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June 5, 2019

VIA E-PORTAL

Mr. Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20190083-GU: Petition for Rate Increase by Sebring Gas System, Inc.

Dear Mr. Teitzman:

Attached, for electronic filing in the above referenced matter, please find the Minimum Filing Requirement Schedules A - D. (3 of 4)

Thank you for your assistance with this filing. As always, please do not hesitate to contact me if you have any questions whatsoever.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK

ATTACHMENTS

cc:// PSC (20 Hard copies)

Office of Public Counsel (Kelly)

SEBRING GAS SYSTEM, INC.
DOCKET NO: 20190083-GU
MINIMUM FILING REQUIREMENTS
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EXECUTIVE SUMMARY

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE MAGNITUDE OF CHANGE TO KEY DATA - PRESENT VS. PRIOR RATE CASE

TYPE OF DATA SHOWN:
 HISTORIC TY LAST CASE: 12/31/2003
 PROJECTED TY LAST CASE: 12/31/2005
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ITEM	LAST RATE CASE REQUESTED			LAST RATE CASE AUTHORIZED			CURRENT RATE CASE REQUESTED			(11)**
		(1)* HISTORICAL N/A	(2)* ATTRITION N/A	(3)* TOTAL N/A	(4)* PROJECTED TEST YEAR 12/31/2004	(5)* HISTORICAL N/A	(6)* ATTRITION N/A	(7)* TOTAL	(8)* PROJECTED TEST YEAR 12/31/2004	(9) PROJECTED TEST YEAR 12/31/2020	
1	DOCKET NUMBER				040270-GU			040270-GU	20190083-GU		
2	HISTORICAL DATA OR TEST YEAR				12/31/2002			12/31/2002	12/31/2018		
3	PROJECTED TEST YEAR				12/31/2004			12/31/2004	12/31/2020		
4	RATE INCREASE - PERMANENT				\$234,641			\$163,264	\$309,847	\$146,583	89.78%
5	RATE INCREASE - INTERIM				\$110,957			\$110,957	\$0	(\$110,957)	-100.00%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF				\$1,132,523			\$1,100,766	\$5,085,214	\$3,984,448	361.97%
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF				(\$64,419)			(\$67,340)	\$161,401	\$228,741	339.68%
8	RATE OF RETURN BEFORE RATE RELIEF				-5.63%			-6.12%	3.17%	9.29%	151.86%
9	SYSTEM CAPITALIZATION				\$1,132,523			\$1,100,766	\$5,085,214	\$3,984,448	361.97%
10	OVERALL RATE OF RETURN				8.65%			8.64%	7.70%	-0.94%	-10.86%
11	COST OF LONG-TERM DEBT				5.43%			5.43%	5.95%	0.52%	9.50%
12	COST OF SHORT-TERM DEBT				0.00%			0.00%	6.00%	6.00%	100.00%
13	COST OF CUSTOMER DEPOSITS				6.23%			6.23%	2.86%	-3.37%	-54.17%
14	COST OF COMMON EQUITY				11.50%			11.50%	12.50%	1.00%	8.70%
15	NUMBER OF CUSTOMERS - AVERAGE				553			538	727	189	35.23%
16	DATE NEW PERMANENT RATES EFFECTIVE				1/1/2005			1/1/2005	1/1/2020		

(A) AS DETERMINED BY THE "FILE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES.

* IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3) AND COLUMNS (5) - (7) UNDER THE HEADING "LAST RATE CASE". IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE".

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (8).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN:
PROJECTED TY LAST CASE: 12/31/2005
PROJECTED TEST YEAR: 12/31/2020

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

WITNESS: J. MELENDY

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 8.64%	\$355,633	114.78%
2	DECREASE IN REQUESTED OVERALL RATE OF RETURN OF 8.64% TO 7.70%	(\$45,786)	-14.78%
3	EFFECT ON PROJECTED TEST YEAR	<u>\$0</u>	<u>0.00%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u><u>\$309,847</u></u>	<u><u>100.00%</u></u>

SUPPORTING SCHEDULES: D-1 p.1, G-3 p.1, G-6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL RATE BASE

TYPE OF DATA SHOWN:
 HISTORIC TY LAST CASE: 12/31/2003
 PROJECTED TY LAST CASE: 12/31/2005
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ITEM	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT RATE CASE		
		(1)* HISTORIC N/A	(2)* ATTRITION N/A	(3)* TOTAL	(4)* PROJECTED TEST YEAR 12/31/2004	(5) PROJECTED TEST YEAR 12/31/2020	(6)** DOLLAR DIFFERENCE	(7)** PERCENT DIFFERENCE
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$0	\$0	\$0	\$2,189,329	\$8,148,107	\$5,958,778	272.17%
2	CONSTRUCTION WORK IN PROGRESS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3	UTILITY PLANT ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
4	GROSS UTILITY PLANT	\$0	\$0	\$0	\$2,189,329	\$8,148,107	\$5,958,778	272.17%
<u>DEDUCTIONS</u>								
5	ACCUMULATED DEPRECIATION	\$0	\$0	\$0	(\$1,065,576)	(\$3,045,744)	(\$1,980,168)	185.83%
6	ACCUMULATED AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7	LIMITED TERM UTILITY PLANT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8	ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
9	CUSTOMER ADVANCES FOR CONSTRUCTION	\$0	\$0	\$0	(\$16,256)	(\$12,928)	\$3,328	-20.47%
10	TOTAL DEDUCTIONS	\$0	\$0	\$0	(\$1,081,832)	(\$3,058,672)	(\$1,976,840)	182.73%
11	NET UTILITY PLANT	\$0	\$0	\$0	\$1,107,497	\$5,089,434	\$3,981,937	359.54%
12	ALLOWANCE FOR WORKING CAPITAL	\$0	\$0	\$0	(\$6,731)	(\$4,221)	\$2,510	-37.29%
13	RATE BASE	\$0	\$0	\$0	\$1,100,766	\$5,085,214	\$3,984,448	361.97%

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3).
 IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

SUPPORTING SCHEDULES: G-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF JURISDICTIONAL NET OPERATING INCOME

TYPE OF DATA SHOWN:

COMPANY: SEBRING GAS SYSTEM, INC.

HISTORIC TY LAST CASE: 12/31/2003
PROJECTED TY LAST CASE: 12/31/2005
PROJECTED TEST YEAR: 12/31/2020
WITNESS: J. MELENDY

DOCKET NO: 20190083-GU

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOI CALCULATED BY COMPANY IN CURRENT CASE	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
		(1)* HISTORIC N/A	(2)* ATTRITION N/A	(3)* TOTAL	(4)* PROJECTED TEST YEAR 12/31/2004	(5)*** PROJECTED TEST YEAR 12/31/2020		
1	OPERATING REVENUES (A)	\$0	\$0	\$0	\$286,548	\$1,186,200	\$899,652	313.96%
	<u>OPERATING EXPENSES:</u>							
2	COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
3	OPERATING & MAINTENANCE EXPENSE	\$0	\$0	\$0	\$270,512	\$739,587	\$469,075	173.40%
4	DEPRECIATION & AMORTIZATION EXPENSE	\$0	\$0	\$0	\$64,318	\$266,440	\$202,122	314.25%
5	TAXES OTHER THAN INCOME	\$0	\$0	\$0	\$19,058	\$22,931	\$3,873	20.32%
6	INCOME TAXES (FEDERAL & STATE)	\$0	\$0	\$0	\$0	(\$4,158)	(\$4,158)	#DIV/0!
7	DEFERRED TAXES (FEDERAL & STATE)	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
8		\$0	\$0	\$0	\$0	\$0	\$0	N/A
9	TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$353,888	\$1,024,799	\$670,911	189.58%
10	NET OPERATING INCOME (B)	\$0	\$0	\$0	(\$67,340)	\$161,401	\$228,741	339.68%

(A) EXCLUDES FUEL REVENUE
(B) BEFORE RATE RELIEF

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

*** Excludes Fuel Revenues

SUPPORTING SCHEDULES: G-2 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING
OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:
PROJECTED TY LAST CASE: 12/31/2005
PROJECTED TEST YEAR: 12/31/2020

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

WITNESS: J. MELENDY

LINE NO.	ITEM	LAST RATE CASE 12/31/2004 (AUTHORIZED)				PROJECTED TEST YEAR 12/31/2020 (REQUESTED)			
		DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
DOCKET NO 20190083-GU ORDER NO. PSC-04-1260-PAA-GU									
1	COMMON EQUITY	\$574,433	52.18%	11.50%	6.00%	\$1,741,654	34.25%	12.50%	4.28%
2	LONG-TERM DEBT -FIXED	\$470,468	42.74%	5.43%	2.32%	\$2,760,453	54.28%	5.95%	3.23%
3	SHORT-TERM DEBT	\$0	0.00%	0.00%	0.00%	\$84,231	1.66%	6.00%	0.10%
4	CUSTOMER DEPOSITS	\$55,865	5.08%	6.23%	0.32%	\$156,205	3.07%	2.86%	0.09%
5	DEFERRED TAXES	\$0	0.00%	0.00%	0.00%	\$342,671	6.74%	0.00%	0.00%
6	TOTAL CAPITALIZATION	<u>\$1,100,766</u>	<u>100.00%</u>		<u>8.64%</u>	<u>\$5,085,214</u>	<u>100.00%</u>		<u>7.70%</u>

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE PRESENT HISTORIC DATA BASE YEAR.

TYPE OF DATA SHOWN:
 PROJ YR LAST CASE: 12/31/2005
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR +1 DATA: 12/31/2019
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: J. MELENDY

LINE NO.	INDICATORS	(1) DATA FROM PROJECTED TEST YEAR RELATED TO COMPANY'S PRIOR CASE	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
<u>INTEREST COVERAGE RATIOS:</u>						
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	N/A	N/A	N/A	N/A	N/A
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	N/A	N/A	N/A	N/A	N/A
<u>OTHER FINANCIAL RATIOS:</u>						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	N/A	N/A	N/A	N/A	N/A
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	N/A	N/A	N/A	N/A	N/A
<u>PREFERRED DIVIDEND COVERAGE:</u>						
5	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
6	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
<u>RATIO OF EARNINGS TO FIXED CHARGES***:</u>						
7	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
8	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
*** ASSUMES DEPRECIATION & INTEREST IN CALCULATION						
<u>EARNINGS PER SHARE:</u>						
9	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
10	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
11	DIVIDENDS PER SHARE	N/A	N/A	N/A	N/A	N/A

SUPPORTING SCHEDULES: D-11 p.1-3, G-3 p.9-11

RECAP SCHEDULES:

SEBRING GAS SYSTEM, INC.
DOCKET NO: 20190083-GU
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ASSETS	(1) Dec-17	(2) Jan-18	(3) Feb-18	(4) Mar-18	(5) Apr-18	(6) May-18	(7) Jun-18	(8) Jul-18	(9) Aug-18	(10) Sep-18	(11) Oct-18	(12) Nov-18	(13) Dec-18	13 MONTH AVERAGE	REFERENCE
UTILITY PLANT IN SERVICE:																
1	GAS PLANT IN SERVICE	\$6,156,286	\$6,182,818	\$6,196,333	\$6,210,675	\$6,224,342	\$6,242,642	\$6,265,040	\$6,289,829	\$6,312,768	\$6,332,160	\$6,343,944	\$6,396,273	\$6,413,469	\$6,274,352	RATE BASE
2	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
3	CWIP	\$6,632	\$7,882	\$7,882	\$9,232	\$15,172	\$19,372	\$19,372	\$26,247	\$28,947	\$28,947	\$28,947	\$28,947	\$28,947	\$19,733	RATE BASE
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
5	GROSS UTILITY PLANT	\$6,162,918	\$6,190,700	\$6,204,215	\$6,219,907	\$6,239,514	\$6,262,014	\$6,284,412	\$6,316,076	\$6,341,715	\$6,361,107	\$6,372,891	\$6,425,220	\$6,442,416	\$6,294,085	
6	ACCUM. PROVISION FOR DEPR.	(\$2,494,341)	(\$2,510,823)	(\$2,527,357)	(\$2,543,930)	(\$2,560,540)	(\$2,577,278)	(\$2,593,895)	(\$2,610,662)	(\$2,627,489)	(\$2,644,374)	(\$2,661,298)	(\$2,678,413)	(\$2,695,732)	(\$2,594,318)	RATE BASE
7	NET UTILITY PLANT	\$3,668,577	\$3,679,877	\$3,676,858	\$3,675,977	\$3,678,974	\$3,684,736	\$3,690,517	\$3,705,414	\$3,714,226	\$3,716,733	\$3,711,593	\$3,746,807	\$3,746,684	\$3,699,767	
CURRENT & ACCRUED ASSETS																
8	CASH	\$94,172	\$92,030	\$53,332	\$68,144	\$76,828	\$39,803	\$67,663	\$47,911	\$7,058	\$26,848	\$9,343	\$21,557	\$36,494	\$49,322	WORKING CAP.
9	ACCOUNTS REC - NATURAL GAS	\$28,560	\$42,353	\$65,637	\$42,803	\$41,463	\$70,815	\$17,333	\$31,017	\$42,319	\$11,203	\$43,153	\$51,650	\$32,825	\$40,087	WORKING CAP.
10	ACCOUNTS REC - FUEL	\$120,067	\$135,859	\$135,157	\$139,745	\$135,031	\$129,827	\$129,428	\$125,124	\$134,208	\$121,483	\$138,648	\$130,112	\$158,125	\$133,293	WORKING CAP.
11	PLANT & OPER.MATERIAL & SUPPL.	\$63,895	\$70,377	\$75,864	\$75,138	\$80,941	\$86,569	\$87,194	\$85,548	\$95,448	\$92,132	\$91,626	\$87,814	\$94,018	\$83,582	WORKING CAP.
12	PREPAYMENTS	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$11,087	\$11,827	\$14,106	\$0	\$3,998	WORKING CAP.
13		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	TOTAL CURR. & ACCR. ASSETS	\$308,356	\$342,281	\$331,652	\$327,492	\$335,925	\$328,676	\$303,280	\$291,262	\$280,695	\$262,753	\$294,597	\$305,239	\$321,462	\$310,282	
MISC. DEFERRED DEBITS																
15	PAYROLL CLEARING ACCOUNT	\$0	\$0	(\$647)	(\$647)	(\$647)	\$6,348	(\$647)	\$0	\$0	\$0	\$0	\$0	\$0	\$289	WORKING CAP.
16	ECCR TRUE-UP - PRIOR YEAR	\$14,800	\$13,606	\$12,411	\$11,216	\$10,022	\$8,827	\$7,632	\$6,438	\$5,243	\$4,048	\$2,854	\$1,659	\$14,228	\$8,691	WORKING CAP.
17	ECCR TRUE-UP - CURRENT YEAR	\$0	\$1,604	\$1,408	\$7,296	\$8,450	\$6,799	\$11,560	\$12,204	\$14,095	\$14,393	\$13,452	\$12,723	\$0	\$7,999	WORKING CAP.
18	TOTAL MISC. DEFERRED DEBITS	\$14,800	\$15,210	\$13,172	\$17,865	\$17,825	\$21,974	\$18,545	\$18,642	\$19,338	\$18,441	\$16,306	\$14,382	\$14,228	\$16,979	
19	TOTAL ASSETS	\$3,991,733	\$4,037,368	\$4,021,682	\$4,021,334	\$4,032,724	\$4,035,386	\$4,012,342	\$4,015,318	\$4,014,259	\$3,997,927	\$4,022,496	\$4,066,428	\$4,082,374	\$4,027,028	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	COMMON EQUITY AND LIABILITIES	(1) Dec-17	(2) Jan-18	(3) Feb-18	(4) Mar-18	(5) Apr-18	(6) May-18	(7) Jun-18	(8) Jul-18	(9) Aug-18	(10) Sep-18	(11) Oct-18	(12) Nov-18	(13) Dec-18	13 MONTH AVERAGE	REFERENCE		
COMMON EQUITY																		
1	COMMON STOCK	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	CAP. STRUCTURE	
2	ADDITIONAL PAID IN CAPITAL	\$774,880	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$568,181	\$503,182	\$654,880	\$585,750	CAP. STRUCTURE
3	RETAINED EARNINGS	\$1,128,891	\$1,166,618	\$1,186,561	\$1,207,178	\$1,237,521	\$1,258,421	\$1,275,725	\$1,283,270	\$1,294,362	\$1,317,638	\$1,346,678	\$1,344,140	\$973,877	\$1,232,376		\$1,232,376	CAP. STRUCTURE
4	TOTAL COMMON EQUITY	\$1,905,571	\$1,736,599	\$1,756,542	\$1,777,159	\$1,807,502	\$1,828,402	\$1,845,706	\$1,853,251	\$1,864,343	\$1,887,619	\$1,916,659	\$1,849,122	\$1,630,557	\$1,819,926			
LONG TERM DEBT																		
5	NOTES PAYABLE - ALLY 69841	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,958	\$42,478	\$6,572		CAP. STRUCTURE	
6	NOTES PAYABLE - ALLY 65377	\$37,900	\$36,556	\$35,208	\$33,855	\$32,497	\$31,136	\$29,761	\$28,390	\$27,015	\$25,669	\$24,285	\$22,896	\$21,477	\$29,742		CAP. STRUCTURE	
7	HNB CREDITLINE	\$89,693	\$89,693	\$89,693	\$70,000	\$60,000	\$60,000	\$40,260	\$30,260	\$20,000	\$20,000	\$20,000	\$95,000	\$134,794	\$63,030		CAP. STRUCTURE	
8	NOTES PAYABLE - FORD CREDIT	\$11,304	\$10,861	\$10,416	\$9,970	\$9,521	\$9,070	\$8,617	\$8,162	\$7,705	\$7,246	\$6,784	\$6,321	\$6,244	\$8,632		CAP. STRUCTURE	
9	HEARTLAND NATIONAL	\$1,698,500	\$1,686,000	\$1,673,500	\$1,661,000	\$1,648,500	\$1,636,000	\$1,623,500	\$1,611,000	\$1,598,000	\$1,586,000	\$1,573,500	\$1,548,500	\$1,548,500	\$1,621,577		CAP. STRUCTURE	
10	SHORT TERM PORTION OF LTD	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$171,871)	(\$172,820)	(\$171,944)		CAP. STRUCTURE	
11	TOTAL LONG TERM DEBT	\$1,665,526	\$1,651,239	\$1,636,946	\$1,620,954	\$1,578,647	\$1,564,335	\$1,530,267	\$1,505,941	\$1,468,849	\$1,467,044	\$1,452,698	\$1,543,804	\$1,580,673	\$1,557,609			
CURRENT & ACCRUED LIABILITIES																		
12	ACCOUNTS PAYABLE	\$97,827	\$115,118	\$90,123	\$98,448	\$101,613	\$95,355	\$87,819	\$95,661	\$117,468	\$79,632	\$83,842	\$101,164	\$142,718	\$100,522		WORKING CAP.	
13	NP COKER - CURRENT	\$0	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$173,478	\$0	\$146,789		WORKING CAP.	
14	CURRENT PORTION OF LTD	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$171,871	\$172,820	\$171,944		CAP. STRUCTURE	
15	CUSTOMER DEPOSITS - RES	\$18,680	\$18,930	\$18,880	\$19,430	\$19,680	\$18,830	\$19,980	\$20,130	\$20,230	\$20,080	\$20,480	\$20,680	\$20,830	\$19,834		CAP. STRUCTURE	
16	CUSTOMER DEPOSITS - COMM	\$121,725	\$122,725	\$124,725	\$125,025	\$125,225	\$125,425	\$124,025	\$125,025	\$125,225	\$123,225	\$125,175	\$125,175	\$123,675	\$124,337		CAP. STRUCTURE	
17	FEDERAL INCOME TAXES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,781	\$3,291		WORKING CAP.	
18	STATE INCOME TAXES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,144	\$165		WORKING CAP.	
19	ACCRUED INTEREST PAYABLE	\$0	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$0	\$32,912		WORKING CAP.	
20	INTEREST PAYABLE - CUST DEPOSITS	\$3,555	\$338	\$682	\$1,026	\$1,372	\$1,719	\$2,062	\$2,409	\$2,755	\$3,097	\$3,444	\$3,791	\$4,135	\$2,337		WORKING CAP.	
21	UTILITY TAX - GROSS RECEIPTS	\$2,891	\$3,725	\$3,110	\$3,245	\$3,136	\$2,941	\$2,728	\$2,548	\$2,716	\$2,516	\$2,895	\$2,836	\$2,894	\$2,937		WORKING CAP.	
22	REGULATORY ASSESSMENT	\$1,994	(\$54)	\$350	\$805	\$1,264	\$1,670	\$2,088	(\$360)	\$72	\$435	\$883	\$1,273	\$1,706	\$933		WORKING CAP.	
23	REGULATORY ASSESSMENT - ECCR	(\$165)	\$0	\$0	\$0	\$0	\$0	(\$128)	(\$17)	(\$34)	(\$50)	(\$70)	(\$89)	\$239	(\$24)		WORKING CAP.	
24	SALES TAX PAYABLE	\$441	\$776	\$454	\$1,479	\$532	\$277	\$395	\$251	\$258	\$49	\$312	\$604	\$1,482	\$562		WORKING CAP.	
25	TANGIBLE & MUT TAX PAYABLE	\$89	\$1,999	\$3,897	\$5,790	\$7,780	\$9,459	\$11,427	\$13,306	\$15,204	\$17,107	\$19,005	\$20,895	\$121	\$9,698		WORKING CAP.	
26	TOTAL CURR. & ACCRUED LIAB.	\$418,908	\$647,802	\$626,466	\$639,493	\$644,847	\$640,921	\$634,641	\$643,198	\$668,139	\$630,336	\$640,211	\$660,574	\$515,545	\$616,237			
DEFERRED CREDITS																		
27	CUSTOMER ADVANCES FOR CONSTR	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$6,897		RATE BASE	
28	ACCUMULATED DEFERRED INC. TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$342,671	\$26,359		CAP. STRUCTURE	
29	TOTAL DEFERRED CREDITS	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$1,728	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$355,599	\$33,256			
31	TOTAL COMMON EQUITY & LIABILITIES	\$3,991,733	\$4,037,368	\$4,021,682	\$4,021,334	\$4,032,724	\$4,035,386	\$4,012,342	\$4,015,318	\$4,014,259	\$3,997,927	\$4,022,496	\$4,066,428	\$4,082,374	\$4,027,028			

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
<u>UTILITY PLANT IN SERVICE:</u>				
1	GAS PLANT IN SERVICE	\$6,274,352	\$0	\$6,274,352
2	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0
3	CWIP	\$19,733	\$0	\$19,733
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0
5	GROSS UTILITY PLANT	<u>\$6,294,085</u>	<u>\$0</u>	<u>\$6,294,085</u>
<u>DEDUCTIONS</u>				
6	ACCUM. PROVISION FOR DEPR.	(\$2,594,318)	\$0	(\$2,594,318)
7	CUSTOMER ADVANCES FOR CONSTR	(\$6,897)	\$0	(\$6,897)
8	TOTAL DEDUCTIONS	<u>(\$2,601,215)</u>	<u>\$0</u>	<u>(\$2,601,215)</u>
9	NET UTILITY PLANT	<u>\$3,692,870</u>	<u>\$0</u>	<u>\$3,692,870</u>
<u>ALLOWANCE FOR WORKING CAPITAL</u>				
10	BALANCE SHEET METHOD	\$27,139	(\$3,507)	\$23,632
11	TOTAL RATE BASE	<u>\$3,720,009</u>	<u>(\$3,507)</u>	<u>\$3,716,502</u>
12	NET OPERATING INCOME	<u>\$244,974</u>	<u>\$5,092</u>	<u>\$250,066</u>
13	RATE OF RETURN	<u>6.59%</u>		<u>6.73%</u>

SUPPORTING SCHEDULES: B-1, B-3, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13, C-1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT
<u>UTILITY PLANT IN SERVICE</u>						
1	NONE		\$0	\$0	\$0	\$0
2			\$0	\$0	\$0	\$0
3			\$0	\$0	\$0	\$0
4			\$0	\$0	\$0	\$0
5		TOTAL	\$0	\$0	\$0	\$0
<u>ACCUM. DEPR.-UTILITY PLANT</u>						
6	NONE		\$0	\$0	\$0	\$0
7			\$0	\$0	\$0	\$0
8			\$0	\$0	\$0	\$0
9			\$0	\$0	\$0	\$0
10		TOTAL	\$0	\$0	\$0	\$0
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
11	SEE SCHEDULE B-13 FOR DETAIL		(\$3,507)	\$0	(\$3,507)	(\$389)
12	TOTAL RATE BASE ADJUSTMENTS		(\$3,507)	\$0	(\$3,507)	(\$389)

SUPPORTING SCHEDULES: B-1, B-4, B-5, B-6, B-7, B-8, B-9, B-10, B-11, B-12, B-13

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409
2	302	INTANGIBLE PLANT	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
3	374	LAND AND LAND RIGHTS	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625
4	376.0	MAINS - STEEL	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703
5	376.1	MAINS - PLASTIC	\$2,511,485	\$2,524,877	\$2,526,542	\$2,530,569	\$2,535,452	\$2,537,680	\$2,551,457	\$2,557,195	\$2,568,576	\$2,580,277	\$2,581,069	\$2,582,424	\$2,584,727	\$2,551,718
6	378	M & R EQUIPMENT - GENERAL	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003
7	379	M & R EQUIPMENT - CITY GATE	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110
8	380.0	SERVICES - STEEL	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,971	\$350,793	\$350,957
9	380.1	SERVICES - PLASTIC	\$762,340	\$772,049	\$780,586	\$788,786	\$794,062	\$807,998	\$813,280	\$817,502	\$825,839	\$832,511	\$842,372	\$845,910	\$853,915	\$810,550
10	381	METERS	\$287,442	\$287,442	\$289,384	\$289,384	\$290,962	\$290,962	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,190
11	382	METER INSTALLATIONS	\$146,108	\$147,016	\$148,117	\$149,218	\$150,938	\$152,589	\$153,934	\$167,081	\$168,723	\$169,525	\$170,506	\$171,898	\$172,970	\$159,125
12	383	REGULATORS	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227
13	384	REGULATOR INSTALLATIONS	\$71,528	\$71,795	\$72,043	\$73,045	\$73,255	\$73,505	\$73,773	\$75,403	\$75,884	\$76,101	\$76,251	\$76,435	\$77,195	\$74,324
14	386	CUSTOMER CONVERSIONS	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310
15	387	OTHER EQUIPMENT	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209
16	390	STRUCTURES AND IMPROVEMENTS	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278
17	391.0	OFFICE FURNITURE	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836
18	391.1	OFFICE EQUIPMENT	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,292	\$31,503
19	392	TRANSPORTATION EQUIPMENT	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$217,660	\$260,619	\$260,619	\$224,269
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$15,983	\$15,983	\$15,983	\$15,983	\$15,983	\$15,983	\$15,983	\$15,983	\$17,081	\$17,081	\$17,081	\$17,081	\$17,081	\$16,576
21	396	POWER OPERATED EQUIPMENT	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902
22	397	COMMUNICATION EQUIPMENT	\$29,865	\$32,121	\$32,143	\$32,155	\$32,155	\$32,390	\$34,094	\$34,146	\$34,146	\$34,146	\$34,146	\$35,674	\$38,692	\$33,529
23		GAS PLANT IN SERVICE	\$6,156,286	\$6,182,618	\$6,196,333	\$6,210,675	\$6,224,342	\$6,242,642	\$6,265,040	\$6,289,829	\$6,312,768	\$6,332,160	\$6,343,944	\$6,396,273	\$6,413,469	\$6,274,353

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
1		COMPANY HAS NO COMMON PLANT														
2																
3																
4																
5																
6																
7																
8																
9																
10																
11		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
12		COMPANY HAS NO COMMON PLANT				
13						
14						
15						
16						
17						
18						
19						
20						
21						
22		TOTAL	\$0		\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE PLANT			13-MONTH AVERAGE ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		\$0	\$0	\$0	\$0	\$0	\$0	
2	374		\$0	\$0	\$0	\$0	\$0	\$0	
3	374		\$0	\$0	\$0	\$0	\$0	\$0	
4	374		\$0	\$0	\$0	\$0	\$0	\$0	
5	374		\$0	\$0	\$0	\$0	\$0	\$0	
6	374		\$0	\$0	\$0	\$0	\$0	\$0	
7	374		\$0	\$0	\$0	\$0	\$0	\$0	
8	374		\$0	\$0	\$0	\$0	\$0	\$0	
9	374		\$0	\$0	\$0	\$0	\$0	\$0	
10	374		\$0	\$0	\$0	\$0	\$0	\$0	
11	374		\$0	\$0	\$0	\$0	\$0	\$0	
12	374		\$0	\$0	\$0	\$0	\$0	\$0	
13	374	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
14	375		\$0	\$0	\$0	\$0	\$0	\$0	
15	375		\$0	\$0	\$0	\$0	\$0	\$0	
16	375		\$0	\$0	\$0	\$0	\$0	\$0	
17	375		\$0	\$0	\$0	\$0	\$0	\$0	
18	375		\$0	\$0	\$0	\$0	\$0	\$0	
19	375		\$0	\$0	\$0	\$0	\$0	\$0	
20	375		\$0	\$0	\$0	\$0	\$0	\$0	
21	375		\$0	\$0	\$0	\$0	\$0	\$0	
22	375		\$0	\$0	\$0	\$0	\$0	\$0	
23	375		\$0	\$0	\$0	\$0	\$0	\$0	
24	375	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE PLANT			13-MONTH AVERAGE ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389		\$0	\$0	\$0	\$0	\$0	\$0	
2	389		\$0	\$0	\$0	\$0	\$0	\$0	
3	389		\$0	\$0	\$0	\$0	\$0	\$0	
4	389	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
5	390		\$0	\$0	\$0	\$0	\$0	\$0	
6	390		\$0	\$0	\$0	\$0	\$0	\$0	
7	390		\$0	\$0	\$0	\$0	\$0	\$0	
8	390		\$0	\$0	\$0	\$0	\$0	\$0	
9	390		\$0	\$0	\$0	\$0	\$0	\$0	
10	390		\$0	\$0	\$0	\$0	\$0	\$0	
11	390	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-5 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

1. Describe the property acquired which resulted in the acquisition adjustment.

- A. NONE
- B.
- C.
- D.

2. Date of acquisition.

- A.
- B.
- C.
- D.

3. Amount of acquisition adjustment.

- A.
- B.
- C.
- D.

4. Was the property purchased from a related party?

- A.
- B.
- C.
- D.

5. Has the acquisition adjustment been approved by the Commission?

- A.
- B.
- C.
- D.

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

- A.
- B.
- C.
- D.

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MO. AVG./ 12 MO. TOTAL
ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO. 20190083-GU

LINE NO.	ACCT. NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
1		Not Applicable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

FLORIDA PUBLIC SERVICE COMMISSION

FUTURE USE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>DATE OF ACQUISITION</u>	<u>LOCATION</u>	<u>REASON FOR PURCHASE</u>	<u>EXPENDITURES AS OF THE END OF THE HISTORIC BASE YEAR</u>
1					
	<u>DATE CONSTRUCTION IS TO COMMENCE</u>	<u>DATE TO BE PLACED IN SERVICE</u>	<u>INDICATE CURRENT USE</u>	<u>ITEMS INCLUDED IN RATE BASE</u>	
2					

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS
 WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A
 DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER
 WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
LINE NO.	AFUDC CHARGED DESCRIPTION*													
1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL - A.F.U.D.C. CHARGED													
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	AFUDC NOT CHARGED DESCRIPTION*													
8	\$6,632	\$7,882	\$7,882	\$9,232	\$15,172	\$19,372	\$19,372	\$26,247	\$28,947	\$28,947	\$28,947	\$28,947	\$28,947	\$19,733
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL C.W.I.P.													
	\$6,632	\$7,882	\$7,882	\$9,232	\$15,172	\$19,372	\$19,372	\$26,247	\$28,947	\$28,947	\$28,947	\$28,947	\$28,947	\$19,733

NOTE: SEBRING HAS NO AFUDC

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.:

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE: N/A

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED TO THE AVERAGE MONTHLY BALANCE.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
1	376.0	MAINS - STEEL	\$168,919	\$169,372	\$169,826	\$170,280	\$170,733	\$171,187	\$171,641	\$172,094	\$172,548	\$173,001	\$173,455	\$173,909	\$174,362	\$171,641
2	376.1	MAINS - PLASTIC	\$809,884	\$815,970	\$822,074	\$828,185	\$834,306	\$840,436	\$846,585	\$852,758	\$858,952	\$865,173	\$871,410	\$877,649	\$883,893	\$846,713
3	378	M & R EQUIPMENT - GENERAL	\$9,153	\$9,199	\$9,246	\$9,292	\$9,339	\$9,385	\$9,432	\$9,478	\$9,525	\$9,571	\$9,618	\$9,664	\$9,711	\$9,432
4	379	M & R EQUIPMENT - CITY GATE	\$208,104	\$211,395	\$214,686	\$217,976	\$221,267	\$224,558	\$227,849	\$231,140	\$234,431	\$237,722	\$241,013	\$244,304	\$247,595	\$227,849
5	380.0	SERVICES - STEEL	\$417,217	\$417,509	\$417,802	\$418,094	\$418,386	\$418,679	\$418,971	\$419,264	\$419,556	\$419,849	\$420,141	\$420,434	\$420,726	\$418,971
6	380.1	SERVICES - PLASTIC	\$228,638	\$230,684	\$232,754	\$234,847	\$236,957	\$239,093	\$241,255	\$243,430	\$245,621	\$247,832	\$250,065	\$252,316	\$254,582	\$241,390
7	381	METERS	\$187,136	\$188,047	\$188,960	\$189,876	\$190,795	\$191,717	\$192,638	\$193,559	\$194,481	\$195,402	\$196,324	\$197,245	\$198,167	\$192,642
8	382	METER INSTALLATIONS	\$54,738	\$55,117	\$55,498	\$55,882	\$56,270	\$56,662	\$57,058	\$57,472	\$57,906	\$58,343	\$58,782	\$59,224	\$59,670	\$57,125
9	383	REGULATORS	\$26,206	\$26,289	\$26,372	\$26,455	\$26,539	\$26,622	\$26,705	\$26,788	\$26,871	\$26,955	\$27,038	\$27,121	\$27,205	\$26,705
10	384	REGULATOR INSTALLATIONS	\$39,347	\$39,526	\$39,706	\$39,887	\$40,070	\$40,343	\$40,438	\$40,624	\$40,813	\$41,003	\$41,194	\$41,385	\$41,577	\$40,455
11	386	CUSTOMER CONVERSIONS	\$30,838	\$30,906	\$30,974	\$31,041	\$31,109	\$31,176	\$31,244	\$31,312	\$31,380	\$31,447	\$31,515	\$31,583	\$31,650	\$31,244
12	387	OTHER EQUIPMENT	\$8,274	\$8,352	\$8,429	\$8,507	\$8,584	\$8,661	\$8,739	\$8,816	\$8,893	\$8,971	\$9,048	\$9,125	\$9,203	\$8,739
13	390	STRUCTURES AND IMPROVEMENTS	\$2,968	\$2,996	\$3,023	\$3,051	\$3,079	\$3,106	\$3,134	\$3,162	\$3,189	\$3,217	\$3,245	\$3,272	\$3,300	\$3,134
14	391.0	OFFICE FURNITURE	\$567	\$577	\$586	\$596	\$605	\$615	\$624	\$634	\$643	\$653	\$662	\$671	\$681	\$624
15	391.1	OFFICE EQUIPMENT	\$27,406	\$27,521	\$27,635	\$27,750	\$27,865	\$27,980	\$28,094	\$28,209	\$28,324	\$28,439	\$28,553	\$28,671	\$28,790	\$28,095
16	392	TRANSPORTATION EQUIPMENT	\$132,774	\$134,406	\$136,038	\$137,671	\$139,305	\$140,935	\$142,569	\$144,202	\$145,832	\$147,466	\$149,098	\$150,892	\$152,847	\$142,618
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$11,763	\$11,852	\$11,941	\$12,030	\$12,120	\$12,209	\$12,298	\$12,387	\$12,480	\$12,575	\$12,670	\$12,766	\$12,867	\$12,304
18	396	POWER OPERATED EQUIPMENT	\$21,013	\$21,165	\$21,317	\$21,469	\$21,621	\$21,773	\$21,925	\$22,077	\$22,229	\$22,381	\$22,533	\$22,685	\$22,836	\$21,925
19	397	COMMUNICATION EQUIPMENT	\$5,594	\$5,738	\$5,888	\$6,039	\$6,188	\$6,339	\$6,494	\$6,654	\$6,813	\$6,972	\$7,132	\$7,295	\$7,468	\$6,509
20		DEPRECIATION RESERVE	\$2,390,539	\$2,406,621	\$2,422,755	\$2,438,928	\$2,455,138	\$2,471,476	\$2,487,693	\$2,504,060	\$2,520,487	\$2,536,972	\$2,553,496	\$2,570,211	\$2,587,130	\$2,488,115
21	108.02	R.W.I.P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	108	TOTAL DEPRECIATION RESERVE	\$2,390,539	\$2,406,621	\$2,422,755	\$2,438,928	\$2,455,138	\$2,471,476	\$2,487,693	\$2,504,060	\$2,520,487	\$2,536,972	\$2,553,496	\$2,570,211	\$2,587,130	\$2,488,115

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$103,802	\$104,202	\$104,602	\$105,002	\$105,402	\$105,802	\$106,202	\$106,602	\$107,002	\$107,402	\$107,802	\$108,202	\$108,602	\$106,202
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$103,802	\$104,202	\$104,602	\$105,002	\$105,402	\$105,802	\$106,202	\$106,602	\$107,002	\$107,402	\$107,802	\$108,202	\$108,602	\$106,202

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD
ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

<u>LINE NO.</u>		<u>MONTH</u>	<u>AMOUNT</u>
1	2017	DECEMBER	\$1,728
2	2018	JANUARY	\$1,728
3		FEBRUARY	\$1,728
4		MARCH	\$1,728
5		APRIL	\$1,728
6		MAY	\$1,728
7		JUNE	\$1,728
8		JULY	\$12,928
9		AUGUST	\$12,928
10		SEPTEMBER	\$12,928
11		OCTOBER	\$12,928
12		NOVEMBER	\$12,928
13	2018	DECEMBER	\$12,928
14		TOTAL	<u>\$89,664</u>
15		13 MONTH AVERAGE	<u>\$6,897</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
<u>CURRENT & ACCRUED ASSETS</u>						
1	CASH	\$49,322				\$49,322
2	ACCOUNTS REC - NATURAL GAS	\$40,087				\$40,087
3	ACCOUNTS REC - FUEL	\$133,293				
4	PLANT & OPER.MATERIAL & SUPPL.	\$83,582			(\$133,293)	\$0
5	PREPAYMENTS	\$3,998				\$83,582
						\$3,998
6	TOTAL CURR. & ACCR. ASSETS	<u>\$310,282</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$133,293)</u>	<u>\$176,989</u>
<u>MISC. DEFERRED DEBITS</u>						
7	PAYROLL CLEARING ACCOUNT	\$289			(\$289)	\$0
8	ECCR TRUE-UP - PRIOR YEAR	\$8,691			(\$8,691)	\$0
9	ECCR TRUE-UP - CURRENT YEAR	\$7,999			(\$7,999)	\$0
10	TOTAL MISC. DEFERRED DEBITS	<u>\$16,979</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$16,979)</u>	<u>\$0</u>
11	TOTAL ASSETS	<u>\$327,261</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$150,272)</u>	<u>\$176,989</u>

SUPPORTING SCHEDULES: B-1, C-4, C-8

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE	
	<u>CURRENT & ACCRUED LIABILITIES</u>		<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>
1	ACCOUNTS PAYABLE	\$100,522			
2	NP COKER - CURRENT	\$146,789			
3	FEDERAL INCOME TAXES PAYABLE	\$3,291			(\$146,789)
4	STATE INCOME TAXES PAYABLE	\$165			
5	ACCRUED INTEREST PAYABLE	\$32,912			
6	INTEREST PAYABLE - CUST DEPOSITS	\$2,337			
7	UTILITY TAX - GROSS RECEIPTS	\$2,937			
8	REGULATORY ASSESSMENT	\$933			
9	REGULATORY ASSESSMENT - ECCR	(\$24)			\$24
10	SALES TAX PAYABLE	\$562			
11	TANGIBLE & MUT TAX PAYABLE	\$9,698			
12	TOTAL CURR. & ACCRUED LIAB.	\$300,122	\$0	\$0	(\$146,765)
13	TOTAL LIABILITIES	\$300,122	\$0	\$0	(\$146,765)
14	TOTAL ASSETS LESS LIABILITIES	\$27,139	\$0	\$0	(\$3,507)
15	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE B-2)	\$27,139	\$0	\$0	(\$3,507)

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13 MO. AVG.
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN
 MISCELLANEOUS DEFERRED DEBITS FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MO. AVERAGE
1	PAYROLL CLEARING ACCOUNT	\$0	\$0	(\$647)	(\$647)	(\$647)	\$6,348	(\$647)	\$0	\$0	\$0	\$0	\$0	\$0	\$289
2	ECCR TRUE-UP - PRIOR YEAR	\$14,800	\$13,606	\$12,411	\$11,216	\$10,022	\$8,827	\$7,632	\$6,438	\$5,243	\$4,048	\$2,854	\$1,659	\$14,228	\$8,691
3	ECCR TRUE-UP - CURRENT YEAR	\$0	\$1,604	\$1,408	\$7,296	\$8,450	\$6,799	\$11,560	\$12,204	\$14,095	\$14,393	\$13,452	\$12,723	\$0	\$7,999
4	TOTAL MISC DEFERRED DEBITS	\$14,800	\$15,210	\$13,172	\$17,865	\$17,825	\$21,974	\$18,545	\$18,642	\$19,338	\$18,441	\$16,306	\$14,382	\$14,228	\$16,979

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN OTHER
 DEFERRED CREDITS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/201
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	13 MO. AVERAGE
1	SEE SCHEDULES B-12 AND B-18														\$0
2															\$0
3	TOTAL DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES; B-13

FLORIDA PUBLIC SERVICE COMMISSION

PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	13-MONTH AVERAGE	NON-UTILITY ALLOCATION FACTOR	NON-REGULATED AMOUNT	BASIS FOR ALLOCATION
1	NOT APPLICABLE				

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

LINE NO.	YEAR/MONTH	3% ITC						4% ITC					
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION		
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE
1	NONE							NONE					
2				13-MONTH AVERAGE			<u>\$0</u>			13-MONTH AVERAGE			<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

LINE NO.	YEAR/MONTH	8% ITC							10% ITC						
		AMOUNT REALIZED			AMORTIZATION				AMOUNT REALIZED			AMORTIZATION			
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE		
1	NONE														
2				13-MONTH AVERAGE			\$0				13-MONTH AVERAGE		\$0		

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: SEBRING GAS SYSTEM, INC.
DOCKET NO: 20190083-GU

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

1 NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f),
INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

1

NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2
 AND 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES
 SHOULD BE SHOWN.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

LINE NO.	YEAR/ MONTH	ACCOUNT NO. 282			ACCOUNT NO. 283			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	Dec-17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Jan-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Feb-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Mar-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Apr-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	May-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Jun-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Jul-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Aug-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Sep-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Oct-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Nov-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Dec-18	\$0	\$342,671	\$342,671	\$0	\$0	\$0	\$0	\$342,671	\$342,671
14	13-MONTH AVERAGE	\$0	\$26,359	\$26,359	\$0	\$0	\$0	\$0	\$26,359	\$26,359

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	YEAR/MONTH	ACCOUNT 282					ACCOUNT 283				
		BEGINNING BALANCE	CURRENT MONTH DEFERRAL	FLOWBACK TO CURRENT MONTH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT MONTH DEFERRAL	FLOWBACK TO CURRENT MONTH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	Dec-17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Jan-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Feb-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Mar-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Apr-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	May-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Jun-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Jul-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Aug-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Sep-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Oct-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Nov-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Dec-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	13-MONTH AVERAGE					<u>\$0</u>					<u>\$0</u>

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	YEAR/ MONTH	ACCOUNT 282					ACCOUNT 283				
		BEGINNING BALANCE	CURRENT MONTH DEFERRAL	FLOWBACK TO CURRENT MONTH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT MONTH DEFERRAL	FLOWBACK TO CURRENT MONTH	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	Dec-17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Jan-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Feb-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Mar-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Apr-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	May-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Jun-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Jul-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Aug-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Sep-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Oct-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Nov-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Dec-18	\$0	\$342,671	\$0	\$0	\$342,671	\$0	\$0	\$0	\$0	\$0
14	13-MONTH AVERAGE					<u>\$26,359</u>					<u>\$0</u>

SUPPORTING SCHEDULES:

SEBRING GAS SYSTEM, INC.
DOCKET NO: 20190083-GU
MINIMUM FILING REQUIREMENTS
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SEBRING GAS SYSTEM, INC.
DOCKET NO: 20190083-GU
MINIMUM FILING REQUIREMENTS
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING
 INCOME PER BOOKS FOR THE HISTORIC BASE YEAR
 AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 WITNESS: J. MELENDY

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/18

LINE NO.		(1) PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1) 12/31/2017	(2) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS 12/31/2018	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)	(5) REVENUE ADJUSTMENT	(6) JURISDICTIONAL AMOUNT PROPOSED RATES
1	TOTAL OPERATING REVENUES	\$973,478	\$1,080,949	(\$47,794)	\$1,033,155	\$0	\$1,033,155
	<u>OPERATING EXPENSES:</u>						
2	COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0
3	OPERATIONS & MAINTENANCE	\$511,406	\$551,665	(\$47,953)	\$503,712	\$0	\$503,712
4	DEPRECIATION & AMORTIZATION	\$193,727	\$202,354	\$0	\$202,354	\$0	\$202,354
5	TAXES OTHER THAN INCOME TAXES	\$28,203	\$19,188	\$0	\$19,188	\$0	\$19,188
6	CURRENT FEDERAL INCOME TAX EXPENSE	\$0	\$49,958	\$1,388	\$51,346	\$0	\$51,346
7	CURRENT STATE INCOME TAX EXPENSE	\$0	\$12,810	(\$69)	\$12,741	\$0	\$12,741
8	DEFERRED FEDERAL INCOME TAX EXPENSE	\$0	\$0	(\$5,375)	(\$5,375)	\$0	(\$5,375)
9	DEFERRED STATE INCOME TAX EXPENSE	\$0	\$0	(\$877)	(\$877)	\$0	(\$877)
10	TOTAL OPERATING EXPENSES	\$733,336	\$835,975	(\$52,886)	\$783,089	\$0	\$783,089
11	NET OPERATING INCOME	\$240,142	\$244,974	\$5,092	\$250,066	\$0	\$250,066

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.J. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/201
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>OPERATING REVENUE</u>					
1	ELIMINATE ENERGY CONSERVATION REVENUES	(\$47,794)	\$0	(\$47,794)	(\$47,794)
2		\$0	\$0	\$0	\$0
3		\$0	\$0	\$0	\$0
4		\$0	\$0	\$0	\$0
5		\$0	\$0	\$0	\$0
6	TOTAL REVENUE ADJUSTMENTS	(\$47,794)	\$0	(\$47,794)	(\$47,794)
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
7	ELIMINATE ENERGY CONSERVATION EXPENSES	(\$48,049)	\$0	(\$48,049)	(\$48,290)
8	ELIMINATE LOBBYING EXPENSE	(\$149)	\$0	(\$149)	(\$150)
9	ELIMINATE OUT-OF-PERIOD ADJUSTMENTS	\$245	\$0	\$245	\$246
10		\$0	\$0	\$0	\$0
11		\$0	\$0	\$0	\$0
12		\$0	\$0	\$0	\$0
13	TOTAL O & M ADJUSTMENTS	(\$47,953)	\$0	(\$47,953)	(\$48,194)
<u>DEPRECIATION EXPENSE</u>					
14		\$0	\$0	\$0	\$0
15		\$0	\$0	\$0	\$0
16		\$0	\$0	\$0	\$0
17		\$0	\$0	\$0	\$0
18	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	\$0	\$0	\$0	\$0

*NOTE ADJUSTMENTS CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/201
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>TAXES OTHER THAN INCOME</u>					
1		\$0	\$0	\$0	\$0
2		\$0	\$0	\$0	\$0
3		\$0	\$0	\$0	\$0
4	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	\$0	\$0	\$0	\$0
<u>FEDERAL INCOME TAXES</u>					
5	INTEREST SYNCHRONIZATION	(\$18)	\$0	(\$18)	(\$18) Interest synchronization adjustment
6	ADJUST FEDERAL INCOME TAXES TO CALCULATED	\$1,406	\$0	\$1,406	\$1,413 Adjust Fed Taxes to Calculated Amount
7		\$0	\$0	\$0	\$0
8		\$0	\$0	\$0	\$0
9	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$1,388	\$0	\$1,388	\$1,395
<u>STATE INCOME TAXES</u>					
10	INTEREST SYNCHRONIZATION	(\$5)	\$0	(\$5)	(\$5) Interest synchronization adjustment
11	ADJUST STATE INCOME TAXES TO CALCULATED	(\$64)	\$0	(\$64)	(\$64) Adjust State Taxes to Calculated Amount
12		\$0	\$0	\$0	\$0
13		\$0	\$0	\$0	\$0
14	TOTAL STATE INCOME TAX ADJUSTMENTS	(\$69)	\$0	(\$69)	(\$69)
<u>DEFERRED INCOME TAXES</u>					
15	ADJUST DEFERRED FEDERAL INCOME TAXES TO CALCULATED	(\$5,375)	\$0	(\$5,375)	(\$5,402) Adjust Deferred Fed Inc Taxes to Calculated Amount
16	ADJUST DEFERRED STATE INCOME TAXES TO CALCULATED	(\$877)	\$0	(\$877)	(\$881) Adjust Deferred State Inc Taxes to Calculated Amount
17	TOTAL DEFERRED TAX ADJUSTMENTS	(\$6,252)	\$0	(\$6,252)	(\$6,283)
18	TOTAL ALL ADJUSTMENTS	\$5,092	\$0	\$5,092	\$5,357

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH,
AND IN TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-18	(2) Feb-18	(3) Mar-18	(4) Apr-18	(5) May-18	(6) Jun-18	(7) Jul-18	(8) Aug-18	(9) Sep-18	(10) Oct-18	(11) Nov-18	(12) Dec-18	TOTAL
OPERATING REVENUES:															
1	489.10	TS-1	\$7,823	\$6,301	\$6,669	\$5,889	\$5,541	\$4,989	\$5,037	\$5,028	\$4,995	\$5,338	\$5,984	\$6,640	\$70,234
2	489.20	TS-2	\$2,058	\$1,219	\$1,396	\$1,235	\$1,169	\$949	\$942	\$968	\$925	\$995	\$1,084	\$1,181	\$14,121
3	489.30	TS-3	\$19,013	\$16,650	\$18,577	\$17,123	\$17,045	\$15,305	\$14,139	\$15,042	\$14,630	\$16,797	\$16,967	\$17,945	\$199,233
4	489.40	TS-4	\$23,251	\$18,309	\$20,977	\$19,594	\$19,372	\$18,833	\$17,888	\$18,708	\$18,134	\$19,662	\$19,265	\$20,686	\$234,679
5	489.50	TS-5	\$16,749	\$14,193	\$15,436	\$16,443	\$14,083	\$13,518	\$12,693	\$14,603	\$11,115	\$14,068	\$11,789	\$13,002	\$167,692
6	489.60	THIRD PARTY MARKETERS	\$1,938	\$1,953	\$1,971	\$1,908	\$1,800	\$1,743	\$1,752	\$1,755	\$1,761	\$1,809	\$1,920	\$1,956	\$22,266
7	489.02	SPECIAL CONTRACTS	\$23,093	\$23,093	\$23,093	\$23,093	\$23,093	\$23,093	\$23,439	\$23,439	\$23,439	\$23,439	\$23,439	\$23,439	\$279,192
8		OPERATING REVENUES	\$93,925	\$81,718	\$88,119	\$85,285	\$82,103	\$78,430	\$75,890	\$79,543	\$74,999	\$82,108	\$80,448	\$84,849	\$987,417
9	488.00	MISC. SERVICE REVENUE	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749	\$1,561	\$14,335
10	495.00	ENERGY CONSERVATION REVENUES	\$5,727	\$3,877	\$4,536	\$4,001	\$3,938	\$3,512	\$3,284	\$3,472	\$3,334	\$3,825	\$3,910	\$4,378	\$47,794
11	489.70	REVENUES FROM GAS TRANSPORT - OTHER	\$9,352	(\$1,010)	\$2,898	\$6,586	(\$938)	\$5,067	(\$1,944)	\$6,855	(\$2,383)	\$7,501	(\$2,547)	\$1,966	\$31,403
12		TOTAL OTHER OPERATING REVENUES	\$16,517	\$3,112	\$9,317	\$11,565	\$4,158	\$9,226	\$2,241	\$11,606	\$1,884	\$12,889	\$3,112	\$7,905	\$93,532
13		TOTAL OPERATING REVENUES	\$110,442	\$84,830	\$97,436	\$96,850	\$86,261	\$87,656	\$78,131	\$91,149	\$76,883	\$94,997	\$83,560	\$92,754	\$1,080,949

SUPPORTING SCHEDULES: E-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BAS YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO. COMPUTATION OF UNBILLED REVENUES

LINE NO.		Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	AVERAGE
1	Account 1421-A/R Unbilled Revenue Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Account 489-Unbilled Revenue Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

COMPANY DOES NOT RECORD UNBILLED REVENUES BECAUSE ALL METERS ARE READ ON OR NEAR THE LAST DAY OF THE MONTH.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-18	(2) Feb-18	(3) Mar-18	(4) Apr-18	(5) May-18	(6) Jun-18	(7) Jul-18	(8) Aug-18	(9) Sep-18	(10) Oct-18	(11) Nov-18	(12) Dec-18	TOTAL
COST OF GAS															
1	804	NATURAL GAS PURCHASES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	804	LESS: COMPANY USED GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DISTRIBUTION EXPENSES															
OPERATIONS EXPENSE															
4	870	SUPERVISION & ENGINEERING	\$1,869	\$985	\$1,885	\$1,102	\$875	\$1,699	\$653	\$666	\$352	\$822	\$1,175	\$1,745	\$13,828
5	874	MAINS & SERVICES EXPENSE	\$3,127	\$2,270	\$2,822	\$3,179	\$2,565	\$1,986	\$1,740	\$1,988	\$2,209	\$3,126	\$3,948	\$4,837	\$33,797
6	875	MEAS & REG - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	877	MEAS & REG - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	878	METER & HOUSE REG EXPENSE	\$909	\$401	\$609	\$729	\$564	\$394	\$347	\$296	\$296	\$727	\$811	\$858	\$6,941
9	879	CUSTOMER INSTALLATIONS	\$2,703	\$2,439	\$3,147	\$1,053	\$496	\$1,861	\$979	\$2,944	\$1,463	\$2,502	\$2,950	\$2,155	\$24,692
10	880	OTHER EXPENSES	\$748	\$1,671	\$465	\$424	\$262	\$657	\$843	\$207	\$1,140	\$452	\$1,077	\$947	\$8,893
11		TOTAL OPERATIONS EXPENSE	\$9,356	\$7,766	\$8,928	\$6,487	\$4,762	\$6,597	\$4,562	\$6,101	\$5,460	\$7,629	\$9,961	\$10,542	\$88,151
MAINTENANCE EXPENSE															
12	885	SUPERVISION & ENGINEERING	\$63	\$143	\$133	\$213	\$88	\$164	\$109	\$381	\$65	\$88	\$199	\$291	\$1,937
13	887	MAINTENANCE OF MAINS	\$1,016	\$828	\$922	\$901	\$2,724	\$420	\$771	\$341	\$281	\$702	\$1,799	\$1,085	\$11,790
14	889	MTCE OF MEAS & REG - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	891	MTCE OF MEAS & REG - GATE STATION	\$621	\$228	\$168	\$224	\$185	\$155	\$1,169	\$151	\$525	\$1,187	\$1,399	\$2,220	\$8,232
16	892	MAINTENANCE OF SERVICES	\$477	\$136	\$274	\$162	\$384	\$0	\$0	\$0	\$563	\$90	\$55	\$290	\$2,431
17	893	MTCE OF METERS & HOUSE REGULATORS	\$1,033	\$869	\$414	\$2,562	\$1,939	\$84	\$53	\$124	\$987	\$877	\$443	\$0	\$9,385
18	894	MTCE OF OTHER EQUIPMENT	\$345	\$347	\$666	\$663	\$329	\$710	\$92	\$735	\$339	\$333	\$127	\$1,510	\$6,196
19		TOTAL MAINTENANCE EXPENSE	\$3,555	\$2,551	\$2,577	\$4,725	\$5,649	\$1,533	\$2,194	\$1,732	\$2,760	\$3,277	\$4,022	\$5,396	\$39,971

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-18	(2) Feb-18	(3) Mar-18	(4) Apr-18	(5) May-18	(6) Jun-18	(7) Jul-18	(8) Aug-18	(9) Sep-18	(10) Oct-18	(11) Nov-18	(12) Dec-18	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	902	METER READING EXPENSE	\$201	\$538	\$671	\$355	\$488	\$480	\$556	\$555	\$324	\$564	\$364	\$0	\$5,096
3	903	CUS RECORDS & COLLECTIONS	\$169	\$54	\$115	\$83	\$154	\$28	\$208	\$176	\$260	\$193	\$84	\$95	\$1,619
4	904	UNCOLLECTIBLE ACCOUNTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$522	\$522
5		TOTAL CUSTOMER ACCOUNTS EXP	\$370	\$592	\$786	\$438	\$642	\$508	\$764	\$731	\$584	\$757	\$448	\$617	\$7,237
CUSTOMER SVCE & INFORMATION															
6	908	CONSERVATION EXPENSE	\$5,708	\$3,858	\$4,513	\$3,973	\$3,914	\$3,357	\$3,236	\$3,343	\$3,286	\$3,774	\$3,863	\$5,224	\$48,049
7	909	CONSERVATION ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		TOTAL CUSTOMER SVCE & INFO	\$5,708	\$3,858	\$4,513	\$3,973	\$3,914	\$3,357	\$3,236	\$3,343	\$3,286	\$3,774	\$3,863	\$5,224	\$48,049
SALES EXPENSE															
9	912	DEMONSTRATING & SELLING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL SALES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE & GEN EXP															
11	920	ADMIN & GEN SALARIES	\$14,682	\$17,086	\$21,897	\$17,185	\$17,099	\$19,446	\$14,998	\$22,262	\$16,662	\$16,414	\$20,240	\$17,835	\$215,806
12	921	OFFICE SUPPLIES & EXP	\$1,683	\$1,465	\$3,723	\$1,981	\$1,275	\$4,234	\$2,273	\$1,385	\$2,308	\$2,699	\$1,359	\$4,921	\$29,306
13	922	ADMIN EXP TRANS (CR)	(\$3,676)	(\$3,483)	(\$4,143)	(\$3,351)	(\$3,451)	(\$4,362)	(\$3,555)	(\$4,791)	(\$3,106)	(\$2,919)	(\$3,791)	(\$5,351)	(\$45,979)
14	923	OUTSIDE SERVICES EMPLOYED	\$2,722	\$757	\$10,025	\$1,821	\$456	\$1,391	\$4,629	\$1,391	\$1,366	\$1,372	\$2,104	\$5,532	\$33,566
15	924	PROPERTY INSURANCE	\$2,395	\$2,395	\$2,395	\$2,395	\$2,395	\$2,395	\$2,395	\$2,395	\$0	\$0	\$0	\$7,471	\$26,631
16	925	INJURIES & DAMAGES	\$3,450	\$3,450	\$3,450	\$2,588	\$2,588	\$3,222	\$3,222	\$8,181	\$634	\$676	\$634	\$8,448	\$40,543
17	926	EMPLOYEE PENSION & BENEFITS	\$2,565	\$1,343	\$722	\$788	\$2,047	\$4,097	\$4,226	\$861	\$2,746	\$2,439	\$4,529	\$3,990	\$30,353
18	928	REGULATORY COMMISSION EXP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	930	MISC. GENERAL EXPENSE	\$0	(\$8)	(\$5)	(\$3)	\$144	\$0	(\$6)	(\$4)	\$0	\$0	\$271	(\$634)	(\$245)
20	931	RENTS	\$1,344	\$1,344	\$1,344	\$1,344	\$1,344	\$1,343	\$1,343	\$1,344	\$1,344	\$1,344	\$1,344	\$1,344	\$16,126
21	933	TRANSPORTATION EXPENSE	\$3,608	\$1,409	\$1,367	\$1,577	\$1,351	\$1,825	\$1,033	\$2,003	\$2,092	\$1,612	\$2,574	\$1,699	\$22,150
22		TOTAL A & G EXPENSE	\$28,773	\$25,758	\$40,775	\$26,325	\$25,248	\$33,591	\$30,558	\$35,027	\$24,046	\$23,637	\$29,264	\$45,255	\$368,257
23		TOTAL EXPENSE	\$47,762	\$40,525	\$57,579	\$41,948	\$40,215	\$45,586	\$41,314	\$46,934	\$36,136	\$39,074	\$47,558	\$67,034	\$551,665

SUPPORTING SCHEDULES: C-9

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DESCRIPTION OF THE ALLOCATION METHODS USED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ALLOCATED TO NON-REGULATED

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	PERCENTAGE	AMOUNT	REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS*
1	COMPANY DOES NOT HAVE ANY EXPENSES WHICH REQUIRE TO BE ALLOCATED BETWEEN REGULATED AND NON-REGULATED OPERATIONS						
2							
3							
4							
5							
6							
7	TOTAL		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	

* ATTACH ADDITIONAL PAGES AS NEEDED TO FULLY EXPLAIN ALLOCATION METHODS USED

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES
PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT
TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CONSERVATION REVENUES:

LINE NO.	ACCT. NO.	DESCRIPTION	AMOUNT
1	495.1	ECCR REVENUES - TS-1	\$6,716
2	495.2	ECCR REVENUES - TS-2	\$1,416
3	495.3	ECCR REVENUES - TS-3	\$17,445
4	495.4	ECCR REVENUES - TS-4	\$22,217
5			
6			
7			
8		TOTAL CONSERVATION REVENUES	<u>\$47,794</u>

CONSERVATION EXPENSES:

9	908.10	RESIDENTIAL - NEW CONSTRUCTION	\$5,170
10	908.20	RESIDENTIAL - APPLIANCE REPLACEMENT	\$25,471
11	908.30	RESIDENTIAL - RETENTION	\$6,370
12	908.61	COMMERCIAL - NEW CONSTRUCTION	\$2,870
13	908.71	COMMERCIAL - APPLIANCE REPLACEMENT	\$2,870
14	908.81	COMMERCIAL - RETENTION	\$4,375
15	908.80	INTEREST	(\$321)
16	908.95	PRIOR YEAR AMORTIZATION	\$14,336
17	908.90	CURRENT YEAR TRUE-UP	(\$13,906)
18	908.97	REGULATORY ASSESSMENT FEE	\$239
19	908.90	OUT OF PERIOD ADJUSTMENT	\$575
20			
21			
22		TOTAL CONSERVATION EXPENSES	<u>\$48,049</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
HISTORIC BASE YEAR DATA - 1: 12/31/2017
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	HISTORIC BASE YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	CUSTOMER DEPOSIT**	ENDING BALANCE
1	January 2018	\$0	\$0	\$0	\$0	\$0	\$0
2	February	\$0	\$0	\$0	\$0	\$0	\$0
3	March	\$0	\$0	\$0	\$0	\$0	\$0
4	April	\$0	\$0	\$0	\$0	\$0	\$0
5	May	\$0	\$0	\$0	\$0	\$0	\$0
6	June	\$0	\$0	\$0	\$0	\$0	\$0
7	July	\$0	\$0	\$0	\$0	\$0	\$0
8	August	\$0	\$0	\$0	\$0	\$0	\$0
9	September	\$0	\$0	\$0	\$0	\$0	\$0
10	October	\$0	\$0	\$0	\$0	\$0	\$0
11	November	\$0	\$0	\$0	\$0	\$0	\$0
12	December 2018	\$0	(\$522)	\$522	\$0	\$650	\$0
13	TOTAL		(\$522)	\$522	\$0		
	HISTORIC BASE YEAR - 1	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	CUSTOMER DEPOSIT**	ENDING BALANCE
14	January 2017	\$0	\$0	\$0	\$0	\$0	\$0
15	February	\$0	\$0	\$0	\$0	\$0	\$0
16	March	\$0	\$0	\$0	\$0	\$0	\$0
17	April	\$0	\$0	\$0	\$0	\$0	\$0
18	May	\$0	\$0	\$0	\$0	\$0	\$0
19	June	\$0	\$0	\$0	\$0	\$0	\$0
20	July	\$0	\$0	\$0	\$0	\$0	\$0
21	August	\$0	\$0	\$0	\$0	\$0	\$0
22	September	\$0	\$0	\$0	\$0	\$0	\$0
23	October	\$0	\$0	\$0	\$0	\$0	\$0
24	November	\$0	\$0	\$0	\$0	\$0	\$0
25	December 2017	\$0	(\$674)	\$674	\$0	\$850	\$0
26	TOTAL		(\$674)	\$674	\$0		

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 2: 12/31/2016
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	HISTORIC BASE YEAR - 2	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	CUSTOMER DEPOSIT	ENDING BALANCE
1	January 2016	\$0	\$0	\$0	\$0	\$0	\$0
2	February	\$0	\$0	\$0	\$0	\$0	\$0
3	March	\$0	\$0	\$0	\$0	\$0	\$0
4	April	\$0	\$0	\$0	\$0	\$0	\$0
5	May	\$0	\$0	\$0	\$0	\$0	\$0
6	June	\$0	\$0	\$0	\$0	\$0	\$0
7	July	\$0	\$0	\$0	\$0	\$0	\$0
8	August	\$0	\$0	\$0	\$0	\$0	\$0
9	September	\$0	\$0	\$0	\$0	\$0	\$0
10	October	\$0	\$0	\$0	\$0	\$0	\$0
11	November	\$0	\$0	\$0	\$0	\$0	\$0
12	December 2016	\$0	(\$128)	\$128	\$0	\$350	\$0
13	TOTAL		(\$128)	\$128	\$0		

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT
FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR 12/31/2018

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1		NONE	\$0	\$0
2				
3		TOTAL ADVERTISING EXPENSE	<u>\$0</u>	<u>\$0</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT
FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA - 1: 12/31/2017
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR - 1 ENDED 12/31/2017

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	912	SELLING EXPENSES	\$0	\$0
2				
3		TOTAL ADVERTISING EXPENSE	<u>\$0</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF CIVIC AND CHARITABLE CONTRIBUTIONS
INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	TOTAL	AMOUNT ALLOCATED TO NON-REGULATED	AMOUNT REGULATED
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
TOTAL		\$0	\$0	\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2 p.1, C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION
DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION
FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/2018

LINE NO.	ORGANIZATION	AMOUNT
1	ASSOCIATED GAS DISTRIBUTORS OF FLORIDA	\$1,500
2	FLORIDA NATURAL GAS ASSOCIATION	\$745
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	<u>\$2,245</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES
FOR LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES INCLUDED
IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ORGANIZATION	AMOUNT
1	ASSOCIATED GAS DISTRIBUTORS OF FLORIDA	\$0
2	FLORIDA NATURAL GAS ASSOCIATION	\$149
3		\$0
4		\$0
5		\$0
6		\$0
7	TOTAL	<u>\$149</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING REVENUES AND THE AMOUNT PER CUSTOMER

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO. 20190083-GU

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE 2004	CURRENT CASE 2019	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS: COST OF SERVICE	\$40,000	\$100,000	150.00%	75.00%	IN TOTAL, RATE CASE EXPENSES, AS TRENDED FORWARD USING THE TREND FACTOR ON SCHEDULE C-37, FOR THE CURRENT CASE ARE COMPARABLE TO THE APPROVED RATE CASE EXPENSES IN THE PRIOR CASE AND REFLECT CURRENT MARKET RATES FOR SUCH SERVICES.
2	LEGAL SERVICES	\$22,141	\$30,000	35.50%	17.75%	
3	ACCOUNTING COSTS	\$6,600	\$0	-100.00%	-50.00%	
4	MISCELLANEOUS EXPENSES	\$0	\$2,500	100.00%	50.00%	
5	TOTAL	\$68,741	\$132,500	92.75%	46.38%	

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	RATE ORDER AMORTIZATION		TOTAL RATE CASE EXPENSE	AMORTIZED AMOUNT				UNAMORTIZED BALANCE 12/31/2008
		DATE	PERIOD		2005	2006	2007	2008	
6	PRIOR CASE: DOCKET NO. 040270-GU	1/1/2005	4 YEARS	\$68,741	\$17,185	\$17,185	\$17,185	\$17,186	\$0
7	TOTAL			\$68,741	\$17,185	\$17,185	\$17,185	\$17,186	\$0
					DOCKET NO. 910873-GU	DOCKET NO. 040270-GU	DOCKET NO. 20190083-GU		
8	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE *				7.6988%	6.2448%	2.6056%		
9	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE *				15.4475%	28.0474%	8.8567%		
10	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER *				\$289.10	\$127.87	\$182.23		

* Per projected test year-2020

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES) FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT ALLOCATED TO UTILITY OPERATIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/201
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/2018

LINE NO.	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930.01	MISCELLANEOUS MATERIALS	(\$245)	(\$245)
2				
3				
4				
5				
6				
7		TOTAL	<u>(\$245)</u>	<u>(\$245)</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE HISTORIC
 BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING
 REVENUES AND EXPENSES BY PRIMARY ACCOUNT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1	930.01	MISC. GENERAL EXPENSE	CREDITS APPLY TO OUT-OF-PERIOD EXPENSES		\$245	
2				TOTAL	<u>\$245</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 HISTORIC BASE YEAR DATA - 2: 12/31/2016
 HISTORIC BASE YEAR DATA - 3: 12/31/2015
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

GAINS AND LOSSES ON PROPERTY

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
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THE COMPANY DOES NOT RECORD GAINS OR LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE.

IT IS THE COMPANY'S POLICY TO CHARGE TO ACCUMULATED DEPRECIATION THE ORIGINAL COST OF PLANT RETIRED NET OF ASSOCIATED SALVAGE AND COST OF REMOVAL.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

TYPE OF DATA
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	% RATE	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	TOTAL DEPRECIATION
1	376.0	MAINS - STEEL	2.9%	\$453	\$453	\$453	\$453	\$453	\$454	\$454	\$454	\$454	\$454	\$454	\$454	\$5,443
2	376.1	MAINS - PLASTIC	2.9%	\$7,022	\$6,104	\$6,111	\$6,121	\$6,130	\$6,149	\$6,173	\$6,194	\$6,222	\$6,237	\$6,239	\$6,243	\$74,945
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$46	\$46	\$46	\$46	\$46	\$46	\$47	\$47	\$47	\$47	\$47	\$47	\$558
4	379	M & R EQUIPMENT - CITY GATE	3.2%	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$39,492
5	380.0	SERVICES - STEEL	1.0%	\$292	\$292	\$292	\$292	\$292	\$292	\$293	\$293	\$293	\$293	\$293	\$293	\$3,510
6	380.1	SERVICES - PLASTIC	3.2%	\$2,046	\$2,070	\$2,093	\$2,111	\$2,136	\$2,162	\$2,174	\$2,191	\$2,211	\$2,233	\$2,251	\$2,266	\$25,944
7	381	METERS	3.8%	\$910	\$913	\$916	\$919	\$921	\$921	\$921	\$921	\$922	\$922	\$922	\$922	\$11,030
8	382	METER INSTALLATIONS	3.1%	\$379	\$381	\$384	\$388	\$392	\$396	\$415	\$434	\$437	\$439	\$442	\$445	\$4,932
9	383	REGULATORS	3.1%	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$84	\$84	\$84	\$999
10	384	REGULATOR INSTALLATIONS	3.0%	\$179	\$180	\$181	\$183	\$183	\$184	\$187	\$189	\$190	\$191	\$191	\$192	\$2,230
11	386	CUSTOMER CONVERSIONS	2.3%	\$67	\$67	\$67	\$67	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$812
12	387	OTHER EQUIPMENT	4.0%	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$78	\$78	\$78	\$78	\$928
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$27	\$27	\$27	\$27	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$332
14	391.0	OFFICE FURNITURE	4.0%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$10	\$10	\$10	\$10	\$10	\$113
15	391.1	OFFICE EQUIPMENT	4.4%	\$114	\$114	\$114	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$117	\$120	\$1,384
16	392	TRANSPORTATION EQUIPMENT	9.0%	\$1,638	\$1,638	\$1,638	\$1,638	\$1,723	\$1,544	\$1,633	\$1,633	\$1,633	\$1,633	\$1,794	\$1,955	\$20,100
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	6.7%	\$89	\$89	\$89	\$89	\$90	\$90	\$90	\$92	\$95	\$95	\$95	\$102	\$1,105
18	396	POWER OPERATED EQUIPMENT	5.9%	\$151	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$1,823
19	397	COMMUNICATION EQUIPMENT	5.6%	\$145	\$150	\$150	\$150	\$151	\$155	\$159	\$159	\$159	\$159	\$163	\$174	\$1,874
20		TOTAL DEPRECIABLE PLANT		\$17,018	\$16,136	\$16,173	\$16,211	\$16,340	\$16,216	\$16,369	\$16,431	\$16,488	\$16,529	\$16,719	\$16,924	\$197,554

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-16-0574-FOF-GU,

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-19

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED
IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	TOTAL AMORT/REC
1	301	ORGANIZATIONAL COSTS	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
2															\$0
3															\$0
4															\$0
5															\$0
6		TOTAL													\$4,800

TOTAL AMOUNT OF AMORTIZATION/RECOVERY: \$4,800

EFFECTIVE DATE: 1993

AMORTIZATION/RECOVERY PERIOD: 30

REASON: 1 AMORTIZATION OF ORGANIZATIONAL COSTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	12 MONTH TOTAL
1		THE COMPANY HAS NO COMMON PLANT													\$0
2															0
3															0
4															0
5															0
6															0
7															0
8															0
9															0
10															0
11															0
12															0
13		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LINE NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL	\$0		\$0	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
 INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE
 CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE
 HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

LINE NO.	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-21	\$62,768	\$1,319	\$64,087
2	DEFERRED INCOME TAX EXPENSE	C-24	\$0	(\$6,252)	(\$6,252)
3	INTEREST SYNCHRONIZATION	C-2	\$0	\$23	\$23
4					
5					
6	TOTAL INCOME TAX EXPENSE		<u>\$62,768</u>	<u>(\$4,910)</u>	<u>\$57,858</u>

FLORIDA PUBLIC SERVICE COMMISSION

NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. EXPLAIN ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/2018

WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED		
1	INTEREST ON LONG-TERM DEBT	\$90,891	(\$86)	\$90,805		
2	INTEREST ON SHORT-TERM DEBT	\$2,101	(\$2)	\$2,099		
3	INTEREST ON CUSTOMER DEPOSITS	\$4,135	(\$4)	\$4,131		
4		\$0	\$0	\$0		
5		\$0	\$0	\$0		
6	TOTAL USED FOR TAX CALCULATION (TO C-21)	<u>\$97,127</u>	<u>(\$92)</u>	<u>\$97,036</u>		
	<u>BALANCES FROM SHEDULE D-1</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>TOTAL WEIGHTED COST</u>	<u>DEBT ONLY WEIGHTED COST</u>
7	COMMON EQUITY	\$1,818,210	48.92%	11.50%	5.63%	
8	LONG TERM DEBT	\$1,664,952	44.80%	5.45%	2.44%	2.44%
9	SHORT TERM DEBT	\$62,971	1.69%	3.33%	0.06%	0.06%
10	CUSTOMER DEPOSITS	\$144,035	3.88%	2.87%	0.11%	0.11%
11	DEFERRED INCOME TAXES	<u>\$26,334</u>	<u>0.71%</u>	<u>0.00%</u>	<u>0.00%</u>	
12	TOTAL	<u>\$3,716,502</u>	<u>100.00%</u>		<u>8.24%</u>	<u>2.61%</u>
13	WEIGHTED COST FROM LINE 12	<u>8.24%</u>				
14	INTEREST ADJUSTMENT (TO LINE 6)	<u>(\$92)</u>				

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: SEBRING GAS SYSTEM, INC.
DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX
DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD
INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

LINE
NO.

BOOK vs TAX

PERMANENT DIFFERENCES

1	Federal Income Tax Penalty	\$29
2	State Income Tax Penalty	\$220

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES
 FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN
 TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

DEFERRED INCOME TAXES - YEAR ENDED 12/31/2018

LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:					
1	TAX DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0	\$0
2	BOOK DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0	\$0
3	DIFFERENCE	\$0	\$0	\$0	\$0
OTHER TIMING DIFFERENCES (ITEMIZE):					
ORIGINATING:					
4		\$0	\$0	\$0	\$0
5		\$0	\$0	\$0	\$0
6	TOTAL ORIGINATING	\$0	\$0	\$0	\$0
REVERSING:					
7		\$0	\$0	\$0	\$0
8		\$0	\$0	\$0	\$0
9	TOTAL REVERSING	\$0	\$0	\$0	\$0
10	TOTAL TIMING DIFFERENCES - STATE TAXES	\$0	\$15,939	\$0	\$15,939
11	STATE TAX RATE	5.5%	5.5%	5.5%	5.5%
12	DEFERRED STATE INCOME TAX EXPENSE	\$0	(\$877)	\$0	(\$877)
13	TOTAL TIMING DIFFERENCES - FEDERAL TAXES	\$0	\$25,597	\$0	\$25,597
14	FEDERAL TAX RATE	21.0%	21.0%	21.0%	21.0%
15	DEFERRED FEDERAL INCOME TAX EXPENSE	\$0	(\$5,375)	\$0	(\$5,375)
16	DEFERRED FEDERAL INCOME TAX EXPENSE (LINE 15)	\$0	(\$5,375)	\$0	(\$5,375)
17	DEFERRED STATE INCOME TAX EXPENSE (LINE 12)	\$0	(\$877)	\$0	(\$877)
18	ADJUSTMENT	\$0	\$0	\$0	\$0
19	TOTAL DEFERRED INCOME TAX EXPENSE	\$0	(\$6,252)	\$0	(\$6,252)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED
 TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME
 TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE
 YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT
 SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/201
 WITNESS: J. MELENDY

LINE NO.	DESCRIPTION	TOTAL AMOUNT
<u>STATE TAX ADJUSTMENT</u>		
1	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	<u>N/A</u>
2	DEFERRED TAX BALANCES FOR THE 2018 TEST YEAR PER BOOKS	<u>\$0</u>
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	<u>\$0</u>
4	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	<u>\$0</u>
5	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 5.5% AS REFLECTED ON THE COMPANY'S BOOKS. (THIS REPRESENTS THE AMOUNT THAT WILL REVERSE NORMALLY WITHOUT ANY FURTHER ADJUSTMENT. THE ADJUSTMENT HERE IS AN ADDITIONAL ADJUSTMENT. THE TAX RATE IS THE CURRENT EFFECTIVE RATE.)	<u>\$0</u>
6	NET EFFECT ON STATE DEFERRED TAX BALANCES	<u>\$0</u>
<u>FEDERAL TAX ADJUSTMENT</u>		
7	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	<u>N/A</u>
8	DEFERRED TAX BALANCES FOR THE 2018 TEST YEAR PER BOOKS	<u>\$0</u>
9	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	<u>\$0</u>
10	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	<u>\$0</u>
11	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 21% AS REFLECTED ON THE COMPANY'S BOOKS.	<u>\$0</u>
12	NET EFFECT ON FEDERAL DEFERRED TAX BALANCES	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEAR. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

LINE NO.	VINTAGE YEAR ENDED		DEFERRED TAXES AS BOOKED	DEFERRED TAXES RECALCULATED	DIFFERENCE
1	2018	BOOKED AT 25.2183% COMBINED TAX RATES	\$0	(\$6,252)	\$6,252
2	2017	COMBINED SINCE COMPANY INCEPTION	0	348,923	(348,923)
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10			0	0	0
11			0	0	0
12			0	0	0
13			0	0	0
14			0	0	0
15			0	0	0
16			0	0	0
17			0	0	0
18		TOTAL	<u>\$0</u>	<u>\$342,671</u>	<u>(\$342,671)</u>

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE INFORMATION REQUIRED IN ORDER TO ADJUST INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S) THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF YEAR-END RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END AND 13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT ONLY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-20

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED).
A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

THE COMPANY'S INCOME TAX RETURNS REQUESTED WILL BE AVAILABLE FOR INSPECTION AT THE COMPANY'S OFFICE IN SEBRING, FLORIDA DURING NORMAL BUSINESS HOURS.
NO PART OF THESE TAX FILINGS ARE TO BE DUPLICATED OR PHOTOCOPIED AS THEY CONTAIN CONFIDENTIAL INFORMATION.
UPON COMPLETION OF THE INSPECTION, THE DOCUMENTS ARE TO BE RETURNED.
THE INFORMATION INCLUDED IN THE RETURNS SHALL BE CONSIDERED CONFIDENTIAL.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

- | | |
|--|---|
| <p>LINE NO. 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION?</p> <p>2 A: Section 1552(a)(1)</p> <p>3 A: 2015 through 2018</p> <p>4 WHAT TAX YEARS ARE OPEN WITH THE IRS?</p> <p>5 A: 2015 through 2018</p> <p>6 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS?</p> <p>7 A: No</p> <p>8 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS?</p> <p>9 A: No</p> <p>10 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:</p> | <p>LINE NO. 12 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS?</p> <p>13 A: No</p> <p>14 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES?</p> <p>15 A: \$51,964 paid to United States Treasury, no amounts received.</p> <p>16 HOW WERE THE AMOUNTS PAID TO OR RECEIVED FROM THE PARENT TREATED?</p> <p>17 A: Federal income tax expense</p> <p>18 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN?</p> <p>19 A: \$552,751</p> |
|--|---|

	INCOME (LOSS)									
	BOOK BASIS YEAR					TAX BASIS * YEAR				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
23 PARENT ONLY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
24 APPLICANT ONLY	\$166,541	\$208,697	\$185,723	\$166,834	\$250,066	\$0	\$0	\$0	\$10,082	\$195,876
25 TOTAL GROUP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26 TOTAL GROUP EXCLUDING PARENT AND APPLICANT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* TOTAL REGULATED AND UNREGULATED TAX BASIS

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF
FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE
NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS.
PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH AFFILIATED COMPANY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

THE COMPANY FILES A SINGLE TAX RETURN FOR ITS REGULATED AND OTHER MINOR UNREGULATED ACTIVITIES.
TAX IS ALLOCATED BETWEEN THE REGULATED BUSINESS AND THE MINOR UNREGULATED BUSINESS BASED ON A COMPUTATION AS IF SEPARATE RETURNS WERE FILED.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA - 1: 12/31/2017
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/2017

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(5) AMOUNT	(6) AMOUNT CHARGED TO OPERATING EXPENSES
					FACTOR	AMOUNT		
1	REGULATORY ASSESSMENT FEE			\$4,567			\$4,567	\$4,567
2	TANGIBLE TAXABLE			\$22,695			\$22,695	\$22,695
3	SALES TAX			\$941			\$941	\$941
4	OCCUPATIONAL LICENSES			\$0			\$0	\$0
5				\$0			\$0	\$0
6				\$0			\$0	\$0
7				\$0			\$0	\$0
8				\$0			\$0	\$0
9				\$0			\$0	\$0
10				\$0			\$0	\$0
11	OTHER (PLEASE LIST)			\$0			\$0	\$0
12	MISCELLANEOUS			\$0			\$0	\$0
13		TOTAL		<u>\$28,203</u>			<u>\$28,203</u>	<u>\$28,203</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 12/31/2018

LINE NO.	TYPE OF TAX	(1)	(2)	(3)	(4) JURISDICTIONAL		(5)	(6)
		RATE	TAX BASIS (\$)	TOTAL AMOUNT (1 X 2)	FACTOR	AMOUNT	AMOUNT CHARGED TO OPERATING EXPENSES	
1	REGULATORY ASSESSMENT FEE			\$4,855			\$4,855	\$4,855
2	TANGIBLE TAXABLE			\$13,646			\$13,646	\$13,646
3	SALES TAX			\$421			\$421	\$421
4	OCCUPATIONAL LICENSES			\$266			\$266	\$266
5				\$0			\$0	\$0
6				\$0			\$0	\$0
7				\$0			\$0	\$0
8				\$0			\$0	\$0
9				\$0			\$0	\$0
10				\$0			\$0	\$0
11	OTHER (PLEASE LIST)			\$0			\$0	\$0
12	MISCELLANEOUS			\$0			\$0	\$0
13				\$0			\$0	\$0
14	TOTAL			<u>\$19,188</u>			<u>\$19,188</u>	<u>\$19,188</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-2 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE
 USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE
 YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING,
 LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
				ONE-TIME	CONTINUING	BEGIN	END		
1	1) ACCOUNTING	Brimmer, Burek & Keelan Crystal Key Resources	Accounting Services Regulatory Services		X	1/1/2018	12/31/2018	923.00	\$18,810
					X	1/1/2013	On-going	923.02	\$2,000
2	2) LEGAL	Messer Law Firm	Florida Public Service Commission		X	1/1/2002	12/31/2018	923	\$542
3	3) FINANCIAL	ADP	Payroll Processing		X	1/1/2018	On-going	923.02	\$2,191
4	4) ENGINEERING								
5	5) OTHER (SPECIFY)	Paradigm	Public Awareness Program		X	1/1/2018	On-going	923.03	\$10,023
6									
7									
8									
9									
10									
11									
12									
13									
								TOTAL CONTRACTUAL EXPENSES	<u>\$33,566</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7.014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT AFFECT WILL BE SUFFICIENT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/18

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR		ACCOUNT NO.	ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT			

NONE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES
FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI.

TYPE OF DATA SHOWN:

COMPANY: SEBRING GAS SYSTEM, INC.

HISTORIC BASE YEAR DATA: 12/31/2018
HISTORIC BASE YEAR DATA - 1: 12/31/2017
HISTORIC BASE YEAR DATA - 2: 12/31/2016
HISTORIC BASE YEAR DATA - 3: 12/31/2015
WITNESS: J. MELENDY

DOCKET NO: 20190083-GU

LINE NO.	INCREASE IN WAGES AND SALARY BY GROUP	(2015) PRIOR YEAR	(2016) PRIOR YEAR	(2017) PRIOR YEAR	HISTORIC BASE YEAR
1	MANAGEMENT	8.51%	15.69%	0.00%	3.39%
2	ADMINISTRATIVE	6.25%	5.88%	0.00%	22.22%
3	OPERATIONS	6.25%	17.65%	3.03%	14.29%
4	TOTAL INCREASE	7.00%	13.07%	1.01%	13.30%
5	CHANGE IN CPI FROM PREVIOUS YEAR	0.12%	1.26%	2.13%	2.44%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	6.88%	11.81%	-1.12%	10.86%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PRIOR RATE CASE BASE YR: 12/31/2002
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-35) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 PRIOR CASE BASE YEAR ADJUSTED O & M (MFR C-36) (2002)	COL 5 COMPOUND MULTIPLIER (MFR C-37)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-38) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$88,151	\$0	\$88,151	\$36,829	1.8694	\$68,850	\$19,301
2	DISTRIBUTION MAINTENANCE	\$39,971	\$0	\$39,971	\$35,167	1.8694	\$65,743	(\$25,772)
3	CUSTOMER ACCOUNTS	\$7,237	\$0	\$7,237	\$22,540	1.8694	\$42,137	(\$34,900)
4	CUSTOMER SVCE & INFORMATION	\$48,049	(\$48,049)	\$0	\$0	1.8694	\$0	\$0
5	SALES EXPENSE	\$0	\$0	\$0	\$0	1.8694	\$0	\$0
6	ADMINISTRATIVE & GENERAL	\$368,257	\$96	\$368,353	\$175,977	1.8694	\$328,978	\$39,375
7	PROD. & LOCAL STORAGE	\$0	\$0	\$0	\$0	1.8694	\$0	\$0
8	TOTAL	\$551,665	(\$47,953)	\$503,712	\$270,513		\$505,707	(\$1,995)

SUPPORTING SCHEDULES: C-5, C-36

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE
HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	
2	DISTRIBUTION MAINTENANCE	\$0	
3	CUSTOMER ACCOUNTS	\$0	
4	CUSTOMER SVCE & INFORMATION	(\$48,049)	
5	SALES EXPENSE	\$0	
6	ADMINISTRATIVE & GENERAL	\$96	
7	PROD. & LOCAL STORAGE	\$0	
8	TOTAL	<u>(\$47,953)</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & M EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	FUNCTION	2002 BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	2002 BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$36,829	\$0	\$36,829	
2	DISTRIBUTION MAINTENANCE	\$35,167	\$0	\$35,167	
3	CUSTOMER ACCOUNTS	\$22,540	\$0	\$22,540	
4	CUSTOMER SVCE & INFORMATION	\$0	\$0	\$0	
5	SALES EXPENSE	\$10,000	(\$10,000)	\$0	Eliminate Res Load Retention Program
6	ADMINISTRATIVE & GENERAL	\$217,244	(\$41,267)	\$175,977	Eliminate Lobby exp; radio exp; out-of-period and rate case exp
7	PROD. & LOCAL STORAGE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
8	TOTAL	<u>\$321,780</u>	<u>(\$51,267)</u>	<u>\$270,513</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 12/31/2002
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	YEAR	TOTAL CUSTOMERS			AVERAGE CPI a)			INFLATION X GROWTH
		NUMBER	% INCREASE	COMPOUND MULTIPLIER (A)	AMOUNT	% INCREASE	COMPOUND MULTIPLIER (B)	COMPOUND MULTIPLIER (A X B)
1	2002	491		1.0000	179.900		1.0000	
2	2003	491	0.00%	1.0000	184.000	1.60%	1.0160	1.0160
3	2004	491	0.00%	1.0000	188.900	2.66%	1.0431	1.0431
4	2005	491	0.00%	1.0000	195.300	3.39%	1.0784	1.0784
5	2006	491	0.00%	1.0000	201.600	3.23%	1.1132	1.1132
6	2007	491	0.00%	1.0000	207.342	2.85%	1.1449	1.1449
7	2008	491	0.00%	1.0000	215.303	3.84%	1.1888	1.1888
8	2009	491	0.00%	1.0000	214.537	-0.36%	1.1846	1.1846
9	2010	491	0.00%	1.0000	218.056	1.64%	1.2040	1.2040
10	2011	519	5.70%	1.0570	224.939	3.16%	1.2421	1.3129
11	2012	525	1.16%	1.0692	229.594	2.07%	1.2678	1.3555
12	2013	528	0.57%	1.0754	232.957	1.46%	1.2863	1.3833
13	2014	535	1.33%	1.0896	236.736	1.62%	1.3072	1.4243
14	2015	559	4.49%	1.1385	237.017	0.12%	1.3087	1.4900
15	2016	558	-0.18%	1.1365	240.007	1.26%	1.3253	1.5061
16	2017	608	8.96%	1.2383	245.120	2.13%	1.3535	1.6760
17	2018	662	8.88%	1.3483	251.107	2.44%	1.3865	1.8694

a) Source: US Department of Labor, Bureau of Labor Statistics

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 12/31/2002
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

FERC ACCOUNTS: 870 - 881

FERC FUNCTIONAL GROUP: DISTRIBUTION OPERATIONS

BASE YEAR ADJUSTED REQUEST	\$88,151
BENCHMARK	\$68,850
VARIANCE TO JUSTIFY	\$19,301

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	PRIOR RATE CASE BASE YEAR (2002) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	1	870 - 881	\$35,167	\$68,850	\$88,151	\$19,301	COMPANY HAS IMPROVED ITS ACCOUNTING ACCURACY IN CHARGING COSTS TO THE PROPER EXPENSE ACCOUNT, IN ACCORDANCE WITH FPSC REGULATIONS.
2							
3							
4							
5							
6		TOTAL	\$35,167	\$68,850	\$88,151	\$19,301	OFFSETTING DECREASE IN DISTRIBUTION MAINTENANCE EXPENSES OF (\$25,772).

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

COMBINED DISTRIBUTION OPERATIONS AND DISTRIBUTION MAINTENANCE EXPENSES ARE (\$6,470) BELOW BENCHMARK EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 12/31/2002
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

FERC ACCOUNTS: 920 - 933

FERC FUNCTIONAL GROUP: ADMINISTRATIVE & GENERAL

	AMOUNT
BASE YEAR ADJUSTED REQUEST	\$368,353
BENCHMARK	\$328,978
VARIANCE TO JUSTIFY	<u>\$39,375</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (2002) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	1	920 - 933	\$175,977	\$328,978	\$368,353	\$39,375	COMPANY HAS IMPROVED ITS ACCOUNTING ACCURACY IN CHARGING COSTS TO THE PROPER EXPENSE ACCOUNT, IN ACCORDANCE WITH FPSC REGULATIONS.
2							
3							
4							
5							
6		TOTAL	<u>\$175,977</u>	<u>\$328,978</u>	<u>\$368,353</u>	<u>\$39,375</u>	OFFSETTING DECREASE IN CUSTOMER ACCOUNTS EXPENSES OF (\$34,900).

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

COMBINED CUSTOMER ACCOUNTS AND ADMINISTRATIVE & GENERAL EXPENSES ARE \$4,379 ABOVE BENCHMARK EXPENSES

IN TOTAL, OPERATING AND MAINTENANCE EXPENSES ARE BELOW BENCHMARK EXPENSES BY (\$2,091).

SUPPORTING SCHEDULES: C-33

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 12/31/2002
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

FERC ACCOUNTS: _____

FERC FUNCTIONAL GROUP: _____

	AMOUNT
BASE YEAR ADJUSTED REQUEST	\$0
BENCHMARK	\$0
VARIANCE TO JUSTIFY	\$0

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (2002) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1	1	0	\$0	\$0	\$0	\$0	
2							
3							
4							
5							
6		TOTAL	\$0	\$0	\$0	\$0	

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

SEBRING GAS SYSTEM, INC.
DOCKET NO: 20190083-GU
MINIMUM FILING REQUIREMENTS
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RATE OF RETURN SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 PRIOR RATE CASE YR: 2004
 WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	CLASS OF CAPITAL (1)	LAST RATE CASE - PROJECTED TEST YEAR ENDED 12/31/2004				PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/2018						
		DOLLARS APPROVED (2)	RATIO APPROVED (3)	COST RATE APPROVED (4)	WEIGHTED COST APPROVED (5)	AMOUNT PER BOOKS (6)	ADJUSTMENTS			RATIO (10)	COST RATE (11)	WEIGHTED COST (12)
						SPECIFIC (7)	PRORATA (8)	NET (9)				
1	COMMON EQUITY	\$574,433	52.18%	11.50%	6.00%	\$1,819,926	\$0	(\$1,716)	\$1,818,210	48.92%	11.50%	5.63%
2	LONG TERM DEBT	\$470,468	42.74%	5.43%	2.32%	\$1,666,523	\$0	(\$1,571)	\$1,664,952	44.80%	5.45%	2.44%
3	SHORT TERM DEBT	\$0	0.00%	0.00%	0.00%	\$63,030	\$0	(\$59)	\$62,971	1.69%	3.33%	0.06%
4	CUSTOMER DEPOSITS	\$55,865	5.08%	6.23%	0.32%	\$144,171	\$0	(\$136)	\$144,035	3.88%	2.87%	0.11%
5	DEFERRED INCOME TAXES	\$0	0.00%	0.00%	0.00%	\$26,359	\$0	(\$25)	\$26,334	0.71%	0.00%	0.00%
6	OTHER (EXPLAIN)	\$0	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
7	TOTAL	<u>\$1,100,766</u>	<u>100.00%</u>		<u>8.64%</u>	<u>\$3,720,009</u>	<u>\$0</u>	<u>(\$3,507)</u>	<u>\$3,716,502</u>	<u>100.00%</u>		<u>8.24%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR. (CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1 PAGE 1)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA - 1: 12/31/20
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

HISTORIC BASE YEAR - 1 (YEAR ENDED 12/31/2017)

LINE NO.	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	RATIO (3)	COST RATE (4)	WEIGHTED COST RATE (3)X(4) (5)
1	COMMON EQUITY	\$1,780,681	46.21%	11.50%	5.31%
2	LONG TERM DEBT	\$1,681,289	43.63%	5.10%	2.22%
3	SHORT TERM DEBT	\$265,465	6.89%	5.13%	0.35%
4	CUSTOMER DEPOSITS	\$125,940	3.27%	2.87%	0.09%
5	DEFERRED INCOME TAXES	\$0	0.00%	0.00%	0.00%
6	TOTAL	<u>\$3,853,375</u>	100.00%		<u>7.97%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
 ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
 HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13-MONTH AVG DEBT OUTSTAND 12/31/2018 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	HEARTLAND NATIONAL BANK	7/18/2013	7/18/2023	\$1,621,577		\$0	\$0	0.0000	\$0	\$88,552	\$88,552
2	ALLY - LOAN #65377	3/11/2017	3/11/2020	\$29,742		\$0	\$0	0.0000	\$0	\$1,222	\$1,222
3	ALLY - LOAN #69841	11/30/2018	11/30/2024	\$6,572		\$0	\$0	0.0000	\$0	\$254	\$254
4	FORD CREDIT	12/31/2014	12/31/2019	\$8,632		\$0	\$0	0.0000	\$0	\$863	\$863
5											
6											
7	TOTAL			<u>\$1,666,523</u>	\$0	\$0	\$0		\$0	\$90,891	\$90,891
8	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$0							
9	NET			<u>\$1,666,523</u>							
10	EMBEDDED COST OF LONG-TERM DEBT			<u>5.45%</u>							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN EXPLANATION OF CALL PROVISIONS AND SPECIAL
RESTRICTIONS INCLUDING SERIES, DUE DATE, AND DEBT TYPE FOR THE
HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

NARRATIVE EXPLANATION:

1 N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING HISTORIC BASE YR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	ALLY - LOAN #65377	\$2,101	12/31/2019	\$63,030	3.33%
2		<u>\$2,101</u>		<u>\$63,030</u>	<u>3.33%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
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NO PREFERRED STOCK ISSUED

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA - 12/31/2018
HISTORIC BASE YEAR DATA - 1: 12/31/2017
HISTORIC BASE YEAR DATA - 2: 12/31/2016
HISTORIC BASE YEAR DATA - 3: 12/31/2015
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	BEGINNING BALANCE 12/31/14							180
2	ISSUE FOR YEAR 2015							
3	None							
4								
5	ENDING BALANCE 12/31/2015							180
6	ISSUE FOR YEAR 2016							
7	None							
8								
9	ENDING BALANCE 12/31/2016							180
10	ISSUE FOR YEAR 2017							
11	None							
12								
13	ENDING BALANCE 12/31/2017							180
14	ISSUE FOR YEAR 2018							
15	None							
16								
17	ENDING BALANCE 12/31/2018							<u>180</u>

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: R. MELENDY

LINE NO.	MONTH & YEAR (1)	RESIDENTIAL CUSTOMER DEPOSITS @ 2.0% (2)	COMMERCIAL CUSTOMER DEPOSITS @ 3.0% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(2%/12) (6)	INTEREST EXPENSE (3)*(3%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-17	\$18,680	\$121,725	\$0	\$140,405				
2	Jan-18	\$18,930	\$122,725	\$0	\$141,655	\$32	\$307	\$338	
3	Feb-18	\$18,880	\$124,725	\$0	\$143,605	\$31	\$312	\$343	
4	Mar-18	\$19,430	\$125,025	\$0	\$144,455	\$32	\$313	\$345	
5	Apr-18	\$19,680	\$125,225	\$0	\$144,905	\$33	\$313	\$346	
6	May-18	\$19,830	\$125,425	\$0	\$145,255	\$33	\$314	\$347	
7	Jun-18	\$19,980	\$124,025	\$0	\$144,005	\$33	\$310	\$343	
8	Jul-18	\$20,130	\$125,025	\$0	\$145,155	\$34	\$313	\$346	
9	Aug-18	\$20,230	\$125,225	\$0	\$145,455	\$34	\$313	\$347	
10	Sep-18	\$20,080	\$123,225	\$0	\$143,305	\$33	\$308	\$342	
11	Oct-18	\$20,480	\$125,175	\$0	\$145,655	\$34	\$313	\$347	
12	Nov-18	\$20,680	\$125,175	\$0	\$145,855	\$34	\$313	\$347	
13	Dec-18	\$20,830	\$123,675	\$0	\$144,505	\$35	\$309	\$344	
14				13-MONTH AVG.	<u>\$144,170</u>	12-MONTH TOTAL	<u>\$399</u>	<u>\$3,737</u>	<u>\$4,135</u>
15				EFFECTIVE INTEREST RATE	<u>2.87%</u>				

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF SOURCES AND USES OF FUNDS
FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

YEAR ENDING 12/31/2018

LINE NO.		
	Operating Activities	
1	Net Income	\$187,657
	Adjustments to reconcile net income to net operating cash:	
2	Depreciation and amortization	\$201,391
3	Deferred income taxes, net	\$0
4	Other, net	(\$120,000)
	Changes in assets and liabilities:	
5	Accounts receivable, net	(\$42,323)
6	Inventory, materials, supplies and storage gas	(\$28,461)
7	Other current assets	\$0
8	Other deferred charges	\$572
9	Accounts payable, net	\$0
10	Refunds payable to customers	\$11,200
11	Other current liabilities	\$96,637
12	Other deferred liabilities	\$0
13	<u>Net cash provided by operating activities</u>	<u>\$306,673</u>
	Investing Activities	
14	Property, plant and equipment expenditures, net	(\$279,498)
15	<u>Net cash used by investing activities</u>	<u>(\$279,498)</u>
	Financing Activities	
16	Increase in Notes Payable	(\$84,853)
17	<u>Net cash used by financing activities</u>	<u>(\$84,853)</u>
18	Net Increase (Decrease) in Cash and Cash Equivalents	(\$57,678)
19	Cash and Cash Equivalents at Beginning of Year	\$94,172
20	<u>Cash and Cash Equivalents at End of Year</u>	<u>\$36,494</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A BRIEF NARRATIVE DESCRIPTION OF SECURITY ISSUANCES SINCE THE LAST RATE PROCEEDING TO INCLUDE DOLLAR AMOUNT, COST RATE, AND PURPOSE OF ISSUANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	NARRATIVE DESCRIPTION	Date of Issuance	Date of Maturity	Amount	Rate	Purpose
1	HEARTLAND NATIONAL BANK	7/18/2013	7/18/2023	\$2,250,000	VARIABLE	CONSTRUCTION
2	ALLY - LOAN #65377	3/11/2017	3/11/2020	\$49,798	3.89%	VEHICLE
3	ALLY - LOAN #69841	11/30/2018	11/30/2024	\$42,808	6.99%	VEHICLE
4	FORD CREDIT	12/31/2014	12/31/2019	\$25,968	5.24%	VEHICLE
5	HEARTLAND NATIONAL BANK	7/18/2013	12/31/2019	\$250,000	VARIABLE	WORKING CAPITAL
6						

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE AVERAGE ANNUAL AMOUNT AND SOURCE OF CAPITAL OF EACH SUBSIDIARY INVESTMENT FOR THE THREE MOST RECENT CALENDAR YEARS AND THE 13-MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 HISTORIC BASE YEAR DATA - 2: 12/31/2016
 HISTORIC BASE YEAR DATA - 3: 12/31/2015
 WITNESS: R. MELENDY

LINE NO.	SUBSIDIARY NAME (1)	YEAR OF FORMATION (2)	SOURCE OF INVESTMENT (3)	YEAR ENDED			
				2015	2016	2017	2018
1	N/A						

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/2018
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

YEAR ENDED 12/31/2018

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	RECONCILING ITEMS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	\$1,819,926	SEE SCHEDULE D-1, PAGE 1	\$0	(\$1,716)	COMMON EQUITY	\$1,818,210
2	LONG TERM DEBT	\$1,666,523	SEE SCHEDULE D-1, PAGE 1	\$0	(\$1,571)	LONG TERM DEBT	\$1,664,952
3	SHORT TERM DEBT	\$63,030	SEE SCHEDULE D-1, PAGE 1	\$0	(\$59)	SHORT TERM DEBT	\$62,971
4	CUSTOMER DEPOSITS	\$144,171	SEE SCHEDULE D-1, PAGE 1	\$0	(\$136)	CUSTOMER DEPOSITS	\$144,035
5	DEFERRED INCOME TAXES	\$26,359	SEE SCHEDULE D-1, PAGE 1	\$0	(\$25)	DEFERRED INCOME TAXES	\$26,334
6	OTHER (EXPLAIN)	\$0	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	OTHER (EXPLAIN)	\$0
7	TOTAL	<u>\$3,720,009</u>		<u>\$0</u>	<u>(\$3,507)</u>	TOTAL	<u>\$3,716,502</u>

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE 3 PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 WITNESS: R. MELENDY

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/2018		
		2014	2015	2016	PRIOR YEAR 2017	HISTORIC BASE YEAR CURRENT RATE	HIS. BASE YR. PROPOSED RATES
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>							
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	N/A					
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.						
3	INCOME TAXES						
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)						
5	INTEREST (BEFORE DEDUCTING AFUDC)						
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)						
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)						
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>							
8	EARNINGS BEFORE INTEREST (INCLUDING OTHER AFUDC)						
9	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION						
10	INCOME TAXES						
11	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)						
12	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED FUDC)						
13	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)						
14	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)						

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/2018		
		2014	2015	2016	PRIOR YEAR 2017	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
	FUNDS FROM CURRENT OPERATIONS:						
1	NET INCOME	\$166,541	\$208,697	\$185,723	\$166,834	\$250,066	\$480,226
2	DEPRECIATION AND AMORTIZATION	\$179,633	\$174,180	\$187,153	\$193,727	\$202,354	\$266,440
3	ITC (NET)	\$0	\$0	\$0	\$0	\$0	\$0
4	DEFERRED TAXES (NET)	\$0	\$0	\$0	\$0	(\$6,252)	(\$6,252)
5	AFUDC	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	\$346,174	\$382,877	\$372,876	\$360,561	\$446,168	\$740,413
7	RETIREMENTS AND REDEMPTIONS	\$0	\$0	\$0	\$0	\$0	\$0
8	DIVIDENDS (PREFERRED AND COMMON)	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	\$346,174	\$382,877	\$372,876	\$360,561	\$446,168	\$740,413
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	\$148,979	\$401,816	\$520,123	\$198,594	\$257,183	\$257,183
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	232.36%	95.29%	71.69%	181.56%	173.48%	287.89%

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON FOR THE HISTORIC BASE YEAR, (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/2018		
		2014	2015	2016	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	\$0	\$0	\$0	\$0	\$0	\$0
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	\$0	\$0	\$0	\$0	\$0	\$0
4	INCOME AVAILABLE FOR COMMON	\$166,541	\$208,697	\$185,723	\$166,834	\$250,066	\$480,226
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: SEBRING GAS SYSTEM, INC.
 DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, FOR THE MOST RECENT FIVE YEAR HISTORICAL MARKET DATA FOR THE COMPANY OR CONSOLIDATED COMPANY (IF APPLICANT'S STOCK IS NOT PUBLICLY TRADED).

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2018
 HISTORIC BASE YEAR DATA - 1: 12/31/2017
 HISTORIC BASE YEAR DATA - 2: 12/31/2016
 HISTORIC BASE YEAR DATA - 3: 12/31/2015
 HISTORIC BASE YEAR DATA - 4: 12/31/2014
 WITNESS: R. MELENDY

LINE NO.	INDICATORS	12/31/2014 (1)	12/31/2015 (2)	12/31/2016 (3)	12/31/2017 (4)	HISTORIC BASE YEAR 12/31/2018 (5)
1	MARKET/BOOK RATIO	N/A				
2	AVERAGE PRICE/EARNING RATIO					
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)					
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)					
5	EARNED RETURNS ON AVERAGE BOOK EQUITY					
6	DIVIDENDS/SHARE					
7	EARNINGS/SHARE					
8	AVERAGE MARKET VALUE/SHARE					

* HISTORICAL ONLY

SUPPORTING SCHEDULES:

RECAP SCHEDULES: