ORIGINA

STATE OF FLORIDA

COMMISSIONERS: E. LEON JACOBS, JR., CHAIRMAN J. TERRY DEASON LILA A. JABER BRAULIO L. BAEZ MICHAEL A. PALECKI



TIMOTHY DEVLIN, DIRECTOR DIVISION OF ECONOMIC REGULATION (850) 413-6900

Hublic Service Commission

November 14, 2001

Mr. Jerry H. Melendy, Jr. Sebring Gas System, Inc. 3515 U.S. Highway 27, South Sebring, Florida 33870-5452

Re: Docket No. 010906-GU

Dear Mr. Melendy:

Enclosed is the staff initial review on your depreciation study filed in the above referenced docket. We would appreciate your written response by December 14, 2001. Should you have any questions, please contact Beverly Meeks at (850) 413-6920 or myself at (850) 413-6453.

Sincerely,

Patricia S. Lee

U/S C Engineering Supervisor

PSL/BBM:slc Enclosure

cc:

APP

CAF

CMP

COM CTR

ECR LEG OPC PAI RGO SEC SER

Division of Legal Services

Division of Safety and Electric Reliability

Division of the Commission Clerk and Administrative Services

Office of Public Counsel Mr. Wes Hufford, CPA

5601 Mariner Street, Suite 200

Tampa, FL 33609

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD • TALLAHASSEE, FL 32399-0865 An Affirmative Action/Equal Opportunity Employer

SEBRING GAS COMPANY 2001 DEPRECIATION STUDY INITIAL REVIEW

PART ONE: DEPRECIATION STUDY DATA AND FINDINGS

- 1. In 1997, the Company created Account 397, Communications Equipment in the amount of \$972. (Attachment B)
 - a. Please advise staff as to what type of equipment is in this account.
 - b. What are the basis and authorization for the depreciation rate for this account? Rule 25-7.045 (2)(a), Florida Administrative Code, states that:

no utility may change any existing depreciation rate or initiate any new depreciation rate without prior Commission approval.

When the company initiates a new account or sub-account, the company shall file a request with the Commission, in writing, for approval of a depreciation rate for the new plant account.

2. A comparison of the retirements booked to the depreciation reserve as shown on the 1998 and 1999 Annual Status Reports (Attachments C and D) do not agree with the retirements booked to plant in service for the same years for the following accounts:

		Ret	irements
		Plant In	Depreciation
<u>Year</u>	Account	<u>Service</u>	Reserve
1998	392 Transp		
	Light Trucks	\$9,803	\$8,134
1999	391.1-Ofc. Furn.	\$1,414	\$ 476
	391.2-Ofc. Eqpt.	\$1,889	\$1,062
	394-Tools, Shop		
	& Garage Eqpt.	\$2,850	\$1,333

Please explain why the retirements booked to plant in service are different from the ones booked to the depreciation reserve.

3. The 1999 Annual Status Report (Attachment D) shows the depreciation accrual of \$29 for Account 378, Measuring & Regulating Equipment-General. Using the currently prescribed depreciation rate of 1.1% and the average investment shown on the 1999 Annual Status Report, staff calculates the resulting depreciation accrual to be \$117. Please explain the difference.

- 4. A review of retirement activity for 1997 through 2000 (Attachments B, C, D and E) indicates that, in the majority of cases, there is no gross salvage nor cost of removal being booked to the depreciation reserve. Since retirements normally incur some type of cost of removal and/or salvage, this seems unlikely. Did any of these retirements incur gross salvage or cost of removal? Please explain.
- 5. A review of the 1997 through 2000 activity indicates that there is very little, if any, retirement activity. Are retirements being reported in a timely manner or is it true that there is no retirement activity?
- 6. a. Please provide an updated list, as of 12-31-00, of company owned motor vehicles with make, model, date purchased and original purchase price, along with any plans for retirements or gross additions during the period 2002 2006.
 - b. Please provide a list of motor vehicles retired each year 1997 2000, showing the in-service date, original cost, date of retirement, and the salvage realized. Include a discussion of the company's policy regarding the retirement of motor vehicles (i.e., mileage, age, etc.).
- 7. Provide a discussion of any major construction projects (plant additions, or retirements) budgeted for the next five years.

PART TWO - 1999 AUDIT

1. In 1999, the FPSC staff conducted an audit of Sebring Gas. One of the findings was that incorrect depreciation rates were used to calculate the depreciation expenses for the years 1997 and 1998. As a result, subsequent corrections were made in 1999 to adjust the depreciation reserve. However, staff does not agree with the calculated corrections for several accounts. These are detailed below.

From the notes accompanying the company's worksheets, staff has concluded that certain investments were excluded from the calculation of the corrections to the reserve because they were "fully depreciated." It should be noted that this is incorrect.

This Commission utilizes group depreciation, not unit depreciation. Group depreciation recognizes that some items within the group will experience service lives shorter than, and some longer than, the average. The prescribed sub-account or account rate is applied to the average period investment for the group on a monthly basis. In other words, the prescribed depreciation rate is applied to the **entire** account investment and not to the individual units contained within the account. Please advise and explain in detail just how the monthly depreciation expense is being calculated for your company.

After the company's review of this report, please indicate to staff your concurrence or disagreement in the recommended adjustments indicated below, along with the month and year that the corrections will be posted to the company's books.

1. Account 380.2-Services-Plastic

The 1997 depreciation expense per books shown on the adjustment worksheet (Attachment F) does not agree with the amount shown on the annual status report. Please explain the difference and advise staff of any corrective measures, if necessary, to be taken.

<u>1997</u>	Depreciation Exp.
Annual Status Report	\$7,363.00
Per books on adj. Worksheet	<u>\$6,412.79</u>
Difference	\$ 950.00

2. Account 381-Meters

Judging from the notes on the worksheets provided by the company (Attachment G), the plant investment amount was adjusted (reduced) apparently for "Fully Depreciated Assets." As discussed above, the **total** plant investment amount should have been used to calculate the correct depreciation expense. Staff has recalculated the adjustment (See Attachment G) using the total plant investment as reported on the respective Annual Status Reports for 1997 and 1998. This results in a total adjustment amount of (\$1,098) to correct both years rather than the (\$3,302) adjustment as shown on the 1999 Annual Status Report. The difference of \$2,204 should be booked to correct the 1997 and 1998 depreciation expense.

		Depr.	Depreciation
<u>1997</u>	Plant in Service	Rate	Expense
Annual Status Report	\$117,630.00	3.3%	\$3,880.77
Inv. On Worksheet	<u>\$ 84,696.85</u>	3.3%	<u>\$2,794.07</u>
Difference	\$ 32,933.15		\$ 912.87
<u>1998</u>			•
Annual Status Report	\$117,744.00	3.3%	\$3,882.08
Inv. On Worksheet	<u>\$ 82,783.09</u>	3.3%	<u>\$2,764.79</u>
Difference	\$ 34,960.91		\$ 184.68

Footnote on the adjustment worksheet (Attachment G) states "No salvage value is allowed for this asset group." Please explain this statement.

3. Account 383-House Regulators

Apparently, the plant investment amount was adjusted (reduced) for "Fully Depreciated Assets" (See Attachment H). As discussed above, the **total** plant investment amount should be used without any adjustment to calculate the correct depreciation expense. As shown below, staff has recalculated the adjustment to the reserve using the **total** investment amount to calculate the depreciation expense for 1997 and 1998. This results in a different adjustment amount of (\$439) instead of (\$714). The difference of \$275 should be booked to correct the depreciation expense for 1997 and 1998.

<u>1997</u>	Plant in Service	Depr. <u>Rate</u>	Depreciation Expense
Annual Status Report	\$ 27,165.50	2.7%	\$ 733.44
Inv. On Worksheet Jan - Sept. 1997 Inv. On Worksheet from Oct - Dec. 1997	\$ 22,078.11 \$ 22,081.76	2.7% 2.7%	\$ 447.12 \$ 149.04
Total	ψ 22,001.70	2.770	\$ 596.14
Difference	\$ 5,083.74		\$ 137.30
1998 Annual Status Report Jan - Sept. 1998 Annual Status Report Oct Dec. 1998	\$ 27,165.50 \$ 27,169.15	2.7% 2.7%	\$ 550.08 \$ 183.39
Total			\$ 733.47
Inv. On Worksheet Thru Sept. 1998 Inv. On Worksheet from Oct - Dec. 1998	\$ 22,081.76 \$ 22,085.41	2.7% 2.7%	\$ 447.13 \$ 149.07
Total	·		\$ 596.14
Difference	\$ 3.65		\$ 137.33

[&]quot;No salvage value is allowed for this asset group," is footnoted on the bottom of page 10 of the adjustment worksheet (See Attachment H). Please help staff understand this footnote.

4. Account 387 - Other Equipment

As previously noted, the plant investment apparently was adjusted for "Fully Depreciated Assets" which were excluded from the plant in service amount (See Attachment I). The total plant in service amount should have been used without any adjustment to calculate the correct depreciation expense for 1997 and 1998. Using the total plant investment to calculate the depreciation expense for 1997 and 1998 results in an adjustment amount of \$14 instead of (\$45). The difference of \$59 should be booked to correct the 1997 and 1998 depreciation expense.

		Depr.	Depreciation
<u> 1997</u>	Plant in Service	<u>Rate</u>	<u>Expense</u>
Annual Status Report	\$117,630.00	3.3%	\$3,880.77
Inv. On Worksheet	<u>\$ 84,696.85</u>	3.3%	<u>\$2,794.07</u>
Difference	\$ 32,933.15	·	\$ 912.87
<u>1998</u>			
Annual Status Report	\$117,744.00	3.3%	\$3,882.08
Inv. On Worksheet	<u>\$ 82,783.09</u>	3.3%	<u>\$2,764.79</u>
Difference	\$ 34,960.91		\$ 184.68

Footnote on the adjustment worksheet (Attachment I) states, "No salvage value is allowed for this asset group." Please explain what this means in association with the calculation of the adjustment.

5. Account 392.2 - Transportation-Trucks

The correction for the 1997 depreciation expense was calculated using a different plant investment and depreciation expense figure from the 1997 Annual Status Report. Staff has recalculated the correction using the figures from the 1997 Annual Status Report which are shown below.

		Depr.	Depreciation
<u>1997</u>	Plant in Service	<u>Rate</u>	<u>Expense</u>
Annual Status Report	\$ 38,188.50	9.7%	\$3,704.28
Inv. On Worksheet	<u>\$ 23,688.06</u>	9.7%	<u>\$3,787.24</u>
Difference	\$ 14,500.44		\$ (82.96)

Please note that the depreciation expense reported on the 1997 Annual Status Report for this account is \$5,003; rather than \$3,787. Using the total plant investment, the correct adjustment amount should have been (\$1,298). However, since the Company has already booked a correction amount of (\$1,499), an adjustment should be made for \$83 (a negative \$1,499 minus \$1,298) to reflect the appropriate amount of depreciation expense.

The worksheet for the 1997 and 1998 corrections to the reserve contain a note at the bottom of the page (Attachment J) for Account 392.2, Transportation-Trucks, indicating that the correction did not include an asset traded in 1998. The investment for this asset should have been included in the total plant investment until the month it was actually retired and removed from the books in 1998. Please recalculate the 1998 correction including the investment for the traded asset until the point in time when it was actually retired. Also please take into account that the depreciation expense amount shown as per books on the worksheet (\$4,791.18) does not agree with the amount shown on the 1998 Annual Status Report (\$5,152). The calculation of this adjustment should be provided to staff along with the date that this correction will be posted to the depreciation reserve.

6. Account 392.3-Transportation-Other

It would appear that the company created this sub-account in 1996 (Attachment A) for the investment in a trailer. Staff is unable to determine the authorization for the depreciation rates used for this sub-account. As previously discussed under Part One above, Rule 25-7.045 (2)(a), F.A.C. states that a utility may not change any existing depreciation rate or initiate a new depreciation rate without first obtaining Commission approval.

Since this investment was included in Account 392.2, Transportation-Trucks at the time of the 1-1-97 represcription, the correct depreciation rate should be the same as Account 392.2. While staff agrees that the trailer should probably have a different depreciation rate, life, and salvage from the Trucks account, such were not approved by the Commission in the 1997 depreciation study nor has a request been received for a new depreciation rate. Based on this, it would appear that an adjustment should be made to correct the 1996, 1997 and 1998 depreciation expenses. In addition, even though the correct depreciation rate is shown on the 1999 Annual Status Report (Attachment D), the depreciation expense reported appears to be in error. Accepting the fact that the depreciation rate should be the same as Account 392.2, staff calculates the 1999 depreciation expense to be \$100, not \$69 as reported.

Using the correct depreciation rates for 1996, 1997, 1998 and 1999 results in an adjustment to the depreciation reserve in the amount of \$161 for this sub-account (See below). This adjustment amount should be posted to correct the depreciation reserve.

	Annu	al Status	Report	Staff (<u>Calculation</u>	
Year	Plant in Service	Depr. <u>Rate</u>	Depr. Expense	Depr. Rate	Depr. Expense	Diff.
1996	\$1,030	6.7%	\$ 69	13.1%	\$135	\$66
1997	\$1,030	13.8%	\$ 68	9.7%	\$100	\$32
1998	\$1,030	13.8%	\$ 68	9.7%	\$100	\$32
1999	\$1,030	9.7%	\$ 69	9.7%	\$100	<u>\$31</u>
TOTAL						<u>\$161</u>

108,176

117,597

41,667

27,165

37,437

68,209

3,736

1,896

12,505

38,189

1,030

7,128 1,444

Annual Status Report Analysis of Plant in Service Accounts Company: Sebring Gas System, Inc. For the Year Ended December 31, 1996 Page 1 of 3 Account Depr. Beginning Ending Balance* Additions Retirements No. Rate Reclass. Adjustments Transfers Balance* Description 374 Land and Land Rights 9,400 9,400 Amortizable General Plant Assets: 0.033 301 Organization Costs 143,996 143,996 Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel 0.020 170,089 1,934 172,023 376 Mains - Plastic 0.032 607,285 25,620 632,905 378M&R Station Equipment - General 0.025 10,627 10,627 63,703 379 M&R Station Equipment - Gate 0.031 63,703 380 Services - Steel 0.025 369,119 369,119

3,853

801

316

94

154

220:

1,424

104,323

116,796

41,351

27,071

37,283

67,989

3,736

1,896

11,081

38,189

1,030

7,128

1,444

0.038

0.037

0.023

0.029

0.022

0.050

0.041

0.056

0.167

0.131

0.067

0.067

0.100

380 Services - Plastic

382 Meter Installations

384 Regulator Installations

387 Other Equipment

391 Office Furniture

391 Office Equipment

386 Customer Conversion Cost

392 Transportation Equip - Light Trucks

392 Trans. Equipment - Other Vehicles

394 Tools/Shop/Garage Equipment

396 Power Operated Equipment

381 Meters

383 Regulators

the Y	ear Ended December 31, 199	6 			***************************************				age 2 of 3
Acct.	Account	Dep		· A -J -J****	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
No. ntinued)	Description	Rat	e Balance*	Additions	Ketnementz	Mecias.	Aujustrients	- Indiates	
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Annual Status Report Analysis of Plant in Service Accounts

Company: Sebring Gas System, Inc.

Acct.	/ear Ended December 31, 1996	Depr.	Beginning	ļ					Ending
No.	Description	Rete	Balance *	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
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apital Rec	overy Schedules:								
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Total Acco	unt 101 ⁹		1,833,536	34,416	o	0	0	0	1,867,9
Amortiza	ble Assets:								77-98-2
114	Acquisition Adjustment		1			1		i i	
118	Other Utility Plant						ļ	í	
	Other				Ì		1	į	
					}		·		

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

_	y: Sebring Gas System, Inc. Year Ended December 31, 1996								Page 1	of 3
cct.	Account	Beginning				Gross	Cost of			Ending
No.	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
ortizat	ole General Plant Assets:									
3010	Organization Costs	19,169	4,800							23,9
s sche	dule should identify each account/subsc	count for which a separ	ate depreciation	rate has beer	approved by th	e FPSC.				
3781	Mains - Steel	134,881	1,018							135,
3761	Mains - Plastic	161,772	27,734		:					189,
3781	M&R Station Equipment - General	7,837	1,048				! :		•	8.
3791	M&R Station Equipment - Gate	20,597	3,147				:			23,
380	Services - Steet	354,511	396		!				ļ	354
380	Services - Plastic	50,760	7,610		i					58
3811	Meters	56,330	4,919							61
3821	Meter Installations	23,638	1,212							24
3831	Regulators	10,425	1,036					1		11
3841	Regulator Installations	23,360	1,101							24
386	Customer Conversion Cost	10,566	3,407						1	. 13
387	Other Equipment	1,381	161				:		İ	1
391	Office Furniture	343	108					ì.		
391	Office Equipment	2,578	1,995					į		4
392	Transportation Equip - Light Trucks	19,079	5,002							24
392	Trans, Equipment - Other Vehicles	269	69	!	. '					
394	Tools/Shop/Garage Equipment	1,876	475						Į	,
	Power Operated Equipment	1,227	145				!	1	1	

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization Company: Sebring Gas System, Inc. For the Year Ended December 31, 1996 Page 2 of 3 Acct. Account Beginning Gross Cost of Ending Description Balance* Accruals Reclass. Retirements Salvage Removal Adjustments Transfers Balance * (Continued)

	Δn	alysis of Entri	Ann es in Acc	ual Stat	us Repor	t ciation &	Amarti	ization	.	
Compa	ny: Sebring Gas System, Inc.	atysis of Littl	es III Acc	uniuiate	a Debie	Janon 6	Amort	Zativii		
	Year Ended December 31, 199	16							Page	3 of 3
₩4₩₩₩₩ Acct.	Account	Beginning				Gross	Cost of		?? ?	Ending
No.	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
(Continue	ed)									
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Capital R	ecovery Schedules: This schedule shou	ild identify each approve	d capital recove	ry schedule.						
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	Subtotal			· 						
					• • • • • • • • • • • • • • • • • • •	·	<u> </u>	· · · · · · · · · · · · · · · · · · ·		
List any o	ther items necessary to reconcile the t	otal depreciation and am	ortization accrus	al amount to A	cct. 403, Depre	ciation Expens	e, shown on p	age 12.		-
376	Mains - Plastic (Donated)	27,738								27,738
		<u> </u>								
										_
	Subtotal		·			- -,	,			
	Grand Total	928,337	65,381	0	0	0	0	0	0	993,718
Nasa. 5	The aread setal of bestering and #-	halanoon must a	a lina 17 Passa	20						
MOTS: *	The grand total of beginning and endin	a newiras imiti edica (оъне II, raga	ev.						

Annual Status Report Analysis of Plant In Service Accounts

Company: Sebring Gas System, Inc.

No.		Depr.	Beginning					l l	Ending
NO.	Description	Rate	Balance*	Additions	Retiroments	Reclass.	Adjustments	Transfers	Balance*
374	Land and Land Rights		9,400						9,40
mortizabl	le General Plant Assets:								
301	Organization Costs	0.033	143,996						143,99
				•			3		
epreciable	e Assets: This schedule should iden	tify each accou	int/subaccount for y	which a senarate	depreciation rate	has been an	proved by the FD	ic.	 :
•						las been ap		,0.	
	Mains - Steel Mains - Plastic	0.020	172,023						172,0
	M&R Station Equipment -General	0.031 0.025	632,905 10,627	79,673					712,5
379	M&R Station Equipment - Gate	0.025	63,703						10,62
	Services - Steel	0.025	369,119		(119)			į	63,70
	Services - Plastic	0.038	108,176	5,377	(628)				369,00
	Meters	0.037	117,597	32	(020)				112,93 117,63
382	Meter Installations	0.023	41,667	400			İ		42,00
383	Regulators	0.029	27,165					ļ	27,10
384	Regulator Installations	0.022	37,437	197					37,6
386	Customer Conversion Cost	0.050	68,209	590					68,79
387	Other Equipment	0.041	3,736						3,7
391	Office Furniture	0.056	1,896	ĺ			i		1,89
	Office Equipment	0.167	12,505						12,50
	Transportaion Equip - Light Trucks	0.131	38,189				i		38,18
	Trans, Equipment - Other Vehicles	0.138	1,030						1,03
394	Tools/Shop/Garage Equipment	0.067	7,128				*		7,12
	Power Operated Equipment	0.061	1,444		İ			·	1,44
397	Communication Equipment	0.061	0	972					97
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Annual Status Report Analysis of Plant in Service Accounts Company: Sebring Gas System, Inc. For the Year Ended December 31, 1997 Page 2 of 3 Beginning Ending Balance* Rate Balance* Additions Retirements Reclass. Adjustments Transfers No. Description (Continued)

Annual Status Report Analysis of Plant in Service Accounts

Company: Sebring Gas System, Inc.

Acct. No.	ear Ended December 31, 1997 Account Description	Depr.	Beginning						Page 3 of 3 Ending
Continued		Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
	•								
ipital Reco	overy Schedules:								
								-	
114 <i>d</i>	nt 101* ole Assets: Acquisition Adjustment Other Utility Plant Other		1,867,952	87,241	(747	0	0	0	1,954,44
 ,	Total Utility Plant		1,867,952	87,241	{747}	0	0	o	1,954,4

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Sebring Gas System, Inc.

ct. Account	Beginning				Gross	Cost of			Ending
o. Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
rtizable General Plant Assets:		!		:	:				
301 Organization Costs	23,969	4,800							28,7
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		:							
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schedule should identify each account/suba	ccount for which a sep	arate deprecial	ion rate has	been approved t	y the FPSC.		·-··-	<u> </u>	· · · · · · · · · · · · · · · · · · ·
376 Mains - Steel	135,899	1,035							136,8
376 Mains - Plastic	189,506	27,633				(6	1		217,
378 M&R Station Equipment -General	8,885	1,047				, i			9,
379 M&R Station Equipment - Gate	23,744	2,298							26,0
380 Services - Steel	354,907	398		(119)		·			355,1
380 Services - Plastic	58,370	7,363		(628)		(22)	1		65,0
381 Meters	61,249	4,793				i			66,0
382 Meter Installations	24,850	1,195							26,0
383 Regulators	11,461	1,022							12,4
384 Regulator Installations	24,461	1,083				•			25,
386 Customer Conversion Cost	13,973	3,434							17,
387 Other Equipment	1,542	116				{			1,0
391 Office Furniture	449	105		ŀ					Į.
391 Office Equipment	4,573	2,084							6,6
392 Transportaion Equip - Light Trucks	24,081	5,003							29,0
392 Trans Equipment - Other Vehicles	338	68							•
394 Tools/Shop/Garage Equipment	2,351	475		1					2,0
396 Power Operated Equipment	1,372	72		}					1,4
397 Communication Equipment	0	67							
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Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization Company: Sebring Gas System, Inc. For the Year Ended December 31, 1997 Acct. Account Beginning Gross Cost of Refirements Salvage Removal Adjustments Trans Page 2 of 3 Ending Transfers Balance* (Continued)

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization Company: Sebring Gas System, Inc. Page 3 of 3 For the Year Ended December 31, 1997 Gross Cost of Ending Account Beginning Balance* Raclass. Ramoval Adjustments Transfers Balance* No. Description Accruais Rathements Sažva pa (Continued) This achedule should identify each approved capital recovery schedule. Capital Recovery Schedeles: ol ٥ 0 0 Subtotal 0 376 Mains - Plastic (Donated) 27,738 27,73 Subtotal 27,738 27,73 64,089 1/ 0 (747 (28) **Grand Total** 993.718 1.057.032 * The grand total of beginning and ending balances must agree to Line 17, Page 20.

			Status Re					
	Ana	lysis of Plai	nt in Servi	ce Accoui	nts			
Company: Sebring Gas System, Inc.								
For the Year Ended December 31, 1998								Page 1 of 3
Acct Account	Depr.	Beginning						Ending
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
no. Description	rate	Datatice	Additions	Retirements	Neciass.	Aujustinents	1141121612	Dalatice
374 Land and Land Rights		9,400						9,400
Amortizable General Plant Assets:							ļ .	
301 Organization Costs	0.033	143,996					<u> </u>	143,99
Depreciable Assets: This schedule should i	dentify each accou	int/subaccount for v	vhich a separate	depreciation rate	has been ap	proved by the FP	sc.	
376 Mains - Steel	0.020	172,023		(156)				171,86
376 Mains - Plastic	0.031	712,578	19,825	(100)				732,40
378 M&R Station Equipment -General	0.025	10,627						10,62
379 M&R Station Equipment - Gate	0.031	63,703				i		63,70
380 Services - Steel	0.025	369,000	924	(5,901)		1		364,02
380 Services - Plastic	0.038	112,925	5,282	(1,626)		1	İ	116,58
381 Meters	0.037	117,629	115	(,,,,,,,,				117,74
382 Meter Installations	0.023	42,067	4,641	ļ		\	1	46,70
383 Regulators	0.029	27,165	4	+		,	ļ	27,16
384 Regulator Installations	0.022	37,634	1,571					39,20
386 Customer Conversion Cost	0.050	88,799	6					68,80
387 Other Equipment	0.041	3,736	-			1		3,73
391 Office Furniture	. 0.056	1,896	ļ	1			1	1,89
391 Office Equipment	0.167	12,505	!	٠			}	12,50
392 Transportation Equip - Light Trucks	0.131	38,189	11,495	(9,803)				39,88
392 Trans. Equipment - Other Vehicles	0.138	1,030					1	1,03
394 Tools/Shop/Garage Equipment	0.067	7,128	ļ	į		Į.	(7,12
396 Power Operated Equipment	0.061	1,444	İ	į		1		1,44
397 Communication Equipment	0.061	972	0					97
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Annual Status Report Analysis of Plant in Service Accounts

the Year Ended December 31, cct. Account to. Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
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Annual Status Report Analysis of Plant in Service Accounts

Company: Sebring Gas System, Inc.

AccL	Year Ended December 31, 1998 Account	Depr.	Beginning			i			Ending
No.	Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
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apital Re	covery Schedules:								
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otal Acco	ount 101*	· ·	1,954,446	43,863	(17,486)	0	o	0	1,980,8
mortiza	ible Assets:							· ·	
114	Acquisition Adjustment								
118	Other Utility Plant Other		•						
	w 161		:						
							,		
	,								
	Total Utility Plant	į	1,954,446	43,863	(17,486)	0	0	0	1,980,8

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1998

	Account Description	Beginning			1	Gross	Cost of	I		Ending
No.	Description	:						l		_
		Balance*	Accruals	Reciass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
nortizabi	le General Plant Assets:									
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		·								
301 C	Organization Costs	28,769	4,800					ļ		33,50
	•						!			
							•			
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		'								
is scher	dule should identify each account/sub	account for which a s	eparate depre	lation rate h	as been approv	ed by the FP	sc.			
		136,934	1,034		(156	•				137,8
	Aains - Steel Aains - Plastic	217,133	27,578		(150	ή	0			244,7
	M&R Station Equipment -General	9,932	526							10,4
	M&R Station Equipment - Gate	26,042	1,448					<u> </u>	ļ	27,
380 S	Services - Steel	355,184	626		(5,901			}		349,9
380 5	Services - Plastic	65,083	6,413		(1,626	1	0	1		69,8 70,1
	Meters	66,042	4,067		1					27,0
	Meter Installations	26,045	1,011 884]						13,3
	Regulators	12,483 25,544	884	ļ		-	İ			26,4
	Regulator Installations	17,407	3,440							20,8
	Customer Conversion Cost Other Equipment	1,658	117				1			1,7
	Office Furniture	554	105	1						(
	Office Equipment	6,657	2,084	ŀ			i		ĺ	8,7
	Transportaion Equip - Light Trucks	29,084	5,152		(8,134	Ŋ	1.			26,
	Trans. Equipment - Other Vehicles	406	69							
	Tools/Shop/Garage Equipment	2,826	475	-						3,:
	Power Operated Equipment	1,444	0	1						1.
	Communication Equipment	67	162						1	
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Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Sebring Gas System, Inc.

the ct.	ny: Sebring Gas System, Inc. Year Ended December 31, 1998 Account Description	Beginning				Gross	Cost of	************	. age	2 of 3 Ending
0.	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
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Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization Company: Sebring Gas System, Inc. For the Year Ended December 31, 1998 Page 3 of 3 Ending Gross Cost of Beginning Acct Account Retirements Removal Adjustments Transfers Balance* Balance* Accruais Reclass. Salvage Description No. (Continued) Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule. 0 0 0 ol Subtotal List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12. 27.738 376 Mains - Plastic (Donated) 27,738 0: ol 27,738 27,738 ol Subtotal 0 **Grand Total** 0 1,102,090 1,057,032 60.875 (15,817) * The grand total of beginning and ending balances must agree to Line 17, Page 20.

			Ana	Annua lysis of Pla	l Status Rant in Serv	eport rice Acco	unts				
		any: Sebring Gas System, Inc.	_								
	i th	e Year Ended December 31, 1999	_							Page 1 o	of 3
7	} :."	lande stell det fletter til skrivette ett ett ette ette ette ette ette	Oepr.	Paginning	[\$4966-\ "- T.J.\"T	wy meraji ing	Merch Court and the	i de la compania de la compania de la compania de la compania de la compania de la compania de la compania de La compania de la compania de la compania de la compania de la compania de la compania de la compania de la co	m - rowana - mi-dr. 	End	ing
; ;	• •	Description					Reclass.	Adjustments	Transfers	Balai	1
;	<u>.</u>	r secupado	Rate	Baiance*	Additions	Retirements	Ketiass.	Adjustinents	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
, <u>;</u>	74	Land and Land Rights		\$ 9,400						\$	9,400
	ərtiz	rable General Plant Assets:									
		Organization Costs	0.033	143,996							143,996
2 207					}						
ä	irec	iable Assets: This schedule should identify each acc	ount/sub	account for which	a separate depre	iation rate has	been approved by	the FPSC.		 	
:		•	i	1	1	Į.				1.	
		Mains - Steel	0.029	1		\$ -	.	}		\$	171,867
ļi.		Mains - Plastic	0.030	732,403	13,362	-	· }]	,	}	745,765
		W&R Station Equipment -General	0.011	10,627	·	-	· [1	Į.	1	10,627
		W&R Station Equipment - Gate	D.026	63,703	L .		:[1			63,703
	380	=	0.030	364,023		(60				ľ	363,963
ο.	380	==	0.029	116,581	10,419	(352)			1	126,648
7	381		0.033	117,744		1	•			1	119,389
3		Neter Installations	0.021	46,708	•	-	·	Ì			48,229
		Regulators	0.027	27,169		·	-		1		27,240
KE		Regulator Installations	0.019	39,205		, ·	·)		1	1	39,842
쏬		Customer Conversion Cost	0.047	6B,805	1	1	- [69,028
BUREK		Other Equipment Office Furniture	0.033	3,736		(422	1		ì	-	3,314
			0.057	1,896	Į.	(1,414	· •	1		1	482
¥		Office Equipment	0.158			(1,889	^{∌}} [1			11,577
₹		Transportation Equip - Light Trucks	0.097	39,881			-	1			39,882
4		Trans. Equipment - Other Vehicles	0.097		B C	10.05	•	<u> </u>	1		1,030 4,278
FROM-BRINNER	396	Tools/Shop/Garage Equipment Power Operated Equipment	830.0		4	(2,850	u)}			1	4,278 (1,444)
u.		Communication Equipment	0.021	1,444		1	- }		Ì	İ	972
	J# 1	Commission Equipment	0.021	972	'	1	- i	ļ	1	1	312
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Annual Status Report Analysis of Plant in Service Accounts Company: Sebring Gas System, Inc. Page 2 of 3 December 31, 1999 For the Year Ended Ending Balance* Depr. Beginning Acct. Account No. Description Rate Balance* Additions Retirements Reclass. Adjustments Transfers (Continued)

Annual Status Report Analysis of Plant in Service Accounts

Company: Sebring Gas System, Inc.

For the Year Ended:	December 31, 1999)						Page 3 of 3
Acct. Account	Depr.	Beginning						Ending
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
Continued)						1		
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Capital Recovery Schedules:	·							
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otal Account 101*		1,980,823	28,840	(6,987)	_			2,002,670
Amortizable Assets:		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1-7				
114 Acquisition Adjustment				1				
118 Other Utility Plant Other					-			
			:					
	,							
Total Utility Plant		\$ 1,980,823	\$ 28,840	\$ (6,987)	s .	s -	s .	\$ 2,002,67
Note: * The total beginning and ending ba	lances must apree to acct. 10			(0,307)			1 *	2,002,01

This schedule should Identity such account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel 378 Mars Station Equipment - General 378 Mars Station Equipment - General 378 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station - Gate 370 Mars Station - Gate 370 Mars Station - Gate 370 Mars Equipment 370 Mars Equ	Analysis of En	trice in (Anni Accumul	ual Stat	us Report	& Amori	ization	i		
Page 1 of 3 Acct. Account Beginning Balance* Accruals Reclass. Retirements Salvage Removal Adjustments Transfers Balance Accruals Reclass. Retirements Salvage Removal Adjustments Transfers Balance Accruals Reclass. Retirements Salvage Removal Adjustments Transfers Balance Accruals Reclass. Retirements Salvage Removal Adjustments Transfers Balance Removal Adjustments Transfers Retirements Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Transfers Salvage Removal Adjustments Transfers Salvage Removal Adjustments Transfers Transfers Salvage Removal Adjustments Transfers	· · · · · · · · · · · · · · · · · · ·	uies III A	400umui	aleu De	preciation	& Amon	lization			
Acct Account Beginning Bestance* Accruals Reclass. Retirements Salvage Removal Adjustments Transfers Balance Amortizable General Plant Assets: 301 Organization Costs \$ 33,559 \$ 4,800 \$ \$ (1) \$ \$ (1999							Pane	1 of 3
No. Description Balance Accruals Reclass. Retirements Salvage Romoval Adjustments Transfers Balance Amortizable General Plant Assets:	•		t .	ı	1 1	0	1 0-4-5	1	ı aye	
Amortizable General Plant Assets: 301 Grganization Costs \$ 333,569 \$ 4,800 \$ 5 (1) \$ \$ This schedule should Identify each account/aubaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mans - Steel \$ 137,812 \$ 4,984 \$ - \$ 7,906 \$ 1.335 \$ 7,906 \$ 1.376 Mans - Plastic \$ 244,711 \$ 22,163 \$ - \$ (14,269) \$ 2.376 Mark Station Equipment - Gate \$ 27,400 \$ 1,656 \$ - \$ (1,339) \$ (•		5 · · t · · ·	D.4]		T	1
301 Organization Costs \$ 33.569 \$ 4,800 \$ 5 (1)	No. Description	Balance.	Accruais	Reclass.	Ketirements	Salvage	Removai	Adjustments	Transfers	Balance'
This schedule should Identify such account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel 376 Mains - Plastic 244,711 22,163 377 MRR Station Equipment - General 378 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station Equipment - Gate 379 MRR Station - Gate 379 MRR Station - Gate 370 MRR Station - Gate 370 MRR Equipment - Gate 370 MRR Equipment 370 MRR Equipment 370 MRR Equipment 371 MRR Station - Gate 371 MRR Station - Gate 372 MRR Station - Gate 373 MRR Station - Gate 374 MRR Station - Gate 375 MRR Station - Gate 377 MR	Amortizable General Plant Assets:]		
\$ 137,812 \$ 4,984 \$ -	301 Organization Costs	\$ 33,569	\$ 4,800					S (1)		\$ 38,368
\$ 137,812 \$ 4,984 \$ -										
376 Mains - Steel \$ 137,812 \$ 4,984 \$ -										
376 Mains - Steel \$ 137,812 \$ 4,984 \$ -										
376 Mains - Plastic 244.711 22,163 - (14,269) 23 378 M&R Station Equipment - General 10,455 29 - (1,339) 379 M&R Station Equipment - Gate 27,490 1,666 - (433) 380 Services - Steel 349,909 10,921 (60) 21,061 33 380 Services - Plastic 69,870 3,476 (352) - (6,326) (3,302) 381 Meters 70,109 3,888 - (3,302) 382 Meter installations 27,056 992 - (429) 383 Regulators 13,367 734 - (429) (685) 386 Ustomer Conversion Cost 20,847 3,239 - (413) (685) 386 Ustomer Conversion Cost 20,847 3,239 - (46) (685) 392 (466) 392 Transportation Equipment 8,741 1,535 (1,062) (216) (216) 392 Transportation Equip - Light Trucks 26,102 3,868 - (3,286) 392 Trans_Equipment 3,301 302 (1,333) 20 386 Power Operated Equipment 1,444 - (4,24) - (4,	This schedule should identify each account/subaccount for	which a sepan	ate depreciatio	n rate has be	en approved by t	ne FPSC.	I			
376 Mains - Plastic 244.711 22,163 - (14,269) 2 378 M&R Station Equipment - General 10.458 29 - (1333) (1,333) 379 M&R Station Equipment - Gate 27,490 1,666 - (333) 380 Services - Steel 349,909 10,921 (60) 21,061 33 380 Services - Plastic 69,870 3,476 (352) - (5,326) (3,302) 381 Meters 70,109 3,888 - (3,302) 382 Meter Installations 27,056 992 - (429) 383 Regulators 13,367 734 - (429) (685) (68	376 Mains - Steel	\$ 137,812	\$ 4,984		s -			\$ 7.906	/	\$ 150,702
378 M&R Station Equipment -General 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment 379 M&R Station Equipment - Gate 379 M&R Station Equipment 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 370 M&R Station Station 37	376 Mains - Plastic	244,711	22,163		1		-		1	252,605
379 M&R Station Equipment - Gate 27,490 1,656 -	378 M&R Station Equipment -General			i'	-					9,148
380 Services - Plastic 381 Meters 70,109 3,888 382 Meter Installations 383 Regulators 384 Regulator Installations 386 Customer Conversion Cost 387 Office Equipment 391 Office Equipment 392 Transportation Equipment 392 Trans, Equipment 393 Tools/Shop/Garage Equipment 394 Tools/Shop/Garage Equipment 396 Power Operated Equipment 397 Communication Equipment 398 Power Operated Equipment 399 Communication Equipment 399 Communication Equipment 390 Communication Equipment 390 Communication Equipment 391 Office Sequipment 392 Trans, Equipment 393 Tools/Shop/Garage Equipment 394 Tools/Shop/Garage Equipment 395 Communication Equipment 397 Communication Equipment 398 Power Operated Equipment 399 Communication Equipment 300 Communication Equipment 301 Communication Equipment 302 Communication Equipment 303 Communication Equipment 304 Communication Equipment 305 Communication Equipment 305 Communication Equipment 307 Communication Equipment 308 Communication Equipment 309 Communica		27.490	1,656		-					28,713
381 Meters 70,109 3,888 27,056 992 - (429) 382 Meter Installations 27,056 992 - (429) 383 Regulators 13,367 734 - (714) 384 Regulator Installations 26,428 751 - (685) 386 Customer Conversion Cost 20,847 3,239 - (413) 387 Other Equipment 1,775 115 (422) (46) 391 Office Furniture 659 51 (476) 6 391 Office Equipment 8,741 1,535 (1,062) (216) 392 Transportation Equip - Light Trucks 26,102 3,868 - (3,286) 392 Trans. Equipment - Other Vehicles 475 69 (3,286) 392 Trans. Equipment - Other Vehicles 475 69 (3,286) 393 Power Operated Equipment 1,444 (112) 397 Communication Equipment 229 21 (12)	380 Services - Steel	349,909	10,921					21,061		381,831
381 Meters 70,109 3,888 27,056 992 - (429) 382 Meter Installations 27,056 992 - (429) 383 Regulators 13,367 734 - (714) 384 Regulator Installations 26,428 751 - (685) 386 Customer Conversion Cost 20,847 3,239 - (413) 387 Other Equipment 1,775 115 (422) (46) 391 Office Furniture 659 51 (476) 6 391 Office Equipment 8,741 1,535 (1,062) (216) 392 Transportation Equip - Light Trucks 26,102 3,868 - (3,286) 392 Trans. Equipment - Other Vehicles 475 69 (3,286) 392 Trans. Equipment - Other Vehicles 475 69 (3,286) 393 Power Operated Equipment 1,444 (112) 397 Communication Equipment 229 21 (12)	380 Services - Plastic	69,870	3,476		(352)			(6,326)		66,668
382 Meter Installations 27,056 992	381 Meters	70,109	3,888] - [70,695
383 Regulators 384 Regulator Installations 386 Customer Conversion Cost 387 Other Equipment 388 Other Equipment 389 Office Furniture 380 Office Equipment 381 Office Equipment 382 Transportation Equip - Light Trucks 385 Trans_ Equipment 386 Outsomer Conversion Cost 387 Office Equipment 387 Office Equipment 388 Outsomer Conversion Equip - Light Trucks 388 Outsomer Conversion Equip - Light Trucks 389 Outsomer Conversion Equipment 380 Outsomer Conversion Equipment 387 Outsomer Conversion Equipment 388 Outsomer Conversion Cost 388 Outsomer Conversion Equipment 388 Outsomer Conversion Cost 388 Outsomer Conversion Equipment 389 Outsomer Conversion Equipment 389 Outsomer Conversion Cost 389 Outsomer Conversion Equipment 389 Outsomer Conversion Cost 389 Outsomer Conversion Equipment 389 Outsomer Conversion Cost 389 Outsomer Conversion Cost 389 Outsomer Conversion Equipment 389 Outsomer Conversion Cost 389 Outsomer Cost 389 Outsomer Cost 389 Outsomer Cost 389 Outsomer Cost 389 Outsomer Cost 389 Outsomer Cost 389 Outsomer Cost 389 Outsomer Cost 389 Outsomer Cost 389 Out	382 Meter Installations	27,056								27,619
384 Regulator Installations 26,428 751 386 Customer Conversion Cost 20,847 3,239 387 Other Equipment 1,775 115 (422) 391 Office Furniture 659 51 (476) 391 Office Equipment 8,741 1,535 (1,062) 392 Transportation Equip - Light Trucks 26,102 3,868 - 392 Trans. Equipment - Other Vehicles 475 69 - 394 Tools/Shop/Garage Equipment 3,301 302 (1,333) 398 Power Operated Equipment 1,444 - - 3997 Communication Equipment 229 21 -	383 Regulators	13,367	734		-		l			13,387
386 Customer Conversion Cost 387 Other Equipment 388 Other Equipment 389 Other Equipment 380 Other Equipment	<u> </u>	26,428	751							26,494
387 Other Equipment	386 Customer Conversion Cost	20,847	3,239		-					23,673
391 Office Furniture	387 Other Equipment	1,775	115		(422)		ļ			1,422
392 Transportation Equip - Light Trucks 26,102 3,868 - (3,286) 392 Trans. Equipment - Other Vehicles 475 69 ' - 394 Tools/Shop/Garage Equipment 3,301 302 (1,333) 20 (1,333) 398 Power Operated Equipment 1,444 - - (12) 397 Communication Equipment 229 21 - -	391 Office Furniture	659	51		(476)		1		$V_{\mathcal{I}}$	240
392 Transportation Equip - Light Trucks 26,102 3,868 - (3,286) 392 Trans. Equipment - Other Vehicles 475 69 ' - -	391 Office Equipment	8.741	1,535		(1,062)		1	(216).	[/ .	8.998
392 Trans. Equipment - Other Vehicles 475 69 475 394 Tools/Shop/Garage Equipment 3,301 302 (1,333) 20 (1,333) 308 Power Operated Equipment 229 21		26,102			- 1					26,684
398 Power Operated Equipment 1,444 (12) 397 Communication Equipment 229 21 -		475	69	' ,					1 /	544
397 Communication Equipment 229 21 -	394 Toots/Shop/Garage Equipment	3,301	302		(1,333)			20	V.	2,290
	398 Power Operated Equipment	1,444	-		-			(12)	/	1,432
	397 Communication Equipment	229	21		•			-		250
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Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

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

For the Year Ended Decemi	ber 31, 1999							Page 2	of 3
Acct. Account No. Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
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Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization Company: Sebring Gas System, Inc. December 31, 1999 For the Year Ended: Page 3 of 3 Beginning Gross Cost of Acct. Account Ending No. Description Balance* Accruals Reclass. Retirements Salvage Removal **Adjustments** Transfers Balance* (Continued) Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule. Subtotal List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12. 376 Mains - Plastic (Donated) 27,738 27,738 Subtotal 27,738 27,738 **Grand Total** (3,705) \$ 1,102,090 \$ 63,594 \$ (2,478) \$ 1,159,501 Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

•	· · · · · · · · · · · · · · · · · · ·		Annual	Status Re	port					•
F-033		Anal	ysis of Pla	nt in Serv	ice Acco	unts	i			
	npany: Sebring Gas System, Inc.	<i>-</i>							Page 1	of 3
6	the Year Ended December 31, 2000		s all no material	e en man	and the second	हुत्त्वर । अध्यक्तिक	galacen carrie	·,		nding
600	t. Account	Depr.	Beginning					T	:	iance'
٠,	. Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers		iaines .
1-148	74 Land and Land Rights		\$ 9,400					:	^{\$}	9,400
9	ortizable General Plant Assets:									
8369	01 Organization Costs	0.033	143,996						į	143,996
287									i	
=		,			ļ		<u> </u>	<u>: </u>	_	
5	reciable Assets: This schedule should identify each acco	unt/suba	ecount for which a	separato depre	lation rate has	peeu approved py	the FPSC.	•	-	-
	1		}	1	1 .			1	s	171,367
1	376 Mains - Stee	0.029	-		\$	-)		j		761,471
	376 Mains - Plastic	0.030	745,765	15.706	'		\	1		10 627
	378 M&R Station Equipment - General	0.611	10,627	1	• 1		\	1		53,703
	379 M&R Station Equipment - Gate	0.026	63,703		[j	.1		1		363,963
•	380 Services - Steel	0.030	363,963 126,648		5 (35	521			İ	138,021
	380 Services - Pastic	0.029	119,389	1	• 1	-		!	ł	119,438
-	381 Meters	0.033	-	1	l l	-		•	i	48,744
<u> </u>	362 Mate Installations	0.027		•	s	-	, I	1		27,246
	383 Regulators 384 Regulator Installations	0.019		1	· 1	-!			1	79,986
	386 Customer Conversion Cost	0.047		1 .	3 Į	- [59,081 3,314
œ	387 Other Equipment	0.033	1	<u>.</u>]	-1	-	ĺ	ì		48
뽗	391 Office Furniture	0.057	li .	2	-1	-	1		İ	1,577
_	391 Office Equipment	0.158	1	7	-1	-		1	1	73.715
₹	392 Transportaion Equip - Light Trucks	0 097	39,88	2 33,8	33 į	-		•	1	1,030
꾶	302 Trans. Equipment - Other Vehicles	0.09		ł .	-	-		1	1	4 278
	394 Tool s/Shop Garage Equipment	0.06	3 4,27	j B	. 1	- j		1		1,444
7	396 Powrar Operated Equipment	0.02	,		-	İ		;	I	972
02:05PM	397 Communication Equipment	0.02	1 97	2			·			
2001								!		*
JUN-25-2001					.]					· · · · · · · · · · · · · · · · · · ·
₹_				2222 22						

Annual Status Report Analysis of Plant in Service Accounts

the Year Ended December 31, it. Account	Depr.	Beginning	1	i 1		 		Page 2 of 3 Ending
Description otinued)	Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
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Annual Status Report Analysis of Plant in Service Accounts Company: Sebring Gas System, Inc. For the Year Ended: December 31, 2000 Page 3 of 3 Acct. Account Depr. Beginning Ending Description Rate Balance* Adjustments Transfers Balance* Additions Retirements Reclass. (Continued) Capital Recovery Schedules: Total Account 101* 2,002,676 2,064,355 62,031 (352)Amortizable Assets: 114 Acquisition Adjustment 118 Other Utility Plant Other **Total Utility Plant** 62,031 | \$ 2,002,876 \$ (352) \$ 5 2,064,355 Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Analysis of E	ntriae in	Ann	ual Stat	us Repor		4:tion	i			
Analysis of E	ntries in A	Accumui	ated De	preciation	ı & Amor	tization				
Company: Sebring Gas System, Inc.	•									
For the Year Ended December 3	1, 2000							Page 1	1 of 3	
Acct. Account	Beginning	1		I	Gross	Cost of	I	l	l F	nding
No. Description	Balance*		DI	0-4/	į	3	A di			-
	Balailce.	Accruais	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	- 62	lance*
Amortizable General Plant Assets:		1							}	
301 Organization Costs	\$ 38,368	\$ 4,800					s -		\$	43,168
•							İ			
		-				ļ				
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	1	•		ļ]			
]		<u> </u>				ŀ		
This schedule should identify each account/subaccount for	r which a case				150 EDGG	J		<u></u>	 	
The same state of the same sta	и минси а верац 	rate depreciation	on raig nas de 	en approved by	ine FPSC.	ı	İ			
376 Mains - Steel	\$ 150,702	\$ 4,984		s -	i	ļ	İs .	ļ	s	155,686
376 Mains - Plastic	252,605								*	275,108
378 M&R Station Equipment -General	9,148] -		j				9,265
379 M&R Station Equipment - Gate	28,713			-	i		} .		İ	30,369
380 Services - Steel	381,831	10,914] .			392.745
380 Services - Plastic	66,668	3,809		(352)					ŀ	70,125
381 Meters	70,695	3,940]]			1	74,635
382 Meter Installations	27,619					ł			1	28,639
383 Regulators	13,387	736	i			-		•	1	14,123
384 Regulator Installations	26,494	759					1 .	1	į	27,253
386 Customer Conversion Cost	23,673	3,245				1			i	26,918
387 Other Equipment	1,422			-		1		ł	ŀ	1,532
391 Office Furniture	240	27		-		1.	-			267
391 Office Equipment	8,998	1.830				J	} -	İ	l	10,828
392 Transportation Equip - Light Trucks	26,684					1				31,824
392 Trans. Equipment - Other Vehicles	544	100				1			ŀ	644
394 Tools/Shop/Garage Equipment	2,290	291						1	-	2,581
398 Power Operated Equipment	1,432	12		-		1		ļ	Į.	1,444
397 Communication Equipment	250	20						[270
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Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Sebring Gas System, Inc. For the Year Ended December 31, 2000

For the Year Ender	d December 31, 2	.000							Page 2 o	f 3
Acct. Account No. Description	B6	eginning laiance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
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Acct. Account Beginning No. Description Balance* Accruais Reclass. Retirements Salvage Removal Adjustments Transfers [Continued]	e 3 of 3 Ending Balance*
For the Year Ended: December 31, 2000 Acct. Account Beginning No. Description Balance* Accruals Reclass. Retirements Salvage Removal Adjustments Transfers [Continued]	Ending
Acct. Account Beginning No. Description Balance* Accruais Reclass. Retirements Salvage Removal Adjustments Transfers [Continued]	1 1
No. Description Balance* Accruais Reclass. Retirements Salvage Removal Adjustments Transfers [Continued]	Balance*
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.	
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.	
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.	
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.	
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.	
Subtotal	<u>.</u>
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.	
376 Mains - Plastic (Donated) 27,738	27,738
	į
	•
Subtotal 27,738	27.738
Grand Total \$ 1,159,501 \$ 66,013 \$ - \$ (352) \$ - \$ - \$ - \$	- \$ 1,225,162
	İ
Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.	*

Ø813 287 8369

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10/28/99

*		Jan-97	Peb-97	Mar-97	Арс-97	May-97	Jun-97	Jul-97	Aug-97	Sep-97	Oct-97	Nov-97	Dec-97	Total
	Beginning Balance Ending Balance	108,175.74 108,272.75	108,272.75 108,312.41	108,312.41 108,336,75	108,336.75 108,359.00	108,359.00 108,467.82	108,467.82 109,115.92	109,115.92 109,848.84	109,848.84 110,252.13	110,252 13 110,424.14	110,424.14 110,677,54	110,677.54 110,822.85	110,822.85 112,924.67	
	Average Pixed Assets	108,224.25	108,292.58	108,324.58	108,347.88	108,413.41	108,791.87	109,482.38	110,050.49	110,338.14	110,550.84	110,750.20	111,873.76	
. *	Depreciation Rate	0.029	0.029	0.029	0.029	0.029	0.029	. 0.029	0.029	. 0.029	0.029	0.029	0.029	
	•	3,138.50	3,140.48	3,141.41	3,142.09	3,143.99	3,154.96	3,174.99	3,191,46	3,199.81	3,205.97	3,211.76	3,244.34	
BUREK	Divided by Number of Months in a Year	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.90	12.00	12.00	
	Monthly Depreciation	261.54	261,71	261.78	261.84	262.00	262.91	264.58	265.96	266.65	267.16	267.65	270.36	3,174.15
BRIMMER	Per Books Adjustment for 1999				e Surr eio			(1.16.1) (1.16.1)		14 1 2 X		1000		6,412.79

en er er er er er er er er er er er er er	Pan-98	Pch-96	Mer-98	Age-96	May-98	Rm-98	Ni-98	Ang-98	Sep-76	Oct-98	Nov-98	Dec 98	Tend .	Section 1984
Beginning Balance Ending Balance	112,924.67 112,953.79	112,953.79 113,413.12	113,413.12 113,657.72	113,657.72 112,771.45	112,771.45 114,337.90	114,337.90 115,154.90	115,154.90 115,558.38	115,558.18 115,586.85	115,586.85 115,764.98	115,764.98 115,929.61	115,929.61 115,929.61	115,929.64 116,581.12	,i	
Average Fixed Assets	112,939.23	113,183.46	113,535.42	113,214.59	113,554.68	114,746.40	115,356.54	115,572.52	115,675.92	115,847.30	115,929.61	116,255.37		
Depreciation Rate	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029		
	3,275.24	3,282.32	3,292.53	3,283.22	3,293.09	3,327.65	3,345.34	3,351.60	3,354.60	3,359.57	3,361.96	3,371.41		
Divided by Number of Months in a Year	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00		
Monthly Depreciation	272.94	<u>273.53</u>	274,38	273.60	274.42	277.30	278.78	279.30	279.55	279.96	280.16	280.95	3,324.88	
Per Books													6,412.79	/
Adjustment for 1998	•												(3,087.91)	

DIFF.

2.203.99

Sebring Gas System, Inc. Monthly Depreciation for Meters (381) For Years 1997 and 1998

1997 A STATUS	ANNUAL REPORT - S Beginning Balance Ending Balance Average Fixed Assets Depreciation Rate	Jan-97 [1] // 7597 [2] 84,664.62 84,664.62 84,664.62	Feb-97 84,664.62 84,664.62 9,033	Mar-97 84,664.62 84,664.62 0.033	Apr-97 84,664.62 84,664.62 0.033	May-97 84,664.62 84,664.62 0.033	Jun-97 84,664.62 84,664.62 0.033	Jul-97 84,664.62 84,664.62 0.033	Aug-97 84,664.62 84,664.62 84,664.62	Scp-97 84,664.62 84,664.62 9,033	Oct-97 84,664.62 84,664.62 0.033	Nov-97 84,664.62 84,696.85 84,680.74	Dec-97 1/7, 630 84,696.85 84,696.85 84,696.85	Total	1 2/31/97 Actual Magn 117630	11:51 2813-287
·	Divided by Number of Months in a Year Monthly Depreciation	2,793.93 3,680,77 12.00 232.83 323.33	12.00 232.83	2,793.93 12.00 232.83	2,793.93 12.00 232.83	2,793.93 12.00 232.83	2,793.93 12.00 232.83	2,793.93 12.00 232.83	2,793.93 12.00 232.83	2,793.93 12.00 232.83	2,793.93 12.00 232.83	2,794.46 	2,795.00 3881,7 12.00 232.92 323.48	2,794.0	7 '	37 836B
1998 A STATUS	Adjustment for 1997 NN UAL REPORT	Jan-98	Fcb-98	Mar-98	Арт-98	May-98	Jun-98	Jul-98	Ang-98	Sep-98	Oct98	Nov-98		4,793.6 (1,999.5	10.00	BRIMMER BUREK
	Beginning Balance Ending Balance Average Fixed Assets Depreciation Rate	84,696.85 84,696.85 84,696.85 	84,696.85 84,696.85 84,696.85 0.033 2,795.00	84,696.85 84,696.85 84,696.85 0.031 2,795.00	84,696.85 84,696.85 84,696.85 	84,696.85 84,696.85 ,84,696.85 0.033 2,795.00	84,696.85 84,696.85 84,696.85 0.033 2,795.00	84,696.85 82,668.63 83,682.74 0.033 2,761.53	82,668.63 82,668.63 82,668.63 0.033 2,728.06	82,668.63 82,668.63 	82,668.63 82,668.63 82,668.63 0.033 2,728.06	82,668.63 82,783.09 82,725.86 0.033 2,729.95	82,783.09 82,783.09 82,783.09)
	Divided by Number of Months in a Year Monthly Depreciation Per Books	13881.77 12.00 22.92 323.4E	12.00 232.92	12.00 232.92	12.00 232.92	12,00 232.92	12.00 232.92	12,00 230,13	12.00 227.34	12.00 227.34	12,00 237,34	12.00 227.50	.3 ,885. 	2,764.79 4,066.76	4.0ldo.76	_
∞<	Adjustment for 1998			(I) A	lo Salu ar this excluded	ege un laiset caset	Le is grank a full	ullow e o, we y thut AD	l COR leve au f S. OA	RECTE My de	ereciar ANN	TOTAL LIVALST	AO.	1.301.97 I. = EPT	•) B000

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596.31 596.31 7.33.56	
12.00 12.00 12.00 TOTAL	
12.00 12.00 12.00 1DIHL	
49.69 49.69 49.69 596.24 \$ 733.4"	7
91.13 — <u>884.88</u> <u>B</u> 84.68	ន
<u>(288.64)</u> (151:41)_[
excepted TAT, ADT. = (439.33)) [E

	NNUAL	Jan-97	Feb-97	Mar-97	Apr-97	May-97	Jun-97	Jul-97	Aug-97	Sep-97	Oct-97	Nov-97	Dec-97	Total	1	11:50
STATUS	REPORT Beginning Balance Ending Balance	=#	22,078.11 22,078.11	22,078.11 22,078.11	22,078.11 22,078.11	22,078.11 22,078.11	22,078.11 22,078.11	22,078.11 22,078.11	22,078.11 22,078.11	22,078.11 22,081.76	22,081.76 22,081.76	22,081.76 22,081.76		,	D 12/31/91	
•	Average Pixed Assets	22,078.11	22,078.11	22,078.11	22,078.11	22,078.11	22,078.11	22,078.11	22,078.11	22,079.94	22,081.76	22,081.76	22,081.76		Actual Book	D 813
	Depreciation Rate	0.027	0.027	0.027	0.027	0.027	0.027	0.027	0.027	0.027	0.027	0.027	0.027		27165.50	287
		→ £ 733 €	596.11	596.11	596.11	596.11	596 .11	596.11	596.11	596.16	596.21	596.21	596.21 733.40	/ .	•	8369
	Divided by Number of Months in a Year	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	0	TOTAL	69
•	Monthly Depreciation	49.68	49.68	49.68	49.68	49.68	49.68	49.68	49.68	49.68	49.68	49.68	49.68	596.14	\$ 733,44	, _
	Per Books	61.12	2									\rightarrow	61.12	1,021.36	1021.30	<u>'</u>
	Adjustment for 1997													(425.22		.) 🛱
•																LIMMER
1998 A	INNUAL	Jan-98	Feb-98	Mar-98	Арс-98	May-98	Jun-98	Jul-98	Aug-98	Sep-98	Oct-98	Nov-98	Dec-98	Total		R B
CHATILE	12 - DOME	dani	1								A 40111	ጉ				
STATUS		= \$17.1 1 22.081.76		22 DR1 76	27 081 76	22 001 76	22 081 76	22 081 76	22 001 76	22 081 26	\$27.16°		20.005.0			REF
ントカルフ	Beginning Balance Ending Balance	21 22,081.76 22,081.76	22,081.76 22,081.76	22,081.76 22,081.76	22,081.76 22,081.76	22,081.76 22,081.76	22,081.76 22,081.76	22,081.76 22,081.76	22,081.76 22,081.76	22,081.76 22,085.41	22,085.41 22,085.41	22,085.41 22,085.41	22,085.41 22,085.41			BUREK
214107	Beginning Balance	22,081.76	22,081.76	-		•	-	•			22,085.41	22,085.41	-		1)REK
-> 14107	Beginning Balance Ending Balance	22,081.76 22,081.76	22,081.76 22,081.76	22,081.76	22,081.76	22,081.76	22,081.76	22,081.76	22,081.76	22,085.41	22,085.41 22,085.41	22,085.41 22,085.41	22,085.41		(REK
-> 14107	Beginning Balance Hading Balance Average Fixed Assets Depreciation Rate	22,081.76 22,081.76 22,081.76 	22,081.76 22,081.76 22,081.76 22,081.76 	22,081.76 22,081.76	22,081.76 22,081.76	22,081.76 22,081.76	22,081.76 22,081.76	22,081.76 22,081.76	22,081.76 22,081.76	22,085.41 22,083.59 0.027 596.26	22,085.41 22,085.41 22,085.41 	22,085.41 22,085.41 22,085.41 	22,085.41 22,085.41		(REK
·	Beginning Balance Ending Balance Average Fixed Assets	22,081.76 22,081.76 22,081.76	22,081.76 22,081.76 22,081.76 22,081.76 	22,081.76 22,081.76 0.027	22,081.76 22,081.76 0.027	22,081.76 22,081.76 0.027	22,081.76 22,081.76 	22,081.76 22,081.76 	22,081.76 22,081.76 	22,085.41 22,083.59 0.027	22,085.41 22,085.41 22,085.41 	22,085.41 22,085.41 22,085.41 	22,085.41 22,085.41 0.027 596.31		+OTAL	REK
-> 14107	Beginning Balance Ending Balance Average Fixed Assets Depreciation Rate Divided by Number	22,081.76 22,081.76 22,081.76 22,081.76 	22,081.76 22,081.76 22,081.76 22,081.76 0.027 596.21	22,081.76 22,081.76 0.027 596.21	22,081.76 22,081.76 0.027 596,21	22,081.76 22,081.76 	22,081.76 22,081.76 0.027 596.21	22,081.76 22,081.76 0.027 596.21	22,081.76 22,081.76 	22,085.41 22,083.59 0.027 596.26	22,085.41 22,085.41 22,085.41 22,085.41 6.027 596.31 7.3.3 5	22,085.41 22,085.41 22,085.41 22,085.41 	22,085.41 22,085.41 0.027 596.31	596.24	TOTAL 8733.47	
7.14.107	Beginning Balance Ending Balance Average Fixed Assets Depreciation Rate Divided by Number of Months in a Year	22,081.76 22,081.76 22,081.76 22,081.76 	22,081.76 22,081.76 22,081.76 22,081.76 0.027 596.21 12.00	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.75 22,081.76 20,027 596.21 12.00 49.68	22,081.76 22,081.76 	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,085.41 22,083.59 0.027 596.26 12.00 49.69	22,085,41 22,085,41 22,085,41 	22,085.41 22,085.41 22,085.41 	22,085.41 22,085.41 	884.88	\$ 733.47 884.88	3
	Beginning Balance Ending Balance Average Fited Assets Depreciation Rate Divided by Number of Months in a Year Monthly Depreciation	22,081.76 22,081.76 22,081.76 22,081.76 	22,081.76 22,081.76 22,081.76 22,081.76 0.027 596.21 12.00	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.75 22,081.76 20,027 596.21 12.00 49.68	22,081.76 22,081.76 	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,085.41 22,083.59 0.027 596.26 12.00 49.69	22,085,41 22,085,41 22,085,41 	22,085.41 22,085.41 22,085.41 	22,085.41 22,085.41 	884.88	\$ 733.47 884.88	3
~ 0	Beginning Balance Ending Balance Average Fixed Assets Depreciation Rate Divided by Number of Months in a Year Monthly Depreciation Per Books	22,081.76 22,081.76 22,081.76 22,081.76 	22,081.76 22,081.76 22,081.76 22,081.76 0.027 596.21 12.00	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.75 22,081.76 20,027 596.21 12.00 49.68	22,081.76 22,081.76 	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,085.41 22,083.59 0.027 596.26 12.00 49.69	22,085,41 22,085,41 22,085,41 	22,085.41 22,085.41 22,085.41 	22,085.41 22,085.41 	884.88	# 733.47 884.68	
	Beginning Balance Ending Balance Average Fixed Assets Depreciation Rate Divided by Number of Months in a Year Monthly Depreciation Per Books	22,081.76 22,081.76 22,081.76 22,081.76 	22,081.76 22,081.76 22,081.76 22,081.76 0.027 596.21 12.00	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,081.75 22,081.76 20,027 596.21 12.00 49.68	22,081.76 22,081.76 	22,081.76 22,081.76 0.027 596.21 12.00 49.68	22,085.41 22,083.59 	22,085.41 22,085.41 22,085.41 	22,085.41 22,085.41 22,085.41 22,085.41 0.027 596.31 12.00 49.69	22,085.41 22,085.41 	(288,64	\$ 733.47 \$84.68 (151.41)	

Sebring Gas System, Inc.
Monthly Depreciation for House Regulators (383)
For Years 1997 and 1998

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Sebring Gas System, Inc. Monthly Depreciation for Other Equipment (387) For Years 1997 and 1998

				For Year	rs 1997 and 19	998										
	17 ANNUAL		Feb-97	Mar-97	Арг-97	May-97	Jun-97	Jul-97	Aug-97	Sep-97	Oct-97	Nov-97	Dec-97	Total	~	
STATI	IS REPORT=	=_\$1.73.73										> >	\$.3.736		0	
	Beginning Balance Ending Balance	2,841.23 2,841.23	2,841,23 2,841,23	2,841.23 2,841.23	2,841.23 2,841.23	2,841.23 2,841.23	2,841.23 2,841.23	2,841.23 2,841.23	2,841.23 2,841.23	2,841.23 2,841.23	2,841.23 2,841.23	2,841.23 2,841.23	2.841.23 2,841.23	1	2/91/97 Lived Assets	
						2,0 ,	2,011,25	2,011.23	2,072.30		2,041.23		2,072.23	ĄC	3736.23	
	Average Fixed Assets	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23		3 · · ·	
	Depreciation Rate	0.033	0.033	0.033	0.033	0.033	0,033	0.033	0.033	0.033	0.033	0.033	0.033)
		93.76	93.76	93.76	93.76	93.76	93.76	93.76	93.76	93.76	93.76	93.76	93.76			•
•	Divided by Number	4 12/3/3	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~									. `	12330)		
	of Months in a Year	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00		TOTAL	
	Monthly Depreciation	7.81	7,81	7.81	7.81	7.81	7.81	7.81	7.81	7.81	7.81	7.81	7.81	93,76	\$ 123.36	
	Day Dayler	610.28						-					10.28		116.48	
	Per Books	70.00								·	-		- 10.20	116.48		
	Adjustment for 1997													(22.72)	6.88	
19	AUNNA 8P	Jan-99	Feb-98	Mar-98	Apr-98	May-98	Jun-98	Jul-98	Aug-98	Sea-98	Oct-98	Nov-98	Dec-98	Total		
<u></u>	rus. Repor	-		7		,	>•	751 70	1126 20	0470	00.50	~ %	3,736.			
DIA	Beginning Balance	7 2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841,23	2,841.23	2,841.23	2,841.23	, ノ, ノンG・ 2,841 <i>2</i> 3	a J		
	Ending Balance	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23			
	Average Fixed Assets	2,841.23	2,841,23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23	2,841.23			
	Depreciation Rate	0.033	D.033	0.033	0.033	0.033	0.033	0.033	0.033	0.033	0.033	0.033	0.033			,
		93.76	. 93,76	93.76	93.76	93.76	93.76	93.76	93.76	93.76	93.76	93.76	93.76		•	
	Divided by Number	" 123.31	٥									>	123.3	30		
	of Months in a Year	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00			
	Monthly Depreciation	7.81	7.81	7.81	7.81	7.81	7.81	7.81	7.81	7.81	7.81	7.81	7.81	93.76	H123,26	
	Per Books	10.28										>	10.28	116.48	116.4 8 6.88	!
	Adjustment for 1998													(72.72)		
~	ndjumma 44 179			6) AL	o sal	ا عودر	sulve	Isall	such	C ^	C C P P T	t_e_l	TOT	<u></u>	J. = 13,76	, D
€1					- 	ر ده.میر ود	f gree	لمنه رمها	e how	ت ر						
				2.0	عمليور يو. د د د	4334	1 July 1	i hat an	<i>إ//ب</i> ءِ د	y des	veciale	el.	99 ANN	mal 5-	TATUS	
				ex	i ju de	. ezu v	Cing-				+ € □ -		74 HNN	REPOI	RT = (45.44)	١.
													~ -			

Sebring Gas System, Inc. Monthly Depreciation for Transportation Tracks (392.2) For Years 1997 and 1998

				POT 162	276 199/ and 19	258										
	997 ANNUAL ATUS REPORT: 2	Jan-97 4 2 <i>R 1</i> 1	Feb-97	Mar-97	Apr-97	May-97	Jun-97	Jul-97	Aug-97	Sep-97	Oct-97	Nov-97	D00-97 3B, 18	Total 38.50		
ン #	Beginning Balance Ending Balance	23,688.06 23,688.06	23,688.06 23,688.06	23,688.06 23,688.06	23,688.06 23,688.06	23,688.06 23,688.06	23,688.06 23,688.06	23,688.06 23,688.06	23,688.06 23,688.06	23,688.06 23,688.06	23,688.06 23,688.06	23,688.06 23,688.06	•	12/31/97 Assets		
	Average Fixed Assets	23,688.06	23,688.06	23,688.06	23,688.06	23,688.06	23,688.06	23,688.06	23,688.06	23,688.06	23,688.06	23,688.06	23,688.06	33138.20		
	Depreciation Rate	0.097	0.097	0.097	0.097	0.097	0.097	0.097	0.097	<u>0.097</u>	0.097	0.097	0.097		_	
-	<i>Ç</i>	2,297,74 3,704.2	2,297.74	2,297.74	2,297.74	2,297.74	2,297.74	2,297.74	2,297.74	2,297.74	2,297.74	2,297.74	2,297.74		(,	
	Divided by Number of Months in a Year	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	TOTAL		,
	Monthly Depreciation	191.48 205.69	191,48	191.48	191.48	191.48	191.48	191.48	191.48	191.48	191.48	191.48	191.48 30 8.69	2,297.74 \$ 3.704	. 28	
	Per Books	Profession (, ——						,				SCO.ID-T	3,787.24 7-5007.		*
:	Adjustment for 1997												~ ~	(1,489.50) C129R.		
												C	5;tt-	=\$190	78	
		Jan-98	Pab-98	Mar-98	Apr-98	May-98	Jun-98	Jul-98	Aug-98	Sep-98	Oct-98	Nov-98	Dec-98	Total		
) 	Beginning Balance Ending Balance	23,688.06 23,688.06	23,688.06 23,688.06	23,688.06 23,688.06		•	35,183.52 35,183.52	35,183.52 35,183.52	35,183.52 35,183.52	35,183.52 35,183.52		35,183.52 35,183.52				
i • -	Average Fixed Assets	23,688.06	23,688.06	23,688.06	23,688.06	29,435.79	35,183.52	35,183.52	35,183.52	35,183.52	35,183.52	35,183.52	35,183.52			
i 1	Depreciation Rate	0.097	0.097	0.097	0.097	0.097	0.097	0.097	0.097	0.097	0.097	0.097	0.097	·	. (
1 3		2,297.74	2,297.74	2,297.74	2,297.74	2,855.27	3,412.80	3,412.80	3,412.80	3,412.80	3,412.80	3,412.80	3,412.80			
•	Divided by Number of Months in a Year	12.00	12.00	12.00	12.00	12.00	12,00	12.00	12.00	12.00	12.00	12.00	12.00			
	Monthly Depreciation	191.48	191,48	191.48	191.48	237.94	284.40	284.40	284.40	284.40	284.40	284.40	284.40	2,994.65		
1	Per Books													4.791.18 > 25, 15	2.00×	/
	Adjustment for 1998		į	00es .	not in	clude	asset	<u> </u>						(1,796.53)		
9	F			trad	ed in	1997									į	1
3	-													* ANNUAL :	<u> </u>	, <
														REPAR		1-2