



ORIGINAL

SEBRING GAS SYSTEM, INC.

3515 U.S. Hwy. 27, South
Sebring, FL 33870-5452
3601 285 1194

January 15, 2002

Ms. Blanca S. Bayo
Division of Records and Reporting
Florida Public Service Commission
2549 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: Purchased Gas Adjustment Schedules
FPSC Docket No. 020003-GU

030003-GU

Dear Ms. Bayo:

Enclosed please find, for the month December 2002, an original and fifteen copies of Purchased Gas Adjustment (PGA) Schedules for Sebring Gas System, Inc. (the "Company") consisting of Schedules A-1, A-1S, A-2, A-3, A-4, A-5 and A-6. Also enclosed are copies of the appropriate supporting documents, specifically Peninsula Energy Services Co. (PESCO) commodity bill, the Company's Billing Transaction Summary and the charge to transport the Company's gas from Tampa Electric Company's (TECO) gate station located in Avon Park to the Company's gate station in Sebring, via the TECO gas line.

If you have any questions concerning this information, please feel free to contact me.

Sincerely,

Jerry H. Melendy, Jr.
Sebring Gas System, Inc.

Enclosures

RECEIVED
03 JAN 17 AM 8:30

DOCUMENT NUMBER DATE

00522 JAN 17 8

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

ESTIMATED FOR THE PERIOD OF:

JAN 02 Through DEC 02

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$362	\$340	(\$22)	(33.61)	\$3,496	\$2,825	(\$671)	(23.75)
2 NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
3 SWING SERVICE	0	0	0	0.00	0	0	0	0.00
4 COMMODITY (Other)	32,032	39,188	\$7,156	18.26	246,335	265,250	\$18,915	7.13
5 DEMAND	2,763	2,596	(\$167)	(6.43)	26,556	26,071	(\$485)	(1.86)
6 OTHER - TECO Transportation	2,490	2,450	(\$40)	(1.63)	24,117	24,565	\$448	1.82
LESS END-USE CONTRACT								
7 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
8 DEMAND	0	0	0	0.00	0	0	0	0.00
9	0	0	0	0.00	0	0	0	0.00
10	0	0	0	0.00	0	0	0	0.00
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$37,647	\$44,574	\$6,927	15.54	\$300,504	\$318,711	\$18,207	5.71
12 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
13 COMPANY USE	0	0	0	0.00	0	0	0	0.00
14 TOTAL THERM SALES	\$36,802	\$44,574	\$7,772	17.44	\$308,780	\$318,711	\$9,931	3.12
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	74,500	70,000	(4,500)	(6.43)	715,830	706,200	(9,630)	(1.36)
16 NO NOTICE SERVICE BILLING DETERMINANTS ONLY	0	0	0	0.00	0	0	0	0.00
17 SWING SERVICE COMMODITY	0	0	0	0.00	0	0	0	0.00
18 COMMODITY (Other) COMMODITY	74,500	70,000	(4,500)	(6.43)	715,830	706,200	(9,630)	(1.36)
19 DEMAND BILLING DETERMINANTS ONLY	74,500	70,000	(4,500)	(6.43)	731,830	706,200	(25,630)	(3.63)
20 OTHER - TECO TRANSPORT CHARGE BILLING DETERMINANTS ONLY	76,949	70,000	(6,949)	(9.93)	715,830	706,200	(9,630)	(1.36)
LESS END-USE CONTRACT								
21 COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22 DEMAND	0	0	0	0.00	0	0	0	0.00
23	0	0	0	0.00	0	0	0	0.00
24 TOTAL PURCHASES (+17+18+)-(21+23)	74,500	70,000	(4,500)	(6.43)	731,830	706,200	(25,630)	(3.63)
25 NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26 COMPANY USE	0	0	0	0.00	0	0	0	0.00
27 TOTAL THERM SALES (24-26 Estimated Only) FROM SCHEDULE A-5 FOR ACTUAL	59,608	70,000	10,392	14.85	726,381	706,200	(20,181)	(2.86)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.486	0.486	(0.000)	(0.04)	0.488	0.400	(0.088)	(22.09)
29 NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
30 SWING SERVICE (3/17)	0.000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
31 COMMODITY (Other) (4/18)	42.996	55.983	12.987	23.20	34.413	37.560	3.148	8.38
32 DEMAND (5/19)	3.709	3.709	(0.000)	(0.00)	3.629	3.692	0.063	1.71
33 OTHER (6/20)	3.236	3.500	0.264	7.55	3.369	3.478	0.109	3.14
LESS END-USE CONTRACT								
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
36	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	50.533	63.677	13.144	20.64	41.062	45.130	4.068	9.01
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
40 TOTAL COST OF THERM SOLD (11/27)	63.158	63.677	0.519	0.82	41.370	45.130	3.760	8.33
41 TRUE-UP (E-2)	(3.09964)	(3.09964)	0.00000	0.00	(3.09964)	(3.09964)	0.00000	0.00
42 TOTAL COST OF GAS (40+41)	60.058	60.578	0.519	0.86	38.270	42.030	3.760	8.95
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 (42x43)	61.206	61.735	0.529	0.86	39.002	42.834	3.832	8.95
45 PGA FACTOR ROUNDED TO NEAREST .001	61.206	61.740	0.534	0.86	39.002	42.834	3.832	8.95

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 Sebring Gas System, Inc., Exhibit No.
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COMPANY: SEBRING GAS SYSTEM, INC.

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

SCHEDULE A-1S

FOR THE PERIOD:

JAN 02

THROUGH

DEC 02

CURRENT MONTH :

DEC 02

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	74,500	\$ 362	\$ 0.005
2			
3			
4			
5			
6			
7			
8 TOTAL COMMODITY (Pipeline)	74,500	\$ 362	\$ 0.005
SWING SERVICE	(Schedule A-1 Line 15)	(Schedule A-1 Line 1)	(Schedule A-1 Line 28)
9	0	\$ 0	\$ 0.000
10			
11			
12			
13			
14			
15			
16 TOTAL SWING SERVICE	0.00	\$ 0	\$ 0.000
COMMODITY OTHER	(Schedule A-1 Line 17)	(Schedule A-1 Line 3)	(Schedule A-1 Line 30)
17 Commodity Other - Scheduled FTS (BS - PESCO)	74,500	\$ 31,782	\$ 0.427
18			
19			
20			
21			
22			
23 Commodity (MS - PESCO)		\$ 250	
24 TOTAL COMMODITY (Other)	74,500	\$ 32,032	\$ 0.430
DEMAND	(Schedule A-1 Line 18)	(Schedule A-1 Line 4)	(Schedule A-1 Line 31)
25 Demand (Pipeline) (D - PESCO)	74,500	\$ 2,763	\$ 0.037
26			
27			
28			
29			
30			
31			
32 TOTAL DEMAND	74,500	\$ 2,763	\$ 0.037
OTHER	(Schedule A-1 Line 19)	(Schedule A-1 Line 5)	(Schedule A-1 Line 32)
33			
34			
35 Other (Teco Transportation Charge)	76,949	\$ 2,490	\$ 0.032
36			
37			
38			
39			
40 TOTAL OTHER	76,949	\$ 2,490	\$ 0.032
	(Schedule A-1 Line 20)	(Schedule A-1 Line 6)	(Schedule A-1 Line 33)

FOR THE PERIOD OF:

JAN 02

Through

DEC 02

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION								
1 PURCHASED GAS COST (A-1,LINES 1, 4 &10)	\$32,394	\$39,528	\$7,134	18.05	\$249,831	\$268,075	\$18,244	6.81
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	5,253	5,046	(207)	(4.10)	50,673	50,636	(37)	(0.07)
3 TOTAL (A-1, LINE 11)	37,647	44,574	6,927	15.54	300,504	318,711	18,207	5.71
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	36,802	44,574	7,772	17.44	308,780	318,711	9,931	3.12
5 TRUE-UP (COLLECTED) OR REFUNDED	1,943	1,943	0	0.00	23,316	23,316	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD • (LINE 4 (+ or -) LINE 5)	38,745	46,517	7,772	16.71	332,096	342,027	9,931	2.90
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	1,098	1,943	845	43.49	31,592	23,316	(8,276)	(35.49)
8 INTEREST PROVISION-THIS PERIOD (21)	9	(9)	(18)	100.00	(48)	(139)	(91)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	9,008	(8,281)	(17,289)	208.78	(56)	(8,151)	(8,095)	99.31
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(1,943)	(1,943)	0	0.00	(23,316)	(23,316)	0	0.00
10a FLEX RATE REFUND (if applicable)	0	0	0	0.00	0	0	0	0.00
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$8,172	(\$8,290)	(\$16,462)	198.58	\$8,172	(\$8,290)	(\$16,462)	198.58
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$9,008	(\$8,281)	(\$17,289)	208.779				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	8,163	(8,281)	(16,444)	198.575				
14 TOTAL (12+13)	17,171	(16,562)	(33,733)	203.677				
15 AVERAGE (50% OF 14)	8,585	(8,281)	(16,866)	203.677				
16 INTEREST RATE - FIRST DAY OF MONTH	1.30000%	1.30000%	0.00000	0.00000				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.29000%	1.29000%	0.00000	0.00000				
18 TOTAL (16+17)	2.59000%	2.59000%	0.00000	0.00000				
19 AVERAGE (50% OF 18)	1.29500%	1.29500%	0.00000	0.00000				
20 MONTHLY AVERAGE (19/12 Months)	0.10792%	0.10792%	0.00000	0.00000				
21 INTEREST PROVISION (15x20)	\$9	(\$9)	(\$18)	203.67697				

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

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

FOR THE PERIOD OF: **JAN 02** Through **DEC 02**

	CURRENT MONTH:		PERIOD TO DATE		PERIOD TO DATE		PERIOD TO DATE		
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE		
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%	
THERM SALES (FIRM)									
RESIDENTIAL	4,370	5,000	630	12.60	58,767	55,700	(3,067)	(5.51)	
COMMERCIAL	55,238	57,000	1,762	3.09	607,804	580,000	(27,804)	(4.79)	
TOTAL FIRM	59,608	62,000	2,392	3.86	666,571	635,700	(30,871)	(4.86)	
THERM SALES (INTERRUPTIBLE)									
NO INTERRUPTIBLE THERM SALES	0	0	0	0.00	0	0	0	0.00	
TOTAL THERM SALES	59,608	62,000	2,392	3.86	666,571	635,700	(30,871)	(4.86)	
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
RESIDENTIAL	492	550	58	10.55	477	514	37	7.20	
COMMERCIAL	96	97	1	1.03	94	95	1	1.05	
TOTAL FIRM	588	647	59	9.12	571	609	38	6.24	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE				
TOTAL CUSTOMERS	588	647	59	9.12	571	609	38	6.24	
THERM USE PER CUSTOMER									
RESIDENTIAL	8.88	9.09	0.21	2.30	123.20	108.37	0.21	0.19	
COMMERCIAL	575.40	587.63	12.23	2.08	6466.00	6105.26	12.23	0.20	

COMPANY: SEBRING GAS SYSTEM, INC.

CONVERSION FACTOR CALCULATION

SCHEDULE A-6
(REVISED 8/19/93)

ACTUAL FOR THE PERIOD OF: JAN 02 through DEC 02

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
<u>THERMS PURCHASED = AVG. BTU CONTENT</u> <u>CCF PURCHASED</u>	1.04086	1.03399	1.03541	1.03154	1.03956	1.03987	1.04035	1.03409	1.03311	1.03528	1.03521	1.04615
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23	15.23
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394	1.03394
3 BILLING FACTOR												
BTU x PRESSURE CORRECTION FACTOR	1.07619	1.06909	1.07056	1.06655	1.07485	1.07517	1.07566	1.06919	1.06818	1.07042	1.07035	1.08166

Sales Recap by Type

<i>District:</i>	SEB	<i>#</i>	101	<i>Month:</i>	12/31/02
<i>Type Description</i>		<i>Count</i>	<i>Sales</i>	<i>Price</i>	<i>Therms</i>
RM Residential Meter		537	12916.68	1.370	9431.0
CM Commercial Meter		97	59692.01	0.908	65759.5
Total		634	72608.69	0.966	75190.5

Peninsula Energy Services Company

DIVISION OF CHESAPEAKE UTILITIES CORPORATION
 P.O. Box 615
 Dover, Delaware 19903-0615

Customer	Statement Date	01/07/03
	Account Number	700
Sebring Gas System	Payable Upon Receipt	
3515 US Highway 27 South	Past Due After	01/17/03
Sebring, Florida 33870-5452		
Attention: Jerry Melendy	Interest Charges will accrue for all payments past due date as per your contract.	

Production month of: Dec-02

SERVICE	VOLUME*	UNIT PRICE	TOTAL PRICE
BS**	7,450	\$4.2660	\$31,781.70
D	7,450	\$0.3709	\$2,763.21
C	7,450	\$0.0485	\$361.33
MS			\$250.00
Interest			\$.
Subtotal Current Bill			\$35,156.24
Previous Balance			\$0.00
		TOTAL AMOUNT DUE	<u>\$35,156.24</u>

* MMBtu's
 ** Includes 2.75% Fuel
 *** Estimated

BS - Baseload Service
 D - Demand / FGT Reservation
 C - Commodity / FGT Usage
 MS - Management Service

Please Remit To Peninsula Energy Services Company Division of Chesapeake Utilities Corporation P.O. BOX 960 WINTER HAVEN, FL 33882-0960 Attn: CASH MANAGEMENT	For Wire Payments WIRE TRANSFER Credit PENINSULA ENERGY SERVICES COMPANY Bank of America, Florida Account #003674217394 Routing Number #063100277
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For Billing Inquiries call Customer Accounting at Facsimile Number	(863) 224-7841 (863) 294-3895
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PLEASE REMIT PAYMENT TO:



PEOPLES GAS
 P.O. Box 31017
 TAMPA, FL 33631-3017

CUSTOMER INVOICE

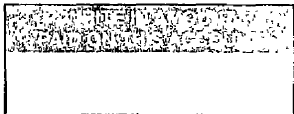
ACCOUNT NUMBER
7784648

AMOUNT DUE
2489.90

STATEMENT DATE
01/02/02

PAYABLE UPON RECEIPT

SEBRING GAS SVC
 3515 S US 27
 SEBRING, FL 33870



PLEASE WRITE YOUR ACCOUNT NUMBER ON THE FRONT OF YOUR CHECK OR MONEY ORDER AND RETURN THE UPPER PORTION OF THIS INVOICE WITH YOUR PAYMENT. MESSAGES WRITTEN ON THE UPPER PORTION MAY BE OVERLOOKED, SO PLEASE CONTACT YOUR LOCAL PEOPLES GAS OFFICE FOR ASSISTANCE. THANK YOU!

DIRECT ALL INQUIRIES TO

PLEASE RETAIN THIS LOWER PORTION FOR YOUR RECORDS.



PEOPLES GAS

1085 W. MAIN STREET
 AVON PARK, FLORIDA 32825
 1-877-832-6747

SERVICE ADDRESS 1246 N RIDGEWOOD DR
 AVON PARK FL 33870

TO AVOID A POSSIBLE LATE PAYMENT CHARGE OF 1.5%,
 BALANCE DUE MUST BE PAID BY THE PAST DUE DATE.

AMOUNT DUE
2489.90

THIS MONTH'S BILLING DATES
 -- SERVICE PERIOD --
 TO 01/01/03
 NUMBER OF DAYS 31
 STATEMENT DATE 1/2/02

PAST DUE DATE
01/23/03

THIS MONTH'S METER INFORMATION

METER	METER PRESENT	METER READS PREVIOUS	MCF
ZRE00210	337701	330587	7114
TOTAL THERMS =			7114.0

ACCOUNT NUMBER
7784648

GENERAL SERVICE LARGE VOL II

PREVIOUS BALANCE		3,955.00
PAYMENT		-3,955.00
*** TRANSPORTATION ***		
CUSTOMER CHARGE		0.00
TRANSPORATION CHARGE	7114.0 X 0.35000 =	2,489.90
TRANSITION CHARGE	7114.0 X 0.00000 =	0.00

AVERAGE DAILY THERM USAGE

TOTAL BALANCE DUE

2489.90

$7,114 \times 1.08166 \times 10 = 76,949 \text{ THERMS}$