



ORIGINAL
FILE COPY

SEBRING GAS SYSTEM, INC.

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

August 13, 1996

RECEIVED
FLORIDA PUBLIC
SERVICE COMMISSION
96 AUG 16 AM 8 28
MAIL ROOM

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-1, A-2 and A-5, for the reporting period, June,
1996, FPSC Docket No. 960003-GU

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- ENC 1** _____
- LIG **1** _____
- LIN **3** _____
- OPC _____
- RCH _____
- SEC **1** _____
- WAS _____
- OTH _____

Dear Ms. Bayo:

Enclosed please find an original and 15 copies of the First Revision of Purchased Gas Adjustment (PGA) True-Up Schedule A-1, A-2 and A-5 for the reporting period June, 1996.

On Schedule A-5, the Actual Therm Sales in the Current Month column was completed with dollar sales, instead of volumes. This error caused Schedules A-1 and A-2 to be incorrect for the month.

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

DOCUMENT NUMBER - DATE

08622 AUG 16 96

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 08/13/96

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

SCHEDULE A-1
(REVISED 6/28/94)

ESTIMATED FOR THE PERIOD OF:

APRIL 96 Through MARCH 97

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$132	\$251	(\$119)	(33.61)	\$574	\$834	(\$260)	(31.18)
2 NO NOTICE SERVICE	0	0	0	ERR	0	0	0	ERR
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR
4 COMMODITY (Other)	4,262	7,617	(3,355)	(44.05)	18,456	28,543	(10,087)	(35.34)
5 DEMAND	751	1,424	(673)	(47.26)	3,266	4,909	(1,643)	(33.47)
6 OTHER - CITY OF SEBRING	1,149	1,082	67	6.19	3,923	3,755	1,482	39.47
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	0	0	0	ERR	0	0	0	ERR
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$6,294	\$10,374	(\$4,080)	(39.33)	\$26,219	\$38,041	(\$11,822)	(31.08)
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	\$10,509	\$10,374	\$135	1.30	\$41,994	\$38,041	\$3,953	10.39
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	17,280	32,800	(15,520)	(47.32)	75,160	113,800	(38,640)	(33.95)
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	17,280	32,800	(15,520)	(47.32)	75,160	113,800	(38,640)	(33.95)
19 DEMAND BILLING DETERMINANTS ONLY	17,280	32,800	(15,520)	(47.32)	75,160	113,800	(38,640)	(33.95)
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	35,597	32,800	2,797	8.53	121,528	113,800	7,728	6.79
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)	17,280	32,800	(15,520)	(47.32)	75,160	113,800	(38,640)	(33.95)
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)	32,007	32,800	(793)	(2.42)	120,911	113,800	7,111	6.25
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.764	0.765	(0.001)	(0.18)	0.764	0.733	0.031	4.21
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)	24.664	23.223	1.442	6.21	24.556	25.082	(0.526)	(2.10)
32 DEMAND (5/19)	4.346	4.341	0.005	0.11	4.345	4.314	0.032	0.73
33 OTHER (6/20)	3.228	3.299	(0.071)	(2.15)	3.228	3.300	(0.072)	(2.17)
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)	36.424	31.628	4.796	15.16	34.884	33.428	1.456	4.36
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)	19.664	31.628	(11.964)	(37.83)	21.685	33.428	(11.743)	(35.13)
41 TRUE-UP (E-2)	0.58900	0.58900	0.00000	0.00	0.58900	0.58900	0.000	0.00
42 TOTAL COST OF GAS (40+41)	20.253	32.217	(11.964)	(37.14)	22.274	34.017	(11.743)	(34.52)
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)	20.640	32.833	(12.193)	(37.14)	22.700	34.667	(11.967)	(34.52)
45 PGA FACTOR ROUNDED TO NEAREST .001	20.640	32.833	(12.193)	(37.14)	22.700	34.667	(11.967)	(34.52)

DOCUMENT NUMBER-DATE

08622 AUG 16 96

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 08/13/96

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH: JUN 96				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)	\$4,394	\$7,868	\$3,474	44.15	\$19,030	\$29,377	\$10,347	35.22
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	1,900	2,506	606	24.18	7,189	8,664	1,475	17.02
3 TOTAL (A-1, LINE 11)	6,294	10,374	4,080	39.33	26,219	38,041	11,822	31.08
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	10,509	10,374	(135)	(1.30)	41,994	38,041	(3,953)	(10.39)
5 TRUE-UP (COLLECTED) OR REFUNDED	(318)	(318)	0	0.00	(954)	(954)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	10,191	10,056	(135)	(1.34)	41,040	37,087	(3,953)	(10.66)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	3,897	(318)	(4,215)	1,325.43	14,821	(954)	(15,775)	1,653.56
8 INTEREST PROVISION-THIS PERIOD (21)	31	0	(31)	100.00	17	0	(17)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,608	209	(4,399)	(2,104.78)	(6,938)	209	7,147	3,419.62
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	318	318	0	0.00	954	954	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)	\$8,854	\$209	(\$8,645)	(4,136.30)	\$8,854	\$209	(\$8,645)	(4,136.36)
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$4,608	\$209	(\$4,399)	(2,104.78)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	8,823	209	(8,614)	(4,121.46)				
14 TOTAL (12+13)	13,431	418	(13,013)	(3,113.12)				
15 AVERAGE (50% OF 14)	6,715	209	(6,506)	(3,113.12)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.40000%	0.00000%	-5.40000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.52000%	0.00000%	-5.52000%	(100.00)				
18 TOTAL (16+17)	10.9200%	0.00000%	-10.9200%	(100.00)				
19 AVERAGE (50% OF 18)	5.46000%	0.00000%	-5.46000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.45500%	0.00000%	-0.45500%	(100.00)				
21 INTEREST PROVISION (15x20)	\$31	\$0	(\$30.56)	(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: 08/13/96

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

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

ESTIMATED FOR THE PERIOD OF:

APRIL 96 Through MARCH 97

COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE			
	ACTUAL	REVISED ESTIMATE	DIFFERENCE		ACTUAL	REVISED ESTIMATE	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 COMMODITY (Pipeline)	\$132	\$251	(\$119)	(33.81)	\$574	\$834	(\$260)	(31.18)
2 NO NOTICE SERVICE	0	0	0	ERR	0	0	0	ERR
3 SWING SERVICE	0	0	0	ERR	0	0	0	ERR
4 COMMODITY (Other)	4,262	7,817	(3,355)	(44.05)	18,456	28,543	(10,087)	(35.34)
5 DEMAND	751	1,424	(673)	(47.28)	3,266	4,909	(1,643)	(33.47)
6 OTHER - CITY OF SEBRING	1,149	1,082	67	6.19	3,923	3,755	1,482	39.47
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	0	0	0	ERR	0	0	0	ERR
11 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$6,294	\$10,374	(\$4,080)	(39.33)	\$26,219	\$38,041	(\$11,822)	(31.08)
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	\$10,509	\$10,374	\$135	1.30	\$41,994	\$38,041	\$3,953	10.39
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	17,280	32,800	(15,520)	(47.32)	75,160	113,800	(38,640)	(33.95)
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	17,280	32,800	(15,520)	(47.32)	75,160	113,800	(38,640)	(33.95)
19 DEMAND BILLING DETERMINANTS ONLY	17,280	32,800	(15,520)	(47.32)	75,160	113,800	(38,640)	(33.95)
20 OTHER - SEBRING TRANSPORT CHARGE BILLING DETERMINANTS ONLY	35,597	32,800	2,797	8.53	121,528	113,800	7,728	6.79
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)	17,280	32,800	(15,520)	(47.32)	75,160	113,800	(38,640)	(33.95)
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)	32,007	32,800	(793)	(2.42)	120,911	113,800	7,111	6.25
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.764	0.765	(0.001)	(0.18)	0.764	0.733	0.031	4.21
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)	24.684	23.223	1.442	6.21	24.556	25.082	(0.526)	(2.10)
32 DEMAND (5/19)	4.346	4.341	0.005	0.11	4.345	4.314	0.032	0.73
33 OTHER (6/20)	3.228	3.299	(0.071)	(2.15)	3.228	3.300	(0.072)	(2.17)
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)	36.424	31.628	4.796	15.16	34.884	33.428	1.456	4.36
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)	19.664	31.628	(11.964)	(37.83)	21.685	33.428	(11.743)	(35.13)
41 TRUE-UP (E-2)	0.58900	0.58900	0.00000	0.00	0.58900	0.58900	0.000	0.00
42 TOTAL COST OF GAS (40+41)	20.253	32.217	(11.964)	(37.14)	22.274	34.017	(11.743)	(34.52)
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)	20.640	32.833	(12.193)	(37.14)	22.700	34.667	(11.967)	(34.52)
45 PGA FACTOR ROUNDED TO NEAREST .001	20.640	32.833	(12.193)	(37.14)	22.700	34.667	(11.967)	(34.52)

COMPANY: SEBRING GAS SYSTEM, INC.
FIRST REVISION: 08/13/96

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF: APRIL 96 Through MARCH 97

	CURRENT MONTH: JUN 96				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)	\$4,394	\$7,868	\$3,474	44.15	\$19,030	\$29,377	\$10,347	35.22
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	1,900	2,506	606	24.18	7,189	8,664	1,475	17.02
3 TOTAL (A-1, LINE 11)	6,294	10,374	4,080	39.33	26,219	38,041	11,822	31.08
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	10,509	10,374	(135)	(1.30)	41,994	38,041	(3,953)	(10.39)
5 TRUE-UP (COLLECTED) OR REFUNDED	(318)	(318)	0	0.00	(954)	(954)	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	10,191	10,056	(135)	(1.34)	41,040	37,087	(3,953)	(10.66)
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	3,897	(318)	(4,215)	1,325.43	14,821	(954)	(15,775)	1,653.56
8 INTEREST PROVISION-THIS PERIOD (21)	31	0	(31)	100.00	17	0	(17)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	4,608	209	(4,399)	(2,104.78)	(6,938)	209	7,147	3,419.62
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	318	318	0	0.00	954	954	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)	\$8,854	\$209	(\$8,645)	(4,136.30)	\$8,854	\$209	(\$8,645)	(4,136.36)
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$4,608	\$209	(\$4,399)	(2,104.78)				
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	8,823	209	(8,614)	(4,121.46)				
14 TOTAL (12+13)	13,431	418	(13,013)	(3,113.12)				
15 AVERAGE (50% OF 14)	6,715	209	(6,506)	(3,113.12)				
16 INTEREST RATE - FIRST DAY OF MONTH	5.40000%	0.00000%	-5.40000%	(100.00)				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.52000%	0.00000%	-5.52000%	(100.00)				
18 TOTAL (16+17)	10.9200%	0.00000%	-10.9200%	(100.00)				
19 AVERAGE (50% OF 18)	5.46000%	0.00000%	-5.46000%	(100.00)				
20 MONTHLY AVERAGE (19/12 Months)	0.45500%	0.00000%	-0.45500%	(100.00)				
21 INTEREST PROVISION (15x20)	\$31	\$0	(\$30.56)	(100.00)				

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

