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June 5, 2019

VIA E-PORTAL

Mr. Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

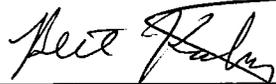
Re: Docket No. 20190083-GU: Petition for Rate Increase by Sebring Gas System, Inc.

Dear Mr. Teitzman:

Attached, for electronic filing in the above referenced matter, please find the Minimum Filing Requirement Schedules E and G-I. (4 of 4)

Thank you for your assistance with this filing. As always, please do not hesitate to contact me if you have any questions whatsoever.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK

ATTACHMENTS

cc:// PSC (20 Hard copies)

Office of Public Counsel (Kelly)

SEBRING GAS SYSTEM, INC.
DOCKET NO: 20190083-GU
MINIMUM FILING REQUIREMENTS
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COST OF SERVICE SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PRESENT RATES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
PROJECTED TEST YEAR: 12/31/2020
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.		TS - 1	TS - 2	TS - 3	TS - 4	TS - 5	SPECIAL CONTRACT	THIRD PARTY SUPPLIER	MISC REVENUES	REV FROM GAS TRANSPORT - OTHER	TOTAL
1	NO. OF BILLS	5,547	568	1,045	428	53	24	7,422			15,087
2	THERM SALES	36,283	16,675	351,460	530,483	370,231	267,237	0			1,572,368
3	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	0
4	TOTAL THERM SALES	36,283	16,675	351,460	530,483	370,231	267,237	0	0	0	1,572,368
5	CUSTOMER CHARGE REVENUE	\$49,923	\$6,816	\$36,575	\$64,200	\$26,500	\$279,192	\$22,266	\$0	\$0	\$485,472
6	BASE TRANSPORTATION REVENUE	\$20,732	\$8,225	\$164,051	\$179,627	\$141,191	\$0	\$0	\$0	\$0	\$513,826
7	UNBILLED BASE TRANS. REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL BASE TRANSPORTATION REVENUE	\$20,732	\$8,225	\$164,051	\$179,627	\$141,191	\$0	\$0	\$0	\$0	\$513,826
9	OTHER REVENUE (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,335	\$31,403	\$45,738
10	TOTAL REVENUE	\$70,655	\$15,041	\$200,626	\$243,827	\$167,691	\$279,192	\$22,266	\$14,335	\$31,403	\$1,045,036
<u>(1) OTHER REVENUE (regulated only):</u>										<u>RECONCILING ITEMS:</u>	
11	ACCOUNT TURN-ON CHARGE - RES	\$5,275								ECCR REVENUES	\$47,794
12	ACCOUNT TURN-ON CHARGE - COMM	\$700								MISC. ADJUSTMENTS	(\$11,881)
13	ACCOUNT OPENING CHARGE	\$220									
14	COLLECTION FEE	\$700									
15	LATE CHARGE	\$7,410									
16	RETURNED CHECK FEE	\$30									
17	TOTAL	\$14,335								TOTAL REVENUE (PER SCHEDULE C-3)	\$1,080,949

SUPPORTING SCHEDULES: C-3, C-4

RECAP SCHEDULES: E-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
PROJECTED TEST YEAR: 12/31/2020
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.		TS - 1	TS - 2	TS - 3	TS - 4	TS - 5	SPECIAL CONTRACT	THIRD PARTY SUPPLIER	MISC REVENUES	REV FROM GAS TRANSPORT - OTHER	TOTAL
18	NO. OF BILLS	6,215	608	1,284	522	72	24	8,725	0	0	17,450
19	THERM SALES	40,641	17,628	430,636	645,684	267,237	267,237	0	0	0	1,669,064
20	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0	0
21	TOTAL THERM SALES	40,641	17,628	430,636	645,684	267,237	267,237	0	0	0	1,669,064
22	CUSTOMER CHARGE REVENUE	\$55,935	\$7,296	\$44,940	\$78,300	\$36,000	\$279,192	\$26,175	\$0	\$0	\$527,838
23	BASE TRANSPORTATION REVENUE	\$23,222	\$8,695	\$201,008	\$218,635	\$192,467	\$0	\$0	\$0	\$0	\$644,027
24	UNBILLED BASE TRANS. REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL BASE TRANSPORTATION REVENUE	\$23,222	\$8,695	\$201,008	\$218,635	\$192,467	\$0	\$0	\$0	\$0	\$644,027
26	OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,335	\$0	\$14,335
27	TOTAL REVENUE	\$79,157	\$15,991	\$245,948	\$296,935	\$228,467	\$279,192	\$26,175	\$14,335	\$0	\$1,186,200
28	DIFF. IN NO. OF BILLS	668	40	239	94	19	0	1,303	0	0	2,363
29	DIFF. IN THERM SALES	4,359	953	79,176	115,201	(102,994)	0	0	0	0	96,696
30	DIFF. IN CUSTOMER CHARGE REVENUE	\$6,012	\$480	\$8,365	\$14,100	\$9,500	\$0	\$3,909	\$0	\$0	\$42,366
31	DIFF. IN BASE NON-FUEL REVENUE	\$2,491	\$470	\$36,957	\$39,008	\$51,275	\$0	\$0	\$0	\$0	\$130,201
32	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,403)	(\$31,403)
33	DIFF. IN TOTAL REVENUE	\$8,503	\$950	\$45,322	\$53,108	\$60,775	\$0	\$3,909	\$0	(\$31,403)	\$141,164

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PROPOSED RATES.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.		TS - 1	TS - 2	TS - 3	TS - 4	TS - 5	SPECIAL CONTRACT	THIRD PARTY SUPPLIER	MISC REVENUES	REV FROM GAS TRANSPORT - OTHER	TOTAL
34	NO. OF BILLS (1)	6,215	608	1,284	522	72	24	8,725	0	0	17,450
35	THERM SALES (2)	40,641	17,628	430,636	645,684	267,237	267,237	0	0	0	1,669,064
36	CUSTOMER CHARGE REVENUE	\$93,225	\$18,240	\$256,800	\$339,300	\$279,000	\$287,631	\$30,538	\$0	\$0	\$1,304,734
37	TOTAL BASE TRANSPORTATION REVENUE	\$11,359	\$3,466	\$70,301	\$25,239	\$25,239	\$0	\$0	\$0	\$0	\$135,604
38	OTHER REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,335	\$0	\$14,335
39	TOTAL REVENUE	\$104,584	\$21,706	\$327,101	\$364,539	\$304,239	\$287,631	\$30,538	\$14,335	\$0	\$1,454,673
INCREASE											
40	DOLLAR AMOUNT (36+37-5-8) (4)	\$33,929	\$6,664	\$126,475	\$120,712	\$136,548	\$8,439	\$8,272	\$0	\$0	\$441,040
41	DOLLAR AMOUNT (36+37-22-25) (5)	\$25,426	\$5,714	\$81,153	\$67,604	\$75,773	\$8,439	\$4,363	\$0	\$0	\$268,473
42	% NON-FUEL ((36+37)/(5+8))	148.02%	144.31%	163.04%	149.51%	181.43%	103.02%	137.15%	#DIV/0!	#DIV/0!	144.13%
43	% TOTAL ((39-10)/10)	48.02%	44.31%	63.04%	49.51%	81.43%	3.02%	37.15%	0.00%	-100.00%	39.20%

(1) REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT
(2) REFLECTS INCREASE IN CONS. FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFEC
(3) IDENTIFY OTHER REVENUE.

(4) HISTORIC BASE YEAR VS PROJECTED TEST YEAR
(5) HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TY

OTHER REVENUES	PRESENT			PROPOSED			INCREASE		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
44 ACCOUNT TURN-ON CHARGE - RES	211	\$25.00	\$5,275	211	\$25.00	\$5,275	0	\$0.00	\$0
45 ACCOUNT TURN-ON CHARGE - COMM	14	\$50.00	\$700	14	\$50.00	\$700	0	\$0.00	\$0
46 ACCOUNT OPENING CHARGE	22	\$10.00	\$220	22	\$10.00	\$220	0	\$0.00	\$0
47 COLLECTION FEE	70	\$10.00	\$700	70	\$10.00	\$700	0	\$0.00	\$0
48 LATE CHARGE	0	\$0.00	\$7,410	0	\$0.00	\$7,410	0	\$0.00	\$0
49 RETURNED CHECK FEE	0	\$0.00	\$30	0	\$0.00	\$30	0	\$0.00	\$0
50	0	\$0.00	\$0	0	\$0.00	\$0	0	\$0.00	\$0
51 TOTAL OTHER REVENUES	317		\$14,335	317		\$14,335	0		\$0

SUPPORTING SCHEDULES: G-6 p.2, H-1 p.1

RECAP SCHEDULES: E-2, H-2 p.5, H-3 p.3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
TS - 1									
CUSTOMER CHARGE	5,547	\$9.00	\$49,923	6,215	\$9.00	\$55,935	6,215	\$15.00	\$93,225
TRANSPORTATION CHARGE	36,282.5	\$0.57140	\$20,732	40,641.2	\$0.57140	\$23,222	40,641.2	\$0.27949	\$11,359
TOTAL			\$70,655			\$79,157			\$104,584
TS - 2									
CUSTOMER CHARGE	568	\$12.00	\$6,816	608	\$12.00	\$7,296	608	\$30.00	\$18,240
TRANSPORTATION CHARGE	16,674.9	\$0.49327	\$8,225	17,627.7	\$0.49327	\$8,695	17,627.7	\$0.19660	\$3,466
TOTAL			\$15,041			\$15,991			\$21,706
TS - 3									
CUSTOMER CHARGE	1,045	\$35.00	\$36,575	1,284	\$35.00	\$44,940	1,284	\$200.00	\$256,800
TRANSPORTATION CHARGE	351,459.9	\$0.46677	\$164,051	430,636.4	\$0.46677	\$201,008	430,636.4	\$0.16325	\$70,301
TOTAL			\$200,626			\$245,948			\$327,101
TS - 4									
CUSTOMER CHARGE	428	\$150.00	\$64,200	522	\$150.00	\$78,300	522	\$650.00	\$339,300
TRANSPORTATION CHARGE	530,483.2	\$0.33861	\$179,627	645,684.4	\$0.33861	\$218,635	645,684.4	\$0.10317	\$66,615
TOTAL			\$243,827			\$296,935			\$405,915
TS - 5									
CUSTOMER CHARGE	53	\$500.00	\$26,500	72	\$500.00	\$36,000	72	\$3,875.00	\$279,000
TRANSPORTATION CHARGE	370,230.7	\$0.38136	\$141,191	504,684.6	\$0.38136	\$192,467	504,684.6	\$0.05001	\$25,239
TOTAL			\$167,691			\$228,467			\$304,239
SPECIAL CONTRACT									
CUSTOMER CHARGE	24	\$11,633.00	\$279,192	24	\$11,633.00	\$279,192	24	\$11,984.63	\$287,631
TRANSPORTATION CHARGE	267,237.0	\$0.00000	\$0	267,237.0	\$0.00000	\$0	267,237.0	\$0.00000	\$0
TOTAL			\$279,192			\$279,192			\$287,631
THIRD PARTY SUPPLIER									
CUSTOMER CHARGE	7,422	\$3.00	\$22,266	8,725	\$3.00	\$26,175	8,725	\$3.50	\$30,538
TRANSPORTATION CHARGE	N/A		\$0	N/A		\$0	N/A		\$0
TOTAL			\$22,266			\$26,175			\$30,538
TOTAL	1,572,368		\$999,298	1,906,511		\$1,171,865	1,906,511		\$1,481,714

SUPPORTING SCHEDULES: E-1, H-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A RESIDENTIAL CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by developer/builder/residential customer; contact made in person or by phone at a rate of \$22.00 per hour.		
Application, update CIS system, process cash deposit or provide information for letter of credit, schedule day and time of call and issue order.	15 minutes	
Process completed order in CIS for proper billing, invoice turn on fee, and file .	<u>15</u>	\$5.50
2 CONNECTION AT SITE:		
One way travel time at an average rate of \$16.00 per hour.	6 minutes	\$1.60
Contact customer at site, evaluate job, identify meter location and evaluate condition of meter, regulator and installation at \$16.00 per hour.	10 minutes	\$2.67
Unlock meter, pressure test system for 10 minutes, light and/or cycle all appliances making necessary adjustments to equipment, have customer or agent witness odorant test, complete paper work.	29 minutes	\$7.73
	<u>45</u>	
Transportation clearing at 15 % of total "Connection at Site" payroll.		\$1.80
3 MATERIALS AND SUPPLIES:		
Office Supplies Expense		\$1.00
4 OVERHEADS:		
Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		\$5.25
5 SUPERVISION/ADMINISTRATION:		
Allocation of Accounting and Management payroll per function.		\$3.39
6 OUTSIDE CONTRACTOR COST:		
7 TOTAL COST OF CONNECTING INITIAL SERVICE		<u>\$28.94</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT: Customer Service Office- One or more contacts by residential customer, contact made in person or by phone at a rate of \$22.00 per hour. Balance inquires, process payment and possible new cash deposit. Schedule day and time of service call, issue order, Process completed order in CIS for proper billing, invoice turn on fee, and file.	15 minutes <u>15</u>	\$5.50
2 CONNECTION AT SITE: One way travel time at an average rate of \$16.00 per hour.	6 minutes	\$1.60
Contact customer at site, evaluate job, identify meter set area at \$16.00 per hour	10 minutes	\$2.67
Unlock meter, pressure test system, light and/or cycle all appliances, making necessary adjustments to equipment, have customer or agent witness odorant test, fill out paper work.	29 minutes <u>45</u>	\$7.73
Transportation clearing at 15 % of total payroll on the job.		\$1.80
3 MATERIALS AND SUPPLIES: none		
4 OVERHEADS: Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		\$5.25
5 SUPERVISION/ADMINISTRATION: Allocation of Accounting and Management payroll per function.		\$3.39
6 OUTSIDE CONTRACTOR COST:		
8 TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:		<u>\$27.94</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COST OF DISCONNECTING SERVICE AND THE COST OF BILL COLLECTION IN LIEU OF DISCONNECTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DESCRIPTION	TIME INVOLVED	COST	TIME INVOLVED	COST
	<u>DISCONNECTION OF SERVICE</u>		<u>BILL COLLECTION IN LIEU OF DISCONNECTION</u>	
1 CUSTOMER CONTACT: Customer Service Office will attempt one or more contacts with customer; contact is made by sending a delinquent notice or from the field at the time of attempted turn off. Issue turn off order. Process meter orders for proper billing and file. Charged at \$22.00 per hour.	15 minutes	\$5.50	15 minutes	\$5.50
2 CONNECTION AT SITE: One way travel time at an average rate of \$16.00 per hour.	6 minutes	\$1.60	6 minutes	\$1.60
Contact Customer at site. Perform collections by explaining the purpose of service call. Disclose amount past due and allow time for phone call to office. Collect cash, check or other payment means or turn off meter and lock.	15 minutes	\$4.00		
Turn off - meter will be turned off and locked. A information tag will be left on meter. A final meter reading will be obtained.			8 minutes	\$2.13
Transportation clearing at 15 % of total payroll on the job.		\$0.84		\$0.56
3 MATERIAL AND SUPPLIES: None				
4 OVERHEADS: Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		\$3.33		\$2.77
5 SUPERVISION/ADMINISTRATION: Allocation of Accounting and Management payroll per function.		\$2.45		\$2.45
6 OUTSIDE CONTRACTOR COST:				
7 TOTAL COST OF COLLECTING BILL OR DISCONNECTING SERVICE:		<u>\$17.72</u>		<u>\$15.01</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES. (METER READ ONLY)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by residential customer, contact made in person or by phone at a rate of \$22.00 per hour. Update CIS with customer information for new customer, process new deposit. Update CIS with final information on previous customer. Schedule day and time of service call and issue turn-off and turn-on orders. Process completed orders in CIS for proper billing, invoice turn-on fee, and file.	15 minutes	\$5.50
2 METER READ AT SITE:		
One way travel time at an average rate of \$16.00 per hour.	6 minutes	\$1.60
Inspect meter installation for any maintenance required. Do any needed maintenance such cleaning or replacing dials. Read meter and record proper meter information.	15 minutes	\$4.00
Transportation clearing at 15 % of total payroll on the job.		\$0.84
3 MATERIALS AND SUPPLIES:		
New Customer Information Packet		\$1.00
4 OVERHEADS:		
Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		\$3.33
5 SUPERVISION/ADMINISTRATION:		
Allocation of Accounting and Management payroll per function.		\$2.45
6 TOTAL OF ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY)		<u>\$18.72</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 2014 - 2018

LINE NO.	MONTH	2014	2015	2016	2017	2018
1	JANUARY	112,093	109,168	105,182	113,618	168,390
2	FEBRUARY	96,610	100,609	115,025	105,128	126,677
3	MARCH	101,408	109,496	109,786	114,962	146,385
4	APRIL	94,771	97,900	96,676	100,744	138,747
5	MAY	88,505	86,387	94,964	100,354	129,388
6	JUNE	85,137	96,744	90,796	89,830	119,552
7	JULY	87,416	92,437	85,412	86,605	111,883
8	AUGUST	85,158	89,233	92,010	97,320	121,424
9	SEPTEMBER	97,188	85,115	83,144	89,273	109,416
10	OCTOBER	99,352	89,080	94,368	106,570	127,524
11	NOVEMBER	101,223	93,666	99,011	109,594	132,074
12	DECEMBER	118,699	98,645	102,684	107,478	140,908
13	TOTAL	1,167,560	1,148,480	1,169,058	1,221,476	1,572,368

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

LINE NO.	RATE CLASS	2014	2015	2016	2017	2018
1	TS-1					6,018
2	TS-2					3,157
3	TS-3					34,653
4	TS-4					55,377
5	TS-5					37,363
6	SPECIAL CONTRACTS					31,822
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	TOTAL	0	0	0	0	168,390

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE TS - 1 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

PRESENT RATE SCHEDULE: TS - 1
 PROPOSED RATE SCHEDULE: TS - 1 (0 - 200 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES				
CUSTOMER CHARGE	\$9.00	CUSTOMER CHARGE	\$15.00			
TRANSPORTATION CHARGE	\$0.57140 PER THERM	TRANSPORTATION CHARGE	\$0.27949 PER THERM			
THERM USAGE INCREMENT		1.0	THERMS			
AVERAGE USAGE PER CUSTOMER		6.5	THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0.0	\$9.00	N/A	\$15.00	N/A	66.67%	N/A
1.0	\$9.57	N/A	\$15.28	N/A	59.64%	N/A
2.0	\$10.14	N/A	\$15.56	N/A	53.40%	N/A
3.0	\$10.71	N/A	\$15.84	N/A	47.83%	N/A
4.0	\$11.29	N/A	\$16.12	N/A	42.82%	N/A
5.0	\$11.86	N/A	\$16.40	N/A	38.29%	N/A
6.0	\$12.43	N/A	\$16.68	N/A	34.18%	N/A
7.0	\$13.00	N/A	\$16.96	N/A	30.44%	N/A
8.0	\$13.57	N/A	\$17.24	N/A	27.00%	N/A
9.0	\$14.14	N/A	\$17.52	N/A	23.85%	N/A
10.0	\$14.71	N/A	\$17.79	N/A	20.94%	N/A

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE TS - 2 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

PRESENT RATE SCHEDULE: TS - 2
 PROPOSED RATE SCHEDULE: TS - 2 (>200 - 1,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES				
CUSTOMER CHARGE	\$12.00	CUSTOMER CHARGE	\$30.00			
TRANSPORTATION CHARGE	\$0.49327 PER THERM	TRANSPORTATION CHARGE	\$0.19660 PER THERM			
THERM USAGE INCREMENT		5.0	THERMS			
AVERAGE USAGE PER CUSTOMER		29.4	THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0.0	\$12.00	N/A	\$30.00	N/A	150.00%	N/A
5.0	\$14.47	N/A	\$30.98	N/A	114.17%	N/A
10.0	\$16.93	N/A	\$31.97	N/A	88.78%	N/A
15.0	\$19.40	N/A	\$32.95	N/A	69.85%	N/A
20.0	\$21.87	N/A	\$33.93	N/A	55.19%	N/A
25.0	\$24.33	N/A	\$34.92	N/A	43.50%	N/A
30.0	\$26.80	N/A	\$35.90	N/A	33.96%	N/A
35.0	\$29.26	N/A	\$36.88	N/A	26.03%	N/A
40.0	\$31.73	N/A	\$37.86	N/A	19.33%	N/A
45.0	\$34.20	N/A	\$38.85	N/A	13.60%	N/A
50.0	\$36.66	N/A	\$39.83	N/A	8.64%	N/A

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE TS - 3 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

PRESENT RATE SCHEDULE: TS - 3
 PROPOSED RATE SCHEDULE: TS - 3 (>1,000 - 10,000 ANNUAL THERMS)

PRESENT RATES			PROPOSED RATES			
CUSTOMER CHARGE	\$35.00		CUSTOMER CHARGE	\$200.00		
TRANSPORTATION CHARGE	\$0.46677	PER THERM	TRANSPORTATION CHARGE	\$0.16325	PER THERM	
	THERM USAGE INCREMENT	50.0	THERMS			
	AVERAGE USAGE PER CUSTOMER	336.3	THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0.0	\$35.00	N/A	\$200.00	N/A	471.43%	N/A
50.0	\$58.34	N/A	\$208.16	N/A	256.82%	N/A
100.0	\$81.68	N/A	\$216.33	N/A	164.85%	N/A
150.0	\$105.02	N/A	\$224.49	N/A	113.77%	N/A
200.0	\$128.35	N/A	\$232.65	N/A	81.26%	N/A
250.0	\$151.69	N/A	\$240.81	N/A	58.75%	N/A
300.0	\$175.03	N/A	\$248.98	N/A	42.25%	N/A
350.0	\$198.37	N/A	\$257.14	N/A	29.63%	N/A
400.0	\$221.71	N/A	\$265.30	N/A	19.66%	N/A
450.0	\$245.05	N/A	\$273.46	N/A	11.60%	N/A
500.0	\$268.39	N/A	\$281.63	N/A	4.93%	N/A

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE TS - 4 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

PRESENT RATE SCHEDULE: TS - 4
 PROPOSED RATE SCHEDULE: TS - 4 (>10,000 - 50,000 ANNUAL THERMS)

PRESENT RATES			PROPOSED RATES			
CUSTOMER CHARGE	\$150.00		CUSTOMER CHARGE	\$650.00		
TRANSPORTATION CHARGE	\$0.33861 PER THERM		TRANSPORTATION CHARGE	\$0.10317 PER THERM		
	THERM USAGE INCREMENT	200.0	THERMS			
	AVERAGE USAGE PER CUSTOMER	1,239.4	THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0.0	\$150.00	N/A	\$650.00	N/A	333.33%	N/A
200.0	\$217.72	N/A	\$670.63	N/A	208.02%	N/A
400.0	\$285.44	N/A	\$691.27	N/A	142.17%	N/A
600.0	\$353.17	N/A	\$711.90	N/A	101.58%	N/A
800.0	\$420.89	N/A	\$732.54	N/A	74.05%	N/A
1,000.0	\$488.61	N/A	\$753.17	N/A	54.15%	N/A
1,200.0	\$556.33	N/A	\$773.80	N/A	39.09%	N/A
1,400.0	\$624.05	N/A	\$794.44	N/A	27.30%	N/A
1,600.0	\$691.78	N/A	\$815.07	N/A	17.82%	N/A
1,800.0	\$759.50	N/A	\$835.71	N/A	10.03%	N/A
2,000.0	\$827.22	N/A	\$856.34	N/A	3.52%	N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE TS - 5 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

PRESENT RATE SCHEDULE: TS - 5
 PROPOSED RATE SCHEDULE: TS - 5 (OVER 50,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES				
CUSTOMER CHARGE	\$500.00	CUSTOMER CHARGE	\$3,875.00			
TRANSPORTATION CHARGE	\$0.38136 PER THERM	TRANSPORTATION CHARGE	\$0.05001 PER THERM			
THERM USAGE INCREMENT		1,000.0	THERMS			
AVERAGE USAGE PER CUSTOMER		6,985.5	THERMS/MONTH			
THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0.0	\$500.00	N/A	\$3,875.00	N/A	675.00%	N/A
1,000.0	\$881.36	N/A	\$3,925.01	N/A	345.34%	N/A
2,000.0	\$1,262.72	N/A	\$3,975.02	N/A	214.80%	N/A
3,000.0	\$1,644.08	N/A	\$4,025.03	N/A	144.82%	N/A
4,000.0	\$2,025.44	N/A	\$4,075.04	N/A	101.19%	N/A
5,000.0	\$2,406.80	N/A	\$4,125.05	N/A	71.39%	N/A
6,000.0	\$2,788.16	N/A	\$4,175.06	N/A	49.74%	N/A
7,000.0	\$3,169.52	N/A	\$4,225.07	N/A	33.30%	N/A
8,000.0	\$3,550.88	N/A	\$4,275.08	N/A	20.39%	N/A
9,000.0	\$3,932.24	N/A	\$4,325.09	N/A	9.99%	N/A
10,000.0	\$4,313.60	N/A	\$4,375.10	N/A	1.43%	N/A

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (PLANT)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 PRIOR YEARS: 12/31/2014 - 12/31/2017
 WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT. NO.		HISTORIC BASE YEAR ENDED 12/31/2018					COMPANY ADJUSTED **	PROJECTED TEST YEAR ENDED 12/31/2020 **
			12/31/14 *	12/31/15 *	12/31/16 *	12/31/17 *	12/31/18 **		
<u>PLANT</u>									
1	301-303	ORGANIZATIONAL COSTS	\$113,772	\$131,409	\$131,409	\$131,409	\$131,409	\$131,409	\$131,409
<u>DISTRIBUTION PLANT</u>									
2	374	LAND AND LAND RIGHTS	\$15,625	\$15,625	\$15,625	\$15,625	\$22,625	\$22,625	\$22,625
3	376	MAINS	\$1,991,072	\$2,268,441	\$2,667,064	\$2,699,189	\$2,739,421	\$2,739,421	\$4,160,266
4	378	M & R EQUIPMENT - GENERAL	\$12,543	\$14,213	\$16,245	\$18,003	\$18,003	\$18,003	\$18,003
5	379	M & R EQUIPMENT - CITY GATE	\$1,227,495	\$1,231,675	\$1,233,336	\$1,234,109	\$1,234,110	\$1,234,110	\$1,252,572
6	380	SERVICES	\$902,129	\$965,510	\$1,029,821	\$1,113,311	\$1,161,507	\$1,161,507	\$1,312,737
7	381-382	METERS & METER INSTALLATIONS	\$368,016	\$375,831	\$397,266	\$433,550	\$449,315	\$449,315	\$530,858
8	383-384	REGULATORS & REG INSTALLATIONS	\$86,461	\$89,880	\$95,132	\$103,755	\$106,551	\$106,551	\$130,930
9	386	CUSTOMER CONVERSIONS	\$34,954	\$34,954	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310
10	387	OTHER EQUIPMENT	\$20,336	\$22,339	\$23,209	\$23,209	\$23,209	\$23,209	\$45,109
11		TOTAL DISTRIBUTION PLANT	\$4,658,631	\$5,018,468	\$5,513,008	\$5,676,061	\$5,790,051	\$5,790,051	\$7,508,409
12		GENERAL PLANT	\$263,350	\$284,692	\$306,275	\$341,816	\$352,893	\$352,893	\$508,289
13		CWIP	\$47,114	\$1,267	\$737	\$6,632	\$19,733	\$19,733	\$0
14		TOTAL PLANT	\$5,082,867	\$5,435,836	\$5,951,429	\$6,155,918	\$6,294,086	\$6,294,086	\$8,148,107

* Based on Year-ended Balances.

** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (ACCUMULATED DEPRECIATION)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 PRIOR YEARS: 12/31/2014 - 12/31/2017
 WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT. NO.		HISTORIC BASE YEAR ENDED 12/31/2018					COMPANY ADJUSTED **	PROJECTED TEST YEAR ENDED 12/31/2020 **
			12/31/14 *	12/31/15 *	12/31/16 *	12/31/17 *	12/31/18 **		
<u>ACCUMULATED DEPRECIATION</u>									
1	301-303	ORGANIZATIONAL COSTS	(\$89,403)	(\$89,403)	(\$89,403)	(\$89,403)	(\$106,202)	(\$106,202)	(\$115,402)
DISTRIBUTION PLANT									
2	374	LAND AND LAND RIGHTS	\$0	\$1	\$2	\$3	\$0	\$0	\$0
3	376	MAINS	(\$767,640)	(\$827,274)	(\$901,043)	(\$978,803)	(\$1,018,354)	(\$1,018,354)	(\$1,206,377)
4	378	M & R EQUIPMENT - GENERAL	(\$7,730)	(\$8,146)	(\$8,619)	(\$9,153)	(\$9,432)	(\$9,432)	(\$10,548)
5	379	M & R EQUIPMENT - CITY GATE	(\$87,769)	(\$127,060)	(\$168,624)	(\$208,104)	(\$227,849)	(\$227,849)	(\$306,980)
6	380	SERVICES	(\$574,068)	(\$597,794)	(\$623,915)	(\$645,855)	(\$660,361)	(\$660,361)	(\$723,376)
7	381-382	METERS & METER INSTALLATIONS	(\$202,414)	(\$216,413)	(\$227,057)	(\$241,874)	(\$249,767)	(\$249,767)	(\$284,702)
8	383-384	REGULATORS & REG INSTALLATIONS	(\$56,917)	(\$59,654)	(\$62,519)	(\$65,553)	(\$67,160)	(\$67,160)	(\$74,337)
9	386	CUSTOMER CONVERSIONS	(\$27,218)	(\$28,617)	(\$30,026)	(\$30,838)	(\$31,244)	(\$31,244)	(\$32,868)
10	387	OTHER EQUIPMENT	(\$5,459)	(\$6,281)	(\$7,346)	(\$8,274)	(\$8,739)	(\$8,739)	(\$11,070)
11		TOTAL DISTRIBUTION PLANT	<u>(\$1,729,215)</u>	<u>(\$1,871,238)</u>	<u>(\$2,029,147)</u>	<u>(\$2,188,451)</u>	<u>(\$2,272,906)</u>	<u>(\$2,272,906)</u>	<u>(\$2,650,258)</u>
12		GENERAL PLANT	(\$165,351)	(\$190,332)	(\$204,142)	(\$202,085)	(\$215,209)	(\$215,209)	(\$280,083)
13		CUST. ADV. FOR CONSTRUCTION	(\$1,728)	(\$1,728)	(\$1,728)	(\$1,728)	(\$6,897)	(\$6,897)	(\$12,928)
14		TOTAL ACCUMULATED DEPRECIATION	<u>(\$1,985,697)</u>	<u>(\$2,152,701)</u>	<u>(\$2,324,420)</u>	<u>(\$2,481,667)</u>	<u>(\$2,601,214)</u>	<u>(\$2,601,214)</u>	<u>(\$3,058,671)</u>
15		NET PLANT (Plant less Accum. Dep.)	\$3,097,170	\$3,283,135	\$3,627,009	\$3,674,251	\$3,692,872	\$3,692,872	\$5,089,436
16		Plus: WORKING CAPITAL	\$291,750	\$470,724	\$294,837	\$199,999	\$23,632	\$23,632	(\$4,221)
17		Equals: TOTAL RATE BASE	<u>\$3,388,920</u>	<u>\$3,753,859</u>	<u>\$3,921,846</u>	<u>\$3,874,250</u>	<u>\$3,716,504</u>	<u>\$3,716,504</u>	<u>\$5,085,215</u>

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 PRIOR YEARS: 12/31/2014 - 12/31/2017
 WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT. NO.		HISTORIC BASE YEAR ENDED 12/31/2018					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/2020
			12/31/14	12/31/15	12/31/16	12/31/17	12/31/18		
OPERATIONS AND MAINTENANCE									
OPERATIONS									
1	870	SUPERVISION & ENGINEERING	\$32,394	\$35,410	\$39,784	\$43,433	\$13,828	\$13,828	\$28,154
2	874	MAINS & SERVICES EXPENSE	\$14,340	\$9,163	\$9,534	\$29,212	\$33,797	\$33,797	\$54,313
3	875	MEAS & REG - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	877	MEAS & REG - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	878	METER & HOUSE REG EXPENSE	\$8,250	\$5,962	\$7,431	\$10,079	\$6,941	\$6,941	\$10,749
6	879	CUSTOMER INSTALLATIONS	\$13,539	\$7,866	\$22,095	\$21,764	\$24,692	\$24,692	\$32,981
7	880	OTHER EXPENSES	\$4,711	\$6,429	\$5,182	\$6,708	\$8,893	\$8,893	\$11,225
TOTAL OPERATIONS			<u>\$73,234</u>	<u>\$64,830</u>	<u>\$84,026</u>	<u>\$111,196</u>	<u>\$88,151</u>	<u>\$88,151</u>	<u>\$137,422</u>
MAINTENANCE									
8	885	SUPERVISION & ENGINEERING	\$2,913	\$3,243	\$3,066	\$3,319	\$1,937	\$1,937	\$3,732
9	887	MAINTENANCE OF MAINS	\$22,753	\$33,912	\$23,877	\$18,966	\$11,790	\$11,790	\$18,653
10	889	MTCE OF MEAS & REG - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	891	MTCE OF MEAS & REG - GATE STATION	\$10,035	\$6,783	\$7,821	\$8,318	\$8,232	\$8,232	\$12,754
12	892	MAINTENANCE OF SERVICES	\$1,962	\$2,054	\$3,816	\$5,684	\$2,431	\$2,431	\$3,904
13	893	MTCE OF METERS & HOUSE REGULATOR	\$12,229	\$8,940	\$4,807	\$15,169	\$9,385	\$9,385	\$13,862
14	894	MTCE OF OTHER EQUIPMENT	\$4,230	\$3,211	\$5,302	\$6,285	\$6,196	\$6,196	\$8,106
TOTAL MAINTENANCE			<u>\$54,122</u>	<u>\$58,143</u>	<u>\$48,689</u>	<u>\$57,741</u>	<u>\$39,971</u>	<u>\$39,971</u>	<u>\$61,010</u>
15	TOTAL OPER AND MTCE EXPENSES		<u>\$127,356</u>	<u>\$122,973</u>	<u>\$132,715</u>	<u>\$168,937</u>	<u>\$128,122</u>	<u>\$128,122</u>	<u>\$198,432</u>

* Based on Year-ended Balances.

** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 PRIOR YEARS: 12/31/2014 - 12/31/2017
 WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT. NO.	HISTORIC BASE YEAR ENDED 12/31/2018					COMPANY ADJUSTED **	PROJECTED TEST YEAR ENDED 12/31/2020 **
		12/31/14 *	12/31/15 *	12/31/16 *	12/31/17 *	12/31/18 **		
CUSTOMER ACCOUNTS								
1	901	SUPERVISION	\$0	\$0	\$0	\$0	\$0	\$0
2	902	METER READING EXPENSE	\$4,805	\$4,024	\$4,382	\$7,370	\$5,096	\$6,596
3	903	CUS RECORDS & COLLECTIONS	\$1,512	\$570	\$940	\$1,657	\$1,619	\$2,340
4	904	UNCOLLECTIBLE ACCOUNTS	\$4,550	\$333	\$128	\$674	\$522	\$637
5		TOTAL CUSTOMER ACCOUNTS	\$10,867	\$4,927	\$5,450	\$9,701	\$7,237	\$9,573
6	907-910	CUSTOMER SERV.& INFO. EXP.	\$0	\$0	\$0	\$0	\$48,049	\$0
7	911-916	SALES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0
8	920-933	ADMINISTRATION AND GENERAL	\$317,945	\$279,427	\$316,884	\$332,768	\$368,257	\$531,582
9		TOTAL EXPENSES	\$456,168	\$407,327	\$455,049	\$511,406	\$551,665	\$739,587

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES AND COST OF SERVICE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 PRIOR YEARS: 12/31/2014 - 12/31/2017
 WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT. NO.		HISTORIC BASE YEAR ENDED 12/31/2018					COMPANY ADJUSTED **	PROJECTED TEST YEAR ENDED 12/31/2020 **
			12/31/14 *	12/31/15 *	12/31/16 *	12/31/17 *	12/31/18 **		
DEPRECIATION AND AMORTIZATION EXP.									
1	403	DEPRECIATION EXPENSE	\$174,833	\$169,380	\$182,354	\$189,327	\$197,554	\$197,554	\$261,640
2	405	AMORTIZATION EXPENSE	\$4,800	\$4,800	\$4,799	\$4,400	\$4,800	\$4,800	\$4,800
3		TOTAL DEPR.& AMORT EXPENSE	<u>\$179,633</u>	<u>\$174,180</u>	<u>\$187,153</u>	<u>\$193,727</u>	<u>\$202,354</u>	<u>\$202,354</u>	<u>\$266,440</u>
TAXES OTHER THAN INCOME									
4	408	REVENUE RELATED	\$0	\$0	\$0	\$0	\$0	\$0	\$1,549
5	408	OTHER	\$24,419	\$25,637	\$24,786	\$28,203	\$19,188	\$19,188	\$22,931
6		TOTAL TAXES OTHER THAN INCOME	<u>\$24,419</u>	<u>\$25,637</u>	<u>\$24,786</u>	<u>\$28,203</u>	<u>\$19,188</u>	<u>\$19,188</u>	<u>\$24,480</u>
7		RETURN (REQUIRED N.O.I.)	\$279,147	\$309,207	\$323,044	\$319,124	\$306,130	\$306,130	\$391,561
8		INCOME TAXES	\$0	\$0	\$0	\$0	\$62,768	\$57,835	\$73,980
9		TOTAL COST OF SERVICE	<u>\$939,367</u>	<u>\$916,351</u>	<u>\$990,032</u>	<u>\$1,052,460</u>	<u>\$1,142,105</u>	<u>\$1,089,219</u>	<u>\$1,496,048</u>

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	RATE CLASSES				
		TS - 1 0 - 200 Therms Annually	TS - 2 200 - 1,000 Therms Annually	TS - 3 1,000 - 10,000 Therms Annually	TS - 4 10,000 - 50,000 Therms Annually	TS=5 Over 50,000 Therms Annually
1	SERVICE LINE: PIPE AND PIPING	\$350	\$563	\$2,125	\$5,000	\$7,500
2	METER: METER COST	\$95	\$270	\$820	\$1,375	\$2,800
	METER SET	\$65	\$85	\$150	\$400	\$1,000
3	REGULATOR: REGULATOR COST	\$25	\$50	\$250	\$475	\$730
	REGULATOR SET	\$25	\$50	\$75	\$150	\$300
4	TOTAL	<u>\$560</u>	<u>\$1,018</u>	<u>\$3,420</u>	<u>\$7,400</u>	<u>\$12,330</u>
5	INDEX (1)	1.00	1.82	6.11	13.21	22.02

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE TS -1 CLASS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: TO PROVIDE A SCHEDULE SHOWING THE
DERIVATION OF DEDICATED FACILITIES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION:	NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST	
		Special Contracts	
1	SYSTEM MILES OF MAIN:	Approximately	47.5 miles
2	MILES OF MAIN DEDICATED TO CLASS:	Approximately	2.65 miles
3	NET COST OF MAIN DEDICATED TO CLASS:		\$526,179
4	OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:		\$924,972
5	DISTRIBUTION O & M EXPENSES RELATED TO CLASS:		\$287,631
6	PERCENTAGE OF MILES OF DEDICATED MAIN TO SYSTEM MILES OF MAIN:		5.58%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE COPIES OF PROPOSED TARIFF SHEETS
IN LEGISLATIVE FORMAT.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

See attached tariff sheets in proposed legislative and original format.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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of

RATE SCHEDULES AND BILLING ADJUSTMENTS

<u>Symbol</u>	<u>Title</u>	<u>Sheet No.</u>
TS - 1	Transportation Service – 1	21
TS – 2	Transportation Service – 2	22 – 23
TS – 3	Transportation Service – 3	24 – 25
TS – 4	Transportation Service – 4	25.1 – 25.2
TS – 5	Transportation Service – 5	25.3 – 25.4
TPS	Third Party Supplier	25.5
Rider CTS	Contract Transportation Service Rider	26 – 28
BA	Billing Adjustments	29 - 32

Transportation Service – 1
Rate Schedule TS-1

Availability:

Throughout the service area of the Company.

Applicability:

To all Customers receiving Aggregated Transportation Service whose metered gas consumption is 200 therms per year or less.

Monthly Rate:

Customer Charge	\$9.00 15.00
Transportation Charge	\$0.571402 7949
Minimum Bill:	The Customer Charge

Terms of Payment:

Bills are net and due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing.

Billing Adjustments:

1. The rates set forth above shall be subject to the applicable Billing Adjustments set forth on Sheet Nos. 29 - 32.
2. In the event the Company agrees to provide natural gas conversion equipment and installation, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial term of Transportation Service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment and installation. At such time as the Company has recovered its cost of providing the natural gas conversion, bills rendered under this rate schedule shall return to the rates stated herein.

Transportation Service – 2
Rate Schedule TS-2

Availability:

Throughout the service area of the Company.

Applicability:

Customers whose metered gas consumption is greater than 200 therms per year up to 1,000 therms per year.

Monthly Rate:

Customer Charge	\$ 12.00 30.00
Transportation Charge	\$0.4932719660
Minimum Bill:	The Customer Charge

Terms of Payment:

Bills are net and due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing.

Transportation Service – 2
Rate Schedule TS – 2
(Continued)

Billing Adjustments:

1. The rates set forth above shall be subject to the applicable Billing Adjustments set forth on Sheet Nos. 29 - 32.
2. In the event the Company agrees to provide natural gas conversion equipment and installation, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial term of Transportation Service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment and installation. At such time as the Company has recovered its cost of providing the natural gas conversion, bills rendered under this rate schedule shall return to the rates stated herein.

Transportation Service – 3
Rate Schedule TS-3

Availability:

Throughout the service area of the Company.

Applicability:

Customers whose metered gas consumption is greater than 1,000 therms per year up to 10,000 therms per year.

Monthly Rate:

Customer Charge	\$35.00 <u>200.00</u>
Transportation Charge	\$0.46677 <u>1.6325</u>

Minimum Bill:

1. The minimum monthly bill shall be the Customer Charge plus the minimum daily contract quantity, if such minimum quantity is established in the Transportation Service Agreement, multiplied by the transportation charge and applicable adjustments, multiplied by the number of days in the billing cycle.
2. In the event the Company is unable to deliver the minimum daily quantity specified in the Transportation Service Agreement on any day or days within a billing cycle, the minimum monthly bill for such billing cycle shall determined based upon the amount of gas actually delivered to the Customer on such day or days.

Terms of Payment:

Bills are net and due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing.

Transportation Service – 3
Rate Schedule TS-3
(Continued)

Billing Adjustments:

1. The rates set forth above shall be subject to the applicable Billing Adjustments set forth on Sheet Nos. 29 - 32.
2. In the event the Company agrees to provide natural gas conversion equipment and installation, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial term of Transportation Service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment and installation. At such time as the Company has recovered its cost of providing the natural gas conversion, bills rendered under this rate schedule shall return to the rates stated herein.

Transportation Service – 4
Rate Schedule TS-4

Availability:

Throughout the service area of the Company.

Applicability:

Customers whose metered gas consumption is greater than 10,000 therms per year up to 50,000 therms per year.

Monthly Rate:

Customer Charge	\$150.00 <u>650.00</u>
Transportation Charge	\$0.3386 <u>1.0317</u>

Minimum Bill:

1. The minimum monthly bill shall be the Customer Charge plus the minimum daily contract quantity, if such minimum quantity is established in the Transportation Service Agreement, multiplied by the transportation charge and applicable adjustments, multiplied by the number of days in the billing cycle.
2. In the event the Company is unable to deliver the minimum daily quantity specified in the Transportation Service Agreement on any day or days within a billing cycle, the minimum monthly bill for such billing cycle shall be determined based upon the amount of gas actually delivered to the Customer on such day or days.

Terms of Payment:

Bills are net and due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing.

Transportation Service – 4
Rate Schedule TS-4
(Continued)

Billing Adjustments:

1. The rates set forth above shall be subject to the applicable Billing Adjustments set forth on Sheet Nos. 29 - 32.

2. In the event the Company agrees to provide natural gas conversion equipment and installation, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial term of Transportation Service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment and installation. At such time as the Company has recovered its cost of providing the natural gas conversion, bills rendered under this rate schedule shall return to the rates stated herein.

Transportation Service – 5
Rate Schedule TS-5

Availability:

Throughout the service area of the Company.

Applicability:

Customers whose metered gas consumption is greater than 50,000 therms per year.

Monthly Rate:

Customer Charge ~~\$500.00~~3,875.00

Transportation Charge ~~\$0.3813~~605001

Minimum Bill:

1. The minimum monthly bill shall be the Customer Charge plus the minimum daily contract quantity, if such minimum quantity is established in the Transportation Service Agreement, multiplied by the transportation charge and applicable adjustments, multiplied by the number of days in the billing cycle.
2. In the event the Company is unable to deliver the minimum daily quantity specified in the Transportation Service Agreement on any day or days within a billing cycle, the minimum monthly bill for such billing cycle shall determined based upon the amount of gas actually delivered to the Customer on such day or days.

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Terms of Payment:

Bills are net and due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing.

Transportation Service – 5
Rate Schedule TS-5
(Continued)

Billing Adjustments:

1. The rates set forth above shall be subject to the applicable Billing Adjustments set forth on Sheet Nos. 29 - 32.

2. In the event the Company agrees to provide natural gas conversion equipment and installation, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial term of Transportation Service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment and installation. At such time as the Company has recovered its cost of providing the natural gas conversion, bills rendered under this rate schedule shall return to the rates stated herein.

**Third Party Supplier
Rate Schedule TPS**

Availability:

Throughout the service area of the Company.

Applicability:

Service under this Rate Schedule is applicable to all Shipper's, Shipper's Designees or Pool Managers (such entities designated as Third Party Suppliers) delivering, or causing to be delivered, Gas to the Company's distribution system for transportation to Customer(s).

Monthly Rate:

Charge per Customer served by TPS ~~\$3.00~~ 3.50

Terms of Payment:

Bills are net and due upon receipt by the Third Party Supplier and become delinquent if unpaid after expiration of twenty days from date of mailing.

Billing Adjustments:

The rates set forth above shall be subject to Billing Adjustment No. 3, as applicable.

- (2) Company may offer an electronic direct bank debit payment option. If such a payment option is offered, Customers may choose to participate in the program by completing an agreement with the Company. Customers choosing this payment method agree that the Company may debit their bank account for the balance due on the Customer's Transportation Service account on the fifteenth (15th) day following the date of mailing by the Company.
- C. PARTIAL MONTH. Upon commencement of Transportation Service less than fifteen (15) days prior to a regular monthly billing date and when Transportation Service continues thereafter to the same Customer at the same address where Customers are receiving Transportation Service on monthly rate schedules, no bill shall be rendered for Transportation Service covering such period, but the charge for such period shall be included in the bill rendered for the next succeeding monthly period.
- D. CALCULATION OF CUSTOMER BILL. Customers receiving Transportation Service under a rate schedule with a variable rate component based on metered Gas volume, shall have such Gas volume measured by a meter or meters at each Point of Delivery, and the applicable rates set forth in the applicable rate schedule shall be applied to the quantity of Gas so measured to determine the variable component amount of the bill. Customers receiving Transportation Service under a rate schedule or Special Contract provision with a fixed rate component shall be billed that fixed rate. Customers receiving Transportation Service under a rate schedule with both variable and fixed rate components shall determine the amount of the bill by applying the Customer's metered Gas quantities to the applicable variable rate component and including the fixed rate component. Each bill regardless of type shall be subject to the applicable taxes and Billing Adjustments identified in this tariff. If the billing period is extended more than five (5) days, the Company will not apply the higher tiered rate if the Customer's higher usage is attributable to the extended billing period.
- E. MORE THAN ONE POINT OF DELIVERY. If a Customer purchases Transportation Service under a particular rate schedule but receives delivery thereof at more than a single Point of Delivery, the Company shall consider such deliveries as separate Transportation Service and shall calculate separate bills thereof, except where physical conditions make it necessary to use two or more meters to register consumption for one class of service to a single customer on the same premises, or where such multiple meters are used for the convenience of the Company. For the purpose of nomination, scheduling and imbalance resolution related to Transportation Service the Company may combine Points of Delivery for Customer's receiving service at multiple Points of Delivery.
- F. MORE THAN ONE RATE SCHEDULE. If a Customer purchases Transportation Service under more than one rate schedule, the Transportation Service rendered under each rate schedule shall be separately metered and

separate bills shall be calculated for each type of Transportation Service rendered.

meets the requirements of Section III. E. REFUND OF DEPOSITS. Guarantor's providing security for payment of residential customers' bills shall only be liable for bills contracted at the service address of record.

- (6) for non-residential Customers, at the Company's sole option, possessing and maintaining a Standard & Poor's (S&P) Long Term Debt Rating of A- or better, or a Moody's rating of A3 or better may be deemed satisfactory establishment of Gredit. Comparable ratings from other nationally recognized rating organizations may be acceptable to the Company.

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- (6) for non-residential Customers, a parent company may serve as a guarantor for a subsidiary company to secure payment of bills for transportation service. A satisfactory guarantor shall meet the terms of established credit as stated in section (5) above.

Customers may request to be billed for the amount of the deposit. A bill for the Customer deposit is due upon receipt and shall be considered delinquent by the Company at the expiration of seven days from the date of mailing by the Company. Delinquent accounts are subject to the Company's DISCONTINUANCE OF SERVICE policies.

B. AMOUNT OF DEPOSIT. The amount of a cash deposit, irrevocable letter of credit or surety bond shall be equal to two (2) times the estimated average monthly bill for service provided by Company, but shall in no case be for an amount less than thirty dollars (\$30.00). the deposit shall be calculated in conformity with the requirements of Section 366.05(1)(c), Florida Statutes as follows:

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(1) For an existing account or premise, the total deposit may not exceed two (2) months of average actual charges, calculated by adding the monthly charges from the 12-month period immediately before the date any change in the deposit is sought, dividing this total by 12, and multiplying the result by 2. If the account or premise has less than 12 months of actual charges, the deposit shall be calculated by adding the available monthly charges, dividing this total by the number of months available, and multiplying the result by 2.

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(2) For a new service or premise request, the total deposit may not exceed two (2) months of projected charges, calculated by adding the 12 months of projected charges, dividing this total by 12 and multiplying the result by 2. Once the new customer has had continuous service for a 12-month period, the amount of the deposit shall be recalculated using actual data. Any difference between the projected and actual amounts must be resolved by the customer paying any additional amount that may be billed by the utility or the utility returning any overcharge.

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C. RECORD OF DEPOSIT. With respect to a cash deposit, Company will keep records to show:

- (1) The name of Customer making the deposit;
- (2) The premises occupied by Customer;
- (3) The date and amount of the deposit; and
- (4) Each transaction concerning the deposit, such as, interest payments, interest credited, or similar transactions.

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of
RATE SCHEDULES AND BILLING ADJUSTMENTS

<u>Symbol</u>	<u>Title</u>	<u>Sheet No.</u>
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TS – 5	Transportation Service – 5	25.3 – 25.4
TPS	Third Party Supplier	25.5
Rider CTS	Contract Transportation Service Rider	26 – 28
BA	Billing Adjustments	29 - 32

Transportation Service – 1
Rate Schedule TS-1

Availability:

Throughout the service area of the Company.

Applicability:

To all Customers receiving Aggregated Transportation Service whose metered gas consumption is 200 therms per year or less.

Monthly Rate:

Customer Charge	\$15.00
Transportation Charge	\$0.27949
Minimum Bill:	The Customer Charge

Terms of Payment:

Bills are net and due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing.

Billing Adjustments:

1. The rates set forth above shall be subject to the applicable Billing Adjustments set forth on Sheet Nos. 29 - 32.
2. In the event the Company agrees to provide natural gas conversion equipment and installation, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial term of Transportation Service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment and installation. At such time as the Company has recovered its cost of providing the natural gas conversion, bills rendered under this rate schedule shall return to the rates stated herein.

Transportation Service – 2
Rate Schedule TS-2

Availability:

Throughout the service area of the Company.

Applicability:

Customers whose metered gas consumption is greater than 200 therms per year up to 1,000 therms per year.

Monthly Rate:

Customer Charge \$30.00

Transportation Charge \$0.19660

Minimum Bill: The Customer Charge

Terms of Payment:

Bills are net and due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing.

Transportation Service – 2
Rate Schedule TS – 2
(Continued)

Billing Adjustments:

1. The rates set forth above shall be subject to the applicable Billing Adjustments set forth on Sheet Nos. 29 - 32.

2. In the event the Company agrees to provide natural gas conversion equipment and installation, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial term of Transportation Service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment and installation. At such time as the Company has recovered its cost of providing the natural gas conversion, bills rendered under this rate schedule shall return to the rates stated herein.

Transportation Service – 3 Rate Schedule TS-3

Availability:

Throughout the service area of the Company.

Applicability:

Customers whose metered gas consumption is greater than 1,000 therms per year up to 10,000 therms per year.

Monthly Rate:

Customer Charge	\$200.00
Transportation Charge	\$0.16325

Minimum Bill:

1. The minimum monthly bill shall be the Customer Charge plus the minimum daily contract quantity, if such minimum quantity is established in the Transportation Service Agreement, multiplied by the transportation charge and applicable adjustments, multiplied by the number of days in the billing cycle.
2. In the event the Company is unable to deliver the minimum daily quantity specified in the Transportation Service Agreement on any day or days within a billing cycle, the minimum monthly bill for such billing cycle shall be determined based upon the amount of gas actually delivered to the Customer on such day or days.

Terms of Payment:

Bills are net and due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing.

Transportation Service – 3
Rate Schedule TS-3
(Continued)

Billing Adjustments:

1. The rates set forth above shall be subject to the applicable Billing Adjustments set forth on Sheet Nos. 29 - 32.

2. In the event the Company agrees to provide natural gas conversion equipment and installation, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial term of Transportation Service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment and installation. At such time as the Company has recovered its cost of providing the natural gas conversion, bills rendered under this rate schedule shall return to the rates stated herein.

Transportation Service – 4
Rate Schedule TS-4

Availability:

Throughout the service area of the Company.

Applicability:

Customers whose metered gas consumption is greater than 10,000 therms per year up to 50,000 therms per year.

Monthly Rate:

Customer Charge	\$650.00
Transportation Charge	\$0.10317

Minimum Bill:

1. The minimum monthly bill shall be the Customer Charge plus the minimum daily contract quantity, if such minimum quantity is established in the Transportation Service Agreement, multiplied by the transportation charge and applicable adjustments, multiplied by the number of days in the billing cycle.
2. In the event the Company is unable to deliver the minimum daily quantity specified in the Transportation Service Agreement on any day or days within a billing cycle, the minimum monthly bill for such billing cycle shall be determined based upon the amount of gas actually delivered to the Customer on such day or days.

Terms of Payment:

Bills are net and due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing.

Transportation Service – 4
Rate Schedule TS-4
(Continued)

Billing Adjustments:

1. The rates set forth above shall be subject to the applicable Billing Adjustments set forth on Sheet Nos. 29 - 32.

2. In the event the Company agrees to provide natural gas conversion equipment and installation, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial term of Transportation Service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment and installation. At such time as the Company has recovered its cost of providing the natural gas conversion, bills rendered under this rate schedule shall return to the rates stated herein.

Transportation Service – 5
Rate Schedule TS-5

Availability:

Throughout the service area of the Company.

Applicability:

Customers whose metered gas consumption is greater than 50,000 therms per year.

Monthly Rate:

Customer Charge \$3,875.00

Transportation Charge \$0.05001

Minimum Bill:

1. The minimum monthly bill shall be the Customer Charge plus the minimum daily contract quantity, if such minimum quantity is established in the Transportation Service Agreement, multiplied by the transportation charge and applicable adjustments, multiplied by the number of days in the billing cycle.
2. In the event the Company is unable to deliver the minimum daily quantity specified in the Transportation Service Agreement on any day or days within a billing cycle, the minimum monthly bill for such billing cycle shall determined based upon the amount of gas actually delivered to the Customer on such day or days.

Terms of Payment:

Bills are net and due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing.

Transportation Service – 5
Rate Schedule TS-5
(Continued)

Billing Adjustments:

1. The rates set forth above shall be subject to the applicable Billing Adjustments set forth on Sheet Nos. 29 - 32.

2. In the event the Company agrees to provide natural gas conversion equipment and installation, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial term of Transportation Service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment and installation. At such time as the Company has recovered its cost of providing the natural gas conversion, bills rendered under this rate schedule shall return to the rates stated herein.

meets the requirements of Section III. E. REFUND OF DEPOSITS. Guarantor's providing security for payment of residential customers' bills shall only be liable for bills contracted at the service address of record.

- (6) for non-residential Customers, at the Company's sole option, possessing and maintaining a Standard & Poor's (S&P) Long Term Debt Rating of A- or better, or a Moody's rating of A3 or better may be deemed satisfactory establishment of Credit. Comparable ratings from other nationally recognized rating organizations may be acceptable to the Company.
- (6) for non-residential Customers, a parent company may serve as a guarantor for a subsidiary company to secure payment of bills for transportation service. A satisfactory guarantor shall meet the terms of established credit as stated in section (5) above.

Customers may request to be billed for the amount of the deposit. A bill for the Customer deposit is due upon receipt and shall be considered delinquent by the Company at the expiration of seven days from the date of mailing by the Company. Delinquent accounts are subject to the Company's DISCONTINUANCE OF SERVICE policies.

B. AMOUNT OF DEPOSIT. The amount of the deposit shall be calculated in conformity with the requirements of Section 366.05(1)(c), Florida Statutes as follows:

- (1) For an existing account or premise, the total deposit may not exceed two (2) months of average actual charges, calculated by adding the monthly charges from the 12-month period immediately before the date any change in the deposit is sought, dividing this total by 12, and multiplying the result by 2. If the account or premise has less than 12 months of actual charges, the deposit shall be calculated by adding the available monthly charges, dividing this total by the number of months available, and multiplying the result by 2.
- (2) For a new service or premise request, the total deposit may not exceed two (2) months of projected charges, calculated by adding the 12 months of projected charges, dividing this total by 12 and multiplying the result by 2. Once the new customer has had continuous service for a 12-month period, the amount of the deposit shall be recalculated using actual data. Any difference between the projected and actual amounts must be resolved by the customer paying any additional amount that may be billed by the utility or the utility returning any overcharge.

C. RECORD OF DEPOSIT. With respect to a cash deposit, Company will keep records to show:

- (1) The name of Customer making the deposit;
- (2) The premises occupied by Customer;
- (3) The date and amount of the deposit; and
- (4) Each transaction concerning the deposit, such as, interest payments, interest credited, or similar transactions.

- (2) Company may offer an electronic direct bank debit payment option. If such a payment option is offered, Customers may choose to participate in the program by completing an agreement with the Company. Customers choosing this payment method agree that the Company may debit their bank account for the balance due on the Customer's Transportation Service account on the fifteenth (15th) day following the date of mailing by the Company.
- C. PARTIAL MONTH. Upon commencement of Transportation Service less than fifteen (15) days prior to a regular monthly billing date and when Transportation Service continues thereafter to the same Customer at the same address where Customers are receiving Transportation Service on monthly rate schedules, no bill shall be rendered for Transportation Service covering such period, but the charge for such period shall be included in the bill rendered for the next succeeding monthly period.
- D. CALCULATION OF CUSTOMER BILL. Customers receiving Transportation Service under a rate schedule with a variable rate component based on metered Gas volume, shall have such Gas volume measured by a meter or meters at each Point of Delivery, and the applicable rates set forth in the applicable rate schedule shall be applied to the quantity of Gas so measured to determine the variable component amount of the bill. Customers receiving Transportation Service under a rate schedule or Special Contract provision with a fixed rate component shall be billed that fixed rate. Customers receiving Transportation Service under a rate schedule with both variable and fixed rate components shall determine the amount of the bill by applying the Customer's metered Gas quantities to the applicable variable rate component and including the fixed rate component. Each bill regardless of type shall be subject to the applicable taxes and Billing Adjustments identified in this tariff. If the billing period is extended more than five (5) days, the Company will not apply the higher tiered rate if the Customer's higher usage is attributable to the extended billing period.
- E. MORE THAN ONE POINT OF DELIVERY. If a Customer purchases Transportation Service under a particular rate schedule but receives delivery thereof at more than a single Point of Delivery, the Company shall consider such deliveries as separate Transportation Service and shall calculate separate bills thereof, except where physical conditions make it necessary to use two or more meters to register consumption for one class of service to a single customer on the same premises, or where such multiple meters are used for the convenience of the Company. For the purpose of nomination, scheduling and imbalance resolution related to Transportation Service the Company may combine Points of Delivery for Customer's receiving service at multiple Points of Delivery.
- F. MORE THAN ONE RATE SCHEDULE. If a Customer purchases Transportation Service under more than one rate schedule, the Transportation Service rendered under each rate schedule shall be separately metered and separate bills shall be calculated for each type of Transportation Service rendered.

Docket No. 20190083-GU

NO F SCHEDULES
INTERIM RATES NOT REQUESTED

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		BASE YEAR	BASE YR + 1	PROJECTED	PROJECTED	PROJECTED
		12/31/2018 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/2019 AVERAGE YEAR	TEST YEAR UNADJUSTED AVERAGE YR.	TEST YEAR ADJUSTMENTS	TEST YEAR AS ADJUSTED
<u>UTILITY PLANT</u>								
1	GAS PLANT IN SERVICE	\$6,274,352	\$0	\$6,274,352	\$6,797,490	\$8,148,107	\$0	\$8,148,107
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	\$0	\$0	\$0
5	TOTAL UTILITY PLANT	\$6,294,085	\$0	\$6,294,085	\$6,799,717	\$8,148,107	\$0	\$8,148,107
<u>DEDUCTIONS</u>								
6	ACCUM. PROVISION FOR DEPR.	(\$2,594,318)	\$0	(\$2,594,318)	(\$2,798,750)	(\$3,045,744)	\$0	(\$3,045,744)
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)	(\$2,811,678)	(\$3,058,672)	\$0	(\$3,058,672)
9	NET UTILITY PLANT	\$3,692,870	\$0	\$3,692,870	\$3,988,039	\$5,089,434	\$0	\$5,089,434
<u>ALLOWANCE FOR WORKING CAPITAL</u>								
10	BALANCE SHEET METHOD	\$27,139	(\$3,507)	\$23,632	(\$19,319)	(\$4,221)	\$0	(\$4,221)
11	TOTAL RATE BASE	\$3,720,009	(\$3,507)	\$3,716,502	\$3,968,720	\$5,085,214	\$0	\$5,085,214
13	NET OPERATING INCOME	\$244,974	\$5,092	\$250,066	\$220,160	\$161,401	\$230,160	\$391,561
14	RATE OF RETURN	6.59%		6.73%	5.55%	3.17%		7.70%

SUPPORTING SCHEDULES: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21, G-2, p.22, G=2 p. 1-3, G-6 p. 1-2

RECAP SCHEDULES:

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	PROJECTED TEST YEAR UNADJUSTED AVG. YEAR			
<u>ASSETS</u>									
1	CASH	\$49,322	\$0	\$49,322	\$71,703	\$56,876	\$0	\$56,876	
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	\$208,213	\$198,854	\$0	\$198,854	

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				
<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	\$29,329	\$7,555	\$0	\$7,555	
4	STATE INCOME TAXES PAYABLE	\$165	\$0	\$165	\$5,139	\$2,093	\$0	\$2,093	
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	\$227,531	\$203,075	\$0	\$203,075	
13	WORKING CAPITAL	\$27,139	(\$3,507)	\$23,632	(\$19,319)	(\$4,221)	\$0	(\$4,221)	

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	

SUPPORTING SCHEDULES: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

RECAP SCHEDULES:

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
UTILITY PLANT IN SERVICE:																
1	GAS PLANT IN SERVICE	\$6,413,469	\$6,448,464	\$6,483,458	\$6,518,453	\$6,553,447	\$6,588,442	\$6,624,135	\$6,743,549	\$6,866,014	\$6,989,616	\$7,159,581	\$7,335,095	\$7,643,648	\$6,797,490	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	\$6,448,464	\$6,483,458	\$6,518,453	\$6,553,447	\$6,588,442	\$6,624,135	\$6,743,549	\$6,866,014	\$6,989,616	\$7,159,581	\$7,335,095	\$7,643,648	\$6,799,717	
6	ACCUM. PROVISION FOR DEPR.	(\$2,695,732)	(\$2,708,323)	(\$2,725,798)	(\$2,743,358)	(\$2,761,003)	(\$2,778,733)	(\$2,796,548)	(\$2,814,575)	(\$2,832,919)	(\$2,851,561)	(\$2,870,558)	(\$2,889,974)	(\$2,914,667)	(\$2,798,750)	RATE BASE
7	NET UTILITY PLANT	\$3,746,684	\$3,740,141	\$3,757,660	\$3,775,094	\$3,792,444	\$3,809,709	\$3,827,586	\$3,928,974	\$4,033,095	\$4,138,056	\$4,289,023	\$4,445,121	\$4,728,981	\$4,000,967	
CURRENT & ACCRUED ASSETS																
8	CASH	\$36,494	\$119,578	\$72,632	\$86,318	\$27,427	(\$22,926)	\$7,616	\$134,512	\$24,485	\$338,447	\$160,447	(\$11,509)	(\$41,381)	\$71,703	WORKING CAP.
9	ACCOUNTS REC - NATURAL GAS	\$32,825	\$36,178	\$63,065	\$39,254	\$36,223	\$67,613	\$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	\$11,827	\$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	\$321,462	\$251,436	\$231,377	\$221,252	\$159,330	\$140,367	\$119,147	\$262,477	\$159,737	\$455,238	\$306,725	\$150,656	\$85,686	\$220,376	
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	\$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	\$4,082,374	\$3,991,577	\$3,989,037	\$3,996,346	\$3,951,775	\$3,950,076	\$3,946,733	\$4,191,450	\$4,192,832	\$4,593,294	\$4,595,748	\$4,595,777	\$4,814,667	\$4,222,437	

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	\$990,877	\$998,281	\$1,011,453	\$1,021,037	\$1,028,886	\$1,035,038	\$1,041,894	\$1,051,418	\$1,056,979	\$1,068,820	\$1,079,174	\$1,093,294	\$1,034,695	CAP. STRUCTURE
4	TOTAL COMMON EQUITY	\$1,630,557	\$1,647,557	\$1,654,961	\$1,668,133	\$1,677,717	\$1,685,566	\$1,691,718	\$1,698,574	\$1,708,098	\$1,713,659	\$1,725,500	\$1,735,854	\$1,749,974	\$1,691,375	
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	\$1,371,286	\$1,356,388	\$1,341,480	\$1,326,563	\$1,966,636	\$1,949,199	\$1,931,752	\$1,969,750	\$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	\$250,000	\$250,000	\$0	\$0	\$0	\$165,000	\$61,523	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	\$47,300	\$49,268	\$52,769	\$12,535	\$14,621	\$16,256	\$18,079	\$20,610	\$22,088	\$25,236	\$27,988	\$31,741	\$29,329	WORKING CAP.
18	STATE INCOME TAXES PAYABLE	\$2,144	\$3,396	\$3,941	\$4,911	\$3,473	\$4,051	\$4,504	\$5,009	\$5,711	\$6,121	\$6,993	\$7,756	\$8,796	\$5,139	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	\$557,640	\$562,556	\$571,562	\$532,284	\$537,625	\$543,028	\$795,797	\$802,572	\$557,399	\$565,450	\$572,573	\$739,344	\$614,475	
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	\$3,991,577	\$3,989,037	\$3,996,346	\$3,951,775	\$3,950,076	\$3,946,733	\$4,191,450	\$4,192,832	\$4,593,294	\$4,595,748	\$4,595,777	\$4,814,667	\$4,222,437	

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

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	\$7,643,648	\$7,743,283	\$7,836,027	\$7,930,608	\$8,000,436	\$8,070,264	\$8,141,230	\$8,251,057	\$8,320,885	\$8,391,851	\$8,461,679	\$8,531,507	\$8,602,913	\$8,148,107	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	\$0	RATE BASE
5	GROSS UTILITY PLANT	\$7,643,648	\$7,743,283	\$7,836,027	\$7,930,608	\$8,000,436	\$8,070,264	\$8,141,230	\$8,251,057	\$8,320,885	\$8,391,851	\$8,461,679	\$8,531,507	\$8,602,913	\$8,148,107	
6	ACCUM. PROVISION FOR DEPR.	(\$2,914,667)	(\$2,935,746)	(\$2,957,061)	(\$2,978,605)	(\$3,000,351)	(\$3,022,268)	(\$3,044,358)	(\$3,066,675)	(\$3,089,216)	(\$3,111,930)	(\$3,134,817)	(\$3,157,875)	(\$3,181,107)	(\$3,045,744)	RATE BASE
7	NET UTILITY PLANT	\$4,728,981	\$4,807,536	\$4,878,966	\$4,952,002	\$5,000,084	\$5,047,995	\$5,096,871	\$5,184,383	\$5,231,670	\$5,279,921	\$5,326,863	\$5,373,632	\$5,421,806	\$5,102,362	
CURRENT & ACCRUED ASSETS																
8	CASH	(\$41,381)	(\$45,893)	\$453,746	\$145,710	\$41,150	(\$44,230)	(\$44,503)	(\$36,812)	(\$46,012)	\$219,056	\$125,512	\$45,906	(\$32,855)	\$56,876	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	\$85,686	\$90,189	\$620,381	\$286,083	\$178,722	\$129,957	\$69,937	\$95,701	\$95,201	\$337,680	\$278,634	\$217,063	\$99,869	\$198,854	
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	\$4,814,667	\$4,897,726	\$5,499,347	\$5,238,085	\$5,178,806	\$5,177,953	\$5,166,808	\$5,280,083	\$5,326,871	\$5,617,602	\$5,605,497	\$5,590,695	\$5,521,675	\$5,301,216	

SUPPORTING SCHEDULES: G-1 p.10, G-6 p.1

RECAP SCHEDULES: G-1 p.1-3

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	\$1,093,294	\$1,097,944	\$1,092,277	\$1,093,893	\$1,092,473	\$1,089,275	\$1,085,384	\$1,079,771	\$1,077,920	\$1,072,006	\$1,074,356	\$1,075,018	\$1,081,048	\$1,084,974	CAP. STRUCTURE
4	TOTAL COMMON EQUITY	\$1,749,974	\$1,754,624	\$1,748,957	\$1,750,573	\$1,749,153	\$1,745,955	\$1,742,064	\$1,736,451	\$1,734,600	\$1,728,686	\$1,731,036	\$1,731,698	\$1,737,728	\$1,741,654	
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	\$250,000	\$0	\$0	\$0	\$20,000	\$30,000	\$170,000	\$235,000	\$0	\$0	\$0	\$84,231	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	\$31,741	\$32,977	\$31,471	\$31,901	(\$218)	(\$1,068)	(\$2,103)	(\$3,595)	(\$4,087)	(\$5,659)	(\$5,034)	(\$4,858)	(\$3,255)	\$7,555	WORKING CAP.
18	STATE INCOME TAXES PAYABLE	\$8,796	\$9,139	\$8,722	\$8,841	(\$60)	(\$296)	(\$583)	(\$997)	(\$1,133)	(\$1,569)	(\$1,396)	(\$1,347)	(\$903)	\$2,093	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	\$38,896	\$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	\$2,716	\$2,516	\$2,895	\$2,836	\$2,894	\$2,937	WORKING CAP.
22	REGULATORY ASSESSMENT	\$2,583	\$527	\$985	\$1,494	\$1,983	\$2,461	\$2,936	\$464	\$954	\$1,418	\$1,939	\$2,448	\$2,995	\$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	\$9,877	WORKING CAP.
26	TOTAL CURR. & ACCRUED LIAB.	\$739,344	\$836,480	\$862,030	\$617,195	\$578,656	\$600,331	\$612,416	\$750,654	\$818,651	\$584,665	\$589,586	\$593,512	\$525,182	\$669,900	
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.	\$4,814,667	\$4,897,726	\$5,499,347	\$5,238,085	\$5,178,806	\$5,177,953	\$5,166,808	\$5,280,083	\$5,326,871	\$5,617,602	\$5,605,497	\$5,590,695	\$5,521,675	\$5,301,216	

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

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	\$272,823	\$357,943	\$443,063	\$528,183	\$613,303	\$285,918
5	376.1	MAINS - PLASTIC	\$2,584,727	\$2,618,842	\$2,652,956	\$2,687,071	\$2,721,185	\$2,755,300	\$2,789,415	\$2,823,529	\$2,857,644	\$2,891,758	\$2,925,873	\$3,054,987	\$3,136,602	\$2,811,338
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	\$869,003	\$871,828	\$875,566	\$878,391	\$886,216	\$866,817
10	381	METERS	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$316,881
11	382	METER INSTALLATIONS	\$172,970	\$173,100	\$173,230	\$173,360	\$173,490	\$173,620	\$173,750	\$173,880	\$175,115	\$175,395	\$175,825	\$176,105	\$176,785	\$174,650
12	383	REGULATORS	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$40,147
13	384	REGULATOR INSTALLATIONS	\$77,195	\$77,245	\$77,295	\$77,345	\$77,395	\$77,445	\$77,495	\$77,545	\$77,970	\$78,095	\$78,295	\$78,420	\$78,695	\$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	\$24,894
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	\$269,081
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	\$6,448,464	\$6,483,458	\$6,518,453	\$6,553,447	\$6,588,442	\$6,624,135	\$6,743,549	\$6,866,014	\$6,989,616	\$7,159,581	\$7,335,095	\$7,643,648	\$6,797,490

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	\$3,136,602	\$3,218,217	\$3,299,831	\$3,381,446	\$3,440,144	\$3,498,842	\$3,557,540	\$3,616,237	\$3,674,935	\$3,733,633	\$3,792,331	\$3,851,029	\$3,909,727	\$3,546,963
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	\$7,643,648	\$7,743,283	\$7,836,027	\$7,930,608	\$8,000,436	\$8,070,264	\$8,141,230	\$8,251,057	\$8,320,885	\$8,391,851	\$8,461,679	\$8,531,507	\$8,602,913	\$8,148,107

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.	A/C 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	\$890,181	\$896,551	\$903,003	\$909,538	\$916,156	\$922,856	\$929,638	\$936,503	\$943,450	\$950,537	\$957,821	\$965,303	\$923,494
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	\$270,563	\$272,847	\$275,130	\$277,414	\$279,697	\$282,000	\$268,346
7	381	METERS	3.8%	\$198,167	\$199,088	\$200,010	\$200,931	\$201,853	\$202,774	\$203,696	\$204,617	\$205,538	\$206,459	\$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	\$63,251	\$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	\$27,781	\$27,861	\$27,938	\$28,019	\$28,103	\$28,188	\$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	\$2,604,121	\$2,621,196	\$2,638,356	\$2,655,601	\$2,672,931	\$2,690,346	\$2,707,973	\$2,725,917	\$2,744,159	\$2,762,756	\$2,781,772	\$2,801,665	\$2,691,840
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	\$2,604,121	\$2,621,196	\$2,638,356	\$2,655,601	\$2,672,931	\$2,690,346	\$2,707,973	\$2,725,917	\$2,744,159	\$2,762,756	\$2,781,772	\$2,801,665	\$2,691,840

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%	\$965,303	\$972,981	\$980,657	\$988,331	\$997,173	\$1,005,558	\$1,014,084	\$1,022,753	\$1,031,563	\$1,040,515	\$1,049,609	\$1,058,844	\$1,068,222	\$1,015,107
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		\$2,801,665	\$2,822,344	\$2,843,259	\$2,864,403	\$2,885,749	\$2,907,266	\$2,928,956	\$2,950,873	\$2,973,014	\$2,995,328	\$3,017,815	\$3,040,473	\$3,063,305	\$2,930,342
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		\$2,801,665	\$2,822,344	\$2,843,259	\$2,864,403	\$2,885,749	\$2,907,266	\$2,928,956	\$2,950,873	\$2,973,014	\$2,995,328	\$3,017,815	\$3,040,473	\$3,063,305	\$2,930,342

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	\$113,002	\$106,540
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	\$113,002	\$106,540

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.5

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	\$113,002	\$113,402	\$113,802	\$114,202	\$114,602	\$115,002	\$115,402	\$115,802	\$116,202	\$116,602	\$117,002	\$117,402	\$117,802	\$115,402
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$113,002	\$113,402	\$113,802	\$114,202	\$114,602	\$115,002	\$115,402	\$115,802	\$116,202	\$116,602	\$117,002	\$117,402	\$117,802	\$115,402

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR + 1 SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

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														
2																
3																
4		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
5		COMPANY HAS NO COMMON PLANT				
6						
7						
8		TOTAL	\$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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

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.	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	<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.	A/C 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	<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 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	\$551,875		\$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>\$1,230,179</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	\$34,115	\$34,115	\$34,115	\$34,115	\$34,115	\$34,115	\$34,115	\$34,115	\$34,115	\$81,615	\$81,615	\$81,615	\$551,875
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	\$34,995	\$34,995	\$34,995	\$34,995	\$34,995	\$35,693	\$119,415	\$122,465	\$123,603	\$169,965	\$175,515	\$308,553	\$1,230,179

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	\$773,125		\$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>\$959,265</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	\$81,615	\$81,615	\$81,615	\$58,698	\$58,698	\$58,698	\$58,698	\$58,698	\$58,698	\$58,698	\$58,698	\$58,698	\$773,125
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	\$99,635	\$92,745	\$94,581	\$69,828	\$69,828	\$70,966	\$109,828	\$69,828	\$70,966	\$69,828	\$69,828	\$71,406	\$959,265

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 IMPROVEMENT	\$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 EQUIP	\$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
<u>OPERATING REVENUES:</u>								
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	\$309,847	\$309,847
5	TOTAL OPERATING REVENUES	\$1,080,949	(\$47,794)	\$1,033,155	\$1,028,918	\$1,186,200	\$309,847	\$1,496,047
<u>OPERATING EXPENSES:</u>								
6	COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OPERATION & MAINTENANCE	\$551,665	(\$47,953)	\$503,712	\$527,742	\$739,587	\$0	\$739,587
8	DEPRECIATION & AMORTIZATION	\$202,354	\$0	\$202,354	\$219,335	\$266,440	\$0	\$266,440
9	TAXES OTHER THAN INCOME	\$19,188	\$0	\$19,188	\$21,145	\$22,931	\$1,549	\$24,480
10	TAXES OTHER THAN INCOME - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	INCOME TAXES - FEDERAL	\$49,958	\$1,388	\$51,346	\$31,741	(\$3,255)	\$61,182	\$57,927
12	INCOME TAXES - STATE	\$12,810	(\$69)	\$12,741	\$8,796	(\$903)	\$16,956	\$16,053
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	\$0	\$0	\$0
17	DEFERRED TAXES - STATE	\$0	(\$877)	(\$877)	\$0	\$0	\$0	\$0
18	TOTAL OPERATING EXPENSES	\$835,975	(\$52,886)	\$783,089	\$808,758	\$1,024,799	\$79,687	\$1,104,487
19	NET OPERATING INCOME	\$244,974	\$5,092	\$250,066	\$220,160	\$161,401	\$230,160	\$391,561

SUPPORTING SCHEDULES: G-2, p.2-5, G-6 p.2-3

RECAP SCHEDULES: A-1, A-4

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	\$0	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>			
4		\$0	
5		\$0	
6		\$0	
7		\$0	
8	TOTAL OPERATIONS & MAINTENANCE ADJUSTMENTS	\$0	
<u>DEPRECIATION EXPENSE</u>			
9		\$0	
10		\$0	
11	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	\$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>TAXES OTHER THAN INCOME</u>			
12		\$0	
13		\$0	
14	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	\$0	
<u>INCOME TAXES - FEDERAL</u>			
15	FEDERAL TAX EFFECT ON ABOVE ADJUSTMENTS	\$0	
16		\$0	
17		\$0	
18	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$0	
<u>INCOME TAXES - STATE</u>			
19	STATE TAX EFFECT ON ABOVE ADJUSTMENTS	\$0	
20		\$0	
21		\$0	
22	TOTAL STATE INCOME TAX ADJUSTMENTS	\$0	
<u>DEFERRED INCOME TAXES</u>			
23		\$0	
24		\$0	
25	TOTAL DEFERRED TAX ADJUSTMENTS	\$0	
26	TOTAL OF ALL ADJUSTMENTS	\$0	

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
OPERATING REVENUES:														
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
OPERATING EXPENSES:														
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	\$17,391	\$17,475	\$17,560	\$17,645	\$17,730	\$17,815	\$18,027	\$18,343	\$18,642	\$18,997	\$19,416	\$20,293	\$219,335
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	\$4,519	\$1,968	\$3,501	\$2,547	\$2,086	\$1,635	\$1,823	\$2,531	\$1,478	\$3,148	\$2,752	\$3,753	\$31,741
10	INCOME TAXES - STATE	\$1,252	\$545	\$970	\$706	\$578	\$453	\$505	\$702	\$410	\$872	\$763	\$1,040	\$8,796
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	\$68,945	\$65,707	\$67,789	\$66,632	\$66,117	\$65,616	\$66,073	\$67,314	\$66,242	\$68,774	\$68,680	\$70,870	\$808,758
17	NET OPERATING INCOME	\$25,395	\$15,799	\$21,567	\$17,979	\$16,244	\$14,547	\$15,251	\$17,919	\$13,957	\$20,235	\$18,749	\$22,518	\$220,160
18	INTEREST CHARGES	\$8,395	\$8,395	\$8,395	\$8,395	\$8,395	\$8,395	\$8,395	\$8,395	\$8,395	\$8,395	\$8,395	\$8,398	\$100,743
19	NET INCOME	\$17,000	\$7,404	\$13,172	\$9,584	\$7,849	\$6,152	\$6,856	\$9,524	\$5,562	\$11,840	\$10,354	\$14,121	\$119,417
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

SUPPORTING SCHEDULES: G-2 p.26, G-6 p.2-2

RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT 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	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
OPERATING REVENUES:														
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	TOTAL OPERATING REVENUES	\$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
OPERATING EXPENSES:														
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	\$61,632	\$739,587
6	DEPRECIATION & AMORTIZATION	\$21,079	\$21,315	\$21,544	\$21,746	\$21,917	\$22,090	\$22,316	\$22,541	\$22,714	\$22,887	\$23,058	\$23,232	\$266,440
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	\$1,236	(\$1,506)	\$430	(\$378)	(\$850)	(\$1,035)	(\$1,492)	(\$492)	(\$1,572)	\$625	\$176	\$1,603	(\$3,255)
10	INCOME TAXES - STATE	\$343	(\$417)	\$119	(\$105)	(\$236)	(\$287)	(\$414)	(\$136)	(\$436)	\$173	\$49	\$444	(\$903)
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	\$86,234	\$82,899	\$85,651	\$84,801	\$84,358	\$84,291	\$83,923	\$85,452	\$84,219	\$87,254	\$86,842	\$88,877	\$1,024,799
17	NET OPERATING INCOME	\$19,121	\$8,804	\$16,087	\$13,051	\$11,273	\$10,580	\$8,858	\$12,620	\$8,557	\$16,821	\$15,133	\$20,496	\$161,401
18	INTEREST CHARGES	\$14,471	\$14,471	\$14,471	\$14,471	\$14,471	\$14,471	\$14,471	\$14,471	\$14,471	\$14,471	\$14,471	\$14,467	\$173,648
19	NET INCOME	\$4,650	(\$5,667)	\$1,616	(\$1,420)	(\$3,198)	(\$3,891)	(\$5,613)	(\$1,851)	(\$5,914)	\$2,350	\$662	\$6,029	(\$12,247)
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

SUPPORTING SCHEDULES: G-2 p.5, G-6 p.2-2

RECAP SCHEDULES: G-2 p.1

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: 12/31/2019
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	TOTAL
TS - 1														
1	BILLS	520	525	530	510	470	452	454	453	454	472	510	523	5,873
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	38,443.8
3	CUSTOMER CHARGE	\$4,680	\$4,725	\$4,770	\$4,590	\$4,230	\$4,068	\$4,086	\$4,077	\$4,086	\$4,248	\$4,590	\$4,707	\$52,857
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	\$21,967
5	PGA	\$0	\$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	\$74,824
TS - 2														
7	BILLS	45	45	45	45	45	46	46	46	47	47	47	48	552
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	16,064.4
9	CUSTOMER CHARGE	\$540	\$540	\$540	\$540	\$540	\$552	\$552	\$552	\$564	\$564	\$564	\$576	6,624
10	NON-FUEL	\$1,429	\$670	\$819	\$673	\$648	\$447	\$442	\$456	\$434	\$526	\$617	\$762	7,924
11	PGA	\$0	\$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	\$14,548
TS-3														
13	BILLS	89	89	89	89	89	89	90	91	92	93	94	95	1,089
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	366,288.9
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	\$38,115
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	\$170,973
17	PGA	\$0	\$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	\$209,088
TS - 4														
19	BILLS	35	35	35	35	35	35	35	35	35	35	36	37	423
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	525,324.6
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	\$63,450
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	\$177,880
23	PGA	\$0	\$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	\$241,330

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: 12/31/2019
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	TOTAL
TS - 5														
25	BILLS	4	4	4	4	4	4	5	5	5	5	5	5	54
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	379,244.4
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	\$27,000
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	\$144,629
29	PGA	\$0	\$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	\$171,629
SPECIAL CONTRACTS														
31	BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
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	267,237.0
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	\$279,192
34	NON-FUEL	\$0	\$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	\$0
36	TOTAL	\$23,266	\$279,192											
THIRD PARTY SUPPLIER														
37	BILLS	693	698	703	683	643	626	630	630	633	652	692	708	7,991
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	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	\$23,973
40	NON-FUEL	\$0	\$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	\$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	\$23,973
43	MISC SERVICE REVENUE	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749	\$1,561	\$14,335
44	REVENUES FROM GAS TRANSPORT	\$0	\$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	\$14,335
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	\$1,028,918

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

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	Dec-20	TOTAL
TS - 1														
1	BILLS	547	552	558	538	498	481	483	482	483	501	539	553	6,215
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	4,313.4	40,641.2
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	\$4,977	\$55,935
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	\$2,465	\$23,222
5	PGA	\$0	\$0	\$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	\$7,442	\$79,157
TS - 2														
7	BILLS	48	48	50	50	50	51	51	51	52	52	52	53	608
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	1,706.6	17,627.7
9	CUSTOMER CHARGE	\$576	\$576	\$600	\$600	\$600	\$612	\$612	\$612	\$624	\$624	\$624	\$636	\$7,296
10	NON-FUEL	\$1,525	\$715	\$910	\$747	\$720	\$496	\$491	\$506	\$480	\$582	\$682	\$842	\$8,695
11	PGA	\$0	\$0	\$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	\$1,478	\$15,991
TS-3														
13	BILLS	96	98	100	102	104	106	108	110	112	114	116	118	1,284
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	42,527.2	430,636.4
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	\$4,130	\$44,940
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	\$19,850	\$201,008
17	PGA	\$0	\$0	\$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	\$23,980	\$245,948
TS - 4														
19	BILLS	38	39	40	41	42	43	44	45	46	47	48	49	522
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	66,301.9	645,684.4
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	\$7,350	\$78,300
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	\$22,450	\$218,635
23	PGA	\$0	\$0	\$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	\$29,800	\$296,935

SUPPORTING SCHEDULES: G-6 p.2-2

RECAP SCHEDULES: E-1 p.2, G-2 p.1,

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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	Dec-20	TOTAL
TS - 5														
25	BILLS	6	6	6	6	6	6	6	6	6	6	6	6	72
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	43,273.2	504,684.6
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	\$3,000	\$36,000
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	\$16,503	\$192,467
29	PGA	\$0	\$0	\$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	\$19,503	\$228,467
SPECIAL CONTRACTS														
31	BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
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	267,237.0
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	\$279,192
34	NON-FUEL	\$0	\$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	\$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	\$279,192
THIRD PARTY SUPPLIER														
37	BILLS	737	745	756	739	702	689	694	696	701	722	763	781	8,725
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	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	\$2,343	\$26,175
40	NON-FUEL	\$0	\$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	\$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	\$2,343	\$26,175
43	MISC SERVICE REVENUE	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749	\$1,561	\$14,335
44	REVENUES FROM GAS TRANSPORT - OTHER	\$0	\$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	\$14,335
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	\$109,373	\$1,186,200

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	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	\$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		
<u>TREND RATES:</u>								
	#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%		
<u>DISTRIBUTION EXPENSE:</u>								
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

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>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

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>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	\$9,385	\$0	\$9,385	\$9,952	\$13,862	
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	\$6,196	\$0	\$6,196	\$6,602	\$8,106	
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	\$0	\$0	\$0	\$0	\$0	
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	

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>CUSTOMER ACCT. & 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

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>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 & 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	New Field Employees - 2
5	Total	\$215,806	\$0	\$215,806	\$226,636	\$298,699	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	Vehicles for Field Emp. - 2
25	Total	\$26,631	\$0	\$26,631	\$27,281	\$33,537	

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
ADMINISTRATIVE & GENERAL EXPENSE							
1	925 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
2	Other trended	\$40,543	\$0	\$40,543	\$41,533	\$42,548	#3
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$8,510	Vehicles for Field Emp. - 2
5	Total	\$40,543	\$0	\$40,543	\$41,533	\$51,057	
6	926 Payroll trended	\$24,733	\$0	\$24,733	\$25,970	\$27,268	#1
7	Other trended	\$5,620	\$0	\$5,620	\$5,757	\$5,898	#3
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$9,980	New Field Employees - 2
10	Total	\$30,353	\$0	\$30,353	\$31,727	\$43,146	
11	928 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
12	Other trended	\$0	\$0	\$0	\$0	\$0	#3
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$33,125	Amortize Rate Case Exp
15	Total	\$0	\$0	\$0	\$0	\$33,125	
16	930 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
17	Other trended	(\$245)	\$245	\$0	\$0	\$0	#3
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$0	
20	Total	(\$245)	\$245	\$0	\$0	\$0	
21	931 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
22	Other trended	\$16,126	\$0	\$16,126	\$16,520	\$16,923	#3
23	Other 2019	\$0	\$0	\$0	\$0	\$0	
24	Other 2020	\$0	\$0	\$0	\$0	\$0	
25	Total	\$16,126	\$0	\$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:		TOTAL BASE YEAR	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%	
ADMINISTRATIVE & GENERAL EXPENSE								
1	933 Payroll trended	\$0	\$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		
TOTAL EXPENSES								
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		

SUPPORTING SCHEDULES: G-1 p.19-20, G-6 p.1

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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	\$556	\$762	\$968	\$1,174	\$1,379	\$8,015
2	376.1	MAINS - PLASTIC	2.9%	\$6,288	\$6,370	\$6,453	\$6,535	\$6,617	\$6,700	\$6,782	\$6,865	\$6,947	\$7,087	\$7,284	\$81,410
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$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	\$39,492
5	380.0	SERVICES - STEEL	1.0%	\$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	\$27,718
7	381	METERS	3.8%	\$921	\$921	\$921	\$921	\$921	\$921	\$1,010	\$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	\$458	\$5,412
9	383	REGULATORS	3.1%	\$83	\$83	\$83	\$83	\$83	\$83	\$105	\$128	\$128	\$128	\$128	\$1,243
10	384	REGULATOR INSTALLATIONS	3.0%	\$193	\$193	\$193	\$193	\$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	\$812
12	387	OTHER EQUIPMENT	4.0%	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$114	\$965
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$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	\$113
15	391.1	OFFICE EQUIPMENT	4.4%	\$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	\$2,367	\$23,868
17	394	TOOLS, SHOP AND GARAGE EQUIPMEN	6.7%	\$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	\$1,823
19	397	COMMUNICATION EQUIPMENT	5.6%	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$2,167
20		TOTAL DEPRECIATION EXPENSE		\$16,991	\$17,075	\$17,160	\$17,245	\$17,330	\$17,415	\$17,627	\$17,943	\$18,242	\$18,597	\$19,016	\$19,893
21		AMORTIZATION EXPENSE		\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
22		TOTAL AMORT & DEPR EXPENSE		\$17,391	\$17,475	\$17,560	\$17,645	\$17,730	\$17,815	\$18,027	\$18,343	\$18,642	\$18,997	\$19,416	\$20,293

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 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%	\$7,679	\$7,876	\$8,073	\$8,243	\$8,385	\$8,526	\$8,668	\$8,810	\$8,952	\$9,094	\$9,236	\$9,378	\$102,919
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		\$20,679	\$20,915	\$21,144	\$21,346	\$21,517	\$21,690	\$21,916	\$22,141	\$22,314	\$22,487	\$22,658	\$22,832	\$261,640
21		AMORTIZATION EXPENSE		\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
22		TOTAL AMORT & DEPR EXPENSE		\$21,079	\$21,315	\$21,544	\$21,746	\$21,917	\$22,090	\$22,316	\$22,541	\$22,714	\$22,887	\$23,058	\$23,232	\$266,440

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

12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
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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		\$40,540	\$0	\$40,540
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>\$40,540</u>	<u>\$0</u>	<u>\$40,540</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	\$220,160	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
2	ADD INCOME TAX ACCOUNTS	\$40,537	2)	\$0
3	LESS INTEREST CHARGES	(\$100,743)	3)	\$0
			4)	\$0
4	TAXABLE INCOME PER BOOKS	\$159,954	5)	\$0
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL) *	\$0	TOTAL ADJUSTMENTS TO TAXABLE INCOME	
6	TAXABLE INCOME - ADJUSTED	\$159,954		\$0
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL) **	\$0	** DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
8	STATE TAXABLE INCOME	\$159,954	LINE 7	
9	STATE INCOME TAX RATE (5.5% OR APPLICABLE RATE)	5.50%		
10	STATE INCOME TAX - CURRENT	\$8,797	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)	\$151,157		\$0
13	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)	21.00%		
14	FEDERAL INCOME TAX - CURRENT	\$31,743	*** DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
15	TOTAL INCOME TAXES - CURRENT	\$40,540	LINE 13	
	SUMMARY:	AMOUNT	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
16	CURRENT YEAR DEFERRED TAX EXPENSE	\$0	2)	\$0
17	STATE TAX - CURRENT	\$8,797	3)	\$0
18	FEDERAL TAX - CURRENT	\$31,743	TOTAL ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
19	TOTAL CURRENT AND DEFERRED INCOME TAX EXPENSE	\$40,540		\$0

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		(\$4,158)	\$0	(\$4,158)
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>(\$4,158)</u>	<u>\$0</u>	<u>(\$4,158)</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	\$161,401	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
2	ADD INCOME TAX ACCOUNTS	(\$4,158)	2)	\$0
3	LESS INTEREST CHARGES	(\$173,648)	3)	\$0
			4)	\$0
4	TAXABLE INCOME PER BOOKS	(\$16,405)	5)	\$0
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL) *	\$0	TOTAL ADJUSTMENTS TO TAXABLE INCOME	
6	TAXABLE INCOME - ADJUSTED	(\$16,405)		\$0
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL) **	\$0	** DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
8	STATE TAXABLE INCOME	(\$16,405)	LINE 7	
9	STATE INCOME TAX RATE (5.5% OR APPLICABLE RATE)	5.50%	AMOUNT	
10	STATE INCOME TAX - CURRENT	(\$902)	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)	(\$15,503)		\$0
13	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)	21.00%	*** DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
14	FEDERAL INCOME TAX - CURRENT	(\$3,256)	LINE 13	
			AMOUNT	
15	TOTAL INCOME TAXES - CURRENT	(\$4,158)	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	(\$902)		
18	FEDERAL TAX - CURRENT	(\$3,256)		
19	TOTAL CURRENT AND DEFERRED INCOME TAX EXPENSE	(\$4,158)		

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	\$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 SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL 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	ADJUSTMENTS				RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA	ADJUSTED			
1	COMMON EQUITY	\$1,691,375	\$0	\$0	\$1,691,375	44.45%	11.50%	5.11%
2	LONG TERM DEBT	\$1,560,989	\$0	\$0	\$1,560,989	41.03%	5.95%	2.44%
3	SHORT TERM DEBT	\$61,523	\$0	\$0	\$61,523	1.62%	6.00%	0.10%
4	CUSTOMER DEPOSITS	\$148,405	\$0	\$0	\$148,405	3.90%	2.86%	0.11%
5	DEFERRED INCOME TAXES	\$342,671	\$0	\$0	\$342,671	9.01%	0.00%	0.00%
6	OTHER (EXPLAIN)	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
7	TOTAL	\$3,804,962	\$0	\$0	\$3,804,962	100.00%		7.76%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL 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.	DESCRIPTION	PER BOOKS	ADJUSTMENTS		ADJUSTED	RATIO	COST RATE	WEIGHTED COST
			SPECIFIC	PRO RATA				
1	COMMON EQUITY	\$1,741,654	\$0	\$0	\$1,741,654	34.25%	12.50%	4.28%
2	LONG TERM DEBT	\$2,760,453	\$0	\$0	\$2,760,453	54.28%	5.95%	3.23%
3	SHORT TERM DEBT	\$84,231	\$0	\$0	\$84,231	1.66%	6.00%	0.10%
4	CUSTOMER DEPOSITS	\$156,205	\$0	\$0	\$156,205	3.07%	2.86%	0.09%
5	DEFERRED INCOME TAXES	\$342,671	\$0	\$0	\$342,671	6.74%	0.00%	0.00%
6	OTHER (EXPLAIN)	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
7	TOTAL	\$5,085,214	\$0	\$0	\$5,085,214	100.00%		7.70%

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. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET 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	\$5,050	12/31/2020	\$84,231	6.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
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)	PROJECTED ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
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>	

CUSTOMER DEPOSITS

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	MONTH & YEAR (1)	RESIDENTIAL DEPOSITS @ 2.00% (2)	COMMERCIAL DEPOSITS @ 3.00% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	RESIDENTIAL DEPOSITS INTEREST EXPENSE (2)*(2.00%/12) (6)	COMMERCIAL DEPOSITS INTEREST EXPENSE (3)*(3.00%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-19	\$22,630	\$129,675	\$0	\$152,305				
2	Jan-20	\$22,780	\$130,175	\$0	\$152,955	\$38	\$325	\$363	
3	Feb-20	\$22,930	\$130,675	\$0	\$153,605	\$38	\$327	\$365	
4	Mar-20	\$23,080	\$131,175	\$0	\$154,255	\$38	\$328	\$366	
5	Apr-20	\$23,230	\$131,675	\$0	\$154,905	\$39	\$329	\$368	
6	May-20	\$23,380	\$132,175	\$0	\$155,555	\$39	\$330	\$369	
7	Jun-20	\$23,530	\$132,675	\$0	\$156,205	\$39	\$332	\$371	
8	Jul-20	\$23,680	\$133,175	\$0	\$156,855	\$39	\$333	\$372	
9	Aug-20	\$23,830	\$133,675	\$0	\$157,505	\$40	\$334	\$374	
10	Sep-20	\$23,980	\$134,175	\$0	\$158,155	\$40	\$335	\$375	
11	Oct-20	\$24,130	\$134,675	\$0	\$158,805	\$40	\$337	\$377	
12	Nov-20	\$24,280	\$135,175	\$0	\$159,455	\$40	\$338	\$378	
13	Dec-20	\$24,430	\$135,675	\$0	\$160,105	\$41	\$339	\$380	
14				13-MONTH AVG.	\$156,205	12-MONTH TOTAL	\$472	\$3,988	\$4,460
15			EFFECTIVE INTEREST RATE		2.86%				

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING PLANS AND ASSUMPTIONS.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	TYPE OF ISSUE (1)	DATE OF ISSUE (2)	FOR BONDS			FOR STOCK		ISSUE COST (8)	PRINCIPAL AMOUNT (9)	OTHER ASSUMPTIONS (10)
			CAPITALIZATION (3)	INTEREST RATE (4)	LIFE IN YEARS (5)	NO. OF SHARES (6)	MARKET PRICE (7)			
1	COMPANY HAS NO PLANS TO ISSUE STOCK OR BONDS IN 2019 OR 2020.									
2										

CAPITAL STRUCTURE OBJECTIVES:	COMPONENTS (11)	PERCENT OF TOTAL (12)
3	COMMON EQUITY	COMPANY HAS A CAPITAL STRUCTURE OBJECTIVE OF 60% EQUITY AND 40% DEBT.
4	LONG-TERM DEBT	
5	OTHER (EXPLAIN)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST
COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND
EXCLUDING AFUDC FOR EACH INDICATOR) 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

N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

N/A

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

N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.0000%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.5000%
6	STATE INCOME TAX RATE	5.5000%
7	EFFECTIVE STATE INCOME TAX RATE (5 X 6)	5.47250%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	94.0275%
9	FEDERAL INCOME TAX RATE	21.0000%
10	EFFECTIVE FEDERAL INCOME TAX RATE (8 X 9)	19.7458%
11	REVENUE EXPANSION FACTOR (8)-(10)	74.2817%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.3462

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY 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.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	\$5,085,214
2	REQUESTED RATE OF RETURN	7.70%
3	N.O.I. REQUIREMENTS	\$391,561
4	LESS: ADJUSTED N.O.I.	\$161,401
5	N.O.I. DEFICIENCY	\$230,160
6	EXPANSION FACTOR	1.3462
7	REVENUE DEFICIENCY	\$309,847

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/2020

TYPE 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 12/31/2020

TYPE 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	PROJECTED
	BASE YEAR + 1	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%

17 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.

SEBRING GAS SYSTEM, INC.
DOCKET NO: 20190083-GU
MINIMUM FILING REQUIREMENTS
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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	\$3,546,963		\$3,546,963		"
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	\$961,944	\$961,944			"
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	\$12,148	\$32,961		a/c 374 - 386
15	TOTAL DISTRIBUTION PLANT	\$7,508,409	\$2,021,983	\$5,486,426	\$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	\$8,148,107	\$2,276,128	\$5,871,979	\$0	

SUPPORTING SCHEDULES: G-1 p.1, G-1 p.4, G-1 p.10

RECAP SCHEDULES: H-3 p.1

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	(\$115,402)		(\$115,402)		related plant
DISTRIBUTION PLANT:						
2	LAND AND LAND RIGHTS	\$0		\$0		related plant
3	MAINS - STEEL	(\$191,270)		(\$191,270)		"
4	MAINS - PLASTIC	(\$1,015,107)		(\$1,015,107)		"
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	(\$297,388)	(\$297,388)			"
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)	(\$4,678)	(\$6,392)		"
15	TOTAL DISTRIBUTION PLANT	(\$2,650,258)	(\$1,119,961)	(\$1,530,297)	\$0	
16	GENERAL PLANT	(\$280,083)	(\$140,042)	(\$140,041)		50% cust / 50% cap
17	RETIREMENT WORK IN PROGRESS:	\$0	\$0	\$0		
18	TOTAL ACCUMULATED DEPRECIATION	(\$3,045,743)	(\$1,260,003)	(\$1,785,740)	\$0	
19	NET PLANT	\$5,102,364	\$1,016,125	\$4,086,239		
20	less: CUSTOMER ADVANCES	(\$12,928)	(\$6,464)	(\$6,464)		50% cust / 50% cap
21	plus: WORKING CAPITAL	(\$4,221)	(\$2,110)	(\$2,111)		oper & maint exp
22	TOTAL RATE BASE	\$5,085,215	\$1,007,551	\$4,077,664	\$0	

SUPPORTING SCHEDULES: G-1 p.1, G-1 p.4, G-1 p.12

RECAP SCHEDULES: H-3 p.1

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	\$15,403	\$12,751		ac 871-879
2	MAINS & SERVICES EXPENSE	\$54,313	\$13,028	\$41,285		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	\$3,023	\$8,202		a/c 387
8	SUPERVISION & ENGINEERING	\$3,732	\$1,300	\$2,432		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	\$2,183	\$5,923		a/c 387
15	TOTAL DISTRIBUTION EXPENSES	\$198,432	\$96,433	\$101,999		
CUSTOMER ACCOUNTS EXPENSES:						
16	SUPERVISION	\$0	\$0			100% customer
17	METER READING EXPENSE	\$6,596	\$6,596			-
18	CUS RECORDS & COLLECTIONS	\$2,340	\$2,340			-
19	UNCOLLECTIBLE ACCOUNTS	\$637	\$637			-
20	TOTAL CUSTOMER ACCOUNTS EXPENSES	\$9,573	\$9,573	\$0	\$0	
21	CUSTOMER SVCE & INFORMATION	\$0	\$0			100% customer
22	SALES EXPENSE	\$0	\$0			100% customer
23	ADMINISTRATIVE & GEN EXP	\$531,582	\$270,910	\$260,672		O&M, excluding A&G
24	TOTAL O&M EXPENSES	\$739,587	\$376,916	\$362,671	\$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:	\$266,440	\$53,061	\$213,379			net plant
2	TAXES OTHER THAN INCOME TAXES						
3	REVENUE RELATED	\$1,549				\$1,549	100% revenue
4	OTHER	\$22,931	\$4,567	\$18,364			net plant
5	TOTAL TAXES OTHER THAN INCOME TAXES	\$24,480	\$4,567	\$18,364	\$0	\$1,549	
6	REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	(\$14,335)	(\$14,335)				100% customer
7	RETURN (REQUIRED NOI)	\$391,561	\$77,581	\$313,980	\$0		rate base
8	INCOME TAXES	\$73,980	\$14,658	\$59,322	\$0		return(noi)
9	TOTAL OVERALL COST OF SERVICE	\$1,481,713	\$512,447	\$967,716	\$0	\$1,549	

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
CUSTOMER COSTS									
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%
CAPACITY COSTS									
5	Peak & Avg. Monthly Sales Vol.(therms)	294,898	9,166	4,473	39,148	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%
COMMODITY COSTS									
7	Annual Sales Vol.(therms)	1,906,511	40,641	17,628	430,636	645,684	504,685	287,237	0
8	Allocation Factors	100.00%	2.13%	0.92%	22.59%	33.87%	26.47%	14.02%	0.00%
REVENUE-RELATED COSTS									
9	Tax on Cust.Cap. & Commod.	1,480,164	104,474	21,683	326,759	405,491	303,921	287,330	30,506
10	Allocation Factors	100.00%	7.06%	1.46%	22.08%	27.40%	20.53%	19.41%	2.06%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

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

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										
1	Customer Services	\$589,361	\$151,525	\$26,947	\$191,182	\$168,174	\$38,650	\$12,893	\$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	\$114,103	\$29,336	\$5,217	\$37,014	\$32,559	\$7,483	\$2,494	\$0	wtd.cust./direct
5	All Other	\$1,338	\$344	\$61	\$434	\$382	\$88	\$29	\$0	wtd.cust./direct
6	Total	\$1,007,551	\$259,042	\$46,067	\$326,838	\$287,504	\$66,075	\$22,025	\$0	
Capacity										
7	Mains	\$2,953,889	\$137,071	\$51,228	\$433,263	\$1,085,358	\$720,789	\$526,179	\$0	peak/avg sales/direct
8	M&R Equipment - General	\$7,455	\$232	\$113	\$890	\$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	\$114,103	\$3,546	\$1,731	\$15,148	\$42,191	\$30,895	\$20,593	\$0	peak/avg sales/direct
11	All Other	\$56,626	\$1,760	\$859	\$7,517	\$20,938	\$15,332	\$10,220	\$0	peak/avg sales/direct
12	Total	\$4,077,664	\$144,570	\$54,887	\$465,295	\$1,174,577	\$786,120	\$1,452,214	\$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	\$5,085,215	\$403,612	\$100,955	\$792,132	\$1,462,081	\$852,195	\$1,474,239	\$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	\$13,028	\$3,350	\$596	\$4,228	\$3,718	\$854	\$285	\$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	\$335,372	\$43,381	\$1,139	\$146,695	\$56,993	\$49,993	\$6,664	\$30,506	wtd.cust./direct
6	Total	\$376,916	\$54,062	\$3,039	\$160,171	\$68,848	\$52,717	\$7,572	\$30,506	
Capacity										
7	874 Mains and Services	\$41,285	\$1,284	\$626	\$5,481	\$15,266	\$11,178	\$7,451	\$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	\$289,980	\$9,013	\$3,398	\$44,496	\$69,223	\$91,515	\$52,336	\$0	peak/avg sales/direct
12	Total	\$362,671	\$10,903	\$4,320	\$52,566	\$111,701	\$107,973	\$75,209	\$0	
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	
18	TOTAL OPERATIONS & MAINTENANCE EXPENSE	\$739,587	\$64,965	\$7,359	\$212,737	\$180,549	\$160,690	\$82,781	\$30,506	
DEPRECIATION AND AMORTIZATION EXPENSE:										
19	Customer	\$53,061	\$13,642	\$2,426	\$17,212	\$15,141	\$3,480	\$1,160	\$0	wtd.cust./direct
20	Capacity	213,379	\$6,632	\$3,236	\$28,327	\$78,899	\$57,775	\$38,511	\$0	peak/avg sales/direct
21	TOTAL DEPRECIATION AND AMORTIZATION EXP	\$266,440	\$20,274	\$5,662	\$45,539	\$94,040	\$61,254	\$39,671	\$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	\$4,567	\$1,174	\$209	\$1,481	\$1,303	\$299	\$100	\$0	wtd.cust./direct
3	Capacity	\$18,364	\$571	\$279	\$2,438	\$6,790	\$4,972	\$3,314	\$0	peak/avg sales/direct
4	Subtotal	\$22,931	\$1,745	\$487	\$3,919	\$8,093	\$5,272	\$3,414	\$0	
5	Revenue	\$1,549	\$109	\$23	\$342	\$424	\$318	\$301	\$32	tx, cust cap & comm.
6	Total	\$24,480	\$1,854	\$510	\$4,261	\$8,518	\$5,590	\$3,715	\$32	
7	RETURN (NOI)									
8	Customer	\$77,581	\$19,946	\$3,547	\$25,166	\$22,138	\$5,088	\$1,696	\$0	wtd.cust./direct
9	Capacity	\$313,980	\$6,267	\$3,058	\$26,767	\$74,554	\$54,593	\$148,741	\$0	peak/avg sales/direct
10	Commodity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	annual sales
11	Total	\$391,561	\$26,213	\$6,605	\$51,933	\$96,692	\$59,681	\$150,437	\$0	
12	INCOME TAXES									
13	Customer	\$14,658	\$3,769	\$670	\$4,755	\$4,183	\$961	\$320	\$0	wtd.cust./direct
14	Capacity	\$59,322	\$1,844	\$900	\$7,875	\$21,935	\$16,062	\$10,706	\$0	peak/avg sales/direct
15	Commodity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	annual sales
16	Total	\$73,980	\$5,612	\$1,570	\$12,630	\$26,118	\$17,023	\$11,027	\$0	
17	REVENUE CREDITED TO COS:									
	Customer	(\$14,335)	(\$14,335)	\$0	\$0	\$0	\$0	0	\$0	direct assignment
18	TOTAL COST OF SERVICE:	\$512,447	\$78,258	\$9,891	\$208,786	\$111,612	\$62,546	\$10,849	\$30,506	
19	Customer	\$967,716	\$26,216	\$11,792	\$117,973	\$293,879	\$241,375	\$276,482	\$0	
20	Capacity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	Commodity	\$1,480,164	\$104,474	\$21,683	\$326,759	\$405,491	\$303,921	\$287,330	\$30,506	
22	Subtotal	\$1,549	\$109	\$23	\$342	\$424	\$318	\$301	\$32	
23	Revenue	\$1,481,713	\$104,584	\$21,706	\$327,101	\$405,916	\$304,239	\$287,631	\$30,538	
	Total									

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	\$512,447	\$78,258	\$9,891	\$208,786	\$111,612	\$62,546	\$10,849	\$30,606
2	CAPACITY COSTS	\$967,716	\$26,216	\$11,792	\$117,973	\$293,879	\$241,375	\$276,452	\$0
3	COMMODITY COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	REVENUE COSTS	\$1,549	\$109	\$23	\$342	\$424	\$318	\$301	\$32
5	TOTAL COST OF SERVICE	\$1,481,713	\$104,684	\$21,706	\$327,101	\$405,916	\$304,239	\$287,631	\$30,538
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	\$309,847	\$25,426	\$5,714	\$81,153	\$108,980	\$75,771	\$8,439	\$4,363
8	plus: DEFICIENCY IN OTHER OPERATING REV.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	equals: TOTAL BASE-REVENUE DEFICIENCY	\$309,847	\$25,426	\$5,714	\$81,153	\$108,980	\$75,771	\$8,439	\$4,363
UNIT COSTS:									
10	Customer	\$4,894	\$1,048	\$1,356	\$13,550	\$17,818	\$72,381	\$37,669	\$0,000
11	Capacity	\$3,282	\$2,860	\$2,637	\$3,013	\$2,695	\$3,023	\$5,195	\$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	\$296,835	\$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	\$296,835	\$228,468	\$279,192	\$26,175
EXPENSES:									
4	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	O&M Expenses	\$739,587	\$64,965	\$7,359	\$212,737	\$180,549	\$160,690	\$82,781	\$30,506
6	Depreciation and Amortization Expenses	\$266,440	\$20,274	\$5,662	\$45,539	\$94,040	\$61,254	\$39,671	\$0
7	Taxes Other Than Income	\$22,931	\$1,745	\$487	\$3,919	\$8,093	\$5,272	\$3,414	\$0
8	Taxes Other Than Income—Revenue	\$1,849	\$109	\$23	\$342	\$424	\$318	\$301	\$32
9	Total Expenses before Income Taxes	\$1,030,507	\$87,093	\$13,531	\$262,538	\$283,106	\$227,535	\$126,167	\$30,538
10	INCOME TAXES:	\$73,980	\$5,612	\$1,570	\$12,630	\$26,118	\$17,023	\$11,027	\$0
11	NET OPERATING INCOME	\$81,714	\$787	\$891	(\$29,220)	(\$12,288)	(\$16,090)	\$141,898	(\$4,363)
12	RATE BASE	\$5,085,215	\$403,612	\$100,955	\$792,132	\$1,462,081	\$852,195	\$1,474,239	\$0
13	RATE OF RETURN	1.61%	0.19%	0.88%	-3.69%	-0.84%	-1.89%	9.63%	0.00%

SUPPORTING SCHEDULES: E-1 p.2, H-1 p.5, H-1 p.6,

RECAP SCHEDULES: H-3 p.1

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
REVENUES:									
1	Gas Sales	\$1,481,713	\$104,584	\$21,706	\$327,101	\$405,916	\$304,239	\$287,631	\$30,538
2	Other Operating Revenue	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
3	Total Revenues	\$1,496,048	\$118,919	\$21,706	\$327,101	\$405,916	\$304,239	\$287,631	\$30,538
EXPENSES:									
4	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	O&M Expenses	\$739,587	\$64,965	\$7,359	\$212,737	\$180,549	\$160,690	\$82,781	\$30,506
6	Depreciation and Amortization Expenses	\$266,440	\$20,274	\$5,662	\$45,539	\$94,040	\$61,254	\$39,671	\$0
7	Taxes Other Than Income	\$22,931	\$1,745	\$487	\$3,919	\$8,093	\$5,272	\$3,414	\$0
8	Taxes Other Than Income—Revenue	\$1,549	\$109	\$23	\$342	\$424	\$318	\$301	\$32
9	Total Expenses before Income Taxes	\$1,030,507	\$87,093	\$13,531	\$262,538	\$283,106	\$227,535	\$126,167	\$30,538
10	INCOME TAXES:	\$73,980	\$5,612	\$1,570	\$12,630	\$26,118	\$17,023	\$11,027	\$0
11	NET OPERATING INCOME	\$391,561	\$26,213	\$6,605	\$51,933	\$96,692	\$59,681	\$150,437	\$0
12	RATE BASE	\$5,085,215	\$403,612	\$100,955	\$792,132	\$1,462,081	\$852,195	\$1,474,239	\$0
13	RATE OF RETURN	7.70%	6.49%	6.54%	6.56%	6.61%	7.00%	10.20%	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	1.61%	0.19%	0.88%	-3.69%	-0.84%	-1.89%	8.63%	0.00%
5	INDEX	1.00	0.12	0.55	-2.30	-0.52	-1.18	5.99	0.00
COMPANY PROPOSED RATES									
6	GAS SALES	\$1,481,713	\$104,584	\$21,706	\$327,101	\$405,916	\$304,239	\$287,631	\$30,538
7	OTHER OPERATING REVENUE	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL	\$1,496,048	\$118,919	\$21,706	\$327,101	\$405,916	\$304,239	\$287,631	\$30,538
9	TOTAL REVENUE INCREASE	\$309,847	\$25,426	\$5,714	\$81,153	\$108,980	\$75,771	\$8,439	\$4,363
10	PERCENT INCREASE	26.12%	27.20%	35.73%	33.00%	36.70%	33.17%	3.02%	16.67%
11	RATE OF RETURN	7.70%	6.49%	6.54%	6.56%	6.61%	7.00%	10.20%	0.00%
12	INDEX	100.00%	84.35%	84.97%	85.14%	85.89%	90.95%	132.52%	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	\$1,496,048	\$118,919	\$21,706	\$327,101	\$405,916	\$304,239	\$287,631	\$30,538	
2	LESS: OTHER OPERATING REVENUE	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0	
	LESS: CUSTOMER CHARGE REVENUES									
3	PROPOSED CUSTOMER CHARGES		\$15.00	\$30.00	\$200.00	\$650.00	\$3,875.00	\$11,984.62	\$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	\$1,304,734	\$83,225	\$18,240	\$256,800	\$339,300	\$279,000	\$287,631	\$30,538	
6	EQUALS: PER-THERM TARGET REVENUES	\$176,979	\$11,359	\$3,466	\$70,301	\$66,616	\$25,239	\$0	(\$0)	
7	DIVIDED BY: NUMBER OF THERMS	1,906,511	40,641	17,628	430,636	645,884	504,685	267,237	0	
8	TRANSPORTATION RATE PER THERM (ROUNDED)		\$0.27949	\$0.19660	\$0.16325	\$0.10317	\$0.05001	\$0.00000	\$0.00000	
9	TRANSPORTATION RATE REVENUES		\$11,359	\$3,466	\$70,301	\$66,616	\$25,239	\$0	\$0	
	SUMMARY: PROPOSED TARIFF RATES									
10	CUSTOMER CHARGE		\$15.00	\$30.00	\$200.00	\$650.00	\$3,875.00	\$11,984.62	\$3.50	
11	TRANSPORTATION CHARGE (CENTS PER THERM)		27.949	19.660	16.325	10.317	5.001	0.000	0.000	
12	TOTAL CHARGES PER THERM		27.949	19.660	16.325	10.317	5.001	0.000	0.000	
	SUMMARY: PRESENT TARIFF RATES									
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	
	SUMMARY: OTHER OPERATING REVENUE									
		NUMBER	PRESENT REVENUE CHARGE	REVENUE	NUMBER	PROPOSED REVENUE 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			