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☐ Conformed copy

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AUDITING &
FINANCIAL ANALYSIS DIV

Form Approved
OMB No. 1902-0028
(Expires 8/31/93)

OFFICIAL COPY
AUDITING AND FINANCIAL ANALYSIS
DIVISION, FPSC



**FERC FORM NO. 2:
ANNUAL REPORT OF MAJOR NATURAL
GAS COMPANIES**

This report is mandatory under the Natural Gas Act, Sections 10(a) and 16, and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Sebring Gas System, Inc.

Year of Report

Dec. 31, 19 92

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- E. Affiliates and Relationships - List all affiliates and their relationship to the utility.
- F. Current and Projected Growth Patterns - Provide a concise estimate of future annual growth for the next two to four years. A short table may be used to provide this data. For instance, a table for three years showing the KWH sales, revenue and customers would be sufficient for an electric utility. Major assumptions such as "revenue forecasts based on current rates" may be provided.

PART III - Corporate Records:

The principal location and any important secondary locations of records should be provided in Section A on Page 5. The chart of accounts used, the location of any copies of the corporate records and a description of the types of records maintained at secondary locations should be furnished in Section B. Under Section C, list any outside auditors, regulatory agencies or internal auditors from affiliates that audit the books and records.

PART IV - Parent/Affiliate Organizational Chart:

Provide an organizational chart showing the relationship of affiliates involved either directly or indirectly in providing utility services including the furnishing of any management services to the utility. All other affiliates should also be shown. If there is, however, an unwieldy number of affiliates, those that are irrelevant to the provision of utility services may be omitted from the organizational chart.

PART V - Liaison Personnel Directory:

All employees or outside professionals who are in regular recurring contact with the Florida Public Service Commission on behalf of the utility should be listed under Section A on Page 7, together with the title, position, organizational unit, name of immediate supervisor and area(s) of responsibility. Employees who infrequently contact or are contacted by the Florida Public Service Commission need not be listed unless contact occurs on important issues. Organizational charts covering the employees listed as liaison personnel should be included in Section B.

EXECUTIVE SUMMARY

INSTRUCTIONS

Purpose of Executive Summary:

The Executive Summary provides the Florida Public Service Commission management with contact persons, positions and telephone numbers, a brief narrative of the company profile, corporate records and corporate organization. The Executive Summary is both more readable and shorter than an annual report. It contains nontechnical data of general interest and applicability to individuals who are not intimately familiar with the individual utility.

PART I - Telephone Numbers:

The utility's primary telephone number for its main administrative office is to be included in Section A on Page 2. The name, title, and telephone number (other than the universal number in Section A) for officers of the utility are to be included in Section B. Include the name of the directors, their position title and employer, and telephone number in Section C.

PART II - Company Profile:

The company profile is a brief synopsis, which should be approximately three pages long for a major utility, in narrative format with a few statistics included. The six areas covered are:

- A. Brief Company History - Year and state of the organization, whether as a subsidiary or parent name changes and other pertinent data.
- B. Operating Territory - Provide the area of state or states served, and a few statistics such as the number of cities served, the number of customers or similar available statistics that provide a reader a basic understanding of the scope and nature of the operations of the utility.
- C. Major Goals and Objectives - State the goals and objectives of the utility such as desired return on equity, increased productivity by a specific percentage and other such goals. Specific goals such as "to achieve a rate of return on equity of 14.5% is preferable to general statements of goals such as to achieve a reasonable return on equity."
- D. Major Operating Divisions and Functions - Provide the major operating divisions and activities performed by each. For some companies, the vice presidents or other officers and their respective responsibilities may correspond to major operating divisions. For instance, the Vice President of Finance may constitute a major operating division and accounting, corporate and treasury, and rates and regulatory matters may be the related functions assigned to the Vice President.

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AUDITING &
FINANCIAL ANALYSIS DIV

EXECUTIVE SUMMARY

SUPPLEMENT TO ANNUAL REPORT

OF

Sebring Gas System, Inc.

Company Name

FOR THE YEAR

1992

TO: TIMOTHY J. DEVLIN, DIRECTOR
DIVISION OF AUDITING AND FINANCIAL ANALYSIS
FLORIDA PUBLIC SERVICE COMMISSION
101 EAST GAINES STREET
TALLAHASSEE, FLORIDA 32399-0850

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AUDITING &
FINANCIAL ANALYSIS DIV

We represent to the best of our knowledge and belief that our annual report for the year ended December 31, 1992, as filed pursuant to Commission rule, is in substantial compliance with the following except as noted in the report or as separately explained herein:

1. Uniform system of accounts prescribed by the Commission.
2. Applicable rules and orders of the Commission.
3. Commission approved guidelines for inter/intra company allocations, if any.
4. Any communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
5. Reporting requirements for related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees.

We are aware that Section 837.06, Florida Statutes provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Jerry H. Melendy, Sr., President Jerry H. Melendy Sr 4/27/93
(Name and Title of Chief (Signature) (Date)
Executive Officer)

Jerry H. Melendy, Jr., Vice President Jerry H. Melendy Jr 4/27/93
(Name and Title of Chief (Signature) (Date)
Financial Officer)

PART V - LIAISON PERSONNEL DIRECTORY (4)

A. List

Name of Company Representative (1) (2)	Title or Position	Organizational Unit Title (Dept/Div/Etc)	Name of Immediate Supervisor	Area(s) of Responsibility
Norman Smith	Operations Supervisor		Jerry H. Melendy, Jr.	Operations
Barry Asmus Regulated Industry Consultants, Inc.				Consultant
Howard Enlow Ryals, Brimmer, Burek & Keelan, CPA's				C.P.A.
John W. Burton Burton & Burton, P.A.				Attorney
Norman H. Horton, Jr. Oertel, Hoffman, Fernandez & Cole, P.A.				Attorney

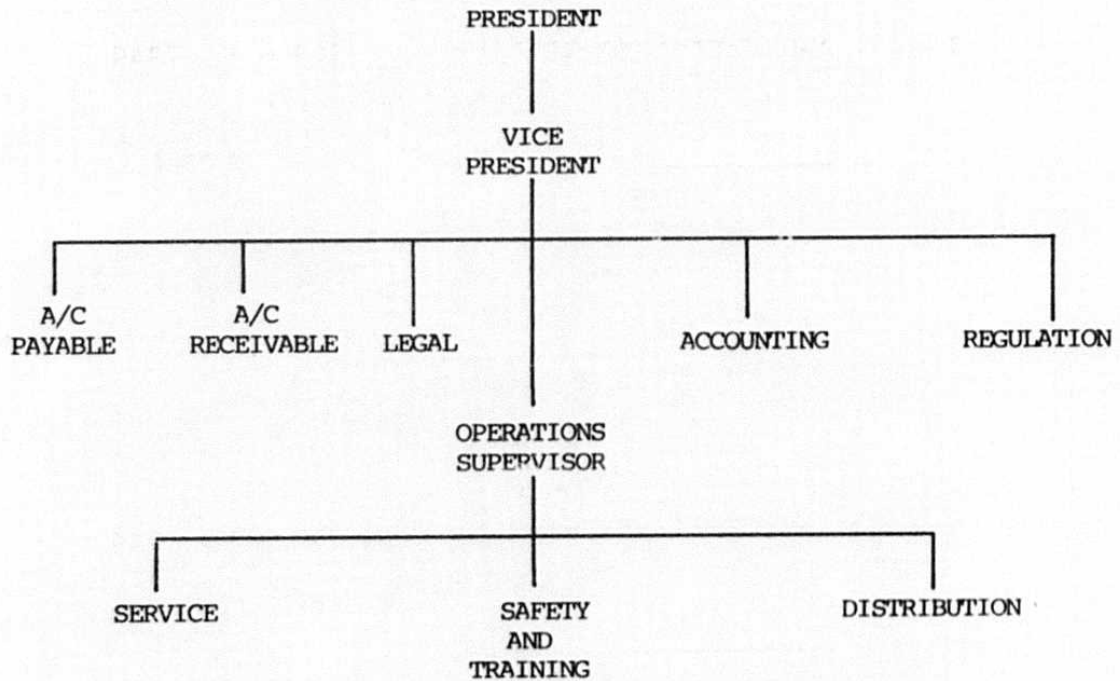
- (1) Also list appropriate legal counsels and others who may not be on the general payroll.
- (2) Please provide individual telephone numbers, if the person cannot be reached through the Company's operator.
- (3) Please provide appropriate organizational charts for all persons listed within the Company.
- (4) Defined as personal visits or telephone calls as a result of routine recurring interface, rate cases, or audits.

PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

Current as of: December 31, 1992
(Date)

SEBRING GAS SYSTEM, INC.

CHART OF ORGANIZATION



PART III - CORPORATE RECORDS

A. Location

Corporate records are located at the office of Sebring Gas System, Inc., which is located at:

3515 U.S. Hwy 27, South
Sebring, Florida 33870-5452

B. Description

The corporate records are maintained using the uniform system of accounts as prescribed by the Florida Public Service Commission.

The records maintained are:

- Payroll
- Accounts Payable
- Billing information
- Accounts Receivable
- Regulatory Records

C. List Audit Groups Reviewing Records and Operations

The audit group reviewing the corporate records is the Certified Public Accounting firm of:

Ryals, Brimmer, Burek & Keelan
5601 Mariner Street, Suite 200
Tampa, Fl 33609

PART II - COMPANY PROFILE (continued)

(Provide Brief Narrative)

D. Major Operating Divisions and Functions

Natural Gas Distribution:

Conduct the day to day operations of the natural gas system in areas relating to construction, maintenance, safety and training.

Administrative:

Oversee corporate operations and budgeting process. Maintain strategic plan. Secure financing and consultation for the operation and growth of the company. Report to the regulating authorities concerning utility regulations, legal and financial questions.

E. Affiliates and Relationships

Affiliates:

Jerry H. Melendy, Sr., the President, owns the office building, warehouse and radio tower which the company uses in its day to day operations.

F. Current and Projected Growth Patterns

The company anticipates steady growth over the next several years. As of December 31, 1992, the effective date of this report, the company was in the final stages of converting from propane gas to natural gas. The area of service, Sebring and its environs, continues to have some of the highest electric rates in the state of Florida. As natural gas becomes a more and more acceptable source of energy throughout the area, growth prospects remain high.

PART II - COMPANY PROFILE

(Provide Brief Narrative)

A. Brief Company History

Sebring Gas System, Inc., a Florida corporation
Established January 1, 1992 as part of a tax-free spin-off from existing company, Coker Fuel, Inc., a Florida corporation. During 1992, the company converted mainline use from propane gas (previously operated by Coker Fuel, Inc.) to natural gas.

B. Operating Territory

The operating territory of Sebring Gas System, Inc. is the City of Sebring, Florida and its environs.
The territory includes approximately 1,000 residential and 70 commercial customers.

C. Major Goals and Objectives

To complete the final phase of converting the underground distribution system from propane gas to natural gas and continue to extend the system as the demand for natural gas increases.

PART I - TELEPHONE NUMBERS

A. Company's Universal Telephone Number: (813) 385-0194

B. Direct Telephone Number for Officer(s)

Officer(s) Name	Title	Telephone Number
1. Jerry H. Melendy, Sr.	President	(813) 385-0194
2. Jerry H. Melendy, Jr.	Vice President	(813) 385-0194
3. Kathryn C. Melendy	Secretary-Treasurer	(813) 385-0194
4.		
5.		
6.		
7.		
8.		
9.		
10.		

C. Direct Telephone Number for Director(s)

Director(s) Name	Title/Employer	Telephone Number
1. Jerry H. Melendy, Sr.	President	(813) 385-0194
2. Jerry H. Melendy, Jr.	Vice President	(813) 385-0194
3. Kathryn C. Melendy	Secretary-Treasurer	(813) 385-0194
4.		
5.		
6.		
7.		
8.		
9.		
10.		

GENERAL INFORMATION (Continued)

III. What and Where to Submit (Continued)

(c) (Continued)

Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statement of _____ we have also reviewed schedules _____ of FERC Form No. 2 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

Information Management Division
Federal Energy Regulatory Commission
941 North Capitol Street, NE.
Room 3100 ED-23
Washington, DC 20426
(202) 208-2474

IV. When to Submit:

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 2,475 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 825 North Capitol Street NE, Washington, DC 20426 (Attention: Michael Miller, ED-23.1); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 201) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or Mcf) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current years amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

**INSTRUCTIONS FOR FILING THE
FERC FORM NO. 2**

GENERAL INFORMATION

I. Purpose

This form is a Regulatory Support Requirement (18 CFR 260.1). It is designed to collect financial and operational information from major interstate natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a non-confidential public use form supporting a statistical publication (Financial Statistics of Interstate Natural Gas Pipeline Companies), published by the Energy Information Administration.

II. Who Must Submit

Each Major natural gas company, as classified in the Commission's Uniform System of Accounts Prescribed for Natural Gas Companies Subject To The Provisions of The Natural Gas Act (18 CFR 201), must submit this form.

Note: Major means having combined gas sold for resale and gas transported or stored for a fee exceeding 50 million Mcf at 14.73 psia (60°F) in each of the three previous calendar years.

III. What and Where to Submit

- (a) Submit an original and four (4) copies of this form to:

Office of the Secretary
Federal Energy Regulatory Commission
825 North Capitol Street, NE.
Room 3110
Washington, DC 20426

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
825 N. Capitol St., NE.
Room 946
Washington, DC 20426

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and
- (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S. (See 18 CFR 158.10-158.12 for specific qualifications.)

<u>Schedules</u>	<u>Reference Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the Chief Accountant at the address indicated at III (b).

Analysis of Diversification Activity

Transfer of Real Assets or Rights

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 199 2

Provide a summary of affiliated transactions involving asset transfers or the rights to use assets.
Provide:

- An indication that title has passed and the names of the purchasing and selling parties.
- A description of the asset or right transferred.
- A description of the financial or other considerations associated with the transfer.

Names of Purchasing and Selling Parties (a)	Has Title Passed Yes/No (b)	Description of Asset or Right Transferred (c)	Financial or Other Considerations Associated With Transfer (d)
N/A			

Analysis of Diversification Activity

Summary of Affiliated Transfers

Company: Sebring Gas System, Inc.

For the Year Ended December 31, 1992

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.

(b) Give description of type of service, or name the product involved.

(c) Enter contract or agreement effective dates.

(d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.

(e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year	
			"p" or "s" (d)	Dollar Amount (e)
J. H. Melendy, Sr.	Office lease	Lease agreement (01/92)	P	\$6,420.00
J. H. Melendy, Sr.	Commercial warehouse	Lease agreement (01/92)	P	3,852.00

Analysis of Diversification Activity
Changes in Corporate Structure

Company: Sebring Gas System, Inc.

For the Period: December 31, 1992

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart.

Effective Date (a)	Description of Change (b)
	N/A

PART V - LIAISON PERSONNEL

B. Organizational Chart (for reporting chain for all personnel listed on Page 7)

Current as of: December 31, 1992
(Date)

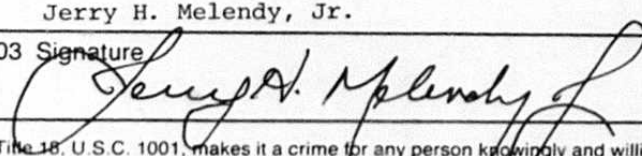
N/A

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
LIST OF SCHEDULES (Natural Gas Company) Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
COMMON SECTION			
Regulatory Commission Expenses	350-351	Ed. 12-89	N/A
Research, Development and Demonstration Activities	352-353	Ed. 12-89	N/A
Distribution of Salaries and Wages	354-355	Ed. 12-88	N/A
Charges for Outside Professional and Other Consultative Services	357	Ed. 12-87	N/A
GAS PLANT STATISTICAL DATA			
Natural Gas Reserves and Land Acreage	500-501	Ed. 12-89	N/A
Changes in Estimated Natural Gas Reserves	503	Ed. 12-88	N/A
Changes in Est. Hydrocarbon Reserves and Costs, and Net Realizable Value	504-505	Ed. 12-88	N/A
Natural Gas Production and Gathering Statistics	506	Ed. 12-88	N/A
Products Extraction Operations—Natural Gas	507	Ed. 12-88	N/A
Compressor Stations	508-509	Ed. 12-86	N/A
Gas and Oil Wells	510	Ed. 12-87	N/A
Field and Storage Lines	511	Ed. 12-87	N/A
Gas Storage Projects	512-513	Ed. 12-91	N/A
Transmission Lines	514	Ed. 12-87	N/A
Liquefied Petroleum Gas Operations	516-517	Ed. 12-86	N/A
Transmission System Peak Deliveries	518	Ed. 12-88	N/A
Auxiliary Peaking Facilities	519	Ed. 12-86	N/A
Gas Account—Natural Gas	520-521	Ed. 12-91	N/A
System Map	522	Ed. 12-86	N/A
Footnote Data	551		N/A
Stockholders' Reports (check appropriate box)	—		
<input type="checkbox"/> Four copies will be submitted. <input checked="" type="checkbox"/> No annual report to stockholders is prepared.			

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 1992
LIST OF SCHEDULES (Natural Gas Company) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Other Paid-in Capital	253	Ed. 12-86	
Discount on Capital Stock	254	Ed. 12-86	N/A
Capital Stock Expense	254	Ed. 12-86	N/A
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	Ed. 12-86	N/A
Long-Term Debt	256-257	Ed. 12-89	
Unamortized Debt Exp., Premium and Discount on Long-Term Debt ..	258-259	Ed. 12-88	N/A
Unamortized Loss and Gain on Recquired Debt	260	Ed. 12-86	N/A
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-88	
Investment Tax Credits Generated and Utilized	264-265	Ed. 12-88	N/A
Accumulated Deferred Investment Tax Credits	266-267	Ed. 12-89	N/A
Miscellaneous Current and Accrued Liabilities	268	Ed. 12-86	
Other Deferred Credits	269	Ed. 12-88	N/A
Undelivered Gas Obligations Under Sales Agreements	270-271	Ed. 12-89	N/A
Accumulated Deferred Income Taxes—Accelerated Amortization Property ..	272-273	Ed. 12-89	
Accumulated Deferred Income Taxes—Other Property	274-275	Ed. 12-89	N/A
Accumulated Deferred Income Taxes—Other	276-277	Ed. 12-89	N/A
INCOME ACCOUNT SUPPORTING SCHEDULES			
Gas Operating Revenues	300-301	Ed. 12-89	
Distribution Type Sales by States	302-303	Ed. 12-88	N/A
Residential and Commercial Space Heating Customers	305	Ed. 12-88	N/A
Interruptible, Off Peak, and Firm Sales to Distribution System Industrial Customers	305	Ed. 12-88	N/A
Field and Main Line Industrial Sales of Natural Gas	306-309	Ed. 12-89	N/A
Sales for Resale—Natural Gas	310-311	Ed. 12-88	N/A
Revenue from Transportation of Gas of Others—Natural Gas	312-313	Rev. 12-88	N/A
Sales of Products Extracted from Natural Gas	315	Ed. 12-86	N/A
Revenues from Natural Gas Processed by Others	315	Ed. 12-86	N/A
Gas Operation and Maintenance Expenses	320-325	Ed. 12-89	
Number of Gas Department Employees	325	Ed. 12-88	
Exploration and Development Expenses	326	Ed. 12-87	N/A
Abandoned Leases	326	Ed. 12-87	N/A
Gas Purchases	327	Ed. 12-89	N/A
Exchange Gas Transactions	328-330	Rev. 12-88	N/A
Gas Used in Utility Operations—Credit	331	Ed. 12-88	N/A
Transmission and Compression of Gas by Others	332-333	Ed. 12-86	N/A
Other Gas Supply Expenses	334	Ed. 12-87	N/A
Miscellaneous General Expenses—Gas	335	Ed. 12-86	
Depreciation, Depletion, and Amortization of Gas Plant	336-338	Ed. 12-88	
Income from Utility Plant Leased to Others	339	Ed. 12-86	N/A
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-86	N/A

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
LIST OF SCHEDULES (Natural Gas Company)			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-87	
Control Over Respondent	102	Ed. 12-87	N/A
Corporations Controlled by Respondent	103	Ed. 12-87	N/A
Officers	104	Ed. 12-87	N/A
Directors	105	Ed. 12-88	
Security Holders and Voting Powers	106-107	Ed. 12-87	
Important Changes During the Year	108-109	Ed. 12-87	N/A
Comparative Balance Sheet	110-113	Ed. 12-89	
Statement of Income for the Year	114-117	Ed. 12-89	
Statement of Retained Earnings for the Year	118-119	Ed. 12-88	
Statement of Cash Flows	120-121	Ed. 12-89	
Notes to Financial Statements	122-123	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	Ed. 12-89	
Gas Plant in Service	204-209	Ed. 12-89	
Gas Plant Leased to Others	213	Ed. 12-88	N/A
Gas Plant Held for Future Use	214	Ed. 12-89	N/A
Production Properties Held for Future Use	215	Ed. 12-89	N/A
Construction Work in Progress—Gas	216	Ed. 12-87	N/A
Construction Overheads—Gas	217	Ed. 12-87	N/A
General Description of Construction Overhead Procedure	218	Ed. 12-88	N/A
Accumulated Provision for Depreciation of Gas Utility Plant	219	Ed. 12-87	
Gas Stored	220	Ed. 12-87	N/A
Nonutility Property	221	Ed. 12-88	N/A
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	Ed. 12-87	N/A
Investments	222-223	Ed. 12-86	N/A
Investments in Subsidiary Companies	224-225	Ed. 12-89	N/A
Gas Prepayments Under Purchase Agreements	226-227	Ed. 12-88	N/A
Advances for Gas Prior to Initial Deliveries or Commission Certification	229	Ed. 12-87	N/A
Prepayments	230	Ed. 12-88	N/A
Extraordinary Property Losses	230	Ed. 12-88	N/A
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-88	N/A
Preliminary Survey and Investigation Charges	231	Ed. 12-88	N/A
Miscellaneous Deferred Debits	233	Ed. 12-89	N/A
Accumulated Deferred Income Taxes (Account 190)	234-235	Ed. 12-89	N/A
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	Ed. 12-89	
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock ..	252	Ed. 12-86	N/A

**FERC FORM NO. 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent Sebring Gas System, Inc.		02 Year of Report Dec. 31, 19 ⁹²
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 3515 U.S. Highway 27 South, Sebring, Fl 33870-5452		
05 Name of Contact Person Jerry H. Melendy, Jr.	06 Title of Contact Person Vice President	
07 Address of Contact Person (Street, City, State, Zip Code) 3515 U.S. Highway 27 South, Sebring, Fl 33870-5452		
08 Telephone of Contact Person, Including Area Code (813) 385-0194	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04 27 93
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name Jerry H. Melendy, Jr.	02 Title Vice President	
03 Signature 	04 Date Signed (Mo, Day, Yr) 04/28/93	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

EXCERPTS FROM THE LAW

(Natural Gas Act, 15 U.S.C. 717-717w)

"Sec. 10(a). Every natural gas (sic) company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such natural gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest due and paid, depreciation, amortization, and other reserves, costs of facilities, cost of maintenance and operation of facilities for the production, transportation, or sale of natural-gas (sic), cost of renewal and replacement of such facilities, transportation, delivery, use, and sale of natural-gas (sic) . . ."

"Sec. 16. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within which they shall be filed . . ."

GENERAL PENALTIES

"Sec. 21(b). Any person who willfully and knowingly violates any rule, regulation, restriction, condition, or order made or imposed by the Commission under authority of this act, shall, in addition to any other penalties provided by law, be punished upon conviction thereof by a fine of not exceeding \$500 for each and every day during which such offense occurs."

GENERAL INSTRUCTIONS (Continued)

- IV. For any page(s) that is not applicable to the respondent, either
- (a) Enter the words "Not Applicable" on the particular page(s), or
 - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.
- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses, ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:
- Chief Accountant
Federal Energy Regulatory Commission
825 North Capitol Street, NE.
Room 946
Washington, DC 20426
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Report all gas volumes on a pressure base of 14.73 psia and a temperature base of 60°F.
- XIII. Respondents may submit computer printed schedules (reduced to 8½ x 11) instead of the schedules if they are in substantially the same format.

DEFINITIONS

- I. Btu per cubic foot — The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32°F, and under standard gravitational force (980.665 cm. per sec.²) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state. (Sometimes called gross heating value or total heating value.)
- II. Commission Authorization (Comm. Auth.) — The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- III. Respondent — The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Sebring Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04 27 93	Dec. 31, 19 92

IMPORTANT CHANGES DURING THE YEAR (Continued)

The following reclassifications have been made to column (C) balances at Beginning of Year (December 31, 1991).

Line No.	Assets	12/31/91 As Originally Reported Debit (Credit)	Net Change Debit (Credit)	12/31/91 Restated Debit (Credit)
2	Utility Plant	1,150,780	50,222	1,201,002
5	Less Accum. Prov. for Depr.	(670,683)	10,127	(660,556)
25	Working Funds	3,811	(3,811)	-0-
36	Plant Materials & Supplies	-0-	32,289	32,289
44	Prepayments	1,988	(130)	1,858
50	Misc. Current & Accrued	-0-	3,811	3,811
 <u>Liabilities & Capital</u>				
7	Other paid in Capital	-0-	(565,611)	(565,611)
34	Notes payable to Assoc. Cos.	(423,662)	423,622	-0-
35	Accounts payable to Assoc Cos.	(60,474)	60,474	-0-
52	Accumulated Deferred Income Taxes	-0-	(10,993)	(10,993)

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
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SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances

whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy
Total: 180 Shares
By proxy:

3. Give the date and place of such meeting:

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities				
5	TOTAL number of security holders				
6	TOTAL votes of security holders listed below				
7	J. H. Melendy (Pres.) Wauchula	70	70		
8	K. C. Melendy (V.P.) Wauchula	70	70		
9	J. H. Melendy, Jr. (V.P.) Sebring	13	13		
10	S. M. Judah, Wauchula	11	11		
11	L. M. Coleman, Wauchula	11	11		
12	M. S. Judah, Wauchula	1	1		
13	M. J. Melendy, Sebring	1	1		
14	C. M. Judah, Wauchula	1	1		
15	A. S. Judah, Wauchula	1	1		
16	R. A. Melendy, Sebring	1	1		
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 <u>92</u>
DIRECTORS			
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.		2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.	
Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Yr. (c)	Fees During Year (d)
Jerry H. Melendy, Sr., Pres. Jerry H. Melendy, Jr., V.P. Kathryn C. Melendy, Sec-Treas	231 W. Main St., Wauchula, Fl 3515 US Hwy 27 South, Sebring, Fl 231 W. Main St., Wauchula, Fl		

Name of Respondent Sebring Gas System	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 1992
CONTROL OVER RESPONDENT			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state</p> <p>name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.</p>			
N/A			

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Jerry H. Melendy, Jr., Vice President
3515 U.S. Highway 27 South, Sebring, Fl 33870-5452

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Florida, December 24, 1991

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

N/A

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Natural Gas Utility - State of Florida

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) ☐ Yes... Enter the date when such independent accountant was initially engaged: _____
(2) ☒ No

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.

2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).

3. State the purpose and amount for each reservation or appropriation of retained earnings.

4. List first account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.

5. Show dividends for each class and series of capital stock.

6. Show separately the State and Federal income tax effect of items shown in account 439, *Adjustments to Retained Earnings*.

7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance—Beginning of Year		
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	Total Credits to Retained Earnings (Account 439) (Enter Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		(176,619)
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436) (Total of lines 18 thru 21)		
23	Dividends Declared—Preferred Stock (Account 437)		
24			
25			
26			
27			
28			
29	TOTAL Dividends Declared—Preferred Stock (Account 437) (Total of lines 24 thru 28)		
30	Dividends Declared—Common Stock (Account 438)		
31			
32			
33			
34			
35			
36	TOTAL Dividends Declared—Common Stock (Account 438) (Total of lines 31 thru 35)		
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance—End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		(176,619)

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
21	Net Utility Operating Income (Carried forward from page 114)	—	(160,684)		
22	Other Income and Deductions				
23	Other Income				
24	Nonutility Operating Income				
25	Revenues From Merchandising, Jobbing and Contract Work (415)				
26	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)				
27	Revenues From Nonutility Operations (417)				
28	(Less) Expenses of Nonutility Operations (417.1)				
29	Nonoperating Rental Income (418)				
30	Equity in Earnings of Subsidiary Companies (418.1)	119			
31	Interest and Dividend Income (419)				
32	Allowance for Other Funds Used During Construction (419.1)				
33	Miscellaneous Nonoperating Income (421)		16		
34	Gain on Disposition of Property (421.1)				
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		16		
36	Other Income Deductions				
37	Loss on Disposition of Property (421.2)				
38	Miscellaneous Amortization (425)	340			
39	Miscellaneous Income Deductions (426.1-426.5)	340	(2,801)		
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		(2,801)		
41	Taxes Applic. to Other Income and Deductions				
42	Taxes Other Than Income Taxes (408.2)	262-263			
43	Income Taxes—Federal (409.2)	262-263			
44	Income Taxes—Other (409.2)	262-263			
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277			
46	(Less) Provision for Deferred Income Taxes—Cr. (411.2)	234,272-277			
47	Investment Tax Credit Adj.—Net (411.5)				
48	(Less) Investment Tax Credits (420)				
49	TOTAL Taxes on Other Inc. and Ded. (Total of 42 thru 48)				
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)		(2,785)		
51	Interest Charges				
52	Interest on Long-Term Debt (427)		(13,149)		
53	Amort. of Debt Disc. and Expense (428)	258-259			
54	Amortization of Loss on Recquired Debt (428.1)				
55	(Less) Amort. of Premium on Debt-Credit (429)	258-259			
56	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)				
57	Interest on Debt to Assoc. Companies (430)	340			
58	Other Interest Expense (431)	340	(1)		
59	(Less) Allowance for Borrowed Funds Used During Construction—Cr. (432)				
60	Net Interest Charges (Enter Total of lines 52 thru 59)		(13,150)		
61	Income Before Extraordinary Items (Enter Total of lines 21, 50 and 60)		(176,619)		
62	Extraordinary Items				
63	Extraordinary Income (434)				
64	(Less) Extraordinary Deductions (435)				
65	Net Extraordinary Items (Enter Total of line 63 less line 64)				
66	Income Taxes—Federal and Other (409.3)	262-263			
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)				
68	Net Income (Enter Total of lines 61 and 67)		(176,619)		

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__	
STATEMENT OF INCOME FOR THE YEAR (Continued)						
Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6						
7						
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20						

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
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STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the

basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
		143,703				2
						3
		207,364				4
		6,466				5
		84,550				6
						7
						8
						9
						10
		2,158				11
						12
						13
		3,849				14
						15
						16
						17
						18
		304,387				19
		(160,684)				20

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, *Other Utility Operating Income*, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	143,703	
3	Operating Expenses			
4	Operation Expenses (401)	320-325	207,364	
5	Maintenance Expenses (402)	320-325	6,466	
6	Depreciation Expense (403)	336-338	84,550	
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	262-263	2,158	
12	Income Taxes — Federal (409.1)	262-263		
13	— Other (409.1)	262-263		
14	Provision for Deferred Income Taxes (410.1)	234,272-277	3,849	
15	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-277		
16	Investment Tax Credit Adj. - Net (411.4)	266		
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		304,387	
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		(160,684)	

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)			
48	Accumulated Deferred Investment Tax Credits (255)	266-267		
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	269		
51	Unamortized Gain on Reacquired Debt (257)	260		
52	Accumulated Deferred Income Taxes (281-283)	272-277	10,993	14,842
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		10,993	14,842
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		578,404	899,727

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19_92
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	1,800	1,800	
3	Preferred Stock Issued (204)	250-251			
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203, 206)	252			
6	Premium on Capital Stock (207)	252			
7	Other Paid-In Capital (208-211)	253	565,611	565,611	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings (215, 215.1, 216)	118-119		(176,619)	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Reacquired Capital Stock (217)	250-251			
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	—	567,411	390,792	
15	LONG-TERM DEBT				
16	Bonds (221)	256-257			
17	(Less) Reacquired Bonds (222)	256-257			
18	Advances from Associated Companies (223)	256-257			
19	Other Long-Term Debt (224)	256-257		459,141	
20	Unamortized Premium on Long-Term Debt (225)	258-259			
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	258-259			
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	—			
23	OTHER NONCURRENT LIABILITIES				
24	Obligations Under Capital Leases - Noncurrent (227)	—			
25	Accumulated Provision for Property Insurance (228.1)	—			
26	Accumulated Provision for Injuries and Damages (228.2)	—			
27	Accumulated Provision for Pensions and Benefits (228.3)	—			
28	Accumulated Miscellaneous Operating Provisions (228.4)	—			
29	Accumulated Provision for Rate Refunds (229)	—			
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)				
31	CURRENT AND ACCRUED LIABILITIES				
32	Notes Payable (231)	—			
33	Accounts Payable (232)	—		25,098	
34	Notes Payable to Associated Companies (233)	—		(5,849)	
35	Accounts Payable to Associated Companies (234)	—			
36	Customer Deposits (235)	—		9,940	
37	Taxes Accrued (236)	262-263		2,040	
38	Interest Accrued (237)	—			
39	Dividends Declared (238)	—			
40	Matured Long-Term Debt (239)	—			
41	Matured Interest (240)	—			
42	Tax Collections Payable (241)	—		3,723	
43	Miscellaneous Current and Accrued Liabilities (242)	268			
44	Obligations Under Capital Leases-Current (243)	—			
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)			34,952	

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 <u>92</u>
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
52	DEFERRED DEBITS			
53	Unamortized Debt Expense (181)	—		
54	Extraordinary Property Losses (182.1)	230		
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
56	Prelim. Survey and Investigation Charges (Electric) (183)	—		
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	231		
58	Clearing Accounts (184)	—		
59	Temporary Facilities (185)	—		
60	Miscellaneous Deferred Debits (186)	233		
61	Def. Losses from Disposition of Utility Plt. (187)	—		
62	Research, Devel. and Demonstration Expend. (188)	352-353		
63	Unamortized Loss on Reacquired Debt (189)	—		
64	Accumulated Deferred Income Taxes (190)	234-235		
65	Unrecovered Purchased Gas Costs (191)	—		
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)			
67	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 66)		578,404	899,727

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	1,201,002	1,555,181	
3	Construction Work in Progress (107)	200-201			
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		1,201,002	1,555,181	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	660,556	745,107	
6	Net Utility Plant (Enter Total of line 4 less 5)	—	540,446	810,074	
7	Nuclear Fuel (120.1-120.4, 120.6)	—			
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	—			
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	—			
10	Net Utility Plant (Enter Total of lines 6 and 9)	—	540,446	810,074	
11	Utility Plant Adjustments (116)	122-123			
12	Gas Stored Underground-Noncurrent (117)	220			
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	221			
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221			
16	Investments in Associated Companies (123)	222-223			
17	Investments in Subsidiary Companies (123.1)	224-225			
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	—			
19	Other Investments (124)	222-223,229			
20	Special Funds (125-128)	—			
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	—			
22	CURRENT AND ACCRUED ASSETS				
23	Cash (131)	—		8,526	
24	Special Deposits (132-134)	—			
25	Working Funds (135)	—			
26	Temporary Cash Investments (136)	222-223			
27	Notes Receivable (141)	—			
28	Customer Accounts Receivable (142)	—		35,523	
29	Other Accounts Receivable (143)	—			
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—			
31	Notes Receivable from Associated Companies (145)	—			
32	Accounts Receivable from Assoc. Companies (146)	—			
33	Fuel Stock (151)	—			
34	Fuel Stock Expenses Undistributed (152)	—			
35	Residuals (Elec) and Extracted Products (Gas) (153)	—			
36	Plant Materials and Operating Supplies (154)	—	32,289	41,793	
37	Merchandise (155)	—			
38	Other Materials and Supplies (156)	—			
39	Nuclear Materials Held for Sale (157)	—			
40	Stores Expense Undistributed (163)	—			
41	Gas Stored Underground — Current (164.1)	220			
42	Liquefied Natural Gas Stored (164.2)	220			
43	Liquefied Natural Gas Held for Processing (164.3)	220			
44	Prepayments (165)	230	1,858		
45	Advances for Gas Explor., Devel. and Prod. (166)	229			
46	Other Advances for Gas (167)	229			
47	Interest and Dividends Receivable (171)	—			
48	Rents Receivable (172)	—			
49	Accrued Utility Revenues (173)	—			
50	Miscellaneous Current and Accrued Assets (174)	—	3,811	3,811	
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)		37,958	89,653	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Sebring Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04 27 93	Dec. 31, 19 92

IMPORTANT CHANGES DURING THE YEAR (Continued)

The following reclassifications have been made to column (C) balances at Beginning of Year (December 31, 1991).

Line No.	Assets	12/31/91 As Originally Reported Debit (Credit)	Net Change Debit (Credit)	12/31/91 Restated Debit (Credit)
2	Utility Plant	1,150,780	50,222	1,201,002
5	Less Accum. Prov. for Depr.	(670,683)	10,127	(660,556)
25	Working Funds	3,811	(3,811)	-0-
36	Plant Materials & Supplies	-0-	32,289	32,289
44	Prepayments	1,988	(130)	1,858
50	Misc. Current & Accrued	-0-	3,811	3,811
 <u>Liabilities & Capital</u>				
7	Other paid in Capital	-0-	(565,611)	(565,611)
34	Notes payable to Assoc. Cos.	(423,662)	423,622	-0-
35	Accounts payable to Assoc Cos.	(60,474)	60,474	-0-
52	Accumulated Deferred Income Taxes	-0-	(10,993)	(10,993)

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	3. Natural Gas Storage and Processing Plant			
41	Underground Storage Plant			
42	350.1 Land			
43	350.2 Rights-of-Way			
44	351 Structures and Improvements			
45	352 Wells			
46	352.1 Storage Leaseholds and Rights			
47	352.2 Reservoirs			
48	352.3 Non-recoverable Natural Gas			
49	353 Lines			
50	354 Compressor Station Equipment			
51	355 Measuring and Reg. Equipment			
52	356 Purification Equipment			
53	357 Other Equipment			
54	TOTAL Underground Storage Plant			
55	Other Storage Plant			
56	360 Land and Land Rights			
57	361 Structures and Improvements			
58	362 Gas Holders			
59	363 Purification Equipment			
60	363.1 Liquefaction Equipment			
61	363.2 Vaporizing Equipment			
62	363.3 Compressor Equipment			
63	363.4 Meas. and Reg. Equipment			
64	363.5 Other Equipment			
65	TOTAL Other Storage Plant			
66	Base Load Liquefied Natural Gas Terminating and Processing Plant			
67	364.1 Land and Land Rights			
68	364.2 Structures and Improvements			
69	364.3 LNG Processing Terminal Equipment			
70	364.4 LNG Transportation Equipment			
71	364.5 Measuring and Regulating Equipment			
72	364.6 Compressor Station Equipment			
73	364.7 Communications Equipment			
74	364.8 Other Equipment			
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant			
76	TOTAL Nat. Gas Storage and Proc. Plant			
77	4. Transmission Plant			
78	365.1 Land and Land Rights			
79	365.2 Rights-of-Way			
80	366 Structures and Improvements			
81	367 Mains			
82	368 Compressor Station Equipment			
83	369 Measuring and Reg. Sta. Equipment			
84	370 Communication Equipment			
85	371 Other Equipment			
86	TOTAL Transmission Plant			
87				

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			150,036	301	2
				302	3
				303	4
			150,036		5
					6
					7
				325.1	8
				325.2	9
				325.3	10
				325.4	11
				325.5	12
				326	13
				327	14
				328	15
				329	16
				330	17
				331	18
				332	19
				333	20
				334	21
				335	22
				336	23
				337	24
				338	25
					26
					27
				340	28
				341	29
				342	30
				343	31
				344	32
				345	33
				346	34
				347	35
					36
					37
					38
					39

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, <i>Gas Plant in Service (Classified)</i>, this page and the next include Account 102, <i>Gas Plant Purchased or Sold</i>; Account 103, <i>Experimental Gas Plant Unclassified</i>; and Account 106, <i>Completed Construction Not Classified—Gas</i>.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	1. Intangible Plant			
2	301 Organization	147,688	2,348	
3	302 Franchises and Consents			
4	303 Miscellaneous Intangible Plant			
5	TOTAL Intangible Plant	147,688	2,348	
6	2. Production Plant			
7	Natural Gas Production and Gathering Plant			
8	325.1 Producing Lands			
9	325.2 Producing Leaseholds			
10	325.3 Gas Rights			
11	325.4 Rights-of-Way			
12	325.5 Other Land and Land Rights			
13	326 Gas Well Structures			
14	327 Field Compressor Station Structures			
15	328 Field Meas. and Reg. Sta. Structures			
16	329 Other Structures			
17	330 Producing Gas Wells—Well Construction			
18	331 Producing Gas Wells—Well Equipment			
19	332 Field Lines			
20	333 Field Compressor Station Equipment			
21	334 Field Meas. and Reg. Sta. Equipment			
22	335 Drilling and Cleaning Equipment			
23	336 Purification Equipment			
24	337 Other Equipment			
25	338 Unsuccessful Exploration & Devel. Costs			
26	TOTAL Production and Gathering Plant			
27	Products Extraction Plant			
28	340 Land and Land Rights			
29	341 Structures and Improvements			
30	342 Extraction and Refining Equipment			
31	343 Pipe Lines			
32	344 Extracted Products Storage Equipment			
33	345 Compressor Equipment			
34	346 Gas Meas. and Reg. Equipment			
35	347 Other Equipment			
36	TOTAL Products Extraction Plant			
37	TOTAL Nat. Gas Production Plant			
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)			
39	TOTAL Production Plant			

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
1,564,685					3
					4
					5
					6
					7
1,564,685					8
					9
					10
					11
(9,505)					12
1,555,181					13
745,107					14
810,074					15
					16
					17
715,282					18
					19
					20
29,825					21
745,107					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
745,107					33

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	1,564,685		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	1,564,685		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress			
12	Acquisition Adjustments	(9,505)		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	1,555,181		
14	Accum. Prov. for Depr., Amort., & Depl.	745,107		
15	Net Utility Plant (Enter Total of line 13 less 14)	810,074		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	715,282		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	29,825		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	745,107		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.			
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	745,107		

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
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NOTES TO FINANCIAL STATEMENTS (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Sebring Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04 27 93	Dec. 31, 19 ⁹²

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, *Utility Plant Adjustments*, explain the origin of such amount, debits and credits during the year,

and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, *Unamortized Loss on Reacquired Debt*, and 257, *Unamortized Gain on Reacquired Debt*, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

Statement of Cash Flows:

Interest paid - \$13,149

Income taxes paid - \$ 0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Sebring Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04 27 93	Dec. 31, 19 ⁹²

STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long-term debt.
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net Increase (Decrease) in Payables and Accrued Expenses	
52	Other:	
53		
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(354,178)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	495,000
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	495,000
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	(35,859)
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	459,141
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	8,526
87		
88	Cash and Cash Equivalents at Beginning of Year	
89		
90	Cash and Cash Equivalents at End of Year	8,526

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Sebring Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04 27 93	Dec. 31, 19 ⁹²

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.
3. Operating Activities—Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 68(c) on page 117)	(176,619)
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	54,725
5	Amortization of (Specify) Organization Costs	29,825
6		
7		
8	Deferred Income Taxes (Net)	3,849
9	Investment Tax Credit Adjustments (Net)	
10	Net (Increase) Decrease in Receivables	(35,523)
11	Net (Increase) Decrease in Inventory	(9,505)
12	Net Increase (Decrease) in Payables and Accrued Expenses	34,952
13	(Less) Allowance for Other Funds Used During Construction	
14	(Less) Undistributed Earnings from Subsidiary Companies	
15	Other:	
16	Net Decrease in Prepaid Insurance	1,859
17		
18		
19		
20		
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	(96,437)
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(363,683)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	9,505
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(354,178)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215) State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
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45	TOTAL Appropriated Retained Earnings (Account 215)	
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1) State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Enter Total of lines 45 & 46)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance—Beginning of Year (Debit or Credit)	
50	Equity in Earnings for Year (Credit) (Account 418.1)	
51	(Less) Dividends Received (Debit)	
52	Other Changes (Explain)	
53	Balance—End of Year	

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19
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GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)

1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.

2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment

of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.

4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.

5. Report pressure base of gas volumes as 14.73 psia at 60° F.

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year					
2	Gas Delivered to Storage (contra Account)					
3	Gas Withdrawn from Storage (contra Account)					
4	Other Debits or Credits (Net)					
5	Balance at End of Year					
6	Mcf					
7	Amount Per Mcf					

8 State basis of segregation of inventory between current and noncurrent portions:

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-209, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c + d + e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	660,556			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	54,725			
4	(413) Exp. of Gas Plt. Leas. to Others				
5	Transportation Expenses—Clearing				
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8	Amortization	29,825			
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)				
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired				
12	Cost of Removal				
13	Salvage (Credit)				
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)				
15	Other Debit or Cr. Items (Describe):				
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	745,106			

Section B. Balances at End of Year According to Functional Classifications					
18	Production—Manufactured Gas				
19	Prod. and Gathering—Natural Gas				
20	Products Extraction—Natural Gas				
21	Underground Gas Storage				
22	Other Storage Plant				
23	Base Load LNG Term. and Proc. Plt.				
24	Transmission				
25	Distribution				
26	General				
27	TOTAL (Enter Total of lines 18 thru 26)				

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(Next page is 213)

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93		Year of Report Dec. 31, 19 ⁹²	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.		
					88		
			5,300	374	89		
				375	90		
			613,684	376	91		
				377	92		
			10,627	378	93		
			63,703	379	94		
			445,606	380	95		
			95,258	381	96		
			37,815	382	97		
			19,804	383	98		
			35,343	384	99		
				385	100		
			34,510	386	101		
			3,736	387	102		
			1,365,386		103		
					104		
				389	105		
				390	106		
			1,210	391	107		
			39,219	392	108		
				393	109		
			7,391	394	110		
				395	111		
			1,444	396	112		
				397	113		
				398	114		
			49,264		115		
				399	116		
			49,264		117		
			1,564,686		118		
					119		
					120		
					121		
			1,564,686		122		

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
88	5. Distribution Plant			
89	374 Land and Land Rights	5,300		
90	375 Structures and Improvements			
91	376 Mains	411,924	201,760	
92	377 Compressor Station Equipment			
93	378 Meas. and Reg. Sta. Equip.—General	10,627		
94	379 Meas. and Reg. Sta. Equip.—City Gate	54,077	9,626	
95	380 Services	421,148	24,458	
96	381 Meters	66,087	29,171	
97	382 Meter Installations	31,867	5,948	
98	383 House Regulators	11,720	8,084	
99	384 House Reg. Installations	33,838	1,505	
100	385 Industrial Meas. and Reg. Sta. Equipment			
101	386 Other Prop. on Customers' Premises		34,510	
102	387 Other Equipment	3,314	422	
103	TOTAL Distribution Plant	1,049,902	315,484	
104	6. General Plant			
105	389 Land and Land Rights			
106	390 Structures and Improvements			
107	391 Office Furniture and Equipment	481	729	
108	392 Transportation Equipment		39,219	
109	393 Stores Equipment			
110	394 Tools, Shop, and Garage Equipment	1,487	5,904	
111	395 Laboratory Equipment			
112	396 Power Operated Equipment	1,444		
113	397 Communication Equipment			
114	398 Miscellaneous Equipment			
115	Subtotal	3,412	45,852	
116	399 Other Tangible Property			
117	TOTAL General Plant	3,412	45,852	
118	TOTAL (Accounts 101 and 106)	1,201,002	363,684	
119	Gas Plant Purchased (See Instr. 8)			
120	(Less) Gas Plant Sold (See Instr. 8)			
121	Experimental Gas Plant Unclassified			
122	TOTAL Gas Plant in Service	1,201,002	363,684	

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					40
					41
				350.1	42
				350.2	43
				351	44
				352	45
				352.1	46
				352.2	47
				352.3	48
				353	49
				354	50
				355	51
				356	52
				357	53
					54
					55
				360	56
				361	57
				362	58
				363	59
				363.1	60
				363.2	61
				363.3	62
				363.4	63
				363.5	64
					65
					66
				364.1	67
				364.2	68
				364.3	69
				364.4	70
				364.5	71
				364.6	72
				364.7	73
				364.8	74
					75
					76
					77
					78
				365.1	79
				365.2	80
				366	81
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				371	86
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Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities which have been nominally issued and are nominally

outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, *Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies*.

9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year	Line No.
Rate (in %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds		
(e)	(f)	(g)	(h)	(i)	
8.5%	4,037				1
Prime + 1½%	8,573				2
	539				3
					4
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	13,149				38

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 1992
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)					
<p>1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p>			<p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>		
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	
1	Auto loans	01/09/92	01/09/95	15,141	
2	Working capital line of credit	06/03/92	06/03/93	444,000	
3	Interest on 90 day note				
4					
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38	TOTAL			459,141	

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR			
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate,</p> </div> <div style="width: 48%;"> <p>nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p> </div> </div>			

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 <u>92</u>
DISCOUNT ON CAPITAL STOCK (Account 213)				
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.				
Line No.	Class and Series of Stock (a)			Balance at End of Year (b)
1	N/A			
2				
3				
4				
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8				
9				
10				
11				
12				
13				
14				
15				
16				
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20				
21	TOTAL			
CAPITAL STOCK EXPENSE (Account 214)				
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.				
Line No.	Class and Series of Stock (a)			Balance at End of Year (b)
1	N/A			
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21	TOTAL			

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 <u>92</u>
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (Account 209)—State amount and give brief explanation of the</p>		<p>capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (Account 210)—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211)—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>		
Line No.	Item (a)	Amount (b)		
1	Original Conversion (January, 1992)	565,611		
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40	TOTAL	565,611		

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 <u>92</u>
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)			
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,</p> </div> <div style="width: 48%;"> <p><i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> </div> </div>			
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	N/A		
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46	TOTAL		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Sebring Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04 27 93	Dec. 31, 19 92

CAPITAL STOCK (Accounts 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

OUTSTANDING PER BALANCE SHEET <i>(Total amount outstanding without reduction for amounts held by respondent.)</i>		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
180	1,800					1
						2
						3
						4
						5
						6
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Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 1992
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CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year

and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common	180	\$10	
2				
3				
4				
5				
6				
7				
8				
9				
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11				
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Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required.
4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

provided: indicate insignificant amounts listed under Other.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
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NOTES (Continued)

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19__	
ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)							
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating				to property not subject to accelerated amortization. 2. For Other (Specify), include deferrals relating to other			
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)			
1	Account 282						
2	Electric						
3	Gas						
4	Other (Define)						
5	TOTAL (Enter Total of lines 2 thru 4)						
6	Other (Specify)						
7							
8							
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)						
10	Classification of TOTAL						
11	Federal Income Tax						
12	State Income Tax						
13	Local Income Tax						

NOTES

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
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ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
						10,860	13
						3,982	14
						14,842	15
							16
						14,842	17
							18
							19
							20
							21

NOTES (Continued)

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 <u>92</u>
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ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating

to amortizable property.

2. For Other (Specify), include deferrals relating to other

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13	Deferred income tax - federal	8,044	2,816	
14	Deferred income tax - state	2,949	1,033	
15	TOTAL Gas (Enter Total of lines 10 thru 14)	10,993	3,849	
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	10,993	3,849	
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__	
UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS (Continued)						
of circumstances causing forfeiture or other disposition of the take or pay obligation. 3. If for any reason a take or pay situation is in controversy, list the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).			4. If any delivery obligation was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish a concise explanation of basis of computation in a footnote.			
BALANCE AT END OF YEAR		UNDELIVERED GAS FOR CURRENT YEAR			Make-Up Period Expiration Date	Line No.
Mcf (14.73 psia at 60°F) (e)	Amount (f)	Cents per Mcf (g)	Mcf (14.73 psia at 60°F) (h)	Percent of Year's Required Delivery (i)		
						1
						2
						3
						4
						5
						6
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						9
						10
						11
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Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year.

2. Minor items (less than \$100,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	Tax Collections Payable:	
2	Sales tax	1,362
3	County/local	908
4	Federal Withholding	560
5	FICA Withholding	893
6		
7		
8		
9		
10		
11		
12		
13		
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41		
42		
43	TOTAL	3,723

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)			
Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
			2
			3
			4
			5
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			48

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
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INVESTMENT TAX CREDITS GENERATED AND UTILIZED

1. Prepare this page regardless of the method of accounting adopted for the investment tax credits. By footnote state the method of accounting adopted, and whether the company has consented or is required by another Commission to pass the tax credits on to customers.

2. As indicated in column (a), show each year's activities from 1962 through the year covered by this report, identifying the data by the indicated percentages.

3. Report in columns (b) and (e) the amount of investment tax credits generated from properties acquired for use in utility operations. Report in columns (c) and (f) the amount of such generated credits utilized in computing the annual income taxes. Also explain by footnote any adjustments to

columns (b) through (f) such as corrections, etc., or carryback of unused credits. Such adjustments should be carried back or forward to the applicable years.

4. Report in column (d), the weighted-average useful life of all properties used in computing the investment tax credits in column (b). Also, show in this column for the year 1971 and thereafter, the option exercised [(1) rate base treatment, (2) ratable flow through, or (3) flow through] for rate purposes in accordance with section 46(f) of the Internal Revenue Code.

5. Show by footnote (page 551, Footnotes) any unused credits available at end of each year for carrying forward as a reduction of taxes in subsequent years.

Line No.	Year (a)	Gas			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
1	1962-78					
2	3%					
3	4%					
4	7%					
5	10%					
6	11%					
7						
8	1979					
9	3%					
10	4%					
11	7%					
12	10%					
13	11%					
14						
15	1980					
16	3%					
17	4%					
18	7%					
19	10%					
20	11%					
21						
22						
23	1981					
24	3%					
25	4%					
26	6%					
27	7%					
28	10%					
29	11%					
30						
31						
32	1982					
33	3%					
34	4%					
35	6%					
36	7%					
37	10%					
38	11%					
39						
40						

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

that the total tax for each State and subdivision can readily be ascertained.

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
					1
					2
1,589	1,310		279		3
3,592	1,831		1,761		4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
5,181	3,141		2,040		18

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
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				16
				17
				18

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or

accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1	FICA Withholding		
2	Florida Gross Receipts Tax		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18	TOTAL		

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)			
	Electric (Account 408.1, 409.1) (j)	Gas (Account 408.1 409.1) (j)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18	TOTAL			

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 1992
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.		2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.		
Line No.	Particulars (Details) (a)	Amount (b)		
1	Net Income for the Year (Page 117)	(176,616)		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5				
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10				
11				
12				
13				
14	Income Recorded on Books Not Included in Return			
15				
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Tax depreciation in excess of book	18,773		
21				
22				
23				
24				
25				
26				
27	Federal Tax Net Income	(195,389)		
28	Show Computation of Tax:			
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93		Year of Report Dec. 31, 19 ⁹²	
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)							
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt.</p> <p>2. Show premium amounts by enclosing the figures in parentheses.</p> </div> <div style="width: 48%;"> <p>3. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> </div> </div>							
Line No	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	AMORTIZATION PERIOD			
				Date From (d)	Date To (e)		
1	N/A						
2							
3							
4							
5							
6							
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Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Reg. Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)			
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)			
C. Exploration and Development				
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)			
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases			
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
69	801 Natural Gas Field Line Purchases			
70	802 Natural Gas Gasoline Plant Outlet Purchases			
71	803 Natural Gas Transmission Line Purchases			
72	804 Natural Gas City Gate Purchases	66,968		
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases			
75	(Less) 805.1 Purchased Gas Cost Adjustments			
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	66,968		
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expenses—Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses			
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)			
86	808.1 Gas Withdrawn from Storage—Debit			
87	(Less) 808.2 Gas Delivered to Storage—Credit			
88	809.1 Withdrawals of Liquefied Natural Gas for Processing—Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing—Credit			
90	Gas Used in Utility Operations—Credit			
91	810 Gas Used for Compressor Station Fuel—Credit			
92	811 Gas Used for Products Extraction—Credit			
93	812 Gas Used for Other Utility Operations—Credit			
94	TOTAL Gas Used in Utility Operations—Credit (Total of lines 91 thru 93)			
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	66,968		
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	66,968		

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
DISTRIBUTION TYPE SALES BY STATES					
1. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by States. Do not include field and main				line sales to industrial consumers; these should be reported on pages 306-309, Field and Main Line Industrial Sales of Natural Gas.	
Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential	
		Operating Revenues (Total of (d), (f) and (h)) (b)	Mcf (14.73 psia at 60°F) (Total of (e), (g) and (i)) (c)	Operating Revenues (d)	
1					
2					
3					
4					
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6					
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Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 <u>92</u>
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GAS OPERATING REVENUES (ACCOUNT 400) (Continued)

reported figures, explain any inconsistencies in a footnote.

6. *Commercial and Industrial Sales*, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf

per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

MCF OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER MO.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
1,549		104		1
				2
				3
18,373		33		4
				5
				6
				7
				8
				9
				10
NOTES				11
				12
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Sebring Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04 27 93	Dec. 31, 1992

GAS OPERATING REVENUES (ACCOUNT 400)

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

4. Report quantities of natural gas sold in Mcf (14.73 psia at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.

5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	GAS SERVICE REVENUES		
2	480 Residential Sales	17,662	
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	116,203	
5	Large (or Ind.) (See Instr. 6)		
6	482 Other Sales to Public Authorities		
7	484 Interdepartmental Sales		
8	TOTAL Sales to Ultimate Consumers	133,865	
9	483 Sales for Resale		
10	TOTAL Nat. Gas Service Revenues	133,865	
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	133,865	
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts		
16	488 Misc. Service Revenues	9,838	
17	489 Rev. from Trans. of Gas of Others		
18	490 Sales of Prod. Ext. from Nat. Gas		
19	491 Rev. from Nat. Gas Proc. by Others		
20	492 Incidental Gasoline and Oil Sales		
21	493 Rent from Gas Property		
22	494 Interdepartmental Rents		
23	495 Other Gas Revenues		
24	TOTAL Other Operating Revenues	9,838	
25	TOTAL Gas Operating Revenues	143,703	
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	143,703	
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	133,865	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)		
30	Sales for Resale		
31	Other Sales to Pub. Auth. (Local Dist. Only)		
32	Interdepartmental Sales		
33	TOTAL (Same as Line 10, Columns (b) and (d))	133,865	

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__				
ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)							
income and deductions. 3. Provide in the space below explanations for pages 272		and 273. Include amounts relating to insignificant items listed under Other. 4. Use separate pages as required.					
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
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							10
							11
							12
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							14
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							21
							22
							23
NOTES (Continued)							

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore		
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant		
9			
10			

Notes to Depreciation, Depletion and Amortization of Gas Plant

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments) (Continued)**

manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine

depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
	29,825	29,825	Intangible plant	1
			Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating and processing plant	7
			Transmission plant	8
		54,725	Distribution plant	9
			General plant	10
			Common plant-gas	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
	29,825	84,550	TOTAL	25

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Sebring Gas System, Inc.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04 27 93	Dec. 31, 19 <u>92</u>

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.

2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals

between the report years (1971, 1974 and every fifth year thereafter).

Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant			
9	Distribution plant	54,725		
10	General plant			
11	Common plant-gas			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	54,725		

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Sebring Gas System, Inc.		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04 27 93	Dec. 31, 19 ⁹²
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			
2	Experimental and general research expenses			
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			158
5				
6				
7				
8				
9				
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12				
13				
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16				
17				
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19				
20				
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35				
36				
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38				
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40				
41				
42				
43				
44				
45				
46				
47				
48				
49	TOTAL			158

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
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EXPLORATION AND DEVELOPMENT EXPENSES (Accounts 795, 796, 798)
(Except Abandoned Leases, Account 797)

1. Report below exploration and development costs for the year, exclusive of Account 797, *Abandoned Leases*, according to the prescribed accounts shown by the column headings.

2. Provide subheadings and subtotals for exploration and development costs for each State.

3. Explain in a footnote any difference between the amounts reported in column (f) and the amount shown on page 231, Preliminary Survey and Investigation Charges, for clearance to Account 798 during the year from Account 183.1, *Preliminary Natural Gas Survey and Investigation Charges*.

Line No	Field (a)	County (b)	Delay Rentals (Account 795) (c)	Nonproductive Well Drilling (Account 796)		Other Exploration Costs (Accounts 798) (f)	Total (g)
				Number of Wells (d)	Amount (e)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27	TOTAL						

ABANDONED LEASES (Account 797)

1. Report below particulars (details) concerning the provision for the year to cover probable loss on abandonment of natural gas leases included in Account 105, Gas Plant Held for Future Use which have never been productive.

2. Explain the basis of determining the year's provision and state whether the basis is the same as that used for the preceding year.

If the year's total provision is comprised of separate determinations with respect to certain groups or classes of leases, show separately the determinations for each such group or class. If the provision was so determined that component amounts may be identified by territories, fields, or counties, show the component amounts identified as such.

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 1992
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses			
243	910 Miscellaneous Customer Service and Informational Expenses			
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)			
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision			
248	912 Demonstrating and Selling Expenses			
249	913 Advertising Expenses			
250	916 Miscellaneous Sales Expenses			
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)			
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	20,357		
255	921 Office Supplies and Expenses	5,130		
256	(Less) (922) Administrative Expenses Transferred—Cr.			
257	923 Outside Services Employed	64,435		
258	924 Property Insurance	3,084		
259	925 Injuries and Damages	7,581		
260	926 Employee Pensions and Benefits	4,282		
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses			
263	(Less) (929) Duplicate Charges—Cr.			
264	930.1 General Advertising Expenses	54		
265	930.2 Miscellaneous General Expenses	158		
266	931 Rents	10,310		
267	TOTAL Operation (Enter Total of lines 254 thru 266)	115,391		
268	Maintenance			
269	935 Maintenance of General Plant	3,696		
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	119,087		
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	213,830		
NUMBER OF GAS DEPARTMENT EMPLOYEES				
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.</p>				
1.	Payroll Period Ended (Date)	10/31/92		
2.	Total Regular Full-Time Employees	6		
3.	Total Part-Time and Temporary Employees			
4.	Total Employees	6		

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 92
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering			
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains			
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Reg. Station Equipment			
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)			
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)			
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	5,077		
205	871 Distribution Load Dispatching			
206	872 Compressor Station Labor and Expenses			
207	873 Compressor Station Fuel and Power			
208	874 Mains and Services Expenses	2,428		
209	875 Measuring and Regulating Station Expenses—General	12		
210	876 Measuring and Regulating Station Expenses—Industrial			
211	877 Measuring and Regulating Station Expenses—City Gate Check Station	256		
212	878 Meter and House Regulator Expenses	4,074		
213	879 Customer Installations Expenses	591		
214	880 Other Expenses	2,635		
215	881 Rents			
216	TOTAL Operation (Enter Total of lines 204 thru 215)	15,073		
217	Maintenance			
218	885 Maintenance Supervision and Engineering	173		
219	886 Maintenance of Structures and Improvements			
220	887 Maintenance of Mains	3,740		
221	888 Maintenance of Compressor Station Equipment			
222	889 Maintenance of Meas. and Reg. Sta. Equip.—General			
223	890 Maintenance of Meas. and Reg. Sta. Equip.—Industrial			
224	891 Maintenance of Meas. and Reg. Sta. Equip.—City Gate Check Station	192		
225	892 Maintenance of Services	417		
226	893 Maintenance of Meters and House Regulators	111		
227	894 Maintenance of Other Equipment	1,832		
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	6,465		
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	21,538		
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision			
233	902 Meter Reading Expenses	2,652		
234	903 Customer Records and Collection Expenses	3,585		
235	904 Uncollectible Accounts			
236	905 Miscellaneous Customer Accounts Expenses			
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	6,237		

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(Less) 845.5 Wharfage Receipts—Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Enter Total of lines 149 thru 164)			
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)			
176	TOTAL Liquefied Nat Gas Terminating and Processing Exp (Lines 165 & 175)			
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)			
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses			
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Enter Total of lines 180 thru 190)			

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)		Amount for Current Year (b)	Amount for Previous Year (c)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814	Operation Supervision and Engineering		
102	815	Maps and Records		
103	816	Wells Expenses		
104	817	Lines Expense		
105	818	Compressor Station Expenses		
106	819	Compressor Station Fuel and Power		
107	820	Measuring and Regulating Station Expenses		
108	821	Purification Expenses		
109	822	Exploration and Development		
110	823	Gas Losses		
111	824	Other Expenses		
112	825	Storage Well Royalties		
113	826	Rents		
114	TOTAL Operation (Enter Total of lines 101 thru 113)			
115	Maintenance			
116	830	Maintenance Supervision and Engineering		
117	831	Maintenance of Structures and Improvements		
118	832	Maintenance of Reservoirs and Wells		
119	833	Maintenance of Lines		
120	834	Maintenance of Compressor Station Equipment		
121	835	Maintenance of Measuring and Regulating Station Equipment		
122	836	Maintenance of Purification Equipment		
123	837	Maintenance of Other Equipment		
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)			
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)			
126	B. Other Storage Expenses			
127	Operation			
128	840	Operation Supervision and Engineering		
129	841	Operation Labor and Expenses		
130	842	Rents		
131	842.1	Fuel		
132	842.2	Power		
133	842.3	Gas Losses		
134	TOTAL Operation (Enter Total of lines 128 thru 133)			
135	Maintenance			
136	843.1	Maintenance Supervision and Engineering		
137	843.2	Maintenance of Structures and Improvements		
138	843.3	Maintenance of Gas Holders		
139	843.4	Maintenance of Purification Equipment		
140	843.5	Maintenance of Liquefaction Equipment		
141	843.6	Maintenance of Vaporizing Equipment		
142	843.7	Maintenance of Compressor Equipment		
143	843.8	Maintenance of Measuring and Regulating Equipment		
144	843.9	Maintenance of Other Equipment		
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)			
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 19__

SYSTEM MAPS

1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

2. Indicate the following information on the maps:

- (a) Transmission lines—colored in red, if they are not otherwise clearly indicated.
- (b) Principal pipeline arteries of gathering systems.
- (c) Sizes of pipe in principal pipelines shown on map.
- (d) Normal directions of gas flow—indicated by arrows.
- (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.

(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.

(g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.

(h) Principal communities in which respondent renders local distribution service.

3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 1992
GAS ACCOUNT — NATURAL GAS (Continued)					
01 NAME OF SYSTEM					
Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60°F) (c)		
23	GAS DELIVERED				
24	Natural Gas Sales				
25	Field Sales				
26	To Interstate Pipeline Companies for Resale Pursuant to FERC Rate Schedules	310			
27	Retail Industrial Sales	309			
28	Other Field Sales	310			
29	TOTAL, Field Sales (Enter Total of lines 26 thru 28)				
30	Transmission Systems Sales				
31	To Interstate Pipeline Co. for Resale Under FERC Rate Sched.	310			
32	To Intrastate Pipeline Co. and Gas Utilities for Resale Under FERC Rate Schedules	310			
33	Mainline Industrial Sales Under FERC Certification	307			
34	Other Mainline Industrial Sales	307			
35	Other Transmission System Sales	310			
36	TOTAL, Transmission System Sales (Enter Total of lines 31 thru 35)				
37	Local Distribution by Respondent				
38	Retail Industrial Sales	303			
39	Other Distribution System Sales	303			
40	TOTAL, Distribution System Sales (Lines 38 + 39)				
41	Interdepartmental Sales				
42	TOTAL SALES (Enter Total of lines 29, 36, 40 and 41)				
43	Deliveries of Gas Transported or Compressed for:				
44	Other Interstate Pipeline Companies	313			
45	Others	313			
46	TOTAL, Gas Transported or Compressed for Others (Enter Total of lines 44 and 45)	313			
47	Deliveries of Respondent's Gas for Trans. or Compression by Others	333			
48	Exchange Gas Delivered	328			
49	Natural Gas Used by Respondent		19,922		
50	Natural Gas Delivered to Underground Storage	512			
51	Natural Gas Delivered to LNG Storage	512			
52	Natural Gas Delivered to LNG Processing				
53	Natural Gas for Franchise Requirements				
54	Other Deliveries (Specify):				
55	TOTAL SALES & OTHER DELIVERIES (Lines 42, 46, 47 thru 54)		19,922		
56	UNACCOUNTED FOR				
57	Production System Losses				
58	Storage Losses				
59	Transmission System Losses				
60	Distribution System Losses				
61	Other Losses (Specify in so far as possible)				
62	TOTAL Unaccounted for (Enter Total of lines 57 thru 61)				
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR (Enter Total of lines 55 and 62)				

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
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GAS ACCOUNT — NATURAL GAS

1. The purpose of this page is to account for the quantity of natural gas received and delivered by the respondent, taking into consideration differences in pressure bases used in measuring Mcf of natural gas received and delivered.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.

4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.

5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520 and 521.

6. Also indicate by footnote the volumes of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes delivered to the local distribution-company portion of the reporting pipeline by another jurisdictional pipeline; (2) the volumes which the reporting pipeline transported or sold

through its local distribution facilities or intrastate facilities, and which the reporting pipeline received through gathering facilities, distribution facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline and, (3) the gathering line volumes which were not destined for interstate market or which were not transported through any interstate portion of the reporting pipeline.

7. Also indicate by footnote (1) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage volumes.

8. Also indicate the volumes of pipeline production field sales which are included in both the company's total sales figure and the company's total transportation figure (lines 42 and 46 of page 521).

01 NAME OF SYSTEM			
Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60°F) (c)
2	GAS RECEIVED		
3	Natural Gas Produced	506	
4	LPG Gas Produced and Mixed with Natural Gas	515	
5	Manufactured Gas Produced and Mixed with Natural Gas		
6	Purchased Gas		
7	Wellhead	327	
8	Field Lines	327	
9	Gasoline Plants	327	
10	Transmission Line	327	
11	City Gate Under FERC Rate Schedules	327	20,671
12	LNG	327	
13	Other	327	
14	TOTAL, Gas Purchased (Enter Total of lines 7 thru 13)	327	20,671
15	Gas of Others Received for Transportation	313	
16	Receipts of Respondents' Gas Transported or Compressed by Others	333	
17	Exchange Gas Received	328	
18	Gas Withdrawn from Underground Storage	512	
19	Gas Received from LNG Storage		
20	Gas Received from LNG Processing		
21	Other Receipts (Specify)		
22	TOTAL Receipts (Enter Total of lines 3 thru 5, 14, and 15 thru 21)		20,671

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__	
AUXILIARY PEAKING FACILITIES						
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is sub-</p>				<p>mitted. For other facilities, report the rated maximum daily delivery capacities.</p> <p>3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.</p>		
	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility, Mcf at 14.73 psia at 60° (c)	Cost of Facility (In dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
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Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 1992
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
Gas (Continued)					
48	Total Operation and Maintenance				
49	Production—Manufactured Gas (Lines 28 and 40)				
50	Production—Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)				
51	Other Gas Supply (Lines 30 and 42)				
52	Storage, LNG Terminaling and Processing (Lines 31 and 43)				
53	Transmission (Lines 32 and 44)				
54	Distribution (Lines 33 and 45)	5,077			
55	Customer Accounts (Line 34)				
56	Customer Service and Informational (Line 35)				
57	Sales (Line 36)				
58	Administrative and General (Lines 37 and 46)	20,357			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	25,434	55,062	80,496	
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	25,434	55,062	80,496	
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant				
66	Gas Plant				
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)				
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)				
74	Other Accounts (Specify):				
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87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts				
96	TOTAL SALARIES AND WAGES	25,434	55,062	80,496	

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and enter such amounts

in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	5,077		
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General	20,357		
38	TOTAL Operation (Total of lines 28 thru 37)	25,434		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maint. (Total of lines 40 thru 46)			

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__		
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)					
<p>B. Gas, R, D & D Performed Externally</p> <p>(1) Research Support to American Gas Association</p> <p>(2) Research Support to Others (Classify)</p> <p>(3) Total Cost Incurred</p> <p>3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(13) and B.(2)) classify items by type of R, D & D activity.</p>		<p>4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107 (Construction Work in Progress) first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188 <i>Research, Development, and Demonstration Expenditures</i> outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d) and (f) with such amounts identified by "Est."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>			
Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
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Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
REGULATORY COMMISSION EXPENSES					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which			such a body was a party. 2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.		
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	Semi Annual Regulatory				
2	Assessment fee	452		452	
3					
4					
5					
6					
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46	TOTAL	452		452	

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Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 1992
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
Gas (Continued)					
48	Total Operation and Maintenance				
49	Production—Manufactured Gas (Lines 28 and 40)				
50	Production—Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)				
51	Other Gas Supply (Lines 30 and 42)				
52	Storage, LNG Terminaling and Processing (Lines 31 and 43)				
53	Transmission (Lines 32 and 44)				
54	Distribution (Lines 33 and 45)	5,077			
55	Customer Accounts (Line 34)				
56	Customer Service and Informational (Line 35)				
57	Sales (Line 36)				
58	Administrative and General (Lines 37 and 46)	20,357			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	25,434	55,062	80,496	
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	25,434	55,062	80,496	
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant				
66	Gas Plant				
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)				
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)				
74	Other Accounts (Specify):				
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84					
85					
86					
87					
88					
89					
90					
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94					
95	TOTAL Other Accounts				
96	TOTAL SALARIES AND WAGES	25,434	55,062	80,496	

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and enter such amounts

in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

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2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
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34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General	20,357		
38	TOTAL Operation (Total of lines 28 thru 37)	25,434		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maint. (Total of lines 40 thru 46)			

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__		
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)					
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Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
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Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
REGULATORY COMMISSION EXPENSES					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which			such a body was a party. 2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.		
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
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2	Assessment fee	452		452	
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45					
46	TOTAL	452		452	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 19__

SYSTEM MAPS

1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

2. Indicate the following information on the maps:

- (a) Transmission lines—colored in red, if they are not otherwise clearly indicated.
- (b) Principal pipeline arteries of gathering systems.
- (c) Sizes of pipe in principal pipelines shown on map.
- (d) Normal directions of gas flow—indicated by arrows.
- (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.

(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.

(g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.

(h) Principal communities in which respondent renders local distribution service.

3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

Name of Respondent Sebring Gas System, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 1992
GAS ACCOUNT — NATURAL GAS (Continued)					
01 NAME OF SYSTEM					
Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60°F) (c)		
23	GAS DELIVERED				
24	Natural Gas Sales				
25	Field Sales				
26	To Interstate Pipeline Companies for Resale Pursuant to FERC Rate Schedules	310			
27	Retail Industrial Sales	309			
28	Other Field Sales	310			
29	TOTAL, Field Sales (Enter Total of lines 26 thru 28)				
30	Transmission Systems Sales				
31	To Interstate Pipeline Co. for Resale Under FERC Rate Sched.	310			
32	To Intrastate Pipeline Co. and Gas Utilities for Resale Under FERC Rate Schedules	310			
33	Mainline Industrial Sales Under FERC Certification	307			
34	Other Mainline Industrial Sales	307			
35	Other Transmission System Sales	310			
36	TOTAL, Transmission System Sales (Enter Total of lines 31 thru 35)				
37	Local Distribution by Respondent				
38	Retail Industrial Sales	303			
39	Other Distribution System Sales	303			
40	TOTAL, Distribution System Sales (Lines 38 + 39)				
41	Interdepartmental Sales				
42	TOTAL SALES (Enter Total of lines 29, 36, 40 and 41)				
43	Deliveries of Gas Transported or Compressed for:				
44	Other Interstate Pipeline Companies	313			
45	Others	313			
46	TOTAL, Gas Transported or Compressed for Others (Enter Total of lines 44 and 45)	313			
47	Deliveries of Respondent's Gas for Trans. or Compression by Others	333			
48	Exchange Gas Delivered	328			
49	Natural Gas Used by Respondent		19,922		
50	Natural Gas Delivered to Underground Storage	512			
51	Natural Gas Delivered to LNG Storage	512			
52	Natural Gas Delivered to LNG Processing				
53	Natural Gas for Franchise Requirements				
54	Other Deliveries (Specify):				
55	TOTAL SALES & OTHER DELIVERIES (Lines 42, 46, 47 thru 54)		19,922		
56	UNACCOUNTED FOR				
57	Production System Losses				
58	Storage Losses				
59	Transmission System Losses				
60	Distribution System Losses				
61	Other Losses (Specify in so far as possible)				
62	TOTAL Unaccounted for (Enter Total of lines 57 thru 61)				
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR (Enter Total of lines 55 and 62)				

Name of Respondent Sebring Gas System, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04 27 93	Year of Report Dec. 31, 19 ⁹²
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GAS ACCOUNT — NATURAL GAS

1. The purpose of this page is to account for the quantity of natural gas received and delivered by the respondent, taking into consideration differences in pressure bases used in measuring Mcf of natural gas received and delivered.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.

4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.

5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520 and 521.

6. Also indicate by footnote the volumes of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes delivered to the local distribution-company portion of the reporting pipeline by another jurisdictional pipeline; (2) the volumes which the reporting pipeline transported or sold

through its local distribution facilities or intrastate facilities, and which the reporting pipeline received through gathering facilities, distribution facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline and, (3) the gathering line volumes which were not destined for interstate market or which were not transported through any interstate portion of the reporting pipeline.

7. Also indicate by footnote (1) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage volumes.

8. Also indicate the volumes of pipeline production field sales which are included in both the company's total sales figure and the company's total transportation figure (lines 42 and 46 of page 521).

01 NAME OF SYSTEM			
Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60°F) (c)
2	GAS RECEIVED		
3	Natural Gas Produced	506	
4	LPG Gas Produced and Mixed with Natural Gas	515	
5	Manufactured Gas Produced and Mixed with Natural Gas		
6	Purchased Gas		
7	Wellhead	327	
8	Field Lines	327	
9	Gasoline Plants	327	
10	Transmission Line	327	
11	City Gate Under FERC Rate Schedules	327	20,671
12	LNG	327	
13	Other	327	
14	TOTAL, Gas Purchased (Enter Total of lines 7 thru 13)	327	20,671
15	Gas of Others Received for Transportation	313	
16	Receipts of Respondents' Gas Transported or Compressed by Others	333	
17	Exchange Gas Received	328	
18	Gas Withdrawn from Underground Storage	512	
19	Gas Received from LNG Storage		
20	Gas Received from LNG Processing		
21	Other Receipts (Specify)		
22	TOTAL Receipts (Enter Total of lines 3 thru 5, 14, and 15 thru 21)		20,671

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__	
AUXILIARY PEAKING FACILITIES						
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is sub-</p>				<p>mitted. For other facilities, report the rated maximum daily delivery capacities.</p> <p>3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.</p>		
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