

FILE COPY

## SEBRING GAS SYSTEM, INC.

3515 U.S. Hwy. 27, South Sebring, FL 33870-5452 (C41) 385-0194

January 17, 1997

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

RE Docket No. 970003-GU
Purchased Gas Adjustment (PGA)

Dear Ms. Bayo:

Enclosed for filing in the above docket on behalf of Sebring Gas System, Inc., please find an original and ten copies of the following:

- Petition for Approval of Sebring Gas System's Purchased Gas Adjustment True-Up Factor,
- 2 Direct Testimony of Jerry H. Melendy, Jr.,
- 3 Purchased Gas Projection Filing (April, 1997 -March, 1998), including PGA Schedules

E-1 E-1/R E-2 E-3 E-4 E-5

//

Sincerely,

Gerry H Melendy,

Vice President Sebring Gas System, Inc

3t O'Y enclosures

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# BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas True-up	)	DOCKET NO 97003-GU
	)	

## PETITION FOR APPROVAL OF SEBRING GAS SYSTEM'S PURCHASED GAS ADJUSTMENT FACTOR

Sebring Gas System, Inc. ("the Company"), pursuant to the requirements of this docket, petitions the Commission for approval of the Company's final true-up factor related to the twelve month period ended March 31, 1998. In support hereof, the Company states

 The exact name of the Company and the address of its principal business office is:

> Sebring Gas System, Inc. 3515 U.S. Hwy 27, South Sebring, Fl 33870

 The names and addresses of the persons authorize to receive notices and communications in respect to this docket is

> Jerry H. Melendy, Jr. 3515 U.S. Hwy 27, South Sebring, Fl 33870

- Pursuant to the requirements of this docket, Sebring Gas has prefiled the PGA true-up forms supplied by the Electric and Gas Department for the April 1995 -March 1996 period in a manner consistent with the Department's instructions
- 4. As indicated in the prefiled true-up forms, Sebring Gas has experienced an underrecovery of \$3,081 for the April 1995 March 1996 period. In a FPSC docket dated February 16, 1996, an estimated overrecovery of \$53 for the April 1995 March 1996 period was approved for calculation of the true-up factor for April 1996 March 1997 Therefore, a final true-up amount of \$3,134 underrecovery will be included in the current calculation of the April 1997 March 1998 true-up factor.
- 5. For the period of April 1996 March 1997, Sebring Gas projects an overrecovery of \$8621, resulting in a net overrecovery of \$5,487 to refund in the period April 1997 March 1998. Therefore, the cumulative true-up factor to be applied to gas bills for this period is a refund of .85869 cents per therm sold.
- 6. As indicated on the attached schedules E-1 through E-5, the Company projects total gas costs for the April 1997 March 1998 period to be \$252,056 As stated previously, the Company projects therm sales of 639,000, resulting in a weighted average cost of gas (WACOG) of 39.324 cents per therm for the twelve-month period ending March 31, 1998.
- 7. The Company projects the average cost of gas to be 39 324 cents per therm, which includes the actual estimated cost of gas, plus the projected period's true-up of .85869 cents per therm, and the total of the two figures multiplied by the tax revenue factor of 1.01911. Because the Company has experienced higher gas prices during the winter months and the unpredictability of the gas market, the Company requests that the highest projected P.G.A. factor of 51.231 cents per therm (the projection for January 1998) be approved for the reporting period April 1997 March 1998.

WHEREFORE, for the purpose of establishing the maximum rate to be charged for all sales during the period April 1997 - March 1998, Sebring Gas System petitions the Commission to enter its Order approving the Company's true-up factor of 51.231 cents per therm.

DATED this 18th day of January, 1997

Respectfully submitted, Sebring Gas System, Inc.

Jerry H. Melendy, Jr.

Vice President

### BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

RE: Purchsed Gas Adjustment	)		
(PGA) True-Up	)	DOCKET NO	970003-GU

OF
JERRY H MELENDY, JR

ON BEHALF OF

SEBRING GAS SYSTEM, INC

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FPSC-RECORDS/REPORTING

1	Q.	Please state your name, business address, by whom you are
2		employed and in what capacity
3	Α.	My name is Jerry H Melendy, Jr, my business address is
4		3515 U.S. Highway 27, South, Sebring, Florida 33870-5452
5		I am the Vice President of Sebring Gas System, Inc (the Company),
6		a Florida Corporation -
7	Q.	What are your responsibilities in that position?
8	A.	I an responsible for all areas of finance, rates, accounting
9		and taxes as well as general management responsibilities
10		of the company
11	Q	Please state your educational background
12	Α.	I have an Associate of Arts degree from Polk Community
13		College. I have a Bachelor of Arts degree from the University
14		of South Florida
15	Q	What is the purpose of your testimony?
16	A.	The purpose of my testimony is to present the calculation of Sebring Gas
17		System's levelized purchased gas cost for the upcoming twelve-month
18		period April 1997 through March 1998
19	Q	Has the Company prepared the Schedules as prescribed by
20		this Commission for this purpose?
21	A.	Yes, it has. The Schedules prescribed by the Commission are
22		being filed at this time. Copies are attached to my testimony
23	Q	Would you please identify the Schedules which you are filing?
24	A	Yes. The Purchased Gas Adjustment Schedules presently filed

1		are as follows:
2		E-1 - PURCHASED GAS ADJUSTMENT COST RECOVERY
3		CLAUSE CALCULATION, Original Estimate for the Projected
4		Period April 1997 through March 1998
5		E-1/R - PURCHASED GAS ADJUSTMENT COST RECOVERY
6		CLAUSE CALCULATION, Revised Estimate for the Period April 1996
7		through March 1997.
8		E-2 - CALCULATION OF TRUE-UP AMOUNT for the
9		Current Period April 1996 through March 1997.
10		E-3 - TRANSPORTATION PURCHASES, SYSTEM SUPPLY
11		AND USE for the Period April 1997 through March 1998 Because
12		Sebring Gas does not purchase transportation gas, this schedule, although
13		included in this filing, is not applicable
14		E-4 - CALCULATION OF TRUE-UP AMOUNT,
15		PROJECTED PERIOD April 1997 through March 1998
16		E-5 - THERM SALES AND CUSTOMER DATA for
17		the Projected Period April 1997 through March 1998
18	Q.	Were these schedules prepared under your direction and
19		supervision?
20	Α.	Yes, they were.
21		REVISED ESTIMATES FOR THE PERIOD
22		APRIL 1996 - MARCH 1997
23	Q	What is the revised estimate of total purchased gas cost for the
24		period April 1996 through March 1997?
25	Α.	The revised estimate of purchased gas cost for the current period

1		April 1996 through March 1997 is \$189,748
2	Q.	What is the revised estimate of gas revenue to be collected for the
3		current period April 1996 through March 1997?
4	A.	The revised estimate of gas revenue to be collected for the current
5		period April 1996 through March 1997 is \$201,724
6	Q.	What is the revised true-up amount, including interest,
7		estimated for the current period April 1996 through March
8		1997?
9	A.	The company's estimate for the revised true-up, including
10		interest, to be an overcollection of \$8,621
11		PROJECTIONS FOR THE PERIOD
12		APRIL 1997 THROUGH MARCH 1998
13	Q.	How was the projections for the period April 1997 through
14		March 1998 determined?
15	Α.	The estimated gas supply requirements for each month of the
16		twelve month period were determined initially. These requirement
17		estimates were based upon the estimated sales to ultimate customers
18		for the period.
19	Q.	What steps were used to determine the estimated cost of gas for the
20		projected period April 1997 through March 1998?
21	A.	As reported on Schedule E-1, lines 1 through 11, the total cost of
22		gas consists of the cost of demand and commodity costs of firm
23		transportation service(FTS) on FGT, the commodity cost of gas paid to
24		our supplier, Pennisula Energy Services Co (PESCO) and the cost of gas

1	transportation as billed by the City of Sebring
2	The demand portion of services (line 5of Schedules E-1 E1/R) is based or
3	Sebring Gas System's contract with FGT and an estimate of FGT's demand
4	rates for these services. The commodity portion of the Cost of Gas
5	Purchased is shown as Lines 1 and 4 of Schedule E-1
6	The rate utilized for the projected period April 1997 through March 1998
7	are the current rates in effect by PESCO.
8	The Commodity (Other), (line 4) is based on amount of therms
9	purchased by Sebring Gas, multiplied by the current rate per therm,
10	plus a management fee. The rate is based upon the price paid by
11	our supplier PESCO, plus the management fee of \$250.00 per month
12	The management fee allows Sebring Gas to benefit from the work
13	research of the gas procurement department of PESCO for
14	obtaining the best gas price. Because of Sebring Gas' small
15	size and lack of experience in acquiring gas, the best use of the
16	company's funds and resources is to contract PESCO to
17	provide gas for the company
18	Other charges for the Cost of Gas Purchased is represented on
19	Line 6 of Schedule E-1. This figure consists of a charge for
20	transportation by the City of Sebring, any Western Division
21	Revenue Sharing Credit from FGT and PGA Reporting Fees
22	The City of Sebring transports the company's gas supply through
24	a 7 mile pipeline connected to FGT's gatestation in Avon Park
25	and ending at Sebring Gas' gatestation in Sebring. The pipeline

1		is presenting owned by Tampa Electric Company (TECO), who
2		allows the City of Sebring to operate and maintain. The rate for
3		transportation is based on a contract with the city for \$ 035 per
4		MCF transported.
5	Q.	How was the projected total firm sales determined?
6	A.	The company has only firm sales at this time. Subsequently,
7		the total sales and firm sales are the same. The total sales were
8		determined by using historical averages for both classes, residential
9		and commercial, customers, with a growth factor added. The total
10		sales are shown on Line 27 of Schedule E-1. The total estimated
11		sales for the Projected period April 1997 through March 1998 is
12		639,000 therms.
13	Q.	What is the company's average cost per therm for the Projected
14		period Aprill 1997 through March 1998?
15	A.	Shown on Line 40 of Schedule E-1, the company's average cost
16		of gas for the Projected period April 1997 through March 1998
17		is estimated to be 39.445 cents per therm. To arrive at the Total
18		PGA Factor, the average cost of gas is adjusted for the estimated
19		total true-up through March 1997, as shown on Schedule E-4,
20		and for revenue-related taxes.
21	Q.	What is the projected PGA Factor for the Projected period
22		April 1997 through March 1998?
23	A	The projected PGA Factor for the projected period is 39 324
24		cents per therm, as shown on Line 45 of Schedule E-1

.\*

1	Q.	The estimated total true-up for the period April 1996 through
2		March 1997, as shown on Schedule E-4 is included in the
3		projected PGA Factor for the period April 1997 through March
4		1998. How was the figure calculated?
5	Α.	The final true-up amount for the period April 1995 through
6		March 1996 is added to the estimated end of period net true-up
7		for April 1996 through March 1997. The April 1996 through
8		March 1997 estimated true-up is based on eight months' actual
9		plus four months' projected data
10	Q.	What is the impact of the total true-up for the period April 1996
11		through March 1997 on the projected PGA Factor for the
12		Projected period April 1997 through March 1998?
13	A.	The projected true-up for the period, ending March 1997 is an
14		overrecovery of \$8,621, which is shown on line 4, Column
15		4 of Schedule E-4. Dividing the overrecovery of \$5,487 by
16		the projected therm sales of 639,000 therms results in a
17		refund of .85869 cents per therm to be included in the proposed
18		PGA Factor.
19	Q	What is the maximum levelized purchased gas factor (cap)
20		that you are proposing for the projected period April 1997
21		through March 1998?
22	A	The maximum levelized purchased gas factor (cap) that Sebring
23		Gas is proposing for the period is 51.231 cents per therm
24		This factor represents the estimated cost of gas for the month

- of January, 1997, the month with the highest estimated cost of
  gas, less the true-up refund of 85869 per therm, and the
  total of the two figures multiplied by the tax revenue factor 1 01911

  Q Does this conclude your testimony?
- 5 A. Yes, it does.

## SEBRING GAS SYSTEM, INC

APRIL 1997 - MARCH 1998

PURCHASED GAS PROJECTION FILING

COMPANY: DEBRING GAS SYSTEM, BIG.

## PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION

ORSESSAL BETSSATE FOR THE PROJECTED PERSON

APRIL, 1987 Through MARCH, 1989

SCHEDULE SI STEVASED GROUPS

COST OF CAR	ENCY A SEC			OJECTION										
COST OF GAS PL	ALTINGEU .	APR	MAY	ARI	JUL	AUG	bOP	OCT	NOA	980	JAGS	PS0	BAB	TOTAL
1 COMMODITY (Pipeline)		\$350	1255	\$216	1243	1230	1213	1280	\$332	1429	\$524	1431	\$400	\$3.90
2 NO NOTICE SURVICE		0	0	0	0	.0	0	0	0	0	Q	0	0	
3 SWING SERVICE		٥	0	0	0	0	0	٥	0	0	0	0	0	
4 COMMICCITY (Other)		15,233	9.652	8,954	10,743	9,092	8,104	10,905	14,500	27.382	35 286	23.903	23.570	197 0
5 DEMAND		2.400	1 753	1.495	1.009	1 580	1.404	1 906	2,283	2.942	1 509	2,967	3.202	27 3
6 OTHER - Settring Trans. C	Ng.	2.087	1.578	1.375	1.512	1.442	1.35	1.701	1.994	2513	3,029	2.524	2.517	
LENS BID-USE CONTRACT					1							4.34	2.317	23,6
7 COMMODITY (Postne)		0	0	0	0	0	0	0	0	0	0	120	924	
\$ DEMAND		0	a	9	0	٥	٥	0	0	0	1 70	0	0	
•		0		0	0	a i	0	0	a		01	٥	٥	
10			0	0	0	0	91	0	63/	0	0	0	0	
11 TOTAL COST (1+2+3+4+5	edu.C. edi-ge 103	\$20,070		7000-00000000	11000000000000000000000000000000000000	100000000000000000000000000000000000000		100000000000000000000000000000000000000	0	0	0	0	0	
12 NET UNBILLED		100000000000000000000000000000000000000	\$13,258	\$11,772	114 167	\$12,344	\$11.132	\$14,841	\$19,109	\$33,276	142,437	\$29,015	\$29,755	\$252,0
13 COMPANY LISE		٥	0	٥	٥,	٥	0	٥	٥	9	9	0	0	
14 TOTAL THERM SALES		0	٥	٥	٥	0	٥	٥	0	0	0	0		
THERMS PURCH	. een	\$19,983	\$13,132	\$11,691	\$14,097	\$12,250	\$11,039	\$14.815	\$19,002	\$33.317	\$42,522	129,781	\$29.675	\$251.2
15 COMMODITY (Pipeline)	Billing Determinents Only	57,000	41,000	35,000	39,000	37,000	35,000	47,000	54,000	60,000	83,000	69,000	74,000	639.5
16 NO NOTICE SERVICE	Billing Deterroreants Only	0	٥	0	0	0	0	0	٥	0	0.	0	0.	
17 SWIND SERVICE	Commodity	0	0	0	0	0	0	0	0	0	0	0	0	
10 COMMODITY (DRIer)	Commodity	57,000	41,000	16,000	39.000	37,000	35,000	47,000	54,000	68,000	83,000	69,000	74.000	839.0
10 DEMAND	Billing Determinants Only	57,000	41,000	35,000	39,000	37,000	35,000	47,000	54,000	68,000	83,000	69.000	74.000	
20 OTHER	Commodity	57,000	41,000	35,000	39,000	37,000	35,000	47,000	54,000	69,000	83,000	69,000	74,000	939.0
LEAR SHO-WAS CONTRACT			2000000	15.77		1000	11-20-20	5215200				4.000	14,000	639.0
21 COMMODITY (Pipelino)		0	0	a	0	0	0	0	0		0		12	
22 DEMAND		0	01	o l	0	0	0	0	0		0	9	٥	
23		0	0	0		0	0	0	0			9	0	
24 TOTAL PURCHASES (+16	B-Q1+22+235	57,000	41,000	35,000	39.000	37,000	35,000	47,000	54,000		0	9	٥	
25 NET UNBILLED		0	0	0	0	0	0	0	9.55	68,000	83.000	89,000	74,000	639.0
28 COMPANY USE		0	0	- 1			-	-	٥		0	0	٥	
27 TOTAL THERM SALES	(24-26)	1 1000000		0	0	0	0	0	0	0	0	0	0	
CENTS PER THE		57,000	41,000	35,000	39,000	37,000	35,000	47,000	54,000	68,000	83,000	69,000	74,000	639,0
28 COMMODITY (Pipeline)				-										
	(via)	0.814	0.622	0.823	0.623	0.622	0.609	0.615	0.615	0.631	0.631	0.625	0.630	0.6
29 NO NOTICE SUTVICE	ana	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	SIGN	ERR	ERR	ERR	
30 SWHG SERVICE	(an 7)													
31 COMMODITY (Other) 32 DEMAND	(418)	26.725	23.541	24.811	27.548	24.573	23 154	23.302	28.862	40.282	42.512	34 642	31 851	30.6
33 OTHER	(5/18) (5/18)	4.211	4.278	4.271	4.270	4.270	4.103	4.226	4.220	4.338	4.338	4.286	4 327	4.2
ARBO MUD-MOR CONTRACT	(many	3.001	3.849	3.929	3.877	3.897	3.880	3.747	7 693	2.006	3.649	3.658	3 401	3.7
34 COMMODITY Pipeline	(7/21)	ERR	ERR	ERR	GRR	ERR	ERR	ERR	***	-	10000		5255	
35 DEMAND	(8/22)	ERR	ERR	ERR	ERR!	ERR	ERA	ERR	ERR	ERR	ERR	ERR	ERR	8
36	(9/23)	ERR	ERR	ERR	GRR	ERR	ERR	GRA	ERR	ERR	ERR	SRR	ERR	E
37 TOTAL COST	(11/24)	35.211	32 200	33.634	38.526	33.382	31 808	31 759	35.387	48 935	51 129	63.210	ERR:	E
38 NET UNBILLED	(12/25)	ERR	ERIR	ERR	ERR	ERR	ERA	ERR	ERR	ERR	ERR	ERR	40 209 ERN	39
30 COMPANY USE	(13/28)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	6
40 TOTAL THERM SALES	(11/27)	35.211	32.208	33.634	38.326	33.362	31 808	31 789	35.387	44,935	51 129	43 210	40 209	39
41 TRUE-UP	E-9	(0.8587)	(0.8587)	(0.8567)	(0.8587)	(0.8567)	(0.8567)	(0.8687)	(0.8567)	(0.8587)	(0.8587)	(0.8587)	(0.8587)	10.0
42 TOTAL COST OF GAS	(40+41)	34 352	31 429	32.775	35.467	32.503	30.947	30,930	34 528	48.076	10.270	42.351	39 350	38.5
43 REVENUE TAX FACTOR 44 FGA FACTOR ADJUSTED	SOR TAYER IN	1 01911	1.01911	1 01911	1.01911	1.01911	1 01911	1 01911	1 01911	1 01911	1.01911	1 01911	1.01911	1 011
45 PGA FACTOR ROUNDED		15.008	32.030	33, 402	35.145	33.124	31 53v	31 521	35.188	48.995	51 231	43 161	40 102	39.3
T. ST. FREI CH. HOUNDED	A HENNEST WIT	35.008	32.030	33.402	38.145	33.124	31.539	31.521	35.189	48.995	\$1.231	43 101	40 102	39 3

COMPANY: SESRING GAS SYSTEM, INC.

#### PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION

REVISED ESTEMATE FOR THE PROJECTED PERIOD.

APRIL 97 Through BEARCH 98

SCHEDULE 5-1/R (REVISED 8/19/83)

COST OF OAR DURCHARD	process and the same of the sa	ACTUAL				-				D PROJECTI	OH		
COST OF GAS PURCHASED	APR	MAY	JUN	AU.	AUG	SEP	OCT	NOV	DEC	MAL	PEB	MAR	TOTAL
1 COMMODITY (Pipeline)	294	148	132	126	128	125	276	316	386	398	384	36.5	3.0
2 NO NOTICE SERVICE	0	0	٥	0	0	0	0	0	0	0	0	٥	
) SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	
4 COMMODITY (Other)	9.639	4 555	4.262	4,501	4 087	4 005	8,515	13 654	24 552	26.253	21 106	18,270	143
5 DEMAND	1 672	843	751	714	725	710	1.906	2 171	2.058	2,724	2 536	575.50	20
6 OTHER	1.482	1,292	1 149	1.093	1 195	3 513	1 420	1.794	3.697	2.279	2,213	2,508	
ESS END-USE CONTRACT						-,-	-	100	2.00	2.279	2.213	2,114	23,
7 COMMODITY (Pipeline)	0	D	0	0	0	0	D	0	0	2.5			
N DENAND	0	0	0	0	0	4	0	3		D	0	0	
9	0	0	ž	- 5		•	1//52	21	0	0	0	0	
0 FGT 1983-1994 PGA REFUND		0.50		0	0	٥	0	0	0	0	0	0	
1 TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	0	0	0	0	0	0	0	0	0	0	0	0	
2 NET UNBILLED	13 087	6.838	6,294	6,434	6 135	8,353	12 117	17.935	31.305	31,652	26.141	23,257	189
	0	0	0	0	0	- 5	0	0	0	0	D	0	
3 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	٥	
4 TOTAL THERM SALES THERMS PURCHASED	18,296	13,189	10,509	10,727	9,624	9,425	12,766	12,1241	21,149	32,635	27,210	24,050	201
The state of the s						_						- Anna	
5 COMMODITY (Pipeline)	35,480	19,400	17,280	16,430	16 690	16,350	43,870	50,200	61,700	63,000	61,000	58,000	462
6 NO NOTICE SERVICE	٥	0	0	0	0	٥	0	0	0	5	0	0	-
7 SWING SERVICE	0	0	0	0	0	0	0	0	0	D	0	0	
8 COMMODITY (Other)	38,480	19,400	17,280	16,430	16,690	16,350	43.870	50.200	61 700	53,000	61 000	58,000	453
9 DEMAND	38,460	19,400	17,280	16,430	16 890	16,350	43,870	50.200	61,700	63,000	61,000	58,000	2,755
O OTHER	45,924	40,007	35, 597	33.872	35,968	31 197	45,688	56,013	63,544	62,000	61,000		453
SEE END-USE CONTRACT	3927.20	500000000		22222	3777.02.4	17.01070	1		0		01,000	58,000	567
1 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0		
2 DEMAND	0	0	0	0	0	0	0	0	0	0		0	
3	0	0	0	0	0	0	10.7%	7 3547	2053		0	0	
4 TOTAL PURCHASES (+17+18)-(21+22+23)	38 480	37.300	17.280				0	0	0	0	0	0	
S NET UNBILLED	30 400	37,300	17.200	16,430	16,690	16,350	43,870	50,200	61,700	63,000	61,000	58,000	462
OS COMPANY LISE	1: 51		2.1	0	0	٥	0	0	0	0	0	0	
27 TOTAL THERM SALES	0	0	0	D	0	0	0	0	0	0	0	0	
CENTS PER THERM	51,382	37,522	32,007	35,721	33,831	31,345	42,523	48,868	62,987	63,000	61,000	58,000	558
The second secon					-								
28 COMMODITY (Pipeline) (1/15)	0.764	0.763	0.764	0.767	0.767	0.785	0.629	0.629	0.629	0.629	0.630	0.629	0
9 NO NOTICE SERVICE (2/16)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	- 1
ID SWING SERVICE (3/17)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
11 COMMODITY (Other) (4/18)	25 049	23.479	24.064	27 395	24 458	24 495	19 410	27 199	39.793	41 671	34 600	31 500	31
12 DEMAND (5/19)	4.345	4.345	4.346	4.346	4 344	4343	4 345	4.325	4.324	4.324	4.325	4.324	1
3 OTHER (6/20)	3.227	3.229	3.228	3.227	3 322	11.261	3.250	3.203	5.818	3.617	3,626	1.645	- 4
ESS END-USE CONTRACT								100000	-		2.000	200	,
4 COMMODITY Pipeline (7/21)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
IS DEMAND (B/22)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	1000000	U.S. Carlot	
6 (9/23)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR		770.70	ERR	ERR	
7 TOTAL COST (11/24)	34.010	18.332	36,424	39 180	36.759	51.089	The second second		ERR	ERR	ERR	ERR	
8 NET UNBILLED (12/25)	ERR	ERR	ERR	ERR	1000		27 620	35.727	50.737	50.241	43.182	40.098	41
9 COMPANY USE (13/26)	100000000000000000000000000000000000000	11000000000		11.00	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
0 TOTAL THERM SALES (11/27)	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
	25 470	18.224	19.864	18.012	18.134	26.649	28 495	36.701	49.701	50.241	43.182	40,098	33
W-W	0.58900	0.58900	0.58900	0.58900	0.58900	0.58900	0.58900	0.58900	0.58900	0.58900	0.58900	0.58900	0.5
2 TOTAL COST OF GAS (40+41)	26.059	18.813	20.253	18.601	18.723	27 238	29.084	37.290	50.290	50.830	43.771	40.687	34
3 REVENUE TAX FACTOR	1 01911	1 01911	1.01911	1 01911	1 01911	1 01911	1.01911	1.01911	1 01911	1.01911	1.01911	1.01911	1.0
4 PGA FACTOR ADJUSTED FOR TAXES(42x43)	26.557	19.172	20.640	18.956	19.081	27 758	29.640	38.003	51 251	51 802	44 607	41 465	35
5 PGA FACTOR ROUNDED TO NEAREST 001	26 557	19 172	20 640	18 956	19 081	27 758	29 640	38 003	51 251	51 802	44 607	-1 -10	- 2

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CALCULATION OF TRUE-UP AMOUNT

(REVISED artest)

FOR THE CURRENT PERSON	II PERGO		1				10000						
		- ACTUAL-							REVISED	-REVISED PROJECTION-	1		TOTAL
	APR	MAY	MDC	24	AUG	498	oct	VOM	Dec	MAL	1	HAR	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	9,933	B	4,394	4,627	4.215	4,130	8,791	13,970	24,940	28,649	21,460	10.535	14477
2 TRANSPORTATION COST	3.154	2.135	1,500	1,807	1,900	4,223	3,326	3,905	6,365	5,003	4,051	482	0.271
3 TOTAL	13,087	6,536	6.79	0,01	6.136	8.363	12,117	17,935	31,308	31,652	28,341	73.257	8
4 FUEL REVENUES	18,296	13,189	10,509	10,727	9.624	9.00	12,786	12 124	21,149	22,635	27.210	24,050	にな
(NET OF REVENUE TAX)													Patrick and
5 TRUE-UP (COLLECTED) OR REFUNDED	Dig.	(DIE)	Spic	(318)	Const	(B1C)	(SIC)	(318)	(BIC)	(318)	019	(318)	Disc
8 FUEL REVENUE APPLICABLE TO PERIOR	17,978	12,871	10,191	10,409	9,306	9,107	12,468	11,808	20,631	7117	26,392	Z Z	197 908
(LIME 4 (+ or -) LIME 5)												1.0200000	
7 TRUE-UP PFOVISION - THIS PERSOD	4,891	6,033	3,897	3,975	3,171	7	E.	(6,129)	(10,474)	805	8	£	8,180
COME O - LONE 3)		-											
8 INTEREST PROVISION-THIS PERIOD (21)	203	٥	31	8	8	78	SZ.	71	37	ő	19	Z	8-
9 BECHANING OF PERIOD TRUE-UP AND	(8.938)	(1.749)	4,508	8,054	13,197	16,754	17,904	18,655	12,915	2,796	3,785	4,553	95,474
NTEREST													
10 TRUE-UP COLLECTED OR (REFUNDED)	318	318	318	318	318	318	318	318	318	318	318	318	3,516
(PEVERSE OF LINE 5)													
10 TOTAL ESTRATED/ACTUAL TRUE-UP	(1740)	480		13 197	10 0	17 904	18,855	12.915	2 785	3780	4 683		ì
(7+8+9+10+10a)													
MORENCE LEGISLINE													
12 BEGRANAG TRUE-UP AND	(80.9.8)	(1.749)	4,608	8,854	13,187	18.754	17,904	18,665	12,915	2,798	3,785	4.000	92,474
INTEREST PROVISION (9)		- A											
13 ENDING TRUE-UP BEFORE	(1.729)	4,802	8,623	13,147	16,686	17,026	18,573	12,844	2,739	3.779	4.664	5,476	107.60
INTEREST (12+7-5)												-	
14 TOTAL (12+13)	(88.687)	2,853	13,431	22,001	29,083	34,580	38,477	31,400	15.674	6,575	8,459	10,159	202 925
15 AVERVICE (SON OF 14)	(4.334)	1,427	6,716	11,001	14,942	17,290	18,239	15,750	7,007	3,268	4.230	5,080	101,452
16 INTEREST PATE - FIRST	5.50000%	5.40000%	5.40000%	5.52000%	5.45000%	5.40000%	5.45000%	5.38000%	5.45000%	5.95000%	5.45000%	5.45000%	
DAY OF MONTH													
17 INTEREST RATE - FIRST	5.40000%	5.400000%	5.52000%	5.45000%	5.40000%	5.45000%	5.38000%	5.45000%	5.95000%	5.45000%	5.45000%	5.45000%	
DAY OF SUBSEQUENT MONTH													
	10.90000%	%000008.Cit	10.82000%	19.97000%	10.85000%	10.85000%	10.83000%	10.83000%	10.83000% 11.40000% 11.40000% 10.50000% 10.50000%	11,40000%	10.90000%	10.90000%	
19 AVERAGE (50% OF 18)	5.45000%	5.40000%		5.48500%	5,42500%	5.42500%	5.41500%	5.41500%	5.70000%	5.70000%	5.45000%	5.45000%	
20 MONT ILY AVERAGE (19/12 Months)	0.45417%	0.45000%	0.45500%	0.45708%	0.45208%	0.45208%	0.45125%	0.45125%	0.47500%	0.47500%	_	0.45417%	
21 INTEREST PROVISION (15x20)	(\$20)	25	23	550	\$63	\$778	582	\$71	137	\$16	\$19	8	

COMPANY: SEBRING GAS SYSTEM, INC.

## TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE E-J (REVISED 8/19/93)

ESTIMATED FOR THE PROJECTED PERIOD OF:

APRIL 97 Through MAD

	ESTIMATED FO	R THE PROJECTI	ED PERGOD (	UP:	-	APRIL 97	Through MARCH 98					
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODIT	COST	DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM	
							THIRD					
							PARTY	PIPELINE				
	1					0					ERR	
		1				0					ERR	
						0		1			ERR	
		1				0		1			ERR	
						0					ERR	
	1	1		1		0					ERR	
	NOT APPLI	CABIE				0					ERR	
	NOT APPLI	CABLE		1		0		NOT APP	LICABLE		ERR	
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COMPANY: SEBRING GAS SYSTEM, INC.

## CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD

SCHEDULE E4 (REVISED 8/19/93)

ESTIMATED FOR THE PROJECTED PERIOD:

**APRIL, 1997** 

Through

MARCH, 1998

Western Committee of the Committee of th	PRIOR PERIOD	: APRIL 95-MARCH 96		CURRENT PERIOD: 'APR 95-MAR 97		
	(1) TWO MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(2)	(3) (2)-(1) DIFFERENCE	(4) TWO MONTHS ACTUAL PLUS FOUR MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP	
	E-2, LINE 6 182,0 TOTAL COL	711 179,148 A-2, MARCH, LINE6	(2,863	197,908	195,045	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-2 LINE 7 TOTAL COL.	(3,179) A-2, MARCH, LINE 7	(3,116	8,160	5,044	
3 INTEREST PROVISION FOR THIS PERIOD	E-2, UNE 8	16 98 A-2, MARCH, LINE8	(18	461	443	
	LINE 2 + LINE 3	53 (3,081)	(3,134	8,621	5,487	

NOTE:

EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1) DATA OBTAINED FROM SCHEDULE (A-2)
COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2)
LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-8)

TOTAL TRUE UP, \$5,487 / PROJECTED THERM SALES OF 639,000 = \$.0085869 (0.85869 CENTS) PER THERM TRUE UP REFUNDED.

LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2) LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)

COMPANY: SESSENG GAS BYSTENS, SIC.			1	THESEM SALES AND CUSTOMER DATA								SCHEDULE 84		
ESTIMATED FOR THE PROJECTED PERSOD:				PRIL, 1967	Through	MARCH, 1988						(MENNED BYMBIN		
	APR	MAY	AM	м	AUG	162	ост	BOV	DBC	JAN	ria.	WA.	2000	
THERM BALES (FIRST)	1								120			00-31	TOTAL	
RESIDENTIAL.	7,000	4,000	4,000	4,000	3,000	4,000	5.000	7.000	13.000	20,000	17.000	16,000	104,00	
COMMERCIAL.	50,000	37,000	31,000	35,000	34,000	31,000	42,000	47,000	55,000	63.000	52,000	58,000	535.00	
CONNEROAL LARGE VOL. 1	0		0	0	0	0	0	0	0	0	32,000	0.000	333,00	
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	0	0	0	o	0	0	0		
	0	0	0	0	0	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0	0	0	0	0	-		
TOTAL FIRM	57,000	41,000	35.000	39 000	37.000	35,000	47,000	54,000	58,000	83.000		0		
THERM BALES (MITERRUPTISLE)				30,555	37,000	30,000	47,000	34,000	56,000	83,000	69,000	74,000	639,00	
SMALL INTERPLETIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
INTERVILIPTIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.0	
LARGE INTERPLETIBLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.0	
TOTAL INTERPLETELE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
TOTAL THEFM SALES	57,000	41,000	35,000	39,000	37,000	35,000	47,000	54,000	0.00	0.00	0.00	0.00	0.0	
MULISSER OF CUSTOMERS (FIRM)	1 0.10001	41,000	30,000	39,000	37,000	30,000	47,000	34,000	68,000	83,000	69,000	74,000	639,00	
PESIDENTIAL.	628	492	456	442	442	446	482	573	2181	2397				
COMMERCIAL.	86	87	88	86	87	90	88		619	657	657	671	54	
COMMERCIAL LARGE VOIL 1	0	0	0	0	0	90	0	88	88	88	87	87	8	
COLIMERCIAL LARGE VOL. 2	0	0	o	0	0	7.1		0	0	0	0	0	9	
COMPOSED FOR THE F	o	o l	0	ŏ	0	0	0	0	0	0	0	0		
	0	0	0	0	0	0	0	0	0	0	0	0	(	
TOTAL FIRM	714	579	544	528	529	0	0	0	0	0	0	0		
MUMBER OF CUSTOMERS (INT.)	1 114	3/8	344	528	329	536	570	661	707	745	744	758	63	
SAMU DITERFLETTELE	01	01	7.1	A	8									
ONTERPRIPTIBLE	0	0	0	0	0	0	0	0	0	0	0	0		
LANGE INTERPLETIBLE	o	0	0	0	0	0	0	0	0	0	0	0	1	
	0	7.1	0	0	0	0	0	0	0	0	0	0	9	
TOTAL INTERPLETELE	714	579	0	0	0	0	0	0	0	0	0	0		
TOTAL CUSTOMERS	/19	2/8	544	528	529	538	570	661	707	745	744	758	63	
THERM USE PER CUSTOMER	11,151	8.13	N-WWT											
REI DIDN'THE	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		8.77	9.05	6.79	8.97	10.37	12.22	21.00	30.44	25.88	23.85	190.1	
COMMERCIAL	581.40	425.29	352.27	406.98	390.80	344.44	477.27	534.09	625.00	715.91	597.70	666.67	6,114.2	
COMMERCIAL LARGE VOIL 1	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ER	
COMMERCIAL LIARGE VOIL 2	ERR ERR	ERR	ERR	ERR ERR	ERR ERR	ERR ERR	ERR	ERR ERR	ERR ERR	ERR	ERR	ERR ERR	ERI	
SMALL INTERPLIPTIBLE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ER	
BATEFFELPTIBLE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERI	
LARGE INTERVALIPTEILE	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERI	

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