

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

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**DATE:** January 13, 2020  
**TO:** Adam J. Teitzman, Commission Clerk, Office of Commission Clerk  
**FROM:** <sup>CH</sup> Corey Hampson, Public Utility Analyst I, Division of Economics  
**RE:** Docket No. 20190083-GU

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Please submit the attached document and its two attachments in the docket file of Docket No. 20190083-GU.

RECEIVED-FPSC  
2020 JAN 13 AM 9:32  
COMMISSION  
CLERK

## Elisabeth Draper

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**From:** Keating, Beth <BKeating@gunster.com>  
**Sent:** Wednesday, January 08, 2020 2:27 PM  
**To:** Elisabeth Draper; Tripp Coston  
**Subject:** {BULK} Transportation Charges  
**Attachments:** STAFF REC H SCHEDULES - 10.0% ROE.XLS; STAFF REC G SCHEDULES 10.0% ROE.XLS

**Importance:** Low

Thanks for your time and consideration! As I mentioned, the red tabs in the schedules reflect where changes were made in the MFR schedules to address staff's recommendation on the 10% ROE. To be clear, the changes have not been flowed through these schedules in their entirety. This is merely a shortcut version. If necessary, though, we could provide the schedules as fully revised. As I mentioned, we are happy to discuss further and address any questions you may have. I'll be out of pocket tomorrow, but can pass along questions that are emailed to me.

Many thanks!  
Beth



Beth Keating | Shareholder  
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*"If you are out to describe the truth, leave elegance to the tailor." - Einstein*



SEBRING GAS SYSTEM, INC.  
DOCKET NO: 20190083-GU  
MINIMUM FILING REQUIREMENTS  
INDEX

COST OF SERVICE STUDY SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CLASSIFICATION OF RATE BASE - PLANT  
SCHEDULE A: PAGE 1 OF 2

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	INTANGIBLE PLANT	\$131,409		\$131,409		100% capacity
	DISTRIBUTION PLANT:					
2	LAND AND LAND RIGHTS	\$22,625		\$22,625		100% capacity
3	MAINS - STEEL	\$613,303		\$613,303		"
4	MAINS - PLASTIC	\$3,331,596		\$3,331,596		"
5	M & R EQUIPMENT - GENERAL	\$18,003		\$18,003		"
6	M & R EQUIPMENT - CITY GATE	\$1,252,572		\$1,252,572		"
7	SERVICES - STEEL	\$350,793	\$350,793			100% customer
8	SERVICES - PLASTIC	\$957,522	\$957,522			"
9	METERS	\$347,094	\$347,094			"
10	METER INSTALLATIONS	\$183,764	\$183,764			"
11	REGULATORS	\$49,387	\$49,387			"
12	REGULATOR INSTALLATIONS	\$81,543	\$81,543			"
13	CUSTOMER CONVERSIONS	\$35,310	\$35,310			"
14	OTHER EQUIPMENT	\$45,109	\$12,489	\$32,620		a/c 374 - 386
15	TOTAL DISTRIBUTION PLANT	\$7,288,620	\$2,017,902	\$5,270,719	\$0	
16	GENERAL PLANT	\$508,289	\$254,145	\$254,144		50% cust / 50% cap
17	GAS PLANT FOR FUTURE USE	\$0	\$0	\$0		
18	CWIP	\$0	\$0	\$0		
19	TOTAL PLANT	\$7,928,318	\$2,272,047	\$5,656,272	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CLASSIFICATION OF RATE BASE ACCUMULATED DEPRECIATION SCHEDULE A: PAGE 2 OF 2						
LINE NO.	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	INTANGIBLE PLANT	(\$111,002)		(\$111,002)		related plant
	DISTRIBUTION PLANT:					
2	LAND AND LAND RIGHTS	\$0		\$0		related plant
3	MAINS - STEEL	(\$191,270)		(\$191,270)		"
4	MAINS - PLASTIC	(\$1,008,767)		(\$1,008,767)		"
5	M & R EQUIPMENT - GENERAL	(\$10,548)		(\$10,548)		"
6	M & R EQUIPMENT - CITY GATE	(\$306,980)		(\$306,980)		"
7	SERVICES - STEEL	(\$425,988)	(\$425,988)			"
8	SERVICES - PLASTIC	(\$294,612)	(\$294,612)			"
9	METERS	(\$216,796)	(\$216,796)			"
10	METER INSTALLATIONS	(\$67,906)	(\$67,906)			"
11	REGULATORS	(\$29,213)	(\$29,213)			"
12	REGULATOR INSTALLATIONS	(\$45,124)	(\$45,124)			"
13	CUSTOMER CONVERSIONS	(\$32,868)	(\$32,868)			"
14	OTHER EQUIPMENT	(\$11,070)	(\$4,683)	(\$6,387)		"
15	TOTAL DISTRIBUTION PLANT	(\$2,641,142)	(\$1,117,190)	(\$1,523,952)	\$0	
16	GENERAL PLANT	(\$289,413)	(\$144,707)	(\$144,706)		50% cust / 50% cap
17	RETIREMENT WORK IN PROGRESS:	\$0	\$0	\$0		
18	TOTAL ACCUMULATED DEPRECIATION	(\$3,041,557)	(\$1,261,897)	(\$1,779,660)	\$0	
19	NET PLANT	\$4,886,761	\$1,010,150	\$3,876,612		
20	less: CUSTOMER ADVANCES	(\$12,928)	(\$6,464)	(\$6,464)		50% cust / 50% cap
21	plus: WORKING CAPITAL	\$147,518	\$73,759	\$73,759		oper & maint exp
22	TOTAL RATE BASE	\$5,021,351	\$1,077,445	\$3,943,907	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CLASSIFICATION OF EXPENSES AND  
DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION  
SCHEDULE B: PAGE 1 OF 2

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
OPERATIONS AND MAINTENANCE EXPENSES						
DISTRIBUTION EXPENSES:						
1	SUPERVISION & ENGINEERING	\$28,154	\$15,554	\$12,600		ac 871-879
2	MAINS & SERVICES EXPENSE	\$54,313	\$13,528	\$40,786		a/c 376 + a/c 380
3	MEAS & REG - GENERAL	\$0		\$0		a/c 378
4	MEAS & REG - CITY GATE	\$0		\$0		a/c 379
5	METER & HOUSE REG EXPENSE	\$10,749	\$10,749			a/c 381 + a/c 383
6	CUSTOMER INSTALLATIONS	\$32,981	\$32,981			a/c 386
7	OTHER EXPENSES	\$11,225	\$3,108	\$8,117		a/c 387
8	SUPERVISION & ENGINEERING	\$3,732	\$1,304	\$2,428		ac 887-894
9	MAINTENANCE OF MAINS	\$18,653		\$18,653		a/c 376
10	MTCE OF MEAS & REG - GENERAL	\$0		\$0		a/c 378
11	MTCE OF MEAS & REG - GATE STATION	\$12,754		\$12,754		a/c 379
12	MAINTENANCE OF SERVICES	\$3,904	\$3,904			a/c 380
13	MTCE OF METERS & HOUSE REGULATORS	\$13,862	\$13,862			a/c 381 + a/c 383
14	MTCE OF OTHER EQUIPMENT	\$8,106	\$2,244	\$5,861		a/c 387
15	TOTAL DISTRIBUTION EXPENSES	\$198,432	\$97,233	\$101,199		
CUSTOMER ACCOUNTS EXPENSES:						
16	SUPERVISION	\$0	\$0			100% customer
17	METER READING EXPENSE	\$6,993	\$6,993			"
18	CUS RECORDS & COLLECTIONS	\$2,340	\$2,340			"
19	UNCOLLECTIBLE ACCOUNTS	\$637	\$637			"
20	TOTAL CUSTOMER ACCOUNTS EXPENSES	\$9,970	\$9,970	\$0	\$0	
21	CUSTOMER SVCE & INFORMATION	\$0	\$0			100% customer
22	SALES EXPENSE	\$0	\$0			100% customer
23	ADMINISTRATIVE & GEN EXP	\$533,590	\$274,482	\$259,109		O&M, excluding A&G
24	TOTAL O&M EXPENSES	\$741,992	\$381,685	\$360,308	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CLASSIFICATION OF EXPENSES AND DERIVATION  
OF COST OF SERVICE BY COST CLASSIFICATION  
SCHEDULE B: PAGE 2 OF 2

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	DEPRECIATION AND AMORTIZATION EXPENSE:	\$260,052	\$53,756	\$206,297			net plant
2	TAXES OTHER THAN INCOME TAXES:						
3	REVENUE RELATED	\$1,510				\$1,510	100% revenue
4	OTHER	\$20,958	\$4,332	\$16,626			net plant
5	TOTAL TAXES OTHER THAN INCOME TAXES	\$22,468	\$4,332	\$16,626	\$0	\$1,510	
6	REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	(\$14,335)	(\$14,335)				100% customer
7	RETURN (REQUIRED NOI)	\$324,379	\$69,603	\$254,776	\$0		rate base
8	INCOME TAXES	\$76,623	\$16,441	\$60,182	\$0		return(noi)
9	TOTAL OVERALL COST OF SERVICE	\$1,411,180	\$511,482	\$898,189	\$0	\$1,510	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DEVELOPMENT OF ALLOCATION FACTORS  
SCHEDULE C

LINE NO.	DESCRIPTION	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
<b>CUSTOMER COSTS</b>									
1	No. of Bills	8,725	6,215	608	1,284	522	72	24	0
2	Weighting	NA	1.00	1.82	6.11	13.21	22.02	22.02	0.00
3	Weighted No. of Bills	24,173	6,215	1,105	7,842	6,898	1,585	528	0
4	Allocation Factors	100.00%	25.71%	4.57%	32.44%	28.53%	6.56%	2.19%	0.00%
<b>CAPACITY COSTS</b>									
5	Peak & Avg. Monthly Sales Vol.(therms)	294,898	9,166	4,473	39,149	109,041	79,847	53,223	0
6	Allocation Factors	100.00%	3.108%	1.517%	13.275%	36.976%	27.076%	18.048%	0.000%
<b>COMMODITY COSTS</b>									
7	Annual Sales Vol.(therms)	1,906,511	40,641	17,628	430,636	645,684	504,685	267,237	0
8	Allocation Factors	100.00%	2.13%	0.92%	22.59%	33.87%	26.47%	14.02%	0.00%
<b>REVENUE-RELATED COSTS</b>									
9	Tax on Cust.Cap.& Commod.	1,409,670	99,160	21,787	306,684	389,585	276,502	285,446	30,506
10	Allocation Factors	100.00%	7.03%	1.55%	21.76%	27.64%	19.61%	20.25%	2.16%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
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WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES  
SCHEDULE D

LINE NO.	RATE BASE BY CUSTOMER CLASS	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER	ALLOCATOR
DIRECT AND SPECIAL ASSIGNMENTS:										
RATE BASE										
Customer										
1	Services	\$587,715	\$151,102	\$26,872	\$190,648	\$167,704	\$38,542	\$12,847	\$0	wtd.cust./direct
2	Meters	\$246,156	\$63,287	\$11,255	\$79,850	\$70,240	\$16,143	\$5,381	\$0	wtd.cust./direct
3	House Regulators	\$56,593	\$14,550	\$2,588	\$18,358	\$16,149	\$3,711	\$1,237	\$0	wtd.cust./direct
4	General Plant	\$109,438	\$28,137	\$5,004	\$35,500	\$31,228	\$7,177	\$2,392	\$0	wtd.cust./direct
5	All Other	\$77,543	\$19,936	\$3,545	\$25,154	\$22,127	\$5,085	\$1,695	\$0	wtd.cust./direct
6	Total	\$1,077,445	\$277,012	\$49,263	\$349,511	\$307,448	\$70,659	\$23,553	\$0	
Capacity										
7	Mains	\$2,744,862	\$129,144	\$47,360	\$399,403	\$991,048	\$651,729	\$526,179	\$0	peak/avg sales/direct
8	M&R Equipment - General	\$7,455	\$232	\$113	\$990	\$2,757	\$2,019	\$1,345	\$0	peak/avg sales/direct
9	M&R Equipment - City Gate	\$945,592	\$1,961	\$957	\$8,377	\$23,334	\$17,086	\$893,876	\$0	peak/avg sales/direct
10	General Plant	\$109,438	\$3,401	\$1,660	\$14,528	\$40,466	\$29,631	\$19,751	\$0	peak/avg sales/direct
11	All Other	\$136,560	\$4,244	\$2,071	\$18,129	\$50,494	\$36,975	\$24,646	\$0	peak/avg sales/direct
12	Total	\$3,943,907	\$138,982	\$52,161	\$441,427	\$1,108,098	\$737,440	\$1,465,798	\$0	
Commodity										
13	Account #									
14	Account #									
15	Account #									
16	All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	annual sales
17	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	TOTAL RATE BASE	\$5,021,351	\$415,994	\$101,424	\$790,937	\$1,415,546	\$808,098	\$1,489,351	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ALLOCATION OF COST OF SERVICE  
TO CUSTOMER CLASSES  
SCHEDULE E: PAGE 1 OF 2

LINE NO.	COST OF SERVICE BY CUSTOMER CLASS	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER	ALLOCATOR
DIRECT AND SPECIAL ASSIGNMENTS: COST OF SERVICE										
OPERATIONS & MAINTENANCE EXPENSE:										
CUSTOMER										
1	874 Mains & Services	\$13,528	\$3,478	\$619	\$4,388	\$3,860	\$887	\$296	\$0	wtd.cust./direct
2	878 Meters and House Regulators	\$10,749	\$2,764	\$491	\$3,487	\$3,067	\$705	\$235	\$0	wtd.cust./direct
3	892 Maint. of Services	\$3,904	\$1,004	\$179	\$1,266	\$1,114	\$256	\$85	\$0	wtd.cust./direct
4	893 Maint. of Meters & House Reg.	\$13,862	\$3,564	\$634	\$4,497	\$3,956	\$909	\$303	\$0	wtd.cust./direct
5	All Other	\$339,641	\$41,979	\$1,734	\$140,280	\$73,111	\$45,273	\$6,758	\$30,506	wtd.cust./direct
6	Total	\$381,685	\$52,788	\$3,657	\$153,918	\$85,109	\$48,030	\$7,677	\$30,506	339,641
Capacity										
7	874 Mains and Services	\$40,786	\$1,269	\$619	\$5,414	\$15,081	\$11,043	\$7,361	\$0	peak/avg sales/direct
8	877 Measuring & Reg. Sta. Eq. - Gate Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	peak/avg sales/direct
9	887 Maint. of Mains	\$18,653	\$580	\$283	\$2,476	\$6,897	\$5,050	\$3,366	\$0	peak/avg sales/direct
10	891 Maint. of Meas. & Reg.Sta.Eq. - Gate Station	\$12,754	\$26	\$13	\$113	\$315	\$230	\$12,056	\$0	peak/avg sales/direct
11	All Other	\$288,115	\$8,955	\$4,370	\$43,248	\$88,533	\$91,010	\$51,999	\$0	peak/avg sales/di
12	Total	\$360,308	\$10,830	\$5,285	\$51,251	\$110,826	\$107,333	\$74,782	\$0	288,115
Commodity										
13	Account #	\$0								
14	Account #	\$0								
15	Account #	\$0								
16	All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	annual sales
17	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL OPERATIONS & MAINTENANCE EXPENSE	\$741,993	\$63,618	\$8,942	\$205,169	\$195,935	\$155,363	\$82,459	\$30,506	
DEPRECIATION AND AMORTIZATION EXPENSE:										
19	Customer	\$53,756	\$13,821	\$2,458	\$17,438	\$15,339	\$3,525	\$1,175	\$0	wtd.cust./direct
20	Capacity	206,297	\$6,412	\$3,129	\$27,387	\$76,280	\$55,857	\$37,232	\$0	peak/avg sales/direct
21	TOTAL DEPRECIATION AND AMORTIZATION EXP	\$260,052	\$20,232	\$5,587	\$44,824	\$91,619	\$59,382	\$38,408	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ALLOCATION OF COST OF SERVICE  
TO CUSTOMER CLASSES  
SCHEDULE E: PAGE 2 OF 2

LINE NO.	COST OF SERVICE BY CUSTOMER CLASS	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER	ALLOCATOR
1	TAXES OTHER THAN INCOME TAXES:									
2	Customer	\$4,332	\$1,114	\$198	\$1,405	\$1,236	\$284	\$95	\$0	wtd.cust./direct
3	Capacity	\$16,626	\$517	\$252	\$2,207	\$6,148	\$4,502	\$3,001	\$0	peak/avg sales/direct
4	Subtotal	\$20,958	\$1,631	\$450	\$3,612	\$7,384	\$4,786	\$3,095	\$0	
5	Revenue	\$1,510	\$106	\$23	\$329	\$417	\$296	\$306	\$33	bx, cust cap & comm.
6	Total	\$22,468	\$1,737	\$474	\$3,941	\$7,801	\$5,082	\$3,401	\$33	
7	RETURN (NOI)									
8	Customer	\$69,603	\$17,895	\$3,182	\$22,578	\$19,861	\$4,565	\$1,522	\$0	wtd.cust./direct
9	Capacity	\$254,776	\$4,021	\$1,962	\$17,177	\$47,842	\$35,033	\$148,741	\$0	peak/avg sales/direct
10	Commodity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	annual sales
11	Total	\$324,379	\$21,916	\$5,144	\$39,755	\$67,703	\$39,598	\$150,263	\$0	
12										
13	INCOME TAXES									
14	Customer	\$16,441	\$4,227	\$752	\$5,333	\$4,691	\$1,078	\$359	\$0	wtd.cust./direct
15	Capacity	\$60,182	\$1,870	\$913	\$7,989	\$22,253	\$16,295	\$10,862	\$0	peak/avg sales/direct
16	Commodity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	annual sales
17	Total	\$76,623	\$6,098	\$1,664	\$13,323	\$26,944	\$17,373	\$11,221	\$0	
18										
19	REVENUE CREDITED TO COS:									
20	Customer	(\$14,335)	(\$14,335)	\$0	\$0	\$0	\$0	0	\$0	direct assignment
21										
22	TOTAL COST OF SERVICE:									
23	Customer	\$511,482	\$75,510	\$10,246	\$200,673	\$126,236	\$57,483	\$10,828	\$30,506	
24	Capacity	\$898,189	\$23,650	\$11,541	\$106,011	\$263,348	\$219,019	\$274,618	\$0	
25	Commodity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	Subtotal	\$1,409,671	\$99,160	\$21,787	\$306,684	\$389,585	\$276,502	\$285,446	\$30,506	
27	Revenue	\$1,510	\$106	\$23	\$329	\$417	\$296	\$306	\$33	
28	Total	\$1,411,181	\$99,266	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DERIVATION OF REVENUE DEFICIENCY  
SCHEDULE F

LINE NO.	REVENUE DEFICIENCY	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
1	CUSTOMER COSTS	\$511,482	\$75,510	\$10,246	\$200,673	\$126,236	\$57,483	\$10,828	\$30,506
2	CAPACITY COSTS	\$898,189	\$23,650	\$11,541	\$106,011	\$263,348	\$219,019	\$274,618	\$0
3	COMMODITY COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	REVENUE COSTS	\$1,510	\$106	\$23	\$329	\$417	\$296	\$306	\$33
5	TOTAL COST OF SERVICE	\$1,411,181	\$99,266	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539
6	less:REVENUE AT PRESENT RATES (in the projected test year)	\$1,171,866	\$79,157	\$15,991	\$245,948	\$296,935	\$228,468	\$279,192	\$26,175
7	equals: GAS SALES REVENUE DEFICIENCY	\$239,314	\$20,109	\$5,819	\$61,064	\$93,067	\$48,331	\$6,559	\$4,364
8	plus:DEFICIENCY IN OTHER OPERATING REV.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	equals:TOTAL BASE-REVENUE DEFICIENCY	\$239,314	\$20,109	\$5,819	\$61,064	\$93,067	\$48,331	\$6,559	\$4,364
UNIT COSTS:									
10	Customer	\$4.885	\$1.012	\$1.404	\$13.024	\$20.153	\$66.531	\$37.597	\$0.000
11	Capacity	\$3.046	\$2.580	\$2.580	\$2.708	\$2.415	\$2.743	\$5.160	\$0.000
12	Commodity	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

RATE OF RETURN BY CUSTOMER CLASS  
SCHEDULE G: PAGE 1 OF 2: PRESENT RATES

LINE NO.	RATE OF RETURN BY CUSTOMER CLASS	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
REVENUES: (projected test year)									
1	Gas Sales (due to growth)	\$1,171,866	\$79,157	\$15,991	\$245,948	\$296,935	\$228,468	\$279,192	\$26,175
2	Other Operating Revenue	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
3	Total Revenues	\$1,186,201	\$93,492	\$15,991	\$245,948	\$296,935	\$228,468	\$279,192	\$26,175
EXPENSES:									
4	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	O&M Expenses	\$741,993	\$63,618	\$8,942	\$205,169	\$195,935	\$155,363	\$82,459	\$30,506
6	Depreciation and Amortization Expenses	\$260,052	\$20,232	\$5,587	\$44,824	\$91,619	\$59,382	\$38,408	\$0
7	Taxes Other Than Income	\$20,958	\$1,631	\$450	\$3,612	\$7,384	\$4,786	\$3,095	\$0
8	Taxes Other Than Income--Revenue	\$1,510	\$106	\$23	\$329	\$417	\$296	\$306	\$33
9	Total Expes before Income Taxes	\$1,024,513	\$85,588	\$15,002	\$253,935	\$295,355	\$219,827	\$124,267	\$30,539
10	INCOME TAXES:	\$76,623	\$6,098	\$1,664	\$13,323	\$26,944	\$17,373	\$11,221	\$0
11	NET OPERATING INCOME	\$85,065	\$1,807	(\$675)	(\$21,309)	(\$25,364)	(\$8,733)	\$143,704	(\$4,364)
12	RATE BASE	\$5,021,351	\$415,994	\$101,424	\$790,937	\$1,415,546	\$808,098	\$1,489,351	\$0
13	RATE OF RETURN	1.69%	0.43%	-0.67%	-2.69%	-1.79%	-1.08%	9.65%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

RATE OF RETURN BY CUSTOMER CLASS  
SCHEDULE G: PAGE 2 OF 2: PROPOSED RATES

LINE NO.	RATE OF RETURN BY CUSTOMER CLASS	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
<b>REVENUES:</b>									
1	Gas Sales	\$1,411,181	\$99,266	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539
2	Other Operating Revenue	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
3	Total Revenues	\$1,425,516	\$113,601	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539
<b>EXPENSES:</b>									
4	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	O&M Expenses	\$741,993	\$63,618	\$8,942	\$205,169	\$195,935	\$155,363	\$82,459	\$30,506
6	Depreciation and Amortization Expenses	\$260,052	\$20,232	\$5,587	\$44,824	\$91,619	\$59,382	\$38,408	\$0
7	Taxes Other Than Income	\$20,958	\$1,631	\$450	\$3,612	\$7,384	\$4,786	\$3,095	\$0
8	Taxes Other Than Income--Revenue	\$1,510	\$106	\$23	\$329	\$417	\$296	\$306	\$33
9	Total Expes before Income Taxes	\$1,024,513	\$85,588	\$15,002	\$253,935	\$295,355	\$219,827	\$124,267	\$30,539
10	INCOME TAXES:	\$76,623	\$6,098	\$1,664	\$13,323	\$26,944	\$17,373	\$11,221	\$0
11	<b>NET OPERATING INCOME</b>	<b>\$324,379</b>	<b>\$21,916</b>	<b>\$5,144</b>	<b>\$39,755</b>	<b>\$67,703</b>	<b>\$39,598</b>	<b>\$150,263</b>	<b>\$0</b>
12	RATE BASE	\$5,021,351	\$415,994	\$101,424	\$790,937	\$1,415,546	\$808,098	\$1,489,351	\$0
13	RATE OF RETURN	6.46%	5.27%	5.07%	5.03%	4.78%	4.90%	10.09%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

PROPOSED RATE DESIGN  
SCHEDULE H

LINE NO.	PROPOSED RATE DESIGN	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
PRESENT RATES (projected test year)									
1	GAS SALES (due to growth)	\$1,171,866	\$79,157	\$15,991	\$245,948	\$296,935	\$228,468	\$279,192	\$26,175
2	OTHER OPERATING REVENUE	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL	\$1,186,201	\$93,492	\$15,991	\$245,948	\$296,935	\$228,468	\$279,192	\$26,175
4	RATE OF RETURN	1.69%	0.43%	-0.67%	-2.69%	-1.79%	-1.08%	9.65%	0.00%
5	INDEX	1.00	0.26	-0.39	-1.59	-1.06	-0.64	5.70	0.00
COMPANY PROPOSED RATES									
6	GAS SALES	\$1,411,181	\$99,266	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539
7	OTHER OPERATING REVENUE	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL	\$1,425,516	\$113,601	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539
9	TOTAL REVENUE INCREASE	\$239,314	\$20,109	\$5,819	\$61,064	\$93,067	\$48,331	\$6,559	\$4,364
10	PERCENT INCREASE	20.17%	21.51%	36.39%	24.83%	31.34%	21.15%	2.35%	16.67%
11	RATE OF RETURN	6.46%	5.27%	5.07%	5.03%	4.78%	4.90%	10.09%	0.00%
12	INDEX	100.00%	81.55%	78.51%	77.81%	74.04%	75.85%	156.18%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	CALCULATION OF PROPOSED RATES	CALCULATION OF PROPOSED RATES							SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
		TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5			
1	PROPOSED TOTAL TARGET REVENUES	\$1,425,516	\$113,601	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539	
2	LESS:OTHER OPERATING REVENUE	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0	
	LESS:CUSTOMER CHARGE REVENUES									
3	PROPOSED CUSTOMER CHARGES		\$12.00	\$20.00	\$70.00	\$225.00	\$1,000.00	\$11,906.31	\$3.50	
4	NUMBER OF BILLS	8,725	6,215	608	1,284	522	72	24	8,725	
5	CUSTOMER CHARGE REV. BY RATE CLASS	\$682,359	\$74,580	\$12,160	\$89,880	\$117,450	\$72,000	\$285,751	\$30,538	
6	EQUALS:PER-THERM TARGET REVENUES	\$728,821	\$24,686	\$9,650	\$217,132	\$272,552	\$204,798	\$0	\$1	
7	DIVIDED BY:NUMBER OF THERMS	1,906,511	40,641	17,628	430,636	645,684	504,685	267,237	0	
8	TRANSPORTATION RATE PER THERM (ROUNDED)		\$0.60742	\$0.54745	\$0.50421	\$0.42211	\$0.40579	\$0.00000	\$0.00000	
9	TRANSPORTATION RATE REVENUES		\$24,686	\$9,650	\$217,131	\$272,550	\$204,796	\$0	\$0	
	<b>SUMMARY:PROPOSED TARIFF RATES</b>									
10	CUSTOMER CHARGE		\$12.00	\$20.00	\$70.00	\$225.00	\$1,000.00	\$11,906.31	\$3.50	
11	TRANSPORTATION CHARGE (CENTS PER THERM)		60.742	54.745	50.421	42.211	40.579	0.000	0.000	
12	TOTAL CHARGES PER THERM		60.742	54.745	50.421	42.211	40.579	0.000	0.000	
	<b>SUMMARY:PRESENT TARIFF RATES</b>									
13	CUSTOMER CHARGE		\$9.00	\$12.00	\$35.00	\$150.00	\$500.00	\$11,633.00	\$3.00	
14	TRANSPORTATION CHARGE (CENTS PER THERM)		57.140	49.327	46.677	33.861	38.136	0.000	0.000	
15	TOTAL CHARGES PER THERM		57.140	49.327	46.677	33.861	38.136	0.000	0.000	
	<b>SUMMARY:OTHER OPERATING REVENUE</b>									
			<b>PRESENT REVENUE</b>			<b>PROPOSED REVENUE</b>				
			NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE		
16	ACCOUNT TURN-ON CHARGE - RES		211	\$25.00	\$5,275	211	\$25.00	\$5,275		
17	ACCOUNT TURN-ON CHARGE - COMM		14	\$50.00	\$700	14	\$50.00	\$700		
18	ACCOUNT OPENING CHARGE		22	\$10.00	\$220	22	\$10.00	\$220		
19	COLLECTION FEE		70	\$10.00	\$700	70	\$10.00	\$700		
20	LATE CHARGE			\$0.00	\$7,410		\$0.00	\$7,410		
21	RETURNED CHECK FEE			\$0.00	\$30		\$0.00	\$30		
22	TOTAL OTHER OPERATING REVENUE				\$14,335			\$14,335		

FORM 1041-SS (12-31-10) **COST OF SERVICE** PAGE 1 OF 2

REGULATORY INFORMATION: **EXPLANATION: PROVIDE SERVICE TO THE CONSUMER UNDER PRESENT AND PROPOSED RATES FOR THE 12-MONTH CLASS**

REGULATORY INFORMATION: **PROPOSED RATE SCHEDULE TO BE USED ANNUAL VERGAS**

PROPOSED RATES	PROPOSED RATES	PROPOSED RATES	PROPOSED RATES
MONTH	MONTH	MONTH	MONTH
12	12	12	12
11	11	11	11
10	10	10	10
9	9	9	9
8	8	8	8
7	7	7	7
6	6	6	6
5	5	5	5
4	4	4	4
3	3	3	3
2	2	2	2
1	1	1	1

FORM 1041-SS (12-31-10) **COST OF SERVICE** PAGE 2 OF 2

REGULATORY INFORMATION: **EXPLANATION: PROVIDE SERVICE TO THE CONSUMER UNDER PRESENT AND PROPOSED RATES FOR THE 12-MONTH CLASS**

REGULATORY INFORMATION: **PROPOSED RATE SCHEDULE TO BE USED ANNUAL VERGAS**

PROPOSED RATES	PROPOSED RATES	PROPOSED RATES	PROPOSED RATES
MONTH	MONTH	MONTH	MONTH
12	12	12	12
11	11	11	11
10	10	10	10
9	9	9	9
8	8	8	8
7	7	7	7
6	6	6	6
5	5	5	5
4	4	4	4
3	3	3	3
2	2	2	2
1	1	1	1

FORM 1041-SS (12-31-10) **COST OF SERVICE** PAGE 3 OF 3

REGULATORY INFORMATION: **EXPLANATION: PROVIDE SERVICE TO THE CONSUMER UNDER PRESENT AND PROPOSED RATES FOR THE 12-MONTH CLASS**

REGULATORY INFORMATION: **PROPOSED RATE SCHEDULE TO BE USED ANNUAL VERGAS**

PROPOSED RATES	PROPOSED RATES	PROPOSED RATES	PROPOSED RATES
MONTH	MONTH	MONTH	MONTH
12	12	12	12
11	11	11	11
10	10	10	10
9	9	9	9
8	8	8	8
7	7	7	7
6	6	6	6
5	5	5	5
4	4	4	4
3	3	3	3
2	2	2	2
1	1	1	1

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REGULATORY INFORMATION: **EXPLANATION: PROVIDE SERVICE TO THE CONSUMER UNDER PRESENT AND PROPOSED RATES FOR THE 12-MONTH CLASS**

REGULATORY INFORMATION: **PROPOSED RATE SCHEDULE TO BE USED ANNUAL VERGAS**

PROPOSED RATES	PROPOSED RATES	PROPOSED RATES	PROPOSED RATES
MONTH	MONTH	MONTH	MONTH
12	12	12	12
11	11	11	11
10	10	10	10
9	9	9	9
8	8	8	8
7	7	7	7
6	6	6	6
5	5	5	5
4	4	4	4
3	3	3	3
2	2	2	2
1	1	1	1

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REGULATORY INFORMATION: **EXPLANATION: PROVIDE SERVICE TO THE CONSUMER UNDER PRESENT AND PROPOSED RATES FOR THE 12-MONTH CLASS**

REGULATORY INFORMATION: **PROPOSED RATE SCHEDULE TO BE USED ANNUAL VERGAS**

PROPOSED RATES	PROPOSED RATES	PROPOSED RATES	PROPOSED RATES
MONTH	MONTH	MONTH	MONTH
12	12	12	12
11	11	11	11
10	10	10	10
9	9	9	9
8	8	8	8
7	7	7	7
6	6	6	6
5	5	5	5
4	4	4	4
3	3	3	3
2	2	2	2
1	1	1	1

Customer Charges by Rate Class 10.0% ROE			
Rate Class	Current Charges	Staff-recommended Charges	Company-proposed Charges
TS-1	\$9.00	\$12.00	\$12.00
TS-2	\$12.00	\$20.00	\$20.00
TS-3	\$35.00	\$70.00	\$70.00
TS-4	\$150.00	\$225.00	\$225.00
TS-5	\$500.00	\$1,000.00	\$1,000.00
Third Party Supplier	\$3.00	\$3.50	\$3.50
Special Contracts	\$11,633.00	\$11,906.92	\$11,906.31

Transportation Charges (dollar per therm) 10.0% ROE			
Rate Class	Current Rate	Staff-recommended Rate	Company-proposed Rate
TS-1	\$0.57140	\$0.66965	\$0.60742
TS-2	\$0.49327	\$0.46843	\$0.54745
TS-3	\$0.46677	\$0.52481	\$0.50421
TS-4	\$0.33861	\$0.39922	\$0.42211
TS-5	\$0.38136	\$0.41589	\$0.40579

SEBRING GAS SYSTEM, INC.  
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR PLUS ONE, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	BASE YEAR	COMPANY ADJUSTMENTS	BASE YEAR ADJUSTED AVERAGE YEAR	BASE YR + 1 12/31/2019 AVERAGE YEAR	PROJECTED TEST YEAR UNADJUSTED AVERAGE YR.	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
		12/31/2018 (PER BOOKS)						
UTILITY PLANT								
1	GAS PLANT IN SERVICE	\$6,274,352	\$0	\$6,274,352	\$6,730,303	\$7,946,544	\$0	\$7,946,544
2	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CWIP	\$19,733	\$0	\$19,733	\$2,227	\$0	\$0	\$0
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	(\$18,224)	\$0	(\$18,224)
5	TOTAL UTILITY PLANT	\$6,294,085	\$0	\$6,294,085	\$6,732,529	\$7,928,320	\$0	\$7,928,320
DEDUCTIONS								
6	ACCUM. PROVISION FOR DEPR.	(\$2,594,318)	\$0	(\$2,594,318)	(\$2,797,735)	(\$3,041,557)	\$0	(\$3,041,557)
7	CUSTOMER ADVANCES FOR CONSTR	(\$6,897)	\$0	(\$6,897)	(\$12,928)	(\$12,928)	\$0	(\$12,928)
8	TOTAL DEDUCTIONS	(\$2,601,215)	\$0	(\$2,601,215)	(\$2,810,663)	(\$3,054,485)	\$0	(\$3,054,485)
9	NET UTILITY PLANT	\$3,692,870	\$0	\$3,692,870	\$3,921,866	\$4,873,835	\$0	\$4,873,835
ALLOWANCE FOR WORKING CAPITAL								
10	BALANCE SHEET METHOD	\$27,139	(\$3,507)	\$23,632	\$28,556	\$155,047	\$0	\$155,047
11	TOTAL RATE BASE	\$3,720,009	(\$3,507)	\$3,716,502	\$3,950,422	\$5,028,882	\$0	\$5,028,882
13	NET OPERATING INCOME	\$244,974	\$5,092	\$250,066	\$221,319	\$144,653	\$179,727	\$324,379
14	RATE OF RETURN	6.59%		6.73%	5.60%	2.88%		6.45%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR ADJUSTED AVERAGE YEAR	HBY + 1		PROJECTED TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
		12/31/2018 (PER BOOKS)	COMPANY ADJUSTMENTS		12/31/2019 AVERAGE YEAR				
<u>ASSETS</u>									
1	CASH	\$49,322	\$0	\$49,322	\$119,897	\$219,961	\$0	\$219,961	
2	ACCOUNTS REC - NATURAL GAS	\$40,087	\$0	\$40,087	\$38,621	\$44,089	\$0	\$44,089	
3	ACCOUNTS REC - FUEL	\$133,293	(\$133,293)	\$0	\$0	\$0	\$0	\$0	
4	PLANT & OPER.MATERIAL & SUPPL.	\$83,582	\$0	\$83,582	\$94,018	\$94,018	\$0	\$94,018	
5	PREPAYMENTS	\$3,998	\$0	\$3,998	\$3,870	\$3,870	\$0	\$3,870	
6	PAYROLL CLEARING ACCOUNT	\$289	(\$289)	\$0	\$0	\$0	\$0	\$0	
7	ECCR TRUE-UP - PRIOR YEAR	\$8,691	(\$8,691)	\$0	\$0	\$0	\$0	\$0	
8	ECCR TRUE-UP - CURRENT YEAR	\$7,999	(\$7,999)	\$0	\$0	\$0	\$0	\$0	
9	TOTAL ASSETS	\$327,261	(\$150,272)	\$176,989	\$256,407	\$361,938	\$0	\$361,938	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR ADJUSTED AVERAGE YEAR	BASE YR. + 1		PROJECTED TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
		12/31/2018 (PER BOOKS)	COMPANY ADJUSTMENTS		12/31/2019 AVERAGE YEAR	PROJECTED TEST YEAR UNADJUSTED AVG. YEAR			
<u>LIABILITIES</u>									
1	ACCOUNTS PAYABLE	\$100,522	\$0	\$100,522	\$142,718	\$142,718	\$0	\$142,718	
2	NP COKER - CURRENT	\$146,789	(\$146,789)	\$0	\$0	\$0	\$0	\$0	
3	FEDERAL INCOME TAXES PAYABLE	\$3,291	\$0	\$3,291	\$29,578	\$10,543	\$0	\$10,543	
4	STATE INCOME TAXES PAYABLE	\$165	\$0	\$165	\$5,209	\$2,922	\$0	\$2,922	
5	ACCRUED INTEREST PAYABLE	\$32,912	\$0	\$32,912	\$32,912	\$32,912	\$0	\$32,912	
6	INTEREST PAYABLE - CUST DEPOSITS	\$2,337	\$0	\$2,337	\$2,532	\$2,556	\$0	\$2,556	
7	UTILITY TAX - GROSS RECEIPTS	\$2,937	\$0	\$2,937	\$2,937	\$2,937	\$0	\$2,937	
8	REGULATORY ASSESSMENT	\$933	\$0	\$933	\$1,516	\$1,784	\$0	\$1,784	
9	REGULATORY ASSESSMENT - ECCR	(\$24)	\$24	\$0	\$18	\$0	\$0	\$0	
10	SALES TAX PAYABLE	\$562	\$0	\$562	\$642	\$642	\$0	\$642	
11	TANGIBLE & MUT TAX PAYABLE	\$9,698	\$0	\$9,698	\$9,788	\$9,877	\$0	\$9,877	
12	TOTAL LIABILITIES	\$300,122	(\$146,765)	\$153,357	\$227,851	\$206,891	\$0	\$206,891	
13	WORKING CAPITAL	\$27,139	(\$3,507)	\$23,632	\$28,556	\$155,047	\$0	\$155,047	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE PROJECTED TEST YEAR 13-MONTH RATE BASE

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY	REGULATED	REASON FOR ADJUSTMENT
<u>UTILITY PLANT IN SERVICE</u>					
1		\$0	\$0	\$0	
2		\$0	\$0	\$0	
4		\$0	\$0	\$0	
5	TOTAL	\$0	\$0	\$0	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
6		\$0	\$0	\$0	
7		\$0	\$0	\$0	
9		\$0	\$0	\$0	
10	TOTAL	\$0	\$0	\$0	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
11	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	\$0	\$0	\$0	
12	TOTAL RATE BASE ADJUSTMENTS	\$0	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ASSETS	BEG. BALANCE	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE	REFERENCE
<b>UTILITY PLANT IN SERVICE:</b>																
1	GAS PLANT IN SERVICE	\$6,413,469	\$6,437,266	\$6,461,062	\$6,484,859	\$6,508,656	\$6,532,452	\$6,556,947	\$6,665,164	\$6,776,430	\$6,888,835	\$7,047,602	\$7,211,918	\$7,509,273	\$6,730,303	RATE BASE
2	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
3	CWIP	\$28,947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,227	RATE BASE
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
5	GROSS UTILITY PLANT	\$6,442,416	\$6,437,266	\$6,461,062	\$6,484,859	\$6,508,656	\$6,532,452	\$6,556,947	\$6,665,164	\$6,776,430	\$6,888,835	\$7,047,602	\$7,211,918	\$7,509,273	\$6,732,529	
6	ACCUM. PROVISION FOR DEPR.	(\$2,895,732)	(\$2,708,309)	(\$2,725,744)	(\$2,743,237)	(\$2,780,787)	(\$2,778,395)	(\$2,796,061)	(\$2,813,912)	(\$2,832,053)	(\$2,850,465)	(\$2,869,205)	(\$2,886,337)	(\$2,908,319)	(\$2,797,735)	RATE BASE
7	NET UTILITY PLANT	\$3,746,684	\$3,728,957	\$3,735,318	\$3,741,622	\$3,747,889	\$3,754,058	\$3,780,886	\$3,851,251	\$3,944,377	\$4,038,370	\$4,178,397	\$4,323,581	\$4,600,954	\$3,934,794	
<b>CURRENT &amp; ACCRUED ASSETS</b>																
8	CASH	\$36,494	\$130,872	\$95,220	\$120,200	\$72,603	\$33,544	\$75,379	\$63,589	\$14,836	\$440,092	\$273,386	\$112,724	\$89,745	\$119,897	WORKING CAP.
9	ACCOUNTS REC - NATURAL GAS	\$32,825	\$36,178	\$83,065	\$39,254	\$36,223	\$67,813	\$15,851	\$32,285	\$39,572	\$11,686	\$40,433	\$54,041	\$33,049	\$38,621	WORKING CAP.
10	ACCOUNTS REC - FUEL	\$158,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,163	WORKING CAP.
11	PLANT & OPER.MATERIAL & SUPPL.	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	WORKING CAP.
12	PREPAYMENTS	\$0	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$11,087	\$11,627	\$14,108	\$0	\$3,870	WORKING CAP.
13		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	TOTAL CURR. & ACCR. ASSETS	\$321,462	\$262,730	\$253,965	\$255,134	\$204,506	\$196,837	\$186,910	\$191,534	\$150,088	\$556,883	\$419,664	\$274,889	\$218,812	\$268,570	
<b>MISC. DEFERRED DEBITS</b>																
15	PAYROLL CLEARING ACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
18	ECCR TRUE-UP - PRIOR YEAR	\$14,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,094	WORKING CAP.
17	ECCR TRUE-UP - CURRENT YEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
18	TOTAL MISC. DEFERRED DEBITS	\$14,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,094	
19	TOTAL ASSETS	\$4,062,374	\$3,991,686	\$3,989,283	\$3,996,756	\$3,952,375	\$3,950,894	\$3,947,796	\$4,042,785	\$4,094,466	\$4,595,254	\$4,598,061	\$4,598,471	\$4,817,786	\$4,204,459	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	CAP. STRUCTURE
2	ADDITIONAL PAID IN CAPITAL	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	CAP. STRUCTURE
3	RETAINED EARNINGS	\$973,877	\$990,959	\$988,464	\$1,011,758	\$1,021,484	\$1,029,495	\$1,035,829	\$1,042,888	\$1,052,635	\$1,058,439	\$1,070,544	\$1,081,181	\$1,095,603	\$1,035,627	CAP. STRUCTURE
4	TOTAL COMMON EQUITY	\$1,630,557	\$1,647,639	\$1,655,144	\$1,668,438	\$1,678,164	\$1,686,175	\$1,692,509	\$1,699,568	\$1,709,315	\$1,715,119	\$1,727,224	\$1,737,861	\$1,752,283	\$1,692,307	
5	NOTES PAYABLE - ALLY 69841	\$42,478	\$41,994	\$41,508	\$41,019	\$40,527	\$40,033	\$39,535	\$39,034	\$38,531	\$38,024	\$37,514	\$37,002	\$36,486	\$39,514	CAP. STRUCTURE
6	NOTES PAYABLE - ALLY 65377	\$21,477	\$19,858	\$18,453	\$17,044	\$15,630	\$14,211	\$12,788	\$11,360	\$9,927	\$8,490	\$7,048	\$5,601	\$4,150	\$12,772	CAP. STRUCTURE
7	NEW VEHICLE LOANS - 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,000	\$8,462	CAP. STRUCTURE
8	NOTES PAYABLE - FORD CREDIT	\$6,244	\$5,749	\$5,280	\$4,809	\$4,337	\$3,862	\$3,385	\$2,906	\$2,425	\$1,942	\$1,456	\$969	\$479	\$3,373	CAP. STRUCTURE
9	HEARTLAND NATIONAL	\$1,548,500	\$1,536,000	\$1,523,500	\$1,511,000	\$1,498,500	\$1,486,000	\$1,473,500	\$1,461,000	\$1,448,500	\$2,091,000	\$2,076,000	\$2,061,000	\$2,046,000	\$1,673,885	CAP. STRUCTURE
10	SHORT TERM PORTION OF LTD	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$177,016)	CAP. STRUCTURE
11	TOTAL LONG TERM DEBT	\$1,445,879	\$1,430,781	\$1,415,921	\$1,401,052	\$1,386,174	\$1,371,288	\$1,356,388	\$1,341,480	\$1,326,583	\$1,311,686	\$1,296,789	\$1,281,892	\$1,266,995	\$1,560,989	
12	ACCOUNTS PAYABLE	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	WORKING CAP.
13	HNB CREDITLINE	\$134,794	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$150,000	\$0	\$0	\$0	\$165,000	\$42,292	WORKING CAP.
14	CURRENT PORTION OF LTD	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$227,365	\$177,016	CAP. STRUCTURE
15	CUSTOMER DEPOSITS - RES	\$20,830	\$20,980	\$21,130	\$21,280	\$21,430	\$21,580	\$21,730	\$21,880	\$22,030	\$22,180	\$22,330	\$22,480	\$22,630	\$21,730	CAP. STRUCTURE
16	CUSTOMER DEPOSITS - COMM	\$123,675	\$124,175	\$124,675	\$125,175	\$125,675	\$126,175	\$126,675	\$127,175	\$127,675	\$128,175	\$128,675	\$129,175	\$129,675	\$126,675	CAP. STRUCTURE
17	FEDERAL INCOME TAXES PAYABLE	\$42,781	\$47,322	\$49,317	\$52,851	\$12,655	\$14,784	\$16,488	\$18,345	\$20,936	\$22,479	\$25,696	\$28,524	\$32,358	\$29,578	WORKING CAP.
18	STATE INCOME TAXES PAYABLE	\$2,144	\$3,402	\$3,955	\$4,934	\$3,507	\$4,097	\$4,564	\$5,084	\$5,802	\$6,230	\$7,122	\$7,906	\$8,969	\$5,209	WORKING CAP.
19	ACCRUED INTEREST PAYABLE	\$0	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$0	\$32,912	WORKING CAP.
20	INTEREST PAYABLE - CUST DEPOSITS	\$4,135	\$363	\$728	\$1,095	\$1,463	\$1,832	\$2,203	\$2,575	\$2,949	\$3,325	\$3,702	\$4,080	\$4,460	\$2,532	WORKING CAP.
21	UTILITY TAX - GROSS RECEIPTS	\$2,894	\$3,725	\$3,110	\$3,245	\$3,136	\$2,941	\$2,728	\$2,548	\$2,716	\$2,516	\$2,895	\$2,836	\$2,894	\$2,937	WORKING CAP.
22	REGULATORY ASSESSMENT	\$1,706	\$472	\$879	\$1,326	\$1,749	\$2,161	\$2,562	\$407	\$833	\$1,234	\$1,679	\$2,116	\$2,583	\$1,516	WORKING CAP.
23	REGULATORY ASSESSMENT - ECCR	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18	WORKING CAP.
24	SALES TAX PAYABLE	\$1,482	\$776	\$454	\$1,479	\$532	\$277	\$395	\$251	\$258	\$49	\$312	\$604	\$1,482	\$642	WORKING CAP.
25	TANGIBLE & MUT TAX PAYABLE	\$121	\$2,019	\$3,936	\$5,848	\$7,858	\$9,554	\$11,541	\$13,439	\$15,356	\$17,278	\$19,195	\$21,104	\$0	\$9,788	WORKING CAP.
26	TOTAL CURR. & ACCRUED LIAB.	\$650,339	\$557,668	\$562,619	\$571,667	\$532,438	\$537,834	\$543,300	\$646,138	\$702,989	\$557,899	\$566,039	\$573,259	\$740,134	\$595,583	
27	CUSTOMER ADVANCES FOR CONSTR	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	RATE BASE
28	ACCUMULATED DEFERRED INC. TAX	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	CAP. STRUCTURE
29	TOTAL DEFERRED CREDITS	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	
30	TOTAL CAPITAL & LIAB.	\$4,082,374	\$3,891,686	\$3,989,283	\$3,996,756	\$3,952,375	\$3,950,894	\$3,947,796	\$4,042,785	\$4,094,466	\$4,595,254	\$4,598,061	\$4,598,471	\$4,817,766	\$4,204,459	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ASSETS	BEG. BALANCE	JANUARY 2020	FEBRUARY 2020	MARCH 2020	APRIL 2020	MAY 2020	JUNE 2020	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	13 MONTH AVERAGE	REFERENCE
UTILITY PLANT IN SERVICE:																
1	GAS PLANT IN SERVICE	\$7,509,273	\$7,597,710	\$7,679,256	\$7,762,639	\$7,821,269	\$7,879,899	\$7,939,667	\$8,038,297	\$8,096,927	\$8,156,695	\$8,215,325	\$8,273,955	\$8,334,163	\$7,946,544	RATE BASE
2	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
3	CWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$18,224)	RATE BASE
5	GROSS UTILITY PLANT	\$7,509,273	\$7,597,710	\$7,679,256	\$7,762,639	\$7,821,269	\$7,879,899	\$7,939,667	\$8,038,297	\$8,096,927	\$8,156,695	\$8,215,325	\$8,273,955	\$8,334,163	\$7,928,320	
6	ACCUM. PROVISION FOR DEPR.	(\$2,908,319)	(\$2,929,059)	(\$2,950,009)	(\$2,971,161)	(\$2,992,487)	(\$3,013,958)	(\$3,035,574)	(\$3,057,390)	(\$3,079,403)	(\$3,101,563)	(\$3,123,868)	(\$3,146,317)	(\$3,168,913)	(\$3,041,557)	RATE BASE
7	NET UTILITY PLANT	\$4,600,954	\$4,668,650	\$4,729,247	\$4,791,478	\$4,828,782	\$4,865,941	\$4,904,093	\$4,980,907	\$5,017,524	\$5,055,132	\$5,091,457	\$5,127,638	\$5,165,250	\$4,886,763	
CURRENT & ACCRUED ASSETS																
8	CASH	\$89,745	\$98,343	\$361,091	\$316,165	\$223,925	\$131,656	\$134,492	\$35,293	\$39,203	\$467,381	\$386,947	\$320,451	\$254,797	\$219,961	WORKING CAP.
9	ACCOUNTS REC - NATURAL GAS	\$33,049	\$40,402	\$70,955	\$44,693	\$41,892	\$78,507	\$18,760	\$36,833	\$45,533	\$13,519	\$47,277	\$63,033	\$38,706	\$44,089	WORKING CAP.
10	ACCOUNTS REC - FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
11	PLANT & OPER. MATERIAL & SUPPL.	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	WORKING CAP.
12	PREPAYMENTS	\$0	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$11,087	\$11,827	\$14,106	\$0	\$3,870	WORKING CAP.
13		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	TOTAL CURR. & ACCR. ASSETS	\$216,812	\$234,425	\$527,726	\$456,538	\$361,497	\$305,843	\$248,932	\$167,806	\$180,416	\$586,005	\$540,069	\$491,608	\$387,521	\$361,938	
MISC. DEFERRED DEBITS																
15	PAYROLL CLEARING ACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
16	ECCR TRUE-UP - PRIOR YEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
17	ECCR TRUE-UP - CURRENT YEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
18	TOTAL DEFERRED CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	TOTAL ASSETS	\$4,817,766	\$4,903,075	\$5,256,973	\$5,248,016	\$5,190,279	\$5,171,784	\$5,153,024	\$5,148,713	\$5,197,940	\$5,641,138	\$5,631,526	\$5,619,246	\$5,552,771	\$5,248,701	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	JANUARY 2020	FEBRUARY 2020	MARCH 2020	APRIL 2020	MAY 2020	JUNE 2020	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	CAP. STRUCTURE
2	ADDITIONAL PAID IN CAPITAL	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	CAP. STRUCTURE
3	RETAINED EARNINGS	\$1,095,603	\$1,101,933	\$1,097,967	\$1,101,304	\$1,101,623	\$1,100,185	\$1,098,074	\$1,094,262	\$1,094,233	\$1,090,161	\$1,094,372	\$1,096,918	\$1,104,848	\$1,097,806	CAP. STRUCTURE
4	TOTAL COMMON EQUITY	\$1,752,283	\$1,758,613	\$1,754,647	\$1,757,984	\$1,758,303	\$1,756,865	\$1,754,754	\$1,750,942	\$1,750,913	\$1,746,841	\$1,751,052	\$1,753,598	\$1,761,528	\$1,754,486	
5	NOTES PAYABLE - ALLY 69841	\$36,486	\$35,968	\$35,446	\$34,921	\$34,393	\$33,862	\$33,328	\$32,791	\$32,250	\$31,706	\$31,159	\$30,609	\$30,056	\$33,306	CAP. STRUCTURE
6	NOTES PAYABLE - ALLY 65377	\$4,150	\$2,693	\$1,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$621	CAP. STRUCTURE
7	NEW VEHICLE LOANS - 2	\$110,000	\$108,727	\$107,448	\$106,162	\$104,870	\$103,571	\$102,266	\$100,954	\$99,636	\$98,311	\$96,980	\$95,641	\$94,297	\$102,220	CAP. STRUCTURE
8	NOTES PAYABLE - FORD CREDIT	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37	CAP. STRUCTURE
9	HEARTLAND NATIONAL	\$2,046,000	\$2,031,000	\$2,616,000	\$2,601,000	\$2,583,500	\$2,566,000	\$2,548,500	\$2,531,000	\$2,513,500	\$3,046,000	\$3,028,500	\$3,011,000	\$2,993,500	\$2,624,269	CAP. STRUCTURE
10	SHORT TERM PORTION OF LTD	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$214,686)	(\$226,390)	CAP. STRUCTURE
11	TOTAL LONG TERM DEBT	\$1,969,750	\$1,951,023	\$2,532,760	\$2,514,718	\$2,495,398	\$2,476,068	\$2,456,729	\$2,437,380	\$2,418,021	\$2,948,652	\$2,929,274	\$2,909,886	\$2,903,167	\$2,534,063	
12	ACCOUNTS PAYABLE	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	WORKING CAP.
13	HNB CREDITLINE	\$165,000	\$225,000	\$0	\$0	\$0	\$0	\$0	\$20,000	\$85,000	\$0	\$0	\$0	\$0	\$38,077	WORKING CAP.
14	CURRENT PORTION OF LTD	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$214,686	\$226,390	CAP. STRUCTURE
15	CUSTOMER DEPOSITS - RES	\$22,630	\$22,780	\$22,930	\$23,080	\$23,230	\$23,380	\$23,530	\$23,680	\$23,830	\$23,980	\$24,130	\$24,280	\$24,430	\$23,530	CAP. STRUCTURE
16	CUSTOMER DEPOSITS - COMM	\$129,675	\$130,175	\$130,675	\$131,175	\$131,675	\$132,175	\$132,675	\$133,175	\$133,675	\$134,175	\$134,675	\$135,175	\$135,675	\$132,675	CAP. STRUCTURE
17	FEDERAL INCOME TAXES PAYABLE	\$32,358	\$34,041	\$32,987	\$33,874	\$1,601	\$1,219	\$658	(\$355)	(\$363)	(\$1,446)	(\$326)	\$350	\$2,458	\$10,543	WORKING CAP.
18	STATE INCOME TAXES PAYABLE	\$8,969	\$9,435	\$9,143	\$9,389	\$444	\$338	\$182	(\$99)	(\$101)	(\$401)	(\$91)	\$96	\$680	\$2,922	WORKING CAP.
19	ACCRUED INTEREST PAYABLE	\$0	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$0	\$32,912	WORKING CAP.
20	INTEREST PAYABLE - CUST DEPOSITS	\$4,460	\$363	\$728	\$1,095	\$1,463	\$1,832	\$2,203	\$2,575	\$2,949	\$3,325	\$3,702	\$4,080	\$4,460	\$2,556	WORKING CAP.
21	UTILITY TAX - GROSS RECEIPTS	\$2,894	\$3,725	\$3,110	\$3,245	\$3,136	\$2,941	\$2,728	\$2,548	\$2,366	\$2,184	\$1,999	\$1,816	\$1,633	\$2,894	WORKING CAP.
22	REGULATORY ASSESSMENT	\$2,583	\$527	\$985	\$1,494	\$1,983	\$2,461	\$2,936	\$3,411	\$3,886	\$4,361	\$4,836	\$5,311	\$5,786	\$1,784	WORKING CAP.
23	REGULATORY ASSESSMENT - ECCR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
24	SALES TAX PAYABLE	\$1,482	\$776	\$454	\$1,479	\$532	\$277	\$395	\$251	\$258	\$49	\$312	\$604	\$1,482	\$642	WORKING CAP.
25	TANGIBLE & MUT TAX PAYABLE	\$0	\$2,039	\$3,975	\$5,906	\$7,936	\$9,649	\$11,657	\$13,573	\$15,510	\$17,451	\$19,387	\$21,315	\$0	\$9,677	WORKING CAP.
26	TOTAL CURR. & ACCRUED LIAB.	\$740,134	\$837,840	\$613,967	\$619,716	\$580,979	\$583,252	\$585,942	\$604,792	\$673,407	\$590,046	\$595,601	\$600,163	\$532,478	\$627,563	
27	CUSTOMER ADVANCES FOR CONSTR	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	RATE BASE
28	ACCUMULATED DEFERRED INC. TAX	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	CAP. STRUCTURE
29	TOTAL DEFERRED CREDITS	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	
30	TOTAL CAPITAL & LIAB.	\$4,817,766	\$4,903,075	\$5,256,973	\$5,248,016	\$5,190,279	\$5,171,784	\$5,153,024	\$5,148,713	\$5,197,940	\$5,641,138	\$5,631,526	\$5,619,246	\$5,552,771	\$5,271,712	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/2019

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEP 2019	OCT 2019	NOV 2019	DEC 2019	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409
2	302	INTANGIBLE PLANT	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
3	374	LAND AND LAND RIGHTS	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625
4	376.0	MAINS - STEEL	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703
5	376.1	MAINS - PLASTIC	\$2,584,727	\$2,607,644	\$2,630,560	\$2,653,477	\$2,676,394	\$2,699,310	\$2,722,227	\$2,745,144	\$2,768,060	\$2,790,977	\$2,861,394	\$2,931,810	\$3,002,227	\$2,744,150
6	378	M & R EQUIPMENT - GENERAL	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003
7	379	M & R EQUIPMENT - CITY GATE	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110
8	380.0	SERVICES - STEEL	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793
9	380.1	SERVICES - PLASTIC	\$853,915	\$854,615	\$855,315	\$856,015	\$856,715	\$857,415	\$858,115	\$858,815	\$859,515	\$860,215	\$860,915	\$861,615	\$862,315	\$863,015
10	381	METERS	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984
11	382	METER INSTALLATIONS	\$172,870	\$173,100	\$173,330	\$173,560	\$173,790	\$174,020	\$174,250	\$174,480	\$174,710	\$174,940	\$175,170	\$175,400	\$175,630	\$175,860
12	383	REGULATORS	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227
13	384	REGULATOR INSTALLATIONS	\$77,195	\$77,245	\$77,295	\$77,345	\$77,395	\$77,445	\$77,495	\$77,545	\$77,595	\$77,645	\$77,695	\$77,745	\$77,795	\$77,845
14	386	CUSTOMER CONVERSIONS	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310
15	387	OTHER EQUIPMENT	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209
16	390	STRUCTURES AND IMPROVEMENTS	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278
17	391.0	OFFICE FURNITURE	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836
18	391.1	OFFICE EQUIPMENT	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665
19	392	TRANSPORTATION EQUIPMENT	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297
21	396	POWER OPERATED EQUIPMENT	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902
22	397	COMMUNICATION EQUIPMENT	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692
23		GAS PLANT IN SERVICE	\$6,413,469	\$6,437,266	\$6,461,062	\$6,484,859	\$6,508,656	\$6,532,452	\$6,556,249	\$6,580,046	\$6,603,843	\$6,627,640	\$6,651,437	\$6,675,234	\$6,699,031	\$6,722,828

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/2020

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409
2	302	INTANGIBLE PLANT	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
3	374	LAND AND LAND RIGHTS	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625
4	376.0	MAINS - STEEL	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303
5	376.1	MAINS - PLASTIC	\$3,002,227	\$3,072,644	\$3,143,060	\$3,213,477	\$3,260,977	\$3,308,477	\$3,355,977	\$3,403,477	\$3,450,977	\$3,498,477	\$3,545,977	\$3,593,477	\$3,640,977	\$3,345,400
6	378	M & R EQUIPMENT - GENERAL	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003
7	379	M & R EQUIPMENT - CITY GATE	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,274,110	\$1,274,110	\$1,274,110	\$1,274,110	\$1,274,110	\$1,274,110	\$1,252,572
8	380.0	SERVICES - STEEL	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793
9	380.1	SERVICES - PLASTIC	\$894,954	\$910,629	\$920,579	\$932,005	\$941,955	\$951,905	\$962,768	\$972,718	\$982,668	\$993,531	\$1,003,481	\$1,013,431	\$1,024,644	\$961,944
10	381	METERS	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094
11	382	METER INSTALLATIONS	\$177,615	\$179,360	\$180,190	\$181,255	\$182,085	\$182,915	\$183,895	\$184,725	\$185,555	\$186,535	\$187,365	\$188,195	\$189,240	\$183,764
12	383	REGULATORS	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387
13	384	REGULATOR INSTALLATIONS	\$79,045	\$79,645	\$79,995	\$80,470	\$80,820	\$81,170	\$81,595	\$81,945	\$82,295	\$82,720	\$83,070	\$83,420	\$83,870	\$81,543
14	386	CUSTOMER CONVERSIONS	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310
15	387	OTHER EQUIPMENT	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109
16	390	STRUCTURES AND IMPROVEMENTS	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278
17	391.0	OFFICE FURNITURE	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836
18	391.1	OFFICE EQUIPMENT	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665
19	392	TRANSPORTATION EQUIPMENT	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297
21	396	POWER OPERATED EQUIPMENT	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902
22	397	COMMUNICATION EQUIPMENT	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692
23		GAS PLANT IN SERVICE	\$7,509,273	\$7,597,710	\$7,679,256	\$7,762,639	\$7,821,269	\$7,879,899	\$7,939,667	\$8,038,297	\$8,096,927	\$8,156,695	\$8,215,325	\$8,273,955	\$8,334,163	\$7,946,544

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	AC NO.	DESCRIPTION	DEPR RATES	DEC 2018	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEP 2019	OCT 2019	NOV 2019	DEC 2019	13 MONTH AVERAGE
1	376.0	MAINS - STEEL	2.9%	\$174,362	\$174,816	\$175,269	\$175,723	\$176,176	\$176,630	\$177,084	\$177,537	\$178,094	\$178,856	\$179,824	\$180,997	\$182,377	\$177,519
2	376.1	MAINS - PLASTIC	2.9%	\$883,893	\$890,167	\$896,497	\$902,881	\$909,322	\$915,817	\$922,368	\$928,975	\$935,637	\$942,354	\$949,184	\$956,184	\$963,354	\$922,818
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$9,711	\$9,758	\$9,804	\$9,851	\$9,897	\$9,944	\$9,990	\$10,037	\$10,083	\$10,130	\$10,176	\$10,223	\$10,269	\$9,990
4	379	M & R EQUIPMENT - CITY GATE	3.2%	\$247,595	\$250,886	\$254,177	\$257,468	\$260,759	\$264,050	\$267,341	\$270,632	\$273,923	\$277,214	\$280,505	\$283,796	\$287,087	\$267,341
5	380.0	SERVICES - STEEL	1.0%	\$420,726	\$421,018	\$421,311	\$421,603	\$421,895	\$422,188	\$422,480	\$422,772	\$423,065	\$423,357	\$423,649	\$423,942	\$424,234	\$422,480
6	380.1	SERVICES - PLASTIC	3.2%	\$254,582	\$256,860	\$259,140	\$261,422	\$263,705	\$265,991	\$268,279	\$270,583	\$272,904	\$275,234	\$277,572	\$279,925	\$282,300	\$268,346
7	381	METERS	3.8%	\$198,167	\$199,088	\$200,010	\$200,931	\$201,853	\$202,774	\$203,696	\$204,706	\$205,805	\$206,904	\$208,003	\$209,103	\$210,202	\$203,942
8	382	METER INSTALLATIONS	3.1%	\$59,670	\$60,117	\$60,564	\$61,012	\$61,460	\$61,908	\$62,357	\$62,808	\$63,261	\$63,714	\$64,169	\$64,625	\$65,082	\$62,365
9	383	REGULATORS	3.1%	\$27,205	\$27,288	\$27,372	\$27,455	\$27,538	\$27,621	\$27,705	\$27,810	\$27,938	\$28,065	\$28,193	\$28,320	\$28,448	\$27,766
10	384	REGULATOR INSTALLATIONS	3.0%	\$41,577	\$41,770	\$41,963	\$42,157	\$42,350	\$42,544	\$42,737	\$42,932	\$43,127	\$43,322	\$43,518	\$43,714	\$43,912	\$42,740
11	386	CUSTOMER CONVERSIONS	2.3%	\$31,650	\$31,718	\$31,785	\$31,853	\$31,921	\$31,988	\$32,056	\$32,124	\$32,191	\$32,259	\$32,327	\$32,394	\$32,462	\$32,056
12	387	OTHER EQUIPMENT	4.0%	\$9,203	\$9,280	\$9,358	\$9,435	\$9,512	\$9,590	\$9,667	\$9,745	\$9,822	\$9,899	\$9,977	\$10,054	\$10,168	\$9,670
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$3,300	\$3,328	\$3,355	\$3,383	\$3,411	\$3,438	\$3,466	\$3,494	\$3,521	\$3,549	\$3,577	\$3,604	\$3,632	\$3,466
14	391.0	OFFICE FURNITURE	4.0%	\$681	\$690	\$700	\$709	\$719	\$728	\$738	\$747	\$757	\$766	\$776	\$785	\$794	\$738
15	391.1	OFFICE EQUIPMENT	4.4%	\$28,790	\$28,910	\$29,030	\$29,149	\$29,269	\$29,389	\$29,509	\$29,628	\$29,748	\$29,868	\$29,988	\$30,107	\$30,227	\$29,509
16	392	TRANSPORTATION EQUIPMENT	9.0%	\$152,847	\$154,802	\$156,756	\$158,711	\$160,666	\$162,620	\$164,575	\$166,529	\$168,484	\$170,439	\$172,393	\$174,348	\$176,715	\$164,607
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	6.7%	\$12,867	\$12,975	\$13,082	\$13,190	\$13,298	\$13,406	\$13,513	\$13,621	\$13,729	\$13,837	\$13,944	\$14,052	\$14,160	\$13,513
18	396	POWER OPERATED EQUIPMENT	5.9%	\$22,836	\$22,988	\$23,140	\$23,292	\$23,444	\$23,596	\$23,748	\$23,900	\$24,051	\$24,203	\$24,355	\$24,507	\$24,659	\$23,748
19	397	COMMUNICATION EQUIPMENT	5.6%	\$7,468	\$7,649	\$7,829	\$8,010	\$8,190	\$8,371	\$8,551	\$8,732	\$8,913	\$9,093	\$9,274	\$9,454	\$9,635	\$8,551
20		DEPRECIATION RESERVE		\$2,587,130	\$2,604,107	\$2,621,142	\$2,638,235	\$2,655,385	\$2,672,593	\$2,689,859	\$2,707,310	\$2,725,051	\$2,743,063	\$2,761,403	\$2,780,135	\$2,799,717	\$2,691,164
21	108.02	R.W.I.P		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	108	TOTAL DEPRECIATION RESERVE		\$2,587,130	\$2,604,107	\$2,621,142	\$2,638,235	\$2,655,385	\$2,672,593	\$2,689,859	\$2,707,310	\$2,725,051	\$2,743,063	\$2,761,403	\$2,780,135	\$2,799,717	\$2,691,164

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT  
OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED  
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	DEPR RATES	DEC 2019	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	AVERAGE
1	376.0	MAINS - STEEL	2.9%	\$182,377	\$183,859	\$185,341	\$186,823	\$188,305	\$189,787	\$191,270	\$192,752	\$194,234	\$195,716	\$197,198	\$198,680	\$200,163	\$191,270
2	376.1	MAINS - PLASTIC	2.9%	\$963,354	\$970,695	\$978,205	\$985,886	\$993,709	\$1,001,647	\$1,009,700	\$1,017,868	\$1,026,150	\$1,034,548	\$1,043,060	\$1,051,687	\$1,060,428	\$1,010,534
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$10,269	\$10,316	\$10,362	\$10,409	\$10,455	\$10,502	\$10,548	\$10,595	\$10,641	\$10,688	\$10,734	\$10,781	\$10,827	\$10,548
4	379	M & R EQUIPMENT - CITY GATE	3.2%	\$287,087	\$290,377	\$293,668	\$296,959	\$300,250	\$303,541	\$306,832	\$310,177	\$313,574	\$316,972	\$320,369	\$323,767	\$327,165	\$306,980
5	380.0	SERVICES - STEEL	1.0%	\$424,234	\$424,526	\$424,819	\$425,111	\$425,403	\$425,696	\$425,988	\$426,280	\$426,573	\$426,865	\$427,157	\$427,450	\$427,742	\$425,988
6	380.1	SERVICES - PLASTIC	3.2%	\$282,300	\$284,707	\$287,149	\$289,619	\$292,118	\$294,643	\$297,196	\$299,776	\$302,383	\$305,018	\$307,681	\$310,370	\$313,088	\$297,388
7	381	METERS	3.8%	\$210,202	\$211,301	\$212,400	\$213,499	\$214,598	\$215,697	\$216,796	\$217,896	\$218,995	\$220,094	\$221,193	\$222,292	\$223,391	\$216,796
8	382	METER INSTALLATIONS	3.1%	\$65,082	\$65,544	\$66,008	\$66,475	\$66,944	\$67,416	\$67,889	\$68,366	\$68,844	\$69,324	\$69,807	\$70,293	\$70,780	\$67,906
9	383	REGULATORS	3.1%	\$28,448	\$28,575	\$28,703	\$28,831	\$28,958	\$29,086	\$29,213	\$29,341	\$29,469	\$29,596	\$29,724	\$29,851	\$29,979	\$29,213
10	384	REGULATOR INSTALLATIONS	3.0%	\$43,912	\$44,110	\$44,310	\$44,510	\$44,712	\$44,914	\$45,118	\$45,322	\$45,527	\$45,734	\$45,941	\$46,149	\$46,358	\$45,124
11	386	CUSTOMER CONVERSIONS	2.3%	\$32,462	\$32,530	\$32,597	\$32,665	\$32,733	\$32,801	\$32,868	\$32,936	\$33,004	\$33,071	\$33,139	\$33,207	\$33,274	\$32,868
12	387	OTHER EQUIPMENT	4.0%	\$10,168	\$10,318	\$10,469	\$10,619	\$10,769	\$10,920	\$11,070	\$11,220	\$11,371	\$11,521	\$11,671	\$11,822	\$11,972	\$11,070
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$3,632	\$3,660	\$3,687	\$3,715	\$3,743	\$3,770	\$3,798	\$3,826	\$3,853	\$3,881	\$3,909	\$3,936	\$3,964	\$3,798
14	391.0	OFFICE FURNITURE	4.0%	\$794	\$804	\$813	\$823	\$832	\$842	\$851	\$861	\$870	\$880	\$889	\$898	\$908	\$851
15	391.1	OFFICE EQUIPMENT	4.4%	\$30,227	\$30,347	\$30,467	\$30,587	\$30,706	\$30,826	\$30,946	\$31,066	\$31,185	\$31,305	\$31,425	\$31,545	\$31,665	\$30,946
16	392	TRANSPORTATION EQUIPMENT	9.0%	\$176,715	\$179,495	\$182,274	\$185,054	\$187,834	\$190,613	\$193,393	\$196,173	\$198,952	\$201,732	\$204,512	\$207,291	\$210,071	\$193,393
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	6.7%	\$14,160	\$14,268	\$14,375	\$14,483	\$14,591	\$14,699	\$14,806	\$14,914	\$15,022	\$15,130	\$15,237	\$15,345	\$15,453	\$14,806
18	396	POWER OPERATED EQUIPMENT	5.9%	\$24,659	\$24,811	\$24,963	\$25,115	\$25,267	\$25,419	\$25,571	\$25,723	\$25,875	\$26,027	\$26,179	\$26,331	\$26,482	\$25,571
19	397	COMMUNICATION EQUIPMENT	5.6%	\$9,635	\$9,815	\$9,996	\$10,176	\$10,357	\$10,538	\$10,718	\$10,899	\$11,079	\$11,260	\$11,440	\$11,621	\$11,802	\$10,718
20		DEPRECIATION RESERVE		\$2,799,717	\$2,820,057	\$2,840,607	\$2,861,359	\$2,882,285	\$2,903,356	\$2,924,572	\$2,945,988	\$2,967,601	\$2,989,361	\$3,011,266	\$3,033,315	\$3,055,511	\$2,925,769
21	108.02	R.W.I.P		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	108	TOTAL DEPRECIATION RESERVE		\$2,799,717	\$2,820,057	\$2,840,607	\$2,861,359	\$2,882,285	\$2,903,356	\$2,924,572	\$2,945,988	\$2,967,601	\$2,989,361	\$3,011,266	\$3,033,315	\$3,055,511	\$2,925,769

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$103,802	\$104,202	\$104,602	\$105,002	\$105,402	\$105,802	\$106,202	\$106,602	\$107,002	\$107,402	\$107,802	\$108,202	\$108,602	\$106,202
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$103,802	\$104,202	\$104,602	\$105,002	\$105,402	\$105,802	\$106,202	\$106,602	\$107,002	\$107,402	\$107,802	\$108,202	\$108,602	\$106,202

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC 2019	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$108,602	\$109,002	\$109,402	\$109,802	\$110,202	\$110,602	\$111,002	\$111,402	\$111,802	\$112,202	\$112,602	\$113,002	\$113,402	\$111,002
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$108,602	\$109,002	\$109,402	\$109,802	\$110,202	\$110,602	\$111,002	\$111,402	\$111,802	\$112,202	\$112,602	\$113,002	\$113,402	\$111,002



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						BASIS FOR ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1		COMPANY HAS NO COMMON PLANT	\$0	\$0	\$0	\$0	\$0	\$0	
2			\$0	\$0	\$0	\$0	\$0	\$0	
3		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
4			\$0	\$0	\$0	\$0	\$0	\$0	
5			\$0	\$0	\$0	\$0	\$0	\$0	
6		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1		COMPANY HAS NO COMMON PLANT	\$0	\$0	\$0	\$0	\$0	\$0	
2			\$0	\$0	\$0	\$0	\$0	\$0	
3			\$0	\$0	\$0	\$0	\$0	\$0	
4		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
5			\$0	\$0	\$0	\$0	\$0	\$0	
6			\$0	\$0	\$0	\$0	\$0	\$0	
7			\$0	\$0	\$0	\$0	\$0	\$0	
8		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
9			\$0	\$0	\$0	\$0	\$0	\$0	
10			\$0	\$0	\$0	\$0	\$0	\$0	
11			\$0	\$0	\$0	\$0	\$0	\$0	
12		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						BASIS FOR ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1		COMPANY HAS NO COMMON PLANT	\$0	\$0	\$0	\$0	\$0	\$0	
2			\$0	\$0	\$0	\$0	\$0	\$0	
3			\$0	\$0	\$0	\$0	\$0	\$0	
4		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
5			\$0	\$0	\$0	\$0	\$0	\$0	
6			\$0	\$0	\$0	\$0	\$0	\$0	
7			\$0	\$0	\$0	\$0	\$0	\$0	
8		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						BASIS FOR ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1		COMPANY HAS NO COMMON PLANT	\$0	\$0	\$0	\$0	\$0	\$0	
2			\$0	\$0	\$0	\$0	\$0	\$0	
3			\$0	\$0	\$0	\$0	\$0	\$0	
4		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
5			\$0	\$0	\$0	\$0	\$0	\$0	
6			\$0	\$0	\$0	\$0	\$0	\$0	
7			\$0	\$0	\$0	\$0	\$0	\$0	
8		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
9			\$0	\$0	\$0	\$0	\$0	\$0	
10			\$0	\$0	\$0	\$0	\$0	\$0	
11			\$0	\$0	\$0	\$0	\$0	\$0	
12		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE
1		COMPANY HAS NO COMMON PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	<u>\$0</u>													

LINE NO.	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
5	\$0	0.0%	\$0	
6	\$0	0.0%	\$0	
7	\$0	0.0%	\$0	
8	<u>\$0</u>		<u>\$0</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	AC NO.	DESCRIPTION	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	13 MONTH AVERAGE
1		COMPANY HAS NO COMMON PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LINE NO.	AC NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
5			\$0	0.0%	\$0	
6			\$0	0.0%	\$0	
7			\$0	0.0%	\$0	
8		TOTAL	\$0		\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR + 1: 12/31/2019

WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/2019)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/2019)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	301	ORGANIZATIONAL COSTS	12 months ended 12/31/2019	\$0		\$0	\$0
2	302	INTANGIBLE PLANT	12 months ended 12/31/2019	\$0		\$0	\$0
3	374	LAND AND LAND RIGHTS	12 months ended 12/31/2019	\$0		\$0	\$0
4	376.0	MAINS - STEEL	12 months ended 12/31/2019	\$425,600		\$0	\$0
5	376.1	MAINS - PLASTIC	12 months ended 12/31/2019	\$417,500		\$0	\$0
6	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/2019	\$0		\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	12 months ended 12/31/2019	\$0		\$0	\$0
8	380.0	SERVICES - STEEL	12 months ended 12/31/2019	\$0		\$0	\$0
9	380.1	SERVICES - PLASTIC	12 months ended 12/31/2019	\$41,039		\$0	\$0
10	381	METERS	12 months ended 12/31/2019	\$56,110		\$0	\$0
11	382	METER INSTALLATIONS	12 months ended 12/31/2019	\$4,645		\$0	\$0
12	383	REGULATORS	12 months ended 12/31/2019	\$17,160		\$0	\$0
13	384	REGULATOR INSTALLATIONS	12 months ended 12/31/2019	\$1,850		\$0	\$0
14	386	CUSTOMER CONVERSIONS	12 months ended 12/31/2019	\$0		\$0	\$0
15	387	OTHER EQUIPMENT	12 months ended 12/31/2019	\$21,900		\$0	\$0
16	390	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/2019	\$0		\$0	\$0
17	391.0	OFFICE FURNITURE	12 months ended 12/31/2019	\$0		\$0	\$0
18	391.1	OFFICE EQUIPMENT	12 months ended 12/31/2019	\$0		\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/2019	\$110,000		\$0	\$0
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	12 months ended 12/31/2019	\$0		\$0	\$0
21	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/2019	\$0		\$0	\$0
22	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/2019	\$0		\$0	\$0
34		TOTAL		<u>\$1,095,804</u>		<u>\$0</u>	<u>\$0</u>

\* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376.0	MAINS - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,120	\$85,120	\$85,120	\$85,120	\$85,120	\$425,600
5	376.1	MAINS - PLASTIC	\$22,917	\$22,917	\$22,917	\$22,917	\$22,917	\$22,917	\$22,917	\$22,917	\$22,917	\$70,417	\$70,417	\$70,417	\$417,500
6	378	M & R EQUIPMENT - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	380.0	SERVICES - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380.1	SERVICES - PLASTIC	\$700	\$700	\$700	\$700	\$700	\$1,263	\$10,325	\$2,825	\$3,738	\$2,825	\$7,825	\$8,738	\$41,039
10	381	METERS	\$0	\$0	\$0	\$0	\$0	\$0	\$56,110	\$0	\$0	\$0	\$0	\$0	\$56,110
11	382	METER INSTALLATIONS	\$130	\$130	\$130	\$130	\$130	\$215	\$1,280	\$280	\$430	\$280	\$680	\$830	\$4,645
12	383	REGULATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$17,160	\$0	\$0	\$0	\$0	\$0	\$17,160
13	384	REGULATOR INSTALLATIONS	\$50	\$50	\$50	\$50	\$50	\$100	\$425	\$125	\$200	\$125	\$275	\$350	\$1,850
14	386	CUSTOMER CONVERSIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,900	\$21,900
16	390	STRUCTURES AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	391.0	OFFICE FURNITURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	391.1	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,000	\$110,000
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	396	POWER OPERATED EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	397	COMMUNICATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		TOTAL ADDITIONS	\$23,797	\$23,797	\$23,797	\$23,797	\$23,797	\$24,495	\$108,217	\$111,267	\$112,405	\$158,767	\$164,317	\$297,355	\$1,095,804

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376.0	MAINS - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	376.1	MAINS - PLASTIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	378	M & R EQUIPMENT - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	380.0	SERVICES - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380.1	SERVICES - PLASTIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	381	METERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	382	METER INSTALLATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	383	REGULATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	384	REGULATOR INSTALLATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	386	CUSTOMER CONVERSIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	390	STRUCTURES AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	391.0	OFFICE FURNITURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	391.1	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	396	POWER OPERATED EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	397	COMMUNICATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		TOTAL RETIREMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/2020)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/2020)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	301	ORGANIZATIONAL COSTS	12 months ended 12/31/2020	\$0		\$0	\$0
2	302	INTANGIBLE PLANT	12 months ended 12/31/2020	\$0		\$0	\$0
3	374	LAND AND LAND RIGHTS	12 months ended 12/31/2020	\$0		\$0	\$0
4	376.0	MAINS - STEEL	12 months ended 12/31/2020	\$0		\$0	\$0
5	376.1	MAINS - PLASTIC	12 months ended 12/31/2020	\$638,750		\$0	\$0
6	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/2020	\$0		\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	12 months ended 12/31/2020	\$40,000		\$0	\$0
8	380.0	SERVICES - STEEL	12 months ended 12/31/2020	\$0		\$0	\$0
9	380.1	SERVICES - PLASTIC	12 months ended 12/31/2020	\$129,690		\$0	\$0
10	381	METERS	12 months ended 12/31/2020	\$0		\$0	\$0
11	382	METER INSTALLATIONS	12 months ended 12/31/2020	\$11,625		\$0	\$0
12	383	REGULATORS	12 months ended 12/31/2020	\$0		\$0	\$0
13	384	REGULATOR INSTALLATIONS	12 months ended 12/31/2020	\$4,825		\$0	\$0
14	386	CUSTOMER CONVERSIONS	12 months ended 12/31/2020	\$0		\$0	\$0
15	387	OTHER EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
16	390	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/2020	\$0		\$0	\$0
17	391.0	OFFICE FURNITURE	12 months ended 12/31/2020	\$0		\$0	\$0
18	391.1	OFFICE EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
21	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
22	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
23		TOTAL		<u>\$824,890</u>		<u>\$0</u>	<u>\$0</u>

\* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376.0	MAINS - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	376.1	MAINS - PLASTIC	\$70,417	\$70,417	\$70,417	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	\$638,750
6	378	M & R EQUIPMENT - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
8	380.0	SERVICES - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380.1	SERVICES - PLASTIC	\$15,675	\$9,950	\$11,426	\$9,950	\$9,950	\$10,863	\$9,950	\$9,950	\$10,863	\$9,950	\$9,950	\$11,213	\$129,690
10	381	METERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	382	METER INSTALLATIONS	\$1,745	\$830	\$1,065	\$830	\$830	\$980	\$830	\$830	\$980	\$830	\$830	\$1,045	\$11,625
12	383	REGULATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	384	REGULATOR INSTALLATIONS	\$600	\$350	\$475	\$350	\$350	\$425	\$350	\$350	\$425	\$350	\$350	\$450	\$4,825
14	386	CUSTOMER CONVERSIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	390	STRUCTURES AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	391.0	OFFICE FURNITURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	391.1	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	396	POWER OPERATED EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	397	COMMUNICATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		TOTAL ADDITIONS	\$88,437	\$81,547	\$83,383	\$58,630	\$58,630	\$59,768	\$98,630	\$58,630	\$59,768	\$58,630	\$58,630	\$60,208	\$824,890

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376	MAINS - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	376	MAINS - PLASTIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	378	M & R EQUIPMENT - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	380	SERVICES - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380	SERVICES - PLASTIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	381	METERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	382	METER INSTALLATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	383	REGULATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	384	REGULATOR INSTALLATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	386	CUSTOMER CONVERSIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	390	STRUCTURES AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	391	OFFICE FURNITURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	391	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	394	TOOLS, SHOP AND GARAGE EQUIPMI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	396	POWER OPERATED EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	397	COMMUNICATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		TOTAL RETIREMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2019	PROJECTED TEST YEAR 2020	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
OPERATING REVENUES:								
1	OPERATING REVENUES	\$1,080,949	(\$47,794)	\$1,033,155	\$1,033,155	\$1,033,155	\$0	\$1,033,155
2	REVENUES DUE TO GROWTH	\$0	\$0	\$0	(\$4,237)	\$153,045	\$0	\$153,045
3	CHANGE IN UNBILLED REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	REVENUE RELIEF	\$0	\$0	\$0	\$0	\$0	\$239,314	\$239,314
5	TOTAL OPERATING REVENUES	\$1,080,949	(\$47,794)	\$1,033,155	\$1,028,918	\$1,186,200	\$239,314	\$1,425,514
OPERATING EXPENSES:								
6	COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OPERATION & MAINTENANCE	\$551,665	(\$47,953)	\$503,712	\$527,742	\$741,992	\$0	\$741,992
8	DEPRECIATION & AMORTIZATION	\$202,354	\$0	\$202,354	\$217,387	\$260,052	\$0	\$260,052
9	TAXES OTHER THAN INCOME	\$19,188	\$0	\$19,188	\$21,145	\$22,468	\$0	\$22,468
10	TAXES OTHER THAN INCOME - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	INCOME TAXES - FEDERAL	\$49,958	\$1,388	\$51,346	\$32,358	(\$1,546)	\$48,919	\$47,373
12	INCOME TAXES - STATE	\$12,810	(\$69)	\$12,741	\$8,969	(\$429)	\$10,669	\$10,240
13	INCOME TAXES - FEDERAL - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	INCOME TAXES - STATE - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	DEFERRED TAXES - FEDERAL	\$0	(\$5,375)	(\$5,375)	\$0	\$14,906	\$0	\$14,906
17	DEFERRED TAXES - STATE	\$0	(\$877)	(\$877)	\$0	\$4,105	\$0	\$4,105
18	TOTAL OPERATING EXPENSES	\$835,975	(\$52,886)	\$783,089	\$807,600	\$1,041,548	\$59,587	\$1,101,135
19	NET OPERATING INCOME	\$244,974	\$5,092	\$250,066	\$221,319	\$144,653	\$179,727	\$324,379
								\$324,379
								(\$0)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS  
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>			
1		\$0	
2		\$0	
3	TOTAL OPERATING REVENUE ADJUSTMENTS	<u>\$0</u>	
<u>OPERATIONS &amp; MAINTENANCE EXPENSE</u>			
4		\$0	
5		\$0	
6		\$0	
7		\$0	
8	TOTAL OPERATIONS & MAINTENANCE ADJUSTMENTS	<u>\$0</u>	
<u>DEPRECIATION EXPENSE</u>			
9		\$0	
10		\$0	
11	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	<u>\$0</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS  
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>			
12		\$0	
13		\$0	
14	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>\$0</u>	
<u>INCOME TAXES - FEDERAL</u>			
15	FEDERAL TAX EFFECT ON ABOVE ADJUSTMENTS	\$0	
16		\$0	
17		\$0	
18	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>\$0</u>	
<u>INCOME TAXES - STATE</u>			
19	STATE TAX EFFECT ON ABOVE ADJUSTMENTS	\$0	
20		\$0	
21		\$0	
22	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>\$0</u>	
<u>DEFERRED INCOME TAXES</u>			
23		\$0	
24		\$0	
25	TOTAL DEFERRED TAX ADJUSTMENTS	<u>\$0</u>	
26	TOTAL OF ALL ADJUSTMENTS	<u><u>\$0</u></u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEPT 2019	OCT 2019	NOV 2019	DEC 2019	12 MONTHS TOTAL
<b>OPERATING REVENUES:</b>														
1	OPERATING REVENUES	\$104,715	\$80,953	\$92,900	\$92,849	\$82,323	\$84,144	\$74,847	\$87,677	\$73,549	\$91,172	\$79,650	\$88,376	\$1,033,155
2	REVENUES DUE TO GROWTH	(\$10,375)	\$553	(\$3,543)	(\$8,238)	\$37	(\$3,981)	\$6,477	(\$2,444)	\$6,650	(\$2,163)	\$7,779	\$5,012	(\$4,237)
3	TOTAL OPERATING REVENUES	\$94,340	\$81,506	\$89,357	\$84,611	\$82,360	\$80,163	\$81,324	\$85,233	\$80,199	\$89,009	\$87,429	\$93,388	\$1,028,918
<b>OPERATING EXPENSES:</b>														
4	COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	OPERATION & MAINTENANCE	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,984	\$527,742
6	DEPRECIATION & AMORTIZATION	\$17,377	\$17,435	\$17,493	\$17,550	\$17,608	\$17,667	\$17,851	\$18,141	\$18,412	\$18,740	\$19,132	\$19,982	\$217,387
7	TAXES OTHER THAN INCOME	\$1,805	\$1,741	\$1,780	\$1,756	\$1,745	\$1,734	\$1,740	\$1,759	\$1,734	\$1,778	\$1,770	\$1,800	\$21,145
8	TAXES OTHER THAN INCOME - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	INCOME TAXES - FEDERAL	\$4,541	\$1,995	\$3,534	\$2,585	\$2,129	\$1,684	\$1,877	\$2,591	\$1,543	\$3,217	\$2,828	\$3,834	\$32,358
10	INCOME TAXES - STATE	\$1,258	\$553	\$979	\$717	\$590	\$467	\$520	\$718	\$428	\$892	\$784	\$1,063	\$8,969
11	INCOME TAXES - FEDERAL - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	INCOME TAXES - STATE - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	DEFERRED TAXES - FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	DEFERRED TAXES - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL OPERATING EXPENSES	\$68,959	\$65,702	\$67,764	\$66,587	\$66,050	\$65,530	\$65,966	\$67,187	\$66,095	\$68,606	\$68,493	\$70,663	\$807,600
17	NET OPERATING INCOME	\$25,381	\$15,805	\$21,593	\$18,024	\$16,310	\$14,633	\$15,358	\$18,046	\$14,104	\$20,403	\$18,936	\$22,726	\$221,319
18	INTEREST CHARGES	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,303	\$99,592
19	NET INCOME	\$17,082	\$7,506	\$13,294	\$9,725	\$8,011	\$6,334	\$7,059	\$9,747	\$5,805	\$12,104	\$10,637	\$14,422	\$121,726
20	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	THERMS DELIVERED	162,242	122,067	141,294	131,470	124,133	118,488	119,023	127,995	115,825	136,401	140,347	153,319	1,592,603

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: SEBRING GAS SYSTEM, INC.

PROJECTED TEST YEAR: 12/31/2020

WITNESS: J. MELENDY

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEPT 2020	OCT 2020	NOV 2020	DEC 2020	12 MONTHS TOTAL
<b>OPERATING REVENUES:</b>														
1	OPERATING REVENUES	\$104,715	\$80,953	\$92,900	\$92,849	\$82,323	\$84,144	\$74,847	\$87,677	\$73,549	\$91,172	\$79,650	\$88,376	\$1,033,155
2	REVENUES DUE TO GROWTH	\$639	\$10,751	\$8,838	\$5,003	\$13,308	\$10,727	\$17,934	\$10,395	\$19,227	\$12,903	\$22,325	\$20,997	\$153,045
3	<b>TOTAL OPERATING REVENUES</b>	<b>\$105,354</b>	<b>\$91,704</b>	<b>\$101,738</b>	<b>\$97,852</b>	<b>\$95,631</b>	<b>\$94,871</b>	<b>\$92,781</b>	<b>\$98,072</b>	<b>\$92,776</b>	<b>\$104,075</b>	<b>\$101,975</b>	<b>\$109,373</b>	<b>\$1,186,200</b>
<b>OPERATING EXPENSES:</b>														
4	COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	OPERATION & MAINTENANCE	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,635	\$739,587
6	DEPRECIATION & AMORTIZATION	\$20,741	\$20,950	\$21,152	\$21,326	\$21,471	\$21,616	\$21,816	\$22,013	\$22,159	\$22,305	\$22,449	\$22,596	\$260,594
7	TAXES OTHER THAN INCOME	\$1,943	\$1,875	\$1,925	\$1,906	\$1,895	\$1,891	\$1,881	\$1,907	\$1,881	\$1,937	\$1,927	\$1,964	\$22,931
8	TAXES OTHER THAN INCOME - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	INCOME TAXES - FEDERAL	\$1,683	(\$1,054)	\$887	\$85	(\$382)	(\$561)	(\$1,013)	(\$8)	(\$1,083)	\$1,120	\$676	\$2,108	\$2,458
10	INCOME TAXES - STATE	\$466	(\$292)	\$246	\$24	(\$106)	(\$156)	(\$281)	(\$2)	(\$300)	\$310	\$187	\$584	\$680
11	INCOME TAXES - FEDERAL - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	INCOME TAXES - STATE - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	DEFERRED TAXES - FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	DEFERRED TAXES - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	<b>TOTAL OPERATING EXPENSES</b>	<b>\$86,465</b>	<b>\$83,111</b>	<b>\$85,842</b>	<b>\$84,973</b>	<b>\$84,509</b>	<b>\$84,423</b>	<b>\$84,034</b>	<b>\$85,542</b>	<b>\$84,289</b>	<b>\$87,304</b>	<b>\$86,871</b>	<b>\$88,886</b>	<b>\$1,026,250</b>
17	<b>NET OPERATING INCOME</b>	<b>\$18,889</b>	<b>\$8,593</b>	<b>\$15,896</b>	<b>\$12,878</b>	<b>\$11,121</b>	<b>\$10,448</b>	<b>\$8,747</b>	<b>\$12,529</b>	<b>\$8,487</b>	<b>\$16,771</b>	<b>\$15,104</b>	<b>\$20,487</b>	<b>\$159,951</b>
18	INTEREST CHARGES	\$12,559	\$12,559	\$12,559	\$12,559	\$12,559	\$12,559	\$12,559	\$12,559	\$12,559	\$12,559	\$12,559	\$12,557	\$150,706
19	<b>NET INCOME</b>	<b>\$6,330</b>	<b>(\$3,966)</b>	<b>\$3,337</b>	<b>\$319</b>	<b>(\$1,438)</b>	<b>(\$2,111)</b>	<b>(\$3,812)</b>	<b>(\$30)</b>	<b>(\$4,072)</b>	<b>\$4,212</b>	<b>\$2,545</b>	<b>\$7,930</b>	<b>\$9,244</b>
20	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	THERMS DELIVERED	185,279	142,389	166,569	158,491	150,586	148,199	141,084	153,154	139,937	166,503	168,868	185,452	1,906,511

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31  
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2019

DOCKET NO: 20190083-GU

LINE NO.	RATE CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
<b>TS - 1</b>													
1	BILLS	520	525	530	510	470	452	454	453	454	472	510	523
2	THERMS	6,396.0	3,517.5	4,081.0	3,009.0	2,961.0	2,214.8	2,270.0	2,219.7	2,133.8	2,501.6	3,060.0	4,079.4
3	CUSTOMER CHARGE	\$4,680	\$4,725	\$4,770	\$4,590	\$4,230	\$4,068	\$4,088	\$4,077	\$4,086	\$4,248	\$4,590	\$4,707
4	NON-FUEL	\$3,655	\$2,010	\$2,332	\$1,719	\$1,692	\$1,266	\$1,297	\$1,268	\$1,219	\$1,429	\$1,748	\$2,331
5	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL	\$8,335	\$6,735	\$7,102	\$6,309	\$5,922	\$5,334	\$5,383	\$5,345	\$5,305	\$5,677	\$6,338	\$7,038
<b>TS - 2</b>													
7	BILLS	45	45	45	45	45	46	46	46	47	47	47	48
8	THERMS	2,898.0	1,359.0	1,660.5	1,363.5	1,314.0	906.2	897.0	924.6	878.9	1,066.9	1,250.2	1,545.6
9	CUSTOMER CHARGE	\$540	\$540	\$540	\$540	\$540	\$552	\$552	\$552	\$564	\$564	\$564	\$576
10	NON-FUEL	\$1,429	\$670	\$819	\$673	\$648	\$447	\$442	\$456	\$434	\$526	\$617	\$762
11	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL	\$1,969	\$1,210	\$1,359	\$1,213	\$1,188	\$999	\$994	\$1,008	\$998	\$1,090	\$1,181	\$1,338
<b>TS-3</b>													
13	BILLS	89	89	89	89	89	89	90	91	92	93	94	95
14	THERMS	35,858.1	30,909.7	35,235.1	30,384.6	30,838.5	26,495.3	25,182.0	27,436.5	26,404.0	31,647.9	31,659.2	34,238.0
15	CUSTOMER CHARGE	\$3,115	\$3,115	\$3,115	\$3,115	\$3,115	\$3,115	\$3,150	\$3,185	\$3,220	\$3,255	\$3,290	\$3,325
16	NON-FUEL	\$16,737	\$14,428	\$16,447	\$14,183	\$14,394	\$12,367	\$11,754	\$12,807	\$12,325	\$14,772	\$14,778	\$15,981
17	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL	\$19,852	\$17,543	\$19,562	\$17,298	\$17,509	\$15,482	\$14,904	\$15,992	\$15,545	\$18,027	\$18,068	\$19,306
<b>TS - 4</b>													
19	BILLS	35	35	35	35	35	35	35	35	35	35	36	37
20	THERMS	55,377.0	40,782.0	48,660.5	44,576.0	43,921.5	40,722.5	38,006.5	38,241.0	38,713.5	43,099.0	43,160.4	50,064.7
21	CUSTOMER CHARGE	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,400	\$5,550
22	NON-FUEL	\$18,751	\$13,809	\$16,477	\$15,094	\$14,872	\$13,789	\$12,869	\$12,949	\$13,109	\$14,594	\$14,615	\$16,952
23	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL	\$24,001	\$19,059	\$21,727	\$20,344	\$20,122	\$19,039	\$18,119	\$18,199	\$18,359	\$19,844	\$20,015	\$22,502

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/3  
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2019

DOCKET NO: 20190083-GU

LINE NO.	RATE CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
<b>TS - 5</b>													
25	BILLS	4	4	4	4	4	4	5	5	5	5	5	5
26	THERMS	29,890.4	24,528.4	27,137.2	29,249.6	24,296.4	30,202.4	35,048.0	41,310.0	29,878.5	39,556.0	32,086.5	36,061.0
27	CUSTOMER CHARGE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
28	NON-FUEL	\$11,399	\$9,354	\$10,349	\$11,155	\$9,266	\$11,518	\$13,366	\$15,754	\$11,394	\$15,085	\$12,237	\$13,752
29	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL	\$13,399	\$11,354	\$12,349	\$13,155	\$11,266	\$13,518	\$15,866	\$18,254	\$13,894	\$17,585	\$14,737	\$16,252
<b>SPECIAL CONTRACTS</b>													
31	BILLS	2	2	2	2	2	2	2	2	2	2	2	2
32	THERMS	31,822.0	20,970.0	24,520.0	22,887.0	20,802.0	17,947.0	17,619.0	17,863.0	17,816.0	18,530.0	29,131.0	27,330.0
33	CUSTOMER CHARGE	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266
34	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266
<b>THIRD PARTY SUPPLIER</b>													
37	BILLS	693	698	703	683	643	626	630	630	633	652	692	708
38	THERMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	CUSTOMER CHARGE	\$2,079	\$2,094	\$2,109	\$2,049	\$1,929	\$1,878	\$1,890	\$1,890	\$1,899	\$1,956	\$2,076	\$2,124
40	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL	\$2,079	\$2,094	\$2,109	\$2,049	\$1,929	\$1,878	\$1,890	\$1,890	\$1,899	\$1,956	\$2,076	\$2,124
43	MISC SERVICE REVENUE	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749	\$1,561
44	REVENUES FROM GAS TRANSPORT - C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	TOTAL MISC. REVENUES	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749	\$1,561
46	TOTAL OPERATING REVENUE	\$94,340	\$81,506	\$89,357	\$84,611	\$82,360	\$80,163	\$81,324	\$85,233	\$80,199	\$89,009	\$87,429	\$93,388

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1/2019

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TOTAL

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5,873  
38,443.8  
\$52,857  
\$21,967  
\$0  

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\$74,824

552  
16,064.4  
6,624  
7,924  
0  

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\$14,548

1,089  
366,288.9  
\$38,115  
\$170,973  
\$0  

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\$209,088

423  
525,324.6  
\$63,450  
\$177,880  
\$0  

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\$241,330

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1/2019

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TOTAL

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54  
379,244.4  
\$27,000  
\$144,629  
\$0  

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\$171,629

24  
267,237.0  
\$279,192  
\$0  
\$0  

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\$279,192

7,991  
0.0  
\$23,973  
\$0  
\$0  

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\$23,973

\$14,335  
\$0  

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\$14,335

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\$1,028,918

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	JANUARY 2019	FEBRUARY 2019	MARCH 2019	APRIL 2019	MAY 2019	JUNE 2019	JULY 2019	AUGUST 2019	SEPTEMBER 2019	OCTOBER 2019	NOVEMBER 2019	DECEMBER 2019	TOTAL
COST OF GAS:														
1	FIRM THERMS SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
2	COST OF GAS-FIRM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	I-GAS THERMS SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COST OF GAS-I GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET REVENUES	\$94,340	\$81,506	\$89,357	\$84,611	\$82,360	\$80,163	\$81,324	\$85,233	\$80,199	\$89,009	\$87,429	\$93,388	\$1,028,918

COMPANY HAS EXITED THE MERCHANT FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA  
PROJECTED TEST YEAR  
WITNESS: R. M

COMPANY: SEBRING GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2020

DOCKET NO: 20190083-GU

LINE NO.	RATE CLASS	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
<b>TS - 1</b>												
1	BILLS	547	552	558	538	498	481	483	482	483	501	539
2	THERMS	6,728.1	3,698.4	4,296.6	3,174.2	3,137.4	2,356.9	2,415.0	2,361.8	2,270.1	2,655.3	3,234.0
3	CUSTOMER CHARGE	\$4,923	\$4,968	\$5,022	\$4,842	\$4,482	\$4,329	\$4,347	\$4,338	\$4,347	\$4,509	\$4,851
4	NON-FUEL	\$3,844	\$2,113	\$2,455	\$1,814	\$1,793	\$1,347	\$1,380	\$1,350	\$1,297	\$1,517	\$1,848
5	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL	\$8,767	\$7,081	\$7,477	\$6,656	\$6,275	\$5,676	\$5,727	\$5,688	\$5,644	\$6,026	\$6,699
<b>TS - 2</b>												
7	BILLS	48	48	50	50	50	51	51	51	52	52	52
8	THERMS	3,091.2	1,449.6	1,845.0	1,515.0	1,460.0	1,004.7	994.5	1,025.1	972.4	1,180.4	1,383.2
9	CUSTOMER CHARGE	\$576	\$576	\$600	\$600	\$600	\$612	\$612	\$612	\$624	\$624	\$624
10	NON-FUEL	\$1,525	\$715	\$910	\$747	\$720	\$496	\$491	\$506	\$480	\$582	\$682
11	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL	\$2,101	\$1,291	\$1,510	\$1,347	\$1,320	\$1,108	\$1,103	\$1,118	\$1,104	\$1,206	\$1,306
<b>TS-3</b>												
13	BILLS	96	98	100	102	104	106	108	110	112	114	116
14	THERMS	38,678.4	34,035.4	39,590.0	34,822.8	36,036.0	31,556.2	30,218.4	33,165.0	32,144.0	38,794.2	39,068.8
15	CUSTOMER CHARGE	\$3,360	\$3,430	\$3,500	\$3,570	\$3,640	\$3,710	\$3,780	\$3,850	\$3,920	\$3,990	\$4,060
16	NON-FUEL	\$18,054	\$15,887	\$18,479	\$16,254	\$16,821	\$14,729	\$14,105	\$15,480	\$15,004	\$18,108	\$18,236
17	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL	\$21,414	\$19,317	\$21,979	\$19,824	\$20,461	\$18,439	\$17,885	\$19,330	\$18,924	\$22,098	\$22,296
<b>TS - 4</b>												
19	BILLS	38	39	40	41	42	43	44	45	46	47	48
20	THERMS	60,123.6	45,442.8	55,612.0	52,217.6	52,705.8	50,030.5	47,779.6	49,167.0	50,880.6	57,875.8	57,547.2
21	CUSTOMER CHARGE	\$5,700	\$5,850	\$6,000	\$6,150	\$6,300	\$6,450	\$6,600	\$6,750	\$6,900	\$7,050	\$7,200
22	NON-FUEL	\$20,358	\$15,387	\$18,831	\$17,681	\$17,847	\$16,941	\$16,179	\$16,648	\$17,229	\$19,597	\$19,486
23	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL	\$26,058	\$21,237	\$24,831	\$23,831	\$24,147	\$23,391	\$22,779	\$23,398	\$24,129	\$26,647	\$26,686

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA PROJECTED TEST WITNESS: R. N

COMPANY: SEBRING GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2020

DOCKET NO: 20190083-GU

LINE NO.	RATE CLASS	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
<b>TS - 5</b>												
25	BILLS	6	6	6	6	6	6	6	6	6	6	6
26	THERMS	44,835.6	36,792.6	40,705.8	43,874.4	36,444.6	45,303.6	42,057.6	49,572.0	35,854.2	47,467.2	38,503.8
27	CUSTOMER CHARGE	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
28	NON-FUEL	\$17,099	\$14,031	\$15,524	\$16,732	\$13,899	\$17,277	\$16,039	\$18,905	\$13,673	\$18,102	\$14,684
29	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL	\$20,099	\$17,031	\$18,524	\$19,732	\$16,899	\$20,277	\$19,039	\$21,905	\$16,673	\$21,102	\$17,684
<b>SPECIAL CONTRACTS</b>												
31	BILLS	2	2	2	2	2	2	2	2	2	2	2
32	THERMS	31,822.0	20,970.0	24,520.0	22,887.0	20,802.0	17,947.0	17,619.0	17,863.0	17,816.0	18,530.0	29,131.0
33	CUSTOMER CHARGE	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266
34	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266
<b>THIRD PARTY SUPPLIER</b>												
37	BILLS	737	745	756	739	702	689	694	696	701	722	763
38	THERMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	CUSTOMER CHARGE	\$2,211	\$2,235	\$2,268	\$2,217	\$2,106	\$2,067	\$2,082	\$2,088	\$2,103	\$2,166	\$2,289
40	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL	\$2,211	\$2,235	\$2,268	\$2,217	\$2,106	\$2,067	\$2,082	\$2,088	\$2,103	\$2,166	\$2,289
43	MISC SERVICE REVENUE	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749
44	REVENUES FROM GAS TRANSPORT - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	TOTAL MISC. REVENUES	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749
46	TOTAL OPERATING REVENUE	\$105,354	\$91,704	\$101,738	\$97,852	\$95,631	\$94,871	\$92,781	\$98,072	\$92,776	\$104,075	\$101,975

SHOWN:  
FISCAL YEAR: 12/31/2020  
FUND: 1000

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Dec-20	TOTAL
553	6,215
4,313.4	40,641.2
\$4,977	\$55,935
\$2,465	\$23,222
\$0	\$0
<u>\$7,442</u>	<u>\$79,157</u>

53	608
1,706.6	17,627.7
\$636	\$7,296
\$842	\$8,695
\$0	\$0
<u>\$1,478</u>	<u>\$15,991</u>

118	1,284
42,527.2	430,636.4
\$4,130	\$44,940
\$19,850	\$201,008
\$0	\$0
<u>\$23,980</u>	<u>\$245,948</u>

49	522
66,301.9	645,684.4
\$7,350	\$78,300
\$22,450	\$218,635
\$0	\$0
<u>\$29,800</u>	<u>\$296,935</u>

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JLES: E-1 p.2, G-2 p.1,

SHOWN:  
:ST YEAR: 12/31/2020  
IELENDY

Dec-20	TOTAL
6	72
43,273.2	504,684.6
\$3,000	\$36,000
\$16,503	\$192,467
\$0	\$0
<u>\$19,503</u>	<u>\$228,467</u>
2	24
27,330.0	267,237.0
\$23,266	\$279,192
\$0	\$0
\$0	\$0
<u>\$23,266</u>	<u>\$279,192</u>
781	8,725
0.0	0.0
\$2,343	\$26,175
\$0	\$0
\$0	\$0
<u>\$2,343</u>	<u>\$26,175</u>
\$1,561	\$14,335
\$0	\$0
<u>\$1,561</u>	<u>\$14,335</u>
<u>\$109,373</u>	<u>\$1,186,200</u>

JLES: E-1 p.2, G-2 p.1,

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	TOTAL
COST OF GAS:													
1	0	0	0	0	0	0	0	0	0	0	0	0	0
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	0	0	0	0	0	0	0	0	0	0	0	0	0
5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$105,354	\$91,704	\$101,738	\$97,852	\$95,631	\$94,871	\$92,781	\$98,072	\$92,776	\$104,075	\$101,975	\$109,373	\$1,186,200

COMPANY HAS EXITED THE MERCHANT FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	HISTORIC BASE	PROJECTED	TREND BASIS FROM ABOVE	
					YEAR + 1 12/31/2019	TEST YEAR 12/31/2020		
TREND RATES:								
	#1	PAYROLL ONLY			5.00%	5.00%		
	#2	CUSTOMER GROWTH X INFLATION			8.25%	12.72%		
	#3	INFLATION ONLY			2.44%	2.44%		
	#4	CUSTOMER GROWTH			5.67%	10.03%		
DISTRIBUTION EXPENSE:								
1	870	Payroll trended	\$13,193	\$0	\$13,193	\$13,853	\$14,545	#1
2		Other trended	\$635	\$0	\$635	\$687	\$775	#2
3		Other 2019	\$0	\$0	\$0	\$0	\$0	
4		Other 2020	\$0	\$0	\$0	\$0	\$12,834	New Field Employees - 2
5		Total	\$13,828	\$0	\$13,828	\$14,540	\$28,154	
6	874	Payroll trended	\$30,097	\$0	\$30,097	\$31,602	\$33,182	#1
7		Other trended	\$3,700	\$0	\$3,700	\$4,005	\$4,515	#2
8		Other 2019	\$0	\$0	\$0	\$0	\$0	
9		Other 2020	\$0	\$0	\$0	\$0	\$16,616	New Field Employees - 2
10		Total	\$33,797	\$0	\$33,797	\$35,607	\$54,313	
11	875	Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
12		Other trended	\$0	\$0	\$0	\$0	\$0	#2
13		Other 2019	\$0	\$0	\$0	\$0	\$0	
14		Other 2020	\$0	\$0	\$0	\$0	\$0	
15		Total	\$0	\$0	\$0	\$0	\$0	
16	877	Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
17		Other trended	\$0	\$0	\$0	\$0	\$0	#2
18		Other 2019	\$0	\$0	\$0	\$0	\$0	
19		Other 2020	\$0	\$0	\$0	\$0	\$0	
20		Total	\$0	\$0	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>DISTRIBUTION EXPENSE</u>							
1	878 Payroll trended	\$6,873	\$0	\$6,873	\$7,217	\$7,577	#1
2	Other trended	\$68	\$0	\$68	\$0	\$0	#2
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$3,172	New Field Employees - 2
5	Total	\$6,941	\$0	\$6,941	\$7,217	\$10,749	
6	879 Payroll trended	\$23,946	\$0	\$23,946	\$25,143	\$26,400	#1
7	Other trended	\$746	\$0	\$746	\$808	\$910	#2
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$5,670	New Field Employees - 2
10	Total	\$24,692	\$0	\$24,692	\$25,951	\$32,981	
11	880 Payroll trended	\$2,979	\$0	\$2,979	\$3,128	\$3,284	#1
12	Other trended	\$5,914	\$0	\$5,914	\$6,058	\$6,206	#3
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$1,734	New Field Employees - 2
15	Total	\$8,893	\$0	\$8,893	\$9,186	\$11,225	
16	Payroll trended	\$0	\$0	\$0	\$0	\$0	
17	Other trended	\$0	\$0	\$0	\$0	\$0	
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$0	
20	Total	\$0	\$0	\$0	\$0	\$0	
21	Payroll trended	\$0	\$0	\$0	\$0	\$0	
22	Other trended	\$0	\$0	\$0	\$0	\$0	
23	Other 2019	\$0	\$0	\$0	\$0	\$0	
24	Other 2020	\$0	\$0	\$0	\$0	\$0	
25	Total	\$0	\$0	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>MAINTENANCE EXPENSE</u>							
1	885 Payroll trended	\$1,911	\$0	\$1,911	\$2,007	\$2,107	#1
2	Other trended	\$26	\$0	\$26	\$28	\$32	#2
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$1,593	New Field Employees - 2
5	Total	\$1,937	\$0	\$1,937	\$2,035	\$3,732	
6	887 Payroll trended	\$9,228	\$0	\$9,228	\$9,689	\$10,174	#1
7	Other trended	\$2,562	\$0	\$2,562	\$2,773	\$3,126	#2
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$5,353	New Field Employees - 2
10	Total	\$11,790	\$0	\$11,790	\$12,463	\$18,653	
11	889 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
12	Other trended	\$0	\$0	\$0	\$0	\$0	#2
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$0	
15	Total	\$0	\$0	\$0	\$0	\$0	
16	891 Payroll trended	\$3,925	\$0	\$3,925	\$4,121	\$4,327	#1
17	Other trended	\$4,307	\$0	\$4,307	\$4,662	\$5,255	#2
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$3,171	New Field Employees - 2
20	Total	\$8,232	\$0	\$8,232	\$8,784	\$12,754	
21	892 Payroll trended	\$2,066	\$0	\$2,066	\$2,169	\$2,278	#1
22	Other trended	\$365	\$0	\$365	\$395	\$445	#2
23	Other 2019	\$0	\$0	\$0	\$0	\$0	
24	Other 2020	\$0	\$0	\$0	\$0	\$1,181	New Field Employees - 2
25	Total	\$2,431	\$0	\$2,431	\$2,564	\$3,904	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>MAINTENANCE EXPENSE</u>							
1	893 Payroll trended	\$6,374	\$0	\$6,374	\$6,693	\$7,027	#1
2	Other trended	\$3,011	\$0	\$3,011	\$3,259	\$3,674	#2
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$3,161	New Field Employees - 2
5	Total	<u>\$9,385</u>	<u>\$0</u>	<u>\$9,385</u>	<u>\$9,952</u>	<u>\$13,862</u>	
6	894 Payroll trended	\$3,251	\$0	\$3,251	\$3,414	\$3,584	#1
7	Other trended	\$2,945	\$0	\$2,945	\$3,188	\$3,593	#2
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$928	New Field Employees - 2
10	Total	<u>\$6,196</u>	<u>\$0</u>	<u>\$6,196</u>	<u>\$6,602</u>	<u>\$8,106</u>	
11	Payroll trended	\$0	\$0	\$0	\$0	\$0	
12	Other trended	\$0	\$0	\$0	\$0	\$0	
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$0	
15	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
16	Payroll trended	\$0	\$0	\$0	\$0	\$0	
17	Other trended	\$0	\$0	\$0	\$0	\$0	
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$0	
20	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER ACCT. &amp; COLLECT.</u>							
1	901 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
2	Other trended	\$0	\$0	\$0	\$0	\$0	#2
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$0	
5	Total	\$0	\$0	\$0	\$0	\$0	
6	902 Payroll trended	\$5,326	\$0	\$5,326	\$5,592	\$5,872	#1
7	Other trended	(\$230)	\$0	(\$230)	(\$249)	(\$281)	#2
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$1,005	New Field Employees - 2
10	Total	\$5,096	\$0	\$5,096	\$5,343	\$6,596	
11	903 Payroll trended	\$1,680	\$0	\$1,680	\$1,764	\$1,852	#1
12	Other trended	(\$61)	\$0	(\$61)	(\$66)	(\$74)	#2
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$562	New Field Employees - 2
15	Total	\$1,619	\$0	\$1,619	\$1,698	\$2,340	
16	904 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
17	Other trended	\$522	\$0	\$522	\$565	\$637	#2
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$0	
20	Total	\$522	\$0	\$522	\$565	\$637	
21	Payroll trended	\$0	\$0	\$0	\$0	\$0	
22	Other trended	\$0	\$0	\$0	\$0	\$0	
23	Other 2019	\$0	\$0	\$0	\$0	\$0	
24	Other 2020	\$0	\$0	\$0	\$0	\$0	
25	Total	\$0	\$0	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>SALES PROMOTION EXPENSE</u>							
1	Payroll trended	\$0	\$0	\$0	\$0	\$0	\$0
2	Other trended	\$0	\$0	\$0	\$0	\$0	\$0
3	Other 2019	\$0	\$0	\$0	\$0	\$0	\$0
4	Other 2020	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	\$0	\$0	\$0	\$0	\$0	\$0
6	Payroll trended	\$0	\$0	\$0	\$0	\$0	\$0
7	Other trended	\$0	\$0	\$0	\$0	\$0	\$0
8	Other 2019	\$0	\$0	\$0	\$0	\$0	\$0
9	Other 2020	\$0	\$0	\$0	\$0	\$0	\$0
10	Total	\$0	\$0	\$0	\$0	\$0	\$0
11	Payroll trended	\$0	\$0	\$0	\$0	\$0	\$0
12	Other trended	\$0	\$0	\$0	\$0	\$0	\$0
13	Other 2019	\$0	\$0	\$0	\$0	\$0	\$0
14	Other 2020	\$0	\$0	\$0	\$0	\$0	\$0
15	Total	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>ADMINISTRATIVE &amp; GENERAL EXPENSE</u>							
1	920 Payroll trended	\$214,588	\$0	\$214,588	\$225,317	\$236,583	#1
2	Other trended	\$1,218	\$0	\$1,218	\$1,318	\$1,486	#2
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$60,630	
5	Total	\$215,806	\$0	\$215,806	\$226,636	\$298,699	New Field Employees - 2 and New Accounting Emp
6	921 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
7	Other trended	\$29,306	(\$149)	\$29,157	\$31,563	\$35,577	#2
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$0	
10	Total	\$29,306	(\$149)	\$29,157	\$31,563	\$35,577	
11	922 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
12	Other trended	(\$45,979)	\$0	(\$45,979)	(\$47,102)	(\$48,252)	#3
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$0	
15	Total	(\$45,979)	\$0	(\$45,979)	(\$47,102)	(\$48,252)	
16	923 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
17	Other trended	\$33,566	\$0	\$33,566	\$34,386	\$35,226	#3
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$0	
20	Total	\$33,566	\$0	\$33,566	\$34,386	\$35,226	
21	924 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
22	Other not trended	\$26,631	\$0	\$26,631	\$27,281	\$27,948	#3
23	Other 2019	\$0	\$0	\$0	\$0	\$0	
24	Other 2020	\$0	\$0	\$0	\$0	\$5,590	
25	Total	\$26,631	\$0	\$26,631	\$27,281	\$33,537	Vehicles for Field Emp. - 2

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>ADMINISTRATIVE &amp; GENERAL EXPENSE</u>							
1	925	Payroll trended	\$0	\$0	\$0	\$0	#1
2		Other trended	\$40,543	\$40,543	\$41,533	\$42,548	#3
3		Other 2019	\$0	\$0	\$0	\$0	
4		Other 2020	\$0	\$0	\$0	\$8,510	Vehicles for Field Emp. - 2
5		Total	\$40,543	\$40,543	\$41,533	\$51,057	
6	926	Payroll trended	\$24,733	\$24,733	\$25,970	\$27,268	#1
7		Other trended	\$5,620	\$5,620	\$5,757	\$5,898	#3
8		Other 2019	\$0	\$0	\$0	\$0	
9		Other 2020	\$0	\$0	\$0	\$9,980	New Field Employees - 2
10		Total	\$30,353	\$30,353	\$31,727	\$43,146	
11	928	Payroll trended	\$0	\$0	\$0	\$0	#1
12		Other trended	\$0	\$0	\$0	\$0	#3
13		Other 2019	\$0	\$0	\$0	\$0	
14		Other 2020	\$0	\$0	\$0	\$33,125	Amortize Rate Case Exp
15		Total	\$0	\$0	\$0	\$33,125	
16	930	Payroll trended	\$0	\$0	\$0	\$0	#1
17		Other trended	(\$245)	\$245	\$0	\$0	#3
18		Other 2019	\$0	\$0	\$0	\$0	
19		Other 2020	\$0	\$0	\$0	\$0	
20		Total	(\$245)	\$245	\$0	\$0	
21	931	Payroll trended	\$0	\$0	\$0	\$0	#1
22		Other trended	\$16,126	\$16,126	\$16,520	\$16,923	#3
23		Other 2019	\$0	\$0	\$0	\$0	
24		Other 2020	\$0	\$0	\$0	\$0	
25		Total	\$16,126	\$16,126	\$16,520	\$16,923	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2018  
 HISTORIC BASE YEAR + 1: 12/31/2019  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: J. MELENDY

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TREND RATES:		PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
				HISTORIC BASE YEAR + 1 12/31/2019	PROJECTED TEST YEAR 12/31/2020		
				#1	PAYROLL ONLY	5.00%	5.00%
				#2	CUSTOMER GROWTH X INFLATION	8.25%	12.72%
				#3	INFLATION ONLY	2.44%	2.44%
				#4	CUSTOMER GROWTH	5.67%	10.03%
<b>ADMINISTRATIVE &amp; GENERAL EXPENSE</b>							
1	933 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
2	Other trended	\$22,150	\$0	\$22,150	\$22,691	\$23,245	#3
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$9,298	Vehicles for Field Emp. - 2
5	Total	\$22,150	\$0	\$22,150	\$22,691	\$32,543	
<b>TOTAL EXPENSES</b>							
1	Payroll trended	\$350,170	\$0	\$350,170	\$367,679	\$386,062	
2	Other	\$153,446	\$96	\$153,542	\$160,063	\$169,412	
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$184,112	
5	Total	\$503,616	\$96	\$503,712	\$527,742	\$739,587	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/2019

LINE NO.	A/C NO.	DESCRIPTION		Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	TOTAL EXPENSE
1	376.0	MAINS - STEEL	2.9%	\$454	\$454	\$454	\$454	\$454	\$454	\$454	\$556	\$762	\$968	\$1,174	\$1,379	\$8,015
2	376.1	MAINS - PLASTIC	2.9%	\$6,274	\$6,329	\$6,385	\$6,440	\$6,496	\$6,551	\$6,606	\$6,662	\$6,717	\$6,830	\$7,000	\$7,170	\$79,461
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$558
4	379	M & R EQUIPMENT - CITY GATE	3.2%	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$39,492
5	380.0	SERVICES - STEEL	1.0%	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$3,508
6	380.1	SERVICES - PLASTIC	3.2%	\$2,278	\$2,280	\$2,282	\$2,284	\$2,286	\$2,288	\$2,304	\$2,321	\$2,330	\$2,339	\$2,353	\$2,375	\$27,718
7	381	METERS	3.8%	\$921	\$921	\$921	\$921	\$921	\$921	\$1,010	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$12,035
8	382	METER INSTALLATIONS	3.1%	\$447	\$447	\$448	\$448	\$448	\$449	\$451	\$453	\$454	\$455	\$456	\$458	\$5,412
9	383	REGULATORS	3.1%	\$83	\$83	\$83	\$83	\$83	\$83	\$105	\$128	\$128	\$128	\$128	\$128	\$1,243
10	384	REGULATOR INSTALLATIONS	3.0%	\$193	\$193	\$193	\$193	\$194	\$194	\$194	\$195	\$195	\$196	\$196	\$197	\$2,335
11	386	CUSTOMER CONVERSIONS	2.3%	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$812
12	387	OTHER EQUIPMENT	4.0%	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$965
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$332
14	391.0	OFFICE FURNITURE	4.0%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$113
15	391.1	OFFICE EQUIPMENT	4.4%	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$1,437
16	392	TRANSPORTATION EQUIPMENT	9.0%	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$23,868
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	6.7%	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$1,293
18	396	POWER OPERATED EQUIPMENT	5.9%	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$1,823
19	397	COMMUNICATION EQUIPMENT	5.6%	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$2,167
20		TOTAL DEPRECIATION EXPENSE		\$16,977	\$17,035	\$17,093	\$17,150	\$17,208	\$17,267	\$17,451	\$17,741	\$18,012	\$18,340	\$18,732	\$19,582	\$212,587
21		AMORTIZATION EXPENSE		\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
22		TOTAL AMORT & DEPR EXPENSE		\$17,377	\$17,435	\$17,493	\$17,550	\$17,608	\$17,667	\$17,851	\$18,141	\$18,412	\$18,740	\$19,132	\$19,982	\$217,387

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	TOTAL AMORT/REC EXPENSE
1	301	ORGANIZATIONAL COSTS	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4															
5			\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 15 OF 28.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12 MONTH TOTAL
1		COMPANY HAS NO COMMON PLANT													\$0
2															\$0
3															\$0
4		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
5		COMPANY HAS NO COMMON PLANT				
6						
7						
8		TOTAL	\$0		\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/2020

LINE NO.	A/C NO.	DESCRIPTION	DEPR RATE	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	TOTAL EXPENSE
1	376.0	MAINS - STEEL	2.9%	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$17,786
2	376.1	MAINS - PLASTIC	2.9%	\$7,340	\$7,511	\$7,681	\$7,823	\$7,938	\$8,053	\$8,168	\$8,282	\$8,397	\$8,512	\$8,627	\$8,742	\$97,074
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$558
4	379	M & R EQUIPMENT - CITY GATE	3.2%	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,344	\$3,398	\$3,398	\$3,398	\$3,398	\$3,398	\$40,078
5	380.0	SERVICES - STEEL	1.0%	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$3,508
6	380.1	SERVICES - PLASTIC	3.2%	\$2,407	\$2,442	\$2,470	\$2,499	\$2,525	\$2,553	\$2,581	\$2,607	\$2,635	\$2,663	\$2,689	\$2,717	\$30,788
7	381	METERS	3.8%	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$13,190
8	382	METER INSTALLATIONS	3.1%	\$461	\$464	\$467	\$469	\$471	\$474	\$476	\$478	\$481	\$483	\$485	\$488	\$5,698
9	383	REGULATORS	3.1%	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$1,531
10	384	REGULATOR INSTALLATIONS	3.0%	\$198	\$200	\$201	\$202	\$202	\$203	\$204	\$205	\$206	\$207	\$208	\$209	\$2,447
11	386	CUSTOMER CONVERSIONS	2.3%	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$812
12	387	OTHER EQUIPMENT	4.0%	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,804
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$332
14	391.0	OFFICE FURNITURE	4.0%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$113
15	391.1	OFFICE EQUIPMENT	4.4%	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$1,437
16	392	TRANSPORTATION EQUIPMENT	9.0%	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$33,356
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	6.7%	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$1,293
18	396	POWER OPERATED EQUIPMENT	5.9%	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$1,823
19	397	COMMUNICATION EQUIPMENT	5.6%	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$2,167
20		TOTAL DEPRECIATION EXPENSE		\$20,341	\$20,550	\$20,752	\$20,926	\$21,071	\$21,216	\$21,416	\$21,613	\$21,759	\$21,905	\$22,049	\$22,196	\$255,794
21		AMORTIZATION EXPENSE		\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
22		TOTAL AMORT & DEPR EXPENSE		\$20,741	\$20,950	\$21,152	\$21,326	\$21,471	\$21,616	\$21,816	\$22,013	\$22,159	\$22,305	\$22,449	\$22,596	\$260,594

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY  
ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1	301	ORGANIZATIONAL COSTS	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
2	302	INTANGIBLE PLANT	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 18 OF 28.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12 MONTH TOTAL
1		COMPANY HAS NO COMMON PLANT													\$0
2															\$0
3															\$0
4		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
5		COMPANY HAS NO COMMON PLANT				
6						
7						
8		TOTAL	\$0		\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING  
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING  
INCOME FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		\$41,326	\$0	\$41,326
2	DEFERRED INCOME TAX EXPENSE		\$0	\$0	\$0
3			\$0	\$0	\$0
4			\$0	\$0	\$0
5			\$0	\$0	\$0
6	TOTAL INCOME TAX EXPENSE		<u>\$41,326</u>	<u>\$0</u>	<u>\$41,326</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	AMOUNT	* DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
			LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME	\$221,319	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
2	ADD INCOME TAX ACCOUNTS	\$41,327	2)	\$0
3	LESS INTEREST CHARGES	(\$99,592)	3)	\$0
4	TAXABLE INCOME PER BOOKS	\$163,053	4)	\$0
			5)	\$0
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL) *	\$0	TOTAL ADJUSTMENTS TO TAXABLE INCOME	
6	TAXABLE INCOME - ADJUSTED	\$163,053		\$0
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL) **	\$0	** DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
8	STATE TAXABLE INCOME	\$163,053	LINE 7	
9	STATE INCOME TAX RATE (5.5% OR APPLICABLE RATE)	5.50%	AMOUNT	
10	STATE INCOME TAX - CURRENT	\$8,968	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
			2)	\$0
11	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL) ***	\$0	TOTAL ADJUSTMENTS TO STATE TAXABLE INCOME	
12	FEDERAL TAXABLE INCOME (LINE 6 - LINE 10 +/- LINE 11)	\$154,085		\$0
13	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)	21.00%	*** DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
14	FEDERAL INCOME TAX - CURRENT	\$32,358	LINE 13	
			AMOUNT	
15	TOTAL INCOME TAXES - CURRENT	\$41,326	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
			2)	\$0
			3)	\$0
			TOTAL ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
				\$0
SUMMARY:		AMOUNT		
16	CURRENT YEAR DEFERRED TAX EXPENSE	\$0		
17	STATE TAX - CURRENT	\$8,968		
18	FEDERAL TAX - CURRENT	\$32,358		
19	TOTAL CURRENT AND DEFERRED INCOME TAX EXPENSE	\$41,326		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/2019  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/2019

LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
<u>TIMING DIFFERENCES:</u>				
1	TAX DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0
2	BOOK DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0
3	TAX DEPRECIATION / AMORTIZATION OVER (UNDER) BOOK	\$0	\$0	\$0
<u>OTHER TIMING DIFFERENCES (ITEMIZE):</u>				
4		\$0	\$0	\$0
5		\$0	\$0	\$0
6		\$0	\$0	\$0
7		\$0	\$0	\$0
8	TOTAL OTHER TIMING DIFFERENCES	\$0	\$0	\$0
9	TOTAL TIMING DIFFERENCES	\$0	\$0	\$0
10	STATE TAX RATE	5.50%	5.50%	5.50%
11	STATE DEFERRED TAXES (LINE 7 x LINE 8)	\$0	\$0	\$0
12	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	\$0	\$0	\$0
13	FEDERAL TAX RATE	21.00%	21.00%	21.00%
14	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	\$0	\$0	\$0
15	TOTAL DEFERRED TAX EXPENSE	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING  
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING  
INCOME FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		\$3,138	\$0	\$3,138
2	DEFERRED INCOME TAX EXPENSE		\$0	\$0	\$0
3			\$0	\$0	\$0
4			\$0	\$0	\$0
5			\$0	\$0	\$0
6	TOTAL INCOME TAX EXPENSE		<u>\$3,138</u>	<u>\$0</u>	<u>\$3,138</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	AMOUNT	* DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
			LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME	\$159,951	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
2	ADD INCOME TAX ACCOUNTS	\$3,138	2)	\$0
3	LESS INTEREST CHARGES	(\$150,706)	3)	\$0
			4)	\$0
4	TAXABLE INCOME PER BOOKS	\$12,382	5)	\$0
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL) *	\$0	TOTAL ADJUSTMENTS TO TAXABLE INCOME	
6	TAXABLE INCOME - ADJUSTED	\$12,382		\$0
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL) **	\$0	** DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
8	STATE TAXABLE INCOME	\$12,382	LINE 7	
9	STATE INCOME TAX RATE (5.5% OR APPLICABLE RATE)	5.50%	AMOUNT	
10	STATE INCOME TAX - CURRENT	\$681	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
			2)	\$0
11	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL) ***	\$0	TOTAL ADJUSTMENTS TO STATE TAXABLE INCOME	
12	FEDERAL TAXABLE INCOME (LINE 6 - LINE 10 +/- LINE 11)	\$11,701		\$0
13	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)	21.00%	TOTAL ADJUSTMENTS TO STATE TAXABLE INCOME	
14	FEDERAL INCOME TAX - CURRENT	\$2,457		\$0
15	TOTAL INCOME TAXES - CURRENT	\$3,138	*** DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
			LINE 13	
			AMOUNT	
	SUMMARY:	AMOUNT	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
16	CURRENT YEAR DEFERRED TAX EXPENSE	\$0	2)	\$0
17	STATE TAX - CURRENT	\$681	3)	\$0
18	FEDERAL TAX - CURRENT	\$2,457	TOTAL ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
19	TOTAL CURRENT AND DEFERRED INCOME TAX EXPENSE	\$3,138		\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/2020

LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
<u>TIMING DIFFERENCES:</u>				
1	TAX DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0
2	BOOK DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0
3	TAX DEPRECIATION / AMORTIZATION OVER (UNDER) BOOK	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>OTHER TIMING DIFFERENCES (ITEMIZE):</u>				
4		\$0	\$0	\$0
5		\$0	\$0	\$0
6		\$0	\$0	\$0
7		\$0	\$0	\$0
8	TOTAL OTHER TIMING DIFFERENCES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
9	TOTAL TIMING DIFFERENCES	\$0	\$0	\$0
10	STATE TAX RATE	5.50%	5.50%	5.50%
11	STATE DEFERRED TAXES (LINE 7 x LINE 8)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	\$0	\$0	\$0
13	FEDERAL TAX RATE	21.00%	21.00%	21.00%
14	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
15	TOTAL DEFERRED TAX EXPENSE	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

FEDERAL PUBLIC SERVICE COMMISSION  
 COMPANY: SCENIC GAS SYSTEM, INC.  
 DOCKET NO: 2010000500

EXPLANATION: PROVIDER SCHEDULE CREDITING A 12 MONTH AVERAGE COST  
 OF CAPITAL FOR THE HISTORIC BASE YEAR '11.

TITLE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 11/2011/2011  
 METHOD: 11/BLERED1

LINE NO.	DESCRIPTION	TEN BOOKS	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
			ST LOAN	FIN INTR	ADJUSTED				
1	COMMON EQUITY	\$1,000,000	\$0	\$0	\$1,000,000	75.00%	11.00%	8.25%	
2	LONG TERM DEBT	\$1,000,000	\$0	\$0	\$1,000,000	75.00%	6.00%	4.50%	
3	SHORT TERM DEBT	\$75,000	\$0	\$0	\$75,000	1.12%	6.00%	0.07%	
4	DEFERRED DEBT COSTS	\$170,700	\$0	\$0	\$170,700	0.02%	6.00%	0.11%	
5	DEFERRED INCOME TAXES	\$276,000	\$0	\$0	\$276,000	0.00%	6.00%	0.00%	
6	OTHER (EXP. CAP)	\$0	\$0	\$0	\$0	0.00%	6.00%	0.00%	
7	TOTAL	\$2,071,700	\$0	\$0	\$2,071,700	100.00%		11.17%	

TELECOM SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE 3A SCHEDULE 3A TO MONTHLY AVERAGE COST OF CAPITAL FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN: PROJECTED TEST YEAR, 12/01/2020 THROUGH 12/31/2021

COMPLAINT: SERVICE QUALITY SYSTEM, INC.

DOCKET NO. 2019000000

LINE NO.	DESCRIPTION	PER BOOKING	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
			OF COST	PER RATIO					
1	COMMON EQUITY	\$1,170,000	\$0	(\$1,000)	\$1,169,000	0.07%	10.00%	0.07%	
2	LONG TERM DEBT	\$2,100,000	\$0	(\$12,000)	\$2,088,000	0.13%	0.20%	2.01%	
3	SHORT TERM DEBT	\$00,000	\$0	(\$110)	\$00,000	0.00%	0.20%	0.00%	
4	CUSTOMER DEPOSITS	\$100,000	\$0	(\$000)	\$100,000	0.10%	2.00%	0.00%	
5	DEFERRED INCOME TAXES	\$072,000	(\$710)	(\$1,000)	\$070,290	0.10%	0.00%	0.00%	
6	OTHER (NET ASSETS)	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%	
7	TOTAL	\$3,442,000	(\$710)	(\$22,000)	\$3,419,290	100.00%		0.10%	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING  
 ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE  
 PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/2020  
 WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13-MONTH AVG DEBT OUTSTAND 12/31/2020 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	HEARTLAND NATIONAL BANK	07/18/13	07/18/23	\$2,624,269	\$0	\$0	\$0	0.0000	\$0	\$155,610	\$155,610
2	ALLY - LOAN #65377	03/11/17	03/11/20	\$621	\$0	\$0	\$0	0.0000	\$0	\$13	\$13
3	ALLY - LOAN #69841	11/30/18	11/30/24	\$33,306	\$0	\$0	\$0	0.0000	\$0	\$2,342	\$2,342
4	FORD CREDIT	12/31/14	12/31/19	\$37	\$0	\$0	\$0	0.0000	\$0	\$0	\$0
5	NEW VEHICLE LOANS - 2	12/31/19	01/31/25	\$102,220	\$0	\$0	\$0	1.0000	\$0	\$6,173	\$6,173
6											
7	TOTAL			<u>\$2,760,453</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$164,138</u>	<u>\$164,138</u>
8	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$0							
9	NET			<u>\$2,760,453</u>							
10	EMBEDDED COST OF LONG-TERM DEBT - COLUMN (11)/(4)			<u>5.95%</u>							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH  
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR  
THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: R. McLENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DUCKET NO: 20190083-GU

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	HEARTLAND NATIONAL BANK	\$2,285	12/31/2020	\$38,077	6.00%

TECHNICAL SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS APPLICABLE, OF PREFERRED STOCK  
ON A 12 MONTH AVERAGE BASIS FOR THE PROVIDED TEST YEAR.

TITLE OF DATA SOURCE:  
PROVIDED TEST YEAR: 12/1/2020  
ADDRESS: IS: BEEBENET

COMPANY: GLENN'S SERVICE CENTER, INC.

SECURITY NO.: 2010000000

LINE NO.	ISSUE (1)	PROVIDED DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ACCRUED (5)	ISSUING ENTITY (6)	NET PROCEEDS (7)(8)(9)	COUPON RATE (10)	COUPON DIVIDENDS (11)(12)	EFFECTIVE DATE (13)
1	COMPANY DOES NOT HAVE ANY PREFERRED STOCK.									
2										
3										
4										
5										
6										
7										
8										
9										
10		TOTAL			\$0	\$0	\$0	\$0	\$0	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,  
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	METHOD OF ISSUE (1)	PROJECTED PRICE PER SHARE (2)	PROJECTED SHARES TO BE ISSUED (3)	PROJECTED GROSS PROCEEDS (2)X(3) (4)	PROJECTED ISSUE EXPENSE (5)	PROJECTED NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	PROJECTED TOTAL SHARES OUTSTANDING (8)
1				COMPANY DOES NOT ANTICIPATE ISSUING ANY COMMON STOCK DURING THE PROJECTED TEST YEAR.				
2								
3								
4								
5								
6								
7				END OF YEAR BALANCE		<u>\$0</u>	<u>\$0</u>	

TELECOMMUNICATIONS SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY DEBITAGES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE PROVIDED TEST YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REVENUE.

TITLE OF DATA SHOWN: PROVIDED TEST YEAR: 12/1/2000 THROUGH 12/31/2000

COMPANY: CUBANA CAS SYSTEM, INC.

BOOKLET NO. 2010000000

LINE NO.	MONTH YEAR (1)	RESIDENTIAL	COMMERCIAL	INACTIVE	TOTAL	RESIDENTIAL	COMMERCIAL	TOTAL
		DEPOSITS (2)	DEPOSITS (3)	CUSTOMERS (4)	DEPOSITS (4) (5) (6)	INTEREST EARNED (7) (8) (9)	INTEREST EARNED (10) (11) (12)	INTEREST (13) (14)
1	000700	\$22,000	\$120,000	00	\$142,000			
2	000800	\$22,100	\$100,100	00	\$122,200	000	0000	0000
3	100700	\$22,000	\$100,000	00	\$122,000	000	0001	0000
4	100800	\$20,000	\$101,100	00	\$121,100	000	0000	0000
5	010700	\$20,000	\$101,000	00	\$121,000	000	0000	0000
6	100700	\$20,000	\$102,100	00	\$122,100	000	0000	0000
7	000700	\$20,000	\$102,000	00	\$122,000	000	0002	0001
8	000700	\$20,000	\$100,100	00	\$120,100	000	0000	0002
9	000700	\$20,000	\$100,000	00	\$120,000	000	0000	0001
10	000700	\$20,000	\$100,000	00	\$120,000	000	0000	0000
11	000700	\$20,000	\$100,000	00	\$120,000	000	0000	0000
12	100700	\$20,000	\$100,100	00	\$120,100	000	0000	0000
13	000700	\$20,000	\$100,000	00	\$120,000	000	0000	0000
14								
15				TOTAL	\$100,000	\$112	\$0,000	\$112
16				EFFECTIVE INTEREST RATE				0.0000

MINIMUM DEPOSIT: 1000.

DATE LEVEL OF

FINANCING PLAN - STOCK AND BOND ISSUES

PAGE 1 OF 11

SECURITIES AND EXCHANGE COMMISSION

BY OR BEHALF OF THE ISSUER, PROVIDE THE INFORMATION, AS OF DATE, FOR FINANCING PLANS AND ASSUMPTIONS.

TITLE OF DATA SHEET: REQUESTED TEST PLAN: 187174647 ADDRESS: 187174647

COMPANY: GEORGE C. ROY, INC.

SECURITY NO.: 271874647

LINE NO.	TITLE OF ISSUE (1)	DATE OF ISSUE (2)	FOR BONDS		FOR STOCK			ISSUE COST (8)	FINANCIAL AMOUNT (9)	OTHER ACCOUNT NUMBER (10)
			PAR VALUE (3)	INTEREST RATE (4)	DATE OF MATUR. (5)	NO. OF SHARES (6)	MARKET VALUE (7)			
1	COMPANY HAS NOT YET DECIDED TO ISSUE STOCK OR BONDS IN EXCESS OF \$500,000.									
2										

CAPITAL STRUCTURE OBJECTIVES:	PERCENT OF TOTAL	
	(11)	(12)
1	COMMON EQUITY	COMPANY HAS A CAPITAL STRUCTURE OBJECTIVE OF 50 PERCENT COMMON EQUITY.
2	CONVERTIBLE DEBT	
3	OTHER (SEE NOTE)	

DATE FINANCING SCHEDULED: 09/01/71

ISSUE SCHEDULED:

SCHEDULE 09

FINANCIAL INDICATORS - CALCULATION OF INTEREST AND PREFERRED DIVIDEND COVERAGE RATIOS

PAGE 3 OF 11

FEDERAL RESERVE SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING ADJUST ON EACH INDICATOR) ON THE PROVIDED TEST YEAR.

TITLE OF DATA SOURCE:

JOINT INT. SECURITY SYS SYSTEM, INC.

PROVIDED TEST YEAR: 12/31/2020

ADDRESS: IS-BEELM1

SECRET NO. 2019000000

END

CONTAINING SCHEDULES:

REFER SCHEDULES:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE  
THE PERCENTAGE OF CONSTRUCTION FUNDS TO BE GENERATED INTERNALLY.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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N/A

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF  
INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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N/A

FEDERAL PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TITLE OF BARRON/OTM:

COMPLAINT: CEBRING GAS SYSTEM, INC.

REQUESTED TEST YEAR: 12/31/2020

ATTORNEY: N. WELLS ET AL

DOCKET NO. 2010000000

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000%
2	GROSS REVENUE TO TAX RATE	0.0000%
3	REGULATORY ADJUSTMENT RATE	0.0000%
4	GAS COST RATE	0.0000%
5	NET BEFORE INCOME TAXES ((1)-(2)-(3)-(4))	00.0000%
6	STATE INCOME TAX RATE	7.7500%
7	EFFECTIVE STATE INCOME TAX RATE ((6)*(5))	7.7500%
8	NET BEFORE FEDERAL INCOME TAX ((5)-(7))	00.0000%
9	FEDERAL INCOME TAX RATE	21.0000%
10	EFFECTIVE FEDERAL INCOME TAX RATE ((9)*(8))	19.0000%
11	REVENUE EXPANSION FACTOR ((8)-(10))	10.0000%
12	NET OF BOTH STATE AND FEDERAL INCOME TAX ((5)-(10))	100%

FEDERAL PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR THE PROJECTED TEST YEAR.

TITLE OF DATA SHOWN:  
PROJECTED TEST YEAR REVENUE DEFICIENCY

COMPLAINT: BERING SAS SYSTEM, INC.

DOCKET NO. 2010000000

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	80,021,000
2	REQUESTED RATE OF RETURN	9.40%
3	R.O.R. REQUIREMENTS	8,021,000
4	LESS ADJUSTED R.O.R.	7,199,000
5	R.O.R. DEFICIENCY	7,199,000
6	EXPANSION FACTOR	1.0010
7	REVENUE DEFICIENCY	7,200,000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED  
TEST YEAR ENDING 12/31/2020TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

**1 PLANT IN SERVICE:**

- 2 ADDITIONS: TOTAL PLANT ADDITIONS ARE BASED ON THE COMPANY'S PROJECTED CAPITAL EXPENDITURES FOR THE HBY+1 AND PTY, AS DETAILED IN DIRECT TESTIMONY.  
3 RETIREMENTS: NO RETIREMENTS, AS EXPLAINED IN DIRECT TESTIMONY, ARE PROJECTED FOR THE HBY+1 AND PTY.  
4 CWIP IS PROJECTED TO BE \$0 EVERY MONTH DURING THE HBY+1 AND PTY.

**5 CURRENT AND ACCRUED ASSETS:**

- 6 A. CASH WAS USED TO BALANCE ASSETS AND LIABILITIES EVERY MONTH.  
7 B. ACCOUNTS RECEIVABLE - NATURAL GAS WAS PROJECTED AS A FUNCTION OF PROJECTED REVENUE.  
8 C. ACCOUNTS RECEIVABLE - TRANSPORTER FUEL WAS PROJECTED AT A \$0 BALANCE THROUGHOUT THE HBY+1 AND PTY.  
9 D. PLANT & OPER. MATERIALS & SUPPLIES WERE PROJECTED TO REMAIN AT THE DECEMBER 31, 2018 ACTUAL BALANCE FOR THE HBY+1 AND PTY.  
10 E. PREPAYMENTS WERE PROJECTED AT THE SAME MONTHLY BALANCES RECORDED IN 2018.

**11 MISCELLANEOUS DEFERRED DEBITS:**

- 12 ALL ACCOUNTS ARE PROJECTED AT A \$0 BALANCE FOR EVERY MONTH OF THE HBY+1 AND PTY.

**13 COMMON EQUITY:**

- 14 A. RETAINED EARNINGS IS CALCULATED BY TAKING THE PRIOR MONTH BALANCE AND ADDING/SUBTRACTING THE PROJECTED NET INCOME EVERY MONTH FOR THE HBY+1 AND PTY.

**15 LONG-TERM DEBT:**

- 16 A. LONG TERM DEBT REFLECTS THE TIMING OF CAPITAL NEEDS, IN COORDINATION WITH SHORT-TERM DEBT, TO MEET THE PROJECTED CAPITAL EXPENDITURES.

**17 CURRENT AND ACCRUED LIABILITIES:**

- 18 A. ACCOUNTS PAYABLE WAS HELD CONSTANT AT THE DECEMBER 31, 2018 BALANCE THROUGH THE PROJECTED YEAR.  
19 B. HNB CREDITLINE REFLECTS THE TIMING OF CAPITAL NEEDS, IN COORDINATION WITH LONG-TERM DEBT, TO MEET THE PROJECTED CAPITAL EXPENDITURES.  
20 C. CURRENT PORTION OF LTD REFLECTS ACTUAL PRINCIPAL AMOUNT DUE IN THE CURRENT PERIOD, AS CALCULATED.  
21 D. CUSTOMER DEPOSITS - RESIDENTIAL AND COMMERCIAL ARE PROJECTED ON NET CHANGE IN THE NUMBER OF CUSTOMERS, BY MONTH, THROUGH THE HBY+1 AND PTY.  
22 E. FEDERAL INCOME TAX PAYABLE AND STATE INCOME TAX PAYABLE REFLECT THE TIMING OF TAX PAYMENTS AND CALCULATED FEDERAL AND STATE INCOME TAX EXPENSE.  
23 F. ACCRUED INTEREST PAYABLE MONTHLY BALANCES REFLECT THE SAME BALANCES AS SHOWN IN THE HISTORIC BASE YEAR.  
24 G. INTEREST PAYABLE - CUSTOMER DEPOSITS REFLECTS THE CALCULATED INTEREST EXPENSE ON PROJECTED DEPOSIT LEVELS, WITH INTEREST PAID TO CUSTOMERS IN JANUARY EACH YEAR.  
25 H. UTILITY TAX - GROSS RECEIPTS MONTHLY BALANCES REFLECT THE SAME BALANCES AS SHOWN IN THE HISTORIC BASE YEAR.  
26 I. REGULATORY ASSESSMENT IS CALCULATED AS MONTHLY REVENUES TIMES .005. PAYMENTS ARE MADE SEMI-ANNUALLY IN JANUARY AND JULY.  
27 J. REGULATORY ASSESSMENT - ECCR IS PROJECTED AT \$0 BALANCE EACH MONTH IN THE HBY+1 AND PTY.

SUPPORTING SCHEDULES: WORKPAPERS

RECAP SCHEDULES: G-1 THROUGH G-5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED  
TEST YEAR ENDING 12/31/2020TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2020  
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

**1 CURRENT AND ACCRUED LIABILITIES (CONTINUED):**

- 2 K. SALES TAX PAYABLE BALANCES REFLECT THE SAME BALANCES AS SHOWN IN THE HISTORIC BASE YEAR.  
3 L. TANGIBLE AND MUT TAX PAYABLE BALANCES REFLECT THE PREVIOUS YEAR'S MONTHLY BALANCES INCREASED BY 1%, TO REFLECT INCREASES IN TANGIBLE TAX RATES.

4 **TOTAL DEFERRED CREDITS:**

5 ALL BALANCES WERE HELD AT THE DECEMBER 31, 2018 LEVELS.

6 **CUSTOMER, USAGE AND REVENUE GROWTH:**

7 CUSTOMER, USAGE AND REVENUE GROWTH PROJECTIONS ARE DETAILED IN DIRECT TESTIMONY.

8 **OPERATING AND MAINTENANCE EXPENSES:**

9 OPERATIONS AND MAINTENANCE EXPENSES ARE PROJECTED IN ACCORDANCE WITH THE BASIC METHODOLOGY PRESCRIBED BY THE COMMISSION STAFF.

10 THE FOLLOWING TREND FACTORS WERE APPLIED TO VARIOUS O&M ACCOUNTS:

	HISTORIC BASE YEAR + 1	PROJECTED TEST YEAR
PAYROLL ONLY	5.00%	5.00%
CUSTOMER GROWTH & INFLATION	8.25%	12.72%
INFLATION ONLY	2.44%	2.44%
CUSTOMER GROWTH	5.67%	10.03%

16 ADDITIONAL EXPENSES ARE PROJECTED TO BEGIN IN JANUARY 2020, AS DETAILED IN DIRECT TESTIMONY, AND ARE SHOWN SEPARATELY IN THE TRENDING ANALYSIS.

18 **DEPRECIATION AND AMORTIZATION**

19 A. DEPRECIATION AND AMORTIZATION WAS PROJECTED BASED ON PROJECTED PLANT BALANCES AND COMPANY'S MOST RECENT COMMISSION APPROVED DEPRECIATION RATES.

20 **TAXES OTHER THAN INCOME:**

21 A. REGULATORY ASSESSMENT FEE BASED ON REVENUES; PROPERTY TAXES PROJECTED AT \$16,000 FOR HBY+1, \$17,000 FOR PTY.

22 **INCOME TAXES:**

23 A. CALCULATED AT A STATE TAX RATE OF 5.5% AND FEDERAL TAX RATE OF 21%.

24 **INTEREST EXPENSE:**

25 A. INTEREST EXPENSE WAS CALCULATED BASED ON THE COMPANY'S COST OF LONG-TERM DEBT, SHORT-TERM DEBT AND CUSTOMER DEPOSITS AS SHOWN IN THE CAPITAL STRUCTURE FOR THE HBY+1 AND PTY.

26 B. INTEREST SYNCHRONIZATION IS, THEREFORE, NOT REQUIRED IN THE PTY CALCULATIONS, AS THE COMPANY'S PROJECTED INTEREST EXPENSE EQUALS THE CAPITAL STRUCTURE'S CALCULATED INTEREST EXP.