BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

RE: Purchased Gas Adjustment) (PGA) True Up)

DOCKET NO: 010003-GU

PREPARED DIRECT TESTIMONY

OF

JERRY H. MELENDY, JR.

ON BEHALF OF

SEBRING GAS SYSTEM, INC.

12209 SEP 27 6

FPSC-COMMISSION CLERK

- 1. Please state your name, business address, by whom you
- 2. are employed and in what capacity.
- 3. A. My name is Jerry H, Melendy, Jr. My business
- 4. address is 3515 U.S. Highway 27, South, Sebring,
- 5. Florida, 33870-5452. I am employed as the Vice
- 6. President of Sebring Gas System, Inc.(the Company),
- 7. a Florida Corporation.
- 8. Q. What are your responsibilities in that position?
- 9. A. I am responsible for all areas of finance, rates,
- 10. accounting and taxes as well as general management
- 11. responsibilities of the company.
- 12. Q. Please state your educational background.
- 13. A. I have an Associates of Arts Degree from Polk
- 14. Community College. A have a Bachelor of Arts
- 15. Degree from the University of South Florida.
- 16. Q. What is the purpose of your testimony?
- 17. A. The purpose of my testimony is to present the
- 18. calculation of the Company's levelized purchased gas
- 19. cost for the upcoming twelve-month period January
- 20. 2002 through December 2002.
- 21. Q. Has the Company prepared the Schedules as
- 22. prescribed by this Commission for this purpose?
- 23. A. Yes it has. The Schedules prescribed by the

1.	Commission are being files at this time. Copies of these
2.	schedules are attached to my testimony.
3.	Would you please identify the Schedules which you are
4.	filing?
5.	Yes. The Purchased Gas Adjustment Schedules presently
6.	filed are as follows:
7.	E-1 – PURCHASED GAS ADJUSTMENT COST
8.	RECOVERY CLAUSE CALCULATION, Original Estimate
9.	for the Projected Period January 2002 through December
10.	2002.
11.	E-1R – PURCHASED GAS ADJUSTMENT COST
12.	RECOVERY CLAUSE CALCULATION, Revised Estimate
13.	for the Period January 2001 through December 2001.
14.	E-2 – CALCULATIONS OF TRUE-UP AMOUNT for the
15.	Current Period January 2001 through December 2001.
16.	E-3 – TRANSPORTATION PURCAHSES, SYSTEM
17.	SUPPLY AND USE for the period January 2002 through
18.	December 2002. Because Sebring Gas System does not
19.	purchase transportation gas, this schedule, although included
20.	is this filing, is not applicable.
21.	E-4 – CALCULATING OF TRUE-UP AMOUNT,
22.	PROJECTED PERIOD January 2001 through December
23.	2002.

	E-5 – THERM SALESAND CUSTOMER DATA for the
	Projected Period January 2002 through December 2002.
Q.	Were these schedules prepared under your direction and
	supervision?
A.	Yes, they were.
	REVISED ESTIMATES FOR THE PERIOD
	JANUARY 2001 – DECEMBER 2001
Q.	What is the revised estimate of total purchased gas cost for
	the period January 2001 through December 2001?
A.	The revised estimate of purchased gas cost for he current
	period January 2001 through December 2001 is \$375,241
	(Schedule E-2, Line 3).
Q.	What is the revised estimate of gas revenue be collected for
	the current period January 2001 through December 2001?
A.	The revised estimate of gas revenue to be collected for the
	current period January 2001 through December 2001 is
	\$415,415 (Schedule E-4, Line 4).
Q.	What is the revised true-up amount, including interest,
	estimated for the current period January 2001 through
	December 2001?
A.	The company's revised true-up amount, including interest,
	estimated for the current period January 2001 through
	December 2001 is \$16,680 (Schedule E-2, Line7 + Line 8).
	A. Q. A. Q.

1.		PROJECTIIONS FOR THE PERIOD
2.		JANUARY 2002 THROUGH DECEMBER 2002
3.	Q.	How was the projections for the period January 2002
4.		through December 2002 determined?
5.	A.	The estimated gas supply requirements for each month of the
6.		twelve-month period were determined initially. These
7.		requirement estimates were based upon the estimated sales to
8.		ultimate customers for the period.
9.	Q.	What steps were used to determine the estimated cost of gas
10.		for the projected period January 2002 through December
11.		2002?
12.	A.	As reported in Schedule E-1, Lines 1 through 11, the total
13.		cost of gas consists of the commodity cost of gas, baseload
14.		services, demand charges and management fees from the
15.		Company's gas supplier, Penninsula Energy Services
16.		Company (PESCO), and transportation charges as billed by
17.		TECO, People's Gas System.
18.		The Commodity portion of the Cost of Gas Purchased is
19.		shown on Lines 1 and 4 of Schedule E-1. The rate utilized for
20.		the projected period January 2002 through December 2002
21.		are PESCO rates estimated by myself.
22.		The Commodity (Other), Line 4, is based on the estimated
23.		therms purchased by the Company, multiplied by the

1. estimated rate per therm, plus a management fee. The rate is based upon the price obtained by our supplier, PESCO, plus a 2. 3. monthly management fee of \$250. The management fee 4. allows the Company to benefit from the research work of the 5. procurement department of PESCO for obtaining the best 6. priced and most reliable gas source. Because of the 7. Company's small size and lack of experience in acquiring 8. gas, the best use of the Company's funds and resources is to 9. contract the procurement of gas supply out to PESCO. 10. Other charges for the Cost of Gas Purchased is represented on Line 6 of Schedule E-1. This figure consists of a charge 11. 12. for the transporting of gas by TECO People's Gas. This 13. charge is for transporting gas through a seven mile pipeline belonging to TECO People's Gas, beginning at FGT's gate 14. 15. station in Avon Park and traveling south to the Company's 16. gate station in Sebring. The charge for this transportation is 35 cents per MCF (1,000 Cubic Foot). 17. How was the projected total firm service determined? 18. Q. 19. The Company has only firm sales at this time. Subsequently, A. 20. the total sales and firm sales are the same. The total sales were determined by using historical averages for both 21. classes, residential and commercial customers, with an 22. 23. estimated growth factor added. The total sales are shown on

- 1. Line 27 of Schedule E-1. The total estimated sales for the
- 2. projected period January 2002 through December 2002 is
- 3. 752,400 therms.
- 4. Q. What is the Company's estimated average cost per therm for
- 5. the Projected period January 2002 through December 2002?
- 6. A. As shown on Line 40 of Schedule E-1, the Company's
- 7. estimated average cost per therm for the Projected period
- 8. January 2002 through December 2002 is 89.453 cents.
- 9. To arrive at the Total PGA Factor, the average cost of gas is
- 10. adjusted for the estimated total true-up through December
- 11. 2001, as shown on Schedule E-4, and for revenue-related
- 12. taxes.
- 13. Q. What is the Company's projected PGA Factor for the
- 14. Projected period January 2002 through December 2002?
- 15. A. The Company's projected PGA factor for the Projected
- 16. period January 2002 through December 2002 is 88.004
- 17. cents per therm, as shown on Line 45 of Schedule E-1.
- 18. Q. The estimated total true-up for the period January 2002
- 19. through December 2002, as shown on Schedule E-4 is
- 20. included in the projected PGA Factor for the period January
- 21. 2002 through December 2002. How was the figure
- 22. calculated?
- 23. A. The final true-up amount for the period January 2000 through

- 1. December 2000 is added to the estimated end of period net
- 2. true-up for January 2001 through December 2001. The
- 3. January 2001 through December 2001 estimated true-up is
- 4. based on eight months' actual plus four months' projected
- 5. data.
- 6. Q. What is the impact of the total true-up for the period January
- 7. 2001 through December 2001 on the projected PGA Factor
- 8. for the Projected period January 2002 through December
- 9. 2002?
- 10. A. The projected true-up for the period ending December 2001
- is an over collection of \$16,680, which is shown on Line 4,
- 12. Column 4 of Schedule E-4. This amount, added to the over
- 13. collection of \$ 6,642 (Line 4, Column 3, E-4) for the prior
- 14. period, January 2000 through December 2000, creates an
- 15. projected over recovery of \$23,322 (Line 4, Column 5, E-4)
- 16. for the Projected period January 2002 through December
- 17. 2002. Dividing the over collection of \$23,322 by the total
- 18. estimated therm sales of 752,400 therms for the Projected
- 19. period January 2002 through December 2002 results in a
- 20. refund of 3.09964 cents per therm sold to be included in the
- 21. proposed PGA factor. This amount appears on Line 41 of
- 22. Schedule E-1 and will appear on Line 41 of Schedule A-1
- 23. and A-1R for each month of the Projected period January

1.		2002 through December 2002.
2.	Q.	What is the maximum levelized purchased gas factor (cap)
3.		that you are proposing for the projected period January 2002
4.		through December 2002?
5.	A.	The maximum levelized purchased gas factor (cap) that the
6.		Company is proposing for the Projected period January 2002
7.		through December 2002 is 88.004 cents per therm sold.
8.	Q.	Does this conclude your testimony?
9.	A.	Yes, it does.
10.		
11.		
12.		
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SEBRING GAS SYSTEM, INC.

JANUARY 2002 - DECEMBER 2002 PURCHASED GAS PROJECTION FILING

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION

JANUARY 2002 THROUGH DECEMBER 2002

SCHEDULE E-1 (REVISED 6/08/94)

						ydy (4)	-PROJECTIO)N						
COST OF GAS PURCHASED		JAN	FEB	MAR	APR	MAY			AUG	SEP	ОСТ	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	OTAGED	\$296	\$268	\$261	\$212	\$205	\$188	\$186	\$186	\$169	\$180	\$209	\$258	\$2,618
2 NO NOTICE SERVICE		0	0	0	0	0	0	0	0	. 0	. 0	0	0	0
3 SWING SERVICE		0	n	0	0	o	0	o	0	0	0	0	o	0
4 COMMODITY (Other)		\$83,300	\$70,840	\$71,250	\$56,730	\$54,870	\$40,500	\$37,450	\$34,775	\$31,590	\$33,670	\$39,000	\$62,900	\$616,875
5 DEMAND		\$3,159	\$2,862	\$2,788	\$2,267	\$2,193	\$2,007	\$1,989	\$1,989	\$1,806	\$1,925	\$2,230	\$2,751	\$27,967
6 OTHER - TECO Trans. Chg		\$2,890	\$2,618	\$2,550	\$2,074	\$2,006	\$1,836	\$1,819	\$1,819	\$1,652	\$1,761	\$2,040	\$2,516	\$25,582
LESS END-USE CONTRACT		Ψ2,000	42, 515	42,000	4=,	* _,	7.,							
7 COMMODITY (Pipeline)		0	0	0	0	0	0	o	0	o	0	0	l o	0
8 DEMAND		0	0	0	0	0	0	0	0	0	0	0	О	ol
9		, o	ا م	0	0	0	0	0	0	0	0	0	0	o
10		0	ا ،	0	0	ū	0	0	0	0	0	0	0	o
11 TOTAL COST (1+2+3+4+5+6	\ (7+9+0+40\	\$89,645	\$76,588	\$76,849	\$61,284	\$59,274	\$44,531	\$41,444	\$38,769	\$35,218	\$37,537	\$43,479	\$68,424	\$673,042
1)-(1+6+9+10)	\$03,043	ψ10,300 0	0,0,040	0	0	0	0	0	0	0	0	0	0
12 NET UNBILLED			0	0	0	0	0	0	٥	٥	0	0	0	0
13 COMPANY USE 14 TOTAL THERM SALES		\$89,645	\$76,588	\$76,849	\$61,284	\$59,274	\$44,531	\$41,444	\$38,769	\$35,218	\$37,537	\$43,479	\$68,424	\$673,042
THERMS PURCHAS	SED	\$05,045	\$,0,500	\$10,043	ψ01,20 1	\$00,E14	\$11,001	Ψ,1,111	1 400,700	400/210	407,000	4.01	, , , , , , , , , , , , , , , , , , , 	
15 COMMODITY (Pipeline)	Billing Determinants Only	85,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
16 NO NOTICE SERVICE	Billing Determinants Only	05,000	1	1	1	0	0.,000	0	0	0	0		0	0
17 SWING SERVICE	•	0	0	0	1	0	0	٥	0	0	0		0	o l
	Commodity	85,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
18 COMMODITY (Other)	Commodity	85,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800		74,000	752,400
19 DEMAND	Billing Determinants Only	85,000	1	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
20 OTHER Commodity		85,000	77,000	75,000	01,000	59,000	34,000	33,300	33,300	40,000	51,000	00,000	74,500	0
LESS END-USE CONTRACT		0	0	0	o	0	0	0	0	0	0	0	n	ام
21 COMMODITY (Pipeline)		0	l o	0	1	0	0	٥	0	0	0	0	0	0
22 DEMAND			0	0	0	0	0	٥	0	0	0	0	ا م	اه
23	8+30) (34+33+33)	85,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
24 TOTAL PURCHASES (+17+1	8+20)-(21+22+25)	65,000	0,000	73,000		000,000	04,000	0,000	0	0,000	0	00,000	0	02,.00
25 NET UNBILLED			0	0	0	0	٥	٥		0	0	0	0	0
26 COMPANY USE	(04.06)	85.000		_	61,000	59,000	54,000	53,500	-	48,600	51,800	60,000	74,000	752,400
27 TOTAL THERM SALES CENTS PER THERM	(24-26)	85,000	77,000	73,000	01,000	33,000	34,000	35,500	30,500	40,000	01,000	00,000	14,000	102,400
		0.348	0 348	0,348	0 348	0.348	0 348	0.348	0.348	0.348	0.348	0 348	0.348	0.348
28 COMMODITY (Pipeline) 29 NO NOTICE SERVICE	(1/15) (2/16)	0.348	1	0.540	1	0.545	0	0.545		0.0.0	0.0.0	0	0.0.10	0.0.0
	` '	0	1	0		0	0	0	_	0	ŏ	0	0	0
30 SWING SERVICE	(3/17)	98,000	1	_	1	93.000	75.000	70,000	65.000	65.000	65.000	65.000	85.000	81,988
31 COMMODITY (Other)	(4/18)		3,717	i .	3 7 1 7	3.717	3 717	3.717	3.717	3.717	3.717	3,717	3.717	3.717
32 DEMAND	(5/19)	3.717		1		3.400	3 400	3,400	3.400	3.400	3.400	3 400	3.400	3.400
33 OTHER (teco)	(6/20)	3.400	3.400	3.400	3 400	3.400	3 400	3.400	3.400	3.400	3.400	3 400	3.400	3.400
LESS END-USE CONTRACT				0	0	0	0	0	0	0	0	0	٥	0
34 COMMODITY Pipeline	(7/21)	0	0	1		0	0	0	0	0	"	0	0	0
35 DEMAND	(8/22)	0	1	1	1	0	0	0	0	0	0	0	0	0
36	(9/23)	0	1			_	-	_	_	1				89.453
37 TOTAL COST OF PURCHAS	•	105.465		1		100.465	82.465	77.465		72.465		1	92.465	
38 NET UNBILLED (12/25)		0	1	_	1	0	0	0	1	0		0	0	0
39 COMPANY USE (13/26)		0	0 405	100.405	100 405	0	0	_	0	70.465	70.465	70.465	_	- 1
40 TOTAL COST OF THERM SOLD (37)		105.465		T .		100.465	82.465	77.465	72 465	72.465			92 465	89.453
41 TRUË-UP	(E-4)	(3.09964	-1 -	1 '	1 1	(3 09964)			1 .	1 '	· .		1 '	(3.09964)
42 TOTAL COST OF GAS	(40+41)	102.365		l .		97.365	79.365	74.365		69.365	1	1	89.365	86.353
43 REVENUE TAX FACTOR		1 01911	1		1 01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911	1.01911
44 PGA FACTOR ADJUSTED F		104.322		101.264	99.226	99.226	80.882	75.786	70.691	70 691	70 691	70 691	91.073	88.004
45 PGA FACTOR ROUNDED TO	NEAREST .001	104.322	98.207	101.264	99 226	99 226	80.882	75.786	70.691	70.691	70.691	70 691	91.073	88.004

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JAN 01

Through DEC 01

SCHEDULE E-1/R (REVISED 8/19/93)

				—ACTUAL—					REVISEI	PROJECTION)Names		
COST OF GAS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	\$257	\$233	\$258	\$183	\$195	\$172	\$183	\$179	\$172	\$180	\$215	\$269	\$2,496
2 NO NOTICE SERVICE	0	0	0	0	0	0	0	. 0	0		0	0	0 00
3 SWING SERVICE	0	ō	أه	0	0	0	0	0	o	ol	0	0	0.00
4 COMMODITY (Other)	\$82,272	\$38,484	\$34,373	\$32,084	\$25,716	\$19,240	\$17,340	\$16,929	\$12,000	\$12,500	\$15,000	\$18,750	\$324,688
5 DEMAND	\$2,798	\$2,527	\$2,798	\$2,707	\$2,305	\$1,840	\$1,951	\$1,914	\$1,338	\$1,394	\$1,673	\$2,091	\$25,335
6 OTHER	\$2,737	\$1,849	\$2,063	\$1,910	\$1,733	\$1,609	\$1,631	\$1,600	\$1,563	\$1,629	\$1,954	\$2,443	\$22,721
LESS END-USE CONTRACT	ΨΖ,ΓΟΙ	Ψ.,σ.ισ	Ψ2,000	0.,0.0	0.,	\$ 1,000	4.,651	\$ 1,,000	\$ 1,555	V.,020	\$1,00	42,110	V ,
7 COMMODITY (Pipeline)	0	o	o	n	0	0	0	0	0	0	n	0	0.00
8 DEMAND	0	0	0	n	o	0	0	o	0	ő	o	ň	0.00
9	ام	0	0	0	٥	0	0	٥	0	0	0	0	0.00
[-	ا م	0	0	0	0	٥	0	0	0	0	0	0	0.00
10	1 "1	\$43,093	\$39,492	•	- 1	\$22,861	\$21,105	\$20,622	\$15,074	\$15,702	\$18,842	\$23,553	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$88,064		\$39,49Z 0	\$36,884	\$29,949 0	\$22,001 0	φ21,105 0	\$20,022 0	\$15,074	\$15,702 0	\$10,042 0	#23,553 0	\$375,241 0.00
12 NET UNBILLED	0	0	0	0	0	ا	0	0	0	0	0	0	0.00
13 COMPANY USE	"		٠,	•	-	- 1	-	- 1	-	- 1	-	- 1	
14 TOTAL THERM SALES	\$64,477	\$60,162	\$65,415	\$42,292	\$35,419	\$25,036	\$23,547	\$16,844	\$16,939	\$ 17,645	\$21,173	\$26,467	\$ 415 , 415
THERMS PURCHASED			51.050	50.500	50.050	10 500	50.500	54.500	10.000	50.000 [20.000	75.000	959.499
15 COMMODITY (Pipeline)	54,190	49,000	54,250	52,500	56,050	49,500	52,500	51,500	48,000	50,000	60,000	75,000	652,490
16 NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	85,230	61,000	66,250	58,000	50,100	49,500	52,500	51,500	48,000	50,000	60,000	75,000	707,080
19 DEMAND	54,250	49,000	54,250	52,500	62,000	49,500	52,500	51,500	48,000	50,000	60,000	75,000	658,500
20 OTHER	85,987	57,640	64,178	59,342	53,544	49,680	50,187	49,123	48,000	50,000	60,000	75,000	702,681
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0 (0	0	0	0	0	0	0	٥	0	0	0
22 DEMAND	0	0	0	0	이	0	0	0	0	0	0	0	0
23	0	0	0	0	٥	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (15+16+17+18+19+20)-(21+	22+23) 85,230	61,000	66,250	58,000	50,100	49,500	52,500	51,500	48,000	50,000	60,000	75,000	707,080
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES	91,444	60,198	66,845	60,426	56,105	52,137	55,029	52,067	48,000	50,000	60,000	75,000	727,251
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.474	0.476	0.476	0.349	0.348	0.347	0.349	0.348	0.359	0.359	0.359	0.359	0 383
29 NO NOTICE SERVICE (2/16)	0	0	0	0	0	0	0	0	0	0	0	0	0
30 SWING SERVICE (3/17)	0	0	0	0	0	0	0	0	0	0	0	0	0
31 COMMODITY (Other) (4/18)	96 529	63.089	51.884	55.317	51.329	38.869	33 029	32.872	25.000	25.000	25.000	25 000	45.920
32 DEMAND (5/19)	5 158	5 157	5.158	5 156	3 718	3.717	3.716	3 717	3.717	3.717	3.717	3.717	3.847
33 OTHER (6/20)	3.183	3 208	3.214	3 219	3.237	3.239	3.250	3 257	3.257	3.257	3.257	3 257	3,233
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0	o	0	o	0	0	0	0	0	0	0	o	o
35 DEMAND (8/22)	0	o	0	0	o	0	0	o	0	0	0	0	o
36 (9/23)	0	0	o	0	0	0	О	0	o	0	o	o	o
37 TOTAL COST (11/24)	103.325	70.644	59.611	63.593	59.778	46.184	40.200	40.043	31 404	31 404	31,404	31.404	53.069
38 NET UNBILLED (12/25)	0	0	0	0	0	0	0	0	0	0	0	0	0
39 COMPANY USE (13/26)	اة	0	O	ō	o	o	o	0	o	o	0	o	0
40 TOTAL THERM SALES (37)	96.304	71,585	59.080	61.040	53 380	43.848	38.353	39.607	31.404	31 404	31,404	31 404	51.597
41 TRUE-UP (E-2)	3.22380	3.22380	3 22380	3 22380	3,22380	3,22380	3.22380	3.22380	3.22380	3.22380	3.22380	3.22380	3 22380
42 TOTAL COST OF GAS (40+41)	99.528	74.809	62.304	64.264	56.604	47.072	41.577	42.831	34.628	34.628	34.628	34.628	54.821
43 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	1.01911
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	101.430	76.238	63 494	65 492	57.685	47.971	42.371	43.649	35.289	35.289	35 289	35.289	55 869
45 PGA FACTOR ROUNDED TO NEAREST 001	101.430	76.238	63.494	65 492	57.685	47.971	42.371	43.649	35.289	35.289	35.289	35,289	55 869
40 FOR FACTOR ROUNDED TO NEAREST 001	101.430	10.230	00.454	03_452	J1.003	71.511	72.07 1	TU.UT3	33.208	55.208	30.209	33.209	20 008

CALCULATION OF TRUE-UP AMOUNT

SCHEDULE E-2 (REVISED 8/19/93)

FOR THE CURRENT PERIOD:

JAN 01

Through

DEC 01

FOR THE CURREN	T PERIOD:	J	AN 01	ı	nrough	Ľ	DEC 01						
				А	CTUAL				REVISED I	PROJECTION-			TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIOD
TRUE-UP CALCULATION											1		
1 PURCHASED GAS COST	\$82,529	\$38,717	\$34,631	\$32,267	\$25,911	\$19,412	\$17,523	\$17,108	\$12,172	\$12,680	\$15,215	\$19,019	327,184
2 TRANSPORTATION COST	5,535	4,376	4,861	4,617	4,038	3,449	3,582	3,514	2,901	3,022	3,627	4,534	48,056
3 TOTAL	88,064	43,093	39,492	36,884	29,949	22,861	21,105	20,622	15,074	15,702	· 18,842	23,553	375,241
4 FUEL REVENUES (NET OF REVENUE TAX)	64,477	60,162	65,415	42,292	35,419	25,036	23,547	16,844	16,939	17,645	21,173	26,467	415,415
5 TRUE-UP COLLECTED OR (REFUNDED)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(23,760
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	62,497	58,182	63,435	40,312	33,439	23,056	21,567	14,864	14,959	15,665	19,193	24,487	391,655
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(25,567)	15,089	23,943	3,428	3,490	195	462	(5,758)	(115)	(37)	351	934	16,415
8 INTEREST PROVISION-THIS PERIOD (21)	(135)	(135)	(38)	26	42	52	58	53	62	83	93	105	265
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(15,155)	(38,877)	(21,943)	3,942	9,376	14,888	17,115	19,615	15,890	17,817	19,842	22,267	5,381
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	23,760
10a FLEX RATE REFUND (if applicable)	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(\$38,877)	(\$21,943)	\$3,942	\$9,376	\$14,888	\$17,114	\$19,615	\$15,890	\$17,817	\$19,842	\$22,267	\$25,286	(\$8,162)
NTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(\$15,155)	(\$38,877)	(\$21,943)	\$3,942	\$9,376	\$14,888	\$17,115	\$19,615	\$15,890	\$17,817	\$19,842	\$22,267	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(38,742)	(21,808)	3,980	9,350	14,846	17,063	19,557	15,837	17,755	19,759	22,174	25,181	
14 TOTAL (12+13)	(53,897)	(60,685)	(17,963)	13,292	24,222	31,951	36,672	35,451	33,645	37,576	42,016	47,447	
15 AVERAGE (50% OF 14)	(26,949)	(30,343)	(8,982)	6,646	12,111	15,975	18,336	17,726	16,822	18,788	21,008	23,724	
16 INTEREST RATE - FIRST DAY OF MONTH	6 500%	5.550%	5 150%	5.000%	4.370%	3 940%	3.800%	3 750%	3.470%	5.320%	5.320%	5.320%	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.550%	5.150%	5.000%	4.370%	3 940%	3.800%	3.750%	3.470%	5.320%	5.320%	5.320%	5.320%	
18 TOTAL (16+17)	12 050%	10.700%	10.150%	9.370%	8.310%	7.740%	7.550%	7.220%	8.790%	10.640%	10.640%	10.640%	
19 AVERAGE (50% OF 18)	6 025%	5.350%	5 075%	4.685%	4.155%	3.870%	3 775%	3.610%	4.395%	5 320%	5.320%	5.320%	
20 MONTHLY AVERAGE (19/12 Months)	0.502%	0.446%	0.423%	0.390%	0.346%	0.323%	0 315%	0.301%	0.366%	0.443%	0.443%	0.443%	
21 INTEREST PROVISION (15x20)	(\$135)	(\$135)	(\$38)	\$26	\$42	\$52	\$58	\$53	\$62	\$83	\$93	\$105	

TOTAL

TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE E-3 (REVISED 8/19/93)

JAN 2002 DEC 2002 ESTIMATED FOR THE PROJECTED PERIOD OF: Through TOTAL COMMODITY COST CENTS PER TOTAL THIRD DEMAND OTHER CHARGES **PURCHASED** SCH SYSTEM **END PURCHASED** COST ACA/GRI/FUEL THERM **TYPE** SUPPLY USE **PURCHASED PARTY PIPELINE** FOR MONTH **FROM** 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 NOT APPLICABLE 0.00 NOT APPLICABLE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Docket No. 010003-GU
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COMPANY: SEBRING GAS SYSTEM, INC. CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD

SCHEDULE E-4 (REVISED 8/19/93)

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 2002

Through

DECEMBER 2002

	PRIOR PERIOD:	JANUARY 2000 - DE	CEMBER 2000	CURRENT PERIOD: JAN 2001 - DEC 2001	
	(1)	(2)	(3)	(4)	(5)
	EIGHT MONTHS ACTUAL	•	(2)-(1)	EIGHT MONTHS ACTUAL	(3)+(4)
	PLUS FOUR MONTHS			PLUS FOUR MONTHS	TOTAL
	REVISED ESTIMATE	ACTUAL	DIFFERENCE	REVISED ESTIMATE	TRUE-UP
1 TOTAL THERM SALES \$	E-2 Line 6	A-2 Line 6	Col.2 - Col.1	E-2 Line 6	Col.3 + Col.4
	\$329,694	\$327,731	(\$1,963)	\$391,655	\$389,692
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-2 Line 7 (21,035)	A-2 Line 7 (14,360)	Col.2 - Col.1 6,675	E-2 Line 7 16,415	Col.3 + Col.4 23,090
3 INTEREST PROVISION FOR THIS PERIO	E-2 Line 8	A-2 Line 8	Col.2 - Col.1	E-2 Line 8	Col.3 + Col.4
S INTERCOTT ROVIOION FOR THIS FERIO	697	664	(33)		232
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3	Line 2 + Line 3	Col.2 - Col.1	Line 2 + Line 3	Col.3 + Col.4
	(\$20,338)				\$23,322

NOTE:

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

COLUMN (1) COLUMN (2)

LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7) LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A-7)

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

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

TOTAL TRUE-UP OF \$23,322, DIVIDED BY THE DATA OBTAINED FROM SCHEDULE (A-2) PROJECTED THERM SALES OF 752,400 EQUALS DATA OBTAINED FROM SCHEDULE (A-2) 3.09964 CENTS PER THERM TO BE REFUNDED DURING THE JAN 2002 THROUGH DEC 2002 PERIOD. LINE 41 (TRUE-UP)OF THE JAN-DEC 2000 PGA, SCHEDULE A-1 WILL BE (3.09964), INDICATING A REFUND PER THERM,

TRUE-UP \$ THERMS REFUND/THERM

\$23,322 752,400 3.09964 CENTS

COMPANY: SEBRING GAS SYSTEM, INC.			7	HERM SALES	AND CUSTOM	ER DATA						SCHEDULE E- REVISED 8/19/93	
ESTIMATED FOR THE PROJECTED P	ERIOD:		J	AN 2002	Through I	DEC 2002							
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC	TOTAL
THERM SALES (FIRM)			40.000	0.000	4 000	4 000	2 500	3.500	3,600	3,800	5,000	12,000	82,400
RESIDENTIAL	15,000	12,000	10,000	6,000	4,000	4,000	3,500 50,000	50,000	45.000	48,000	55.000	62,000	670,000
COMMERCIAL	70,000	65,000	65,000	55,000	55,000	50,000	50,000	30,000	43,000	40,000	00,000	02,000	0,0,000
COMMERCIAL LARGE VOL 1	0	0	Ü	Ö	Ŏ	0	χ	ŏ	ň	ñ	ñ	ŏ	ŏ
COMMERCIAL LARGE VOL 2	0	0	Ŭ,	0	0	0	χI	ŏ l	ň	ŏ	ŏl	õ	ŏ
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	0	000	75 000	64 000	E0 000	E4 000	53,500	53,500	48,600	51,800	60,000	74,000	752,400
TOTAL FIRM	85,000	77,000	75,000	61,000	59,000	54,000	33,300	33,300	40,000	31,000	00,000	14,000	102,100
THERM SALES (INTERRUPTIBLE)					0.1			OI	0	0.1		0	0
SMALL INTERRUPTIBLE	0	Ŏ,	0	Ŏ l	Ņ ļ	ŏ	ŏ	ŏ	ň	ŏ	ñ	ŏ	ŏ
INTERRUPTIBLE	0	0	0	0	Ž l	Š l	0	χI	ň	ň	ñ	ň	ñ
LARGE INTERRUPTIBLE	0	0	οl	Ŏ	Ŏ,	ΧI	0	8	0	ŏ	ñ	ňl	ñ
TOTAL INTERRUPTIBLE	0	0	0	0 000	50.000	54 000	52.500	E2 E00	48.600	51,800	60,000	74,000	752,400
TOTAL THERM SALES	85,000	77,000	75,000	61,000	59,000	54,000	53,500	53,500	46,000	31,000	00,000	74,000	702,400
NUMBER OF CUSTOMERS (FIRM)				FFOT		4EO I	420	415	435	475	550 [650	525
RESIDENTIAL	620	620	620	550	500	450	420 96	96	96	96	97	98	525 95
COMMERCIAL	93	93	94	94	95	96	90	90	30	50	0	30	0
COMMERCIAL LARGE VOL 1	0	0	0	Ö	ŏ	Ŏ,	χI	0	0	Š l	ň	ñ	Ŏ
COMMERCIAL LARGE VOL 2	0	0	ğ	0	ŭ	8	× N		0	ŏ	χ	ň	ñ
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	0	0	0	240	500	540			531	571	647	748	621
TOTAL FIRM	713	713	714	644	595	546	516	511	23 1	371	047	740	02
NUMBER OF CUSTOMERS (INT.)						0.1			0	0		Λ.	
SMALL INTERRUPTIBLE	0	0	0	Ŏ	Ŏ	0	0	Ö	8	ől	Ö	χl	Č
INTERRUPTIBLE	0	0	0	Ŏ	Ŏ	Ŏ	0	i N	X	ŏ	ň	ň	Č
LARGE INTERRUPTIBLE	0	0	0	Ď.	Ŏ	Ŏ.	χ	l ől	ŏ	ŏ	0	ñ	ř
TOTAL INTERRUPTIBLE	0	0	_ 0	0	505	0 546	516	511	531	571	647	748	621
TOTAL CUSTOMERS	713	713	714	644	595	540	510	311	3311	371	047	140	021
THERM USE PER CUSTOMER				10.04	0.00	8.89	8.33	8.43	8.28	8.00	9.09	18.46	156.83
RESIDENTIAL	24.19	19.35	16.13	10.91	8.00	520.83	520.83	520.83	468.75	500.00	567.01	632.65	7,027.97
COMMERCIAL	752.69	698.92	691.49	585.11	578.95	520.63	020.03	020.00	700.73	000.00	307.01	002.00	7,027.07
COMMERCIAL LARGE VOL 1	1 0	Ö	Ν̈́	Ň	ŏ	Ŏ.	ň	X	χl	ŏ	ň	ñ	č
COMMERCIAL LARGE VOL. 2	0	0	0	0	0	0	0	0	0	ŏ	0	ŏ	Ž
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LARGE INTERRUPTIBLE	0	0	0	0	0	0	0	0	U	U	U	U.	
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