

#### SEBRING GAS SYSTEM, INC.

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

June 25, 2001

Ms. Blanca S. Bayo Division of Records and Reporting Florida Public Service Commission 2549 Shumard Oak Boulevard Tallahassee, FL 32399-0850

010906-GU

SERVICE COMMISSION

ON JUN 26 M 9: 50

MAIL ROOM

RE: Depreciation Study

Dear Ms. Bayo:

Enclosed please find an original and four copies of the Depreciation Study for Sebring Gas System, Inc., for the five-year period 1996 – 2000. This study consists of Pages 20 through 27 of our annual report for the same five-year period, as filed each year with the Florida Public Service Commission. These pages address the Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion, and the Analysis of Plant in Service Accounts.

Any other information needed for your analysis will be readily issued.

If you have any questions concerning this information, please feel free to contact me.

Sincerely,

Jerry H. Melendy, Jr.

Sebring Gas System, Inc.

**Enclosures** 

DOCUMENT NUMBER-DATE

07897 JUN 26 5

#### For the Year Ended Sebring Gas System, Inc. December 31, 1996 SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION \_in€ ltem Total Electric No. (a) (b) (c) UTILITY PLANT 2 In Service 101 Plant in Service (Classified) 3 1,867,952 101.1 Property Under Capital Leases 5 102 Plant Purchased or Sold 106 Completed Construction not Classified 6 기 103 Experimental Plant Unclassified 8 104 Leased to Others 105 Held for Future Use 9 10 11 TOTAL Utility Plant (Enter Total of lines 3 through 10) 1,867,952 12 107 Construction Work in Progress 13 Accum. Prov. for Depr., Amort., & Depl. 993,718 14 Net Utility Plant (Enter total of lines 11 plus 12 less line 13) 874,234 15 DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION 16 In Service: 17 108 Depreciation 969,749 18 111 Amort. and Depl. of Producing Nat. Gas Land & Land Rights 19 111 Amort. of Underground Storage Land and Land Rights 20 119 Amort. of Other Utility Plant 23,969 21 TOTAL in Service (Enter Total of lines 17 through 20) 993,718 22 Leased to Others 23 108 Depreciation 24 111 Amortization and Depletion 25 TOTAL Leased to Others (Enter Total of lines 23 and 24) 26 Held for Future Use 27 108 Depreciation 28 111 Amortization 29 TOTAL Held for Future Use (Enter. Tot. of lines 27 and 28) 30 111 Abandonment of Leases (Natural Gas) 31 115 Amort. of Plant Acquisition Adjustment 32 TOTAL Acc. Provisions (Should agree with line 13 above) (Enter Total of lines 21, 25, 29, 30, and 31) 993,718

#### Sebring Gas System, Inc. For the Year Ended December 31, 1996

#### SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

Gas (d)	Water (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
1,867,952					2 3
1,807,952					4
					5
					6
					7
					8
					9
					10
1,867,952					11
993,718	1	<u> </u>			12 13
333,710					14
874,234					
		111			15
					16
969,749					17
					18
22.060					19
23,969 993,718					20 21
333,710					22
					23
					24
-					25
1.00					26
		1			27
· · · · · · · · · · · · · · · · · · ·					28
-					29
					30
					31 32
993,718	1			***************************************	1 32

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1996 Page 1 of 3 Acct. Account Depr. Beginning **Ending** Balance\* Additions Transfers Balance\* Rate Retirements Reclass. Adjustments No. Description 374 Land and Land Rights 9.400 9,400 Amortizable General Plant Assets: 143,996 301 Organization Costs 0.033 143,996 Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 1,934 172,023 0.020 170,089 376 Mains - Steel 376 Mains - Plastic 0.032 607,285 25,620 632,905 10,627 378M&R Station Equipment - General 0.025 10,627 0.031 63,703 63,703 379M&R Station Equipment - Gate 0.025 369,119 369,119 380 Services - Steel 380 Services - Plastic 0.038 104,323 3,853 108,176 801 117,597 381 Meters 0.037 116,796 382 Meter Installations 0.023 41,351 316 41,667 0.029 27,071 94 27,165 383 Regulators 37,283 37,437 384 Regulator Installations 0.022 154 0.050 67,989 220 68,209 386 Customer Conversion Cost 0.041 3,736 3,736 387 Other Equipment 391 Office Furniture 0.056 1,896 1,896 1,424 12,505 391 Office Equipment 0.167 11,081 38,189 38,189 392 Transportation Equip - Light Trucks 0.131 1,030 0.067 1,030 392 Trans. Equipment - Other Vehicles 394 Tools/Shop/Garage Equipment 0.067 7,128 7,128 396 Power Operated Equipment 0.100 1,444 1,444

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1996

ear Ended December 31, 1990			,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Page 2 of 3
Account	Depr.	Beginning						Ending
Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
1								
				į				
				İ				
	Account	Account Depr. Description Rate	Account Depr. Beginning Description Rate Balance*	Account Depr. Beginning  Description Rate Balance* Additions	Account Depr. Beginning  Description Rate Balance* Additions Retirements	Account Depr. Beginning  Description Rate Balance* Additions Retirements Reclass.	Account Depr. Beginning  Description Rate Balance* Additions Retirements Reclass. Adjustments	Account Depr. Beginning  Description Rate Balance* Additions Retirements Reclass. Adjustments Transfers

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1996

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	Car Endou Bookings. City	(*************************************				<b>,</b>	<b>\$000000000000000000000000000000000000</b>		
Acct.	Account	Depr.	Beginning						Ending
No.	Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
(Continued)									
					İ				
Capital Reco	overy Schedules:								
Total Accou	ınt 101 <sup>4</sup>		1,833,536	34,416	О	0	0	0	1,867,952
Amortizal	ble Assets:								
114	Acquisition Adjustment								
118 (	Other Utility Plant								
(	Other								
	Total Utility Plant		1,833,536	34,416	0	0	0	0	1,867,952

Note: • The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1996

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		Beginning				Gross	Cost of	!	1	Ending
No.	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
mortizable	e General Plant Assets:									
301 Or	rganization Costs	19,169	4,800							23,96
is schedu	ule should identify each account/suba	count for which a separ	rate depreciation	rate has bee	n approved by th	e FPSC.				
376 Ma	ains - Steel	134,881	1,018							135,89
376 Ma	ains - Plastic	161,772	27,734							189,50
378M	&R Station Equipment - General	7,837	1,048							8,88
	&R Station Equipment - Gate	20,597	3,147							23,74
380 Se	ervices - Steel	354,511	396							354,9
380 Se	ervices - Plastic	50,760	7,610							58,3
381 Me	eters	56,330	4,919							61,2
382 Me	eter Installations	23,638	1,212							24,8
383 Re	egulators	10,425	1,036							11,4
384 Re	egulator Installations	23,360	1,101							24,4
386 Cu	ustomer Conversion Cost	10,566	3,407				:			13,9
387 Ot	ther Equipment	1,381	161							1,5
391 Of	ffice Furniture	343	106							4
391 Of	fice Equipment	2,578	1,995							4,5
392 Tra	ansportation Equip - Light Trucks	19,079	5,002							24,0
392 Tra	ans. Equipment - Other Vehicles	269	69							3
394 To	ools/Shop/Garage Equipment	1,876	475							2,3
396 Po	wer Operated Equipment	1,227	145							1,3

Company: Sebring Gas System, Inc.

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For the	For the Year Ended December 31, 1996 Page 2 of									2 of 3
Acct.	Account	Beginning				Gross	Cost of			Ending
No.	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance *
(Continue	d}									
		4								
								•		

Company: Sebring Gas System, Inc.

For the	Year Ended December 3	1, 1996		*****************					Page 3	3 of 3
Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continue		ule should identify each approved	d capital recove	ry schedule.						
	Subtotal									<u>.                                    </u>
List any o	other items necessary to reconc	ile the total depreciation and amo	ortization accrua	al amount to A	cct. 403, Depre	ciation Expens	e, shown on p	age 12.		
376	Mains - Plastic (Donated)	27,738			-					27,738
I										
	Subtotal							ļ		
,	Grand Total	928,337	65,381	0	0	0	0	0	0	993,718

Note: \* The grand total of beginning and ending balances must agree to Line 17, Page 20.

#### Sebring Gas System, Inc.

#### For the Year Ended

# December 31, 1997 SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line	Item	Total	Electric
No.	(a)	(b)	(c)
1	UTILITY PLANT		
2	In Service		
3	101 Plant in Service (Classified) (Page 24)	\$1,954,446	
4	101.1 Property Under Capital Leases	-	
5	102 Plant Purchased or Sold	-	
6	106 Completed Construction not Classified		
7	103 Experimental Plant Unclassified		
8	104 Leased to Others		
9	105 Held for Future Use	-	
10	114 Acquisition Adjustments	_	
11	TOTAL Utility Plant (Enter Total of lines 3 through 10)	1,954,446	
12	107 Construction Work in Progress	-	
13	Accum. Prov. for Depr., Amort., & Depl. (Page 27)	1,057,032	
14	Net Utility Plant (Enter total of lines 11 plus 12		
	less line 13)	897,414	
15	DETAIL OF ACCUMULATED PROVISIONS FOR		
•	DEPRECIATION, AMORTIZATION AND DEPLETION		
16	In Service:		
17	108 Depreciation (Page 27 less amortization)	1,028,263	
18	111 Amort. and Depl. of Producing Nat. Gas Land & Land Rights		
19	111 Amort, of Underground Storage Land and Land Rights	<u>-</u>	
20	119 Amort. of Other Utility Plant (Page 25)	28,769	_
21	TOTAL in Service (Enter Total of lines 17 through 20)	1,057,032	
22	Leased to Others		
23	108 Depreciation	-	
24	111 Amortization and Depletion	-	
25			
	Held for Future Use		
27		_	
28		-	
29		_	
	111 Abandonment of Leases (Natural Gas)	_	
	115 Amort. of Plant Acquisition Adjustment	_	
32			
"	(Enter Total of lines 21, 25, 29, 30, and 31)	\$1,057,032	
<del> </del>	(Enter 10tal of lifes 21, 20, 20, and 01)	Ψ1,007,002	
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#### Sebring Gas System, Inc. For the Year Ended December 31, 1997 SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued) Water Gas Other (Specify) Other (Specify) Common Line No. (d) (e) (f) (g) (h) 1 2 3 \$1,954,446 4 5 6 7 8 9 10 1,954,446 11 12 1,057,032 13 14 897,414 15 16 17 1,028,263 18 19 20 28.769 21 1,057,032 22 23 24 25 26 27 28 28 30 31 32 33 \$1,057,032

Company: Sebring Gas System, Inc.

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For the Y	ear Ended December 31, 1997			hannahanterkittitititiinis is	ennatifikaterarrikoleadeza (h. etc				Page 1 of 3
Acct.	Account	Depr.	Beginning			x.:x.axx			Ending
No.	Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
			0.400						9,40
374	Land and Land Rights		9,400						9,40
Amarizabl	e General Plant Assets:								
Ailioitizabi	e General Flank Assets.								
301	Organization Costs	0.033	143,996						143,996
Depreciabl	e Assets: This schedule should ide	ntify each accou	int/subaccount for	which a senarate	depreciation rate	has been an	proved by the FPS		
Dehleciani	e Assets. This schedule should have				doproblation rate	nao boon ap			
	Mains - Steel	0.020	172,023						172,023
	Mains - Plastic	0.031	632,905	79,673					712,578
	M&R Station Equipment -General	0.025	10,627						10,627 63,703
	M&R Station Equipment - Gate	0.031	63,703		(119)				369,000
	Services - Steel	0.025	369,119	E 277					112,925
	Services - Plastic	0.038 0.037	108,176 117,597	5,377 32	(628)				117,629
	Meters	0.037	41,667	400					42,067
	Meter Installations	0.029	27,165	400					27,165
	Regulators	0.029	37,437	197					37,634
	Regulator Installations	0.022	68,209	590					68,799
	Customer Conversion Cost	0.041	3,736	390					3,736
	Other Equipment Office Furniture	0.056	1,896						1,896
	Office Equipment	0.167	12,505						12,505
	Transportaion Equip - Light Trucks	0.131	38,189						38,189
	Transportation Equip - Light Tracks Trans, Equipment - Other Vehicles	0.138	1,030						1,030
		0.138	7,128						7,128
	Tools/Shop/Garage Equipment	0.061	1,444						1,444
	Power Operated Equipment	0.061	0	972					972
397	Communication Equipment	0.061	U	912					312
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Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1997

Acct. Account	Depr.	Beginning	District District Control of the Con		David	A -1:	Tanafasa	Ending Balance*
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance
(Continued)								
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Company: Sebring Gas System, Inc.

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Page Page 3 of 3 **Ending** Depr. Beginning Account Acct. Balance\* Reclass. Adjustments Transfers Balance\* Additions Retirements Description Rate (Continued) Capital Recovery Schedules: 1,954,446 87,241 (747 1,867,952 Total Account 101\* Amortizable Assets: Acquisition Adjustment Other Utility Plant 118 Other **Total Utility Plant** 0 1,954,446 (747)0 1,867,952 87,241

Note: \* The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1997 Page 1 of 3

Acct.	Account	Beginning	2.00			Gross	Cost of		PLACE FOR ILL. SEE FLESHIS	Ending
No.	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
Amortiz	able General Plant Assets:									
	able Sollerar Figure, to Soller									
301	Organization Costs	23,969	4,800						1	28,769
ł										
l										
					<u></u>					
This sch	edule should identify each account/suba	account for which a sep	arate depreciat	tion rate has	been approved I	by the FPSC.	1			
376	S Mains - Steel	135,899	1,035							136,934
	6 Mains - Plastic	189,506	27,633				(6)		1	217,133
378	M&R Station Equipment -General	8,885	1,047							9,932
	M&R Station Equipment - Gate	23,744	2,298							26,042
	) Services - Steel	354,907	396		(119)	)			į l	355,184
ľ	) Services - Plastic	58,370	7,363		(628)	)	(22)			65,083
	Meters	61,249	4,793		, ,					66,042
	2 Meter Installations	24,850	1,195						1	26,045
	Regulators	11,461	1,022					1		12,483
	Regulator Installations	24,461	1,083						1	25,544
	Customer Conversion Cost	13,973	3,434							17,407
	Other Equipment	1,542	116							1,658
	Office Furniture	449	105							554
	Office Equipment	4,573	2,084							6,657
		24,081	5,003							29,084
	2 Transportaion Equip - Light Trucks		68							406
	2 Trans Equipment - Other Vehicles	338								2,826
	Tools/Shop/Garage Equipment	2,351	475							1,444
	Power Operated Equipment	1,372	72							1,442
397	7 Communication Equipment	0	67							01
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Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1997

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
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Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1997 Page 3 of 3

	Account					Gross	Cost of			
Acct	Account	Beginning				į.				Ending
No.	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
(Continu	ed)									
Canital R	Recovery Schedules: This s	schedule should identify	each annroved	canital reco	very schedule					
Capitarit	This c		Bacii appioved	Capital 1600						
					i i					
									:	
		_	-				<u> </u>			
						_				
	Subtotal	0	0	0	0	0	0	0	0	0
<del>_</del>		-								
376	Mains - Plastic (Donated)	27,738								27,738
	,									,
	Subtotal	27,738	0	0	0	0	0	0	0	27,73
	Grand Total	993,718			(747)				<u>0</u>	1,057,032

Note: \* The grand total of beginning and ending balances must agree to Line 17, Page 20.

#### December 31, 1998

#### SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item (a)	Total (b)	Electric (c)
		(D)	(6)
1	UTILITY PLANT In Service		
3	101 Plant in Service (Classified) (Page 24)	1,980,823	88888888888888888888888888888888888888
4	101.1 Property Under Capital Leases	- 1,000,020	
5	102 Plant Purchased or Sold	-	
6	106 Completed Construction not Classified	-	
7	103 Experimental Plant Unclassified	-	
8	104 Leased to Others	ju-	
9	105 Held for Future Use	-	
10	114 Acquisition Adjustments	-	
11	TOTAL Utility Plant (Enter Total of lines 3 through 10)	1,980,823	
12	107 Construction Work in Progress	- 1,100,020	
	Accum. Prov. for Depr., Amort., & Depl. (Page 27)	1,102,090	
14	Net Utility Plant (Enter total of lines 11 plus 12		
• •	less line 13)	878,733	
15	DETAIL OF ACCUMULATED PROVISIONS FOR	3.3,.55	
.0	DEPRECIATION, AMORTIZATION AND DEPLETION		
16	In Service:		
17	108 Depreciation (Page 27 less amortization)	1,068,521	
18	111 Amort, and Depl. of Producing Nat. Gas Land & Land Rights	-	
19	111 Amort. of Underground Storage Land and Land Rights		
20	119 Amort. of Other Utility Plant (Page 25)	33,569	
21	TOTAL in Service (Enter Total of lines 17 through 20)	1,102,090	
22	Leased to Others		
23	108 Depreciation	-	
24	111 Amortization and Depletion	-	
25	TOTAL Leased to Others (Enter Total of lines 23 and 24)	-	
26	Held for Future Use		
27	108 Depreciation	-	
28	111 Amortization	_	
29	TOTAL Held for Future Use (Enter. Tot. of lines 27 and 28)	-	
30	111 Abandonment of Leases (Natural Gas)	-	
31	115 Amort, of Plant Acquisition Adjustment	-	
32	TOTAL Acc. Provisions (Should agree with line 13 above)		
	(Enter Total of lines 21, 25, 29, 30, and 31)	\$1,102,090	

#### Sebring Gas System, Inc. For the Year Ended December 31, 1998 SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued) Water Gas Other (Specify) Other (Specify) Line Common No. (e) (d) (f) (g) (h) 1 2 3 \$1,980,823 4 5 6 7 8 9 10 1,980,823 11 12 13 14 878,733 15 16 17 1,068,521 18 19 20 33,569 21 1,102,090 22 23 24 25 26 27 28 29 30 31 32 33 \$1,102,090

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1998

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For the real Ended December 51, 1990								
Acct. Account	Depr.	Beginning						Ending
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
374 Land and Land Rights		9,400						9,400
Amortizable General Plant Assets:								
301 Organization Costs	0.033	143,996						143,996
Depreciable Assets: This schedule should identif	y each acco	ount/subaccount for	which a separate	depreciation rate	has been ap	proved by the FP:	SC.	
376 Mains - Steel	0.020	172,023		(156)				171,867
376 Mains - Plastic	0.031	712,578	19,825					732,403
378 M&R Station Equipment -General	0.025	10,627						10,627
379 M&R Station Equipment - Gate	0.031	63,703						63,703
380 Services - Steel	0.025	369,000	924	(5,901)				364,023
380 Services - Plastic	0.038	112,925	5,282					116,581
381 Meters	0.037	117,629	115					117,744
382 Meter Installations	0.023	42,067	4,641					46,708
383 Regulators	0.029	27,165	4					27,169
384 Regulator Installations	0.022	37,634	1,571					39,205
386 Customer Conversion Cost	0.050	68,799	6					68,805
387 Other Equipment	0.041	3,736						3,736
391 Office Furniture	. 0.056	1,896						1,896
391 Office Equipment	0.167	12,505	ļ					12,505
392 Transportaion Equip - Light Trucks	0.131	38,189	11,495	(9,803)				39,881
392 Trans. Equipment - Other Vehicles	0.138	1,030						1,030
394 Tools/Shop/Garage Equipment	0.067	7,128						7,128
396 Power Operated Equipment	0.061	1,444						1,444
397 Communication Equipment	0.061	972	0					972
						ļ		

Company: Sebring Gas System, Inc.
For the Year Ended December 31, 1998

Acct	Account	Depr.	Beginning		orrer 1000: 1107/00/1107/100/106/0		an arrang reme 100 (00 (00 (00 (00 (00 (00 (00 (00 (00		Ending
No.	Year Ended December 31, 19 Account Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
(Continu	ied)								
	,								
							·		
								!	
							•		

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1998

Page 3 of 3

Acct	Account	Depr.	Beginning						Ending
No.	Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
Continue									
Capital Re	covery Schedules:								
	ount 101*		1,954,446	43,863	(17,486)	0	0	0	1,980,8
Amortiza 114 118	able Assets: Acquisition Adjustment Other Utility Plant Other								
	Total Utility Plant		1,954,446	43,863	(17,486)	0	0	0	1,980,8

. . . .

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1998

Page 1 of 3

or the Year Ended December 31, 1998 Acct. Account	Beginning	2557,3793,287825 1, 22 888888		X44.6333	Gross	Cost of	200000000 2000-004.0451.6045.3060		Ending
No. Description	Balance*	Accruais	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
No. Description			V.1.,0-						
nortizable General Plant Assets:									
301 Organization Costs	28,769	4,800							33,56
<u> </u>							-		
is schedule should identify each account/su	baccount for which a s	eparate depre	iation rate h	as been approv	ed by the FP	SC.			
376 Mains - Steel	136,934	1,034		(156)					137,81
376 Mains - Steel	217,133	27,578		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0			244,71
378 M&R Station Equipment -General	9,932	526							10,45
379 M&R Station Equipment - Gate	26,042	1,448							27,49
380 Services - Steel	355,184	626		(5,901)					349,90
380 Services - Plastic	65,083	6,413		(1,626)		0			69,87
381 Meters	66,042	4,067		•				-	70,10
382 Meter Installations	26,045	1,011							27,05
383 Regulators	12,483	884							13,36
384 Regulator Installations	25,544	884							26,42
386 Customer Conversion Cost	17,407	3,440							20,84 1,77
387 Other Equipment	1,658	117							65
391 Office Furniture	554	105							8,74
391 Office Equipment	6,657	2,084		(0.404)				ŀ	26,10
392 Transportaion Equip - Light Trucks	29,084	5,152		(8,134)					20,10
392 Trans. Equipment - Other Vehicles	406	69							3,30
394 Tools/Shop/Garage Equipment	2,826	475						į į	3,30 1, <del>4</del> 4
396 Power Operated Equipment	1,444	0							22
397 Communication Equipment	67	162							2.
						1			
						1			
			Dane		<u> </u>		<u></u>	<del> </del>	

Company: Sebring Gas System, Inc.
For the Year Ended December 31, 1998

or the Year Ended December 3"	1, 1990 	y 1000,000,000,000,000			****************	***************************************			ACC 100000000000000000000000000000000000
Acct. Account No. Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
ontinued)									
							ļ		
		1							

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1998 Page 3 of 3

%:::::::::::::::::::::::::::::::::::::		<b>*************</b> ***********************	:x:s::x::		****::********************************	::::::::::::::::::::::::::::::::::::::			**************************************	
Acct.	Account	Beginning				Gross	Cost of			Ending
No.	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
(Continu	ed)									
Canital D	Page 1 Pakadulan This sah	edule should identify	anch approved	Lognital races	tont schodulo					
Capitai R	Recovery Schedules: This sch	edule should identily	each approved	capital reco	 					
								ļ		
	Subtotal	0	0-	0	0	0	0	0	0	0
						·				
List any	other items necessary to reconcile the t	otal depreciation and	amortization a	ccrual amour	nt to Acct. 403,	Depreciation	Expense, sho	wn on page 12.		
376	Mains - Plastic (Donated)	27,738								27,738
									1	
									İ	
	Subtotal	27,738		0	0	0	0	0	0	27,738
	Grand Total	1,057,032	60,875	0	(15,817)	0	0	0	0	1,102,090

Note: \* The grand total of beginning and ending balances must agree to Line 17, Page 20.

eprin	g Gas System, Inc.	For the Year Ended	
		December 31, 1999	
	SUMMARY OF UTILITY PLANT AND ACCUMULA		
	FOR DEPRECIATION, AMORTIZATION AN		
.ine	Item	Total	Electric
Vo.	(a)	(b)	(c)
1	UTILITY PLANT		
2	In Service		
3	101 Plant in Service (Classified) (Page 24)	\$2,002,676	
4	101.1 Property Under Capital Leases	_	
5	102 Plant Purchased or Sold	-	
6	106 Completed Construction not Classified		<u></u>
7	103 Experimental Plant Unclassified	-	·
8	104 Leased to Others	-	
9	105 Held for Future Use	-	
10	114 Acquisition Adjustments	F-	
11	TOTAL Utility Plant (Enter Total of lines 3 through 10)	2,002,676	
12	107 Construction Work in Progress	-	
13	Accum. Prov. for Depr., Amort., & Depl. (Page 27)	1,159,501	
14	Net Utility Plant (Enter total of lines 11 plus 12		
	less line 13)	843,175	
15	DETAIL OF ACCUMULATED PROVISIONS FOR		
	DEPRECIATION, AMORTIZATION AND DEPLETION		
16	In Service:		
17	108 Depreciation (Page 27 less amortization)	1,121,133	
18	111 Amort, and Depl. of Producing Nat. Gas Land & Land Rights	-	
19	111 Amort. of Underground Storage Land and Land Rights	-	
20	119 Amort. of Other Utility Plant (Page 25)	38,368	
21	TOTAL in Service (Enter Total of lines 17 through 20)	1,159,501	
	Leased to Others		
23	108 Depreciation	-	
24	111 Amortization and Depletion	-	
25	TOTAL Leased to Others (Enter Total of lines 23 and 24)	_	
	Held for Future Use		
27	108 Depreciation	_	
28	111 Amortization		
<del></del> 29	TOTAL Held for Future Use (Enter. Tot. of lines 27 and 28)	_	
	111 Abandonment of Leases (Natural Gas)	-	
	115 Amort. of Plant Acquisition Adjustment		
		-	
32	TOTAL Acc. Provisions (Should agree with line 13 above)	#4 4F0 F04	
	(Enter Total of lines 21, 25, 29, 30, and 31)	\$1,159,501	

# Sebring Gas System, Inc. For the Year Ended December 31, 1999 SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS

FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

Gas (d)	Water (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	
(4)	.(0)	(1)	(9)	(11)	<del></del>
#0 000 676					
\$2,002,676					
					1
2,002,676					
-					
1,159,501					1
					1
843,175					1
0.0,17.0					1
1,121,133					
1,121,133					┨
20.000					
38,368				· · · · · · · · · · · · · · · · · · ·	-
1,159,501					-
-					
-				· · · · · · · · · · · · · · · · · · ·	
					1
					1
64.450.504					
\$1,159,501					4
					1

0	Account		Beginning		ALL HELIAMAR WALLEN	8888 -570H 3744		At the Section of the Co.	Ending
<u> </u>	Description	Depr. Rate	Baiance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance <sup>s</sup>
2 74 La	and and Land Rights		\$ 9,400						\$ 9.
rtizat	ble General Plant Assets:								
01 0	Organization Costs	0.033	143,996					The state of the s	143
507									
	ble Assets: This schedule should identify ea	ch account/sub	account for which a	separate depre	iation rate has be	en approved by	the FPSC.		
976 h	Mains - Steel	0.029	\$ 171,867		\$ -				\$ 171
	Mains - Steel Mains - Plastic	0.030	732,403	13,362	- [				745
	V&R Station Equipment -General	0.011	10,627	]	- [				10
	V&R Station Equipment - Gate	0.026	63,703	] -	-1		-	Ì	63
	Services - Steel	0.030	364,023	-	(60)			ļ	363
380 S	Services - Plastic	0.029	116,581	10,419	(352)				126
381 N	Veters	0.033	117,744	1,645	-			1	119
382 ₪	Meter Installations	0.021	46,708	1,521	-				48
383 F	Regulators	0.027	27,169	71	-				39
384 F	Regulator Installations	0.019	39,205		- 1				69
	Customer Conversion Cost	0.047	6B,805		-				, ,
	Other Equipment	0.033	3,736	l .	(422)			ł	
	Office Furniture	0.057	1,896	1	(1,414)		1		1
391 C	Office Equipment	0.158	12,505		(1,889)				35
	Transportaton Equip - Light Trucks	0.097 0.097	39,881	I .			Ì	1	
392 7	T	1 111141	1,030		(2,850)				
392 1 392 1	Trans. Equipment - Other Vehicles		1 7100						
392 T 394 T	Trans. Equipment - Other Vehicles Tools/Shop/Garage Equipment Power Operated Equipment	0.068 0.021	7,128	1	(2,000)			l	

Page 22

Company: Sebring Gas System, Inc.

For the Year Ended	December 31, 1999								Page 2 of 3
Acct. Account No. Description		Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
	•								
					1				
			:			1			
								·	

Company: Sebring Gas System, Inc.

For the Year Ended: December 31, 1999

Page 3 of 3

December 31, 199	19							rage 5 01 5
Depr.	4	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers_	Ending Balance*
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	1							
						}		
					,			
	ļ							
		1,980,823	28,840	(6,987)	-	-		2,002,6
				1	\$ -	\$ -	\$ -	\$ 2,002,6
-	1	Depr.	Depr. Beginning Rate Balance*	Depr. Rate Balance* Additions  Additions	Depr. Rate Balance* Additions Retirements	Depr. Rate Balance* Additions Retirements Reclass.	Depr. Rate Balance* Additions Retirements Reclass. Adjustments	Depr. Rate Balance* Additions Retirements Reclass. Adjustments Transfers

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1999

Page 1 of 3

For the Year Ended December 3	1, 1999							Page	1013
Acct. Account	Beginning				Gross	Cost of			Ending
No. Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
Amortizable General Plant Assets:									
301 Organization Costs	\$ 33,569	\$ 4,800					\$ (1)		\$ 38,36
his schedule should identify each account/subaccount fo	r which a separa	ate depreciatio	n rate has be	en approved by t	he FPSC.				
<ul> <li>376 Mains - Steel</li> <li>376 Mains - Plastic</li> <li>378 M&amp;R Station Equipment -General</li> <li>379 M&amp;R Station Equipment - Gate</li> <li>380 Services - Steel</li> <li>380 Services - Plastic</li> <li>381 Meters</li> <li>382 Meter Installations</li> <li>383 Regulators</li> <li>384 Regulator Installations</li> <li>386 Customer Conversion Cost</li> <li>387 Other Equipment</li> </ul>	\$ 137,812 244,711 10,458 27,490 349,909 69,870 70,109 27,056 13,367 26,428 20,847 1,775	\$ 4,984 22,163 29 1,656 10,921 3,476 3,888 992 734 751 3,239 115		\$ - (60) (352) - - - - (422)		-	\$ 7,906 (14,269) (1,339) (433) 21,061 (6,326) (3,302) (429) (714) (685) (413) (46)		\$ 150,702 252,603 9,148 28,713 381,83 66,668 70,698 27,618 13,383 26,494 23,673
391 Office Furniture 391 Office Equipment 392 Transportaion Equip - Light Trucks 392 Trans. Equipment - Other Vehicles 394 Tools/Shop/Garage Equipment 396 Power Operated Equipment 397 Communication Equipment	659 8,741 26,102 475 3,301 1,444 229	51 1,535 3,868 69 302		(1,27) (476) (1,062) - - (1,333) -			(16) (216) (3,286) - 20 (12)		24/ 8,99/ 26,68/ 54/ 2,29/ 1,43/ 25/

Company: Sebring Gas System, Inc. For the Year Ended December 31, 1999

For the real Ended Decem								Page 2	013
Acct. Account No. Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Continued)									
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Company: Sebring Gas System, Inc.

For the Year Ended:

December 31, 1999

Page 3 of 3

Tor the real Lindea. December 31, 1333			_			_	_	, age	
Acct. Account	Beginning				Gross	Cost of			Ending
No. Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
(Continued)			ļ						
						ļ	}		
Capital Recovery Schedules: This s	schedule should identify	· ccah annravad	acrital ranguage	a-badula	<u> </u>	<del></del>			
Capital Recovery Scriedules:	schedule snould laenthy 	/ eacn approveu 	capital recovery	scheaule.	1				
							1		
						}			
Subtotal	-		-	<u> </u>	<u> </u>			- ]	<del></del>
List any other items necessary to reconcile the total depre	ciation and amortization	accrual amount	t to Acct. 403, De	preciation Exper	nse, shown on pa	age 12.			
		······································							
376 Mains - Plastic (Donated)	27,738								27,738
Mains - Flastic (Donated)	21,100								21,100
	[								
Subtotal	27,738	<del></del>							27.700
Grand Total	\$ 1,102,090	\$ 63,594	•	\$ (3,705)	-	\$ -	\$ (2,478)	-	27,738 \$ 1,159,501
Granu rotar	\$ 1,102,090	φ 05,594	-	\$ (3,705)		-	\$ (2,478)	<b>⇒</b> -	a 1,108,501

Note:

<sup>\*</sup> The grand total of beginning and ending balances must agree to Line 17, Page 20.

#### Sebring Gas System, Inc. For the Year Ended December 31, 2000 SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION Total Electric Item Line (b) (c) (a) No. UTILITY PLANT 2 In Service \$2,064,355 101 Plant in Service (Classified) (Page 24) 101.1 Property Under Capital Leases 5 102 Plant Purchased or Sold 106 Completed Construction not Classified 6 103 Experimental Plant Unclassified 8 104 Leased to Others 9 105 Held for Future Use 10 114 Acquisition Adjustments 2,064,355 TOTAL Utility Plant (Enter Total of lines 3 through 10) 11 107 Construction Work in Progress 12 1,225,162 13 Accum. Prov. for Depr., Amort., & Depl. (Page 27) Net Utility Plant (Enter total of lines 11 plus 12 14 839,193 less line 13) DETAIL OF ACCUMULATED PROVISIONS FOR 15 DEPRECIATION, AMORTIZATION AND DEPLETION 16 In Service: 1,181,994 17 108 Depreciation (Page 27 less amortization) 18 111 Amort, and Depl. of Producing Nat. Gas Land & Land Rights 19 111 Amort, of Underground Storage Land and Land Rights 20 119 Amort. of Other Utility Plant (Page 25) 43,168 21 TOTAL in Service (Enter Total of lines 17 through 20) 1,225,162 22 Leased to Others 23 108 Depreciation 24 111 Amortization and Depletion 25 TOTAL Leased to Others (Enter Total of lines 23 and 24) 26 Held for Future Use 27 108 Depreciation 28 111 Amortization 29 TOTAL Held for Future Use (Enter. Tot. of lines 27 and 28) 30 111 Abandonment of Leases (Natural Gas) 31 115 Amort. of Plant Acquisition Adjustment 32 TOTAL Acc. Provisions (Should agree with line 13 above) (Enter Total of lines 21, 25, 29, 30, and 31) \$ 1,225,162

#### Sebring Gas System, Inc For the Year Ended December 31, 2000 SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued) Other (Specify) Gas Water Other (Specify) Common Line No. (e) (h) (d) (f) (g) 2 \$2,064,355 10 11 2,064,355 12 13 1,225,162 14 15 839,193 16 17 1,181,994 18 19 20 43,168 21 1,225,162 22 23 24 25 26 27 28 29 30 31 32 33 \$1,225,162

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	npany: Sebring Gas System, Inc.	-							Page 1	of 3
003	the Year Ended December 31, 2000					one in Marketak	2 2 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	`. · · · · · · · · · · · · · · · · · · ·		<b></b>
002/003	A South British Same of Carrier of Contract Contract of the Same of the Carrier o	Depr.	Beginning		7-10-10-10-10-10-10-10-10-10-10-10-10-10-		1		:	fing
P 0				Additions	Retirements	Reclass.	Adjustments	Transfers	Baia	ucs,
_	). Description	Rate	Balance*	Auditions	, terroris				1	2 400
I-149	74 Lanc and Land Rights		\$ 9,400							9,400
	and the same of th			1					i	
	ortizable General Plant Assets:				!			•	1	
_				1		1		1	i	143,996
8369	101 Organization Costs	0.033	143,996	ļ			1			1
			•					1		1
287						ł		1	1	
813								<u> </u>	-	
		unt/suba	ecount for which	a separate depres	fation rate has t	een approved by	the FPSC.	ŧ	1	1
	preciable Assets: This schedule should identify each account		1	1	1		Į	1	s	171,367
	376 Mains - Stee	0.029	\$ 171,867	·   \$ -	\ s	-	1	ì	1 -	761,471
	376 Mains - Plaslic	0.030	745,76	15,706		•	•			10,627
	378 M&R Station Equipment -General	0.011	10,62	7		-		1		63,703
	379 M&R Station Equipment - Gate	0.026	63,70	1	. [	-		1		363,963
_	380 Services - S'eel	0.030	363,96		(35)	21				138,021
3	380 Services - Plastic	0.029	126,64		1	-			1	119,438
¥.	381 Meters	0.033	119,38	- <u>(</u>	t	-		1	i	48,744
KEELAN	382 Meter fustaillations	0.021	48,22	- 1	3	-	1			27,246
		0.027	27,24 39,84	• 1	1	-!				39,986 59,081
BUREK	384 Regulator Installations	0.019	1	_	1	-	i	•	ĺ	3,314
		0.033	1	1	. ]	-		i		482
MER	387 Other Equipment 391 Office Furniture	0.05		1	-	-	1		İ	11,577
FROM-BRIMME	391 Office Equipment	0.15		1	-	-		Į	- 1	73,715
49	392 Transportation Equip - Light Trucks	0.09	1	33,83	3	-				1,030
2	392 Trans, Equipment - Other Vehicles	0.09	7 1,0	30	-	-	1			4 278
-	394 Tools/Shop/Garage Equipment	0.06	4.2	78	- i	-	1	İ		1,444
3		0.02	ı	1	- !	·į			1	972
02:05PM	397 Communication Equipment	0.02	1   9	72	-	-		1		
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Page 22

Company: Sebring Gas System, Inc.

For the	e Year Ended December 31, 200	00							rage 2 01 3
1	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Contin	nued)								
							1		

Company: Sebring Gas System, Inc.

For the Year Ended: December 31, 2000

Page 3 of 3

1							
Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
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					}	į	
						<u> </u>	
·							
		-					
	2,002,676	62,031	(352)		-	-	2,064,35
			,,				
	\$ 2,002,676	\$ 62.031	\$ (352)	s .	\$ -	s -	\$ 2,064,35
_	Rate	Rate Balance*  2,002,676	Rate Balance* Additions	Rate Balance* Additions Retirements	Rate Balance* Additions Retirements Reclass.    2,002,676   62,031   (352)   -	Rate Balance* Additions Retirements Reclass. Adjustments    Addition	Rate Balance* Additions Retirements Reclass. Adjustments Transfers    Additions   Retirements   Reclass.   Adjustments   Transfers

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 2000 Page 1 of 3

For the rear Ended Decemb	per 31, 2000							rage	1 01 3
Acet. Account	Beginning				Gross	Cost of		1	Ending
No. Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
Amortizable General Plant Assets:									
301 Organization Costs	\$ 38,368	\$ 4,800					\$ -		\$ 43,168
						}			
				<u> </u>		ł			
This schedule should identify each account/subacco	unt for which a separa	ate depreciatio	on rate has be	en approved by	the FPSC.	ı			
376 Mains - Steel	\$ 150,702	\$ 4,984		\$ -			s -		\$ 155,686
376 Mains - Plastic	252,605	22,503		" -		-			275,108
378 M&R Station Equipment -General	9,148	117							9,265
379 M&R Station Equipment - Gate	28,713	1,656		-			-	ŀ	30,369
380 Services - Steel	381,831	10,914					-		392,745
380 Services - Plastic	66,668	3,809		(352)		-	-		70,125
381 Meters	70,695	3,940		-			-		74,635
382 Meter Installations	27,619	1,020		-			-		28,639
383 Regulators	13,387	736		-	j		-		14,123
384 Regulator Installations 386 Customer Conversion Cost	26,494	759		-					27,253 26,918
387 Other Equipment	23,673 1,422	3,245		•					1,532
391 Office Furniture	240	110 27							267
391 Office Equipment	8,998	1,830					_		10,828
392 Transportaion Equip - Light Trucks	26,684	5,140					-		31,824
392 Trans. Equipment - Other Vehicles	544	100		-			-		644
394 Tools/Shop/Garage Equipment	2,290	291		-			-		2,581
396 Power Operated Equipment	1,432	12		-			-		1,444
397 Communication Equipment	250	20					-		270
	]								
					-				
	<del></del>		<del></del>	<u> </u>	<del></del>	<del></del>			

Company: Sebring Gas System, Inc.

	or the Year Ended December	er 31, 2000							Page 2 0	
o. Description	ect. Account	Beginning	Accruals	Reclass.	Retirements		Cost of Removal	Adjustments	Transfers	Ending Balance*
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	Ontinued)									
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Company: Sebring Gas System, Inc.

For the Year Ended: December 31, 2000

Page 3 of 3

For the Year End	ded: December 31, 2000								rage	3013
Acct. Ac	count	Beginning				Gross	Cost of			Ending
No. De	scription	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
(Continued)										
						<u></u>				
Capital Recovery Sc	rhedules: This schedul	le should identify	each approved	capital recovery	schedule. 	Į.				
Sub	ototal	-	•	-	-	-	<u> </u>	-		-
List any other items	necessary to reconcile the total depreciation	and amortization	accrual amount	to Acct 403 Dec	reciation Expen	se, shown on pa	ge 12.			
zioi zii, otiloi nomo	recessary to reconcile the total depreciation	and amortization	accidal amount	10 Acct. 403, De	rectation Experi	, 31.0 tt 1 01.1 p.	]			
270 14 1	<b>2.</b>					1				27,738
376 Mair	ns - Plastic (Donated)	27,738					<u> </u>			27,730
										į
								]		
				į			<u> </u>	ļ		
	ototal	27,738	-	-	-	ļ <u> </u>	-	<u> </u>	-	27,738
Gra	and Total	\$ 1,159,501	\$ 66,013	- \$	\$ (352)	\$	\$ <u>-</u>	\$ -	s <u>-</u>	\$ 1,225,162

Note:

<sup>\*</sup> The grand total of beginning and ending balances must agree to Line 17, Page 20.