



SEBRING GAS SYSTEM, INC.

3515 U.S. Hwy. 27, South
Sebring, FL 33870-5452
(863) 385-0194

ORIGINAL

May 17, 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

Dear Ms. Bayo:

Enclosed please find, for the month April 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.
Jerry H. Melendy, Jr.
Sebring Gas System, Inc.

DISTRIBUTION CENTER

MAY 22 AM 8:19

- AUS _____
- CAF _____
- CMP _____
- COM 5 _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- MMS _____
- SEC 1 _____
- OTH _____

Enclosures

DOCUMENT NUMBER-DATE

05407 MAY 22 02

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)	\$244	\$202	(\$42)	(33.61)	\$1,129	\$923	(\$206)	(22.32)
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)	22,515	15,692	(\$6,823)	(43.48)	74,807	72,944	(\$1,863)	(2.55)
5 DEMAND	1,669	2,156	\$487	22.59	9,605	9,846	\$241	2.45
6 OTHER - TECO Transportation	1,918	2,030	\$112	5.52	9,054	9,270	\$216	2.33
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)	\$26,346	\$20,080	(\$6,266)	(31.21)	\$94,595	\$92,983	(\$1,612)	(1.73)
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	\$19,522	\$20,080	\$558	2.78	\$90,025	\$92,983	\$2,958	3.18
THERMS PURCHASED								
15 COMMODITY (Pipeline) BILLING DETERMINANTS ONLY	45,000	58,000	13,000	22.41	258,790	269,200	10,410	3.87
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	61,000	58,000	(3,000)	(5.17)	274,790	269,200	(5,590)	(2.08)
19 DEMAND BILLING DETERMINANTS ONLY	45,000	58,000	13,000	22.41	258,790	269,200	10,410	3.87
20 OTHER - TECO TRANSPORT CHARGE BILLING DETERMINANTS ONLY	58,436	58,000	(436)	(0.75)	276,991	269,200	(7,791)	(2.89)
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)	61,000	58,000	(3,000)	(5.17)	274,790	269,200	(5,590)	(2.08)
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	60,777	58,000	(2,777)	(4.79)	281,202	269,200	(12,002)	(4.46)
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.542	0.348	(0.194)	(55.69)	0.436	0.343	(0.093)	(27.24)
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)	36.910	27.055	(9.855)	(36.42)	27.223	27.097	(0.127)	(0.47)
32 DEMAND (5/19)	3.709	3.717	0.008	0.22	3.712	3.658	(0.054)	(1.48)
33 OTHER (6/20)	3.282	3.500	0.218	6.22	3.269	3.444	0.175	5.08
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 (9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00
37 TOTAL COST OF PURCHASES (11/24)	43.190	34.621	(8.569)	(24.75)	34.424	34.540	0.116	0.34
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)	43.349	34.621	(8.728)	(25.21)	33.640	34.540	0.900	2.61
41 TRUE-UP (E-2)	(3.09964)	(3.09964)	0.00000	0.00	3.09964	3.22380	0.12416	0.00
42 TOTAL COST OF GAS (40+41)	40.249	31.521	(8.728)	(27.69)	36.740	37.764	1.024	2.71
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)	41.019	32.123	(8.895)	(27.69)	37.442	28.989	(8.453)	(29.16)
45 PGA FACTOR ROUNDED TO NEAREST .001	41.019	32.120	(8.899)	(27.71)	37.442	28.990	(8.452)	(29.15)

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
 CURRENT MONTH :

THROUGH
 APR 02

DEC 02

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM
1 Commodity Pipeline - Scheduled FTS (C - PESCO)	45,000	\$ 244	\$ 0.005
2			
3			
4			
5			
6			
7			
8 TOTAL COMMODITY (Pipeline)	45,000	\$ 244	\$ 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)	61,000	\$ 22,265	\$ 0.365
18			
19			
20			
21			
22			
23 Commodity (MS - PESCO)		\$ 250	
24 TOTAL COMMODITY (Other)	61,000	\$ 22,515	\$ 0.369
DEMAND	(Schedule A-1 Line 18)	(Schedule A-1 Line 4)	(Schedule A-1 Line 31)
25 Demand (Pipeline) (D - PESCO)	45,000	\$ 1,669	\$ 0.037
26			
27			
28			
29			
30			
31			
32 TOTAL DEMAND	45,000	\$ 1,669	\$ 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)	58,436	\$ 1,918	\$ 0.033
36			
37			
38			
39			
40 TOTAL OTHER	58,436	\$ 1,918	\$ 0.033
	(Schedule A-1 Line 20)	(Schedule A-1 Line 6)	(Schedule A-1 Line 33)

COMPANY: SEBRING GAS SYSTEM, INC.

CALCULATION OF TRUE-UP AND INTEREST PROVISION

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

FOR THE PERIOD OF:

JAN 02 Through DEC 02

	CURRENT MONTH: APR 02				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)	\$22,759	\$15,894	(\$6,865)	(43.19)	\$75,936	\$73,867	(\$2,069)	(2.80)
2 TRANSPORTATION COST(A-1,LINES 2,3,5 & 6)	3,587	4,186	599	14.31	18,659	19,116	457	2.39
3 TOTAL (A-1, LINE 11)	26,346	20,080	(6,266)	(31.21)	94,595	92,983	(1,612)	(1.73)
4 FUEL REVENUES (A-1, LINE 14) (NET OF REVENUE TAX)	19,522	20,080	558	2.78	90,025	92,983	2,958	3.18
5 TRUE-UP (COLLECTED) OR REFUNDED	1,943	1,943	0	0.00	7,772	7,772	0	0.00
6 FUEL REVENUE APPLICABLE TO PERIOD * (LINE 4 (+ or -) LINE 5)	21,465	22,023	558	2.54	97,797	100,755	2,958	2.94
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(4,881)	1,943	6,824	351.23	3,202	7,772	4,570	58.80
8 INTEREST PROVISION-THIS PERIOD (21)	(0)	(12)	(12)	100.00	2	(48)	(50)	100.00
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	3,283	(8,187)	(11,470)	140.10	1,027	(8,151)	(9,178)	112.60
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(1,943)	(1,943)	0	0.00	(7,772)	(7,772)	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)	(\$3,541)	(\$8,199)	(\$4,658)	56.81	(\$3,541)	(\$8,199)	(\$4,658)	56.81
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$3,283	(\$8,187)	(\$11,470)	140.100	* 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)	(3,541)	(8,187)	(4,646)	56.743				
14 TOTAL (12+13)	(258)	(16,374)	(16,116)	98.422				
15 AVERAGE (50% OF 14)	(129)	(8,187)	(8,058)	98.422				
16 INTEREST RATE - FIRST DAY OF MONTH	1.80000%	1.80000%	0.00000	0.00000				
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.75000%	1.75000%	0.00000	0.00000				
18 TOTAL (16+17)	3.5500%	3.5500%	0.00000	0.00000				
19 AVERAGE (50% OF 18)	1.77500%	1.77500%	0.00000	0.00000				
20 MONTHLY AVERAGE (19/12 Months)	0.14792%	0.14792%	0.00000	0.00000				
21 INTEREST PROVISION (15x20)	(\$0)	(\$12)	(\$12)	98.42172				

THERM SALES AND CUSTOMER DATA

SCHEDULE A-5

FOR THE PERIOD OF:		JAN 02		Through		DEC 02				
		CURRENT MONTH:		APR 02		PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		TOTAL THERM SALES		DIFFERENCE			
			AMOUNT	%	ACTUAL	ESTIMATE	AMOUNT	%		
THERM SALES (FIRM)										
RESIDENTIAL	4,897	4,000	(897)	(22.43)	33,099	30,200	(2,899)	(9.60)		
COMMERCIAL	55,678	54,000	(1,678)	(3.11)	247,901	239,000	(8,901)	(3.72)		
TOTAL FIRM	60,575	58,000	(2,575)	(4.44)	281,000	269,200	(11,800)	(4.38)		
THERM SALES (INTERRUPTIBLE)										
NO INTERRUPTIBLE THERM SALES	0	0	0	0.00	0	0	0	0.00		
TOTAL THERM SALES	60,575	58,000	(2,575)	(4.44)	281,000	269,200	(11,800)	(4.38)		
NUMBER OF CUSTOMERS (FIRM)					AVG. NO. OF CUSTOMERS PERIOD TO DATE					
RESIDENTIAL	513	550	37	6.73	565	603	38	6.30		
COMMERCIAL	93	94	1	1.06	95	94	(1)	(1.06)		
TOTAL FIRM	606	644	38	5.90	660	697	37	5.31		
NUMBER OF CUSTOMERS (INTERRUPTIBLE)					AVG. NO. OF CUSTOMERS PERIOD TO DATE					
TOTAL CUSTOMERS	606	644	38	5.90	660	697	37	5.31		
THERM USE PER CUSTOMER										
RESIDENTIAL	9.55	7.27	(2.27)	(31.25)	58.58	50.08	(2.27)	(4.54)		
COMMERCIAL	598.69	574.47	(24.22)	(4.22)	2609.48	2542.55	(24.22)	(0.95)		

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	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Sales Recap by Type

<i>District:</i>	SEB	<i>#</i>	101	<i>Month:</i>	04/30/02
<i>Type Description</i>		<i>Count</i>	<i>Sales</i>	<i>Price</i>	<i>Therms</i>
RM Residential Meter		513	6902.06	1.410	4896.5
CM Commercial Meter		94	34354.62	0.615	55879.8
Total		607	41256.68	0.679	60776.3

Peninsula Energy Services Company

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

NATURAL GAS INVOICE

Customer	Statement Date	05/09/02
Sebring Gas System	Account Number	700
3515 US Highway 27 South	Payable Upon Receipt	
Sebring, Florida 33870-5452	Past Due After	05/19/02
Attention Jerry Melendy	Interest Charges will accrue for all payments past due date as per your contract	

Production month of: Apr-02

SERVICE	VOLUME*	UNIT PRICE	TOTAL PRICE
BS**	6,100	\$3.6500	\$22,265.06
D	4,500	\$0.3709	\$1,669.05
C	4,500	\$0.0542	\$243.90
MS			\$250.00
Interest			\$ 472.15
Subtotal Current Bill			\$24,900.16
Previous Balance			\$98,575.09
TOTAL AMOUNT DUE			\$123,375.25

* MMBtus
 ** Includes 3.0% Fuel
 *** Estimated

B) BaseLoad Service C) Commodity / Fuel Usage
 D) Demand / Fuel Reservation MS) Management Service

Please Remit To
Peninsula Energy Services Company
 Division of Chesapeake Utilities Corporation
 P.O. Box 615
 Dover, Delaware 19903-0615
Attn: CASH MANAGEMENT

For Wire Payments
 WIRE TRANSFER
 Credit PENINSULA ENERGY SERVICES COMPANY
 PNC Bank, Delaware
 Account #5610572308
 Routing Number #031100089

For Billing Inquiries call Customer Accounting at
Facsimile Number

(863) 224 7841
 (863) 294 3895

MAY-17-2002 06:12
 PLEASE PRINT PAYMENT TO:

TECO PEOPLES GAS

B1 32264742 P.01/01
 CUSTOMER INVOICE



ACCOUNT NUMBER
7784648

AMOUNT NOW DUE
4158.35

STATEMENT DATE
05/02/02

PAYABLE UPON RECEIPT

SEBRING GAS SVC
 3515 S US 27
 SEBRING, FL 33870

AMOUNT PAID ON THIS ACCOUNT

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



1085 W. MAIN STREET
 AVON PARK, FLORIDA 32825
 1-877-832-8747

SERVICE ADDRESS 1246 N RIDGEWOOD DR
 AVON PARK FL 33870

AMOUNT NOW DUE
4158.35

PAST DUE AFTER
05/23/02

ACCOUNT NUMBER
7784648

AVERAGE DAILY THERM USAGE

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

THIS MONTH'S BILLING DATES
 --SERVICE PERIOD--
 TO 05/01/02 NUMBER OF DAYS 30 STATEMENT DATE 5/2/02

THIS MONTH'S METER INFORMATION
 METER NUMBER ZR600210 METER READS PRESENT 284683 PREVIOUS 289184 MCF 5479

TOTAL THERMS = 5479.0

THIS MONTH'S BILLING INFORMATION
 GENERAL SERVICE LARGE VOL II

PREVIOUS BALANCE					3,383.29
PAYMENT					0.00
*** FGT TRANSPORTATION ***					
CUSTOMER CHARGE					0.00
TRANSPORATION CHARGE	5479.0	X	0.36000	-	1,917.85
TRANSITION CHARGE	5479.0	X	0.00000	-	0.00
ADJUSTMENT					-1142.59

$5479 \times 1.06655 \times 10 = 58,436 \text{ THERMS}$

TOTAL BALANCE DUE

4158.35