If line 5 is a refund add to line 4 If line 5 is a collection () subtract from line 4			
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	10,787	16,293	5,506	33.79				
14 TOTAL (12+13)	27,299	32,805	5,506	16.78				
15 AVERAGE (50% OF 14)	13,650	16,403	2,753	16.78				
16 INTEREST RATE - FIRST DAY OF MONTH	5.66000%	0.00000%	-5.66000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.03000%	0.00000%	-6.03000%	(100.00)				
18 TOTAL (16+17)	11.6900%	0.00000%	-11.6900%	(100.00)				
19 AVERAGE (50% OF 18)	5.84500%	0.00000%	-5.84500%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.48708%	0.00000%	-0.48708%	(100.00)				
21 INTEREST PROVISION (15x20)	\$66.49	\$0	(\$66.49)	(100.00)				

COMPANY: SEBRING GAS SYSTEM, INC.
 FIRST REVISION: 03/03/95

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2
 (REVISED 6/08/94)

FOR THE PERIOD OF: APRIL 94 Through MARCH 95

	CURRENT MONTH: JANUARY 1995				PERIOD TO DATE			
	ACTUAL	REVISED	DIFFERENCE		ACTUAL	REVISED	DIFFERENCE	
		ESTIMATE	AMOUNT	%		ESTIMATE	AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1,LINES 1, 4 &10)	\$13,796	\$18,212	\$4,416	24.25	\$73,587	\$76,843	\$3,256	4.24
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	6,217	3,594	(2,623)	(72.98)	43,510	36,929	(6,581)	(17.82)
3 TOTAL (A-1, LINE 11)	20,013	21,806	1,793	8.22	117,097	113,772	(3,325)	(2.92)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	23,607	21,606	(1,801)	(8.26)	113,042	111,629	(1,413)	(1.27)
5 TRUE-UP (COLLECTED) OR REFUNDED	193	193	0	0.00	1,930	1,930	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	23,800	21,999	(1,801)	(8.18)	114,972	113,559	(1,413)	(1.24)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	3,787	193	(3,594)	(1,861.94)	(2,125)	(213)	1,912	(897.65)
8 INTEREST PROVISION-THIS PERIOD (21)	64	0	(64)	100.00	1,028	898	(130)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	10,853	16,293	5,440	33.39	17,538	17,538	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(193)	(193)	0	0.00	(1,930)	(1,930)	0	0.00
10a FLEX RATE REFUND (if applicable)	0	0	0	ERR	0	0	0	ERR
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$14,511	\$16,293	\$1,782	10.94	\$14,511	\$16,293	\$1,782	10.94
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$10,853	\$16,293	\$5,440	33.39				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	14,447	16,293	1,846	11.33				
14 TOTAL (12+13)	25,300	32,586	7,286	22.36				
15 AVERAGE (50% OF 14)	12,650	16,293	3,643	22.36				
16 INTEREST RATE - FIRST DAY OF MONTH	6.03000%	0.00000%	-6.03000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	6.10000%	0.00000%	-6.10000%	(100.00)				
18 TOTAL (16+17)	12.1300%	0.00000%	-12.1300%	(100.00)				
19 AVERAGE (50% OF 18)	6.06500%	0.00000%	-6.06500%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.50542%	0.00000%	-0.50542%	(100.00)				
21 INTEREST PROVISION (15x20)	\$63.93	\$0	(\$63.93)	(100.00)				

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

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 03/04/95

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

SCHEDULE A-1
(REVISED 6/09/94)

ESTIMATED FOR THE PERIOD OF:

APRIL 94 Through MARCH 95

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE				
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 COMMODITY (Pipeline)	\$537	\$1,392	(\$855)	(33.61)	\$4,028	\$4,148	(\$120)	(2.89)	
2 NO NOTICE SERVICE	1,183	1,183	0	0.00	11,693	11,693	0	0.00	
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR	
4 COMMODITY (Other)	13,259	16,820	(3,561)	(21.17)	81,094	84,230	(3,136)	(3.72)	
5 DEMAND	3,243	3,012	231	7.87	18,530	18,219	311	1.71	
6 OTHER - CITY OF SEBRING TRANSPORT CHARGE AND WEST DIV REV SHARING CR - FG	1,791	(601)	2,392	(398.00)	13,287	7,017	6,270	89.35	
LESS END-USE CONTRACT									
7 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
8 DEMAND	0	0	0	ERR	0	0	0	ERR	
9	0	0	0	ERR	0	0	0	ERR	
10 FGT 1993-94 PGA REFUND	0	0	0	ERR	(11,535)	(11,535)	(23,070)	200.00	
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$20,013	\$21,806	(\$1,793)	(8.22)	\$117,097	\$113,772	\$3,325	2.92	
12 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
13 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
14 TOTAL THERM SALES	\$23,607	\$21,806	\$1,801	8.26	\$113,042	\$111,629	\$1,413	1.27	
THERMS PURCHASED									
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	74,890	70,000	4,890	6.99	430,620	423,880	6,740	1.59	
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	170,500	(170,500)	(100.00)	0	170,500	(170,500)	(100.00)	
17 SWING SERVICE COMMODITY	0	0	0	ERR	0	0	0	ERR	
18 COMMODITY (Other) COMMODITY	74,890	70,000	4,890	6.99	430,620	423,880	6,740	1.59	
19 DEMAND BILLING DETERMINANTS ONLY	74,890	70,000	4,890	6.99	430,620	423,880	6,740	1.59	
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	76,589	70,000	6,589	9.41	437,713	427,124	10,589	2.48	
LESS END-USE CONTRACT									
21 COMMODITY (Pipeline)	0	0	0	ERR	0	0	0	ERR	
22 DEMAND	0	0	0	ERR	0	0	0	ERR	
23	0	0	0	ERR	0	0	0	ERR	
24 TOTAL PURCHASES (+17+18+)-(21+23)	74,890	70,000	4,890	6.99	430,620	423,880	6,740	1.59	
25 NET UNBILLED	0	0	0	ERR	0	0	0	ERR	
26 COMPANY USE	0	0	0	ERR	0	0	0	ERR	
27 TOTAL THERM SALES (24-26 Estimated Only)	75,324	70,000	5,324	7.61	432,305	429,687	2,608	0.61	
CENTS PER THERM									
28 COMMODITY (Pipeline) (1/15)	0.717	1.989	(1.272)	(63.94)	0.935	0.979	(0.043)	(4.41)	
29 NO NOTICE SERVICE (2/18)	0.000	0.894	(0.894)	(100.00)	ERR	8.858	ERR	ERR	
30 SWING SERVICE (3/17)	0.000	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
31 COMMODITY (Other) (4/18)	17.705	24.029	(6.324)	(26.32)	18.832	19.871	(1.039)	(5.23)	
32 DEMAND (5/19)	4.330	4.303	0.027	0.64	.003	4.298	0.005	0.12	
33 OTHER (6/20)	2.338	(0.859)	3.197	(372.37)	3.036	1.843	1.393	84.77	
LESS END-USE CONTRACT									
34 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
35 DEMAND (8/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
36 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
37 TOTAL COST OF PURCHASES (11/24)	26.723	31.151	(4.428)	(14.22)	27.193	26.841	0.352	1.31	
38 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
39 COMPANY USE (13/26)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
40 TOTAL COST OF THERM SOLD (11/27)	26.569	31.151	(4.582)	(14.71)	27.087	26.477	0.610	2.30	
41 TRUE-UP (E-2)	(0.39900)	(0.39900)	0.00000	0.00	(0.00399)	(0.00399)	0.000	0.00	
42 TOTAL COST OF GAS (40+41)	26.170	30.752	(4.582)	(14.90)	26.688	26.078	0.610	2.34	
43 REVENUE TAX FACTOR	1.01911	1.01911	0.00000	0.00	1.01911	1.01911	0.00000	0.00	
44 PGA FACTOR ADJUSTED FOR TAXES (42+43)	26.670	31.340	(4.670)	(14.90)	27.198	26.576	0.622	2.34	
45 PGA FACTOR ROUNDED TO NEAREST .001	26.670	31.340	(4.670)	(14.90)	27.198	26.576	0.622	2.34	