



SEBRING GAS SYSTEM. INC.

3515 U.S. Highway 27 South Sebring, Florida 33870-5452 863.385.0194 Fax 863.385.3423

July 14, 2006

060504-60

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

Re: Depreciation Study

Dear Ms. Bayo:

Enclosed please find an original and four copied of the Depreciation Study for Sebring Gas System, Inc., for the five year period 2001 - 2005. 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 need 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 Systems, Inc.

Enclosures

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BETTER 49403 NO LLANGE BECAUSE IT'S NATURAL GAS.

DOCUMENT NUMBER-DAT

| obinig | Gas System, Inc. | For the Year Ended | |
|--------|---|--------------------|---|
| | | December 31, 2001 | |
| | SUMMARY OF UTILITY PLANT AND ACCUME | JLATED PROVISIONS | |
| | FOR DEPRECIATION, AMORTIZATION A | AND DEPLETION | - · · · · · · · · · · · · · · · · · · · |
| | | | |
| Line | · Item | Total | Electric |
| No. | (a) | (b) | (c) |
| 1 2 2 | UTILITY PLANT In Service | \dashv | |
| 3 | 101 Plant in Service (Classified) (Page 24) | \$2,090,949 | |
| 4 | 101.1 Property Under Capital Leases | Ψ2,000,040 | |
| 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) | 2,090,949 | |
| 12 | 107 Construction Work in Progress | 2,000,010 | |
| | Accum. Prov. for Depr., Amort., & Depl. (Page 27) | 1,291,150 | |
| 14 | Net Utility Plant (Enter total of lines 11 plus 12 | | |
| | less line 13) | 799,799 | |
| 15 | DETAIL OF ACCUMULATED PROVISIONS FOR | | |
| | DEPRECIATION, AMORTIZATION AND DEPLETION | | |
| 16 | In Service: | | |
| 17 | 108 Depreciation (Page 27 less amortization) | 1,243,182 | |
| 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) | 47,968 | |
| 21 | TOTAL in Service (Enter Total of lines 17 through 20) | 1,291,150 | |
| 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) | \$1,291,150 | , |

Sebring Gas System, Inc. For the Year Ended December 31, 2001 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) |
|-------------|--------------|------------------------|------------------------|---------------|
| | | | | |
| \$2,090,949 | | | | |
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| 2,090,949 | | | | |
| 1,291,150 | | | | |
| 1,291,130 | | | | |
| 799,799 | | | | |
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| 1,243,182 | | | | |
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| 47,968 | | | | |
| 1,291,150 | | | | |
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| \$1,291,150 | | | | |
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Company: Sebring Gas System, Inc.

| For the Year Ended | December 31, 2001 | | | | | | | | Page | 1 of 3 |
|----------------------------------|---|-----------------|----------------|------------------|-------------------|-------------------|-------------|-----------|------|---------|
| Acct. Account | Depr. | 1 | Beginning | | | | | |] E | nding |
| No. Description | Rate | 1 | Balance* | Additions | Retirements | Reclass. | Adjustments | Transfers | B | alance* |
| 374 Land and Land Rights | | s | 9,400 | | | | | | \$ | 9,40 |
| 574 Land and Land Nights | | | 5,100 | | | | | | | -, - |
| Amortizable General Plant Assets | : | | | | | | | | | |
| 301 Organization Costs | 0.033 | | 143,996 | | | | | | | 143,996 |
| | | | | | | | | | | |
| Depreciable Assets: This sch | nedule should identify each account/sub | accou | nt for which a | separate depreci | ation rate has be | en approved by th | e FPSC. | l | | _ |
| 376 Mains - Steel | 0.029 | \ _{\$} | 171,867 | \$ - | \$ - | | | | \$ | 171,86 |
| 376 Mains - Plastic | 0.030 | | 761,472 | 5,704 | _ | | | | 1 | 767,17 |
| 378 M&R Station Equipment -G | | | 10,627 | ,,,,,, | _ | | | | ļ | 10,62 |
| 379 M&R Station Equipment - 0 | | | 63,703 | - | _ | | | | | 63,70 |
| 380 Services - Steel | 0.030 | | 363,963 | _ | _ | 1 | | | | 363,96 |
| 380 Services - Plastic | 0.029 | | 138,021 | 9,354 | _ | | | | | 147,37 |
| 381 Meters | 0.033 | | 119,437 | 4,363 | _ | | | | | 123,80 |
| 382 Meter Installations | 0.021 | 1 | 48,744 | 1,618 | - | | | | | 50,36 |
| 383 Regulators | 0.027 | | 27,246 | 21 | - | | } | | | 27,26 |
| 384 Regulator Installations | 0.019 | | 39,986 | 308 | - | | | | | 40,29 |
| 386 Customer Conversion Cost | | 1 | 69,081 | 87 | - | | | | | 69,16 |
| 387 Other Equipment | 0.033 | 1 | 3,314 | _ | - | | | | | 3,31 |
| 391 Office Furniture | 0.057 | | 482 | - | - | | | | | 48 |
| 391 Office Equipment | 0.158 | 1 | 11,577 | 5,139 | - | | | | | 16,71 |
| 392 Transportaion Equip - Light | Trucks 0.097 | 1 | 73,715 | - | - | | | | | 73,71 |
| 392 Trans. Equipment - Other V | /ehicles 0.097 | 1 | 1,030 | - | - | | | | | 1,03 |
| 394 Tools/Shop/Garage Equipn | nent 0.068 | 1 | 4,278 | _ | - | | | | 1 | 4,27 |
| 396 Power Operated Equipmen | | | 1,444 | - | - | | | | | 1,44 |
| 397 Communication Equipment | 0.021 | | 972 | - | _ | | | | | 972 |
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Ending Balance* Page 2 of 3 **Transfers** Adjustments Reclass. Analysis of Plant in Service Accounts Retirements **Annual Status Report** Additions Page 23 Beginning Balance* Depr. Rate December 31, 2001 Company: Sebring Gas System, Inc. For the Year Ended Acct. Account No. Description (Continued)

Company: Sebring Gas System, Inc.

| Acct. Account | Depr. | Beginning | | | | | | Ending |
|---------------------------------------|-------|--------------|-----------|-------------|----------|-------------|-----------|------------|
| No. Description | Rate | Balance* | Additions | Retirements | Reclass. | Adjustments | Transfers | Balance* |
| Continued) | | | | | | | | |
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| Capital Recovery Schedules: | | | | | | | | |
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| otal Account 101* Amortizable Assets: | | 2,064,355 | 26,594 | - | - | - | - | 2,090,9 |
| 114 Acquisition Adjustment | | | | | | | | |
| 118 Other Utility Plant Other | | | , | | | | | |
| Ottlei | | | | | | | | |
| | | | | | | | | |
| Total Utility Plant | | \$ 2,064,355 | \$ 26,594 | | \$ - | \$ - | \$ - | \$ 2,090,9 |

Company: Sebring Gas System, Inc.

| For the Year Ended Decem | nber 31, 2001 | | | | | | | Page | 1 of 3 |
|---|------------------------|-----------------|---------------|-----------------|-----------|---------|-------------|-----------|----------|
| Acct. Account | Beginning | 1 | | l I | Gross | Cost of | | l | Ending |
| No. Description | Balance* | Accruals | Reclass. | Retirements | Salvage | Removal | Adjustments | Transfers | Balance* |
| Amortizable General Plant Assets: | | | | | | | | | |
| 301 Organization Costs | \$ 43,168 | \$ 4,800 | : | | | | \$ - | | \$ 47,9 |
| | | | : | | | | | | |
| his schedule should identify each account/subac | count for which a sepa | rate depreçiati | on rate has b | een approved by | the FPSC. | | | | |
| 376 Mains - Steel | \$ 155,686 | \$ 4,984 | | s - l | | | \$ - | | \$ 160,6 |
| 376 Mains - Plastic | 275,108 | 22,923 | | " [| | | _ | | 298,0 |
| 378 M&R Station Equipment -General | 9,265 | 117 | | _ | | | 88 | | 9, |
| 379 M&R Station Equipment - Gate | 30,369 | 1,657 | | _ | | | 00 | | 32 |
| 380 Services - Steel | 392,745 | 10,910 | | _ | | | 14 | | 403. |
| 380 Services - Plastic | 70,125 | 4,185 | | _ | | _ | (952) | | 73. |
| 381 Meters | 74,635 | 4,051 | | | | _ | (2,203) | | 76, |
| 382 Meter Installations | 28,639 | 1,050 | | _ | | | (2,200) | | 29, |
| 383 Regulators | 14,123 | 736 | | | | | (275) | | 14, |
| 384 Regulator Installations | 27,253 | 764 | | - | | | (213) | | 28, |
| 386 Customer Conversion Cost | 26,918 | 3,250 | | - | | | - | | 30, |
| 387 Other Equipment | 1,532 | 109 | | - | | ļ | (59) | | 1, |
| 391 Office Furniture | 267 | 28 | | - | | İ | (59) | | · ' |
| 391 Office Equipment | 10,828 | 2,328 | | - | | | - | | |
| 392 Transportaion Equip - Light Trucks | 31,824 | 7,150 | | 1 | | | - 02 | | 13, |
| 392 Trans. Equipment - Other Vehicles | 644 | 100 | | - 1 | | | 83 | | 39. |
| 394 Tools/Shop/Garage Equipment | 2,581 | 290 | | - | | | (161) | | |
| 896 Power Operated Equipment | l i | 290 | | - | | | ~ | | 2 |
| 397 Communication Equipment | 1,444 | | | - | | | - | | 1, |
| oon Communication Equipment | 270 | 21 | | - [| | | - | 1 | |
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Company: Sebring Gas System, Inc.

For the Year Ended December 31, 2001

Page 2 of 3

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

| For the Yea | ır Ended: | December 31, 2001 | | ~~55.65.65.65.65.655.655.655.65 | g-000000000000000000000000000000000000 | 98086668844866666666666756666 | 5555000 55500000 6550 000000000 | | ng ng Juangan inakasa sakananan interna | Page | 3 of 3 |
|---------------|------------------------|-----------------------------------|-----------------------|---------------------------------|--|-------------------------------|--|--------------------|---|-----------|--------------------|
| Acct. No. | Account Description | | Beginning Balance* | Accruals | Reclass. | Retirements | Gross Salvage | Cost of Removal | Adjustments | Transfers | Ending Balance* |
| (Continued) | | | | | | | | | | | |
| Capital Recov | ery Schedules: | This sched | dule should identi | fy each approve | d capital recover | y schedule. | | | | | |
| | Subtotal | | | | | | | | | | |
| ist any other | | to reconcile the total depreciati | on and amortizati | on accrual amou | I | Depreciation Ex | pense. shown o | n page 12. | - | - | |
| | Mains - Plastic | | 27,738 | | | | | | | | 27,73 |
| | | | | | | | | | | | |
| | Subtotal | | 27,738 | - | - | | | _ | | _ | 27,7 |
| | Grand Total | | \$ 1,225,162 | \$ 69,453 | \$ - | \$ - | \$ - | \$ - | \$ (3,465) | \$ - | \$ 1,291,15 |

Note:

^{*} The grand total of beginning and ending balances must agree to Line 17, Page 20.

| Sebring Gas System, Inc. | | | | |
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For the Year Ended

December 31, 2002 SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

| Line No. | Item (a) | Total (b) | Electric (c) |
|-------------|---|--------------|-----------------|
| 1 | UTILITY PLANT | | |
| 2 | In Service | 7 | |
| 3 | 101 Plant in Service (Classified) (Page 24) | \$2,073,590 | |
| 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) | 2,073,590 | |
| 12 | 107 Construction Work in Progress | - | |
| 13 | Accum. Prov. for Depr., Amort., & Depl. (Page 27) | 1,300,647 | |
| 14 | Net Utility Plant (Enter total of lines 11 plus 12 | | |
| | less line 13) | 772,943 | |
| 15 | DETAIL OF ACCUMULATED PROVISIONS FOR | | |
| l | DEPRECIATION, AMORTIZATION AND DEPLETION | | |
| 16 | In Service: | | |
| 17 | 108 Depreciation (Page 27 less amortization) | 1,247,879 | |
| 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) | 52,768 | |
| 21 | TOTAL in Service (Enter Total of lines 17 through 20) | 1,300,647 | |
| 22 | Leased to Others | | |
| 23 | 108 Depreciation | | |
| 24 | 111 Amortization and Depletion | | |
| 25 | TOTAL Leased to Others (Enter Total of lines 23 and 24) | <u> </u> | |
| 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) | | |
| i | (Enter Total of lines 21, 25, 29, 30, and 31) | \$ 1,300,647 | |

| Sebring Gas System, Inc. | For the Year Ended |
|----------------------------|---------------------------|
| | December 31, 2002 |
| SUMMARY OF UTILITY PLANT A | ND ACCUMULATED PROVISIONS |

| Gas (d) | Water . (e) | Other (Specify) (f) | Other (Specify) (g) | Common (h) |
|-------------|----------------|---------------------|------------------------|---------------|
| | | | | |
| \$2,073,590 | | | | |
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| | | | | |
| 2,073,590 | | | | |
| 1,300,647 | | | | |
| 772,943 | | | | |
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| 1,247,879 | | | | |
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| 1,300,647 | | | | |
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| \$1,300,647 | | | | |

Company: Sebring Gas System, Inc.

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|---------|--|-----------------------------|--------------------|---|--------------------|-------------------|---|---------------------------------|-------------|
| Acct. | Account | Depr. | Beginning | 1 | | | | | Ending |
| No. | Description | Rate | Balance* | Additions | Retirements | Reclass. | Adjustments | Transfers | Balance* |
| 374 | Land and Land Rights | | \$ 9,400 | | | | | | \$ 9,4 |
| Amortiz | able General Plant Assets: | | | | | | | | |
| 301 | Organization Costs | 0.033 | 143,996 | | | | | | 143,9 |
| Depreci | able Assets: This schedule should identify | / each account/suba | ccount for which a | separate depreci | ation rate has bee | en approved by th | e FPSC. | ··· | |
| 376 | Mains - Steel | 0.029 | \$ 171,867 | | \$ - | | | | \$ 171,8 |
| 376 | Mains - Plastic | 0.030 | 767,176 | 1,489 | - | | (27,738) | | 740,9 |
| 378 | M&R Station Equipment -General | 0.011 | 10,627 | - | - | | | | 10,6 |
| 379 | M&R Station Equipment - Gate | 0.026 | 63,703 | - | - | | | | 63,7 |
| 380 | Services - Steel | 0.030 | 363,963 | - | (537) | | 1 | | 363,4 |
| | Services - Plastic | 0.029 | 147,375 | 4,753 | (2,242) | | | | 149.8 |
| 381 | Meters | 0.033 | 123,800 | 854 | - | | | | 124,6 |
| 382 | Meter Installations | 0.021 | 50,362 | 147 | - | | | | 50,5 |
| 383 | Regulators | 0.027 | 27,267 | - | - | | | | 27,2 |
| 384 | Regulator Installations | 0.019 | 40,294 | 132 | - | | | | 40,4 |
| 386 | Customer Conversion Cost | 0.047 | 69,168 | - | - | | İ | | 69,1 |
| 387 | Other Equipment | 0.033 | 3,314 | - | - | | ļ | | 3,3 |
| 391 | Office Furniture | 0.057 | 482 | - | - | | | | 4 |
| 391 | Office Equipment | 0.158 | 16,716 | - | - | | | | 16,7 |
| 392 | Transportaion Equip - Light Trucks | 0.097 | 73,715 | 17,959 | (12,197) | | | | 79,4 |
| 392 | Trans. Equipment - Other Vehicles | 0.097 | 1,030 | - | - | | | | 1,0 |
| 394 | Tools/Shop/Garage Equipment | 0.068 | 4,278 | 21 | - | | | | 4,2 |
| 396 | Power Operated Equipment | 0.021 | 1,444 | - | - | | | | 1,4 |
| 397 | Communication Equipment | 0.021 | 972 | - | - | | | | 9 |
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Company: Sebring Gas System, Inc.
For the Year Ended Decem

| or the Year Ended Dec | ember 31, 2002 | | | | | | | Page 2 of 3 |
|--|----------------|-----------------------|-----------|-------------|----------|-------------|-----------|--------------------|
| or the Year Ended Deci Acct. Account No. Description | Depr. Rate | Beginning Balance* | Additions | Retirements | Reclass. | Adjustments | | Ending Balance* |
| Continued) | | - Carane | Additions | Retirements | neciass. | Adjustments | Transfers | Balance |
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Company: Sebring Gas System, Inc.

| Acct. Account | Depr. | Beginning | | | | | | Ending |
|---|-------|--------------|-----------|-------------|----------|-------------|-----------|-------------|
| No. Description (Continued) | Rate | Balance* | Additions | Retirements | Reclass. | Adjustments | Transfers | Balance* |
| Capital Recovery Schedules: | | | | | | | | |
| Total Account 101* Amortizable Assets: 114 Acquisition Adjustment 118 Other Utility Plant Other | | 2,090,949 | 25,355 | (14,976) | | (27,738) | | 2,073,59 |
| Total Utility Plant | | \$ 2,090,949 | \$ 25,355 | \$ (14,976) | \$ · | \$ (27,738) | \$ · | \$ 2,073,59 |

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, 2002 Page 1 of 3 ្នាស់ស្រីសាសសាសាសាស្ត្រសាសសាស៊ីនីមែនជាសិស្ត្រីស្រីសាស្ត្រីសាស្ត្រីសាស្ត្រីស្តេក នៅស្តីស្រាសសាស្ត្រីសាស្ត្រីសាស Acct. Account Beginning Gross Cost of **Ending** Description Balance* Balance* Accruals Reclass. Retirements Salvage Removal **Adjustments** Transfers Amortizable General Plant Assets: 301 Organization Costs 47.968 \$ 4,800 \$ \$ 52.768 This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel \$ 160.670 **|** \$ 3.609 \$ 164,279 18,490 (5,909)376 Mains - Plastic 298,031 310,612 9.470 9.534 378 M&R Station Equipment -General 64 379 M&R Station Equipment - Gate 32,026 1,592 33,618 Services - Steel 403,669 6,058 (593)409,129 Services - Plastic 73.358 6.497 (2.185)77,672 Meters 76,483 4,099 80,582 382 Meter Installations 29,689 1.158 30.847 383 Regulators 14,584 736 15.320 384 Regulator Installations 28,017 767 28,784 386 Customer Conversion Cost 30,168 3,389 33,557 387 Other Equipment 1,582 189 1.771 391 Office Furniture 295 186 (938)(457) 391 Office Equipment 13,156 594 (827)12,923 392 Transportaion Equip - Light Trucks 39,057 9,281 (12, 197)(769)35,372 392 Trans. Equipment - Other Vehicles 583 41 624 394 Tools/Shop/Garage Equipment 2.871 532 1.886 (1,517)1,444 396 Power Operated Equipment 1,444 91 397 Communication Equipment 291 382

Company: Sebring Gas System, Inc. For the Year Ended December 31, 2002

| and Account | Regioning | | | | Page 2 of 3 Cost of Ending | | | | | | |
|-----------------|-----------|---|----------|-------------|-----------------------------|---------|-------------|-----------|----------|--|--|
| No. Description | Balance* | Accruals | Reclass. | Retirements | Gross | Cost of | | _ | Ending | | |
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Company: Sebring Gas System, Inc.

| For the Yea | r Ended: December 31, 20 |)02 | -0-1-1-1-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0- | | | | ************************* | | | e 3 of 3 |
|----------------|--|----------------------------|---|---|------------------|---------------|---------------------------|-------------|---------------------------------|--------------|
| Acct. | Account | Beginning | | 3. +3 +3 +3 +3 +3 +3 +3 +3 +3 +3 +3 +3 +3 | | Gross | Cost of | | enegegenegegegegeneleses (sese) | Ending |
| No. | Description | Balance* | Accruals | Reclass. | Retirements | Salvage | Removal | Adjustments | Transfers | Balance* |
| (Continued) | | | | | | | | | | |
| Capital Recove | ery Schedules: Ti | his schedule should identi | fy each approve | d capital recove | ery schedule. | | | | | · |
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| · | | | | | | | | | | |
| | Subtotal | | | - | , | - | | | | - |
| List any other | items necessary to reconcile the total d | epreciation and amortizat | ion accrual amo | unt to Acct. 403 | , Depreciation E | xpense, shown | on page 12. | | | |
| 376 | Mains - Plastic (Donated) | 27,738 | | | - | | | (27,738) | į | |
| | Control (Bonzasa) | 27,733 | | <u> </u> | | | | (27,738) | | |
| : | | | | | | | | | | |
| | | | | | | | i | | | |
| | | | | | | | | | | |
| | Subtotal | 27,738 | | | | | <u> </u> | (27,738) | | |
| | Grand Total | \$ 1,291,150 | \$ 62,173 | \$. | \$ (14,975) | \$. | \$. | \$ (37,701) | \$. | \$ 1,300,647 |

Note:

^{*} The grand total of beginning and ending balances must agree to Line 17, Page 20.

| bring Gas System, Inc. | For the Year Ended | |
|--|--|----------|
| | December 31, 2003 | |
| SUMMARY OF UTILITY PLANT AND ACCUMUL | | |
| FOR DEPRECIATION, AMORTIZATION A | ND DEPLETION | |
| | | |
| Line Item | Total | Electric |
| No. (a) | (b) | (c) |
| 1 UTILITY PLANT | 4 | |
| 2 In Service | \$2.070,599 | |
| 3 101 Plant in Service (Classified) (Page 24) | \$2.070,599 | |
| 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 | 0.070.500 | |
| 11 TOTAL Utility Plant (Enter Total of lines 3 through 10) | 2,070,599 | |
| 12 107 Construction Work in Progress | 1040.050 | |
| 13 Accum. Prov. for Depr., Amort., & Depl. (Page 27) | 1,342,656 | |
| 14 Net Utility Plant (Enter total of lines 11 plus 12 | | |
| less line 13) | 727,943 | |
| 15 DETAIL OF ACCUMULATED PROVISIONS FOR | | |
| DEPRECIATION. AMORTIZATION AND DEPLETION | _ | |
| 16 In Service: | - | |
| 17 108 Depreciation (Page 27 less amortization) | 1,285,088 | <u></u> |
| 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) | 57,568 | |
| 21 TOTAL in Service (Enter Total of lines 17 through 20) | 1,342,656 | |
| 22 Leased to Others | → | |
| 23 108 Depreciation | | <u> </u> |
| 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) | \$ 1.342,656 | |

| ng Gas System, Inc. | | - | Fo | or the Year Ended | |
|---------------------|----------------|----------------------|----------------------|-------------------|---|
| | | | D | ecember 31, 2003 | |
| | SUMMARY OF UTI | LITY PLANT AND ACCUM | MULATED PROVISIONS | | |
| F | OR DEPRECIATIO | N, AMORTIZATION AND | DEPLETION (Continued | l) | |
| | - | | | | |
| Gas | Water | Other (Specify) | Other (Specify) | Common | l |
| (d) . | (e) | (f) | (g) | (h) | |
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| \$2,070,599 | | | | | |
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\$1,342,656

Company: Sebring Gas System, Inc.

| For the Year Ended December : | · · | | | | | | | Page 1 of 3 |
|---|---------------------|--------------------|-----------------|--------------------|--------------------|-------------|--------------|-------------|
| Acct. Account | Depr. | Beginning | 1 | | | | | Ending |
| No. Description | Rate | Balance* | Additions | Retirements | Reclass. | Adjustments | Transfers | Balance* |
| 374 Land and Land Rights | | \$ 9,400 | | | | | | \$ 9,40 |
| | į | | | | | | <u> </u> | 5 |
| mortizable General Plant Assets: | | | | | | | | |
| 301 Organization Costs | 0.033 | 143,996 | | | | | | 143,99 |
| | | | | | | | | |
| Depreciable Assets: This schedule should identify | / each account/suba | ccount for which a | separate deprec | lation rate has be | en approved by the | FPSC. | | |
| 376 Mains - Steel | 1 | | | 1 | ' | | | |
| 376 Mains - Steel | 0.029 0.030 | | | \$ - | | | | \$ 172.69 |
| 378 M&R Station Equipment -General | 0.030 | 740,927 10,627 | 1,676 | · · | | 1 | | 742,60 |
| 379 M&R Station Equipment - Gate | 0.026 | 63,703 | - | - | | | | 10,62 |
| 380 Services - Steel | 0.028 | 363,426 | 402 | (400) | | | | 63,70 |
| 380 Services - Plastic | 0.030 | 149,886 | 402 | (180) | | | | 363,64 |
| 381 Meters | 0.033 | 124,654 | 8,604 1,050 | (1,483) | j | (1) | | 157,00 |
| 382 Meter Installations | 0.033 | 50,509 | 1,953 | - | | 1 | | 125,70 |
| 383 Regulators | 0.027 | 27,267 | 1,933 | - 1 | | (1) | | 52,46 |
| 384 Regulator Installations | 0.019 | 40,426 | 349 | | | | | 27,26 |
| 386 Customer Conversion Cost | 0.047 | 69,168 | 343 | | 1 | 1 | | 40,77 |
| 387 Other Equipment | 0.033 | 3,314 | | | | | | 69,16 |
| 391 Office Furniture | 0.057 | 482 | • | | | | | 3,31 |
| 391 Office Equipment | 0.158 | 16,716 | _ | | | | | 48 16,71 |
| 392 Transportaion Equip - Light Trucks | 0.097 | 79,477 | | (16,190) | 1 | , | | 63,28 |
| 392 Trans. Equipment - Other Vehicles | 0.097 | 1,030 | | (10,100) | 1 | ' | | 1,03 |
| 394 Tools/Shop/Garage Equipment | 0.068 | 4,299 | ا ـ | .1 | l | 1 | | 4,299 |
| 396 Power Operated Equipment | 0.021 | 1,444 | _ | | i | | | 1,44- |
| 397 Communication Equipment | 0.021 | 972 | _ | | | | | 972 |
| | |] | | | 1 | | İ | 37. |
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| ort | e Accounts |
|----------------------|--------------------------------|
| Annual Status Report | Analysis of Plant in Service A |

| | Page 2 of 3 | Ending Balance⁴ | |
|---|---|-----------------------|---------|
| | | Transfers | • |
| | | Adjustments | |
| ts | | Reclass. | |
| sport ice Accoun | | Retirements | |
| Annual Status Report is of Plant in Service A | | Additions | |
| Annual Status Report Analysis of Plant in Service Accounts | | Beginning Balance* | |
| Ā | | Depr. Rate | |
| | Company: Sebring Gas System, Inc. For the Year Ended December 31, 2003 | | 1 · · · |

Company: Sebring Gas System, Inc.

Total Utility Plant

For the Year Ended: December 31, 2003 Page 3 of 3 Acct. Account Depr. Beginning **Ending** Description Rate Balance* Additions Retirements Reclass. Adjustments Transfers Balance* (Continued) Capital Recovery Schedules: Total Account 101* 2,073,590 14,860 (17,853) 2,070,599 Amortizable Assets: 114 Acquisition Adjustment 118 Other Utility Plant Other

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

2,073,590 \$

14,860 \$

(17,853) \$

2 \$

2,070,599

| Company: Sebring Gas System, Inc. For the Year Ended Decembe | r 31, 20 | 003 | | | | | | | | Page 1 | 1 of 3 | 3 |
|--|------------|------------|----------------|------------|---------------|-----------------|-----------|---------|--------------|-----------|----------|---------------|
| | - | leginning | ı | | ì | 1 | Gross | Cost of | 1 | 1 | 1 | Ending |
| Acct. Account | i | | ١. | | Dealess | Retirements | Salvage | Removal | Adjustments | Transfers | | Balance* |
| No. Description | | Balance* | - ^ | ccruals | Reclass. | Retirements | Salvaye | Kemovai | Aujustinents | | † | |
| Amortizable General Plant Assets: | | | | | : | | | | | · | | |
| 301 Organization Costs | \$ | 52,768 | \$ | 4,800 | | | | | \$ - | | \$ | 57 ,56 |
| | | | | | | | , | | | | ŀ | |
| | | | | | | | | | | | | |
| This schedule should identify each account/subaccour | 1 (05 w) | i ha sona | | doproclati | on rate has h | een annroved by | the FPSC. | | | | | |
| This schedule should identify each account/subaccour | it for wii | ncn a sepa | 1 a 1 b 1 | uepreciati | | | | 1 | | | | |
| 376 Mains - Steel | \$ | 164,279 | \$ | 3,617 | | \$ - | | | \$ - | | \$ | 167,89 |
| 376 Mains - Plastic | | 310,612 | 1 | 18,540 | | | | - | - | t | 1 | 329,15 |
| 378 M&R Station Equipment -General | | 9,534 | | 64 | | - | | | - | ŀ | | 9,59 |
| 379 M&R Station Equipment - Gate | | 33,618 | 1 | 1,593 | | - | | | - | | | 35,21 |
| 380 Services - Steel | | 409,129 | l | 5,451 | | (180) | | | - | ļ | | 414,40 |
| 380 Services - Plastic | | 77,672 | | 4,404 | | (1,483) | | - | - | 1 | | 80,59 |
| 381 Meters | | 80,582 | | 4,121 | | - | | | (1) | | 1 | 84,70 |
| 382 Meter Installations | | 30,847 | | 1,180 | | - | | | - | • | | 32,02 |
| 383 Regulators | 1 | 15,320 | | 736 | | - | | 1 | - | Ì | | 16,05 |
| 384 Regulator Installations | | 28,784 | | 770 | | - | | | - | Ì | | 29,55 |
| 386 Customer Conversion Cost | ŀ | 33,557 | | 3,389 | | - | | | - | | | 36,94 |
| 387 Other Equipment | | 1,771 | | 129 | | - 1 | | | (1) | 1 | 1 | 1,89 |
| 391 Office Furniture | 1 | (457) | | 186 | | - 1 | | | - | | | (27 |
| 391 Office Equipment | | 12,923 | • | 594 | | - 1 | | | | | | 13,51 |
| 392 Transportaion Equip - Light Trucks | 1 | 35,372 | | 8,577 | | (16,190) | 1,046 | | - | | | 28,80 |
| 392 Trans. Equipment - Other Vehicles | | 624 | ŀ | 43 | | - | | | - | | | 66 |
| 394 Tools/Shop/Garage Equipment | ļ | 1,886 | | 533 | | - | | | - | ĺ | | 2,41 |
| 396 Power Operated Equipment | | 1,444 | 1 | - | | - | | | - | | 1 | 1,44 47 |
| 397 Communication Equipment | | 382 | | 91 | | - | | | , | | | 47 |
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Company: Sebring Gas System, Inc.

| For the Year Ended December 31, 2003 Page 2 of 3 | | | | | | | | | | | |
|--|-----------------------|----------|----------|-------------|------------------|--------------------|-------------|-----------|--------------------|--|--|
| 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.

Note:

| For the Yea | ır Ended: Decemb | er 31, 2003 | | | | | | | | Page | 3 of 3 |
|----------------|------------------------------|------------------------|---------------------------------------|-----------------------|-------------------|--------------------|----------------|-------------|--|-----------|--------------|
| Acct. | Account | | Beginning | | | | Gross | Cost of | | | Ending |
| No. | Description | | Balance* | Accruals | Reclass. | Retirements | Salvage | Removal | Adjustments | Transfers | Balance* |
| (Continued) | | | | | | | | | | | |
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| Capital Recov | ery Schedules: | This schedu | l le should ident | ify each approve | d capital recove | ry schedule. | | | | | |
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| | Subtotal | | <u> </u> | | | | | | <u> </u> | | |
| | | | | | | <u> </u> | <u> </u> | | | | 1 |
| List any other | items necessary to reconcile | the total depreciation | n and amortizat | ion accrual amo | unt to Acct. 403, | Depreciation Ex | pense, shown o | on page 12. | | <u> </u> | 1 |
| i | | | | | | | | İ | | | |
| 376 | Mains - Plastic (Donated) | | - | | | | | İ | - | | |
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| | Subtotal Grand Total | | - \$ 1,300,647 | \$ 58,818 | | \$ (17,853) | - \$ 1,046 | - | \$ (2) | - | \$ 1,342,656 |

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

| ebring Gas System, Inc. | For the Year Ended | |
|--|--------------------|---------------------------------------|
| | December 31, 2004 | |
| SUMMARY OF UTILITY PLANT AND ACCUME | JLATED PROVISIONS | |
| FOR DEPRECIATION, AMORTIZATION A | AND DEPLETION | |
| | | |
| Line Item | Total | Electric |
| No. (a) | (b) | (c) |
| 1 UTILITY PLANT 2 In Service | _ | |
| 3 101 Plant in Service (Classified) (Page 24) | \$2,088,805 | |
| 4 101.1 Property Under Capital Leases | \$2,000,803 | |
| 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) | 2,088,805 | |
| 12 107 Construction Work in Progress | - | |
| 13 Accum. Prov. for Depr., Amort., & Depl. (Page 27) | 1,062,254 | |
| 14 Net Utility Plant (Enter total of lines 11 plus 12 | | |
| less line 13) | 1,026,551 | |
| 15 DETAIL OF ACCUMULATED PROVISIONS FOR | | |
| DEPRECIATION, AMORTIZATION AND DEPLETION | | |
| 16 In Service: | | |
| 17 108 Depreciation (Page 27 less amortization) | 1,020,850 | |
| 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) | 41,404 | · · · · · · · · · · · · · · · · · · · |
| 21 TOTAL in Service (Enter Total of lines 17 through 20) | 1,062,254 | |
| 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) | \$ 1,062.254 | |

Sebring Gas System, Inc. For the Year Ended December 31, 2004 SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued) Gas Other (Specify) Water Other (Specify) Common Line (d) (e) (f) (g) (h) No. 2 3 \$2,088,805 4 5 6 7 8 9 10 2,088,805 11 12 1,062,254 13 14 1,026,551 15 16 17 1,020,850 18 19 20 41,404 21 1,062,254 22 23 24 25 26 27 28 29 30 31 32 33 \$1,062,254

Company: Sebring Gas System, Inc.

For the Year Ended December

Page 1 of 3

| | | | | | | | | | Pag | e 1 of 3 |
|---|---|----------------|--------------------|------------------|-------------------|---------------------|----------------|-----------|-----|----------|
| No. E | Account | Depr. | Beginning | 1 | 1 | 1 | 1 1 | 1 | l | Ending |
| | Description | Rate | Balance* | Additions | Retirements | Reclass. | Adjustments | Transfers | ĺ | Balance* |
| | | | | | | | | | | |
| 374 La | and and Land Rights | | \$ 9,400 | | | | 6,225 | 1 | \$ | 15,62 |
| | | | | | | Į | | | | |
| Amortizab | le General Plant Assets: | | | | | | | | | |
| 301 Or | ganization Costs | 0.033 | 143,996 | | | ļ | (30,224) | | | 113,77 |
| | • | | | ļ | | | (50,221) | |] | 7.0, |
| | | i | | | | | <u> </u> | | - | |
| | | | | | | | | | | |
| epreciabl | e Assets: This schedule should Identify each acco | unt/suba i | ccount for which a | separate depreci | ation rate has be | een approved by the | e FPSC. I I | | | |
| | ains - Steel | 0.029 | | | \$ - | | \$ (29,870) | | \$ | 143,6 |
| | ains - Plastic | 0.030 | 742,604 | 1,129 | - | Į | 28,006 | | ļ | 771,7 |
| | R Station Equipment -General | 0.011 | 10,627 | - . | - | | (208) | | | 10,4 |
| 379 M8 | RR Station Equipment - Gate | 0.026 | 63,703 | - | - | | (9,709) | | i | 53,9 |
| | rvices - Steel | 0.030 | 363,648 | 297 | - | | (8,096) | | ļ | 355,8 |
| 380 Se | rvices - Plastic | 0.029 | 157,006 | 2,678 | - | 1 | 105,285 | | | 264,9 |
| 381 Me | eters | 0.033 | 125,705 | - | - | | 10,811 | | | 136,5 |
| 382 Me | eter Installations | 0.021 | 52,461 | 278 | - | ļ | (2,901) | | ļ | 49,8 |
| 383 Re | gulators | 0.027 | 27,267 | - | - | | 368 | | ĺ | 27,6 |
| 384 Re | egulator Installations | 0.019 | 40,776 | 114 | - | | (435) | | | 40,4 |
| 386 Cu | stomer Conversion Cost | 0.047 | 69,168 | 86 | | | (34,605) | | Ì | 34,6 |
| 387 Ot | her Equipment | 0.033 | 3,314 | - | - | İ | 2,959 | | | 6.2 |
| 390 Le | asehold Improvements | 1 | · | | | | 2,800 | | l | 2,8 |
| | fice Furniture | 0.057 | 482 | | _ | | , | | 1 | 4 |
| 391 Off | fice Equipment | 0.158 | 16,716 | _ | _ | | (1,209) | | | 15,5 |
| | | | 63,288 | - | (15,145) | | (6,247) | | | 41,8 |
| 391 Of | | 0.097 [| 03,200 | | | | | | | |
| 391 Off 392 Tra | ansportaion Equip - Light Trucks | 0.097 0.097 | | _ | _ | | | | 1 | |
| 391 Off 392 Tra 392 Tra | ansportaion Equip - Light Trucks ans. Equipment - Other Vehicles | 0.097 | 1,030 | - | - | | (1,030) | | | 2 |
| 391 Off 392 Tra 392 Tra 394 To | ansportaion Equip - Light Trucks | | | - | - | | | | | 2 1,4 |

Company: Sebring Gas System, Inc.

For the Year Ended

December 31 2004

| or the Year Ended December | 31, 2004 | | | | | | | Page 2 of 3 |
|-------------------------------|----------|-----------|-----------|-------------|----------|-------------|-----------|-------------|
| Acct. Account | Depr. | Beginning | 1 | 1 | | 1 | 1 | Ending |
| No. Description Continued) | Rate | Balance* | Additions | Retirements | Reclass. | Adjustments | Transfers | Balance |
| continued) | | | | | | | İ | 1 |
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Company: Sebring Gas System, Inc.

| For the Year Ended December 31, 2004 | ļ |
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| This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel \$ 167,896 \$ 3,324 \$ - 329,152 19,022 - 378 M&R Station Equipment - General 9,598 32 - 379 M&R Station Equipment - Gate 35,211 1,451 - 380 Services - Steel 414,400 5,387 - 380 Services - Plastic 80,593 6,472 381 Meters 84,702 4,342 - 381 Meters 84,702 4,342 | | | | | | | | | | | | | | | 4 | 200 | December 3 | ille real Ellueu |
|--|---|------|---|---|---|--------|-----|---------|---------|------------|-------|-------------|---|--------------------|--|--------|---|---|
| Amortizable General Plant Assets: 301 Organization Costs \$ 57,568 \$ 4,400 \$ | 1 1 | 1 | 1 | | ı | | r J | Cost of | Gross | | 1 | 1 | | 1 | jinning | Be | | |
| Amortizable General Plant Assets: 301 Organization Costs \$ 57,568 \$ 4,400 This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel \$ 167,896 \$ 3,324 \$ \$ | Adjustments | Adiu | Adjustme | liustments | Adjustments | Adiust | . | Removal | Salvage | rements | | Reclass. | cruals | A | lance* | Ba | | Description |
| 376 Mains - Steel 376 Mains - Plastic 378 M&R Station Equipment - General 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 Services - Steel 380 Services - Plastic 381 Meters 382 Mater level level. | \$ (20,564) | | | | | | | | | | | | 4,400 | \$ | 57,568 | \$ | | |
| 376 Mains - Steel 376 Mains - Plastic 378 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 Services - Steel 380 Services - Plastic 381 Meters 379 Meters 370 Mains - Steel 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 Mains - Steel 379 Mains - S | | | | | | | | | | | | | · | | | | | obodula abasild lds. utf |
| 376 Mains - Plastic 378 M&R Station Equipment - General 379 M&R Station Equipment - Gate 379 M&R Station Equipment - Gate 379 Services - Steel 380 Services - Plastic 381 Meters 382 Meters 329,152 9,598 32 32 32 341 1,451 35,324 32 35,324 32 32 32 32 32 32 32 32 32 32 32 32 32 | | | | ······ | | | | | PSC. | ved by the | en ap | rate has be | reciation | te de _l | ı separa | nich a | didentity each account/subaccount for | chedule should identify ea |
| 16,056 742 | (58,147) (81,092) (7,045) (18,377) (93,558) 224 (19,243) (8,580) (5,011) (8,972) (24,183) 1,219 1,039 547 1,366 9,929 (506) (2,350) (217) - 9,788 | | (81 (7 (18, (93, (19, (8, (5, (8, (24, 1, 1, 9, (2, (2, (2, (2, (2, (2, (2, (2, (2, (2 | (81,092) (7.045) (18,377) (93,558) 224 (19,243) (8,580) (5,011) (8,972) (24,183) 1,219 1,039 547 1,366 9,929 (506) (2,350) (217) | (81,092) (7.045) (18,377) (93,558) 224 (19,243) (8,580) (5,011) (8,972) (24,183) 1,219 1,039 547 1,366 9,929 (506) (2,350) (217) | | - | | - | - (15,148) | \$ | | 19,022 32 1,451 5,387 6,472 4,342 1,169 742 771 2,334 201 - (92) 602 7,975 19 222 14 91 | \$ | 329,152 9,598 35,211 114,400 80,593 84,702 32,027 16,056 29,554 36,946 1,900 0 (271) 13,517 28,805 667 2,419 1,444 473 | | quipment - General quipment - Gate el el el el el el el el el el el el el | Mains - Plastic M&R Station Equipment - G M&R Station Equipment - G Services - Steel Services - Plastic Meters Meter Installations Regulators Regulator Installations Customer Conversion Cost Other Equipment Leasehold Improvements Office Furniture Office Equipment Transportaion Equip - Light Trans. Equipment - Other V Tools/Shop/Garage Equipment Power Operated Equipment Communication Equipment |

Company: Sebring Gas System, Inc.

| For the Year Ended: | December 31, 2004 | 4 | | | | | | Page 3 of 3 |
|--|-------------------|--------------|-----------|-------------|----------|-------------|-----------|--------------|
| Acct. Account | Depr. | Beginning | | | | | | Ending |
| No. Description | Rate | Balance* | Additions | Retirements | Reclass. | Adjustments | Transfers | Balance* |
| Continued) | | | | | | | | |
| Capital Recovery Schedules: | | | | | | | | |
| Total Account 101* | | 2,070,599 | 5,446 | (15,145) | - | 27,905 | - | 2,088,80 |
| Amortizable Assets: 114 Acquisition Adjustment 118 Other Utility Plant Other | | | | | | | | |
| Total Utility Plant | | \$ 2,070,599 | \$ 5,446 | \$ (15,145) | s - | \$ 27,905 | \$ - | \$ 2,088,805 |

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 2004

| No December | Beginning | | ! | i | 1 0 | 1 | | | 2 of 3 |
|---------------------------|-----------|----------|----------|-------------|------------------|--------------------|-------------|-----------|----------|
| No. Description ontinued) | Balance* | Accruals | Reclass. | Retirements | Gross Salvage | Cost of Removal | | _ | Ending |
| | | | | | | Removal | Adjustments | Transfers | Balance* |
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| Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization Company: Sebring Gas System, Inc. | tries in Ac | Annual Status Report cumulated Depreciati | tatus Rep d Deprec | ort iation & A | mortizatic | l E | | | |
|--|--|--|-----------------------|---|---------------|----------|-----------------|-------------|-----------|
| ear E | _ | · | | | | | | Page 3 of 3 | of3 |
| Acct. Account No. Description | Bajance* | Accriss | 1000 | Č | Gross | Cost of | | | Ending |
| (Continued) | | | | Veri en en en en en en en en en en en en en | Salvage | Remova | Adjustments | Transfers | Balance* |
| Capital Recovery Schedules: This schedu | This schedule should identify each annequed control control. | pach approved | - Indiana | | | | | | |
| | | paon de la company de la compa | Capital recovery | schedule. | | | | | |
| Subtotal | • | ٠ | | | | 1 | | | |
| List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12. | and amortization | n accrual amoun | it to Acct. 403, D | epreclation Expe | nse, shown on | page 12. | | | |
| 376 Mains - Plastic (Donated) | | | | , | | | , | | • |
| Subtotal | | | | | | | | | |
| otal | \$ 1,342,657 \$ | 58,478 | | (15,148) \$ | | • | \$ (323,733) \$ | | 1 062 254 |
| Note: • The grand total of beginning and ending balances must agree to Line 17, Page 20. | ss must agree to | Line 17, Page 20 | ٠ | | | | | | 102,200,1 |
| | | | Page 27 | | | | | | |

| ebring (| Gas System, Inc. | For the Year Ended | |
|----------|---|--|-------------|
| | | December 31, 2005 | |
| | SUMMARY OF UTILITY PLANT AND ACCUMU FOR DEPRECIATION, AMORTIZATION A | | |
| | FOR DEFRECIATION, AMORTIZATION A | ND DEPLETION | |
| ine | Item | Total | Electric |
| No. | (a) | (b) | (c) |
| 1 | UTILITY PLANT | _ | |
| | n Service | | |
| | 101 Plant in Service (Classified) (Page 24) | 2,187,567 | |
| | 101.1 Property Under Capital Leases | • | |
| | 102 Plant Purchased or Sold | - | |
| | 106 Completed Construction not Classified | - | |
| 7 | 103 Experimental Plant Unclassified | • | |
| | 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) | 2,187,567 | |
| 12 | 107 Construction Work in Progress | | |
| 13 / | Accum. Prov. for Depr., Amort., & Depl. (Page 27) | 1,120,616 | |
| 14 | Net Utility Plant (Enter total of lines 11 plus 12 | | |
| | less line 13) | 1,066,951 | |
| 15 | DETAIL OF ACCUMULATED PROVISIONS FOR | | |
| | DEPRECIATION, AMORTIZATION AND DEPLETION | | |
| 16 | In Service | | |
| 17 | 108 Depreciation (Page 27 less amortization) | 1,074,412 | |
| 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) | 46,204 | |
| 21 | TOTAL in Service (Enter Total of lines 17 through 20) | 1,120,616 | |
| 22 | 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 | | |
| 29 | TOTAL Held for Future Use (Enter. Tot. of lines 27 and 28) | | |
| | 111 Abandonment of Leases (Natural Gas) | <u> </u> | |
| 1 | | | • |
| | 115 Amort. of Plant Acquisition Adjustment | <u> </u> | |
| 32 | TOTAL Acc. Provisions (Should agree with line 13 above) | 4 400 015 | * . |
| | (Enter Total of lines 21, 25, 29, 30, and 31) | \$ 1,120,616 | |

Sebring Gas System, Inc. For the Year Ended December 31, 2005 SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued) Other (Specify) Gas Water Other (Specify) Common Line (f) (d) (e) (g) (h) No. 2,187,567 6 8 9 10 2,187,567 11 12 1,120,616 13 14 1,066,951 15 16 17 1,074,412 18 19 20 46,204 21 1,120,616 22 23 24 25 26 27 28 29 30 31 32 33 \$1,120,616

Company: Sebring Gas System, Inc.

Page 1 of 3 **December 31, 2005** For the Year Ended Ending Depr. Beginning Account Acct. **Additions** Adjustments **Transfers** Balance* Description Rate Balance* Retirements Reclass. No. \$ 374 Land and Land Rights \$ 15,625 15,625 **Amortizable General Plant Assets:** 301 Organization Costs 0.033 113,772 113,772 Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel 0.029 \$ 143,687 \$ 18 \$ \$ 143,704 (1) \$ 376 Mains - Plastic 0.030 771,739 61,375 833,113 (1) 378 M&R Station Equipment -General 0.011 10,419 10,419 379 M&R Station Equipment - Gate 0.026 53,994 53,994 380 Services - Steel 0.030 355,849 355.849 380 Services - Plastic 0.029 264,969 14,914 279,884 381 Meters 0.033 136,516 2,408 (1) 138,923 382 Meter Installations 0.021 49,838 1,979 51,816 (1) 383 Regulators 0.027 27,635 449 28,084 384 Regulator Installations 0.019 40,455 181 2 40,638 386 Customer Conversion Cost 0.047 34,649 34,650 387 Other Equipment 0.033 6,273 6,273 390 Leasehold Improvements 2,800 2,800 391 Office Furniture 0.057 482 482 391 Office Equipment 0.158 15,507 3,025 18.532 392 Transportaion Equip - Light Trucks 0.097 41,896 41,897 392 Trans. Equipment - Other Vehicles 0.097 394 Tools/Shop/Garage Equipment 0.068 284 6,612 6.897 396 Power Operated Equipment 0.021 1,444 7,799 9,243 397 Communication Equipment 0.021 972 972

Company: Sebring Gas System, Inc.

For the Year Ended:

December 31, 2005

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* | | 2,088,805 | 98,760 | - | - | 2 | - | 2,187,56 |
| Amortizable Assets: | | | | | | | | |
| 114 Acquisition Adjustment118 Other Utility Plant | | | | | | | | |
| Other Other Other | | | | | | | | |
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Company: Sebring Gas System, Inc.

| For the Year Ended | December 31, 2005 | | | | | | | | Page | 1 of | 3 |
|---|----------------------------------|-------------------|--------------|--------------|------------------|---------|---------|-------------|-----------|------|--------------|
| Acct. Account | Beginn | ing | | 1 | 1 | Gross | Cost of | 1 | 1 | 1 | Ending |
| No. Description | Balanc | e* Acci | ruals | Reclass. | Retirements | Salvage | Removal | Adjustments | Transfers | | Balance* |
| Amortizable General Plant Assets: | | | | | | | | | | | |
| 301 Organization Costs | \$ 41 | ,404 \$ | 4,800 | | | | | \$ - | | \$ | 46,204 |
| | | | | | | | | | | | |
| This schedule should identify each accoun | t/subaccount for which a se I | parate depre I | ciation | rate has bee | n approved by th | e FPSC. | 1 | | | | |
| 376 Mains - Steel | \$ 113, | 073 \$ | 3,017 | | s - | | | 1 | | s | 116,091 |
| 376 Mains - Plastic | 267 | | 9,701 | | | | |] | 1 | * | 286,783 |
| 378 M&R Station Equipment -General | | 585 | 63 | | - | | | (1 | ار | 1 | 2,647 |
| 379 M&R Station Equipment - Gate | | | 1,350 | | - | | | | 1 | | 19,635 |
| 380 Services - Steel | 326, | | 5,341 | | - | | | - | ŀ | 1 | 331,570 |
| 380 Services - Plastic | i i | | 8,019 | | - | | - | - | Ì | | 95,308 |
| 381 Meters 382 Meter Installations | 69, | | 4,514 | l | - | | 1 | - | | | 74,315 |
| 383 Regulators | 1 | | 1,173 | - 1 | - | | ļ | - | | 1 | 25,789 |
| 384 Regulator Installations | 11, | | 747 | | - | | | - | 1 | | 12,534 |
| 386 Customer Conversion Cost | 21, 15, | | 770 | | - [| | | - | Ì | l | 22,123 |
| 387 Other Equipment | | 320 | 1,698 245 | | - | | | (1) | | 1 | 16,794 |
| 390 Leasehold Improvements | | 039 | 245 | | - | | | (1) | 1 | | 3,564 |
| 391 Office Furniture | 1 | 184 | 58 | | - | | | - | } | | 1,039 |
| 391 Office Equipment | 15, | | 638 | | - | | | - | | | 242 |
| 392 Transportaion Equip - Light Trucks | 31, | | 5,831 | 1 | - 1 | | | - | | | 16,123 |
| 392 Trans. Equipment - Other Vehicles | · · | 180 | | | [] | - | | 3 | ŀ | | 37,395 |
| 394 Tools/Shop/Garage Equipment | 1 | 291 | 204 | 1 | _ [| | | - | | 1 | 180 |
| 396 Power Operated Equipment | I | 241 | 101 | í | _ [| | | - | 1 | i | 495 |
| 397 Communication Equipment | 1 | 64 | 91 | 1 | -1 | | | - | | | 1,342 655 |
| 399 Prior year adjustment | I | 88 | 0 | 1 | . | | | _ | | | 9,788 |
| | | 1 | | | 1 | | | | | | 9,100 |
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| | Ę. | Ending Balance⁴ | | |
| | Page 2 of 3 | Transfers | | |
| | | Adjustments | | |
| | | Cost of Removal | | |
| nortization | | Gross Salvage | | |
| Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization | | Retirements | | Page 26 |
| Annual Status Report Accumulated Deprecia | | Reclass. | , | |
| Annual S n Accumula | | Accruals | | Page 26 |
| of Entries i | inc. 31, 2005 | Beginning Balance* | | |
| Analysis | Company: Sebring Gas System, Inc. For the Year Ended December 31, 2005 | Acct. Account No. Description | (Continued) | |

Company: Sebring Gas System, Inc.

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|---------------------|-------------------|--|---|---|---|---|---|-------------|
| For the Year Ended: | December 31, 2005 | | | | | | | Page 3 of 3 |
| | | | i | 1 | 1 | 1 | 1 | ı |

| Acct. | Account | Beginning | 1 | | 1 | Gross | Cost of | 1 | | Ending |
|-------------------|--|-------------------|-----------------|-------------------|-----------------|----------------|------------|-------------|------------|--------------|
| | | 7 | | Basines | Retirements | ļ | Removal | Adjustments | Transfers | Balance* |
| No. | Description | Balance* | Accruals | Reclass. | Retirements | Salvage | Removal | Aujustments | Italisteis | Balance |
| (Continued) | | | | ŀ | | | İ | | | |
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| Capital Recove | ry Schedules: This sched | ule should identi | fy each approve | d capital recover | y schedule. | | | | | |
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| | Subtotal | | | | | | | | | |
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| List any other it | tems necessary to reconcile the total depreciation | n and amortizati | on accrual amou | int to Acct. 403, | Depreciation Ex | pense, shown o | n page 12. | | | |
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| | Subtotal | - | - | - | _ | • | | - | - | |
| | Grand Total | \$ 1,062,254 | \$ 58,361 | \$ - | \$ - | \$ - | \$ - | \$ 1 | \$ - | \$ 1,120,616 |

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