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# SEBRING GAS SYSTEM, INC.

3515 U.S. Hwy. 27, South  
Sebring, FL 33870-5452  
(941) 385-0194

April 29, 1996

Ms. Blanca S. Bayo  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

RE: Purchased Gas Adjustment (PGA) True-Up Schedules  
A-1S, A-1, and A-2, FPSC Docket No. 960003-GU

Dear Ms. Bayo:

Enclosed please find an original and 15 copies of the First Revision of Purchased Gas Adjustment (PGA) True-Up Schedule A-1S, A-1 and A-2 for the reporting period March 1996.

There was an error of \$3.00 in reporting an invoice, which affected the three above mentioned schedules.

If you have any questions pertaining to the computation, please feel free to contact me.

Sincerely,

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

Enclosures

ACK  
ACA  
ADP  
AG  
CM  
DIR  
EAG  
LEG  
LIN  
OFC  
RCH  
SEC  
WAS  
OTH

FLORIDA PUBLIC  
SERVICE COMMISSION  
MAY 2 1996  
MAIL ROOM

DOCUMENT NUMBER-DATE

04950 MAY-2 96

COMPANY: SEBRING GAS SYSTEM, INC.  
FIRST REVISION, 04/25/96

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

SCHEDULE A-15

RECEIVED  
FLORIDA PUBLIC  
SERVICE COMMISSION

FOR THE PERIOD OF: APRIL 95 Through MARCH 96

CURRENT MONTH: MARCH 1996

96 MAY -2 AM 9:56

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	68,710	495 \$	0.007
2 Commodity Pipeline - Scheduled ITS			
3 No Notice Commodity Adjustments			
4 Commodity Adjustments			
5 Commodity Adjustments			
6 Commodity Adjustments			
7			
8 TOTAL COMMODITY (Pipeline)	68,710 \$	495 \$	0.007
<b>SWING SERVICE</b>	(Schedule A-1 Line 15)	(Schedule A-1 Line 1)	(Schedule A-1 Line 28)
9 Swing Service - Scheduled	0	0	
10 Alert Day Volumes - FGT			
11 Operational Flow Order Volumes - FGT			
12 Less Alert Day Volumes Direct Billed to Others			
13 Other			
14 Other			
15			
16 TOTAL SWING SERVICE	0 \$	0 \$	0.000
<b>COMMODITY OTHER</b>	(Schedule A-1 Line 17)	(Schedule A-1 Line 3)	(Schedule A-1 Line 30)
17 Commodity Other - Scheduled FTS (BS - PESCO)	68,710 \$	17,823 \$	0.259
18 Commodity Other - Scheduled ITS			
19 Imbalance Cashout - FGT			
20 Imbalance Cashout - Other Shippers			
21 Imbalance Cashout - Transporting Customers			
22 Commodity Adjustments (PESCO)			
23 Commodity (MS - PESCO)	0	356	0.005
24 TOTAL COMMODITY (Other)	68,710 \$	18,179 \$	0.264
<b>DEMAND</b>	(Schedule A-1 Line 18)	(Schedule A-1 Line 4)	(Schedule A-1 Line 31)
25 Demand (Pipeline) Entitlement (D - PESCO)	68,710 \$	2,985 \$	0.043
26 Less Relinquished to End-Users			
27 Less Relinquished Off System			
28 Less Demand Billed to Others			
29 Other			
30 Other			
31 Other			
32 TOTAL DEMAND	68,710 \$	2,985 \$	0.043
<b>OTHER</b>	(Schedule A-1 Line 19)	(Schedule A-1 Line 5)	(Schedule A-1 Line 32)
33 Revenue Sharing - FGT			
34 Peak Shaving			
35 Other (City of Sebring Transportation Charge)	70,445 \$	2,277 \$	0.032
36 Other (Western Div. Rev. Sharing Cr. - FGT Bill)			
37 Other:FGT REFUND TO ELIMINATE ACCOUNT 191 BALANCE			
38 Other (WACOG true-up)			
39 Other: FLORIDA GAS TRANSMISSION CO. GAS RESEARCH INSTITUTE (GRI) REFUND			
40 TOTAL OTHER	70,445 \$	2,277 \$	0.032
	(Schedule A-1 Line 20)	(Schedule A-1 Line 6)	(Schedule A-1 Line 33)



COMPANY: SEBRING GAS SYSTEM, INC.  
FIRST REVISION, 04/25/96

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 95 Through MARCH 96

	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>COST OF GAS PURCHASED</b>								
1 COMMODITY (Pipeline)	\$495	\$468	\$27	(33.61)	\$4,267	\$4,237	\$30	0.71
2 NO NOTICE SERVICE	0	0	0	ERR	6,031	6,031	0	0.00
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR
4 COMMODITY (Other)	18,179	17,276	903	5.23	128,655	124,489	4,166	3.35
5 DEMAND	2,985	2,797	188	6.72	25,773	25,564	209	0.82
6 OTHER - CITY OF SEBRING	2,277	2,145	132	6.15	17,601	17,485	116	0.66
<b>LESS END-USE CONTRACT</b>								
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	0	0	0	ERR	0	0	0	ERR
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$23,936	\$22,686	\$1,250	5.51	\$182,327	\$177,806	\$4,521	2.54
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	\$23,115	\$22,686	\$429	1.89	\$168,144	\$170,710	(\$2,566)	(1.50)
<b>THERMS PURCHASED</b>								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	68,710	65,000	3,710	5.71	594,430	590,410	4,020	0.68
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	68,710	65,000	3,710	5.71	594,330	590,310	4,020	0.68
19 DEMAND BILLING DETERMINANTS ONLY	68,710	65,000	3,710	5.71	594,330	590,310	4,020	0.68
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	70,445	65,000	5,445	8.38	606,308	596,489	9,819	1.65
<b>LESS END-USE CONTRACT</b>								
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)	68,710	65,000	3,710	5.71	594,330	590,310	4,020	0.68
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)	68,547	65,000	3,547	5.46	591,016	589,412	1,604	0.27
<b>CENTS PER THERM</b>								
28 COMMODITY (Pipeline) (1/15)	0.720	0.720	0.000	0.06	0.718	0.718	0.000	0.03
29 NO NOTICE SERVICE (2/16)	0.000	ERR	ERR	ERR	ERR	ERR	ERR	ERR
30 SWING SERVICE (3/17)	0.000	ERR	ERR	ERR	ERR	ERR	ERR	ERR
31 COMMODITY (Other) (4/18)	26.458	26.578	0.121	0.45	21.647	21.089	0.558	2.65
32 DEMAND (5/19)	4.344	4.303	0.041	0.96	4.336	4.331	0.006	0.14
33 OTHER (6/20)	3.232	3.300	(0.068)	(2.05)	2.903	2.931	(0.028)	(0.97)
<b>LESS END-USE CONTRACT</b>								
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)	34.836	34.902	(0.066)	(0.19)	30.678	30.121	0.557	1.85
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)	34.919	34.902	0.017	0.05	30.850	30.167	0.683	2.26
41 TRUE-UP (E-2)	(1.81300)	(1.81300)	0.00000	0.00	(1.81300)	(1.81300)	0.000	0.00
42 TOTAL COST OF GAS (40+41)	33.106	33.089	0.017	0.05	29.037	28.354	0.683	2.41
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)	33.739	33.721	0.018	0.05	29.592	28.896	0.696	2.41
45 PGA FACTOR ROUNDED TO NEAREST .001	33.739	33.721	0.018	0.05	29.592	28.896	0.696	2.41

COMPANY: SEBRING GAS SYSTEM, INC.  
FIRST REVISION, 04/25/96

**CALCULATION OF TRUE-UP AND INTEREST PROVISION**

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

FOR THE PERIOD OF:

APRIL 95 Through MARCH 96

	CURRENT MONTH: MARCH 96				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>								
1 PURCHASED GAS COST (A-1, LINES 1, 4 & 10)	\$18,674	\$17,744	(\$930)	(5.24)	\$132,922	\$128,726	(\$4,196)	(3.26)
2 TRANSPORTATION COST(A-1, LINES 2,3,5 & 6)	5,262	4,942	(320)	(6.48)	49,405	49,080	(325)	(0.66)
3 TOTAL (A-1, LINE 11)	23,936	22,686	(1,250)	(5.51)	182,327	177,806	(4,521)	(2.54)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	23,115	22,686	(429)	(1.89)	168,144	170,710	2,566	1.50
5 TRUE-UP (COLLECTED) OR REFUNDED	917	917	0	0.00	11,004	11,004	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	24,032	23,603	(429)	(1.82)	179,148	181,714	2,566	1.41
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	96	917	821	89.56	(3,179)	3,908	7,087	181.35
8 INTEREST PROVISION-THIS PERIOD (21)	(29)	0	29	100.00	98	158	60	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(6,088)	209	6,297	3,012.92	7,147	7,147	0	0.00
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(917)	(917)	0	0.00	(11,004)	(11,004)	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)	(\$6,938)	\$209	\$7,147	3,419.74	(\$6,938)	\$209	\$7,147	3,419.62
<b>INTEREST PROVISION</b>								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(\$6,088)	\$209	\$6,297	3,012.92				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(6,909)	209	7,118	3,405.87				
14 TOTAL (12+13)	(12,997)	418	13,415	3,209.39				
15 AVERAGE (50% OF 14)	(6,499)	209	6,708	3,209.39				
16 INTEREST RATE - FIRST DAY OF MONTH	5.33000%	0.00000%	-5.33000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.50000%	0.00000%	-5.50000%	(100.00)				
18 TOTAL (16+17)	10.8300%	0.00000%	-10.8300%	(100.00)				
19 AVERAGE (50% OF 18)	5.41500%	0.00000%	-5.41500%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.45125%	0.00000%	-0.45125%	(100.00)				
21 INTEREST PROVISION (15x20)	(\$29)	\$0	\$29.33	(100.00)				

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



MEMORANDUM

May 2, 1996

960000

TO: DIVISION OF RECORDS AND REPORTING (FLYNN)  
FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (PELT)  
RE: UNDOCKETED - FLORIDA POWER & LIGHT COMPANY  
(MARTIN PLANT COMBINED CYCLE UNITS 3 & 4)  
CONTRACT AUDIT ISSUED UNDER DENISE VANDIVER'S  
MAY 2, 1996 TRANSMITTAL  
AUDIT CONTROL NO. 92-204-4-1

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The audit report, two 3 1/2" diskettes, and working papers, Volumes II, III, IV, V, VI and VII of VII are forwarded, pursuant to Rule 25-22, 006, F.A.C. Volume I of VII and the administrative section for the work papers have been filed as unclassified in DAFA files.

The audit exit conference was held April 26, 1996.

An attached six-page index lists all confidential papers.

Attachments: Confidential Document Index, Pages 6  
Audit Report, dated April 19, 1996  
Work papers, Volumes II-VII

Jude Williams  
RECEIVED BY

5/2/96  
DATE

Audit Report 04972-96  
Binder 2 of 7 04973-96  
" 3 " 04974-96  
" 4 " 04975-96  
" 5 " 04976-96  
" 6 " 04977-96  
" 7 " 04978-96