

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

EXECUTIVE SUMMARY

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE MAGNITUDE OF CHANGE TO KEY DATA - PRESENT VS. PRIOR RATE CASE

TYPE OF DATA SHOWN:
 HISTORIC TY LAST CASE: 12/31/2003
 PROJECTED TY LAST CASE: 12/31/2005
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ITEM	LAST RATE CASE REQUESTED				LAST RATE CASE AUTHORIZED			CURRENT RATE CASE REQUESTED			
		(1)* HISTORICAL	(2)* ATTRITION	(3)* TOTAL	(4)* PROJECTED TEST YEAR	(5)* HISTORICAL	(6)* ATTRITION	(7)* TOTAL	(8)* PROJECTED TEST YEAR	(9) PROJECTED TEST YEAR	(10)** DOLLAR OR PERCENT DIFFERENCE	(11)** PERCENTAGE CHANGE
		N/A	N/A	N/A	12/31/2004	N/A	N/A	12/31/2004	12/31/2004	12/31/2020		
1	DOCKET NUMBER				040270-GU			040270-GU		20190083-GU		
2	HISTORICAL DATA OR TEST YEAR				12/31/2002			12/31/2002		12/31/2018		
3	PROJECTED TEST YEAR				12/31/2004			12/31/2004		12/31/2020		
4	RATE INCREASE - PERMANENT				\$234,641			\$163,264		\$309,847	\$146,583	89.78%
5	RATE INCREASE - INTERIM				\$110,957			\$110,957		\$0	(\$110,957)	-100.00%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF				\$1,132,523			\$1,100,766		\$5,085,214	\$3,984,448	361.97%
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF				(\$64,419)			(\$67,340)		\$161,401	\$228,741	339.68%
8	RATE OF RETURN BEFORE RATE RELIEF				-5.69%			-6.12%		3.17%	9.29%	151.86%
9	SYSTEM CAPITALIZATION				\$1,132,523			\$1,100,766		\$5,085,214	\$3,984,448	361.97%
10	OVERALL RATE OF RETURN				8.65%			8.64%		7.70%	-0.94%	-10.86%
11	COST OF LONG-TERM DEBT				5.43%			5.43%		5.95%	0.52%	9.50%
12	COST OF SHORT-TERM DEBT				0.00%			0.00%		6.00%	6.00%	100.00%
13	COST OF CUSTOMER DEPOSITS				6.23%			6.23%		2.86%	-3.37%	-54.17%
14	COST OF COMMON EQUITY				11.50%			11.50%		12.50%	1.00%	8.70%
15	NUMBER OF CUSTOMERS - AVERAGE				553			538		727	189	35.23%
16	DATE NEW PERMANENT RATES EFFECTIVE				1/1/2005			1/1/2005		1/1/2020		

(A) AS DETERMINED BY THE "FILE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES.

* IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3) AND COLUMNS (5) - (7) UNDER THE HEADING "LAST RATE CASE". IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE".

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (8).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN:
PROJECTED TY LAST CASE: 12/31/2005
PROJECTED TEST YEAR: 12/31/2020

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

WITNESS: J. MELENDY

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 8.64%	\$355,633	114.78%
2	DECREASE IN REQUESTED OVERALL RATE OF RETURN OF 8.64% TO 7.70%	(\$45,786)	-14.78%
3	EFFECT ON PROJECTED TEST YEAR	<u>\$0</u>	<u>0.00%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u><u>\$309,847</u></u>	<u><u>100.00%</u></u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF JURISDICTIONAL RATE BASETYPE OF DATA SHOWN:
HISTORIC TY LAST CASE: 12/31/2003
PROJECTED TY LAST CASE: 12/31/2005
PROJECTED TEST YEAR: 12/31/2020
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ITEM	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT RATE CASE		(6)** DOLLAR DIFFERENCE	(7)** PERCENT DIFFERENCE
		(1)* HISTORIC NA	(2)* ATTRITION NA	(3)* TOTAL	(4)* PROJECTED TEST YEAR 12/31/2004	(5) PROJECTED TEST YEAR 12/31/2020			
<u>UTILITY PLANT</u>									
1	PLANT IN SERVICE	\$0	\$0	\$0	\$2,189,329	\$8,148,107	\$5,958,778	272.17%	
2	CONSTRUCTION WORK IN PROGRESS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
3	UTILITY PLANT ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
4	GROSS UTILITY PLANT	\$0	\$0	\$0	\$2,189,329	\$8,148,107	\$5,958,778	272.17%	
<u>DEDUCTIONS</u>									
5	ACCUMULATED DEPRECIATION	\$0	\$0	\$0	(\$1,065,576)	(\$3,045,744)	(\$1,980,168)	185.83%	
6	ACCUMULATED AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
7	LIMITED TERM UTILITY PLANT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
8	ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
9	CUSTOMER ADVANCES FOR CONSTRUCTION	\$0	\$0	\$0	(\$16,256)	(\$12,928)	\$3,328	-20.47%	
10	TOTAL DEDUCTIONS	\$0	\$0	\$0	(\$1,081,832)	(\$3,058,672)	(\$1,976,840)	182.73%	
11	NET UTILITY PLANT	\$0	\$0	\$0	\$1,107,497	\$5,089,434	\$3,981,937	359.54%	
12	ALLOWANCE FOR WORKING CAPITAL	\$0	\$0	\$0	(\$6,731)	(\$4,221)	\$2,510	-37.29%	
13	RATE BASE	\$0	\$0	\$0	\$1,100,766	\$5,085,214	\$3,984,448	361.97%	

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3).
IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE
THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON
A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF JURISDICTIONAL NET OPERATING INCOME

TYPE OF DATA SHOWN:

COMPANY: SEBRING GAS SYSTEM, INC.

HISTORIC TY LAST CASE: 12/31/2003
PROJECTED TY LAST CASE: 12/31/2005
PROJECTED TEST YEAR: 12/31/2020
WITNESS: J. MELENDY

DOCKET NO: 20190083-GU

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOI CALCULATED BY COMPANY IN CURRENT CASE	(6)**	(7)**
		(1)*	(2)*	(3)*	(4)*	(5)***		
		HISTORIC N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR 12/31/2004	PROJECTED TEST YEAR 12/31/2020	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
1	OPERATING REVENUES (A)	\$0	\$0	\$0	\$286,548	\$1,186,200	\$899,652	313.96%
	<u>OPERATING EXPENSES:</u>							
2	COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
3	OPERATING & MAINTENANCE EXPENSE	\$0	\$0	\$0	\$270,512	\$739,587	\$469,075	173.40%
4	DEPRECIATION & AMORTIZATION EXPENSE	\$0	\$0	\$0	\$64,318	\$266,440	\$202,122	314.25%
5	TAXES OTHER THAN INCOME	\$0	\$0	\$0	\$19,058	\$22,931	\$3,873	20.32%
6	INCOME TAXES (FEDERAL & STATE)	\$0	\$0	\$0	\$0	(\$4,158)	(\$4,158)	#DIV/0!
7	DEFERRED TAXES (FEDERAL & STATE)	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
8		\$0	\$0	\$0	\$0	\$0	\$0	N/A
9	TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$353,888	\$1,024,799	\$670,911	189.58%
10	NET OPERATING INCOME (B)	\$0	\$0	\$0	(\$67,340)	\$161,401	\$228,741	339.68%

(A) EXCLUDES FUEL REVENUE

(B) BEFORE RATE RELIEF

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

*** Excludes Fuel Revenues

SUPPORTING SCHEDULES: G-2 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING
OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:
PROJECTED TY LAST CASE: 12/31/2005
PROJECTED TEST YEAR: 12/31/2020

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

WITNESS: J. MELENDY

LINE NO.	ITEM	LAST RATE CASE 12/31/2004 (AUTHORIZED)				PROJECTED TEST YEAR 12/31/2020 (REQUESTED)			
		DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
DOCKET NO 20190083-GU ORDER NO. PSC-04-1260-PAA-GU									
1	COMMON EQUITY	\$574,433	52.18%	11.50%	6.00%	\$1,741,654	34.25%	12.50%	4.28%
2	LONG-TERM DEBT -FIXED	\$470,468	42.74%	5.43%	2.32%	\$2,760,453	54.28%	5.95%	3.23%
3	SHORT-TERM DEBT	\$0	0.00%	0.00%	0.00%	\$84,231	1.66%	6.00%	0.10%
4	CUSTOMER DEPOSITS	\$55,865	5.08%	6.23%	0.32%	\$156,205	3.07%	2.86%	0.09%
5	DEFERRED TAXES	\$0	0.00%	0.00%	0.00%	\$342,671	6.74%	0.00%	0.00%
6	TOTAL CAPITALIZATION	<u>\$1,100,766</u>	<u>100.00%</u>		<u>8.64%</u>	<u>\$5,085,214</u>	<u>100.00%</u>		<u>7.70%</u>

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE PRESENT HISTORIC DATA BASE YEAR.

TYPE OF DATA SHOWN:
 PROJ YR LAST CASE: 12/31/2005
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR +1 DATA: 12/31/2019
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: J. MELENDY

LINE NO.	INDICATORS	(1) DATA FROM PROJECTED TEST YEAR RELATED TO COMPANY'S PRIOR CASE	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
<u>INTEREST COVERAGE RATIOS:</u>						
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	N/A	N/A	N/A	N/A	N/A
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	N/A	N/A	N/A	N/A	N/A
<u>OTHER FINANCIAL RATIOS:</u>						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	N/A	N/A	N/A	N/A	N/A
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	N/A	N/A	N/A	N/A	N/A
<u>PREFERRED DIVIDEND COVERAGE:</u>						
5	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
6	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
<u>RATIO OF EARNINGS TO FIXED CHARGES***:</u>						
7	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
8	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
*** ASSUMES DEPRECIATION & INTEREST IN CALCULATION						
<u>EARNINGS PER SHARE:</u>						
9	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
10	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
11	DIVIDENDS PER SHARE	N/A	N/A	N/A	N/A	N/A

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ASSETS	(1) Dec-17	(2) Jan-18	(3) Feb-18	(4) Mar-18	(5) Apr-18	(6) May-18	(7) Jun-18	(8) Jul-18	(9) Aug-18	(10) Sep-18	(11) Oct-18	(12) Nov-18	(13) Dec-18	13 MONTH AVERAGE	REFERENCE
UTILITY PLANT IN SERVICE:																
1	GAS PLANT IN SERVICE	\$6,156,286	\$6,182,818	\$6,196,333	\$6,210,675	\$6,224,342	\$6,242,642	\$6,265,040	\$6,289,829	\$6,312,768	\$6,332,160	\$6,343,944	\$6,396,273	\$6,413,469	\$6,274,352	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	\$6,632	\$7,882	\$7,882	\$9,232	\$15,172	\$19,372	\$19,372	\$26,247	\$28,947	\$28,947	\$28,947	\$28,947	\$28,947	\$19,733	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	\$6,162,918	\$6,190,700	\$6,204,215	\$6,219,907	\$6,239,514	\$6,262,014	\$6,284,412	\$6,316,076	\$6,341,715	\$6,361,107	\$6,372,891	\$6,425,220	\$6,442,416	\$6,294,085	
6	ACCUM. PROVISION FOR DEPR.	(\$2,494,341)	(\$2,510,823)	(\$2,527,357)	(\$2,543,930)	(\$2,560,540)	(\$2,577,278)	(\$2,593,895)	(\$2,610,662)	(\$2,627,489)	(\$2,644,374)	(\$2,661,298)	(\$2,678,413)	(\$2,695,732)	(\$2,594,318)	RATE BASE
7	NET UTILITY PLANT	\$3,668,577	\$3,679,877	\$3,676,858	\$3,675,977	\$3,678,974	\$3,684,736	\$3,690,517	\$3,705,414	\$3,714,226	\$3,716,733	\$3,711,593	\$3,746,807	\$3,746,684	\$3,699,767	
CURRENT & ACCRUED ASSETS																
8	CASH	\$94,172	\$92,030	\$53,332	\$68,144	\$76,828	\$39,803	\$67,663	\$47,911	\$7,058	\$26,848	\$9,343	\$21,557	\$36,494	\$49,322	WORKING CAP.
9	ACCOUNTS REC - NATURAL GAS	\$28,560	\$42,353	\$65,637	\$42,803	\$41,463	\$70,815	\$17,333	\$31,017	\$42,319	\$11,203	\$43,153	\$51,650	\$32,825	\$40,087	WORKING CAP.
10	ACCOUNTS REC - FUEL	\$120,067	\$135,859	\$135,157	\$139,745	\$135,031	\$129,827	\$129,428	\$125,124	\$134,208	\$121,483	\$138,648	\$130,112	\$158,125	\$133,293	WORKING CAP.
11	PLANT & OPER.MATERIAL & SUPPL.	\$63,895	\$70,377	\$75,864	\$75,138	\$80,941	\$86,569	\$87,194	\$85,548	\$95,448	\$92,132	\$91,626	\$87,814	\$94,018	\$83,582	WORKING CAP.
12	PREPAYMENTS	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$11,087	\$11,827	\$14,106	\$0	\$3,998	WORKING CAP.
13		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	TOTAL CURR. & ACCR. ASSETS	\$308,356	\$342,281	\$331,652	\$327,492	\$335,925	\$328,676	\$303,280	\$291,262	\$280,695	\$262,753	\$294,597	\$305,239	\$321,462	\$310,282	
MISC. DEFERRED DEBITS																
15	PAYROLL CLEARING ACCOUNT	\$0	\$0	(\$647)	(\$647)	(\$647)	\$6,348	(\$647)	\$0	\$0	\$0	\$0	\$0	\$0	\$289	WORKING CAP.
16	ECCR TRUE-UP - PRIOR YEAR	\$14,800	\$13,606	\$12,411	\$11,216	\$10,022	\$8,827	\$7,632	\$6,438	\$5,243	\$4,048	\$2,854	\$1,659	\$14,228	\$8,691	WORKING CAP.
17	ECCR TRUE-UP - CURRENT YEAR	\$0	\$1,604	\$1,408	\$7,296	\$8,450	\$6,799	\$11,560	\$12,204	\$14,095	\$14,393	\$13,452	\$12,723	\$0	\$7,999	WORKING CAP.
18	TOTAL MISC. DEFERRED DEBITS	\$14,800	\$15,210	\$13,172	\$17,865	\$17,825	\$21,974	\$18,545	\$18,642	\$19,338	\$18,441	\$16,306	\$14,382	\$14,228	\$16,979	
19	TOTAL ASSETS	\$3,991,733	\$4,037,368	\$4,021,682	\$4,021,334	\$4,032,724	\$4,035,386	\$4,012,342	\$4,015,318	\$4,014,259	\$3,997,927	\$4,022,496	\$4,066,428	\$4,082,374	\$4,027,028	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	COMMON EQUITY AND LIABILITIES	(1) Dec-17	(2) Jan-18	(3) Feb-18	(4) Mar-18	(5) Apr-18	(6) May-18	(7) Jun-18	(8) Jul-18	(9) Aug-18	(10) Sep-18	(11) Oct-18	(12) Nov-18	(13) Dec-18	13 MONTH AVERAGE	REFERENCE	
COMMON EQUITY																	
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	\$1,800	CAP. STRUCTURE
2	ADDITIONAL PAID IN CAPITAL	\$774,880	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	CAP. STRUCTURE
3	RETAINED EARNINGS	\$1,128,891	\$1,166,618	\$1,186,561	\$1,207,178	\$1,237,521	\$1,258,421	\$1,275,725	\$1,283,270	\$1,294,362	\$1,317,638	\$1,346,678	\$1,344,140	\$973,877	\$1,232,376	\$1,232,376	CAP. STRUCTURE
4	TOTAL COMMON EQUITY	\$1,905,571	\$1,736,599	\$1,756,542	\$1,777,159	\$1,807,502	\$1,828,402	\$1,845,706	\$1,853,251	\$1,864,343	\$1,887,619	\$1,916,659	\$1,849,122	\$1,630,557	\$1,819,926		
LONG TERM DEBT																	
5	NOTES PAYABLE - ALLY 69841	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,958	\$42,478	\$6,572	CAP. STRUCTURE	
6	NOTES PAYABLE - ALLY 65377	\$37,900	\$36,556	\$35,208	\$33,855	\$32,497	\$31,136	\$29,761	\$28,390	\$27,015	\$25,669	\$24,285	\$22,896	\$21,477	\$29,742	CAP. STRUCTURE	
7	HNB CREDITLINE	\$89,693	\$89,693	\$89,693	\$70,000	\$60,000	\$60,000	\$40,260	\$30,260	\$20,000	\$20,000	\$20,000	\$95,000	\$134,794	\$63,030	CAP. STRUCTURE	
8	NOTES PAYABLE - FORD CREDIT	\$11,304	\$10,861	\$10,416	\$9,970	\$9,521	\$9,070	\$8,617	\$8,162	\$7,705	\$7,246	\$6,784	\$6,321	\$6,244	\$8,632	CAP. STRUCTURE	
9	HEARTLAND NATIONAL	\$1,698,500	\$1,686,000	\$1,673,500	\$1,661,000	\$1,648,500	\$1,636,000	\$1,623,500	\$1,611,000	\$1,598,500	\$1,586,000	\$1,573,500	\$1,548,500	\$1,548,500	\$1,621,577	CAP. STRUCTURE	
10	SHORT TERM PORTION OF LTD	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	CAP. STRUCTURE	
11	TOTAL LONG TERM DEBT	\$1,665,526	\$1,651,239	\$1,636,946	\$1,602,954	\$1,578,647	\$1,564,335	\$1,530,267	\$1,505,941	\$1,468,849	\$1,467,044	\$1,452,698	\$1,543,804	\$1,580,673	\$1,557,609		
CURRENT & ACCRUED LIABILITIES																	
12	ACCOUNTS PAYABLE	\$97,827	\$115,118	\$90,123	\$98,448	\$101,613	\$95,355	\$87,819	\$95,661	\$117,468	\$79,632	\$83,842	\$101,164	\$142,718	\$100,522	WORKING CAP.	
13	NP COKER - CURRENT	\$0	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$0	\$146,789	WORKING CAP.	
14	CURRENT PORTION OF LTD	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$172,820	\$171,944	CAP. STRUCTURE	
15	CUSTOMER DEPOSITS - RES	\$18,680	\$18,930	\$18,880	\$19,430	\$19,680	\$19,830	\$19,980	\$20,130	\$20,230	\$20,080	\$20,480	\$20,680	\$20,830	\$19,834	CAP. STRUCTURE	
16	CUSTOMER DEPOSITS - COMM	\$121,725	\$122,725	\$124,725	\$125,025	\$125,225	\$125,425	\$124,025	\$125,025	\$125,225	\$123,225	\$125,175	\$125,175	\$123,675	\$124,337	CAP. STRUCTURE	
17	FEDERAL INCOME TAXES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,781	\$3,291	WORKING CAP.	
18	STATE INCOME TAXES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,144	\$165	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	\$3,555	\$338	\$682	\$1,026	\$1,372	\$1,719	\$2,062	\$2,409	\$2,755	\$3,097	\$3,444	\$3,791	\$4,135	\$2,337	WORKING CAP.	
21	UTILITY TAX - GROSS RECEIPTS	\$2,891	\$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	\$1,994	(\$54)	\$350	\$805	\$1,264	\$1,670	\$2,088	(\$360)	\$72	\$435	\$883	\$1,273	\$1,706	\$933	WORKING CAP.	
23	REGULATORY ASSESSMENT - ECCR	(\$165)	\$0	\$0	\$0	\$0	\$0	(\$128)	(\$17)	(\$34)	(\$50)	(\$70)	(\$89)	\$239	(\$24)	WORKING CAP.	
24	SALES TAX PAYABLE	\$441	\$776	\$454	\$1,479	\$532	\$277	\$395	\$251	\$258	\$49	\$312	\$604	\$1,482	\$562	WORKING CAP.	
25	TANGIBLE & MUT TAX PAYABLE	\$89	\$1,999	\$3,897	\$5,790	\$7,780	\$9,459	\$11,427	\$13,306	\$15,204	\$17,107	\$19,005	\$20,895	\$121	\$9,698	WORKING CAP.	
26	TOTAL CURR. & ACCRUED LIAB.	\$418,908	\$647,802	\$626,466	\$639,493	\$644,847	\$640,921	\$634,641	\$643,198	\$668,139	\$630,336	\$640,211	\$660,574	\$515,545	\$616,237		
DEFERRED CREDITS																	
27	CUSTOMER ADVANCES FOR CONSTR	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$6,897	RATE BASE	
28	ACCUMULATED DEFERRED INC. TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$342,671	\$26,359	CAP. STRUCTURE	
29	TOTAL DEFERRED CREDITS	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$355,599	\$33,256		
31	TOTAL COMMON EQUITY & LIABILITIES	\$3,991,733	\$4,037,368	\$4,021,682	\$4,021,334	\$4,032,724	\$4,035,386	\$4,012,342	\$4,015,318	\$4,014,259	\$3,997,927	\$4,022,496	\$4,066,428	\$4,082,374	\$4,027,028		

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH
AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
<u>UTILITY PLANT IN SERVICE:</u>				
1	GAS PLANT IN SERVICE	\$6,274,352	\$0	\$6,274,352
2	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0
3	CWIP	\$19,733	\$0	\$19,733
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0
5	GROSS UTILITY PLANT	<u>\$6,294,085</u>	<u>\$0</u>	<u>\$6,294,085</u>
<u>DEDUCTIONS</u>				
6	ACCUM. PROVISION FOR DEPR.	(\$2,594,318)	\$0	(\$2,594,318)
7	CUSTOMER ADVANCES FOR CONSTR	(\$6,897)	\$0	(\$6,897)
8	TOTAL DEDUCTIONS	<u>(\$2,601,215)</u>	<u>\$0</u>	<u>(\$2,601,215)</u>
9	NET UTILITY PLANT	<u>\$3,692,870</u>	<u>\$0</u>	<u>\$3,692,870</u>
<u>ALLOWANCE FOR WORKING CAPITAL</u>				
10	BALANCE SHEET METHOD	\$27,139	(\$3,507)	\$23,632
11	TOTAL RATE BASE	<u>\$3,720,009</u>	<u>(\$3,507)</u>	<u>\$3,716,502</u>
12	NET OPERATING INCOME	<u>\$244,974</u>	<u>\$5,092</u>	<u>\$250,066</u>
13	RATE OF RETURN	<u>6.59%</u>		<u>6.73%</u>

SUPPORTING SCHEDULES: B-1, B-3, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13, C-1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT
<u>UTILITY PLANT IN SERVICE</u>						
1	NONE		\$0	\$0	\$0	\$0
2			\$0	\$0	\$0	\$0
3			\$0	\$0	\$0	\$0
4			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5		TOTAL	\$0	\$0	\$0	\$0
<u>ACCUM. DEPR.-UTILITY PLANT</u>						
6	NONE		\$0	\$0	\$0	\$0
7			\$0	\$0	\$0	\$0
8			\$0	\$0	\$0	\$0
9			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10		TOTAL	\$0	\$0	\$0	\$0
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
11	SEE SCHEDULE B-13 FOR DETAIL		<u>(\$3,507)</u>	<u>\$0</u>	<u>(\$3,507)</u>	<u>(\$389)</u>
12	TOTAL RATE BASE ADJUSTMENTS		<u>(\$3,507)</u>	<u>\$0</u>	<u>(\$3,507)</u>	<u>(\$389)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409
2	302	INTANGIBLE PLANT	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
3	374	LAND AND LAND RIGHTS	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625
4	376.0	MAINS - STEEL	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703
5	376.1	MAINS - PLASTIC	\$2,511,485	\$2,524,877	\$2,526,542	\$2,530,569	\$2,535,452	\$2,537,680	\$2,551,457	\$2,557,195	\$2,568,576	\$2,580,277	\$2,581,069	\$2,582,424	\$2,584,727	\$2,551,718
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	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,957
9	380.1	SERVICES - PLASTIC	\$762,340	\$772,049	\$780,586	\$788,786	\$794,062	\$807,998	\$813,280	\$817,502	\$825,839	\$832,511	\$842,372	\$845,910	\$853,915	\$810,550
10	381	METERS	\$287,442	\$287,442	\$289,384	\$289,384	\$290,962	\$290,962	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984
11	382	METER INSTALLATIONS	\$146,108	\$147,016	\$148,117	\$149,218	\$150,938	\$152,589	\$153,934	\$167,081	\$168,723	\$169,525	\$170,506	\$171,898	\$172,970	\$159,125
12	383	REGULATORS	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227
13	384	REGULATOR INSTALLATIONS	\$71,528	\$71,795	\$72,043	\$73,045	\$73,255	\$73,505	\$73,773	\$75,403	\$75,884	\$76,101	\$76,251	\$76,435	\$77,195	\$74,324
14	386	CUSTOMER CONVERSIONS	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310
15	387	OTHER EQUIPMENT	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209
16	390	STRUCTURES AND IMPROVEMENTS	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278
17	391.0	OFFICE FURNITURE	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836
18	391.1	OFFICE EQUIPMENT	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$32,665	\$32,665	\$31,503
19	392	TRANSPORTATION EQUIPMENT	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$260,619	\$260,619	\$224,269
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$15,983	\$15,983	\$15,983	\$15,983	\$15,983	\$15,983	\$15,983	\$15,983	\$17,081	\$17,081	\$17,081	\$17,081	\$17,081	\$16,576
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	\$29,865	\$32,121	\$32,143	\$32,155	\$32,155	\$32,390	\$34,094	\$34,146	\$34,146	\$34,146	\$34,146	\$35,674	\$38,692	\$33,529
23		GAS PLANT IN SERVICE	\$6,156,286	\$6,182,818	\$6,196,333	\$6,210,675	\$6,224,342	\$6,242,642	\$6,265,040	\$6,289,829	\$6,312,768	\$6,332,160	\$6,343,944	\$6,396,273	\$6,413,469	\$6,274,353

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

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 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 DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
1		COMPANY HAS NO COMMON PLANT														
2																
3																
4																
5																
6																
7																
8																
9																
10																
11		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
12		COMPANY HAS NO COMMON PLANT				
13						
14						
15						
16						
17						
18						
19						
20						
21						
22		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. 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 DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE PLANT			13-MONTH AVERAGE ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		\$0	\$0	\$0	\$0	\$0	\$0	
2	374		\$0	\$0	\$0	\$0	\$0	\$0	
3	374		\$0	\$0	\$0	\$0	\$0	\$0	
4	374		\$0	\$0	\$0	\$0	\$0	\$0	
5	374		\$0	\$0	\$0	\$0	\$0	\$0	
6	374		\$0	\$0	\$0	\$0	\$0	\$0	
7	374		\$0	\$0	\$0	\$0	\$0	\$0	
8	374		\$0	\$0	\$0	\$0	\$0	\$0	
9	374		\$0	\$0	\$0	\$0	\$0	\$0	
10	374		\$0	\$0	\$0	\$0	\$0	\$0	
11	374		\$0	\$0	\$0	\$0	\$0	\$0	
12	374		\$0	\$0	\$0	\$0	\$0	\$0	
13	374	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
14	375		\$0	\$0	\$0	\$0	\$0	\$0	
15	375		\$0	\$0	\$0	\$0	\$0	\$0	
16	375		\$0	\$0	\$0	\$0	\$0	\$0	
17	375		\$0	\$0	\$0	\$0	\$0	\$0	
18	375		\$0	\$0	\$0	\$0	\$0	\$0	
19	375		\$0	\$0	\$0	\$0	\$0	\$0	
20	375		\$0	\$0	\$0	\$0	\$0	\$0	
21	375		\$0	\$0	\$0	\$0	\$0	\$0	
22	375		\$0	\$0	\$0	\$0	\$0	\$0	
23	375		\$0	\$0	\$0	\$0	\$0	\$0	
24	375	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

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. 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 DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE PLANT			13-MONTH AVERAGE ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389		\$0	\$0	\$0	\$0	\$0	\$0	
2	389		\$0	\$0	\$0	\$0	\$0	\$0	
3	389		\$0	\$0	\$0	\$0	\$0	\$0	
4	389	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
5	390		\$0	\$0	\$0	\$0	\$0	\$0	
6	390		\$0	\$0	\$0	\$0	\$0	\$0	
7	390		\$0	\$0	\$0	\$0	\$0	\$0	
8	390		\$0	\$0	\$0	\$0	\$0	\$0	
9	390		\$0	\$0	\$0	\$0	\$0	\$0	
10	390		\$0	\$0	\$0	\$0	\$0	\$0	
11	390	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

1. Describe the property acquired which resulted in the acquisition adjustment.

- A. NONE
- B.
- C.
- D.

2. Date of acquisition.

- A.
- B.
- C.
- D.

3. Amount of acquisition adjustment.

- A.
- B.
- C.
- D.

4. Was the property purchased from a related party?

- A.
- B.
- C.
- D.

5. Has the acquisition adjustment been approved by the Commission?

- A.
- B.
- C.
- D.

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

- A.
- B.
- C.
- D.

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MO. AVG./ 12 MO. TOTAL
ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT. NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
1		Not Applicable	\$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			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

FLORIDA PUBLIC SERVICE COMMISSION

FUTURE USE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>DATE OF ACQUISITION</u>	<u>LOCATION</u>	<u>REASON FOR PURCHASE</u>	<u>EXPENDITURES AS OF THE END OF THE HISTORIC BASE YEAR</u>
1					
	<u>DATE CONSTRUCTION IS TO COMMENCE</u>	<u>DATE TO BE PLACED IN SERVICE</u>	<u>INDICATE CURRENT USE</u>	<u>ITEMS INCLUDED IN RATE BASE</u>	
2					

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
	<u>AFUDC CHARGED DESCRIPTION*</u>														
1		\$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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL - A.F.U.D.C. CHARGED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>AFUDC NOT CHARGED DESCRIPTION*</u>														
8	CWIP BALANCE	\$6,632	\$7,882	\$7,882	\$9,232	\$15,172	\$19,372	\$19,372	\$26,247	\$28,947	\$28,947	\$28,947	\$28,947	\$28,947	\$19,733
9		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL C.W.I.P.	\$6,632	\$7,882	\$7,882	\$9,232	\$15,172	\$19,372	\$19,372	\$26,247	\$28,947	\$28,947	\$28,947	\$28,947	\$28,947	\$19,733

NOTE: SEBRING HAS NO AFUDC

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.:

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE: N/A

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED TO THE AVERAGE MONTHLY BALANCE.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
1	376.0	MAINS - STEEL	\$168,919	\$169,372	\$169,826	\$170,280	\$170,733	\$171,187	\$171,641	\$172,094	\$172,548	\$173,001	\$173,455	\$173,909	\$174,362	\$171,641
2	376.1	MAINS - PLASTIC	\$809,884	\$815,970	\$822,074	\$828,185	\$834,306	\$840,436	\$846,585	\$852,758	\$858,952	\$865,173	\$871,410	\$877,649	\$883,893	\$846,713
3	378	M & R EQUIPMENT - GENERAL	\$9,153	\$9,199	\$9,246	\$9,292	\$9,339	\$9,385	\$9,432	\$9,478	\$9,525	\$9,571	\$9,618	\$9,664	\$9,711	\$9,432
4	379	M & R EQUIPMENT - CITY GATE	\$208,104	\$211,395	\$214,686	\$217,976	\$221,267	\$224,558	\$227,849	\$231,140	\$234,431	\$237,722	\$241,013	\$244,304	\$247,595	\$227,849
5	380.0	SERVICES - STEEL	\$417,217	\$417,509	\$417,802	\$418,094	\$418,386	\$418,679	\$418,971	\$419,264	\$419,556	\$419,849	\$420,141	\$420,434	\$420,726	\$418,971
6	380.1	SERVICES - PLASTIC	\$228,638	\$230,684	\$232,754	\$234,847	\$236,957	\$239,093	\$241,255	\$243,430	\$245,621	\$247,832	\$250,065	\$252,316	\$254,582	\$241,390
7	381	METERS	\$187,136	\$188,047	\$188,960	\$189,876	\$190,795	\$191,717	\$192,638	\$193,559	\$194,481	\$195,402	\$196,324	\$197,245	\$198,167	\$192,642
8	382	METER INSTALLATIONS	\$54,738	\$55,117	\$55,498	\$55,882	\$56,270	\$56,662	\$57,058	\$57,472	\$57,906	\$58,343	\$58,782	\$59,224	\$59,670	\$57,125
9	383	REGULATORS	\$26,206	\$26,289	\$26,372	\$26,455	\$26,539	\$26,622	\$26,705	\$26,788	\$26,871	\$26,955	\$27,038	\$27,121	\$27,205	\$26,705
10	384	REGULATOR INSTALLATIONS	\$39,347	\$39,526	\$39,706	\$39,887	\$40,070	\$40,343	\$40,438	\$40,624	\$40,813	\$41,003	\$41,194	\$41,385	\$41,577	\$40,455
11	386	CUSTOMER CONVERSIONS	\$30,838	\$30,906	\$30,974	\$31,041	\$31,109	\$31,176	\$31,244	\$31,312	\$31,380	\$31,447	\$31,515	\$31,583	\$31,650	\$31,244
12	387	OTHER EQUIPMENT	\$8,274	\$8,352	\$8,429	\$8,507	\$8,584	\$8,661	\$8,739	\$8,816	\$8,893	\$8,971	\$9,048	\$9,125	\$9,203	\$8,739
13	390	STRUCTURES AND IMPROVEMENTS	\$2,968	\$2,996	\$3,023	\$3,051	\$3,079	\$3,106	\$3,134	\$3,162	\$3,189	\$3,217	\$3,245	\$3,272	\$3,300	\$3,134
14	391.0	OFFICE FURNITURE	\$567	\$577	\$586	\$596	\$605	\$615	\$624	\$634	\$643	\$653	\$662	\$671	\$681	\$624
15	391.1	OFFICE EQUIPMENT	\$27,406	\$27,521	\$27,635	\$27,750	\$27,865	\$27,980	\$28,094	\$28,209	\$28,324	\$28,439	\$28,553	\$28,671	\$28,790	\$28,095
16	392	TRANSPORTATION EQUIPMENT	\$132,774	\$134,406	\$136,038	\$137,671	\$139,305	\$140,935	\$142,569	\$144,202	\$145,832	\$147,466	\$149,098	\$150,892	\$152,847	\$142,618
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$11,763	\$11,852	\$11,941	\$12,030	\$12,120	\$12,209	\$12,298	\$12,387	\$12,480	\$12,575	\$12,670	\$12,766	\$12,867	\$12,304
18	396	POWER OPERATED EQUIPMENT	\$21,013	\$21,165	\$21,317	\$21,469	\$21,621	\$21,773	\$21,925	\$22,077	\$22,229	\$22,381	\$22,533	\$22,685	\$22,836	\$21,925
19	397	COMMUNICATION EQUIPMENT	\$5,594	\$5,738	\$5,888	\$6,039	\$6,188	\$6,339	\$6,494	\$6,654	\$6,813	\$6,972	\$7,132	\$7,295	\$7,468	\$6,509
20		DEPRECIATION RESERVE	\$2,390,539	\$2,406,621	\$2,422,755	\$2,438,928	\$2,455,138	\$2,471,476	\$2,487,693	\$2,504,060	\$2,520,487	\$2,536,972	\$2,553,496	\$2,570,211	\$2,587,130	\$2,488,115
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	\$2,390,539	\$2,406,621	\$2,422,755	\$2,438,928	\$2,455,138	\$2,471,476	\$2,487,693	\$2,504,060	\$2,520,487	\$2,536,972	\$2,553,496	\$2,570,211	\$2,587,130	\$2,488,115

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$103,802	\$104,202	\$104,602	\$105,002	\$105,402	\$105,802	\$106,202	\$106,602	\$107,002	\$107,402	\$107,802	\$108,202	\$108,602	\$106,202
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$103,802	\$104,202	\$104,602	\$105,002	\$105,402	\$105,802	\$106,202	\$106,602	\$107,002	\$107,402	\$107,802	\$108,202	\$108,602	\$106,202

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE B-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
1		COMPANY HAS NO COMMON PLANT														
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY											
			METHOD OF ALLOCATION													
13		COMPANY HAS NO COMMON PLANT														
14																
15																
16																
17																
18																
19																
20																
21																
22																
23																
24																

FLORIDA PUBLIC SERVICE COMMISSION

CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD
ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	MONTH	AMOUNT
1	2017 DECEMBER	\$1,728
2	2018 JANUARY	\$1,728
3	FEBRUARY	\$1,728
4	MARCH	\$1,728
5	APRIL	\$1,728
6	MAY	\$1,728
7	JUNE	\$1,728
8	JULY	\$12,928
9	AUGUST	\$12,928
10	SEPTEMBER	\$12,928
11	OCTOBER	\$12,928
12	NOVEMBER	\$12,928
13	2018 DECEMBER	\$12,928
14	TOTAL	<u>\$89,664</u>
15	13 MONTH AVERAGE	<u><u>\$6,897</u></u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE	
<u>CURRENT & ACCRUED ASSETS</u>			<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>
1	CASH	\$49,322			
2	ACCOUNTS REC - NATURAL GAS	\$40,087			
3	ACCOUNTS REC - FUEL	\$133,293			(\$133,293)
4	PLANT & OPER.MATERIAL & SUPPL.	\$83,582			
5	PREPAYMENTS	\$3,998			
6	TOTAL CURR. & ACCR. ASSETS	<u>\$310,282</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$133,293)</u>
<u>MISC. DEFERRED DEBITS</u>					
7	PAYROLL CLEARING ACCOUNT	\$289			(\$289)
8	ECCR TRUE-UP - PRIOR YEAR	\$8,691			(\$8,691)
9	ECCR TRUE-UP - CURRENT YEAR	\$7,999			(\$7,999)
10	TOTAL MISC. DEFERRED DEBITS	<u>\$16,979</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$16,979)</u>
11	TOTAL ASSETS	<u>\$327,261</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$150,272)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE		
	<u>CURRENT & ACCRUED LIABILITIES</u>		<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>	
1	ACCOUNTS PAYABLE	\$100,522			\$100,522	
2	NP COKER - CURRENT	\$146,789			\$0	
3	FEDERAL INCOME TAXES PAYABLE	\$3,291			\$3,291	
4	STATE INCOME TAXES PAYABLE	\$165			\$165	
5	ACCRUED INTEREST PAYABLE	\$32,912			\$32,912	
6	INTEREST PAYABLE - CUST DEPOSITS	\$2,337			\$2,337	
7	UTILITY TAX - GROSS RECEIPTS	\$2,937			\$2,937	
8	REGULATORY ASSESSMENT	\$933			\$933	
9	REGULATORY ASSESSMENT - ECCR	(\$24)			\$0	
10	SALES TAX PAYABLE	\$562			\$562	
11	TANGIBLE & MUT TAX PAYABLE	\$9,698			\$9,698	
12	TOTAL CURR. & ACCRUED LIAB.	\$300,122	\$0	\$0	(\$146,765)	\$153,357
13	TOTAL LIABILITIES	\$300,122	\$0	\$0	(\$146,765)	\$153,357
14	TOTAL ASSETS LESS LIABILITIES	\$27,139	\$0	\$0	(\$3,507)	\$23,632
15	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE B-2)	\$27,139	\$0	\$0	(\$3,507)	\$23,632

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13 MO. AVG.
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN
 MISCELLANEOUS DEFERRED DEBITS FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MO. AVERAGE
1	PAYROLL CLEARING ACCOUNT	\$0	\$0	(\$647)	(\$647)	(\$647)	\$6,348	(\$647)	\$0	\$0	\$0	\$0	\$0	\$0	\$289
2	ECCR TRUE-UP - PRIOR YEAR	\$14,800	\$13,606	\$12,411	\$11,216	\$10,022	\$8,827	\$7,632	\$6,438	\$5,243	\$4,048	\$2,854	\$1,659	\$14,228	\$8,691
3	ECCR TRUE-UP - CURRENT YEAR	\$0	\$1,604	\$1,408	\$7,296	\$8,450	\$6,799	\$11,560	\$12,204	\$14,095	\$14,393	\$13,452	\$12,723	\$0	\$7,999
4	TOTAL MISC DEFERRED DEBITS	\$14,800	\$15,210	\$13,172	\$17,865	\$17,825	\$21,974	\$18,545	\$18,642	\$19,338	\$18,441	\$16,306	\$14,382	\$14,228	\$16,979

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN OTHER
 DEFERRED CREDITS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/201
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MO. AVERAGE
1	SEE SCHEDULES B-12 AND B-18														\$0
2															\$0
3	TOTAL DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	13-MONTH AVERAGE	NON-UTILITY ALLOCATION FACTOR	NON-REGULATED AMOUNT	BASIS FOR ALLOCATION
1	NOT APPLICABLE				

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

ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

LINE NO.	YEAR/MONTH	3% ITC						4% ITC						
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION			
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	
1	NONE													
2				13-MONTH AVERAGE								13-MONTH AVERAGE		\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

LINE NO.	YEAR/MONTH	8% ITC							10% ITC									
		BEGINNING BALANCE	AMOUNT REALIZED		AMORTIZATION		ENDING BALANCE	BEGINNING BALANCE	AMOUNT REALIZED		AMORTIZATION		ENDING BALANCE					
			CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS			CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS						
1	NONE																	
2				13-MONTH AVERAGE														\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

1 NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f),
INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

1 NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2
 AND 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES
 SHOULD BE SHOWN.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	YEAR/ MONTH	ACCOUNT NO. 282			ACCOUNT NO. 283			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	Dec-17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Jan-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Feb-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Mar-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Apr-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	May-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Jun-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Jul-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Aug-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Sep-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Oct-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Nov-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Dec-18	\$0	\$342,671	\$342,671	\$0	\$0	\$0	\$0	\$342,671	\$342,671
14	13-MONTH AVERAGE	\$0	\$26,359	\$26,359	\$0	\$0	\$0	\$0	\$26,359	\$26,359

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	YEAR/MONTH	ACCOUNT 282					ACCOUNT 283				
		BEGINNING BALANCE	CURRENT MONTH DEFERRAL	FLOWBACK TO CURRENT MONTH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT MONTH DEFERRAL	FLOWBACK TO CURRENT MONTH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	Dec-17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Jan-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Feb-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Mar-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Apr-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	May-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Jun-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Jul-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Aug-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Sep-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Oct-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Nov-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Dec-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	13-MONTH AVERAGE					<u>\$0</u>					<u>\$0</u>

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	YEAR/MONTH	ACCOUNT 282					ACCOUNT 283				
		BEGINNING BALANCE	CURRENT MONTH DEFERRAL	FLOWBACK TO CURRENT MONTH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT MONTH DEFERRAL	FLOWBACK TO CURRENT MONTH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	Dec-17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Jan-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Feb-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Mar-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Apr-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	May-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Jun-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Jul-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Aug-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Sep-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Oct-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Nov-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Dec-18	\$0	\$342,671	\$0	\$0	\$342,671	\$0	\$0	\$0	\$0	\$0
14	13-MONTH AVERAGE					<u>\$26,359</u>					<u>\$0</u>

SUPPORTING SCHEDULES:

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

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING
INCOME PER BOOKS FOR THE HISTORIC BASE YEAR
AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
HISTORIC BASE YEAR DATA - 1: 12/31/2017
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/18

LINE NO.		(1) PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1) 12/31/2017	(2) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS 12/31/2018	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)	(5) REVENUE ADJUSTMENT	(6) JURISDICTIONAL AMOUNT PROPOSED RATES
1	TOTAL OPERATING REVENUES	\$973,478	\$1,080,949	(\$47,794)	\$1,033,155	\$0	\$1,033,155
	<u>OPERATING EXPENSES:</u>						
2	COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0
3	OPERATIONS & MAINTENANCE	\$511,406	\$551,665	(\$47,953)	\$503,712	\$0	\$503,712
4	DEPRECIATION & AMORTIZATION	\$193,727	\$202,354	\$0	\$202,354	\$0	\$202,354
5	TAXES OTHER THAN INCOME TAXES	\$28,203	\$19,188	\$0	\$19,188	\$0	\$19,188
6	CURRENT FEDERAL INCOME TAX EXPENSE	\$0	\$49,958	\$1,388	\$51,346	\$0	\$51,346
7	CURRENT STATE INCOME TAX EXPENSE	\$0	\$12,810	(\$69)	\$12,741	\$0	\$12,741
8	DEFERRED FEDERAL INCOME TAX EXPENSE	\$0	\$0	(\$5,375)	(\$5,375)	\$0	(\$5,375)
9	DEFERRED STATE INCOME TAX EXPENSE	\$0	\$0	(\$877)	(\$877)	\$0	(\$877)
10	TOTAL OPERATING EXPENSES	\$733,336	\$835,975	(\$52,886)	\$783,089	\$0	\$783,089
11	NET OPERATING INCOME	\$240,142	\$244,974	\$5,092	\$250,066	\$0	\$250,066

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/201
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>OPERATING REVENUE</u>					
1	ELIMINATE ENERGY CONSERVATION REVENUES	(\$47,794)	\$0	(\$47,794)	(\$47,794)
2		\$0	\$0	\$0	\$0
3		\$0	\$0	\$0	\$0
4		\$0	\$0	\$0	\$0
5		\$0	\$0	\$0	\$0
6	TOTAL REVENUE ADJUSTMENTS	(\$47,794)	\$0	(\$47,794)	(\$47,794)
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
7	ELIMINATE ENERGY CONSERVATION EXPENSES	(\$48,049)	\$0	(\$48,049)	(\$48,290)
8	ELIMINATE LOBBYING EXPENSE	(\$149)	\$0	(\$149)	(\$150)
9	ELIMINATE OUT-OF-PERIOD ADJUSTMENTS	\$245	\$0	\$245	\$246
10		\$0	\$0	\$0	\$0
11		\$0	\$0	\$0	\$0
12		\$0	\$0	\$0	\$0
13	TOTAL O & M ADJUSTMENTS	(\$47,953)	\$0	(\$47,953)	(\$48,194)
<u>DEPRECIATION EXPENSE</u>					
14		\$0	\$0	\$0	\$0
15		\$0	\$0	\$0	\$0
16		\$0	\$0	\$0	\$0
17		\$0	\$0	\$0	\$0
18	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	\$0	\$0	\$0	\$0

*NOTE ADJUSTMENTS CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/201
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>TAXES OTHER THAN INCOME</u>					
1		\$0	\$0	\$0	\$0
2		\$0	\$0	\$0	\$0
3		\$0	\$0	\$0	\$0
4	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	\$0	\$0	\$0	\$0
<u>FEDERAL INCOME TAXES</u>					
5	INTEREST SYNCHRONIZATION	(\$18)	\$0	(\$18)	(\$18) Interest synchronization adjustment
6	ADJUST FEDERAL INCOME TAXES TO CALCULATED	\$1,406	\$0	\$1,406	\$1,413 Adjust Fed Taxes to Calculated Amount
7		\$0	\$0	\$0	\$0
8		\$0	\$0	\$0	\$0
9	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$1,388	\$0	\$1,388	\$1,395
<u>STATE INCOME TAXES</u>					
10	INTEREST SYNCHRONIZATION	(\$5)	\$0	(\$5)	(\$5) Interest synchronization adjustment
11	ADJUST STATE INCOME TAXES TO CALCULATED	(\$64)	\$0	(\$64)	(\$64) Adjust State Taxes to Calculated Amount
12		\$0	\$0	\$0	\$0
13		\$0	\$0	\$0	\$0
14	TOTAL STATE INCOME TAX ADJUSTMENTS	(\$69)	\$0	(\$69)	(\$69)
<u>DEFERRED INCOME TAXES</u>					
15	ADJUST DEFERRED FEDERAL INCOME TAXES TO CALCULATED	(\$5,375)	\$0	(\$5,375)	(\$5,402) Adjust Deferred Fed Inc Taxes to Calculated Amount
16	ADJUST DEFERRED STATE INCOME TAXES TO CALCULATED	(\$877)	\$0	(\$877)	(\$881) Adjust Deferred State Inc Taxes to Calculated Amount
17	TOTAL DEFERRED TAX ADJUSTMENTS	(\$6,252)	\$0	(\$6,252)	(\$6,283)
18	TOTAL ALL ADJUSTMENTS	\$5,092	\$0	\$5,092	\$5,357

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH,
AND IN TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-18	(2) Feb-18	(3) Mar-18	(4) Apr-18	(5) May-18	(6) Jun-18	(7) Jul-18	(8) Aug-18	(9) Sep-18	(10) Oct-18	(11) Nov-18	(12) Dec-18	TOTAL
OPERATING REVENUES:															
1	489.10	TS-1	\$7,823	\$6,301	\$6,669	\$5,889	\$5,541	\$4,989	\$5,037	\$5,028	\$4,995	\$5,338	\$5,984	\$6,640	\$70,234
2	489.20	TS-2	\$2,058	\$1,219	\$1,396	\$1,235	\$1,169	\$949	\$942	\$968	\$925	\$995	\$1,084	\$1,181	\$14,121
3	489.30	TS-3	\$19,013	\$16,650	\$18,577	\$17,123	\$17,045	\$15,305	\$14,139	\$15,042	\$14,630	\$16,797	\$16,967	\$17,945	\$199,233
4	489.40	TS-4	\$23,251	\$18,309	\$20,977	\$19,594	\$19,372	\$18,833	\$17,888	\$18,708	\$18,134	\$19,662	\$19,265	\$20,686	\$234,679
5	489.50	TS-5	\$16,749	\$14,193	\$15,436	\$16,443	\$14,083	\$13,518	\$12,693	\$14,603	\$11,115	\$14,068	\$11,789	\$13,002	\$167,692
6	489.60	THIRD PARTY MARKETERS	\$1,938	\$1,953	\$1,971	\$1,908	\$1,800	\$1,743	\$1,752	\$1,755	\$1,761	\$1,809	\$1,920	\$1,956	\$22,266
7	489.02	SPECIAL CONTRACTS	\$23,093	\$23,093	\$23,093	\$23,093	\$23,093	\$23,093	\$23,439	\$23,439	\$23,439	\$23,439	\$23,439	\$23,439	\$279,192
8		OPERATING REVENUES	\$93,925	\$81,718	\$88,119	\$85,285	\$82,103	\$78,430	\$75,890	\$79,543	\$74,999	\$82,108	\$80,448	\$84,849	\$987,417
9	488.00	MISC. SERVICE REVENUE	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749	\$1,561	\$14,335
10	495.00	ENERGY CONSERVATION REVENUES	\$5,727	\$3,877	\$4,536	\$4,001	\$3,938	\$3,512	\$3,284	\$3,472	\$3,334	\$3,825	\$3,910	\$4,378	\$47,794
11	489.70	REVENUES FROM GAS TRANSPORT - OTHER	\$9,352	(\$1,010)	\$2,898	\$6,586	(\$938)	\$5,067	(\$1,944)	\$6,855	(\$2,383)	\$7,501	(\$2,547)	\$1,966	\$31,403
12		TOTAL OTHER OPERATING REVENUES	\$16,517	\$3,112	\$9,317	\$11,565	\$4,158	\$9,226	\$2,241	\$11,606	\$1,884	\$12,889	\$3,112	\$7,905	\$93,532
13		TOTAL OPERATING REVENUES	\$110,442	\$84,830	\$97,436	\$96,850	\$86,261	\$87,656	\$78,131	\$91,149	\$76,883	\$94,997	\$83,560	\$92,754	\$1,080,949

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BAS YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO. COMPUTATION OF UNBILLED REVENUES

LINE NO.		Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	AVERAGE
1	Account 1421-A/R Unbilled Revenue Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Account 489-Unbilled Revenue Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

COMPANY DOES NOT RECORD UNBILLED REVENUES BECAUSE ALL METERS ARE READ ON OR NEAR THE LAST DAY OF THE MONTH.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-18	(2) Feb-18	(3) Mar-18	(4) Apr-18	(5) May-18	(6) Jun-18	(7) Jul-18	(8) Aug-18	(9) Sep-18	(10) Oct-18	(11) Nov-18	(12) Dec-18	TOTAL
COST OF GAS															
1	804	NATURAL GAS PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	804	LESS: COMPANY USED GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISTRIBUTION EXPENSES															
OPERATIONS EXPENSE															
4	870	SUPERVISION & ENGINEERING	\$1,869	\$985	\$1,885	\$1,102	\$875	\$1,699	\$653	\$666	\$352	\$822	\$1,175	\$1,745	\$13,828
5	874	MAINS & SERVICES EXPENSE	\$3,127	\$2,270	\$2,822	\$3,179	\$2,565	\$1,986	\$1,740	\$1,988	\$2,209	\$3,126	\$3,948	\$4,837	\$33,797
6	875	MEAS & REG - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	877	MEAS & REG - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	878	METER & HOUSE REG EXPENSE	\$909	\$401	\$609	\$729	\$564	\$394	\$347	\$296	\$296	\$727	\$811	\$858	\$6,941
9	879	CUSTOMER INSTALLATIONS	\$2,703	\$2,439	\$3,147	\$1,053	\$496	\$1,861	\$979	\$2,944	\$1,463	\$2,502	\$2,950	\$2,155	\$24,692
10	880	OTHER EXPENSES	\$748	\$1,671	\$465	\$424	\$262	\$657	\$843	\$207	\$1,140	\$452	\$1,077	\$947	\$8,893
11		TOTAL OPERATIONS EXPENSE	\$9,356	\$7,766	\$8,928	\$6,487	\$4,762	\$6,597	\$4,562	\$6,101	\$5,460	\$7,629	\$9,961	\$10,542	\$88,151
MAINTENANCE EXPENSE															
12	885	SUPERVISION & ENGINEERING	\$63	\$143	\$133	\$213	\$88	\$164	\$109	\$381	\$65	\$88	\$199	\$291	\$1,937
13	887	MAINTENANCE OF MAINS	\$1,016	\$828	\$922	\$901	\$2,724	\$420	\$771	\$341	\$281	\$702	\$1,799	\$1,085	\$11,790
14	889	MTCE OF MEAS & REG - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	891	MTCE OF MEAS & REG - GATE STATION	\$621	\$228	\$168	\$224	\$185	\$155	\$1,169	\$151	\$525	\$1,187	\$1,399	\$2,220	\$8,232
16	892	MAINTENANCE OF SERVICES	\$477	\$136	\$274	\$162	\$384	\$0	\$0	\$0	\$563	\$90	\$55	\$290	\$2,431
17	893	MTCE OF METERS & HOUSE REGULATORS	\$1,033	\$869	\$414	\$2,562	\$1,939	\$84	\$53	\$124	\$987	\$877	\$443	\$0	\$9,385
18	894	MTCE OF OTHER EQUIPMENT	\$345	\$347	\$666	\$663	\$329	\$710	\$92	\$735	\$339	\$333	\$127	\$1,510	\$6,196
19		TOTAL MAINTENANCE EXPENSE	\$3,555	\$2,551	\$2,577	\$4,725	\$5,649	\$1,533	\$2,194	\$1,732	\$2,760	\$3,277	\$4,022	\$5,396	\$39,971

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-18	(2) Feb-18	(3) Mar-18	(4) Apr-18	(5) May-18	(6) Jun-18	(7) Jul-18	(8) Aug-18	(9) Sep-18	(10) Oct-18	(11) Nov-18	(12) Dec-18	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	902	METER READING EXPENSE	\$201	\$538	\$671	\$355	\$488	\$480	\$556	\$555	\$324	\$564	\$364	\$0	\$5,096
3	903	CUS RECORDS & COLLECTIONS	\$169	\$54	\$115	\$83	\$154	\$28	\$208	\$176	\$260	\$193	\$84	\$95	\$1,619
4	904	UNCOLLECTIBLE ACCOUNTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$522	\$522
5		TOTAL CUSTOMER ACCOUNTS EXP	\$370	\$592	\$786	\$438	\$642	\$508	\$764	\$731	\$584	\$757	\$448	\$617	\$7,237
CUSTOMER SVCE & INFORMATION															
6	908	CONSERVATION EXPENSE	\$5,708	\$3,858	\$4,513	\$3,973	\$3,914	\$3,357	\$3,236	\$3,343	\$3,286	\$3,774	\$3,863	\$5,224	\$48,049
7	909	CONSERVATION ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		TOTAL CUSTOMER SVCE & INFO	\$5,708	\$3,858	\$4,513	\$3,973	\$3,914	\$3,357	\$3,236	\$3,343	\$3,286	\$3,774	\$3,863	\$5,224	\$48,049
SALES EXPENSE															
9	912	DEMONSTRATING & SELLING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL SALES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE & GEN EXP															
11	920	ADMIN & GEN SALARIES	\$14,682	\$17,086	\$21,897	\$17,185	\$17,099	\$19,446	\$14,998	\$22,262	\$16,662	\$16,414	\$20,240	\$17,835	\$215,806
12	921	OFFICE SUPPLIES & EXP	\$1,683	\$1,465	\$3,723	\$1,981	\$1,275	\$4,234	\$2,273	\$1,385	\$2,308	\$2,699	\$1,359	\$4,921	\$29,306
13	922	ADMIN EXP TRANS (CR)	(\$3,676)	(\$3,483)	(\$4,143)	(\$3,351)	(\$3,451)	(\$4,362)	(\$3,555)	(\$4,791)	(\$3,106)	(\$2,919)	(\$3,791)	(\$5,351)	(\$45,979)
14	923	OUTSIDE SERVICES EMPLOYED	\$2,722	\$757	\$10,025	\$1,821	\$456	\$1,391	\$4,629	\$1,391	\$1,366	\$1,372	\$2,104	\$5,532	\$33,566
15	924	PROPERTY INSURANCE	\$2,395	\$2,395	\$2,395	\$2,395	\$2,395	\$2,395	\$2,395	\$2,395	\$0	\$0	\$0	\$7,471	\$26,631
16	925	INJURIES & DAMAGES	\$3,450	\$3,450	\$3,450	\$2,588	\$2,588	\$3,222	\$3,222	\$8,181	\$634	\$676	\$634	\$8,448	\$40,543
17	926	EMPLOYEE PENSION & BENEFITS	\$2,565	\$1,343	\$722	\$788	\$2,047	\$4,097	\$4,226	\$861	\$2,746	\$2,439	\$4,529	\$3,990	\$30,353
18	928	REGULATORY COMMISSION EXP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	930	MISC. GENERAL EXPENSE	\$0	(\$8)	(\$5)	(\$3)	\$144	\$0	(\$6)	(\$4)	\$0	\$0	\$271	(\$634)	(\$245)
20	931	RENTS	\$1,344	\$1,344	\$1,344	\$1,344	\$1,344	\$1,343	\$1,343	\$1,344	\$1,344	\$1,344	\$1,344	\$1,344	\$16,126
21	933	TRANSPORTATION EXPENSE	\$3,608	\$1,409	\$1,367	\$1,577	\$1,351	\$1,825	\$1,033	\$2,003	\$2,092	\$1,612	\$2,574	\$1,699	\$22,150
22		TOTAL A & G EXPENSE	\$28,773	\$25,758	\$40,775	\$26,325	\$25,248	\$33,591	\$30,558	\$35,027	\$24,046	\$23,637	\$29,264	\$45,255	\$368,257
23		TOTAL EXPENSE	\$47,762	\$40,525	\$57,579	\$41,948	\$40,215	\$45,586	\$41,314	\$46,934	\$36,136	\$39,074	\$47,558	\$67,034	\$551,665

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DESCRIPTION OF THE ALLOCATION METHODS USED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	ALLOCATED TO NON-REGULATED		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS*
			GROSS AMOUNT	PERCENTAGE		
1	COMPANY DOES NOT HAVE ANY EXPENSES WHICH REQUIRE TO BE ALLOCATED BETWEEN REGULATED AND NON-REGULATED OPERATIONS					
2						
3						
4						
5						
6						
7	TOTAL		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>

* ATTACH ADDITIONAL PAGES AS NEEDED TO FULLY EXPLAIN ALLOCATION METHODS USED

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES
PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT
TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2016
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CONSERVATION REVENUES:

LINE NO.	ACCT. NO.	DESCRIPTION	AMOUNT
1	495.1	ECCR REVENUES - TS-1	\$6,716
2	495.2	ECCR REVENUES - TS-2	\$1,416
3	495.3	ECCR REVENUES - TS-3	\$17,445
4	495.4	ECCR REVENUES - TS-4	\$22,217
5			
6			
7			
8		TOTAL CONSERVATION REVENUES	<u>\$47,794</u>

CONSERVATION EXPENSES:

9	908.10	RESIDENTIAL - NEW CONSTRUCTION	\$5,170
10	908.20	RESIDENTIAL - APPLIANCE REPLACEMENT	\$25,471
11	908.30	RESIDENTIAL - RETENTION	\$6,370
12	908.61	COMMERCIAL - NEW CONSTRUCTION	\$2,870
13	908.71	COMMERCIAL - APPLIANCE REPLACEMENT	\$2,870
14	908.81	COMMERCIAL - RETENTION	\$4,375
15	908.80	INTEREST	(\$321)
16	908.95	PRIOR YEAR AMORTIZATION	\$14,336
17	908.90	CURRENT YEAR TRUE-UP	(\$13,906)
18	908.97	REGULATORY ASSESSMENT FEE	\$239
19	908.90	OUT OF PERIOD ADJUSTMENT	\$575
20			
21			
22		TOTAL CONSERVATION EXPENSES	<u>\$48,049</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
HISTORIC BASE YEAR DATA - 1: 12/31/2017
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	HISTORIC BASE YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	CUSTOMER DEPOSIT**	ENDING BALANCE
1	January 2018	\$0	\$0	\$0	\$0	\$0	\$0
2	February	\$0	\$0	\$0	\$0	\$0	\$0
3	March	\$0	\$0	\$0	\$0	\$0	\$0
4	April	\$0	\$0	\$0	\$0	\$0	\$0
5	May	\$0	\$0	\$0	\$0	\$0	\$0
6	June	\$0	\$0	\$0	\$0	\$0	\$0
7	July	\$0	\$0	\$0	\$0	\$0	\$0
8	August	\$0	\$0	\$0	\$0	\$0	\$0
9	September	\$0	\$0	\$0	\$0	\$0	\$0
10	October	\$0	\$0	\$0	\$0	\$0	\$0
11	November	\$0	\$0	\$0	\$0	\$0	\$0
12	December 2018	\$0	(\$522)	\$522	\$0	\$650	\$0
13	TOTAL		<u>(\$522)</u>	<u>\$522</u>	<u>\$0</u>		
	HISTORIC BASE YEAR - 1	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	CUSTOMER DEPOSIT**	ENDING BALANCE
14	January 2017	\$0	\$0	\$0	\$0	\$0	\$0
15	February	\$0	\$0	\$0	\$0	\$0	\$0
16	March	\$0	\$0	\$0	\$0	\$0	\$0
17	April	\$0	\$0	\$0	\$0	\$0	\$0
18	May	\$0	\$0	\$0	\$0	\$0	\$0
19	June	\$0	\$0	\$0	\$0	\$0	\$0
20	July	\$0	\$0	\$0	\$0	\$0	\$0
21	August	\$0	\$0	\$0	\$0	\$0	\$0
22	September	\$0	\$0	\$0	\$0	\$0	\$0
23	October	\$0	\$0	\$0	\$0	\$0	\$0
24	November	\$0	\$0	\$0	\$0	\$0	\$0
25	December 2017	\$0	(\$674)	\$674	\$0	\$850	\$0
26	TOTAL		<u>(\$674)</u>	<u>\$674</u>	<u>\$0</u>		

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 12/31/2016
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	HISTORIC BASE YEAR - 2	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	CUSTOMER DEPOSIT	ENDING BALANCE
1	January 2016	\$0	\$0	\$0	\$0	\$0	\$0
2	February	\$0	\$0	\$0	\$0	\$0	\$0
3	March	\$0	\$0	\$0	\$0	\$0	\$0
4	April	\$0	\$0	\$0	\$0	\$0	\$0
5	May	\$0	\$0	\$0	\$0	\$0	\$0
6	June	\$0	\$0	\$0	\$0	\$0	\$0
7	July	\$0	\$0	\$0	\$0	\$0	\$0
8	August	\$0	\$0	\$0	\$0	\$0	\$0
9	September	\$0	\$0	\$0	\$0	\$0	\$0
10	October	\$0	\$0	\$0	\$0	\$0	\$0
11	November	\$0	\$0	\$0	\$0	\$0	\$0
12	December 2016	\$0	(\$128)	\$128	\$0	\$350	\$0
13	TOTAL		<u>(\$128)</u>	<u>\$128</u>	<u>\$0</u>		

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT
FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR 12/31/2018

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1		NONE	\$0	\$0
2				
3		TOTAL ADVERTISING EXPENSE	<u>\$0</u>	<u>\$0</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT
FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA - 1: 12/31/201
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR - 1 ENDED 12/31/2017

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	912	SELLING EXPENSES	\$0	\$0
2				
3		TOTAL ADVERTISING EXPENSE	<u>\$0</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF CIVIC AND CHARITABLE CONTRIBUTIONS
INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	TOTAL	AMOUNT ALLOCATED TO NON-REGULATED	AMOUNT REGULATED
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
	TOTAL	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION
DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION
FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/2018

LINE NO.	ORGANIZATION	AMOUNT
1	ASSOCIATED GAS DISTRIBUTORS OF FLORIDA	\$1,500
2	FLORIDA NATURAL GAS ASSOCIATION	\$745
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	<u>\$2,245</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES
FOR LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES INCLUDED
IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

<u>LINE NO.</u>	<u>ORGANIZATION</u>	<u>AMOUNT</u>
1	ASSOCIATED GAS DISTRIBUTORS OF FLORIDA	\$0
2	FLORIDA NATURAL GAS ASSOCIATION	\$149
3		\$0
4		\$0
5		\$0
6		\$0
7	TOTAL	<u>\$149</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING REVENUES AND THE AMOUNT PER CUSTOMER

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE 2004	CURRENT CASE 2019	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS: COST OF SERVICE	\$40,000	\$100,000	150.00%	75.00%	IN TOTAL, RATE CASE EXPENSES, AS TRENDED FORWARD USING THE TREND FACTOR ON SCHEDULE C-37, FOR THE CURRENT CASE ARE COMPARABLE TO THE APPROVED RATE CASE EXPENSES IN THE PRIOR CASE AND REFLECT CURRENT MARKET RATES FOR SUCH SERVICES.
2	LEGAL SERVICES	\$22,141	\$30,000	35.50%	17.75%	
3	ACCOUNTING COSTS	\$6,600	\$0	-100.00%	-50.00%	
4	MISCELLANEOUS EXPENSES	\$0	\$2,500	100.00%	50.00%	
5	TOTAL	\$68,741	\$132,500	92.75%	46.38%	

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	RATE ORDER AMORTIZATION		TOTAL RATE CASE EXPENSE	AMORTIZED AMOUNT				UNAMORTIZED BALANCE 12/31/2008
		DATE	PERIOD		2005	2006	2007	2008	
6	PRIOR CASE: DOCKET NO. 040270-GU	1/1/2005	4 YEARS	\$68,741	\$17,185	\$17,185	\$17,185	\$17,186	\$0
7	TOTAL			\$68,741	\$17,185	\$17,185	\$17,185	\$17,186	\$0

	DOCKET NO. 910873-GU	DOCKET NO. 040270-GU	DOCKET NO. 20190083-GU	
8	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE *	7.6988%	6.2448%	2.6056%
9	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE *	15.4475%	28.0474%	8.8567%
10	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER *	\$289.10	\$127.87	\$182.23

* Per projected test year-2020

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES) FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT ALLOCATED TO UTILITY OPERATIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/201
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/2018

LINE NO.	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930.01	MISCELLANEOUS MATERIALS	(\$245)	(\$245)
2				
3				
4				
5				
6				
7		TOTAL	<u>(\$245)</u>	<u>(\$245)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE HISTORIC
BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING
REVENUES AND EXPENSES BY PRIMARY ACCOUNT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1	930.01	MISC. GENERAL EXPENSE	CREDITS APPLY TO OUT-OF-PERIOD EXPENSES		\$245	
2				TOTAL	<u>\$245</u>	<u>\$0</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 HISTORIC BASE YEAR DATA - 2: 12/31/2016
 HISTORIC BASE YEAR DATA - 3: 12/31/2015
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

GAINS AND LOSSES ON PROPERTY

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
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THE COMPANY DOES NOT RECORD GAINS OR LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE.

IT IS THE COMPANY'S POLICY TO CHARGE TO ACCUMULATED DEPRECIATION THE ORIGINAL COST OF PLANT RETIRED NET OF ASSOCIATED SALVAGE AND COST OF REMOVAL.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

TYPE OF DATA
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	% RATE	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	TOTAL DEPRECIATION
1	376.0	MAINS - STEEL	2.9%	\$453	\$453	\$453	\$453	\$453	\$454	\$454	\$454	\$454	\$454	\$454	\$454	\$5,443
2	376.1	MAINS - PLASTIC	2.9%	\$7,022	\$6,104	\$6,111	\$6,121	\$6,130	\$6,149	\$6,173	\$6,194	\$6,222	\$6,237	\$6,239	\$6,243	\$74,945
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$46	\$46	\$46	\$46	\$46	\$46	\$47	\$47	\$47	\$47	\$47	\$47	\$558
4	379	M & R EQUIPMENT - CITY GATE	3.2%	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$39,492
5	380.0	SERVICES - STEEL	1.0%	\$292	\$292	\$292	\$292	\$292	\$292	\$293	\$293	\$293	\$293	\$293	\$293	\$3,510
6	380.1	SERVICES - PLASTIC	3.2%	\$2,046	\$2,070	\$2,093	\$2,111	\$2,136	\$2,162	\$2,174	\$2,191	\$2,211	\$2,233	\$2,251	\$2,266	\$25,944
7	381	METERS	3.8%	\$910	\$913	\$916	\$919	\$921	\$921	\$921	\$921	\$922	\$922	\$922	\$922	\$11,030
8	382	METER INSTALLATIONS	3.1%	\$379	\$381	\$384	\$388	\$392	\$396	\$415	\$434	\$437	\$439	\$442	\$445	\$4,932
9	383	REGULATORS	3.1%	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$84	\$84	\$84	\$999
10	384	REGULATOR INSTALLATIONS	3.0%	\$179	\$180	\$181	\$183	\$183	\$184	\$187	\$189	\$190	\$191	\$191	\$192	\$2,230
11	386	CUSTOMER CONVERSIONS	2.3%	\$67	\$67	\$67	\$67	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$812
12	387	OTHER EQUIPMENT	4.0%	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$78	\$78	\$78	\$78	\$928
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$27	\$27	\$27	\$27	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$332
14	391.0	OFFICE FURNITURE	4.0%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$10	\$10	\$10	\$10	\$10	\$113
15	391.1	OFFICE EQUIPMENT	4.4%	\$114	\$114	\$114	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$117	\$120	\$1,384
16	392	TRANSPORTATION EQUIPMENT	9.0%	\$1,638	\$1,638	\$1,638	\$1,638	\$1,723	\$1,544	\$1,633	\$1,633	\$1,633	\$1,633	\$1,794	\$1,955	\$20,100
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	6.7%	\$89	\$89	\$89	\$89	\$90	\$90	\$90	\$92	\$95	\$95	\$95	\$102	\$1,105
18	396	POWER OPERATED EQUIPMENT	5.9%	\$151	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$1,823
19	397	COMMUNICATION EQUIPMENT	5.6%	\$145	\$150	\$150	\$150	\$151	\$155	\$159	\$159	\$159	\$159	\$163	\$174	\$1,874
20		TOTAL DEPRECIABLE PLANT		\$17,018	\$16,136	\$16,173	\$16,211	\$16,340	\$16,216	\$16,369	\$16,431	\$16,488	\$16,529	\$16,719	\$16,924	\$197,554

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-16-0574-FOF-GU,

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-19

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED
IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	TOTAL AMORT/REC
1	301	ORGANIZATIONAL COSTS	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
2															\$0
3															\$0
4															\$0
5															\$0
6		TOTAL													\$4,800

TOTAL AMOUNT OF AMORTIZATION/RECOVERY: \$4,800

EFFECTIVE DATE: 1993

AMORTIZATION/RECOVERY PERIOD: 30

REASON: 1 AMORTIZATION OF ORGANIZATIONAL COSTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	12 MONTH TOTAL
1		THE COMPANY HAS NO COMMON PLANT													\$0
2															0
3															0
4															0
5															0
6															0
7															0
8															0
9															0
10															0
11															0
12															0
13		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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14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25		TOTAL	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE
CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE
HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
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	C-21	\$62,768	\$1,319	\$64,087
2	DEFERRED INCOME TAX EXPENSE	C-24	\$0	(\$6,252)	(\$6,252)
3	INTEREST SYNCHRONIZATION	C-2	\$0	\$23	\$23
4					
5					
6	TOTAL INCOME TAX EXPENSE		<u>\$62,768</u>	<u>(\$4,910)</u>	<u>\$57,858</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	AMOUNT	LINE 5 - ADJUSTMENTS TO TAXABLE INCOME	AMOUNT
1	NET UTILITY OPERATING INCOME	\$250,066	1	
2	ADD INCOME TAX ACCOUNTS	\$62,768	2	
3	LESS INTEREST CHARGES (FROM C-22)	(\$97,036)	3	
4	TAXABLE INCOME PER BOOKS	\$215,798	4	
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)	\$0	5	
6	TAXABLE INCOME	\$215,798	6	TOTAL ADJUSTMENTS TO TAXABLE INCOME: <u>\$0</u>
7	STATE TAXABLE INCOME	\$215,798		
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)	\$15,939		
9	ADJUSTED STATE TAXABLE INCOME	\$231,737		
10	STATE INCOME TAX RATE	5.5%		
11	STATE INCOME TAXES - CURRENT	\$12,746		
12	FEDERAL TAXABLE INCOME (LINE 9 - LINE 11)	\$218,992		
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)	\$25,597		
14	ADJUSTED FEDERAL TAXABLE INCOME	\$244,589		
15	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)	21%		
16	FEDERAL INCOME TAXES - CURRENT	\$51,364		
	SUMMARY:			
17	CURRENT FEDERAL INCOME TAXES	\$51,364		
18	CURRENT STATE INCOME TAXES	\$12,746		
19	DEFERRED FEDERAL INCOME TAX EXPENSE	(\$5,375)		
20	DEFERRED STATE INCOME TAX EXPENSE	(\$877)		
21		\$0		
22	TOTAL INCOME TAX EXPENSE	\$57,857		
			LINE 8 - ADJUSTMENTS TO STATE TAXABLE INCOME	
			1	STATE TAX PENALTY \$220
			2	BOOK DEPRECIATION ABOVE TAX DEPRECIATION \$15,719
			3	
			4	TOTAL ADJUSTMENTS TO STATE TAXABLE INCOME: <u>\$15,939</u>
			LINE 13 - ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
			1	FEDERAL TAX PENALTY \$29
			2	BOOK DEPRECIATION ABOVE TAX DEPRECIATION \$25,568
			3	
			4	TOTAL ADJUSTMENTS TO FEDERAL TAXABLE INCOME: <u>\$25,597</u>

FLORIDA PUBLIC SERVICE COMMISSION

NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. EXPLAIN ANY ADJUSTMENTS

TYPE OF DATA SHOWN:

COMPANY: SEBRING GAS SYSTEM, INC.

TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR

HISTORIC BASE YEAR DATA: 12/31/2018

CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION

WITNESS: J. MELENDY

DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES

DOCKET NO: 20190083-GU

PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT	\$90,891	(\$86)	\$90,805
2	INTEREST ON SHORT-TERM DEBT	\$2,101	(\$2)	\$2,099
3	INTEREST ON CUSTOMER DEPOSITS	\$4,135	(\$4)	\$4,131
4		\$0	\$0	\$0
5		\$0	\$0	\$0
6	TOTAL USED FOR TAX CALCULATION (TO C-21)	<u>\$97,127</u>	<u>(\$92)</u>	<u>\$97,036</u>

BALANCES FROM SHEDULE D-1	AMOUNT	RATIO	COST	TOTAL WEIGHTED COST	DEBT ONLY WEIGHTED COST	
7	COMMON EQUITY	\$1,818,210	48.92%	11.50%	5.63%	
8	LONG TERM DEBT	\$1,664,952	44.80%	5.45%	2.44%	2.44%
9	SHORT TERM DEBT	\$62,971	1.69%	3.33%	0.06%	0.06%
10	CUSTOMER DEPOSITS	\$144,035	3.88%	2.87%	0.11%	0.11%
11	DEFERRED INCOME TAXES	<u>\$26,334</u>	<u>0.71%</u>	0.00%	<u>0.00%</u>	
12	TOTAL	<u>\$3,716,502</u>	<u>100.00%</u>		<u>8.24%</u>	<u>2.61%</u>
13	WEIGHTED COST FROM LINE 12	<u>8.24%</u>				
14	INTEREST ADJUSTMENT (TO LINE 6)	<u>(\$92)</u>				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE
NO.

BOOK vs TAX

PERMANENT DIFFERENCES

1	Federal Income Tax Penalty	\$29
2	State Income Tax Penalty	\$220

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES

TYPE OF DATA SHOWN:

COMPANY: SEBRING GAS SYSTEM, INC.

FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN

HISTORIC BASE YEAR DATA: 12/31/2018

TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

WITNESS: J. MELENDY

DOCKET NO: 20190083-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/2018

LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:					
1	TAX DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0	\$0
2	BOOK DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0	\$0
3	DIFFERENCE	\$0	\$0	\$0	\$0
OTHER TIMING DIFFERENCES (ITEMIZE):					
ORIGINATING:					
4		\$0	\$0	\$0	\$0
5		\$0	\$0	\$0	\$0
6	TOTAL ORIGINATING	\$0	\$0	\$0	\$0
REVERSING:					
7		\$0	\$0	\$0	\$0
8		\$0	\$0	\$0	\$0
9	TOTAL REVERSING	\$0	\$0	\$0	\$0
10	TOTAL TIMING DIFFERENCES - STATE TAXES	\$0	\$15,939	\$0	\$15,939
11	STATE TAX RATE	5.5%	5.5%	5.5%	5.5%
12	DEFERRED STATE INCOME TAX EXPENSE	\$0	(\$877)	\$0	(\$877)
13	TOTAL TIMING DIFFERENCES - FEDERAL TAXES	\$0	\$25,597	\$0	\$25,597
14	FEDERAL TAX RATE	21.0%	21.0%	21.0%	21.0%
15	DEFERRED FEDERAL INCOME TAX EXPENSE	\$0	(\$5,375)	\$0	(\$5,375)
16	DEFERRED FEDERAL INCOME TAX EXPENSE (LINE 15)	\$0	(\$5,375)	\$0	(\$5,375)
17	DEFERRED STATE INCOME TAX EXPENSE (LINE 12)	\$0	(\$877)	\$0	(\$877)
18	ADJUSTMENT	\$0	\$0	\$0	\$0
19	TOTAL DEFERRED INCOME TAX EXPENSE	\$0	(\$6,252)	\$0	(\$6,252)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/201
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	TOTAL AMOUNT
<u>STATE TAX ADJUSTMENT</u>		
1	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	<u>N/A</u>
2	DEFERRED TAX BALANCES FOR THE 2018 TEST YEAR PER BOOKS	<u>\$0</u>
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	<u>\$0</u>
4	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	<u>\$0</u>
5	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 5.5% AS REFLECTED ON THE COMPANY'S BOOKS. (THIS REPRESENTS THE AMOUNT THAT WILL REVERSE NORMALLY WITHOUT ANY FURTHER ADJUSTMENT. THE ADJUSTMENT HERE IS AN ADDITIONAL ADJUSTMENT. THE TAX RATE IS THE CURRENT EFFECTIVE RATE.)	<u>\$0</u>
6	NET EFFECT ON STATE DEFERRED TAX BALANCES	<u>\$0</u>
<u>FEDERAL TAX ADJUSTMENT</u>		
7	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	<u>N/A</u>
8	DEFERRED TAX BALANCES FOR THE 2018 TEST YEAR PER BOOKS	<u>\$0</u>
9	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	<u>\$0</u>
10	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	<u>\$0</u>
11	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 21% AS REFLECTED ON THE COMPANY'S BOOKS.	<u>\$0</u>
12	NET EFFECT ON FEDERAL DEFERRED TAX BALANCES	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEAR. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

LINE NO.	VINTAGE YEAR ENDED		DEFERRED TAXES AS BOOKED	DEFERRED TAXES RECALCULATED	DIFFERENCE
1	2018	BOOKED AT 25.2183% COMBINED TAX RATES	\$0	(\$6,252)	\$6,252
2	2017	COMBINED SINCE COMPANY INCEPTION	0	348,923	(348,923)
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10			0	0	0
11			0	0	0
12			0	0	0
13			0	0	0
14			0	0	0
15			0	0	0
16			0	0	0
17			0	0	0
18	TOTAL		<u>\$0</u>	<u>\$342,671</u>	<u>(\$342,671)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION REQUIRED IN ORDER TO ADJUST
INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S)
THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF YEAR-END
RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END AND
13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT ONLY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

THE COMPANY'S INCOME TAX RETURNS REQUESTED WILL BE AVAILABLE FOR INSPECTION AT THE COMPANY'S OFFICE IN SEBRING, FLORIDA DURING NORMAL BUSINESS HOURS. NO PART OF THESE TAX FILINGS ARE TO BE DUPLICATED OR PHOTOCOPIED AS THEY CONTAIN CONFIDENTIAL INFORMATION. UPON COMPLETION OF THE INSPECTION, THE DOCUMENTS ARE TO BE RETURNED. THE INFORMATION INCLUDED IN THE RETURNS SHALL BE CONSIDERED CONFIDENTIAL.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

- | | |
|--|--|
| <p>LINE NO.</p> <p>1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD
 2 IS USED FOR TAX ALLOCATION?</p> <p>3 A: Section 1552(a)(1)
 4
 5</p> <p>6 WHAT TAX YEARS ARE OPEN WITH THE IRS?</p> <p>7 A: 2015 through 2018</p> <p>8 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS?</p> <p>9 A: No</p> <p>10 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS?</p> <p>11 A: No</p> | <p>LINE NO.</p> <p>12 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS?</p> <p>13 A: No</p> <p>14 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED
 15 FROM THE PARENT FOR FEDERAL INCOME TAXES?</p> <p>16 A: \$51,964 paid to United States Treasury, no amounts received.</p> <p>17 HOW WERE THE AMOUNTS PAID TO OR RECEIVED FROM THE PARENT TREATED?</p> <p>18 A: Federal income tax expense</p> <p>19 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT
 20 OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN?</p> <p>21 A: \$552,751</p> |
|--|--|

22 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

	INCOME (LOSS)									
	BOOK BASIS YEAR					TAX BASIS * YEAR				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
23 PARENT ONLY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
24 APPLICANT ONLY	\$166,541	\$208,697	\$185,723	\$166,834	\$250,066	N/A	\$0	N/A	\$0	N/A
25 TOTAL GROUP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$10,082
26 TOTAL GROUP EXCLUDING PARENT AND APPLICANT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* TOTAL REGULATED AND UNREGULATED TAX BASIS

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF
FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE
NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS.
PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH AFFILIATED COMPANY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

THE COMPANY FILES A SINGLE TAX RETURN FOR ITS REGULATED AND OTHER MINOR UNREGULATED ACTIVITIES.
TAX IS ALLOCATED BETWEEN THE REGULATED BUSINESS AND THE MINOR UNREGULATED BUSINESS BASED ON A COMPUTATION AS IF SEPARATE RETURNS WERE FILED.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA - 1: 12/31/2017
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/2017

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL (5)		(6) AMOUNT CHARGED TO OPERATING EXPENSES
					FACTOR	AMOUNT	
1	REGULATORY ASSESSMENT FEE			\$4,567		\$4,567	\$4,567
2	TANGIBLE TAXABLE			\$22,695		\$22,695	\$22,695
3	SALES TAX			\$941		\$941	\$941
4	OCCUPATIONAL LICENSES			\$0		\$0	\$0
5				\$0		\$0	\$0
6				\$0		\$0	\$0
7				\$0		\$0	\$0
8				\$0		\$0	\$0
9				\$0		\$0	\$0
10				\$0		\$0	\$0
11	OTHER (PLEASE LIST)			\$0		\$0	\$0
12	MISCELLANEOUS			\$0		\$0	\$0
13	TOTAL			<u>\$28,203</u>		<u>\$28,203</u>	<u>\$28,203</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 12/31/2018

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL (5)		(6) AMOUNT CHARGED TO OPERATING EXPENSES
					FACTOR	AMOUNT	
1	REGULATORY ASSESSMENT FEE			\$4,855		\$4,855	\$4,855
2	TANGIBLE TAXABLE			\$13,646		\$13,646	\$13,646
3	SALES TAX			\$421		\$421	\$421
4	OCCUPATIONAL LICENSES			\$266		\$266	\$266
5				\$0		\$0	\$0
6				\$0		\$0	\$0
7				\$0		\$0	\$0
8				\$0		\$0	\$0
9				\$0		\$0	\$0
10				\$0		\$0	\$0
11	OTHER (PLEASE LIST)			\$0		\$0	\$0
12	MISCELLANEOUS			\$0		\$0	\$0
13				\$0		\$0	\$0
14		TOTAL		<u>\$19,188</u>		<u>\$19,188</u>	<u>\$19,188</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-2 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE
 USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE
 YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING,
 LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
				ONE-TIME	CONTINUING	BEGIN	END		
1	1) ACCOUNTING	Brimmer, Burek & Keelan Crystal Key Resources	Accounting Services Regulatory Services		X	1/1/2018	12/31/2018	923.00	\$18,810
					X	1/1/2013	On-going	923.02	\$2,000
2	2) LEGAL	Messer Law Firm	Florida Public Service Commission		X	1/1/2002	12/31/2018	923	\$542
3	3) FINANCIAL	ADP	Payroll Processing		X	1/1/2018	On-going	923.02	\$2,191
4	4) ENGINEERING								
5	5) OTHER (SPECIFY)	Paradigm	Public Awareness Program		X	1/1/2018	On-going	923.03	\$10,023
6									
7									
8									
9									
10									
11									
12									
13									
								TOTAL CONTRACTUAL EXPENSES	<u>\$33,566</u>

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

EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7.014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT AFFECT WILL BE SUFFICIENT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/18

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR		ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT	ACCOUNT NO.	

NONE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES
FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI.

TYPE OF DATA SHOWN:

COMPANY: SEBRING GAS SYSTEM, INC.

HISTORIC BASE YEAR DATA: 12/31/2018
HISTORIC BASE YEAR DATA - 1: 12/31/2017
HISTORIC BASE YEAR DATA - 2: 12/31/2016
HISTORIC BASE YEAR DATA - 3: 12/31/2015
WITNESS: J. MELENDY

DOCKET NO: 20190083-GU

LINE NO.	INCREASE IN WAGES AND SALARY BY GROUP	(2015) PRIOR YEAR	(2016) PRIOR YEAR	(2017) PRIOR YEAR	HISTORIC BASE YEAR
1	MANAGEMENT	8.51%	15.69%	0.00%	3.39%
2	ADMINISTRATIVE	6.25%	5.88%	0.00%	22.22%
3	OPERATIONS	6.25%	17.65%	3.03%	14.29%
4	TOTAL INCREASE	7.00%	13.07%	1.01%	13.30%
5	CHANGE IN CPI FROM PREVIOUS YEAR	0.12%	1.26%	2.13%	2.44%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	6.88%	11.81%	-1.12%	10.86%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M
EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
PRIOR RATE CASE BASE YR: 12/31/2002
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-35) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 PRIOR CASE BASE YEAR ADJUSTED O & M (MFR C-36) (2002)	COL 5 COMPOUND MULTIPLIER (MFR C-37)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-38) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$88,151	\$0	\$88,151	\$36,829	1.8694	\$68,850	\$19,301
2	DISTRIBUTION MAINTENANCE	\$39,971	\$0	\$39,971	\$35,167	1.8694	\$65,743	(\$25,772)
3	CUSTOMER ACCOUNTS	\$7,237	\$0	\$7,237	\$22,540	1.8694	\$42,137	(\$34,900)
4	CUSTOMER SVCE & INFORMATION	\$48,049	(\$48,049)	\$0	\$0	1.8694	\$0	\$0
5	SALES EXPENSE	\$0	\$0	\$0	\$0	1.8694	\$0	\$0
6	ADMINISTRATIVE & GENERAL	\$368,257	\$96	\$368,353	\$175,977	1.8694	\$328,978	\$39,375
7	PROD. & LOCAL STORAGE	\$0	\$0	\$0	\$0	1.8694	\$0	\$0
8	TOTAL	\$551,665	(\$47,953)	\$503,712	\$270,513		\$505,707	(\$1,995)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE
HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	
2	DISTRIBUTION MAINTENANCE	\$0	
3	CUSTOMER ACCOUNTS	\$0	
4	CUSTOMER SVCE & INFORMATION	(\$48,049)	
5	SALES EXPENSE	\$0	
6	ADMINISTRATIVE & GENERAL	\$96	
7	PROD. & LOCAL STORAGE	<u>\$0</u>	
8	TOTAL	<u>(\$47,953)</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & M
EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS
OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	FUNCTION	2002 BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	2002 BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$36,829	\$0	\$36,829	
2	DISTRIBUTION MAINTENANCE	\$35,167	\$0	\$35,167	
3	CUSTOMER ACCOUNTS	\$22,540	\$0	\$22,540	
4	CUSTOMER SVCE & INFORMATION	\$0	\$0	\$0	
5	SALES EXPENSE	\$10,000	(\$10,000)	\$0	Eliminate Res Load Retention Program
6	ADMINISTRATIVE & GENERAL	\$217,244	(\$41,267)	\$175,977	Eliminate Lobby exp; radio exp; out-of-period and rate case exp
7	PROD. & LOCAL STORAGE	\$0	\$0	\$0	
8	TOTAL	<u>\$321,780</u>	<u>(\$51,267)</u>	<u>\$270,513</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 12/31/2002
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	TOTAL CUSTOMERS			AVERAGE CPI a\			INFLATION X GROWTH COMPOUND MULTIPLIER	
	YEAR	NUMBER	% INCREASE	COMPOUND MULTIPLIER (A)	AMOUNT	% INCREASE	COMPOUND MULTIPLIER (B)	(A X B)
1	2002	491		1.0000	179.900		1.0000	
2	2003	491	0.00%	1.0000	184.000	1.60%	1.0160	1.0160
3	2004	491	0.00%	1.0000	188.900	2.66%	1.0431	1.0431
4	2005	491	0.00%	1.0000	195.300	3.39%	1.0784	1.0784
5	2006	491	0.00%	1.0000	201.600	3.23%	1.1132	1.1132
6	2007	491	0.00%	1.0000	207.342	2.85%	1.1449	1.1449
7	2008	491	0.00%	1.0000	215.303	3.84%	1.1888	1.1888
8	2009	491	0.00%	1.0000	214.537	-0.36%	1.1846	1.1846
9	2010	491	0.00%	1.0000	218.056	1.64%	1.2040	1.2040
10	2011	519	5.70%	1.0570	224.939	3.16%	1.2421	1.3129
11	2012	525	1.16%	1.0692	229.594	2.07%	1.2678	1.3555
12	2013	528	0.57%	1.0754	232.957	1.46%	1.2863	1.3833
13	2014	535	1.33%	1.0896	236.736	1.62%	1.3072	1.4243
14	2015	559	4.49%	1.1385	237.017	0.12%	1.3087	1.4900
15	2016	558	-0.18%	1.1365	240.007	1.26%	1.3253	1.5061
16	2017	608	8.96%	1.2383	245.120	2.13%	1.3535	1.6760
17	2018	662	8.88%	1.3483	251.107	2.44%	1.3865	1.8694

a\ Source: US Department of Labor, Bureau of Labor Statistics

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY
FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE.
FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 12/31/2002
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

FERC ACCOUNTS: 870 - 881

FERC FUNCTIONAL GROUP: _____

DISTRIBUTION OPERATIONS

BASE YEAR ADJUSTED REQUEST	AMOUNT
BENCHMARK	\$88,151
VARIANCE TO JUSTIFY	\$68,850
	<u>\$19,301</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	PRIOR RATE CASE BASE YEAR (2002) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	1	870 - 881	\$35,167	\$68,850	\$88,151	\$19,301	COMPANY HAS IMPROVED ITS ACCOUNTING ACCURACY IN CHARGING COSTS TO THE PROPER EXPENSE ACCOUNT, IN ACCORDANCE WITH FPSC REGULATIONS.
2							
3							
4							
5							
6		TOTAL	<u>\$35,167</u>	<u>\$68,850</u>	<u>\$88,151</u>	<u>\$19,301</u>	OFFSETTING DECREASE IN DISTRIBUTION MAINTENANCE EXPENSES OF (\$25,772).

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

COMBINED DISTRIBUTION OPERATIONS AND
DISTRIBUTION MAINTENANCE EXPENSES ARE
(\$6,470) BELOW BENCHMARK EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 12/31/2002
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

FERC ACCOUNTS: 920 - 933

FERC FUNCTIONAL GROUP: ADMINISTRATIVE & GENERAL

	AMOUNT
BASE YEAR ADJUSTED REQUEST	\$368,353
BENCHMARK	\$328,978
VARIANCE TO JUSTIFY	<u>\$39,375</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (2002) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	1	920 - 933	\$175,977	\$328,978	\$368,353	\$39,375	COMPANY HAS IMPROVED ITS ACCOUNTING ACCURACY IN CHARGING COSTS TO THE PROPER EXPENSE ACCOUNT, IN ACCORDANCE WITH FPSC REGULATIONS.
2							
3							
4							
5							
6		TOTAL	<u>\$175,977</u>	<u>\$328,978</u>	<u>\$368,353</u>	<u>\$39,375</u>	OFFSETTING DECREASE IN CUSTOMER ACCOUNTS EXPENSES OF (\$34,900).

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

COMBINED CUSTOMER ACCOUNTS AND ADMINISTRATIVE & GENERAL EXPENSES ARE \$4,379 ABOVE BENCHMARK EXPENSES

IN TOTAL, OPERATING AND MAINTENANCE EXPENSES ARE BELOW BENCHMARK EXPENSES BY (\$2,091).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY
FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE.
FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
HIS. BASE YR LAST CASE: 12/31/2002
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

FERC ACCOUNTS: _____

FERC FUNCTIONAL GROUP: _____

	AMOUNT
BASE YEAR ADJUSTED REQUEST	\$0
BENCHMARK	\$0
VARIANCE TO JUSTIFY	\$0

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (2002) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	1	0	\$0	\$0	\$0	\$0	
2							
3							
4							
5							
6		TOTAL	\$0	\$0	\$0	\$0	

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

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

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
PRIOR RATE CASE YR: 2004
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LAST RATE CASE - PROJECTED TEST YEAR ENDED 12/31/2004						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/2018						
LINE NO.	CLASS OF CAPITAL (1)	DOLLARS APPROVED	RATIO APPROVED	COST RATE APPROVED	WEIGHTED COST APPROVED	AMOUNT PER BOOKS (6)	ADJUSTMENTS			RATIO (10)	COST RATE (11)	WEIGHTED COST (12)
		(2)	(3)	(4)	(5)		SPECIFIC (7)	PRORATA (8)	NET (9)			
1	COMMON EQUITY	\$574,433	52.18%	11.50%	6.00%	\$1,819,926	\$0	(\$1,716)	\$1,818,210	48.92%	11.50%	5.63%
2	LONG TERM DEBT	\$470,468	42.74%	5.43%	2.32%	\$1,666,523	\$0	(\$1,571)	\$1,664,952	44.80%	5.45%	2.44%
3	SHORT TERM DEBT	\$0	0.00%	0.00%	0.00%	\$63,030	\$0	(\$59)	\$62,971	1.69%	3.33%	0.06%
4	CUSTOMER DEPOSITS	\$55,865	5.08%	6.23%	0.32%	\$144,171	\$0	(\$136)	\$144,035	3.88%	2.87%	0.11%
5	DEFERRED INCOME TAXES	\$0	0.00%	0.00%	0.00%	\$26,359	\$0	(\$25)	\$26,334	0.71%	0.00%	0.00%
6	OTHER (EXPLAIN)	\$0	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
7	TOTAL	<u>\$1,100,766</u>	<u>100.00%</u>		<u>8.64%</u>	<u>\$3,720,009</u>	<u>\$0</u>	<u>(\$3,507)</u>	<u>\$3,716,502</u>	<u>100.00%</u>		<u>8.24%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR. (CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1 PAGE 1)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA - 1: 12/31/20
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

HISTORIC BASE YEAR - 1 (YEAR ENDED 12/31/2017)

LINE NO.	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	RATIO (3)	COST RATE (4)	WEIGHTED COST RATE (3)X(4) (5)
1	COMMON EQUITY	\$1,780,681	46.21%	11.50%	5.31%
2	LONG TERM DEBT	\$1,681,289	43.63%	5.10%	2.22%
3	SHORT TERM DEBT	\$265,465	6.89%	5.13%	0.35%
4	CUSTOMER DEPOSITS	\$125,940	3.27%	2.87%	0.09%
5	DEFERRED INCOME TAXES	\$0	0.00%	0.00%	0.00%
6	TOTAL	<u>\$3,853,375</u>	100.00%		<u>7.97%</u>

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
 HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 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 12/31/2018 (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	7/18/2013	7/18/2023	\$1,621,577		\$0	\$0	0.0000	\$0	\$88,552	\$88,552
2	ALLY - LOAN #65377	3/11/2017	3/11/2020	\$29,742		\$0	\$0	0.0000	\$0	\$1,222	\$1,222
3	ALLY - LOAN #69841	11/30/2018	11/30/2024	\$6,572		\$0	\$0	0.0000	\$0	\$254	\$254
4	FORD CREDIT	12/31/2014	12/31/2019	\$8,632		\$0	\$0	0.0000	\$0	\$863	\$863
5											
6											
7	TOTAL			<u>\$1,666,523</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$90,891</u>	<u>\$90,891</u>
8	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$0							
9	NET			<u>\$1,666,523</u>							
10	EMBEDDED COST OF LONG-TERM DEBT			<u>5.45%</u>							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN EXPLANATION OF CALL PROVISIONS AND SPECIAL
RESTRICTIONS INCLUDING SERIES, DUE DATE, AND DEBT TYPE FOR THE
HISTORIC BASE YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

NARRATIVE EXPLANATION:

1	N/A
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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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 HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
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 HISTORIC BASE YR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	ALLY - LOAN #65377	\$2,101	12/31/2019	\$63,030	3.33%
2		<u>\$2,101</u>		<u>\$63,030</u>	<u>3.33%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ISSUE (1)	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)
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NO PREFERRED STOCK ISSUED

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA - 1: 12/31/2017
HISTORIC BASE YEAR DATA - 2: 12/31/2016
HISTORIC BASE YEAR DATA - 3: 12/31/2015
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	BEGINNING BALANCE 12/31/14							180
2	ISSUE FOR YEAR 2015							
3	None							
4								
5	ENDING BALANCE 12/31/2015							180
6	ISSUE FOR YEAR 2016							
7	None							
8								
9	ENDING BALANCE 12/31/2016							180
10	ISSUE FOR YEAR 2017							
11	None							
12								
13	ENDING BALANCE 12/31/2017							180
14	ISSUE FOR YEAR 2018							
15	None							
16								
17	ENDING BALANCE 12/31/2018							<u>180</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	MONTH & YEAR (1)	RESIDENTIAL CUSTOMER DEPOSITS @ 2.0% (2)	COMMERCIAL CUSTOMER DEPOSITS @ 3.0% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(2%/12) (6)	INTEREST EXPENSE (3)*(3%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-17	\$18,680	\$121,725	\$0	\$140,405				
2	Jan-18	\$18,930	\$122,725	\$0	\$141,655	\$32	\$307	\$338	
3	Feb-18	\$18,880	\$124,725	\$0	\$143,605	\$31	\$312	\$343	
4	Mar-18	\$19,430	\$125,025	\$0	\$144,455	\$32	\$313	\$345	
5	Apr-18	\$19,680	\$125,225	\$0	\$144,905	\$33	\$313	\$346	
6	May-18	\$19,830	\$125,425	\$0	\$145,255	\$33	\$314	\$347	
7	Jun-18	\$19,980	\$124,025	\$0	\$144,005	\$33	\$310	\$343	
8	Jul-18	\$20,130	\$125,025	\$0	\$145,155	\$34	\$313	\$346	
9	Aug-18	\$20,230	\$125,225	\$0	\$145,455	\$34	\$313	\$347	
10	Sep-18	\$20,080	\$123,225	\$0	\$143,305	\$33	\$308	\$342	
11	Oct-18	\$20,480	\$125,175	\$0	\$145,655	\$34	\$313	\$347	
12	Nov-18	\$20,680	\$125,175	\$0	\$145,855	\$34	\$313	\$347	
13	Dec-18	\$20,830	\$123,675	\$0	\$144,505	\$35	\$309	\$344	
14			13-MONTH AVG.		<u>\$144,170</u>	12-MONTH TOTAL	<u>\$399</u>	<u>\$3,737</u>	<u>\$4,135</u>
15			EFFECTIVE INTEREST RATE		<u>2.87%</u>				

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF SOURCES AND USES OF FUNDS
FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

YEAR ENDING 12/31/2018

LINE NO.		
	Operating Activities	
1	Net Income	\$187,657
	Adjustments to reconcile net income to net operating cash:	
2	Depreciation and amortization	\$201,391
3	Deferred income taxes, net	\$0
4	Other, net	(\$120,000)
	Changes in assets and liabilities:	
5	Accounts receivable, net	(\$42,323)
6	Inventory, materials, supplies and storage gas	(\$28,461)
7	Other current assets	\$0
8	Other deferred charges	\$572
9	Accounts payable, net	\$0
10	Refunds payable to customers	\$11,200
11	Other current liabilities	\$96,637
12	Other deferred liabilities	\$0
13	<u>Net cash provided by operating activities</u>	<u>\$306,673</u>
	Investing Activities	
14	Property, plant and equipment expenditures, net	(\$279,498)
15	<u>Net cash used by investing activities</u>	<u>(\$279,498)</u>
	Financing Activities	
16	Increase in Notes Payable	(\$84,853)
17	<u>Net cash used by financing activities</u>	<u>(\$84,853)</u>
18	Net Increase (Decrease) in Cash and Cash Equivalents	(\$57,678)
19	Cash and Cash Equivalents at Beginning of Year	\$94,172
20	<u>Cash and Cash Equivalents at End of Year</u>	<u>\$36,494</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A BRIEF NARRATIVE DESCRIPTION OF SECURITY ISSUANCES SINCE THE LAST RATE PROCEEDING TO INCLUDE DOLLAR AMOUNT, COST RATE, AND PURPOSE OF ISSUANCES.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	NARRATIVE DESCRIPTION	Date of Issuance	Date of Maturity	Amount	Rate	Purpose
1	HEARTLAND NATIONAL BANK	7/18/2013	7/18/2023	\$2,250,000	VARIABLE	CONSTRUCTION
2	ALLY - LOAN #65377	3/11/2017	3/11/2020	\$49,798	3.89%	VEHICLE
3	ALLY - LOAN #69841	11/30/2018	11/30/2024	\$42,808	6.99%	VEHICLE
4	FORD CREDIT	12/31/2014	12/31/2019	\$25,968	5.24%	VEHICLE
5	HEARTLAND NATIONAL BANK	7/18/2013	12/31/2019	\$250,000	VARIABLE	WORKING CAPITAL
6						

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AVERAGE ANNUAL AMOUNT AND SOURCE OF CAPITAL OF EACH SUBSIDIARY INVESTMENT FOR THE THREE MOST RECENT CALENDAR YEARS AND THE 13-MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
HISTORIC BASE YEAR DATA - 1: 12/31/2017
HISTORIC BASE YEAR DATA - 2: 12/31/2016
HISTORIC BASE YEAR DATA - 3: 12/31/2015
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	SUBSIDIARY NAME (1)	YEAR OF FORMATION (2)	SOURCE OF INVESTMENT (3)	YEAR ENDED			
				2015	2016	2017	2018
1	N/A						

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

YEAR ENDED 12/31/2018

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	RECONCILING ITEMS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	\$1,819,926	SEE SCHEDULE D-1, PAGE 1	\$0	(\$1,716)	COMMON EQUITY	\$1,818,210
2	LONG TERM DEBT	\$1,666,523	SEE SCHEDULE D-1, PAGE 1	\$0	(\$1,571)	LONG TERM DEBT	\$1,664,952
3	SHORT TERM DEBT	\$63,030	SEE SCHEDULE D-1, PAGE 1	\$0	(\$59)	SHORT TERM DEBT	\$62,971
4	CUSTOMER DEPOSITS	\$144,171	SEE SCHEDULE D-1, PAGE 1	\$0	(\$136)	CUSTOMER DEPOSITS	\$144,035
5	DEFERRED INCOME TAXES	\$26,359	SEE SCHEDULE D-1, PAGE 1	\$0	(\$25)	DEFERRED INCOME TAXES	\$26,334
6	OTHER (EXPLAIN)	\$0	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	OTHER (EXPLAIN)	\$0
7	TOTAL	<u>\$3,720,009</u>		<u>\$0</u>	<u>(\$3,507)</u>	TOTAL	<u>\$3,716,502</u>

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

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 HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE 3 PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/2018		
		2014	2015	2016	PRIOR YEAR 2017	HISTORIC BASE YEAR CURRENT RATE	HIS. BASE YR. PROPOSED RATES
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>							
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	N/A					
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.						
3	INCOME TAXES						
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)						
5	INTEREST (BEFORE DEDUCTING AFUDC)						
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)						
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)						
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>							
8	EARNINGS BEFORE INTEREST (INCLUDING OTHER AFUDC)						
9	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION						
10	INCOME TAXES						
11	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)						
12	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED FUDC)						
13	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)						
14	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)						

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/2018		
		2014	2015	2016	PRIOR YEAR 2017	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
	FUNDS FROM CURRENT OPERATIONS:						
1	NET INCOME	\$166,541	\$208,697	\$185,723	\$166,834	\$250,066	\$480,226
2	DEPRECIATION AND AMORTIZATION	\$179,633	\$174,180	\$187,153	\$193,727	\$202,354	\$266,440
3	ITC (NET)	\$0	\$0	\$0	\$0	\$0	\$0
4	DEFERRED TAXES (NET)	\$0	\$0	\$0	\$0	(\$6,252)	(\$6,252)
5	AFUDC	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	\$346,174	\$382,877	\$372,876	\$360,561	\$446,168	\$740,413
7	RETIREMENTS AND REDEMPTIONS	\$0	\$0	\$0	\$0	\$0	\$0
8	DIVIDENDS (PREFERRED AND COMMON)	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	\$346,174	\$382,877	\$372,876	\$360,561	\$446,168	\$740,413
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	\$148,979	\$401,816	\$520,123	\$198,594	\$257,183	\$257,183
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	232.36%	95.29%	71.69%	181.56%	173.48%	287.89%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON FOR THE HISTORIC BASE YEAR, (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/2018		
		2014	2015	2016	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	\$0	\$0	\$0	\$0	\$0	\$0
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	\$0	\$0	\$0	\$0	\$0	\$0
4	INCOME AVAILABLE FOR COMMON	\$166,541	\$208,697	\$185,723	\$166,834	\$250,066	\$480,226
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, FOR THE MOST RECENT FIVE YEAR HISTORICAL MARKET DATA FOR THE COMPANY OR CONSOLIDATED COMPANY (IF APPLICANT'S STOCK IS NOT PUBLICLY TRADED).

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 HISTORIC BASE YEAR DATA - 2: 12/31/2016
 HISTORIC BASE YEAR DATA - 3: 12/31/2015
 HISTORIC BASE YEAR DATA - 4: 12/31/2014
 WITNESS: R. MELENDY

LINE NO.	INDICATORS	12/31/2014 (1)	12/31/2015 (2)	12/31/2016 (3)	12/31/2017 (4)	HISTORIC BASE YEAR 12/31/2018 (5)	
1	MARKET/BOOK RATIO	N/A					
2	AVERAGE PRICE/EARNING RATIO						
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)						
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)						
5	EARNED RETURNS ON AVERAGE BOOK EQUITY						
6	DIVIDENDS/SHARE						
7	EARNINGS/SHARE						
8	AVERAGE MARKET VALUE/SHARE						

* HISTORICAL ONLY

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

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	<u>\$104,584</u>	<u>\$21,706</u>	<u>\$327,101</u>	<u>\$364,539</u>	<u>\$304,239</u>	<u>\$287,631</u>	<u>\$30,538</u>	<u>\$14,335</u>	<u>\$0</u>	<u>\$1,454,673</u>
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 EFFECT
(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

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
Transportation clearing at 15 % of total "Connection at Site" payroll.	<u>45</u>	\$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><u>\$28.94</u></u>

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>

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. Inspect meter installation for any maintenance required. Do any needed maintenance such cleaning or replacing dials. Read meter and record proper meter information.	6 minutes	\$1.60
Transportation clearing at 15 % of total payroll on the job.	15 minutes	\$4.00
3 MATERIALS AND SUPPLIES: New Customer Information Packet		\$0.84
4 OVERHEADS: Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		\$1.00
5 SUPERVISION/ADMINISTRATION: Allocation of Accounting and Management payroll per function.		\$3.33
6 TOTAL OF ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY)		\$2.45
		<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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>168,390</u>

(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

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

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

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

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	
<u>DISTRIBUTION PLANT</u>									
2	374	LAND AND LAND RIGHTS	\$15,625	\$15,625	\$15,625	\$15,625	\$22,625	\$22,625	
3	376	MAINS	\$1,991,072	\$2,268,441	\$2,667,064	\$2,699,189	\$2,739,421	\$4,160,266	
4	378	M & R EQUIPMENT - GENERAL	\$12,543	\$14,213	\$16,245	\$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	\$1,252,572	
6	380	SERVICES	\$902,129	\$965,510	\$1,029,821	\$1,113,311	\$1,161,507	\$1,312,737	
7	381-382	METERS & METER INSTALLATIONS	\$368,016	\$375,831	\$397,266	\$433,550	\$449,315	\$530,858	
8	383-384	REGULATORS & REG INSTALLATIONS	\$86,461	\$89,880	\$95,132	\$103,755	\$106,551	\$130,930	
9	386	CUSTOMER CONVERSIONS	\$34,954	\$34,954	\$35,310	\$35,310	\$35,310	\$35,310	
10	387	OTHER EQUIPMENT	\$20,336	\$22,339	\$23,209	\$23,209	\$23,209	\$45,109	
11		TOTAL DISTRIBUTION PLANT	<u>\$4,658,631</u>	<u>\$5,018,468</u>	<u>\$5,513,008</u>	<u>\$5,676,061</u>	<u>\$5,790,051</u>	<u>\$7,508,409</u>	
12		GENERAL PLANT	\$263,350	\$284,692	\$306,275	\$341,816	\$352,893	\$508,289	
13		CWIP	\$47,114	\$1,267	\$737	\$6,632	\$19,733	\$0	
14		TOTAL PLANT	<u>\$5,082,867</u>	<u>\$5,435,836</u>	<u>\$5,951,429</u>	<u>\$6,155,918</u>	<u>\$6,294,086</u>	<u>\$8,148,107</u>	

* 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	\$73,234	\$64,830	\$84,026	\$111,196	\$88,151	\$88,151	\$137,422
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	\$54,122	\$58,143	\$48,689	\$57,741	\$39,971	\$39,971	\$61,010
15	TOTAL OPER AND MTCE EXPENSES		\$127,356	\$122,973	\$132,715	\$168,937	\$128,122	\$128,122	\$198,432

* 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	<u>\$10,867</u>	<u>\$4,927</u>	<u>\$5,450</u>	<u>\$9,701</u>	<u>\$7,237</u>	<u>\$9,573</u>
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	\$368,353	\$531,582
9		TOTAL EXPENSES	<u>\$456,168</u>	<u>\$407,327</u>	<u>\$455,049</u>	<u>\$511,406</u>	<u>\$551,665</u>	<u>\$739,587</u>

* 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:

SEBRING GAS SYSTEM, INC.
DOCKET NO: 20190083-GU
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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 ADJUSTED AVERAGE YEAR	BASE YR + 1		PROJECTED TEST YEAR UNADJUSTED AVERAGE YR.	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
		12/31/2018 (PER BOOKS)	COMPANY ADJUSTMENTS		12/31/2019	AVERAGE YEAR			
<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	<u>\$6,294,085</u>	<u>\$0</u>	<u>\$6,294,085</u>	<u>\$6,799,717</u>	<u>\$8,148,107</u>	<u>\$0</u>	<u>\$8,148,107</u>	
<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	<u>(\$2,601,215)</u>	<u>\$0</u>	<u>(\$2,601,215)</u>	<u>(\$2,811,678)</u>	<u>(\$3,058,672)</u>	<u>\$0</u>	<u>(\$3,058,672)</u>	
9	NET UTILITY PLANT	<u>\$3,692,870</u>	<u>\$0</u>	<u>\$3,692,870</u>	<u>\$3,988,039</u>	<u>\$5,089,434</u>	<u>\$0</u>	<u>\$5,089,434</u>	
<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	<u>\$3,720,009</u>	<u>(\$3,507)</u>	<u>\$3,716,502</u>	<u>\$3,968,720</u>	<u>\$5,085,214</u>	<u>\$0</u>	<u>\$5,085,214</u>	
13	NET OPERATING INCOME	<u>\$244,974</u>	<u>\$5,092</u>	<u>\$250,066</u>	<u>\$220,160</u>	<u>\$161,401</u>	<u>\$230,160</u>	<u>\$391,561</u>	
14	RATE OF RETURN	<u>6.59%</u>		<u>6.73%</u>	<u>5.55%</u>	<u>3.17%</u>		<u>7.70%</u>	

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	HBV + 1	PROJECTED	PROJECTED	PROJECTED
		12/31/2018 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/2019 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG. YEAR	TEST YEAR ADJUSTMENTS	TEST YEAR AS ADJUSTED
<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	<u>\$327,261</u>	<u>(\$150,272)</u>	<u>\$176,989</u>	<u>\$208,213</u>	<u>\$198,854</u>	<u>\$0</u>	<u>\$198,854</u>

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	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		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
5	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
6		\$0	\$0	\$0	
7		\$0	\$0	\$0	
9		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
10	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
11	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
12	TOTAL RATE BASE ADJUSTMENTS	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	

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)	(\$227,365)	(\$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	\$56,535	\$60,621	\$65,054	\$69,849	\$75,006	\$80,637	\$86,544	\$92,821	\$99,470	\$79,329	WORKING CAP.
18	STATE INCOME TAXES PAYABLE	\$2,144	\$3,396	\$3,941	\$4,911	\$5,743	\$6,501	\$7,254	\$8,006	\$8,757	\$9,508	\$10,259	\$11,010	\$11,761	\$8,796	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	\$0	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	\$2,371	\$2,194	\$2,017	\$1,840	\$1,663	\$2,937	WORKING CAP.
22	REGULATORY ASSESSMENT	\$1,706	\$472	\$879	\$1,326	\$1,749	\$2,161	\$2,562	\$2,963	\$3,364	\$3,765	\$4,166	\$4,567	\$4,968	\$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	\$9,854	\$11,841	\$13,828	\$15,815	\$17,802	\$19,789	\$21,776	\$23,763	\$9,788	WORKING CAP.
26	TOTAL CURR. & ACCRUED LIAB.	\$650,339	\$557,640	\$562,556	\$571,562	\$582,284	\$593,625	\$605,028	\$616,497	\$628,022	\$639,599	\$651,230	\$662,861	\$674,492	\$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	

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	

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)	(\$227,365)	(\$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	\$20,000	\$30,000	\$170,000	\$235,000	\$0	\$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	\$0	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	\$589,588	\$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	

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	\$2,973,373	\$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	\$894,954
10	381	METERS	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$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	\$177,615
12	383	REGULATORS	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$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	\$270,583	\$272,904	\$275,234	\$277,572	\$279,925	\$282,300	\$268,346
7	381	METERS	3.8%	\$198,167	\$199,088	\$200,010	\$200,931	\$201,853	\$202,774	\$203,696	\$204,706	\$205,805	\$206,904	\$208,003	\$209,103	\$210,202	\$203,942
8	382	METER INSTALLATIONS	3.1%	\$59,670	\$60,117	\$60,564	\$61,012	\$61,460	\$61,908	\$62,357	\$62,808	\$63,261	\$63,714	\$64,169	\$64,625	\$65,082	\$62,365
9	383	REGULATORS	3.1%	\$27,205	\$27,288	\$27,372	\$27,455	\$27,538	\$27,621	\$27,705	\$27,810	\$27,938	\$28,065	\$28,193	\$28,320	\$28,448	\$27,766
10	384	REGULATOR INSTALLATIONS	3.0%	\$41,577	\$41,770	\$41,963	\$42,157	\$42,350	\$42,544	\$42,737	\$42,932	\$43,127	\$43,322	\$43,518	\$43,714	\$43,912	\$42,740
11	386	CUSTOMER CONVERSIONS	2.3%	\$31,650	\$31,718	\$31,785	\$31,853	\$31,921	\$31,988	\$32,056	\$32,124	\$32,191	\$32,259	\$32,327	\$32,394	\$32,462	\$32,056
12	387	OTHER EQUIPMENT	4.0%	\$9,203	\$9,280	\$9,358	\$9,435	\$9,512	\$9,590	\$9,667	\$9,745	\$9,822	\$9,899	\$9,977	\$10,054	\$10,168	\$9,670
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$3,300	\$3,328	\$3,355	\$3,383	\$3,411	\$3,438	\$3,466	\$3,494	\$3,521	\$3,549	\$3,577	\$3,604	\$3,632	\$3,466
14	391.0	OFFICE FURNITURE	4.0%	\$681	\$690	\$700	\$709	\$719	\$728	\$738	\$747	\$757	\$766	\$776	\$785	\$794	\$738
15	391.1	OFFICE EQUIPMENT	4.4%	\$28,790	\$29,910	\$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	\$176,303	\$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	\$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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.5

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	\$980,857	\$988,931	\$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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.7

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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	<u>\$0</u>		<u>\$0</u>	

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

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 REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE PROJECTED TEST YEAR 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:
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														
2																
3																
4		TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
			<u>13 MONTH AVERAGE</u>	<u>NONUTILITY %</u>	<u>13 MONTH AVG NONUTILITY</u>	<u>METHOD OF ALLOCATION</u>										
5		COMPANY HAS NO COMMON PLANT														
6																
7																
8		TOTAL	<u>\$0</u>		<u>\$0</u>											

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

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	

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

		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 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>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
5	\$0	0.0%	\$0	
6	\$0	0.0%	\$0	
7	\$0	0.0%	\$0	
8	<u>\$0</u>		<u>\$0</u>	

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	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>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<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 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	<u>\$1,080,949</u>	<u>(\$47,794)</u>	<u>\$1,033,155</u>	<u>\$1,028,918</u>	<u>\$1,186,200</u>	<u>\$309,847</u>	<u>\$1,496,047</u>
<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	<u>\$835,975</u>	<u>(\$52,886)</u>	<u>\$783,089</u>	<u>\$808,758</u>	<u>\$1,024,799</u>	<u>\$79,687</u>	<u>\$1,104,487</u>
19	NET OPERATING INCOME	<u>\$244,974</u>	<u>\$5,092</u>	<u>\$250,066</u>	<u>\$220,160</u>	<u>\$161,401</u>	<u>\$230,160</u>	<u>\$391,561</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEPT 2019	OCT 2019	NOV 2019	DEC 2019	12 MONTHS TOTAL
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

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	\$61,635	\$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	\$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	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

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 YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	
					12/31/2019	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
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

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

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

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 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	
4		Other 2020	\$0	\$0	\$0	\$1,593	New Field Employees - 2
5		Total	<u>\$1,937</u>	<u>\$0</u>	<u>\$1,937</u>	<u>\$2,035</u>	<u>\$3,732</u>
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	
9		Other 2020	\$0	\$0	\$0	\$5,353	New Field Employees - 2
10		Total	<u>\$11,790</u>	<u>\$0</u>	<u>\$11,790</u>	<u>\$12,463</u>	<u>\$18,653</u>
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	
14		Other 2020	\$0	\$0	\$0	\$0	
15		Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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	
19		Other 2020	\$0	\$0	\$0	\$0	\$3,171 New Field Employees - 2
20		Total	<u>\$8,232</u>	<u>\$0</u>	<u>\$8,232</u>	<u>\$8,784</u>	<u>\$12,754</u>
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	
24		Other 2020	\$0	\$0	\$0	\$0	\$1,181 New Field Employees - 2
25		Total	<u>\$2,431</u>	<u>\$0</u>	<u>\$2,431</u>	<u>\$2,564</u>	<u>\$3,904</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 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	#1
2		Other trended	\$0	\$0	\$0	\$0	#2
3		Other 2019	\$0	\$0	\$0	\$0	
4		Other 2020	\$0	\$0	\$0	\$0	
5		Total	\$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	
9		Other 2020	\$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	
14		Other 2020	\$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	
19		Other 2020	\$0	\$0	\$0	\$0	
20		Total	\$522	\$0	\$522	\$565	\$637
21		Payroll trended	\$0	\$0	\$0	\$0	\$0
22		Other trended	\$0	\$0	\$0	\$0	\$0
23		Other 2019	\$0	\$0	\$0	\$0	\$0
24		Other 2020	\$0	\$0	\$0	\$0	\$0
25		Total	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

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

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

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

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

		TREND RATES:		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%		

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	933 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
2	Other trended	\$22,150	\$0	\$22,150	\$22,691	\$23,245	#3
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$9,298	Vehicles for Field Emp. - 2
5	Total	\$22,150	\$0	\$22,150	\$22,691	\$32,543	
<u>TOTAL EXPENSES</u>							
1	Payroll trended	\$350,170	\$0	\$350,170	\$367,679	\$386,062	
2	Other	\$153,446	\$96	\$153,542	\$160,063	\$169,412	
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$184,112	
5	Total	\$503,616	\$96	\$503,712	\$527,742	\$739,587	

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

LINE NO.	A/C NO.	DESCRIPTION		Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	TOTAL EXPENSE
1	376.0	MAINS - STEEL	2.9%	\$454	\$454	\$454	\$454	\$454	\$454	\$454	\$556	\$762	\$968	\$1,174	\$1,379	\$8,015
2	376.1	MAINS - PLASTIC	2.9%	\$6,288	\$6,370	\$6,453	\$6,535	\$6,617	\$6,700	\$6,782	\$6,865	\$6,947	\$7,087	\$7,284	\$7,482	\$81,410
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$558
4	379	M & R EQUIPMENT - CITY GATE	3.2%	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$39,492
5	380.0	SERVICES - STEEL	1.0%	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$3,508
6	380.1	SERVICES - PLASTIC	3.2%	\$2,278	\$2,280	\$2,282	\$2,284	\$2,286	\$2,288	\$2,304	\$2,321	\$2,330	\$2,339	\$2,353	\$2,375	\$27,718
7	381	METERS	3.8%	\$921	\$921	\$921	\$921	\$921	\$921	\$1,010	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$12,035
8	382	METER INSTALLATIONS	3.1%	\$447	\$447	\$448	\$448	\$448	\$449	\$451	\$453	\$454	\$455	\$456	\$458	\$5,412
9	383	REGULATORS	3.1%	\$83	\$83	\$83	\$83	\$83	\$83	\$105	\$128	\$128	\$128	\$128	\$128	\$1,243
10	384	REGULATOR INSTALLATIONS	3.0%	\$193	\$193	\$193	\$193	\$194	\$194	\$194	\$195	\$195	\$196	\$196	\$197	\$2,335
11	386	CUSTOMER CONVERSIONS	2.3%	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$812
12	387	OTHER EQUIPMENT	4.0%	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$114	\$965
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$332
14	391.0	OFFICE FURNITURE	4.0%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$113
15	391.1	OFFICE EQUIPMENT	4.4%	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$1,437
16	392	TRANSPORTATION EQUIPMENT	9.0%	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$2,367	\$23,868
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	6.7%	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$1,293
18	396	POWER OPERATED EQUIPMENT	5.9%	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$1,823
19	397	COMMUNICATION EQUIPMENT	5.6%	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$2,167
20		TOTAL DEPRECIATION EXPENSE		\$16,991	\$17,075	\$17,160	\$17,245	\$17,330	\$17,415	\$17,627	\$17,943	\$18,242	\$18,597	\$19,016	\$19,893	\$214,535
21		AMORTIZATION EXPENSE		\$400	\$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	\$219,335

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

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 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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		\$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	<u>(\$100,743)</u>	3)	\$0
4	TAXABLE INCOME PER BOOKS	\$159,954	4)	\$0
			5)	\$0
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL) *	\$0	TOTAL ADJUSTMENTS TO TAXABLE INCOME	
6	TAXABLE INCOME - ADJUSTED	<u>\$159,954</u>		<u>\$0</u>
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%	AMOUNT	
10	STATE INCOME TAX - CURRENT	<u>\$8,797</u>	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
			2)	<u>\$0</u>
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		<u>\$0</u>
13	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)	21.00%		
14	FEDERAL INCOME TAX - CURRENT	<u>\$31,743</u>	*** DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
15	TOTAL INCOME TAXES - CURRENT	<u>\$40,540</u>	LINE 13	
			AMOUNT	
	SUMMARY:	AMOUNT	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
16	CURRENT YEAR DEFERRED TAX EXPENSE	\$0	2)	\$0
17	STATE TAX - CURRENT	\$8,797	3)	<u>\$0</u>
18	FEDERAL TAX - CURRENT	<u>\$31,743</u>	TOTAL ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
19	TOTAL CURRENT AND DEFERRED INCOME TAX EXPENSE	<u>\$40,540</u>		<u>\$0</u>

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%		
14	FEDERAL INCOME TAX - CURRENT	(\$3,256)	*** DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
15	TOTAL INCOME TAXES - CURRENT	(\$4,158)	LINE 13	
			AMOUNT	
	SUMMARY:	AMOUNT	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
16	CURRENT YEAR DEFERRED TAX EXPENSE	\$0	2)	\$0
17	STATE TAX - CURRENT	(\$902)	3)	\$0
18	FEDERAL TAX - CURRENT	(\$3,256)	TOTAL ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
19	TOTAL CURRENT AND DEFERRED INCOME TAX EXPENSE	(\$4,158)		\$0

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/2020

LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
<u>TIMING DIFFERENCES:</u>				
1	TAX DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0
2	BOOK DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0
3	TAX DEPRECIATION / AMORTIZATION OVER (UNDER) BOOK	\$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			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
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>

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.	<u>\$156,205</u>	12-MONTH TOTAL	<u>\$472</u>	<u>\$3,988</u>	<u>\$4,460</u>
15				EFFECTIVE INTEREST RATE	<u>2.86%</u>				

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)
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	<u>0.0000%</u>
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)	<u>5.47250%</u>
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)	<u>19.7458%</u>
11	REVENUE EXPANSION FACTOR (8)-(10)	<u>74.2817%</u>
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	<u><u>1.3462</u></u>

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.	<u>\$161,401</u>
5	N.O.I. DEFICIENCY	\$230,160
6	EXPANSION FACTOR	<u>1.3462</u>
7	REVENUE DEFICIENCY	<u><u>\$309,847</u></u>

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

1 PLANT IN SERVICE:

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

5 CURRENT AND ACCRUED ASSETS:

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

11 MISCELLANEOUS DEFERRED DEBITS:

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

13 COMMON EQUITY:

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

15 LONG-TERM DEBT:

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

17 CURRENT AND ACCRUED LIABILITIES:

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

SUPPORTING SCHEDULES: WORKPAPERS

RECAP SCHEDULES: G-1 THROUGH G-5

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

2 K. SALES TAX PAYABLE BALANCES REFLECT THE SAME BALANCES AS SHOWN IN THE HISTORIC BASE YEAR.

3 L. TANGIBLE AND MUT TAX PAYABLE BALANCES REFLECT THE PREVIOUS YEAR'S MONTHLY BALANCES INCREASED BY 1%, TO REFLECT INCREASES IN TANGIBLE TAX RATES.

4 **TOTAL DEFERRED CREDITS:**

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

6 **CUSTOMER USAGE AND REVENUE GROWTH:**

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

8 **OPERATING AND MAINTENANCE EXPENSES:**

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

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

	HISTORIC	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	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED

TYPE OF DATA SHOWN:

COMPANY: SEBRING GAS SYSTEM, INC.

COST OF SERVICE STUDY

PROJECTED TEST YEAR: 12/31/2020

WITNESS: B. CHRISTMAS

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	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

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

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
 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

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
<u>CUSTOMER COSTS</u>									
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%
<u>CAPACITY COSTS</u>									
5	Peak & Avg. Monthly Sales Vol.(therms)	294,898	9,166	4,473	39,149	109,041	79,847	53,223	0
6	Allocation Factors	100.00%	3.108%	1.517%	13.275%	36.976%	27.076%	18.048%	0.000%
<u>COMMODITY COSTS</u>									
7	Annual Sales Vol.(therms)	1,906,511	40,641	17,628	430,636	645,684	504,685	267,237	0
8	Allocation Factors	100.00%	2.13%	0.92%	22.59%	33.87%	26.47%	14.02%	0.00%
<u>REVENUE-RELATED COSTS</u>									
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	\$12,883	\$0	wtd.cust./direct
2	Meters	\$246,156	\$83,287	\$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	\$990	\$2,757	\$2,019	\$1,345	\$0	peak/avg sales/direct
9	M&R Equipment - City Gate	\$945,592	\$1,961	\$957	\$8,377	\$23,334	\$17,086	\$893,876	\$0	peak/avg sales/direct
10	General Plant	\$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
 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 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	\$4,226	\$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	\$89,223	\$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
 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 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:									
18	Customer	\$512,447	\$78,258	\$9,891	\$208,786	\$111,612	\$62,546	\$10,849	\$30,506	
19	Capacity	\$967,716	\$26,216	\$11,792	\$117,973	\$293,879	\$241,375	\$276,482	\$0	
20	Commodity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	Subtotal	\$1,480,164	\$104,474	\$21,683	\$326,759	\$405,491	\$303,921	\$287,330	\$30,506	
22	Revenue	\$1,549	\$109	\$23	\$342	\$424	\$318	\$301	\$32	
23	Total	\$1,481,713	\$104,584	\$21,706	\$327,101	\$405,916	\$304,239	\$287,631	\$30,538	

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

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	\$30,506
2	CAPACITY COSTS	\$967,716	\$26,216	\$11,792	\$117,973	\$293,879	\$241,375	\$276,482	\$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	\$104,584	\$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	\$1.049	\$1.356	\$13.550	\$17.818	\$72.391	\$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	\$296,935	\$228,468	\$279,192	\$26,175
2	Other Operating Revenue	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
3	Total Revenues	\$1,186,201	\$93,492	\$15,991	\$245,948	\$296,935	\$228,468	\$279,192	\$26,175
EXPENSES:									
4	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	O&M Expenses	\$739,587	\$64,965	\$7,359	\$212,737	\$180,549	\$160,690	\$82,761	\$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	\$81,714	\$787	\$891	(\$29,220)	(\$12,288)	(\$16,090)	\$141,998	(\$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%

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

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 Expes 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
 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

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%	9.63%	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

CALCULATION OF PROPOSED RATES									
LINE NO.	CALCULATION OF PROPOSED RATES	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
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	\$93,225	\$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	645,684	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	\$66,615	\$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		

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

ENGINEERING SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN SERVICES AFFECTING THE LESSER OF TEN PERCENT OR 500 OR MORE OF DIVISION METERS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DESCRIPTION	CAUSE	DATE	DURATION
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THERE WERE NO INTERRUPTIONS AFFECTING EITHER TEN PERCENT OR 500 METERS DURING THE HISTORIC TEST YEAR ENDING 12/31/2018

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO
TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
HIS. YR. LAST RATE CASE: 12/31/2002
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
1	2014 SEBGS GS-2117	There were 22 Violations found by Auditor. Detail provided upon request.	All 22 Violations have been corrected.
2	2015 SEBGS	No Violations found by Auditor.	None required.
3	2016 SEBGS GS-1384	One Violation found by Auditor. Detail provided upon request.	Violation has been corrected.
4	2017 SEBGS GS-1420	Two Violations found by Auditor. Detail provided upon request.	Violations have been corrected.
5	2018 SEBGS GS-1433	Two Violations found by Auditor. Detail provided upon request.	Violations have been corrected.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfh
OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING
PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED
FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ALL METERS WITH A RATED CAPACITY OF 250 CFH OR LESS ARE IN COMPLIANCE WITH TESTING REQUIREMENTS.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF 251 cfh THROUGH 2500 cfh THAT HAVE NOT BEEN
TESTED FOR ACCURACY WITHIN 120 MONTHS.
(AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ALL METERS WITH A RATED CAPACITY OF 251 CFH THROUGH 2500 CFH ARE IN COMPLIANCE WITH TESTING REQUIREMENTS.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF OVER 2500 cfm THAT HAVE NOT BEEN TESTED FOR
ACCURACY WITHIN 60 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ALL METERS WITH A RATED CAPACITY OF OVER 2500 CFH ARE IN COMPLIANCE WITH TESTING REQUIREMENTS.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

<u>Line No.</u>	<u>Vehicle #</u>	<u>Description</u>	<u>Department Name</u>	<u>Allocation to Non-Utility</u>
1	1	2015 Ford F-250	Construction / Service	None
2	2	2015 Ford F-250 Pick-up	Construction / Service	None
3	3	2017 Ford F-250	Management	None

SUPPORTING SCHEDULES:

RECAP SCHEDULES: