

REQUEST TO ESTABLISH DOCKET
(PLEASE TYPE)

Docket No. 960775-GU

Date June 26, 1996

1. Division Name/Staff Name Auditing and Financial Analysis/P. Johnson
2. OPRAFAD/Johnson
3. OCREAG
4. Suggested Docket Title 1996 Depreciation Filing by Sebring Gas System, Inc.
5. Suggested Docket Mailing List (attach separate sheet if necessary)
 - A. Provide NAMES ONLY for regulated companies or ACRONYMS ONLY regulated industries, as shown in Rule 25-22.104, F.A.C.
 - B. Provide COMPLETE name and address for all others. (Match representatives to clients.)
 1. Parties and their representatives (if any)

Sebring Gas System, Inc. (GU617)
3515 U.S. Highway 27, South
Sebring, Florida 33870-5452

2. Interested Persons and their representatives (if any)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

6. Check one: Documentation is attached.
 Documentation will be provided with recommendation.

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PSC/RAR 10 (Revised 01/96)

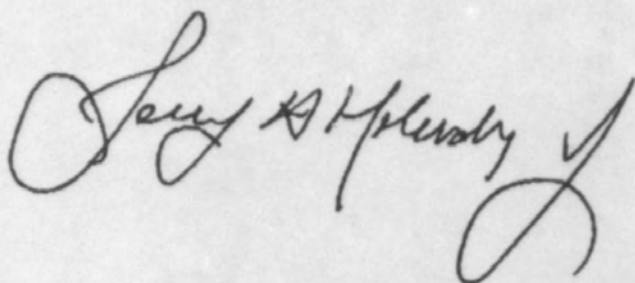
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FPSC-RECORDS/REPORTING

FACSIMILE

TO: PAT LEE
FLORIDA PUBLIC SERVICE COMMISSION
FAX: (904) 413-6454

FROM: JERRY H. MELENDY, JR.
SEBRING GAS SYSTEM, INC.
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- NUMBER OF PAGES: SIX
- 1) Header Page
 - 2) Current and Proposed Depreciation Rates and Effective Dates
 - 3) Status Report, 1992
 - 4) Status Report, 1993
 - 5) Status Report, 1994
 - 6) Status Report, 1995



Sebring Gas System, Inc.
 Depreciation Study - Rule 25-7.045(6)(a)

Account Number	Plant Category	Depreciation Rates		Effective Dates	
		Current	Proposed	Current	Proposed
301	Organization Costs	3.3333%	3.3333%	04/20/92	01/01/97
374.1	Land Rights	—	—	04/20/92	01/01/97
376.0	Mains - Steel	2.0000%	2.0000%	04/20/92	01/01/97
376.1	Mains - Plastic	3.2000%	3.2000%	04/20/92	01/01/97
378	Measuring and Regulating Station Equipment - General	2.5000%	2.5000%	04/20/92	01/01/97
379	Measuring and Regulating Station Equipment - Gate	3.1000%	3.1000%	04/20/92	01/01/97
380.0	Services - Steel	2.5000%	2.5000%	04/20/92	01/01/97
380.1	Services - Plastic	3.8000%	3.8000%	04/20/92	01/01/97
381	Meters	3.7000%	3.7000%	04/20/92	01/01/97
382	Meter Installations	2.3000%	2.3000%	04/20/92	01/01/97
383	House Regulators	2.9000%	2.9000%	04/20/92	01/01/97
384	House Regulator Installations	2.2000%	2.2000%	04/20/92	01/01/97
386	Property on Customers' Premises	5.0000%	5.0000%	06/25/95	01/01/97
387	Other Equipment	4.1000%	4.1000%	04/20/92	01/01/97
391.1	Office Furniture	5.5556%	5.5556%	05/25/95	01/01/97
391.2	Office Equipment	18.6667%	18.6667%	05/25/95	01/01/97
392.1	Transportation Equip - Lt Trucks	13.1000%	13.1000%	04/20/92	01/01/97
392.3	Transportation Equipment - Other	6.6667%	6.6667%	04/20/92	01/01/97
394	Tool, Shop and Garage Equipment	6.6667%	6.6667%	05/25/95	01/01/97
396	Power Operated Equipment	10.0000%	10.0000%	04/20/92	01/01/97

Sebring Gas System, Inc.
Annual Status Report for 1992

Distribution Plant

	Plant Balance @ 12/31/91	Additions	Adjustments	Transfers	Reclass- ifications	Retirements	Plant Balance @ 12/31/92
Booked Plant Activity							150,036
Organization Costs	147,588	2,349					5,300
Land Rights	5,300						164,796
Mains - Steel	136,446	28,349					448,889
Mains - Plastic	275,478	173,411					
Measuring and Regulating Station Equipment - General	10,627						10,627
Measuring and Regulating Station Equipment - Gate	54,077	8,625					63,703
Services - Steel	353,298	8,061					381,580
Services - Plastic	67,849	18,377					84,228
Meters	86,087	29,171					95,258
Meter Installations	31,867	5,947					37,815
House Regulators	11,720	8,084					18,804
House Regulator Installations	33,838	1,506					35,343
Property on Customers' Premises	0	34,610					34,510
Other Equipment	3,314	422					3,736
Office Furniture and Equipment	482	729					1,210
Transportation Equipment	0	39,219					39,219
Tool, Shop and Garage Equipmen	1,487	6,904					7,391
Power Operated Equipment	1,444						1,444
Plant Contra (Inventory)	0		(9,504) a				(9,504)
Totals	1,201,002	363,684	(9,504)	0	0	0	1,535,182

	Reserve Balance @ 12/31/91	Retirements	Accruals	Salvage/ Removal Cost	Transfers/ Adjustments	Reclass- ifications	Reserve Balance @ 12/31/92
Reserve Activity							29,625
Organization Costs	0		29,625				0
Land Rights	0						133,687
Mains - Steel	133,023		665				85,526
Mains - Plastic	69,254		28,272				
Measuring and Regulating Station Equipment - General	3,653		1,066				4,709
Measuring and Regulating Station Equipment - Gate	8,470		4,469				12,939
Services - Steel	352,710		374				353,084
Services - Plastic	21,287		6,986				28,272
Meters	37,048		4,496				41,544
Meter Installations	18,707		1,566				20,272
House Regulators	6,306		974				7,281
House Regulator Installations	18,772		1,838				20,410
Property on Customers' Premises	0		858				858
Other Equipment	597		272				869
Office Furniture and Equipment	19		49				68
Transportation Equipment	0		4,502				4,502
Tool, Shop and Garage Equipmen	80		407				467
Power Operated Equipment	650		144				794
Totals	660,557	0	84,550	0	0	0	748,107

NOTES:

a) Temporary account discontinued in 1994.

Otherwise, there have been no changes in plans or utility experience requiring a reversion of the rates, amortization, or capital recovery schedules.

Sebring Gas System, Inc.
Annual Status Report for 1983

Distribution Plant	Plant Balance @ 12/31/82	Additions	Adjustments	Transfers	Reclass- ifications	Retirements	Plant Balance @ 12/31/83
Residual Plant Activity	150,036						150,036
Organization Costs	6,300	4,000					9,300
Land Rights	164,795	4,579					169,374
Mains - Steel	448,889	77,548				(1,484)	524,954
Mains - Plastic							
Measuring and Regulating Station Equipment - General	10,627						10,627
Measuring and Regulating Station Equipment - Gate	63,703	7,574					63,703
Services - Steel	361,380	12,803				(425)	368,964
Services - Plastic	84,226	16,886					96,604
Meters	95,258	2,468					112,144
Meter Installations	37,815	6,776					40,283
House Regulators	19,804	1,229					26,579
House Regulator Installations	35,343	31,564					36,571
Property on Customers' Premises	34,510						66,074
Other Equipment	3,736						3,736
Office Furniture and Equipment	1,210	158					1,368
Transportation Equipment	39,219					(263)	39,219
Tool, Shop and Garage Equipmen	7,391						7,128
Power Operated Equipment	1,444						1,444
Plant Contrs (Inventory)	(9,604)		3,356				(6,148)
Totals	1,655,182	196,685	3,356	0	0	(2,172)	1,721,952

Reserve Balance @ 12/31/82	Retirements	Accounts	Salvage/ Removal Cost	Transfers/ Adjustments	Reclass- ifications	Reserve Balance @ 12/31/83
Reserve Activity		30,007				60,832
Organization Costs						0
Land Rights			1,188			134,858
Mains - Steel	133,667	(16)	28,795			114,306
Mains - Plastic	85,526					
Measuring and Regulating Station Equipment - General	4,709		1,056			5,764
Measuring and Regulating Station Equipment - Gate	12,939		4,492			17,431
Services - Steel	353,084		671			353,755
Services - Plastic	28,272	(6)	7,333			35,599
Meters	41,544		5,487			47,031
Meter Installations	20,272		1,729			22,002
House Regulators	7,281		1,267			8,548
House Regulator Installations	20,410		1,683			22,093
Property on Customers' Premises	858		2,991			3,850
Other Equipment	869		272			1,141
Office Furniture and Equipment	68		81			149
Transportation Equipment	4,502		5,524			10,026
Tool, Shop and Garage Equipmen	467	(18)	475			825
Power Operated Equipment	794		144			939
Totals	745,107	(39)	63,176	0	0	838,244

NOTES:

- 1) Report amended 12/14/84 in order to differentiate steel mains and services from plastic.
- 2) Please refer to P.S.C. Surveillance Audit (Control No. 94-109-3-2) and related Company response for exceptions. Otherwise, there have been no changes in plans or utility experience requiring a revision of the rates, amortization, or capital recovery schedules.

Sebring Gas System, Inc.
Annual Status Report for 1994

Distribution Plant

	Plant Balance @ 12/31/93	Additions	Adjustments	Transfers	Reclass- ifications	Retirements	Plant Balance @ 12/31/94
Booked Plant Activity							
Organization Costs	150,036		(6,041) a				143,995
Land Rights	9,300						9,300
Mains - Steel	169,374	2,199				(1,534)	170,039
Mains - Plastic	524,954	70,354					595,307
Measuring and Regulating Station Equipment - General	10,627						10,627
Measuring and Regulating Station Equipment - Gate	63,703						63,703
Services - Steel	368,954	165					369,119
Services - Plastic	98,604	5,430					102,034
Meters	112,144	1,969					114,113
Meter Installations	40,283	466					40,751
House Regulators	28,579	846					27,425
House Regulator Installations	36,571	368					36,929
Property on Customers' Premises	88,074	1,018					87,092
Other Equipment	3,736						3,736
Office Furniture and Equipment	1,368	528					1,896
Transportation Equipment	39,219	8,816					47,234
Tool, Shop and Garage Equipmen	7,128						7,128
Power Operated Equipment	1,444						1,444
Plant Contrs (Inventory)	(8,148)		6,148 b				0
Totals	1,721,952	\$1,351	107	0	0	(1,534)	1,811,879

	Reserve Balance @ 12/31/93	Retirements	Accruals	Salvage/ Removal Cost	Transfers/ Adjustments	Reclass- ifications	Reserve Balance @ 12/31/94
Reserve Activity							
Organization Costs	58,832		4,800		(60,263) a		14,369
Land Rights	0						0
Mains - Steel	134,858	(1,534)	970		(406) a		133,886
Mains - Plastic	114,306		27,238	17,767 c	(7,842) a		151,369
Measuring and Regulating Station Equipment - General	5,784		1,047		(21) a		6,790
Measuring and Regulating Station Equipment - Gate	17,431		3,147		(3,129) a		17,450
Services - Steel	353,755		501		(140) a		354,116
Services - Plastic	35,598		7,604		(95) a		43,108
Meters	47,031		5,124		(789) a		51,366
Meter Installations	22,002		1,285		(800) a		22,426
House Regulators	8,548		1,091		(258) a		9,382
House Regulator Installations	22,093		1,186		(1,027) a		22,251
Property on Customers' Premises	3,850		3,333				7,182
Other Equipment	1,141		206		(172) a		1,175
Office Furniture and Equipment	149		1,065		(14) a		1,200
Transportation Equipment	10,026		5,071		(621) a		14,276
Tool, Shop and Garage Equipmen	925		475				1,400
Power Operated Equipment	939		144				1,083
Totals	838,244	(1,534)	64,288	17,767	(65,916)	0	852,849

NOTES:

a) Adjustments made to plant and reserve balances were derived from F.P.S.C. Surveillance Audit (Control No. 94-109-3-2) Report dated May 24, 1994 covering the twelve months ended December 31, 1993 and related company response dated July 21, 1994.

b) Adjustment to discontinue plant-contrs account.

c) Credit to accruals represents monies recovered from the City of Sebring.

Otherwise, there have been no changes in plans or utility experience requiring a reversion of the rates, amortization, or capital recovery schedules.

Sebring Gas System, Inc.
Annual Status Report for 1995

Distribution Plant

	Plant Balance @ 12/31/94	Additions	Adjustments	Transfers	Reclass- ifications	Retirements	Plant Balance @ 12/31/95
Booked Plant Activity	143,996						143,996
Organization Costs	9,300	100					9,400
Land Rights	170,039	50					170,089
Mains - Steel	595,307	11,977					607,285
Mains - Plastic							
Measuring and Regulating Station Equipment - General	10,627						10,627
Measuring and Regulating Station Equipment - Gate	63,703						63,703
Services - Steel	389,119						389,119
Services - Plastic	192,034	2,289					194,323
Meters	114,113	2,883					116,996
Meter Installations	40,751	600					41,351
House Regulators	27,425	24	(379)				27,071
House Regulator Installations	36,929	354					37,283
Property on Customers' Premises	67,082	897					67,979
Other Equipment	3,736						3,736
Office Furniture and Equipment	1,896	3,065					4,961
Transportation Equipment	47,234						47,234
Tool, Shop and Garage Equipmen	7,128						7,128
Power Operated Equipment	1,444						1,444
Totals	1,811,875	22,038	(379)	0	0	0	1,833,536

	Reserve Balance @ 12/31/94	Retirements	Amortize	Salvage/ Removal Cost	Transfers/ Adjustments	Reclass- ifications	Reserve Balance @ 12/31/95
Reserve Activity	14,389		4,800				19,189
Organization Costs	0						0
Land Rights	133,898		895				134,881
Mains - Steel	151,388		28,170	9,971			189,510
Mains - Plastic	0						
Measuring and Regulating Station Equipment - General	6,790		1,047				7,837
Measuring and Regulating Station Equipment - Gate	17,450		3,147				20,597
Services - Steel	354,116		398				354,511
Services - Plastic	43,108		7,653				50,780
Meters	61,386		4,945				56,330
Meter Installations	22,428		1,212				23,638
House Regulators	9,382		1,044		(2)		10,425
House Regulator Installations	22,251		1,108				23,360
Property on Customers' Premises	7,182		3,354				10,536
Other Equipment	1,175		206				1,381
Office Furniture and Equipment	1,200		1,721				2,921
Transportation Equipment	14,278		5,071				18,348
Tool, Shop and Garage Equipmen	1,400		475				1,875
Power Operated Equipment	1,083		144				1,227
Totals	852,849	0	85,618	9,971	(2)	0	928,337

NOTES:

a) Credit to accumulated represents monies recovered from the City of Sebring.

There have been no changes in plans or utility experience requiring a reversion of the rates, amortization, or capital recovery schedules.