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TIMOTHY DEVLIN, DIRECTOR
DIVISION OF FCONOMIC REGULATION 8: 1, 8
(850) 413-6900

COMMISSION CLERK

Hublic Service Commission

September 8, 2006

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

Re: Docket No. 606504-GU - Sebring Depreciation Study
060504

pm⁻

Dear Mr. Melendy:

Enclosed is staff's initial review of your depreciation study filed in the above referenced docket. We would appreciate your written response by October 9, 2006.

Should you have any questions, please contact Anne Marsh at (850) 413-6554 or Betty Gardner at (850) 413-6742.

Sincerely,

S. Pour Course

CMP		2000 Sancher	
СОМ		John Slemkewicz Public Utilities Supervisor	
CTR	***************************************		
ECR	AEM\		
GCL	— Enclos		
OPC	cc:	Division of Legal Services (Gervasi)	
RCA	***************************************	Division of the Commission Clerk and Administrative Services Office of Public Counsel	
SCR	***************************************	Brimmer, Burek & Keelan LLP (Wesley Hufford)	
SGA	· · · · · · · · · · · · · · · · · · ·		
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BOCUMENT NUMBER - DAT

INITIAL REVIEW

General

- 1. Please provide the following items as required by Rule 25-7.0435(6), Florida Administrative Code. (See Attachment A)
 - a) A comparison of current and proposed depreciation rates and components for each category of depreciable plant. Current rates shall be identified as to the effective date and proposed rates as to the proposed effective date.
 - b) A comparison of annual depreciation expense resulting from current rates with those produced by the proposed rates for each category of depreciable plant. The plant balances may involve estimates. Submitted data including plant and reserve balances or company planning involving estimates shall be brought to the effective date of the proposed rates.
 - c) Each recovery and amortization schedule currently in effect should be included with any new filing showing total amount amortized, effective date, length of schedule, annual amount amortized and reason for the schedule.
 - d) A comparison of the accumulated book reserve to the prospective theoretical reserve based on proposed rate and components for each category of depreciable plant to which depreciation rates are to be applied.
 - e) A general narrative describing the service environment of the applicant company and the factors, e.g., growth, technology, physical conditions, leading to the present application for a revision in rates.
 - f) An explanation and justification for each study category of depreciable plant defining the specific factors that justify the life and salvage components and rates being proposed. Each explanation and justification shall include substantiating factors utilized by the utility in the design of depreciation rates for the specific category, e.g., company planning, growth, technology, physical conditions, trends. The explanation and justification shall discuss any proposed transfers of reserve between categories or accounts intended to correct deficient or surplus reserve balances. It should also state any statistical or mathematical methods of analysis or calculation used in design of the category rate.
 - g) The filing shall contain all calculations, analysis and numerical basic data used in the design of the depreciation rate for each category of depreciable plant. Numerical data shall include plant activity (gross additions, adjustments, retirements and plant balance at end of year) as well as reserve activity (retirements, accruals for depreciation expense, salvage, cost of removal, adjustments, transfers and reclassifications and reserve balance at

- h) end of year) for each year of activity from the date of the last submitted study to the date of the present study. To the degree possible, data involving retirements should be aged.
- i) The mortality and salvage data used by the company in the depreciation rate design must agree with activity booked by the utility Unusual transactions not included in life or salvage studies, e.g., sales or extraordinary retirements, must be specifically enumerated and explained.
- 2. For each depreciation reserve account, please state the rate the company proposes. Is the company proposing any new curves, average service lives, future net salvage values, average remaining lives or average ages for any accounts. If so, please state the company's proposals for each account. For any rates that differ from the rates approved in FPSC Order No. PSC-03-0260-PAA-GU, provide justification for the change in the rate. (See Attachment B)
- 3. What is the company's proposed implementation date?
- 4. For each account, please provide investment age and weighted average. See attached sample for Account 378. (See Attachment C)
- 5. Please compare the depreciation rates used in the company's annual status reports to those shown on page 8 of FPSC Order No. PSC-03-0260-PAA-GU. It appears to staff that the Company is not using the prescribed depreciation rates. Please advise whether this is correct. If so, explain why the company is not using the prescribed rates and provide updated Annual Status Reports using the prescribed rates beginning January 1, 2002. (See Attachment B)
- 6. Please review the corrective reserve adjustments contained on pages 2 and 3 of FPSC Order No. PSC-03-0260-PAA-GU. Advise whether all adjustments have been made and show where these adjustments are contained in the Company's filing. If adjustments have not been made, explain why not. (See Attachment B)
- 7. Provide a discussion of any major construction projects (plant additions, or retirements) budgeted for the next five years.
- 8. What is the company's procedure for inactive gas lines? See Rule 25-12.045. (See Attachment D)

Retirements

9. A review of the 2001 through 2005 activity indicates that there is very little retirement activity. Are retirements being reported in a timely manner or is it true that there is little retirement activity?

- 10. A review of the retirement activity for 2001 through 2005 as shown in the company's Annual Status Reports indicates that, in the majority of cases, there is no gross salvage nor cost of removal being booked to the depreciation reserve. Note in particular Account 392.1 Transportation Light Trucks. (See Attachment E) Since retirements normally incur some type of cost of removal and/or salvage, this seems unlikely.
 - a) Did any of these retirements incur gross salvage or cost of removal? Please explain.
 - b) Are any of the retirements shown net of gross salvage or cost of removal? If so, please state the amount of gross salvage or cost of removal for each retirement.
- 11. A comparison of the retirements booked to the depreciation reserve as shown in the 2002 Annual Status Report do not agree with the retirements booked to Plant in Service for the same year for the following accounts:

Year	Account	Reti	<u>rements</u>
		Plant in Service	Depreciation Reserve
2002	380 - Services - Steel	\$537	\$593
2002	380 - Services - Plastic	\$2,242	\$2,185

Please explain why the retirements booked to plant in service are different from the ones booked to the depreciation reserve. (See Attachment F)

<u>Adjustments</u>

12. Please explain the nature of the adjustments to Plant in Service and the corresponding Accumulated Depreciation account for each of the amounts shown below. (See Attachment G) Were adjustments corrections of errors, transfers, or adjustments due to the previous staff audit? If adjustments were transfers to or from other accounts, please state which accounts and explain the reasons for the adjustments. If corrections, please explain the reasons for the corrections.

Adjustments

<u>Year</u>	Account	Plant in Service	<u>Depreciation Reserve</u>
2002 2002	392.3 – Trans. Equip. – Other 376 – Mains – Plastic 391.1 – Office Furniture 391.2 – Office Equipment	(\$27,738)	(\$161) (\$5,909) (\$938) (\$827)
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2002	392.1 – Trans. – Lt. Trucks		(\$769)
2002	394 – Tools, Shop & Garage Equip.		(\$1,517)
2004	376 – Mains – Plastic	\$28,006	(\$81,092)
2004	376.1 – Mains – Steel	(\$29,870)	(\$58,147)
2004	378 – M&R Equipment – General	(\$208)	(\$7,045)
2004	379 – M&R Equipment – City	(\$9,709)	(\$18,377)
2004	380.1 - Services - Steel	(\$8,096)	(\$93,558)
2004	380.1 – Services – Plastic	\$105,285	\$224
2004	381 – Meters	\$10,811	(\$19,243)
2004	382 – Meter Installations	(\$2,901)	(\$8,580)
2004	383 – Regulators	\$368	(\$5,011)
2004	384 – Regulator Installations	(\$435)	(\$8,972)
2004	386 – Prop. On Cust. Premises	(\$34,605)	(\$24,183)
2004	387 - Equipment - Other	\$2,959	\$1,219
2004	390 – Leasehold Improvements	\$2,800	\$1,039
2004	391.1 – Office Furniture		\$547
2004	391.2 – Office Equipment	(\$1,209)	\$1,366
2004	392.1 – Trans. – Lt. Trucks	(\$6,247)	\$9,929
2004	392.3 – Trans. Equip. – Other	(\$1,030)	(\$506)
2004	394 - Tools, Shop & Garage Equip.	(\$4,015)	(\$2,350)
2004	396 – Power Operated Equip.		(\$217)
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13. For any corrections requested by the FPSC as a result of the company's previous depreciation study, please provide the correcting journal entries.

Specific Accounts

- 14. Please explain the \$61,375 addition to Account 376 Mains Plastic in 2005. What is the reason for the large amount of additions. (See Attachment H)
- 15. In 2004, the Company created Account 390, Leasehold Improvements, in the amount of \$2,800. (See Attachment I)
 - a) Please advise staff as to what items are included this account.
 - b) What is the source of the investment and reserve in this account? Were the amounts transferred from a different account? If so, state the account.
 - c) What depreciation rate does the company propose for this account?
 - d) 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.

- 16. Please provide a list of motor vehicles retired each year from 2001 to 2005, showing the inservice 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.)
- 17. Please refer to account 392.3 Transportation Equipment Other. In 2004, an adjustment of \$1,030 was made to remove the entire balance from plant in service, leaving a zero balance. At the same time, an adjustment of \$506 was made to the depreciation reserve which left a balance of \$180. Why is there a balance in the reserve account when there is a zero balance in Plant in Service? What items remain in this account? What rate did the company use to derive the \$180 amount? (See Attachment J)
- 18. What is the purpose of Account 399 Prior Year Adjustment? Why is there no plant associated with this account? (See Attachment K)

25-7.045 Depreciation.

- (1) For the purpose of this part, the following definitions shall apply:
- (a) Category or Category of Depreciable Plant A grouping of plant for which a depreciation rate is prescribed. At a minimum it should include each plant account prescribed in Rule 25-7.046, F.A.C.
- (b) Embedded Vintage A vintage of plant in service as of the date of study or implementation of proposed rates
- (c) Mortality Data Historical data by study category showing plant balances, additions, adjustments and retirements, used in analyses for life indications or for calculations of realized life. Preferably this is aged data in accord with the following:
 - 1. The number of plant items or equivalent units (usually expressed in dollars) added each calendar year.
 - 2. The number of plant items retired (usually expressed in dollars) each year and the distribution by years of placing of such retirements.
 - 3. The net increase or decrease resulting from purchases, sales or adjustments and the distribution by years of placing of such amounts.
 - 4. The number that remains in service (usually expressed in dollars) at the end of each year and the distribution by years of placing of such amounts.
- (d) Remaining Life Method The method of calculating a depreciation rate based on the unrecovered plant balance, less average future net salvage and the average remaining life. The formula for calculating a Remaining Life Rate is:

Remaining Life Rate = 100% - Reserve % - Average Future Net Salvage % Average Remaining Life in Years

- (e) Reserve Data Historical data by study category showing reserve balances, debits and credits, such as booked depreciation expense, salvage and cost of removal, and adjustments to the reserve utilized in monitoring reserve activity and position.
- (f) Reserve Deficiency An inadequacy in the reserve of a category as evidenced by a comparison of that reserve indicated as necessary under current projections of life and salvage with that reserve historically accrued. The latter figure may be available from the utility's records or may require retrospective calculation.
- (g) Reserve Surplus An excess in the reserve of a category as evidenced by a comparison of that reserve indicated as necessary under current projections of life and salvage with that reserve historically accrued. The latter figure may be available from the utility's records or may require retrospective calculation.
- (h) Salvage Data Historical data by study category showing bookings of retirements, gross salvage and cost of removal used in analysis of trends in gross salvage and cost of removal or for calculations of realized salvage.
- (i) Theoretical Reserve or Prospective Theoretical Reserve A calculated reserve based on components of the proposed rate using the formula:

Theoretical Reserve = Book Investment - Future Accruals - Future Net Salvage.

- (j) Vintage The year of placement of a group of plant items or investment under study.
- (k) Whole Life Method The method of calculating a depreciation rate based on the Whole Life (Average Service Life) and the Average Net Salvage. Both life and salvage components are the estimated or calculated composite of realized experience and expected activity. The formula is:

Whole Life Rate = 100% - Average Net Salvage % Average Service Life in Years

- (2)(a) No utility may change any existing depreciation rate or initiate any new depreciation rate without prior Commission approval.
- (b) No utility may reallocate accumulated depreciation reserves among any primary accounts and sub-accounts without prior Commission approval.

- (3)(a) Each utility shall maintain depreciation rates and accumulated depreciation reserves in accounts or subaccounts as prescribed by Rule 25-7.046, F.A.C. Utilities may maintain further sub-categorization.
- (b) Upon establishing a new account or subaccount classification, each utility shall request Commission approval of a depreciation rate for the new plant category.
- (4) A utility filing a depreciation study, regardless if a change in rates is being requested or not, shall submit to the Division of the Commission Clerk and Administrative Services office fifteen copies of the information required by paragraphs (6)(a) through (f) and (h) of this rule and at least three copies of the information required by paragraph (6)(g).
- (5) Upon Commission approval by order establishing an effective date, the utility may reflect on its books and records the implementation of the proposed rates, subject to adjustment when final depreciation rates are approved.
- (6) A depreciation study shall include:
- (a) A comparison of current and proposed depreciation rates and components for each category of depreciable plant. Current rates shall be identified as to the effective date and proposed rates as to the proposed effective date.
- (b) A comparison of annual depreciation expense resulting from current rates with those produced by the proposed rates for each category of depreciable plant. The plant balances may involve estimates. Submitted data including plant and reserve balances or company planning involving estimates should be brought to the effective date of the proposed rates.
- (c) Each recovery and amortization schedule currently in effect should be included with any new filing showing total amount amortized, effective date, length of schedule, annual amount amortized and reason for the schedule.
- (d) A comparison of the accumulated book reserve to the prospective theoretical reserve based on proposed rates and components for each category of depreciable plant to which depreciation rates are to be applied.
- (e) A general narrative describing the service environment of the applicant company and the factors, e.g., growth, technology, physical conditions, leading to the present application for a revision in rates.
- (f) An explanation and justification for each study category of depreciable plant defining the specific factors that justify the life and salvage components and rates being proposed. Each explanation and justification shall include substantiating factors utilized by the utility in the design of the depreciation rates for the specific category, e.g., company planning, growth, technology, physical conditions, trends. The explanation and justification shall discuss any proposed transfers of reserve between categories or accounts intended to correct deficient or surplus reserve balances. It should also state any statistical or mathematical methods of analysis or calculation used in design of the category rate.
- (g) The filing shall contain all calculations, analysis and numerical basic data used in the design of the depreciation rate for each category of depreciable plant. Numerical data shall include plant activity (gross additions, adjustments, retirements, and plant balance at end of year) as well as reserve activity retirements, accruals for depreciation expense, salvage, cost of removal, adjustments, transfers and reclassifications and reserve balance at end of year) for each year of activity from the date of the last submitted study to the date of the present study. To the degree possible, data involving retirements should be aged.
- (h) The mortality and salvage data used by the company in the depreciation rate design must agree with activity booked by the utility. Unusual transactions not included in life or salvage studies, e.g., sales or extraordinary retirements, must be specifically enumerated and explained.
- (7)(a) Utilities shall provide calculations of depreciation rates using both the whole life and the remaining life method. The use of these methods is required for all depreciable categories. Utilities may submit additional studies or methods for consideration by the Commission.
- (b) The possibility of corrective reserve transfers shall be investigated by the Commission prior to changing depreciation rates.
- (8)(a) Each company shall file a study for each category of depreciable property for Commission review at least once every five years from the submission date of the previous study unless otherwise required by the Commission.
- (b) A utility proposing an effective date of the beginning of its fiscal year shall submit its depreciation study no later than the mid-point of that fiscal year.
- (c) A utility proposing an effective date coinciding with the expected date of additional revenues initiated through a rate case proceeding shall submit its depreciation study no later than the filing date of its Minimum Filing Requirements.

- (9) As part of the filing of the annual report under subsection 25-7.014(3), F.A.C., each utility shall include an annual status report. The report shall include booked plant activity (plant balance at the beginning of the year, additions, adjustments, transfers, reclassifications, retirements and plant balance at year end) and reserve activity (reserve balance at the beginning of the year, retirements, accruals, salvage, cost of removal, adjustments, transfers, reclassifications and reserve balance at end of year) for each category of investment for which a depreciation rate, amortization schedule, or capital recovery schedule has been approved. The report shall indicate for each category that:
- (a) There has been no change of plans or utility experience requiring a revision of the rates, amortization, or capital recovery schedules; or
- (b) There has been a change requiring a revision of rates, amortization, or capital recovery schedules. For any category where current conditions indicate a need for revision of depreciation rates, amortization, or capital recovery schedules and no revision is sought, the report shall explain why no revision is requested. (10)(a) Prior to the date of retirement of major installations, the Commission may approve capital recovery

schedules to correct associated calculated deficiencies where a utility demonstrates that

- (1) replacement of an installation or group of installations is prudent, and
- (2) the associated investment will not be recovered by the time of retirement through the normal depreciation process.
- (b) The Commission may approve a special capital recovery schedule when an installation is designed for a specific purpose or for a limited duration.
- (c) Associated plant and reserve activity, balances and the annual capital recovery schedule expense must be maintained as subsidiary records.

Specific Authority 350.127(2), 366.05(1) FS. Law Implemented 350.115 FS. History—New 11-11-82, Amended 1-6-85, Formerly 25-7.45,

Amended 4-27-88, 12-12-91.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Request for approval of depreciation study for five-year period 1996 through 2000 by Sebring Gas System, Inc. DOCKET NO. 010906-GU ORDER NO. PSC-03-0260-PAA-GU ISSUED: February 24, 2003

The following Commissioners participated in the disposition of this matter:

LILA A. JABER, Chairman
J. TERRY DEASON
BRAULIO L. BAEZ
RUDOLPH "RUDY" BRADLEY
CHARLES M. DAVIDSON

NOTICE OF PROPOSED AGENCY ACTION ORDER APPROVING NEW DEPRECIATION RATES

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose substantial interests are substantially affected files a petition for a formal proceeding pursuant to Rule 25-22.029, Florida Administrative Code.

Rule 25-7.045, Florida Administrative Code, requires natural gas companies to file a comprehensive depreciation study once every five years. On June 25, 2001, Sebring Gas System, Inc. (Sebring or company) filed its 2001 depreciation study in compliance with this rule. The company's last depreciation review was filed June 6, 1996, with an effective date of January 1, 1997. We have jurisdiction under Sections 350.115 and 266.05, Florida Statutes.

Sebring's last comprehensive depreciation study was filed on June 6, 1996. By Order No. PSC-97-0276-FOF-GU, issued March 11, 1997, in Docket No. 960775-GU, we approved revised depreciation rates and components, effective January 1, 1997. The company has filed this current study in accordance with Rule 25-7.045, Florida Administrative Code, which requires natural gas companies to file a comprehensive depreciation study at least once every five years from the submission date of the previous filed study. Based on a review of the company's activity data we find that the depreciation rates need to be revised.

The company originally proposed an effective date for revised depreciation rates of January 1, 2001. However, due to the need for further information and time constraints, Sebring updated its study data through December 31, 2001, with an implementation date of January 1, 2002, for new depreciation rates. Company data and related calculations abut the proposed January 1, 2002, date. Because the later date of January 1, 2002, is the earliest practicable date for utilizing the revised rates, we find that January 1, 2002 shall be the implementation date for the revised rates.

Attachment A shows a comparison of the currently approved depreciation rate parameters and those approved herein, with which the company agrees. These revisions are the result of a comprehensive review of Sebring's depreciation study.

Adjustments

As part of our audit, it was discovered that Sebring excluded certain investments from the calculation of its monthly depreciation expenses because they were "fully depreciated." We utilize group depreciation, not unit depreciation. Group depreciation recognizes that some assets within the group will experience service lives shorter than, and some longer than, the average. The prescribed depreciation rate is applied to the average period investment for the group on a monthly basis. The depreciation reserve is not maintained by individual asset but by account. We find that the appropriate adjustments to correct the understatement of prior years depreciation expenses were booked in 2001.

Also, our review of Sebring's data found that several retirements recorded to the depreciation reserve in 1998 and 1999 were understated. Additionally, a truck was retired from service in 2000, but the accounting had not yet occurred. The company has stated that the corrective adjustments shown in the table below were booked in 2002.

Account	Corrective Reserve Adjustment
391.1 Office Furniture	\$ (928)
391.2 Office Equipment	(827)

394 Tools, Shop, and Garage Equip.	(1,577)
392.1 Transportation - Trucks	(12,966)
	Corrective Investment Adjustment
392.1 Transportation - Trucks	(12,197)

Recovery Schedules

The reserve adjustment shown above for Account 391.1, Office Furniture, to correct an understatement of a 1999 retirement, results in a negative balance in the account's reserve of \$644. This unrecovered investment reflects the effect of prior depreciation rates not matching historic activity. Moreover, a negative reserve has the effect of increasing the company's rate base. The deficiency relates to assets no longer serving the public; it is not "life related." As such, we find that the deficiency should be corrected as fast as economically practicable. For Sebring, a five year recovery schedule is most practicable. The recovery schedule will begin January 1, 2002, and continue through December 31, 2006. The annual amortization expense will be \$129.

<u>Depreciation Parameters</u>

The recommended changes in the depreciation life and salvage parameters for the distribution and general plant accounts can be attributed mainly to two factors: 1) updated account ages to reflect activity since the last represcription; and, 2) changes in the associated reserve position. The accounts with a substantial change in depreciation expense are discussed below.

Mains and Services

The Mains and Services accounts have historically experienced minimal retirement activity making reliance on industry averages necessary. In fact, these accounts have experienced little, if any, retirement activity since 1992. With this in mind, we find that a change in the average service life for these accounts is warranted. We find that a 45-year average service life for Mains and a 40-year average service life for Services are appropriate.

These are at the high end of the range of the industry average service lives currently estimated for Florida.

When a main or service is retired, it is generally abandoned in place rather than physically removed. Cost of removal is associated with activities incurred with the abandonment process. This involves labor and material costs associated with a crew to travel to the site, digging down to the pipe, cutting and capping, refilling the hole, and restoring the roadway. Restoring the roadway becomes significant if the main or service is located under pavement. In view of this, we find that the current salvage factors for these accounts are appropriate.

Measuring and Regulating Equipment - General

Any new additions to this account shall be placed in a separate sub-account from the embedded investment. The embedded investment represents the original investment for the vintage year 1988 with one small addition in 1991. This account has experienced no activity since then. Any new additions to this account shall not bear the burden of recovery associated with the embedded investment. We find that a whole life rate shall be based on a 33-year average service life and a negative two percent salvage factor. These are the same components underlying the currently prescribed depreciation rate for the embedded investment and are in line with industry expectations for this account.

Office Equipment

Recognizing that the average age of Sebring's office equipment is 4.8 years and there are no near term plans for retirement, we find that an increase in the currently prescribed 6-year service life is appropriate. A 12-year service life and an S3 mortality dispersion are more in line with the activity of the account.

Transportation

An increase in the currently prescribed average service life for the light trucks transportation account is indicated in view of the company's replacement policy. Sebring determines the retirement of its vehicles based on the amount of reliability and maintenance costs rather than the mileage or age of the vehicle.

There has only been one recorded retirement since the last depreciation study review. With this in mind, we find that an 8-year average service life is appropriate for the light trucks account.

Power Operated Equipment

The data submitted indicates that this account's investment is 100% recovered and therefore shall receive no further depreciation accruals. Should the company add any new investment in this account, we find that a whole life rate based on a 15-year average service life, an S4 mortality dispersion, and zero salvage factor shall be utilized, as indicated on Attachment A.

Communication Equipment

In 1997, after the last depreciation review, the company purchased some communication equipment. According to the documentation provided, the company has been utilizing the 2.1% depreciation rate approved for Account 396, Power Operated Equipment, with this communication equipment investment. We find that a 12-year average service life with an S4 mortality dispersion appropriate because it is more in line with industry Using these components together expectations. investment's average age of 4.5 years produces an average remaining life of 7.5 years.

This type of equipment is technologically sensitive. As such, the equipment is generally obsolete at retirement resulting in little or no salvage being realized. Therefore, we find that a salvage factor of zero is appropriate.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that Sebring Gas Systems shall implement the recovery schedule, depreciation rates, and underlying depreciation parameters, as set forth in this Order. It is further

ORDERED that the depreciation rates and underlying depreciation parameters shall become effective on January 1, 2002. It is further

ORDERED that the provisions of this Order, issued as proposed agency action, shall become final and effective upon the issuance of a Consummating Order unless an appropriate petition, in the form provided by Rule 28-106.201, Florida Administrative Code, is received by the Director, Division of the Commission Clerk and Administrative Services, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on the date set forth in the "Notice of Further Proceedings" attached hereto. It is further

ORDERED that in the event this Order becomes final, this docket shall be closed.

By ORDER of the Florida Public Service Commission this <u>24th</u> Day of <u>February</u>, <u>2003</u>.

BLANCA S. BAYÓ, Director Division of the Commission Clerk and Administrative Services

By: /s/ Kay Flynn
Kay Flynn, Chief
Bureau of Records and Hearing
Services

This is a facsimile copy. Go to the Commission's Web site, http://www.floridapsc.com or fax a request to 1-850-413-7118, for a copy of the order with signature.

(SEAL)

MKS

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing that is available under Section 120.57, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing will be granted or result in the relief sought.

Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

The action proposed herein is preliminary in nature. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, in the form provided by Rule 28-106.201, Florida Administrative Code. This petition must be received by the Director, Division of the Commission Clerk and Administrative Services, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on March 17, 2003.

In the absence of such a petition, this order shall become final and effective upon the issuance of a Consummating Order.

Any objection or protest filed in this/these docket(s) before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

SEBRING GAS SYSTEM, INC. DOCKET NO. 010906-GU 2000 DEPRECIATION STUDY

Attachment A

AVERAGE REMAINING ACCOUNT REMAINING **NET** 1/01/02 LIFE LIFE SALVAGE RESERVE RATE (YRS.) (%) (%) (%) DISTRIBUTION PLANT, 376.1 - Mains - Steel 17.1 (30.0)93.49 2.1 376.2 - Mains - Plastic 36.0 (30.0)38.85 2.5 378 - Measuring and Reg. Ept. - Gen.-Embedded 20.0 (2.0)89.11 0.6 378 - Measuring and Reg. Ept. - Gen.-New 33.0 (2.0)N/A 3.1 379 - Measuring and Regulating Ept. - City Gate 21.0 (2.0)50.27 2.5 380.1 - Services - Steel 12.8 (30.0)110.91 1.5 380.2 - Services - Plastic 28.0 (30.0)49.78 2.9 381 - Meters 11.5 0.0 61.78 382 - Meter Installations 19.7 (5.0)58.95 2.3 383 - House Regulators 17.2 0.0 53.49 2.7 384 - House Regulator Installations 17.8 (3.0)69.53 1.9 386 - Property on Customers' Premises 11.5 0.0 43.62 4.9 387 - Other Equipment 13.3 0.0 47.74 3.9 GENERAL PLANT 391.1 - Office Furniture 8.4 0.0 0.00 11.9 391.2 - Office Equipment 7.2 0.0 73.76 3.6 392.1 - Transportation - Trucks 3.4 15.0 12.5 42.41 392.3 - Transportation - Other 10.5 0.0 56.60 4.1 394 - Tools, Shop & Garage Equipment 5.5 0.0 31.67 12.4 396 - Power Operated Equipment 15.0 0.0 N/A 6.7 397 - Communication Equipment 7.5 0.0 29.84 9.4

APPROVED RECOVERY SCHEDULE	1/01/02 INVESTMENT	1/01/02 RESERVE	NET TO BE RECOVERED	AMORTIZATION PERIOD	ANNUAL EXPENSE
	(\$)	(\$)	(\$)	(YRS.)	(\$)
391.1 Office Furniture	0.	(644)	644	5 Years	129

Denotes Whole Life Rate.

Account 378. - Measuring and Regulating Station Equipment - General

riocount or o.	mododini	Investment	Age - Beg. Yr.	Age-End Yr.	Weighted Avg.
	1992	10,627.48	3.4	4.4	46,760.91
Additions		0.00	0.0	0.0	0.00
Retiremer	nts	0.00	0.0	0.0	0.00
Total		10,627.48		4.4	46,760.91
	1993	10,627.48	4.4	5.4	57,388.39
Additions	3	0.00	0.0	0.0	0.00
Retiremen	its	0.00	0.0	0.0	0.00
Total		10,627.48		5.4	57,388.39
	1994	10,627.48	5.4	6.4	68,015.87
Additions	3	0.00	0.0	0.0	0.00
Retiremen	ts	0.00	0.0	0.0	0.00
Total		10,627.48		6.4	68,015.87
	1995	10,627.48	6.4	7.4	78,643.35
Additions	;	0.00	0.0	0.0	0.00
Retiremen	ts	0.00	0.0	0.0	0.00
Total		10,627.48		7.4	78,643.35
	1996	10,627.48	7.4	8.4	89,270.83
Additions		0.00	0.0	0.0	0.00
Retirement	ts	0.00	0.0	0.0	0.00
Totals		10,627.48		8.4	89,270.83
	1997	10,627.48	8.4	9.4	99,898.31
Additions		0.00	0.0	0.0	0.00
Retirement	S'	0.00	0.0	0.0	0.00
Totals		10,627.48		9.4	99,898.31
	1998	10,627.48	9.4	10.4	110,525.79
Additions		0.00	0.0	0.0	0.00
Retirement	s	0.00	0.0	0.0	0.00
Totals		10,627.48		10.4	110,525.79
	1999	10,627.48	10.4	11.4	121,153.27
Additions		0.00	0.0	0.0	0.00
Retirements	S	0.00	0.0	0.0	0.00
Totals		10,627.48		11.4	121,153.27
	2000	10,627.48	11.4	12.4	131,780.75
Additions		0.00	0.0	0.0	0.00
Retirements	8	0.00	0.0	0.0	0.00
Totals		10,627.48	•	12.4	131,780.75
,	2001	10,627.48	12.4	13.4	142,408.23
Additions		0.00	0.0	0.0	0.00
Retirements	;	0.00	0.0	0.0	0.00
Totals		10,627.48		13.4	142,408.23

25-12.045 Inactive Gas Service Lines.

- (1) The following actions shall be taken for inactive gas service lines that have been used, but have become inactive without reuse:
- (a) If there is no prospect for reuse, the service line shall be retired and physically abandoned within three months.
- (b) After a service line has been inactive for a period of two years, if there is a prospect for reuse of the line, one of the following actions shall be taken within six months:
- 1. Disconnect the service line from all sources of gas and abandon or remove;
- 2. A valve on the service line shall be locked in the closed position and the service line plugged to prevent the flow of gas;
- 3. Remove the meter and plug the end of the service line to prevent the flow of gas.
- (c) After five years of inactivity, service lines shall be retired and physically abandoned within six months.
- (2) To physically abandon a service line, the operator must disconnect the service line from all sources of gas at the nearest point to the gas main. Where the appropriate governmental authority prohibits cutting pavement, the service line shall be disconnected at the nearest point not under a paved surface. The stub of the service line, the short section of the remaining service line to the main, shall be disconnected closer to the main or at the main, if at some later date it becomes accessible during normal operations.
- (3) Records must be kept of the size, material, and location of all remaining service line stubs. These records must be readily available to personnel assigned to pipeline locating activities. Specific Authority 368.05(2) FS. Law Implemented 368.05(2) FS. History-New 9-21-74, Repromulgated 10-7-75, Amended 10-2-84, Formerly 25-12.45, Amended 1-7-92.

Company: Sebring Gas System, Inc.

No. Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.			En	ding
374 Land and Land Rights		\$ 9,400		Remements	Reciass,	Adjustments	Transfers	S Bal	9,40
mortizable General Plant Assets:	110111111111111111111111111111111111111		1						
301 Organization Costs	0.033	143,996							143,99
preciable Assets: This schedule should identify e	ach account/euba	acoust for a LT. I							
preciable Assets: This schedule should identify e	acii accodiit/ subai	count for which a	separate depreci	ation rate has bee	en approved by the	e FPSC.			
376 Mains - Steel	0.029	\$ 171,867	\$			1			
376 Mains - Plastic	0.030	767,176	1,489	l* :		(07.700)		\$	171,86
378 M&R Station Equipment -General	0.011	10,627	1,100			(27,738)			740,93
379 M&R Station Equipment - Gate	0.026	63,703	_		i	j			10,62
380 Services - Steel	0.030	363,963	_	(537)					63,70
380 Services - Plastic	0.029	147,375	4,753	(2,242)					363,42 149,88
381 Meters	0.033	123,800	854						124,65
382 Meter Installations	0.021	50,362	147	1-		1			50,50
383 Regulators 384 Regulator Installations	0.027	27,267	-	-1		1			27,26
386 Customer Conversion Cost	0.019	40,294	132	-			1		40,42
387 Other Equipment	0.047	69,168	-	-1		1			69.16
391 Office Furniture	0.033	3,314	-1	-		l			3,31
391 Office Equipment	0.057	482	- 1	-		į			48
392 Transportaion Equip - Light Trucks	0.158 0.097	16,716	:			1			16,71
392 Trans. Equipment - Other Vehicles		73,715	17,959	(12,197)		Ì			79,47
394 Tools/Shop/Garage Equipment	0.097	1,030		-}	1	}	1		1,03
396 Power Operated Equipment	0.068	4,278	21	-		1			4,29
397 Communication Equipment	0.021	1,444	- [•	1		İ		1,44
507 Sommunication Equipment	0.021	972	-	-			1		97
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Attacnment E
Page 1 of 6

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

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

ct. Account o. Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of		atetitatitetetetaetetitetiteiti	1 of 3 Ending
ortizable General Plant Assets:				Remements	Patrage	Removal	Adjustments	Transfers	Balance*
O1 Organization Costs	\$ 47,968	\$ 4,800						•	
	47,300	4,800		į	,	1	\$.		\$ 52,76
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s schedule should identify each account/subaccount	for which a separ	ate depreciati	on rate has b	L	the FRCC	<u> </u>			
	1	l .	rate mas p		uie FF3C.	1 .			
76 Mains - Steet 76 Mains - Plastic	\$ 160,670			 \$ -			\$.		\$ 164,2
78 M&R Station Equipment -General	298,031	18,490					(5,909)	:	310,6
79 M&R Station Equipment - Gate	9,470	64					.]		9,5
30 Services - Steel	32,026 403,669	1,592					•		33,6
30 Services - Plastic	73,358	6,058 6,497		(593)			(5)		409.1
31 Meters	76,483	4,099		(2,185)		•	2		77,6
32 Meter Installations	29,689	1,158					·		80,5 30,8
3 Regulators	14,584	736							15,3
4 Regulator Installations	28,017	767							28,7
6 Customer Conversion Cost	30,168	3,389							33,5
7 Other Equipment	1,582	189							1,7
1 Office Furniture	295	186		•			(938)		(4
1 Office Equipment	13,156	594					(827)		12,9
2 Transportaion Equip - Light Trucks	39,057	9,281		(12,197)			(769)		35,3
22 Trans. Equipment - Other Vehicles	583	41							6:
74 Tools/Shop/Garage Equipment	2,871	532		•			(1,517)		1,8 1,4
6 Power Operated Equipment 7 Communication Equipment	1,444 291	. 91		•			•		3:4-
77 Communication Equipment	291	. 91		•			•		3.
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Attacnment E Page 2 of 6

Service Accounts	Analysis of Plant in
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	231 COUNTRICECTORUL Edubus
	397 Communication Equipme
	396 Power Operated Equipme
	394 Tools/Shop/Garage Equip
4,299 (0.09.1) 4,299	392 Trans. Equipment - Other
	392 Transportation Equip - Lig
886 5	391 Office Equipment
284 730.0	391 Office Furniture
287	387 Other Equipment
	386 Customer Conversion Co
891,69	384 Regulator Installations
922.07	383 Regulators
186,12 (1) - 686,1 608,02 150.0	anoitellatant 1919M S8C
0033 154.654 1.000	381 Melers
800, (c) (c84,1) h03,8 888, ehr e50,0	360 Services - Plastic
0030 363,426 405 (180)	380 Services - Sleel
Gale 63/7.63 62/7.00 sales	- Insmolippa notists R&M eye
COT, CO	- Insmitting Ration Equipment
10,674	376 Mains - Plastic
C69.571 \$ - \$ 828 \$ 588,171 \$ 920.0	376 Mains - Steel
hedulo should identify each accountsubaccount for which a separate depreciation rate has been approved by the FPSC.	Depreciable Assots: This so
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966,541 60.03	301 Organization Costs
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001,6 \$	374 Land and Land AYE
Rate Balance* Additions Retirements Reclass. Adjustments Transfers Balance*	No. Description
	1000000 0000
Depr. Beglinning	Acct. Account
December 31, 2003 Page 1 of 3 Ending	Company: Sebring Gas Sy For the Year Ended Acct. Account

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Attachment E Page 3 of 6

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Sebring Gas System, Inc.

or the Year Ended	•	Becember 31	, 2003
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Page 1 of 3

Acct. Account	Beginning	i	1	1	Gross	1 0004-4	ŧ	1	_
No. Description	Balance*		l		1	Cost of			Ending
	Dalance	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
mortizable General Plant Assets:						1			
301 Organization Costs	\$ 52,768	\$ 4,800			1	{	1.	l	
				ĺ				1	\$ 57,568
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ils schedule should identify each account/subaccount for	which a separ	ate depreciation	on rate has b	een approved by	the FPSC.	L			
	1	i				!			
376 Mains - Steel	\$ 164,279	\$ 3,617		\$ -			s .		\$ 167,896
376 Mains - Plastic	310,612	18,540	-] -	-		329,152
378 M&R Station Equipment -General	9,534	64		-			-		9,598
379 M&R Station Equipment - Gate	33,618	1,593	' I	•			•		35,211
380 Services - Steet	409,129	5,451		(180)			-		414,400
380 Services - Plastic 381 Meters	77,672	4,404	1	(1,483)		-			80,593
382 Meter Installations	80,582	4,121	ľ	-			(1)		84,702
383 Regulators	30,847 15,320	1,180 736					-		32,027 16,056
384 Regulator Installations	28,784	770							29,554
386 Customer Conversion Cost	33,557	3,389	1	-					36,946
387 Other Equipment	1,771	129	1	` -			(1)		1,899
391 Office Furniture	(457)	186		-			•		(271)
391 Office Equipment .	12,923	594		•			•		13,517
392 Transportaion Equip - Light Trucks	35,372	8,577		(16,190)	1,046		-		28,805
392 Trans. Equipment - Other Vehicles	624	43		-			-		667
394 Tools/Shop/Garage Equipment	1,886	533	İ	-			•		2,419 1,444
396 Power Operated Equipment	1,444		ŀ	•			. *		473
397 Communication Equipment	382	91	<i>*</i> :	•			•		413
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Company:	Sebring	Gas S	vstem.	Inc.
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	e Year Ended December 31, 2004 Account	ln.		,		•			Page 1	013
		Depr.	Beginning						Er	ding
No.	Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Bal	ance*
374	Land and Land Rights		\$ 9,400				6,225		s	15,62
		· [•	0,225		13	15,62
		1		Ì	·				}	
mortiz	rable General Plant Assets:						}			
			}						ł	
301	Organization Costs	0.033	143,996			,	(30,224)		1	113,7
		1	Ĭ	}			,,,		ļ	
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		1		ł)			
			<u> </u>						<u> </u>	
abteci	able Assets: This schedule should identify each acc	ount/suba	iccount for which a I	separate depreci I	ation rate has be	en approved by th	e FPSC.	1		
376	Mains - Steel	0.029	\$ 172,693	\$ 864	s .		\$ (29,870)		s	143,68
376	Mains - Plastic	0.030	742,604	1,129			28,006		1	771,7
378	M&R Station Equipment -General	0.011	10,627	,,,,,,,			(208)		1	10,4
	M&R Station Equipment - Gate	0.026	63,703				(9,709)		}	53,9
380	Services - Steel	0.030	363,648	297			(8,096)		1	355,8
380	Services - Plastic	0.029	157,006	2,678			105,285		}	264,9
381	Meters	0.033	125,705				10,811		1	136,5
382	Meter Installations	0.021	52,461	278			(2,901)		i	49,8
383	Regulators	0.027	27,267		-		368		1	27,6
384	Regulator Installations	0.019	40,776	114	-	[(435)		1	40,4
386	Customer Conversion Cost	0.047	69,168	86		l t	(34,605)		}	34,6
	Other Equipment	0.033	3,314		-		2,959		1	6,2
		1		}		{	2,800		1	2,86
		0.057	482	-	-				1	4
		0.158	16,716	} -		Ì	(1,209)		}	15,5
	Transportaion Equip - Light Trucks	0.097	63,288		(15,145)]	(6,247)		l	41,8
	Trans. Equipment - Other Vehicles	0.097	1,030	} -	-		(1,030)			
394	Tools/Shop/Garage Equipment	0.068	4,299		•]	(4,015)	,	ļ	2
	Power Operated Equipment	0.021	1,444						I	1,44
397	Communication Equipment	0.021	972	·	- ']		1.	97
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Attachment E Page 5 of 6 **Annual Status Report**

	Analysis of	E Compania a 1	Yumaai Status Kebolt	
	Wilain 212 O	Entries in	Accumulated Depreciation & Amortizat	
V	stem Inc		INTERIOR Pobleciation & Willouisal	ion

company:	Sel	bring	Gas	S	ystem,	Inc.
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- ampany. Septing (oas System, Inc.
For the Year Ended	December 31, 2004

No. Description Beginning Balance* Accruals Reciass. Retirements Salvage Removal Adjustments Transfers Balance* Balance* Balance* Salvage Removal Adjustments Transfers Balance* Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage Salvage	Acct. Account	31, 2004							•	
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Section Costs Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Sectio	No. Description	-	1.	1	1	Gross	Cost of	1	1	•
Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Sect		parance"	Accruals	Reclass.	Retirements	Salvage	Removal	Adiust		, ,
301 Organization Costs \$ 5.7.568 \$ 4.400 \$ \$ (20.564) \$ \$ 41,44 \$ \$ (2.356) \$ \$ 41,40 \$ \$ \$ 41,44 \$ \$ \$ (2.356) \$ \$ \$ 41,40 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amortizable General Plant Assets:		ł	1		<u> </u>	1	Aujustments	Transfers	Balance*
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sis schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel 376 Mains - Pleasic 329, 152 329, 152 329, 152 329, 152 329, 152 329, 152 320 320 321 320 321 321 321 322 323 324 325 326 326 327 327 327 328 328 328 329 329 320 320 320 320 320 320 320 320 320 320	301 Organization Costs	57.500	1_			1	į			
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\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	account to	or which a separa	le depreciation	rate has been	n approved by the	e FPSC.				
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	376 Mains - Steel	ľ							. ,	
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92 Trans. Equipment - Other Vehicles 9,929 31,561 94 Tools/Shop/Garage Equipment 2,419 222 95 Power Operated Equipment 1,444 14 97 Communication Equipment 473 91 99 Prior year adjustment 564	302 Transportain Equip theta T			l		[ł		1	
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99 Prior year adjustment	595 Power Operated Equipment		14	ļ		. 1	1			
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Attacnment E
Page 6 of 6

Or the Year Ended Acct. Account No. Description 374 Land and Land Rights	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	ingislehitetatatatatatatatatatatata		Page 1	of 3 ding
and Land Rights		\$ 9,400				Adjustments	Transfers	Bal:	9,400
mortizable General Plant Assets:									0,100
301 Organization Costs	0.033	143,996							
									143,996
preciable Assets: This schedule should identify a									
preciable Assets: This schedule should identify early 376 Mains - Steel	icii account/suba	ccount for which a	separate deprec	ation rate has be	en approved by the	FPSC		ļ	
376 Mains - Steel	0.029	\$ 171,867		1	, , , ,	1			ı
378 M&R Station Equipment -General	0.030	767,176	1	\$ -				s	171,867
379 M&R Station Equipment - Gate	0.011	10,627	1,489	-		(27,738)	i		740,927
380 Services - Steel	0.026	63,703		-		1			10,627
380 Services - Plastic	0.030	363,983	_	(537)					63,703
381 Meters	0.029	147,375	4,753	(2,242)		I			363,426
382 Meter Installations	0.033	123,800	854	(2,242)	·]			149.886
383 Regulators	0.021	50,362	147		. 1				124,654
384 Regulator Installations	0.027	27,267	- }						50,509
386 Customer Conversion Cost	0.019	40,294	132						27,267
387 Other Equipment	0.047	69,168	-	•					40,426
391 Office Furniture	0.033	3,314	-	- [1		69.168
391 Office Equipment	0.057	482	- [•			Ī		3,314
392 Transportaion Equip - Light Trucks	0.158	16,716	-1	•		j			482 16,716
392 Trans. Equipment - Other Vehicles	0.097	73,715	17,959	(12,197)			1		79,477
394 Tools/Shop/Garage Equipment	0.097	1,030	-	•		l	{		1,030
396 Power Operated Equipment	0.068 0.021	4,278	21	-			ſ		4,299
397 Communication Equipment	0.021	1,444 972							1,444
							1		972
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Annual Status Report

Analysis of Entrine in	Accessed to the port	
wing hara of Fliftle? Ill	Accumulated Depreciation	V. Amortination
	and a pepi eciation	& Amortization

company: Sebring Gas System, Inc.

o. Description	Beginning Balance*	Accruals	Reclass.	2.4	Gross				e 1 of 3 Ending
ortizable General Plant Assets:		Accidais	Reciass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
01 Organization Costs	\$ 47,968	\$ 4,800					\$		\$ 52,76
schedule should identify each account/subaccount	or which a sense	ata dansa isti							
6 Mains - Steel	ł I		on rate has p	een approved by	the FPSC.	1 .			
6 Mains - Steel	\$ 160,670			\$.			\$.		\$ 164,27
8 M&R Station Equipment -General	298,031	18,490					(5,909)		310,61
9 M&R Station Equipment - Gate	9,470 32,026	64		'			•		9,53
0 Services - Steel	403,669	1,592				1			33,61
0 Services - Plastic	73,358	6,058 6,497		(593)			(5)		409,12
1 Meters	76,483	4,099		(2,185)			2		77,67
2 Meter Installations	29,689	1,158				İ			80,58 30,84
3 Regulators	14,584	736				1			15,32
4 Regulator Installations	28,017	767							28,78
6 Customer Conversion Cost	30,168	3,389	•			1			33,55
7 Other Equipment	1,582	189							1,77
Office Furniture	295	186		ا . ا			(938)		(45
91 Office Equipment	13,156	594		.	-		(827)		12,92
92 Transportaion Equip - Light Trucks	39,057	9,281		(12,197)			(769)		35,37
92 Trans. Equipment - Other Vehicles	583	41		·					62
94 Tools/Shop/Garage Equipment	2,871	532		•		1	(1,517)		1,88 1,44
96 Power Operated Equipment	1,444	•		·					38
77 Communication Equipment	291	91		'			·	-	30
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Attachment r

ompany: Sebring Gas System, Inc.

cct. Account lo. Description	Depr.	Beginning					*************	Page 1 of 3	
	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance	•
374 Land and Land Rights		\$ 9,400						\$	9,40
ortizable General Plant Assets:									
301 Organization Costs	0.033	143,996						143	3,99
							•		
reclable Assets: This schedule should identify	each account/suba	ccount for which a	separate depreci	ation rate has bee	en approved by th	A EDSC			
376 Mains - Steel	1 1				mpproved by the	1	•		
376 Mains - Plastic	0.029			\$ -				\$ 171	1,86
78 M&R Station Equipment -General	0.030 0.011	761,472	5,704	-				767	7.17
79 M&R Station Equipment - Gate	0.026	10,627	-	-				10	0,62
380 Services - Steel	0.030	63,703	•	-		1			3,70
380 Services - Plastic	0.029	363,963	2.5	-					3,96
881 Meters	0.029	138,021 119,437	9,354	-]			7,37!
882 Meter Installations	0.033		4,363	-					3,800
383 Regulators	0.027	48,744 27,246	1,618	-1		·			0,36
84 Regulator Installations	0.019	39,986	21	-1					7,267
866 Customer Conversion Cost	0.047	69,081	308	-1					0.29
87 Other Equipment	0.033	3,314	87	-					9,168
91 Office Furniture	0.057	482	-	-1				3	3.314
91 Office Equipment	0.158	11,577	5,139					10	482
92 Transportaion Equip - Light Trucks	0.097	73,715	0,100						5,71 6 3,719
92 Trans. Equipment - Other Vehicles	0.097	1,030]	•				,030 1
94 Tools/Shop/Garage Equipment	0.068	4,278		_1					1,278
396 Power Operated Equipment	0.021	1,444	[]						1,276 1,444
397 Communication Equipment	0.021	972	-	-]					972
						}			
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Attachment G
Page 1 of 6

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

mpany: Sebring Gas System, Inc.

the Year Ended Decen	nber 31, 2001	•		40000000000000000000000000000000000000				Page	1 of 3
	Beginning		***************************************		Gross	Cost of	T T		Ending
. Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Tanadana	1
ortizable General Plant Assets:						- visinova.	Adjustments	Transfers	Balance*
1 Organization Costs	\$ 43,168	\$ 4,800							
		, ,,,,,	l				\$ -		\$ 47,96
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echodule about the size						ĺ	1		
schedule should identify each account/subac	count for which a separ	ate depreciati	on rate has b	een approved by	the FPSC.				
Mains - Steel	\$ 155,686			·					
Mains - Plastic	275,108	22,923		\$ -		ŀ	\$ -		\$ 160,6
M&R Station Equipment -General	9,265	117		- 1		-			298,0
M&R Station Equipment - Gate	30,369	1,657		-		i	88		9,4
Services - Steel	392,745	10,910		-		İ	.:		32.0
Services - Plastic	70,125	4,185					14		403.6
Meters	74,635	4,051				•	(952)		73,3
2 Meter Installations	28,639	1,050		_ [(2,203)		76,4
Regulators	14,123	736					(275)		29,68
Regulator Installations	27,253	764					(275)		14,5 28,0
Customer Conversion Cost	26,918	3,250							30,10
' Other Equipment	1,532	109					(59)		.1,5
Office Furniture	267	28	·	.]			(55)		2
Office Equipment	10,828	2,328	·						13,1
Transportaion Equip - Light Trucks	31,824	7,150		-			83		39.0
Trans. Equipment - Other Vehicles	644	100	ļ				(161)		5
Tools/Shop/Garage Equipment	2,581	290		.			(.0.7		2,8
Power Operated Equipment	1,444	_]		_ [1.4
Communication Equipment	270	21		-		-	.		2
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Attachment G
Page 2 of 6

December 3 Acct. Account No. Description	Depr.	Beginning Balance*			ekikakikakutateratataterenen jarangan	to patatatatatatatatatatatatatata	e de la la la la la la la la la la la la la	Page	1 of 3
374 Land and Land Rights		\$ 9,400	Additions	Retirements	Reclass.	Adjustments	Transfers		lance*
								s	9,400
nortizable General Plant Assets:		·		1 1					
301 Organization Costs	0.033	142.000							
	0.000	143,996	ĺ						143,996
			<u> </u>			4			
preciable Assets: This schedule should identify e	ach account/suba	count for with t							
preciable Assets: This schedule should identify e 376 Mains - Steel				ation rate has bee	n approved by th	e FPSC.			
376 Mains - Plastic	0.029		\$ -	s .		ì		1.	
378 M&R Station Equipment -General	0.030	767,176	1,489			(27,738)		\$	171,867
379 M&R Station Equipment - Gate	0.011	10,627	-	-		(21,130)			740,927
380 Services - Steel	0.026	63,703	•	•		l		1	10,627 63,703
380 Services - Plastic	0.030 0.029	363,983	-	(537)				l	363,426
381 Meters	0.029	147,375	4,753	(2,242)				1	149,886
382 Meter Installations	0.033	123,800	854	•		ľ			124,654
383 Regulators	0.027	50,362	147	•					50,509
384 Regulator Installations	0.019	27,267 40,294	400	-	•				27,267
386 Customer Conversion Cost	0.047	69,168	132	- [40,426
387 Other Equipment	0.033	3,314	1	1					69,168
391 Office Furniture	0.057	482		-1		1			3,314
391 Office Equipment	0.158	16,716	[]	1					482
392 Transportaion Equip - Light Trucks	0.097	73,715	17,959	(12,197)	I	1	i		16,716
392 Trans. Equipment - Other Vehicles	0.097	1,030	.,,555	(,2.,5/)		ł			79,477
394 Tools/Shop/Garage Equipment	0.068	4,278	21	.1	Ì]			1,030 4,299
396 Power Operated Equipment	0.021	1,444	-:	.1		ŀ			1,444
397 Communication Equipment	0.021	972	-	-					972
			Ì			1			
		. 1	. }	- 1	1	1	1		1

Annual Status Report

Analysis of Entries in	Accumulated D.	i i i i i i i i i i i i i i i i i i i	_
manyors of Entries III	Accommission De	preciation &	Amortization

company: Sebring Gas System, Inc.

rtizable General Plant Assets:	Balance*	Accruals	Reclass.	2.5	Gross	Cost of			1	Ending
		Accidats	Reciass.	Retirements	Salvage	Removal	Adjustments	Transfers	B	alance*
1 Organization Costs	\$ 47,968	\$ 4,800					\$.		\$	52,7 6
									-	
schedule should identify each account/subaccount	or which a sense	ate depreciati	on rate has b		11 5000					
Mains - Steel	ŀ	i '	on rate has b		the FPSC.	1 .				
6 Mains - Plastic	\$ 160,670			\$ ·		{	\$.		\$	164,27
M&R Station Equipment -General	298,031	18,490					(5,909)			310,6
M&R Station Equipment - Gate	9,470	64		·		l	[·]		i	9,5
Services - Steel	32,026	1,592			-	į	·			33,6
Services - Plastic	403,669	6,058		(593)		1	(5)		i	409.12
Meters	73,358 76,483	6,497		(2,185)		•	2		l	77,67
Meter Installations	29,689	4,099		•			.		1	80,58
Regulators	14,584	1,158 736								30,84
Regulator Installations	28,017	767							l	15.33 28,78
Customer Conversion Cost	30,168	3,389]		1	33,5
Other Equipment	1,582	189								1,77
Office Furniture	295	186					(938)			(4
Office Equipment	13,156	594					(827)			12,92
Transportaion Equip - Light Trucks	39,057	9,281		(12,197)			(769)		1	35,3
Trans. Equipment - Other Vehicles	583	41		(,,			` .		1	62
Tools/Shop/Garage Equipment	2,871	532					(1,517)		ĺ	1,88
Power Operated Equipment	1,444									1.44
	291	91				1			1	38

Anachment G
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Company: Sebring Gas System, Inc.

Rate Depr. Rate Beginning Balance* Additions Retirements Reclass. Adjustments Transfers Balance* Balance* Balance* Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Sec	For the Year Ended December 31, 20	04							D4-40
Rate Balance Additions Retirements Reciass Adjustments Transfers Balance Balance Additions Retirements Reciass Adjustments Transfers Balance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance Sance S	Acct. Account	Denr	Boginsias	\$	1				Page 1 of 3
Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution	No. Description	1	, -		{	,			Ending
113, 125		- Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance
nortizable General Plant Assets: 301 Organization Costs 0.033 143,996 (30,224) 113, preciable 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 \$ 172,693 \$ 864 \$. \$ (29,870) \$ 143,776 Mains - Plastic 0.029 \$ 172,693 \$ 864 \$. \$ (29,870) \$ 143,776 Mains - Plastic 0.029 \$ 172,693 \$ 864 \$. \$ (29,870) \$ 143,778 Mark Station Equipment - General 0.011 10,627	374 Land and Land Rights		\$ 9,400				2.00		
301 Organization Costs 0.033 143,996 (30,224) 113, preciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Plastic 376 Mains - Plastic 378 MRF Station Equipment - General 379 MRF Station Equipment - Gate 0.030 742,604 1,129 - 2,6006 771, 379 MRF Station Equipment - Gate 0.026 63,703 - (2,080) 10, 379 MRF Station Equipment - Gate 0.026 63,703 - (9,709) 53, 380 Services - Steel 0.030 363,648 297 - (8,096) 355, 380 Services - Plastic 0.029 157,006 2,678 - 105,285 226, 381 Meters 0.033 125,705 - (10,811) 136, 382 Meter Installations 0.021 52,461 278 - (2,901) 49, 383 Regulators 0.027 27,267 - 368 227, 388 294,1050 368 227, 386 227, 387 Regulator Installations 0.019 40,776 114 - (4,55) 40, 380 Regulator Installations 0.021 52,461 - (2,909) 53, 381 Meters 0.033 3,314 - (2,901) 49, 383 Regulator Other Equipment 0.037 3,314 - (2,901) 49, 389 Regulator Installations 0.017 69,188 66 - (34,605) 34, 380 Leasehold Improvements 0.038 Leasehold Improvements 0.039 Leasehold Improvements 0.047 69,188 66 - (34,605) 34, 0.050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,0		l	0,100	}			6,225	1	5 15
301 Organization Costs 0.033 143,996 (30,224) 113, preciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Plastic 376 Mains - Plastic 378 MRF Station Equipment - General 379 MRF Station Equipment - Gate 0.030 742,604 1,129 - 2,6006 771, 379 MRF Station Equipment - Gate 0.026 63,703 - (2,080) 10, 379 MRF Station Equipment - Gate 0.026 63,703 - (9,709) 53, 380 Services - Steel 0.030 363,648 297 - (8,096) 355, 380 Services - Plastic 0.029 157,006 2,678 - 105,285 226, 381 Meters 0.033 125,705 - (10,811) 136, 382 Meter Installations 0.021 52,461 278 - (2,901) 49, 383 Regulators 0.027 27,267 - 368 227, 388 294,1050 368 227, 386 227, 387 Regulator Installations 0.019 40,776 114 - (4,55) 40, 380 Regulator Installations 0.021 52,461 - (2,909) 53, 381 Meters 0.033 3,314 - (2,901) 49, 383 Regulator Other Equipment 0.037 3,314 - (2,901) 49, 389 Regulator Installations 0.017 69,188 66 - (34,605) 34, 380 Leasehold Improvements 0.038 Leasehold Improvements 0.039 Leasehold Improvements 0.047 69,188 66 - (34,605) 34, 0.050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,050 1,0					1	j			1
preciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel 376 Mains - Steel 376 Mains - Steel 377 Mains - Steel 378 Mars Station Equipment - General 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 371 Mars Station Equipment - Gate 372 Mars Station Equipment - Gate 373 Mars Station Equipment - Gate 374 Mars Station Equipment - Gate 375 Mars Station Equipment - Gate 376 Mars Station Equipment - Gate 377 Mars Station Equipment - Gate 378 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 371 Mars Station Equipment - Gate 372 Mars Station Equipment 373 Mars Station Equipment 374 Mars Station Equipment 375 Mars Station Equipment 376 Mains - Steel 377	mortizable General Plant Assets:	1			•				
preciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel 376 Mains - Steel 376 Mains - Steel 377 Mains - Steel 378 Mars Station Equipment - General 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 371 Mars Station Equipment - Gate 372 Mars Station Equipment - Gate 373 Mars Station Equipment - Gate 374 Mars Station Equipment - Gate 375 Mars Station Equipment - Gate 376 Mars Station Equipment - Gate 377 Mars Station Equipment - Gate 378 Mars Station Equipment - Gate 379 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 370 Mars Station Equipment - Gate 371 Mars Station Equipment - Gate 372 Mars Station Equipment 373 Mars Station Equipment 374 Mars Station Equipment 375 Mars Station Equipment 376 Mains - Steel 377	301 Organization Conte						1		}
376 Mains - Steel 376 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 March Station Equipment - General 379 379 March Station Equipment - Gate 370 379 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370	501 Organization Costs	0.033	143,996		1		(30,224)		113
376 Mains - Steel 376 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 March Station Equipment - General 379 379 March Station Equipment - Gate 370 379 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370		1			1	l			1
376 Mains - Steel 376 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 March Station Equipment - General 379 379 March Station Equipment - Gate 370 379 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370				ļ					
376 Mains - Steel 376 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 Mains - Plastic 378 March Station Equipment - General 379 379 March Station Equipment - Gate 370 379 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370 370				}			1		
376 Mains - Steel	preciable Assets: This schedule should identify each	account/suba	ccount for which a	separate deprec	ation rate has be	en approved by th	e FPSC.	L	
Mains - Plastic 0.030		j]	1		1	l	İ
378 Mains - Plastic 0.030 742,604 1,129 - 28,006 771, 10,007 114 1,007 114 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,007 1,0			\$ 172,693		\$ -		\$ (29,870)	·	\$ 143
378 M&R Station Equipment - General 0.011 10,627 - - (208) 10,799 53.737 10,799 53.733 - - - (9,709) 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753 53.753		0.030	742,604	1,129	-				
380 Services - Steel 0.030 363,648 297 - (8,096) 355, 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360 360	378 M&R Station Equipment -General	2	10,627] -			(208)		
Services - Steel 0.030 363,648 297 -	379 M&R Station Equipment - Gate	0.026	63,703	-	j -				53
381 Meters 0.033 125,705 - - 10,811 136 382 Meter Installations 0.021 52,461 278 - (2,901) 49, 383 Regulators 0.027 27,267 - - 368 27, 384 Regulator Installations 0.019 40,776 114 - (435) 40, 386 Customer Conversion Cost 0.047 69,168 86 - (34,605) 34, 387 Other Equipment 0.033 3,314 - - 2,959 6, 390 Leasehold Improvements 0.033 3,314 - - 2,959 6, 391 Office Furniture 0.057 482 - - - (1,209) 2, 392 Transportaion Equip - Light Trucks 0.097 63,288 - (15,145) (6,247) 41, 392 Trans. Equipment - Other Vehicles 0.097 1,030 - - (1,030) 394 Tools/Shop/Garage Equipment 0.068 4,299 - - (4,015) 396 Power Operated Equipment 0.021 1,444		0.030	363,648	297					355
382 Meter Installations 0.021 52,461 278 - (2,901) 49, 383 Regulators 0.027 27,267 - - 368 27, 364 Regulator Installations 0.019 40,776 114 - (435) 40, 386 Customer Conversion Cost 0.047 69,168 86 - (34,605) 34, 387 Other Equipment 0.033 3,314 - - 2,959 6, 390 Leasehold Improvements 2,800 2, 391 Office Furniture 0.057 482 - - (1,209) 15, 392 Transportaion Equip - Light Trucks 0.097 63,288 - (15,145) (6,247) 392 Trans. Equipment - Other Vehicles 0.097 1,030 - - (1,030) 394 Tools/Shop/Garage Equipment 0.068 4,299 - - (4,015) 396 Power Operated Equipment 0.021 1,444 - - 1.		0.029	157,006	2,678			105,285		264
383 Regulators 0.027 27,267 - - 368 27, 364 Regulator Installations 0.019 40,776 114 - (435) 40, 366 40, 366 - (34,605) 34, 34, 34, 34, 34, 34, 34, 34, 34, 34,	381 Meters	0.033	125,705				10,811		136
383 Regulators 0.027 27,267 - - 368 27, 364 Regulator Installations 40,776 114 - (435) 40, 40, 40, 40, 40, 40, 40, 40, 40, 40,	382 Meter Installations	0.021	52,461	278	-		(2,901)		49
386 Customer Conversion Cost 0.047 69,168 86 - (34,605) 34. 387 Other Equipment 0.033 3,314 - - - 2,959 6. 390 Leasehold Improvements 2,800 2. 2. 2. 2. 2. 2. 2. 39. 2. 39. 2. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39. 39.		0.027	27,267	-	-	1			27
387 Other Equipment 0.033 3,314 - 2.0599 6. 390 Leasehold Improvements 2,800 2. 391 Office Furniture 0.057 482 - 2. 391 Office Equipment 0.158 16,716 - 2. 392 Transportaion Equip - Light Trucks 0.097 63,288 - (15,145) (6,247) 41. 392 Trans. Equipment - Other Vehicles 0.097 1,030 - 2. 394 Tools/Shop/Garage Equipment 0.068 4,299 - 2. 396 Power Operated Equipment 0.021 1,444 - 2.	384 Regulator Installations	0.019	40,776	114	-	}	(435)		40
387 Other Equipment 0.033 3,314 - - 2,959 6, 390 Leasehold Improvements 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 2,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 3,800 <t< td=""><td>386 Customer Conversion Cost</td><td>0.047</td><td>69,168</td><td>86</td><td></td><td>ļ</td><td>(34,605)</td><td></td><td>34</td></t<>	386 Customer Conversion Cost	0.047	69,168	86		ļ	(34,605)		34
390 Leasehold Improvements 391 Office Furniture 391 Office Equipment 392 Transportation Equip - Light Trucks 393 Transportation Equipment 394 Tools/Shop/Garage Equipment 395 Power Operated Equipment 396 Power Operated Equipment 397 Tassel Color State	387 Other Equipment	0.033			-		2,959		1 6
391 Office Furniture 0.057 482 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	390 Leasehold Improvements				1				2
391 Office Equipment 0.158 16,716 (1,209) 15. 392 Transportaion Equip - Light Trucks 0.097 63,288 - (15,145) (6,247) 41. 392 Trans. Equipment - Other Vehicles 0.097 1,030 (1,030) 394 Tools/Shop/Garage Equipment 0.068 4,299 (4,015) 396 Power Operated Equipment 0.021 1,444 1	391 Office Furniture	0.057	482		_				1
392 Transportaion Equip - Light Trucks 0.097 63,288 - (15,145) (6,247) 41, 392 Trans. Equipment - Other Vehicles 0.097 1,030 - (1,030) 394 Tools/Shop/Garage Equipment 0.068 4,299 - (4,015) 396 Power Operated Equipment 0.021 1,444 1	391 Office Equipment						(1,209)		15
392 Trans. Equipment - Other Vehicles 0.097 1,030 - - (1,030) 394 Tools/Shop/Garage Equipment 0.068 4,299 - - (4,015) 396 Power Operated Equipment 0.021 1,444 - - -		0.097			(15,145)	ļ			41
394 Tools/Shop/Garage Equipment 0.068 4,299 (4,015) 396 Power Operated Equipment 0.021 1,444 1						ţ			}
396 Power Operated Equipment 0.021 1,444					[.				1
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Attachment G
Page 5 of 6

Annual Status Report

Analysis ser	Timual Status Report	
Analysis of Entries i	n Accumulated Depreciation &	Amortination
/stem, inc.	Topicolation &	Amortization

Company: Sebring Gas System, In

or the	Year	Ended	December 31, 200	14
A A			- 1, -01	

Account Page 1 of 3 Beginning Description Gross Cost of Balance* **Ending** Accruals Reclass. Retirements Salvage Removal **Adjustments** Amortizable General Plant Assets: **Transfers** Balance* 301 Organization Costs 57.568 4,400 (20,564)\$ 41,404 his schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel 167,896 \$ 3,324 376 Mains - Plastic (58,147)329,152 19,022 113,073 378 M&R Station Equipment -General (81,092)9,598 267,082 379 M&R Station Equipment - Gate 32 (7.045)35,211 2,585 1,451 Services - Steel (18,377)414,400 18,285 5,387 380 Services - Plastic (93,558) 80,593 6,472 326,229 381 Meters 224 84,702 87,289 4,342 382 Meter Installations (19,243)32,027 69,801 1,169 383 Regulators (8.580)16,056 24,616 742 384 Regulator Installations (5,011)29,554 11,787 771 386 Customer Conversion Cost (8,972)36,946 21,353 2,334 387 Other Equipment (24, 183)1,900 15,097 201 390 Leasehold Improvements 1,219 3,320 391 Office Furniture 1,039 1,039 (271)(92) 391 Office Equipment 547 184 13,517 602 392 Transportaion Equip - Light Trucks 1,366 15,485 28,805 7,975 (15, 148)392 Trans. Equipment - Other Vehicles 9.929 31,561 667 19 394 Tools/Shop/Garage Equipment (506)180 2,419 222 396 Power Operated Equipment (2,350)291 1,444 14 (217) 397 Communication Equipment 1,241 473 91 564 399 Prior year adjustment 9,788 9,788

Page 6 of 6

ompany: Sebring Gas System, or the Year Ended	Inc. December 31, 2005	An	alysis of Pi	ant in Ser	vice Acco	unts			
.cct. Account lo. Description	, 2000	Depr.	Beginning	1	1	ı	1		Page 1 of 3
374 Land and Land Rights		Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
and care ratio (Alging			\$ 15,625						
	·								\$ 15,625
ortizable General Plant Assets:									
301 Organization Costs		0.033	113,772		~				113,772

ortizable General Plant Assets: 301 Organization Costs reciable Assets: This schedule should identify each acc	0.033	110,112					•	113,772
Mains - Steel Mains - Plastic Mains - Plastic M&R Station Equipment - General M&R Station Equipment - Gate Services - Steel Services - Plastic Meters Meter Installations Regulators Regulator Installations Customer Conversion Cost Other Equipment Leasehold Improvements Office Furniture Office Equipment Transportaion Equip - Light Trucks Trans. Equipment - Other Vehicles Tools/Shop/Garage Equipment Power Operated Equipment Communication Equipment	0.029 0.030 0.011 0.026 0.030 0.029 0.033 0.021 0.027 0.019 0.047 0.033 0.057 0.158 0.097 0.097 0.068 0.021	\$ 143,687 771,739 10,419 53,994 355,849 264,969 136,516 49,838 27,635 40,455 34,649 6,273 2,800 482 15,507 41,896 0 284 1,444 972	\$ 18 61,375 	} :	an approved by the	1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1		\$ 143,704 833,113 10,419 53,994 355,849 279,884 138,923 51,816 28,084 40,638 34,650 6,273 2,800 482 18,532 41,897 0 6,897 9,243 972
			Page 22					

Anacimiem ri Page 1 of 2

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Sebring Gas System, Inc.

or the Year Ended	December 31, 2005
A A	•

Page 1 of 3

A A									raye	1 01 0
Acct. Account		Beginning			ļ ·	Gross	Cost of	1	1	Ending
No. Description		Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
								- Adjustinents	- Transiers	Dalatico
mortizable General Plant As	isets:	1						ł		
204 0					l		ł			
301 Organization Costs		\$ 41,404	\$ 4,800		1		ł	\$ -		\$ 46,204
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is schedule should identify	each account/subaccount for	which a separa	te depreciation	rate has bee	n approved by th	e FPSC.	I			
		1			!	1	i			ĺ
376 Mains - Steel		\$ 113,073	\$ 3,017		s -		1	. 1		\$ 116,091
376 Mains - Plastic		267,082	19,701					i.		286,783
378 M&R Station Equipmen	t -General	2,585	63			j	Ì	(1))	2,647
379 M&R Station Equipmen	t - Gate	18,285	1,350				l			19,635
180 Services - Steet		326,229	5,341		i -	1	İ			331,570
180 Services - Plastic		87,289	8,019		-	į	-			95,308
81 Meters		69,801	4,514			1	ł	-		74,315
82 Meter installations		24,616	1,173		-	İ	}	•		25,789
83 Regulators		11,787	747		-		1	-		12,534
84 Regulator Installations		21,353	770			ſ				22,123 16,794
86 Customer Conversion C	Cost	15,097	1,698		-	1		(1) (1)		3,564
87 Other Equipment	4-	3,320 1,039	245			}		\"		1,039
30 Leasehold Improvement 31 Office Furniture	KS .	1,039	58			ł	!			242
31 Office Equipment		15,485	638			ĺ	ł			16,123
32 Transportaion Equip - L	ight Trucke	31,561	5,831			1.	i	3		37,395
2 Trans. Equipment - Oth		180			١.		<u> </u>			180
)4 Tools/Shop/Garage Eq		291	204			1				495
16 Power Operated Equip		1,241	101			1	i			1,342
7 Communication Equipm		564	91	ŀ		1				655
9 Prior year adjustment		9,788	0			İ	į			9,788
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Attachment H Page 2 of 2

For th	e Year Ended December 31, 2004								D 4 - 6 2
Acct.	Account	Depr.	Beginning	1					Page 1 of 3
No.	Description						j	{	Ending
		Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
374	Land and Land Rights	1	\$ 9,400						
]	· !		9,400		.		6,225	}	\$ 15
l	!	}			(•	1
		1			ł i	{	ł	1	l
Amorti	zable General Plant Assets:				}		1]	l
301	Organization Costs						l.		1
30.	Organization Costs	0.033	143,996		}		(30,224)	1	113
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1	· · · · · · · · · · · · · · · · · · ·					į			
1	1	}			ļ .	l		1	İ
Deprec	lable Assets: This schedule should identify each acco		Convert for which a			L	L	l	
	lable Assets: This schedule should identify each acco	เ	ccount for which a	separate depreci	iation rate has be	en approved by the	e FPSC.		[
376	Mains - Steel	0.029	\$ 172,693	\$ 864	s -		\$ (29,870)		\$ 143
376	Mains - Plastic	0.030	742,604	1,129	} "	:	28,006		771
378	M&R Station Equipment -General	0.011	10,627	.,			(208)		10
	M&R Station Equipment - Gate	0.026	63,703	-	- 1		(9,709)		53
380		0.030	363,648	297	1		(8,096)		355
,	Services - Plastic	0.029	157,006	2,678		ļ	105,285		264
,	Meters	0.033	125,705	-		'	10,811		136
1	Meter Installations	0.021	52,461	278	- '	1	(2,901)	1	49
	Regulators	0.027	27,267		-		368		27
	Regulator Installations Customer Conversion Cost	0.019 0.047	40,776	114	1	1	(435)		40 34
	Other Equipment	0.047	69,168 3,314	86		}	(34,605) 2,959	ļ	6
	Leasehold Improvements	0.055	3,314	•]	ł	2,800		2
	Office Furniture	0.057	482		[2,000	}	-
391		0.158	16,716			i	(1,209)		15
392	Transportaion Equip - Light Trucks	0.097	63,288		(15,145)		(6,247)		41
	Trans. Equipment - Other Vehicles	0.097	1,030	-	-	}	(1,030)	}	1
394		0.068	4,299	-	-)	(4,015)	(
396		0.021	1,444	-	j -		{	(1
397	Communication Equipment	0.021	972	-	-	Ì			1
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Page 1 of 4

Annual Status Report

An	alysis of	Entries in Accu	mulated De	epreciation 8	& Amortization

Company: Sebring Gas System, Inc.

For the	Year	Ended
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December 31, 2004

Acct. Account Page 1 of 3 Beginning Gross Cost of Description Ending Balance* Accruals Reclass. Retirements Salvage Removal Adjustments Transfers Balance* Amortizable General Plant Assets: 301 Organization Costs 57,568 \$ 4,400 (20,564)41,404 his schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel 167,896 \$ 3,324 376 Mains - Plastic (58,147)113,073 329,152 19,022 378 M&R Station Equipment -General (81,092) 267,082 9,598 32 (7.045)379 M&R Station Equipment - Gate 2,585 35,211 1,451 (18,377) 18,285 Services - Steel 414,400 5,387 (93,558)326,229 Services - Plastic 80,593 6.472 224 87,289 381 Meters 84,702 4,342 (19.243) 69,801 382 Meter Installations 32,027 1.169 (8,580) 24,616 383 Regulators 16,056 742 (5,011)11,787 384 Regulator Installations 29,554 771 (8,972) 21,353 386 Customer Conversion Cost 36,946 2,334 (24,183) 15,097 387 Other Equipment 1,900 201 1,219 3,320 390 Leasehold Improvements 1,039 1,039 391 Office Furniture (271)(92)547 184 391 Office Equipment 13,517 602 1,366 15,485 392 Transportaion Equip - Light Trucks 28,805 7,975 (15, 148)9,929 31,561 392 Trans. Equipment - Other Vehicles 667 19 (506)180 394 Tools/Shop/Garage Equipment 2,419 222 (2,350)291 396 Power Operated Equipment 1,444 14 1.241 (217)397 Communication Equipment 473 91 564 399 Prior year adjustment 9,788 9,788

Page 2 of

Company: Sebring Gas System, Inc.

For the	Year Ended	December 31, 2005						
Acct.	Account	2003	Depr.	l Boots				
No.	Description		Rate	Beginning Balance*	Additions			1
374 Land and Land Rights				\$ 15,625	Additions	Retirements	Rectass.	Adjustment

Amortizable General Plant Assets:					·				
301 Organization Costs	0.033	113,772							
								113,772	
epreciable Assets: This schedule should identify each acco	unt/suba	Sount for the							
epreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the Secondary Secondary Secondary Secondary Secondary Secondary Secondary Secondary Sec									

	1 1			j		1	113,77
				1			
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preciable Assets: This schedule should identify ea	ch account/subacc	ount for which a		<u> </u>		1 :	1
376 Mains - Steel	1 1	COURTON WINCILS	i separate depreci	lation rate has been ap	proved by the FPSC.		
376 Mains - Steer	0.029 \$			1 . 1	1	1	1
	0.030	771,739	\$ 18 61,375	-	j \$	(1)	\$ 143,70
- Caron Edgibilient - Childial	0.011	10,419	01,3/3	-	i	(1)	833,11
- Caron Edubuciú - Oaie	0.026	53,994	-	-	ì		10,41
Older	0.030	355,849	•	-		- 1	53,99
380 Services - Plastic	0.029	264,969	4404	-	1	1	355,849
381 Meters	0.033	136,516	14,914			1	279,88
382 Meter installations	0.021	49,838	2,408	-	ľ	(1)	138,923
383 Regulators	0.027	27,635	1,979	-	1	(1)	51,816
384 Regulator Installations	0.019	40,455	449	-1	1		28,084
386 Customer Conversion Cost	0.047	34,649	181	-1		2	40,638
387 Other Equipment	0.033	6,273	-1	-	i	1	34,650
390 Leasehold Improvements	5.555	2,800	-1	-	· j		6,273
391 Office Furniture	0.057	482	ŀ			1	2,800
391 Office Equipment	0.158	15,507	2.005	-	1		482
392 Transportaion Equip - Light Trucks	0.097	41,896	3,025	-	1		18,532
392 Trans. Equipment - Other Vehicles	0.097		-	-1	1	1	41,897
394 Tools/Shop/Garage Equipment	0.068	0		-			0
196 Power Operated Equipment	0.000	284	6,612	-	j	1	6,897
397 Communication Equipment		1,444	7,799	-	İ	i	9,243
	0.021	972	-1		I	1	972
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Dage 3 of 2

Page 1 of 3

Balance*

15,625

Transfers

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

ompany: Sebring Gas System, Inc.

or the Year Ended	December 3
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or the rear Enged	December 31, 2005							
cct. Account	Beginning		•				Page 1	of 3
Vo. Description	1 1			Gross	Cost of	1	1	End
	Balance*	Accruais Reci	ass. Retirements	Salvage	Removal	Adjustments	Transfore	D-1-

Vo. Description	Beginning	1			Gross	Cost of	\$,	
to. Description	Balance	Accruais	Reclass.	Retirements	1	1		J	Ending
nortizable General Plant Assets:			***************************************	Nom enterits	Salvage	Removal	Adjustments	Transfers	Balance*
HOLING GENERAL PIANT ASSETS:] .	1	1	1	1 .	1		
301 Organization Costs	· ·		i	1	1	1			1
SOT Organization Costs	\$ 41,404	\$ 4,800	l	ł	1	1	į.	ì	
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s schedule should identify each account/subaccount for t	which a separa	te depreciation	rate has bee	n approved by the					
			iima Dee	n approved by th	e rrsc. I	1			
76 Mains - Steel	\$ 113,073	\$ 3,017		s .		l		i	i I
76 Mains - Plastic	267,082	19,701				1	· 1	l	\$ 116,091
78 M&R Station Equipment -General	2,585	63		-	· ·				286,783
79 M&R Station Equipment - Gate	18,285	1,350		-	-	1	(1)		2,647
30 Services - Steet	326,229	5,341		-			•		19,635
30 Services - Plastic	87,289	8,019		•			-		331,570
31 Meters	69,801	4,514		•		-	•		95,308
12 Meter Installations	24,616	1,173		•		1	•		74,315
3 Regulators	11,787	747		-		1	-		25,789
4 Regulator Installations	21,353	770		-		1 1			12,534
6 Customer Conversion Cost	15,097	1,698	- 1	-		1 1	-		22,123
7 Other Equipment	3,320	245	j	-1		1	(1)		16,794
Leasehold Improvements	1,039	273	Į	ا-		1	(1)		3,564
1 Office Furniture	184	58	Ī	- 1			- [1,039
1 Office Equipment	15,485	638		-1		1 1	-		242
2 Transportation Equip - Light Trucks	31,561		- 1	-1		1 1	-		16,123
2 Trans. Equipment - Other Vehicles		5,831	ı	-	-	i i	3		37,395
4 Tools/Shop/Garage Equipment	180		į.	-1		}	-1		180
Power Operated Equipment	291	204	1	-		1 1	- 1	!	495
7 Communication Equipment	1,241	101	}	-1		1 1	-]		1,342
Prior year adjustment	564	91	1	-1		1	-]		655
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No. Description Rate Balance* Additions Retirements Reclass. Adjustments Transfers	ACEDUNI		_						Page 1 of 3
Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same Same		Depr.	Beginning	Į.	!!		1 1		Ending
\$ 9,400 6.225 \$ Amortizable General Plant Assets: 301 Organization Costs 0.033 143,996 (30,224) 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 \$ 172,693 \$ 864 \$ - \$ (29,870) \$ 376 Mains - Plastic 0.030 742,604 1,129 - 28,006 378 M&R Station Equipment - General 0.011 10,627 (208) (208) (379 M&R Station Equipment - Gate 0.026 63,703 (9,709) 380 Services - Steel 0.030 363,648 297 - (8,096) 380 Services - Plastic 0.029 157,006 2,678 - (10,525 10,511 10,611 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627 10,627	Description	Rate	Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Balance*
301 Organization Costs 0.033 143,996 (30,224) 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 \$ 172,693 \$ 864 \$ - \$ (29,870) \$ 376 Mains - Plastic 0.030 742,604 1,129 - 28,006 378 M&R Station Equipment -General 0.011 10,627 - (208) 379 M&R Station Equipment - Gate 0.026 63,703 (208) 379 M&R Station Equipment - Gate 0.026 63,703 (8,096) 380 Services - Steel 0.030 363,648 297 - (8,096) 380 Services - Plastic 0.029 157,006 2,678 - 105,285 381 Meters 0.033 125,705 10,811 382 Meter Installations 0.021 52,461 278 - (2,901) 388 Regulators 0.027 27,267 368	Land and Land Rights		\$ 9,400						\$ 15,6
Copyrectable 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 \$ 172,693 \$ 864 \$ - \$ (29,870) \$ 376 Mains - Plastic 0.030 742,604 1,129 - 28,006 378 M&R Station Equipment - General 0.011 10,627 (208) 379 M&R Station Equipment - Gate 0.026 63,703 (9,709) 380 Services - Steel 0.030 363,648 297 - (8,096) 380 Services - Plastic 0.029 157,006 2,678 - (8,096) 381 Meters 0.033 125,705 - 10,811 382 Meter Installations 0.021 52,461 278 - (2,901) 383 Regulators 0.027 27,267 - - 368	able General Plant Assets:								
376 Mains - Steel 3.0.029 \$ 172,693 \$ 864 \$. \$ (29,870) 376 Mains - Plastic 0.030 742,604 1,129 - 28,006 378 M&R Station Equipment - General 0.011 10,627 (208) 379 M&R Station Equipment - Gate 0.026 63,703 (8,096) 380 Services - Steel 0.030 363,648 297 - (8,096) 380 Services - Plastic 0.029 157,006 2,678 - 105,285 381 Meters 0.033 125,705 10,811 382 Meter Installations 0.021 52,461 278 - (2,901) 383 Regulators 0.027 27,267 368	Organization Costs	0.033	143,996				(30,224)		113,7
376 Mains - Steel 378 M&R Station Equipment - General 0.029 \$ 172,693 \$ 864 \$. \$ (29,870) \$ 28,006 \$ 378 M&R Station Equipment - Gate 0.026 63,703 (208) 380 Services - Steel 0.030 363,648 297 - (8,096) 380 Services - Plastic 0.029 157,006 2,678 - 105,285 381 Meters 0.033 125,705 10,811 382 Meter Installations 0.027 27,267 368									
376 Mains - Plastic 0.030 742,604 1,129 28,006 378 M&R Station Equipment - General 0.011 10,627 - (208) 379 M&R Station Equipment - Gate 0.026 63,703 - (9,709) 380 Services - Steel 0.030 363,648 297 - (8,096) 380 Services - Plastic 0.029 157,006 2,678 - 105,285 381 Meters 0.033 125,705 - - 10,811 382 Meter Installations 0.021 52,461 278 - (2,901) 383 Regulators 0.027 27,267 - - 368	ible Assets: This schedule should identify each a	count/suba	ccount for which a	separate depreci	ation rate has bee	en approved by the	ne FPSC.		
376 Mains - Plastic 0.030 742,604 1,129 - 28,006 378 M&R Station Equipment - General 0.011 10,627 - - (208) 379 M&R Station Equipment - Gate 0.026 63,703 - - (9,709) 380 Services - Steel 0.030 363,648 297 - (8,096) 380 Services - Plastic 0.029 157,006 2,678 - 105,285 381 Meters 0.033 125,705 - - 10,811 382 Meter Installations 0.021 52,461 278 - (2,901) 383 Regulators 0.027 27,267 - - 368	Mains - Steel	0.029	\$ 172.693	\$ 864	s .		\$ (29.870)		\$ 143,6
378 M&R Station Equipment - General 0.011 10,627 - - (208) 379 M&R Station Equipment - Gate 0.026 63,703 - - (9,709) 380 Services - Steel 0.030 363,648 297 - (8,096) 380 Services - Plastic 0.029 157,006 2,678 - 105,285 381 Meters 0.033 125,705 - - 10,811 382 Meter Installations 0.021 52,461 278 - (2,901) 383 Regulators 0.027 27,267 - - 368	· · · · · · · · · · · · · · · · · · ·	0.030							771,7
379 M&R Station Equipment - Gate 0.026 63,703 - - (9,709) 380 Services - Steel 0.030 363,648 297 - (8,096) 380 Services - Plastic 0.029 157,006 2,678 - 105,285 381 Meters 0.033 125,705 - - 10,811 382 Meter Installations 0.021 52,461 278 - (2,901) 383 Regulators 0.027 27,267 - - 368		0.011			- 1				10,4
380 Services - Steel 0.030 363,648 297 - (8,096) 380 Services - Plastic 0.029 157,006 2,678 - 105,285 381 Meters 0.033 125,705 - - 10,811 382 Meter Installations 0.021 52,461 278 - (2,901) 383 Regulators 0.027 27,267 - - 368		0.026	63,703		-				53.9
381 Meters 0.033 125,705 - 10,811 382 Meter Installations 0.021 52,461 278 - (2,901) 383 Regulators 0.027 27,267 - - 368		0.030	363,648	297	- [355,8
382 Meter Installations 0.021 52,461 278 - (2,901) 383 Regulators 0.027 27,267 - 368	Services - Plastic	0.029	157,006	2,678	•		105,285		264,9
383 Regulators 0.027 27,267 - 368		0.033	125,705		- 1		10,811		136,5
		0.021	52,461	278	- {		(2,901)		49,8
			27,267	-	-]		368		27,6
		0.019	40,776	114	-		(435)		40,4
386 Customer Conversion Cost 0.047 69,168 86 - (34,605)		1 1		86	-				34,6
387 Other Equipment 0.033 3,314 - 2,959		0.033	3,314		-		1 1		6,2
390 Leasehold Improvements				!			2,800		2,8
391 Office Furniture 0.057 482 -				-	-				45.5
391 Office Equipment 0.158 16,716 (1,209)	• •								15,5
392 Transportaion Equip - Light Trucks 0.097 63,288 - (15,145) (6,247)				-	(15,145)				41,8
392 Trans. Equipment - Other Vehicles 0.097 1,030 (1,030)		1 1		-	-)				
394 Tools/Shop/Garage Equipment 0.068 4,299 (4.015) 396 Power Operated Equipment 0.021 1,444	Tools/Shop/Garage Equipment Power Operated Equipment			-	-		(4,015)		1,4
		0.021	1,444	i -	t • I		1 1		''3

Page 1 of 2

Annual Status Report

	Analysis of Entries in	1 Accumulated	Depreciation	& Amortimation	
v	stem Inc		-chicciation	« Amortization	

Company: Sebring Gas System, Inc.

For the Yea	r Ended
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December 31, 2004

Acct. Account Page 1 of 3 Beginning Description Gross Cost of Balance* Ending Accruals Reclass. Retirements Salvage Removal Adjustments Amortizable General Plant Assets: Transfers Balance* 301 Organization Costs 57,568 \$ 4,400 (20,564)41,404 his schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC. 376 Mains - Steel 167,896 \$ 3,324 376 Mains - Plastic (58, 147)329,152 113,073 19,022 378 M&R Station Equipment -General (81,092)9,598 267,082 32 379 M&R Station Equipment - Gate (7.045)35.211 2,585 1.451 380 Services - Steel (18,377)18,285 414,400 5,387 380 Services - Plastic (93,558)326,229 80,593 6.472 Meters 224 87,289 84,702 4,342 382 Meter Installations (19.243)69,801 32,027 1,169 Regulators (8,580)24,616 16,056 742 Regulator Installations (5,011)11,787 29,554 771 **Customer Conversion Cost** (8,972)36,946 21,353 2,334 387 Other Equipment (24,183)15,097 1,900 201 390 Leasehold Improvements 1,219 3,320 391 Office Furniture 1,039 1,039 (271)(92) 391 Office Equipment 547 184 13,517 602 392 Transportaion Equip - Light Trucks 1,366 15,485 28,805 7,975 (15, 148)392 Trans. Equipment - Other Vehicles 9,929 31,561 667 19 394 Tools/Shop/Garage Equipment (506)180 2,419 222 396 Power Operated Equipment (2.350)291 1,444 14 (217)397 Communication Equipment 1,241 473 91 564 399 Prior year adjustment 9,788 9,788

Attachment J Page 2 of 2

1 Additions Relifements Declare Att	Page 1 of 3	I	1			1		Beginning Balance*	1	Depr.	For the Year Ended December 31, 2004 Acct. Account No. Description
Amortizable General Plant Assets: 301 Organization Costs 0.003 143,996 (30,224) Impreciable 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 \$ 172,693 \$ 864 \$ \$ (29,870) 378 Mars Station Equipment -General 0.011 10,627 \$ (208) 379 M&R Station Equipment - Gate 0.026 63,703 \$ (208) 380 Services - Steel 0.026 63,703 \$ (208) 380 Services - Steel 0.029 157,006 2,678 \$ (8,096) 381 Meters 0.029 157,006 2,678 \$ (0,096) 382 Meter Installations 0.021 52,461 278 \$ (2,901) 383 Regulators 0.027 27,267 \$ (2,901) 384 Regulators 0.027 27,267 \$ (2,901) 385 Regulators 0.027 27,267 \$ (2,901) 386 Regulator Installations 0.027 27,267 \$ (3,901) 387 Other Equipment 0.047 69,168 86 \$ (34,605) 389 Cassendof Improvements 0.037 482 \$ (2,901) 390 Cassehold Improvements 0.057 482 \$ (2,901) 391 Office Furniture 0.057 482 \$ (2,901) 392 Trans. Equipment - Other Vehicles 0.097 61,288 \$ (15,145) (6,247) 1,000 Fower Operated Equipment 0.068 4,299 \$ (4,015)	1	Transfers	Adjustments	Reclass. Ac	rements	+	Additions		1		374 Land and Land Rights
### approved by the FPSC. 376 Mains - Steel 0.029 \$ 172,693 \$ 864 \$ \$ (29,870) 376 Mains - Plastic 0.029 \$ 172,693 \$ 864 \$ \$ (29,870) 378 Mar Station Equipment - General 0.011 10,627 -	\$ 15,6		6,225		• }			5,100			
Preciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.		1	1		İ						mortizable General Plant Assets:
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378 M&R Station Equipment - General 0.011 10,627 - - 28,006 379 M&R Station Equipment - Gate 0.011 10,627 - - (208) 380 Services - Steel 0.030 363,648 297 - (8,096) 380 Services - Plastic 0.029 157,006 2,678 - (8,096) 381 Meters 0.033 125,705 - - 10,811 382 Meter Installations 0.021 52,461 278 - (2,901) 383 Regulators 0.021 52,461 278 - (2,901) 384 Regulator Installations 0.027 27,267 - - 368 386 Customer Conversion Cost 0.047 69,168 86 - (435) 387 Other Equipment 0.033 3,314 - - 2,959 390 Leasehold Improvements 0.057 482 - - -	\$ 143.68		(29 870)	s	- 1				\$		
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380 Services - Steel 0.030 363,648 297 -	10,41			i	-	1	-		1		379 M&R Station Equipment - Gate
380 Services - Plastic 0.030 157,006 2,678 - (8,096) 105,285 105,285 105,285 105,285 105,285 105,285 105,285 105,285 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111 108,111	53,99			l	-	1	-		1		380 Services - Steel
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386 Customer Conversion Cost 387 Other Equipment 390 Leasehold Improvements 391 Office Furniture 391 Office Equipment 392 Transportation Equip - Light Trucks 392 Trans. Equipment - Other Vehicles 394 Tools/Shop/Garage Equipment 396 Customer Conversion Cost 397 Other Equipment 398 Other Equipment 399 Trans. Equipment - Other Vehicles 390 Other Equipment 390 Office Equipment 390 Other Equipment 391 Office Equipment 392 Trans. Equipment - Other Vehicles 393 Trans. Equipment - Other Vehicles 394 Tools/Shop/Garage Equipment 395 Power Operated Equipment 396 Other Equipment 397 Other Equipment 398 Other Equipment 398 Other Equipment 399 Other Equipment 399 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 391 Office Furniture 392 Other Equipment 393 Other Equipment 394 Other Equipment 395 Other Equipment 396 Other Equipment 397 Other Equipment 398 Other Equipment 398 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 399 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other Equipment 390 Other E	27,63				-	ļ	. •		1		
387 Other Equipment	40,45	i	(435)		-	1			ļ		386 Customer Conversion Cost
390 Leasehold Improvements 391 Office Furniture 391 Office Equipment 392 Transportaion Equip - Light Trucks 392 Trans. Equipment - Other Vehicles 394 Tools/Shop/Garage Equipment 396 Power Operated Equipment 397 Office Furniture 398 Office Furniture 399 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 391 Office Equipment 390 Office Furniture 391 Office Equipment 392 Office Equipment 393 Office Furniture 394 Tools/Shop/Garage Equipment 395 Office Furniture 396 Office Furniture 397 Office Furniture 398 Office Furniture 399 Office Furniture 390 Office Furniture 391 Office Furniture 391 Office Furniture 392 Office Furniture 393 Office Furniture 394 Office Furniture 395 Office Furniture 396 Office Furniture 397 Office Furniture 398 Office Furniture 398 Office Furniture 399 Office Furniture 390 Office Furniture 390 Office Furniture 391 Office Furniture 391 Office Furniture 391 Office Furniture 392 Office Furniture 393 Office Furniture 394 Office Furniture 395 Office Furniture 396 Office Furniture 397 Office Furniture 398 Office Furniture 399 Office Furniture 399 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 391 Office Furniture 391 Office Furniture 392 Office Furniture 393 Office Furniture 394 Office Furniture 395 Office Furniture 397 Office Furniture 398 Office Furniture 399 Office Furniture 399 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 3	34,64		(34,605)		•	1	86		1		387 Other Equipment
391 Office Furniture 391 Office Equipment 392 Transportaion Equip - Light Trucks 392 Trans. Equipment - Other Vehicles 394 Tools/Shop/Garage Equipment 396 Power Operated Equipment 397 Office Furniture 398 Office Furniture 399 Office Furniture 390 Office Furniture 390 Office Furniture 391 Office Furniture 390 Office Furniture 390 Office Furniture 391 Office Furniture 390 Office Furniture 391 Office Furniture 391 Office Furniture 391 Office Furniture 391 Office Furniture 391 Office Furniture 392 Office Furniture 393 Office Furniture 394 Office Furniture 395 Office Furniture 396 Office Furniture 397 Office Furniture 398 Office Furniture 398 Office Furniture 399 Office Furniture 390 Office Furniture 390 Office Furniture 391 Office Furniture 391 Office Furniture 391 Office Furniture 392 Office Furniture 393 Office Furniture 394 Office Furniture 395 Office Furniture 396 Office Furniture 397 Office Furniture 398 Office Furniture 398 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 399 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furniture 390 Office Furnitu	6,27		2,959	- 1.	-	l	•	3,314	1	0.033	
391 Office Equipment 0.158 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,716 1 16,	2,80	1	2,800	1						0.057	391 Office Furniture
392 Transportaion Equip - Light Trucks 0.097 63,288 (1,209) (6,247) (15,145) (6,247) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (1,030) (48	1	1	}	-	1	-		1		
392 Trans. Equipment - Other Vehicles 0.097 1,030 - (1,030) (1,030) (1,030) (1,030) (1,030) (4,015) (4,015)	15,50		(1,209)		-]		-				392 Transportaion Fouin - Light Trucks
394 Tools/Shop/Garage Equipment 0.068 4,299 (4,015) (4,015)	41,89	}			(15,145)		-				392 Trans. Equipment - Other Vehicles
396 Power Operated Equipment 0.021 1,444	}	})	-}		-		1		394 Tools/Shon/Garage Equipment
207.0	28		(4,015)	1	-	1	- 1				396 Power Operated Equipment
972 - 0.021 972	1,44	1			-		- [l .		397 Communication Equipment
	97.	İ	1	1	-	1	-	972		0.021	o. Communication Equipment
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Anacumem A
Page 1 of 4

Annual Status Report

Analysis of Emeric	will dai Status Report	
Wignasia of EUffle	S In Accumulated Depression	9 4
System, Inc.	s in Accumulated Depreciation	& Amortization

Comp	any:	Sebring	Gas	System.	Inc
				,,	

	-		
For the	Year	Ended	

December 31, 2004

lo. Description	Beginning Balance*		1	1	Gross	Cost of		Page	
nortizable General Plant Assets:	Dalance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Ending Balance*
301 Organization Costs									Darance
- 34.1124.011 C03(2	\$ 57,568	\$ 4,400		1				•	
							\$ (20,564)		\$ 41,40
•	-								
schedule should identify each account(out-		<u> </u>		·					
schedule should identify each account/subaccount fo	or which a separa	te depreciation	rate has been	approved by the	FPSC.				
o Mains - Steel	\$ 167,896				1	İ			
76 Mains - Plastic	329,152	19,022		s -	j	ļ	(58,147)		\$ 113,07
78 M&R Station Equipment -General	9,598	32	ł	-	f	-1	(81,092)	1	267,08
9 M&R Station Equipment - Gate	35,211	1,451		-1	. [ł	(7,045)	l	2,58
30 Services - Steel	414,400	5,387	ł	-1	l	ŀ	(18,377)	j	18,28
80 Services - Plastic 11 Meters	80,593	6,472	l	-1	1	1	(93,558)	1	326,22
2 Meter Installations	84,702	4,342	j	-	}	-]	224		87,28
3 Regulators	32,027	1,169		-1			(19,243)		69,80
A Population to a true	16,056	742	1	-	İ		(8,580)	i	24.61
Regulator Installations	29,554	771	1	-		Í	(5,011)		11,78
6 Customer Conversion Cost	36,946	2,334	1	•	i		(8,972)	1	21,35
7 Other Equipment	1,900	201	1		I	ĺ	(24,183)	Į.	15,097
Leasehold Improvements Office Transition			. 1	-1	1		1,219	ŀ	3,320
1 Office Furniture	(271)	(92)	ſ	i			1,039		1,039
1 Office Equipment	13,517	602	1	:1	1		547	ł	184
2 Transportaion Equip - Light Trucks	28,805	7,975	I	(15,148)	ł		1,366		15,485
2 Trans. Equipment - Other Vehicles	667	19		(10,170)	-1	1	9,929	-	31,561
Tools/Shop/Garage Equipment	2,419	222			1	j	(506)		180
Power Operated Equipment	1,444	14	1		1	1	(2,350)		291
Communication Equipment	473	91	1		j	1	(217)	1	1,241
Prior year adjustment		0	j	-	!		0.700	ĺ	564
	1	1.		ĺ		1	9,788	ł	9,788
		1	1	1		}	ļ		
•	1				i	İ			
	1 1	1	j	ł	1	1			
•	1 1	1			1	1	1	1	
	1	1	j	j	-		1		
	1	1	ı	J	i	i	1 .	İ	

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mpany: Sebring Gas System	l Inc	An	alysis of F	Plant in Sei	rvice Accou	unts				
r the Year Ended	December 31, 2005									ľ
cct. Account	December 31, 2005									r
lo. Description		Depr.	Beginning	1 .	1	1	•		Pag	e 1 of 3
		Rate	Balance*	Additions	Pov.				1	Ending
374 Land and Land Rights				- Additions	Retirements	Reclass.	Adjustments	Transfers	1	Balance*
· · · · · · · · · · · · · · · · · · ·	• .		\$ 15,62	5	1 1				1-	Durance
		ł., .	.]		•				S	15,625
Ortizable Community		1		1	1	1				
ortizable General Plant Assets:	i		•				1			
301 Organization Costs		l	1				. 1			1
00313		0.033	113,772	2	1		1		1	
							1 1			113,772
]		1					110,172
reciable Assets: This schedule					1				ŀ	i
This schedule	should identify each acco	unt/suba	CCOunt for which	3 = 3 =			1		}	i
76 Mains - Steel				a sebarate debrec	iation rate has bee	n approved by the	e FPSC.	···	 	
76 Mains - Plastic		0.029	\$ 143,687	\$ 18			1		1	1
78 M&R Station Equipment -General	i	0.030	771,739	61,375	1 1		\$ (1)		s	143,704
79 M&R Station Equipment - Gate		0.011 0.026	10,419				(1)			833,113
80 Services - Steel		0.020	53,994		i -l					10,419
30 Services - Plastic 31 Meters		0.029	355,849 264,969		-		j [53,994
32 Meter Installations		0.033	136,516	14,914			1			355,849
13 Regulators		0.021	49,838	2,408 1,979	-		(1)			279,884 138,923
4 Regulator Installations	Į.	0.027	27,635	449	-		(1)			51,816
6 Customer Conversion Cost		0.019	40,455	181						28,084
7 Other Equipment	i i	0.047	34,649	-	_]	į	2			40,638
0 Leasehold Improvements	ĺ	0.033	6,273	-]	-1		1	Ţ.		34,650
1 Office Furniture 1 Office Equipment		0.057	2,800 482	1	[]			· .	•	6,273
2 Transportaion Equip - Light Trucks		0.158	15,507	3,025	-	1		i		2,800 482
2 Trans. Equipment - Other Vehicles		0.097	41,896	3,023	-		1	1		18,532
4 Tools/Shop/Garage Equipment		0.097	0		-		1	1		41,897
3 Power Operated Equipment	i	0.068	284	6,612		ļ		1		0
Communication Equipment		0.021	1,444	7,799		ł	1	1		6,897.
	Ì	0.021	972	-	-1					9,243
	1	ł	·	.[1	1				972
·	1]	1			1		1 '
		1	1	1	İ	1		1		į.
	į	j	1	l	1	1		Ì		
						1	}	1		1
	·			Page 22						
				. ago ZZ						

עוישכזווודוובזוו ג

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

ompany: Sebring Gas System, Inc.

or the Year Ended	December 31, 2005
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Page 1 of 3

Beginning Balance*	i	1							
Balance*				Gross	Cost of	1	1	1	Ending
	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers		Balance*
\$ 41,404	\$ 4,800	! !				s -		s	46,20
					}	4		1	
ļ									
								1	
E which a course									
· ·		rate has bee	n approved by th	e FPSC.	!				
			\$ -			1		\$	116,0
	19,701		•					1	286,7
2,585	63		-		[(1)		1	2,6
	1,350		-		1				19,6
		;	-		}				331,5
			-		- 1			1	95,3
1			-		į			}	74,3
II .			-			-			25,7
		i	-			-			12,5
			-			-		ł	22,1
		- I	-					i	16,7
2	245		•		į	(1)			3,5
	-		-			-		1	1,0
			-		1	-		l	2
3			-			-			16,1
	5,831		-	•	į	3		ľ	37,3
	•		-			-		•	1
1	204		-			- 1			4
1,241	101		-		}	} - !			1,3
564	91		•)	-		}	6
9,788	0		1		}	ľ		1	9,7
	\$ 113,073 267,082 2,585 18,285 326,229 87,289 69,801 24,616 11,787 21,353 15,097 3,320 1,039 184 15,485 31,561 180 291	\$ 113,073 \$ 3,017 267,082 19,701 2,585 63 18,285 1,350 326,229 5,341 87,289 8,019 69,801 4,514 24,616 1,173 11,787 747 21,353 770 15,097 1,698 3,320 245 1,039 - 184 58 15,485 638 31,561 5,831 180 291 204	\$ 113,073 \$ 3,017 267,082 19,701 2,585 63 18,285 1,350 326,229 5,341 87,289 8,019 69,801 4,514 24,616 1,173 11,787 747 21,353 770 15,097 1,698 3,320 245 1,039 - 184 58 15,485 638 31,561 5,831 180 - 291 204	**Twhich a separate depreciation rate has been approved by th **113,073	T which a separate depreciation rate has been approved by the FPSC. \$ 113,073 \$ 3,017 \$ - 267,082 19,701 - 2,585 63 - 18,285 1,350 - 326,229 5,341 - 28,289 8,019 69,801 4,514 - 24,616 1,173 11,787 747 21,353 770 15,097 1,698 3,320 245 1,039 - 184 58 15,485 638 31,561 5,831 - 291 204	r which a separate depreciation rate has been approved by the FPSC. \$ 113,073 \$ 3,017 \$	r which a separate depreciation rate has been approved by the FPSC. \$ 113,073 \$ 3,017 \$	r which a separate depreciation rate has been approved by the FPSC. \$ 113,073 \$ 3,017 \$	r which a separate depreciation rate has been approved by the FPSC. \$ 113,073 \$ 3,017 \$ - 1

Attachment K
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