

State of Florida




Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: October 23, 2019

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM:  Devlin Higgins, Public Utility Analyst IV, Division of Accounting & Finance

RE: Docket No. 20190083-GU - Application for rate increase in Highlands, Hardee, and Desoto Counties, by Sebring Gas System, Inc.

Would you be so kind as to include the attached documents titled: "Additional Audit-Related Company Responses" to this proceeding's Docket File. Thank you very much.

COMMISSION
CLERK

2019 OCT 23 PM 12: 04

RECEIVED-FPSC

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Jerry Melendy

UTILITY: Sebring

AUDIT MANAGER: Marisa Glover

PREPARED BY: Marisa Glover 850-413-6804
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
mglover@psc.state.fl.us

REQUEST NUMBER: 41

DATE OF REQUEST: 8/14/2019

AUDIT PURPOSE: Docket No. 20190083-GU ACN: 2019-170-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 8/19/2019

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: 9 INCIDENT TO AN INQUIRY
x OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide the supporting documentation for the adjustments of the Accumulated Depreciation for years ended 2005 through 2017. See attachments.

TO: AUDIT MANAGER

DATE 9/30/2019

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) 9 HAS BEEN PROVIDED TODAY
- (2) 9 CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) 9 AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE OFFICE OF THE COMMISSION CLERK. REFER TO RULE 25-22.006, F.A.C.
- (4) 9 THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Jerry A. Melendy President
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor) Copy: Audit File

**SEBRING GAS SYSTEM
ACCUMULATED DEPRECIATION ADJUSTMENTS 2005 THROUGH 2017**

Line No.	ACCT NO.	ACCT DESCRIPTION	TYPE	PERIOD	DATE	MEMO	AMOUNT	ITEM NO.
	376.08	A/D MAINS - STEEL						
225	376.08	A/D MAINS - STEEL	General Journal	Jan-10	01/01/10	wb06302	(3,460.08)	1
239	376.08	A/D MAINS - STEEL	General Journal	Jan-11	01/01/11	adjwb1211	1,575.00	2
310	376.08	A/D MAINS - STEEL	General Journal	Jul-16	07/01/16	12311605wb	(2,357.00)	3
	376.09	A/D MAINS - PLASTIC						
398	376.09	A/D MAINS - PLASTIC	General Journal	Jan-10	01/01/10	wb06302	(13,266.20)	4
412	376.09	A/D MAINS - PLASTIC	General Journal	Jan-11	01/01/11	adjwb1211	4,048.00	5
	378.08	A/D STATION EQUIP - GEN						
578	378.08	A/D STATION EQUIP - GEN	General Journal	Jan-11	01/01/11	adjwb1211	(2,394.00)	6
	380.08	A/D SERVICES - STEEL						
901	380.08	A/D SERVICES - STEEL	General Journal	Jan-10	01/01/10	WB06602	(19,263.03)	7 ✓
908	380.08	A/D SERVICES - STEEL	General Journal	Jun-10	06/30/10	wb06303	(3,202.65)	8 ✓
915	380.08	A/D SERVICES - STEEL	General Journal	Jan-11	01/01/11	adjwb1211	5,000.00	9
1029	380.08	A/D SERVICES - STEEL	General Journal	Dec-17	12/31/17	ADJ171201	1,312.52	10
1110	380.09	A/D SERVICES - PLASTIC	General Journal	Jan-11	01/01/11	adjwb1211	25,000.00	11
1165	380.09	A/D SERVICES - PLASTIC	General Journal	Oct-14	10/31/14	adj101401ks	1,567.40	12 ✓
1171	380.09	A/D SERVICES - PLASTIC	General Journal	Oct-14	10/31/14	ADJ101406KS	1,567.40	13 ✓
1173	380.09	A/D SERVICES - PLASTIC	General Journal	Oct-14	10/31/14	ADJ101409KS	1,567.40	14
1190	380.09	A/D SERVICES - PLASTIC	General Journal	Dec-15	12/31/15	ADJKS122015	1,567.40	15
1209	380.09	A/D SERVICES - PLASTIC	General Journal	Dec-16	12/31/16	12311606wb	1,997.55	16
1221	380.09	A/D SERVICES - PLASTIC	General Journal	Dec-17	12/31/17	ADJ171201	3,134.80	17
	381.08	A/D METERS						
1289	381.08	A/D METERS	General Journal	Jan-10	01/01/10	wb06302	(3,260.45)	18
1304	381.08	A/D METERS	General Journal	Jan-11	01/01/11	adjwb1211	(11,414.00)	19
1380	381.08	A/D METERS	General Journal	Dec-16	12/31/16	wbadj#4	3,920.00	20 ✓
	382.08	A/D METER INSTALLATIONS						
1460	382.08	A/D METER INSTALLATIONS	General Journal	Jan-10	01/01/10	wb06302	(1,350.01)	21
	383.08	A/D REGULATORS						
1644	383.08	A/D REGULATORS	General Journal	Jan-11	01/01/11	adjwb1211	(2,058.00)	22
	384.08	A/D REGULATOR INSTALLATIONS						

1797	384.08	A/D REGULATOR INSTALLATIONS	General Journal	Jan-10	01/31/10	DEPRECIATIO	(1,393.93)	(23) ✓
	386.08	A/D CUSTOMER CONVERSIONS						
1978	386.08	A/D CUSTOMER CONVERSIONS	General Journal	Jan-11	01/01/11	adjwb1211	3,939.00	24
	387.08	A/D OTHER EQUIP						
2151	387.08	A/D OTHER EQUIP	General Journal	Jan-11	01/01/11	adjwb1211	1,274.00	25
	391.09	A/D OFFICE EQUIPMENT						
2598	391.09	A/D OFFICE EQUIPMENT	General Journal	Jan-11	01/01/11	adjwb1211	4,476.00	27
	392.08	A/D LIGHT VEHICLES						
2705	392.08	A/D LIGHT VEHICLES	General Journal	Dec-05	12/31/05	CPA ADJ	1,298.87	(28) - Don't have 2005
2756	392.08	A/D LIGHT VEHICLES	General Journal	Jan-10	01/01/10	wb06302	14,966.81	29
2763	392.08	A/D LIGHT VEHICLES	General Journal	Jun-10	06/30/10	wb06303	4,223.96	(30) ✓
2768	392.08	A/D LIGHT VEHICLES	General Journal	Nov-10	11/30/10	JE1130	30,783.09	(31) ✓
2771	392.08	A/D LIGHT VEHICLES	General Journal	Jan-11	01/01/11	adjwb1211	(19,938.00)	32
2827	392.08	A/D LIGHT VEHICLES	General Journal	Dec-14	12/22/14	ADJWB122214	14,955.02	(33) ✓
2829	392.08	A/D LIGHT VEHICLES	General Journal	Dec-14	12/31/14	ADJWB1214	(15,022.67)	(34) ✓
2850	392.08	A/D LIGHT VEHICLES	General Journal	Jul-15	07/01/15	Jerry 2016	14,954.00	(35) ✓
2858	392.08	A/D LIGHT VEHICLES	General Journal	Dec-16	12/31/16	wbadj#4	(9,262.00)	(36) ?
2861	392.08	A/D LIGHT VEHICLES	General Journal	Mar-17	03/21/17	ADJKS170302	27,570.69	(37) ✓
	394.08	A/D TOOLS/SHOP						
2940	394.08	A/D TOOLS/SHOP	General Journal	Jan-10	01/01/10	wb06302	1,591.44	38
2954	394.08	A/D TOOLS/SHOP	General Journal	Jan-11	01/01/11	adjwb1211	565.00	(39) ✓
3028	394.08	A/D TOOLS/SHOP	General Journal	Jan-16	01/07/16	12311605wb	(2,972.00)	40
	396.08	A/D POWER OPERATED EQUIPMENT						
3106	396.08	A/D POWER OPERATED EQUIPM	General Journal	Jan-10	01/01/10	wb06302	(1,724.96)	41
3120	396.08	A/D POWER OPERATED EQUIPM	General Journal	Jan-11	01/01/11	adjwb1211	(7,061.00)	42

ITEMS # 1, 4, 18, 21, 29, 38 & 41

2:32 PM
08/04/10

SEBRING GAS SYSTEM, INC.
Journal Entries Entered/Modified Today
All Transactions

Date	Num	Account	Debit	Credit	Memo
6/30/2010	adj entry	242.01 · Unclaimed Funds over \$10	0.00		VOID: Customers!CustomerDeliveryNotes2 Customers!CustomerDeliveryNotes2 customer unclaimed ck thru 2008 customer unclaimed ck thru 2008
		130.01 · CASH - BK OF AM	0.00		
		421.03 · Misc. Income - Unclaimed funds	0.00		
		130.01 · CASH - BK OF AM	0.00		
			0.00	0.00	
6/30/2010	wb06301	242.01 · Unclaimed Funds over \$10		2,466.09	unclaimed funds over \$10 uncleared thru 2008 unclaimed funds over \$10 uncleared thru 2008 unclaimed funds under \$10 uncleared thru 2008 unclaimed funds under \$10 uncleared thru 2008 uncleared ck 4253 uncleared ck 5008 uncleared JE 053105 uncleared JE 093007 uncleared 4253 5008 & JE's 053105 093007
		130.01 · CASH - BK OF AM	2,466.09		
		421.03 · Misc. Income - Unclaimed funds		95.48	
		130.01 · CASH - BK OF AM	95.48		
		921.09 · UTILITIES		1.68	
		921.09 · UTILITIES		17.44	
		142.00 · ACCOUNTS RECEIVABLE		15.18	
		142.00 · ACCOUNTS RECEIVABLE		293.22	
		130.01 · CASH - BK OF AM	327.52		
			2,889.09	2,889.09	
1/1/2010	wb06302	376.08 · A/D MAINS - STEEL		3,460.08	to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances to adj accum deprec beg balances
		376.09 · A/D MAINS - PLASTIC		13,266.20	
		378.08 · A/D STATION EQUIP - GEN		781.46	
		379.08 · A/D STATION EQUIP - GATE		1,134.10	
		380.08 · A/D SERVICES - STEEL		19,263.03	
		380.09 · A/D SERVICES - PLASTIC		448.72	
		381.08 · A/D METERS		3,260.45	
		382.08 · A/D METER INSTALLATIONS		1,350.01	
		383.08 · A/D REGULATORS		505.52	
		384.08 · A/D REGULATOR INSTALLATIONS		1,393.93	
		386.08 · A/D CUSTOMER CONVERSIONS		103.95	
		387.08 · A/D OTHER EQUIP		19.62	
		390.08 · A/D LEASEHOLD IMPROV		174.22	
		391.08 · A/D OFFICE FURNITURE		23.68	
		391.09 · A/D OFFICE EQUIPMENT			
		392.08 · A/D LIGHT VEHICLES	186.44		
		394.08 · A/D TOOLS/SHOP	14,966.81		
		396.08 · A/D POWER OPERATED EQUIP...	1,591.44		
		397.08 · A/D COMMUNICATION EQUIP	49.56		
		216.00 · RETAINED EARNINGS	30,115.68		
			46,909.93	46,909.93	

ENTRIES
PROVIDED
BY CPA.

Items # 3, 16, + 36

11:14 AM
03/02/17

SEBRING GAS SYSTEM, INC.
Journal Entries Entered/Modified Today
All Transactions

Date	Num	Account	Debit	Credit	Memo
07/01/2016	12311605wb	376.08 · A/D MAINS - STEEL		2,357.00	to rec psc deprec study entry
		379.08 · A/D STATION EQUIP - GATE		2,129.00	to rec psc deprec study entry
		380.09 · A/D SERVICES - PLASTIC		2,058.00	to rec psc deprec study entry
		382.08 · A/D METER INSTALLATIONS		119.00	to rec psc deprec study entry
		387.08 · A/D OTHER EQUIP		153.00	to rec psc deprec study entry
		394.08 · A/D TOOLS/SHOP		2,972.00	to rec psc deprec study entry
		399.99 · PRIOR YEAR ADJUSTMENTS	9,788.00		to rec psc deprec study entry
			9,788.00	9,788.00	
12/31/2016	12311606wb	376.08 · A/D MAINS - STEEL	8.54		adj acc amort per psc changes
		376.09 · A/D MAINS - PLASTIC		61.86	adj acc amort per psc changes
		379.08 · A/D STATION EQUIP - GATE	8.51		adj acc amort per psc changes
		380.09 · A/D SERVICES - PLASTIC	1,997.55		adj acc amort per psc changes
		382.08 · A/D METER INSTALLATIONS		7.11	adj acc amort per psc changes
		384.08 · A/D REGULATOR INSTALLAT...		2.37	adj acc amort per psc changes
		387.08 · A/D OTHER EQUIP	0.77		adj acc amort per psc changes
		394.08 · A/D TOOLS/SHOP	24.89		adj acc amort per psc changes
		403.00 · DEPRECIATION EXPE		1,968.92	adj acc amort per psc changes
			2,040.26	2,040.26	
TOTAL			37,165.12	37,165.12	

ENTRIES
PROVIDED
BY CPA

Items # 2, 5, 6, 9, 11, 19, 22, 24, 25, 27, 32, 39 + 42

10:54 AM

03/06/12

SEBRING GAS SYSTEM, INC.
Journal Entries Entered/Modified Today
 All Transactions

Date	Account	Debit	Credit	Memo
12/31/2011	380.08 · A/D SERVICES - STEEL	474.47		adj AD per rate change
	380.09 · A/D SERVICES - PLASTIC		37.39	adj AD per rate change
	386.08 · A/D CUSTOMER CONVERSIONS	28.87		adj AD per rate change
	390.08 · A/D LEASEHOLD IMPROV		3.32	adj AD per rate change
	391.08 · A/D OFFICE FURNITURE	0.64		adj AD per rate change
	391.09 · A/D OFFICE EQUIPMENT		70.37	adj AD per rate change
	392.08 · A/D LIGHT VEHICLES		379.56	adj AD per rate change
	394.08 · A/D TOOLS/SHOP		3.28	adj AD per rate change
	397.08 · A/D COMMUNICATION EQUIP		1.63	adj AD per rate change
	DEPRECIATION EXPENSES		8.43	adj AD per rate change
		503.98	503.98	
1/1/2011	376.08 · A/D MAINS - STEEL	1,575.00		reserve alloc transfers
	376.09 · A/D MAINS - PLASTIC	4,048.00		reserve alloc transfers
	378.08 · A/D STATION EQUIP - GEN		2,394.00	reserve alloc transfers
	379.08 · A/D STATION EQUIP - GATE		4,177.00	reserve alloc transfers
	380.08 · A/D SERVICES - STEEL	5,000.00		reserve alloc transfers
	380.09 · A/D SERVICES - PLASTIC	25,000.00		reserve alloc transfers
	381.08 · A/D METERS		11,414.00	reserve alloc transfers
	382.08 · A/D METER INSTALLATIONS		146.00	reserve alloc transfers
	383.08 · A/D REGULATORS		2,058.00	reserve alloc transfers
	384.08 · A/D REGULATOR INSTALLATIONS	99.00		reserve alloc transfers
	386.08 · A/D CUSTOMER CONVERSIONS	3,939.00		reserve alloc transfers
	387.08 · A/D OTHER EQUIP	1,274.00		reserve alloc transfers
	390.08 · A/D LEASEHOLD IMPROV	841.00		reserve alloc transfers
	391.08 · A/D OFFICE FURNITURE	95.00		reserve alloc transfers
	391.09 · A/D OFFICE EQUIPMENT	4,476.00		reserve alloc transfers
	392.08 · A/D LIGHT VEHICLES		19,938.00	reserve alloc transfers
	394.08 · A/D TOOLS/SHOP	565.00		reserve alloc transfers
	396.08 · A/D POWER OPERATED EQUIPME...		7,061.00	reserve alloc transfers
	397.08 · A/D COMMUNICATION EQUIP	276.00		reserve alloc transfers
		47,188.00	47,188.00	

adj w/b 12/11

#2
 #5
 #9
 #11
 #24
 #25
 #27
 #39
 #6
 #19
 #22
 #32
 #42

ENTRIES PROVIDED BY CPA

ITEMS # 7 + 23

2:32 PM
08/04/10

SEBRING GAS SYSTEM, INC.
Journal Entries Entered/Modified Today

All Transactions

Date	Num	Account	Debit	Credit	Memo
5/30/2010	adj entry <i>done ✓ 15</i>	242.01 - Unclaimed Funds over \$10			
		130.01 - CASH - BK OF AM	0.00		VOID: Customers!CustomerDclivryNotes2
		421.03 - Misc. Income - Unclaimed funds	0.00		Customers!CustomerDeliveryNotes2
		130.01 - CASH - BK OF AM	0.00		customer unclaimed ck thru 2008
			0.00		customer unclaimed ck thru 2008
6/30/2010	wb06301 <i>done ✓ 15</i>	242.01 - Unclaimed Funds over \$10		0.00	
		130.01 - CASH - BK OF AM	2,466.09	2,466.09	unclaimed funds over \$10 uncleared thru 2008
		421.03 - Misc. Income - Unclaimed funds		95.48	unclaimed funds over \$10 uncleared thru 2008
		130.01 - CASH - BK OF AM	95.48		unclaimed funds under \$10 uncleared thru 2008
		921.09 - UTILITIES		1.68	unclaimed funds under \$10 uncleared thru 2008
		921.09 - UTILITIES		17.44	uncleared ck 4253
		142.00 - ACCOUNTS RECEIVABLE		15.18	uncleared ck 5008
		142.00 - ACCOUNTS RECEIVABLE		293.22	uncleared JE 053105
		130.01 - CASH - BK OF AM	327.52		uncleared JE 093007
			2,889.09	2,889.09	uncleared 4253 5008 & JE's 053105 093007
1/1/2010	wb06302 <i>done ✓ 15</i>	376.08 - A/D MAINS - STEEL		3,460.08	to adj accum deprec beg balances
		376.09 - A/D MAINS - PLASTIC		13,266.20	to adj accum deprec beg balances
		378.08 - A/D STATION EQUIP - GEN		781.46	to adj accum deprec beg balances
		379.08 - A/D STATION EQUIP - GATE		1,134.10	to adj accum deprec beg balances
		380.08 - A/D SERVICES - STEEL		19,263.03	to adj accum deprec beg balances #7
		380.09 - A/D SERVICES - PLASTIC		448.72	to adj accum deprec beg balances
		381.08 - A/D METERS		3,260.45	to adj accum deprec beg balances
		382.08 - A/D METER INSTALLATIONS		1,350.01	to adj accum deprec beg balances
		383.08 - A/D REGULATORS		505.52	to adj accum deprec beg balances
		384.08 - A/D REGULATOR INSTALLATIONS		1,393.93	to adj accum deprec beg balances #23
		386.08 - A/D CUSTOMER CONVERSIONS		103.95	to adj accum deprec beg balances
		387.08 - A/D OTHER EQUIP		19.62	to adj accum deprec beg balances
		390.08 - A/D LEASEHOLD IMPROV		174.22	to adj accum deprec beg balances
		391.08 - A/D OFFICE FURNITURE		23.68	to adj accum deprec beg balances
		391.09 - A/D OFFICE EQUIPMENT	186.44		to adj accum deprec beg balances
		392.08 - A/D LIGHT VEHICLES	14,966.81		to adj accum deprec beg balances
		394.08 - A/D TOOLS/SHOP	1,591.44		to adj accum deprec beg balances
		396.08 - A/D POWER OPERATED EQUIP...		1,724.96	to adj accum deprec beg balances
		397.08 - A/D COMMUNICATION EQUIP	49.56		to adj accum deprec beg balances
		216.00 - RETAINED EARNINGS	30,115.68		to adj accum deprec beg balances
			46,909.93	46,909.93	

ENTRIES
PROVIDED
BY CPA

ITEMS # 8 + 30

2:32 PM

08/04/10

SEBRING GAS SYSTEM, INC.
Journal Entries Entered/Modified Today
All Transactions

Date	Num	Account	Debit	Credit	Memo
6/30/2010	wb06303	376.08 · A/D MAINS - STEEL		576.43	adj accum deprec 2010 for changed rates
		376.09 · A/D MAINS - PLASTIC		2,631.26	adj accum deprec 2010 for changed rates
		378.08 · A/D STATION EQUIP - GEN		130.25	adj accum deprec 2010 for changed rates
		379.08 · A/D STATION EQUIP - GATE		189.05	adj accum deprec 2010 for changed rates
		380.08 · A/D SERVICES - STEEL		3,202.65	adj accum deprec 2010 for changed rates #8
		380.09 · A/D SERVICES - PLASTIC		832.91	adj accum deprec 2010 for changed rates
		381.08 · A/D METERS		652.88	adj accum deprec 2010 for changed rates
		382.08 · A/D METER INSTALLATIONS		253.77	adj accum deprec 2010 for changed rates
		383.08 · A/D REGULATORS		85.37	adj accum deprec 2010 for changed rates
		384.08 · A/D REGULATOR INSTALLATIONS		239.90	adj accum deprec 2010 for changed rates
		386.08 · A/D CUSTOMER CONVERSIONS		17.30	adj accum deprec 2010 for changed rates
		387.08 · A/D OTHER EQUIP		4.87	adj accum deprec 2010 for changed rates
		390.08 · A/D LEASEHOLD IMPROV		146.05	adj accum deprec 2010 for changed rates
		391.08 · A/D OFFICE FURNITURE		42.10	adj accum deprec 2010 for changed rates
		391.09 · A/D OFFICE EQUIPMENT		49.66	adj accum deprec 2010 for changed rates
		392.08 · A/D LIGHT VEHICLES	4,223.96		adj accum deprec 2010 for changed rates #30
		394.08 · A/D TOOLS/SHOP	315.43		adj accum deprec 2010 for changed rates
		396.08 · A/D POWER OPERATED EQUIP...		326.27	adj accum deprec 2010 for changed rates
		397.08 · A/D COMMUNICATION EQUIP		15.27	adj accum deprec 2010 for changed rates
		403.00 · DEPRECIATION EXPE	4,757.28		adj accum deprec 2010 for changed rates
6/30/2010	wb06304	236.08 · TANGIBLE TAXES	9,346.33	9,346.33	
		408.05 · TANGIBLE TAX	3,555.55	3,555.55	adj to half last bill
5/31/2010	wb06305	921.02 · OFFICE SUPPLIES & EXPE	3,555.55	3,555.55	adj to half last bill
		381.00 · METERS	3,000.00	3,000.00	reclass MVRS METER EXPORT PROGRAMMING
6/30/2010	wb06306	381.08 · A/D METERS	3,000.00	3,000.00	reclass MVRS METER EXPORT PROGRAMMING
		DEPRECIATION EXPENSES	15.00	15.00	add for meter software reclass
TOTAL			65,715.90	65,715.90	add for meter software reclass

above 8/5 8/6

ENTRIES PROVIDED BY CPA

DEC 17

GL CODE	380.08	380						
STEEL SERVICE	1312.52	1312.52						
	110							
GL CODE	376.08	376						
STEEL MAIN	59.66	59.66						
TOTAL	4506.98	4506.98						

ITEM # 12

ADJ101401K3
Done ✓

12

	Date	Amount	Address	Acct No
	04-Jan	59.66	120 S Mango	120201211
		Credit	Debit	
G/L Acct	380	59.66		
G/L Acct	380.08		59.66 ✓	
	Total	59.66	59.66	
	05-Mar	391.85	723 Ridgewood	123407231
	05-Jun	59.66	21 Cherokee ✓	221000211
	05-Jun	391.85	218 Franklin St	110102188
	05-Jun	391.85	447 Franklin #1	110104472
	Jun-05	391.85	447 Franklin #2	110114474
	Aug-05	59.66	107 Mimi	220601072
	Aug-05	59.66	547 Von Maxcy	220705472
	Aug-05	59.66	665 Canal	220905541
	Aug-05	59.66	3454 Sparts Cir	222034542
	Aug-05	59.66	2920 Las Vegas	230629202
	Sep-05	59.66	218 S Comm	
		Credit	Debit	
G/L Acct	380	417.62		
G/L Acct	380.08		417.62 ✓	
G/L Acct	380.01	1567.4		
G/L Acct	380.09		1567.4 ✓	
	total	1985.02	1985.02 ✓	
	Jan-06	59.66	605 s Pine st ✓	120406053
	Jan-06	59.66	237 Magnolia ✓	121102377
	Jan-06	59.66	143 Lakeview ✓	122911431
	Jan-06	59.66	1112 Lakeview ✓	130111121
	Feb-06	59.66	520 Lakeview ✓	110505206
	Feb-06	59.66	526 Lakeview ✓	110505261
	May-06	391.85	1324 Lakeview ✓	110313243
	May-06	59.66	419 S Pine ✓	120414195
	May-06	391.85	933 Sunniland ✓	125309331
	Jun-06	59.66	1216 Osceola ✓	112412163



plastic
service

Abandonment Of Facilities

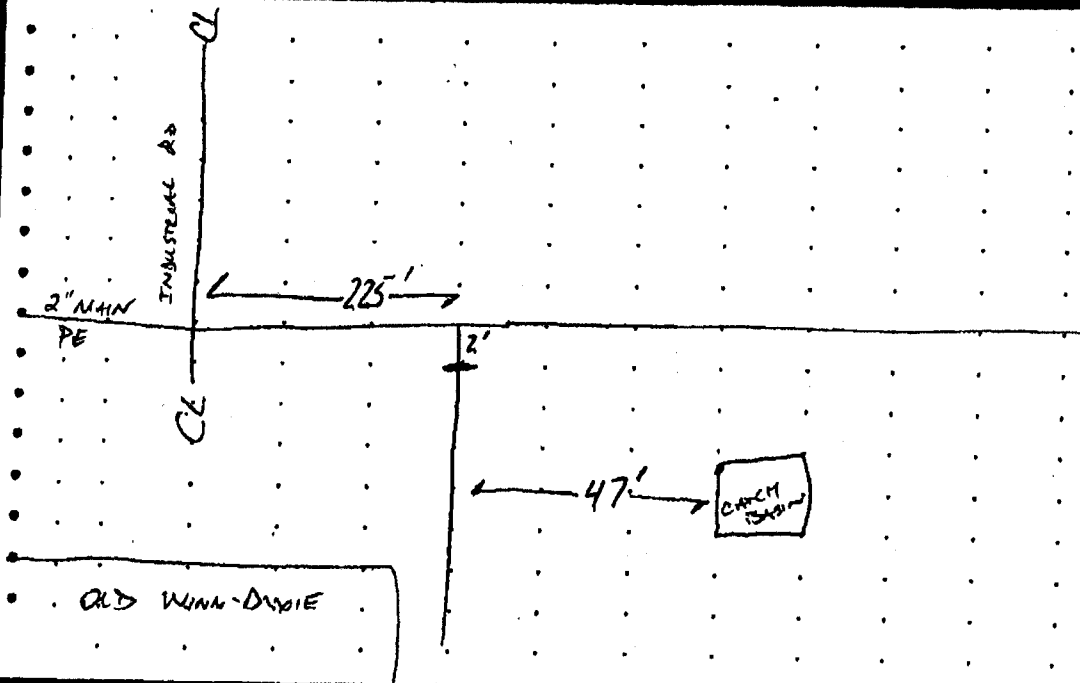
Location: 1030 LAKELINE DR SE "OLD WINN-DIXIE"

Date: 2-8-11

Line Size: 1 1/4"	Main: 2"	Service:	Steel:	Plastic: X
-------------------	----------	----------	--------	------------

Condition Of Pipe:	Good	X	Fair	Poor	Length Abandoned: 54'
--------------------	------	---	------	------	-----------------------

Reason For Abandonment: NO FUTURE USE



Remarks:

Inspector: Charles M. ...

47'
225'



plastic
SUC
Pickup
12/9/10

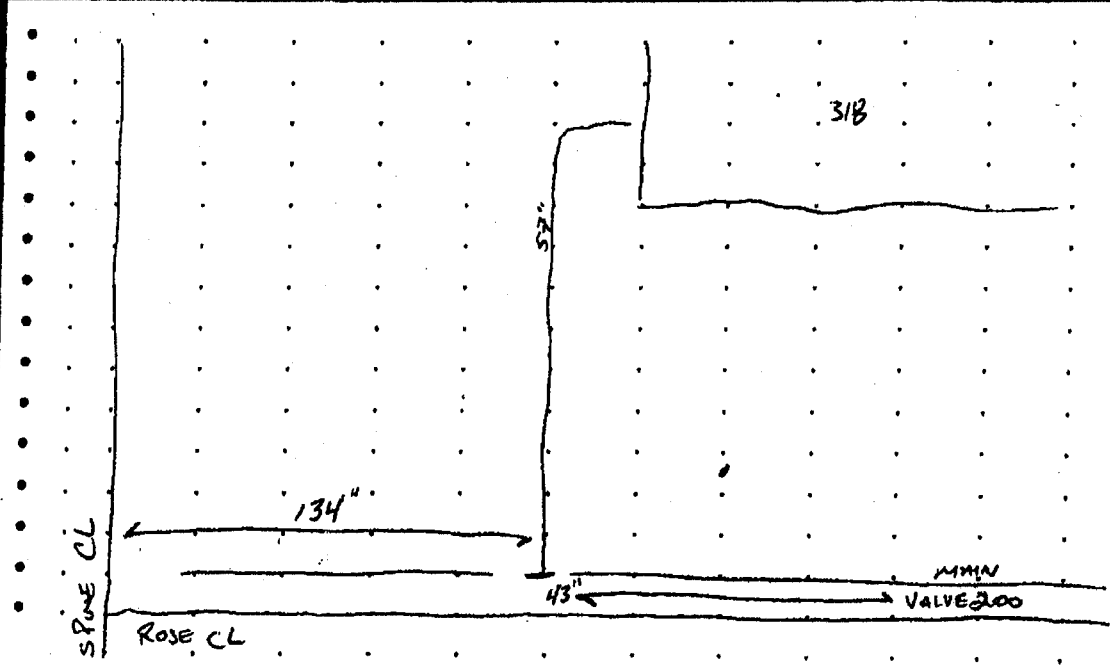
Abandonment Of Facilities

Location: 318 ROSE AVE

Date: 3-8-11

Line Size:	Main: 1"	Service: 1/2"	Steel:	Plastic: X
Condition Of Pipe:	Good X	Fair	Poor	Length Abandoned: 57"

Reason For Abandonment: NO FUTURE USE



Remarks:

Inspector: CAMERON MENZIE

134 CL S. PINE
E
43 VALVE 200



✓
Plastic
~~Steel~~
service

Abandonment Of Facilities

Location: 221 Rose Ave

Date: 7-18-11

Line Size: 1/2

Main:

Service:

Steel:

Plastic:

Condition Of Pipe:

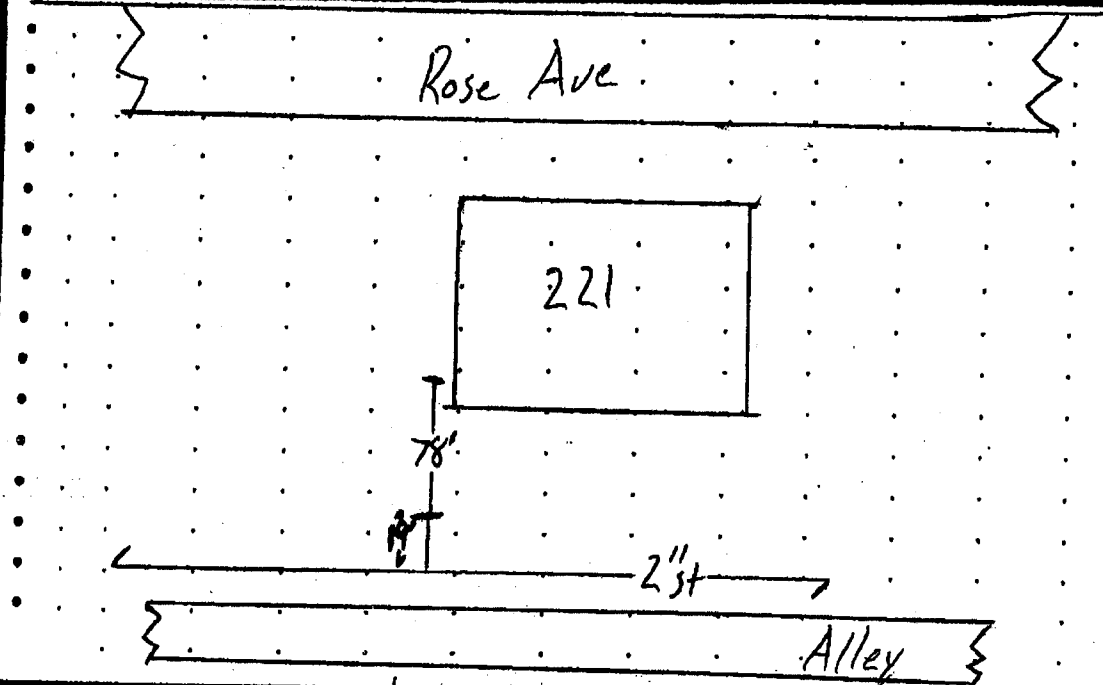
Good

Fair

Poor

Length Abandoned: 78'

Reason For Abandonment:



Remarks: Cut & capped not in use 5-10 yrs. riser starting to corrode

Inspector:

[Handwritten Signature]



plastic
SVC

Abandonment Of Facilities

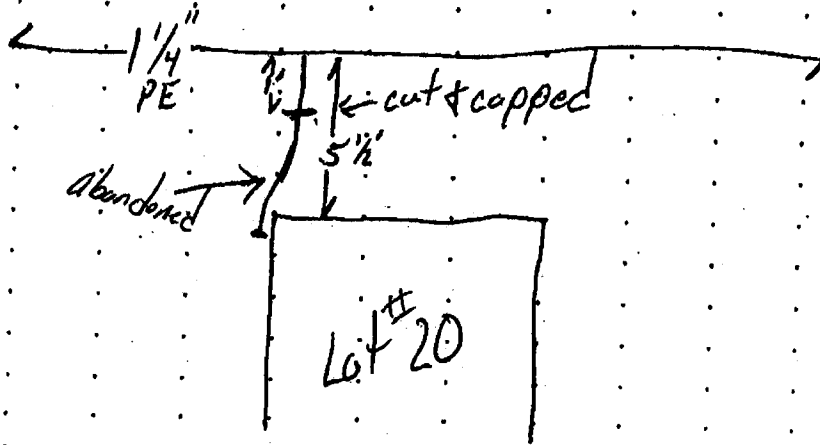
Location: 908 N. Ridgewood Lot 20

Date: 8-16-11

Line Size: $\frac{1}{2}$ " Main: Service: Steel: Plastic:

Condition Of Pipe: Good Fair Poor Length Abandoned: 4'

Reason For Abandonment: Riser had pin hole



Remarks:

Inspector:

Paul Wall
John [Signature]

Item #14

ADJ101409KS

				ABANDONMENT OF FACILITIES	ENTRIES
				Oct-14	
	Date	Amount	Address		Acct No
1	10/12/14	391.85	Ally behind Nancesowee Hotel		
2	10/15/14	59.66	1738 Jim Lane		432800253
3	10/03/14	391.85	2150 Lakeview Dr		122902142
4	10/03/14	391.85	908 Ridgewood N Lot 41		129080413
5	10/03/14	391.85	908 Ridgewood N Lot	37	129080371
6	10/06/14	59.66	210 Clara		220302101
7	10/06/14	59.66	50 Clara		220300503
8	10/06/14	59.66	3016 Desoto Road		231030161
9	10/06/14	59.66	1809 Pye Drive		432618091
10	10/16/14	59.66	221 Francis St		221202211
11	10/25/14	59.66	546 Von Maxcy		220705463
12	10/15/14	59.66	107 Eva Street		220801073
13	10/25/14	59.66	520 Von Maxcy		220705202
14	10/25/14	59.66	524 Von Maxcy		220705244
15	10/21/14	59.66	3103 Las Vegas Blvd		230631032
16	10/22/14	59.66	320 Francis Street		221203205
17	10/22/14	59.66	333 Tigertail Street		221403334
18	10/20/14	59.66	243 Orange Street		
19	10/16/14	59.66	220 Francis Street		221202201
	#14	380.09	380.01		
	DEBIT	1567.4			
	CREDIT		1567.4		
		380.08	380		
	DEBIT	894.9			
	CREDIT		394.9		
	TOTAL	2462.3	2462.3		

ITEM # 20

SEBRING GAS

From: Bostelman, Wendy <WendyB@BBKM.COM>
Sent: September 30, 2019 12:49 PM
To: SEBRING GAS
Cc: Nguyen, Cong
Subject: RE: NEED HELP LOCATING A ADJUSTMENT MADE IN 2016

Hi Kathy,

My email only goes back to 2018. If I sent it to you it likely came to me from Cong (being that they are notes as PSC requests). I've checked my paperless binders and I also don't have these entries in those binders.

Cong – can you provide any assistance to Kathy?

From: SEBRING GAS [mailto:sebringgas@floridasbestgas.com]
Sent: Monday, September 30, 2019 11:55 AM
To: Bostelman, Wendy <WendyB@BBKM.COM>
Subject: NEED HELP LOCATING A ADJUSTMENT MADE IN 2016

Hi Wendy,

Please Help.

There is a journal adjustment entry made on 12/31/16.

Journal entry wbadj#4

Entries are

	Debit	#20	credit	
216 retained earnings	5342.00			to adjust accumulated depr for PSC requests
381.08 acc dep meter	3920.00			to adjust accumulated depr for PSC request
392.08 acc dep light vehicles			9262.00	to adjust accumulated depr for PSC request.

I did the entries now the PSC is questioning the entry for \$3,920.00 for the rate audit they are doing. I an unable to find where you sent me the request to do this entry. Is it possible for you to find the request and send it to me so I can give it to them with an explanation as to why the entry needed to be made.

Thank you,

Kathy

Kathy Snyder
Customer Service Representative
Sebring Gas System, Inc.
3515 US Hwy 27 S
Sebring, Fl 33870
Ph: 863-385-0194
Fax: 863-385-3423
E-Mail: sebringgas@floridasbestgas.com

ITEM # 35 + # 20

COMMISSIONERS:
JULIE I. BROWN, CHAIRMAN
ART GRAHAM
RONALD A. BRISÉ
JIMMY PATRONIS
DONALD J. POLMANN

STATE OF FLORIDA



DIVISION OF ECONOMICS
GREG SHAFER
DIRECTOR
(850) 413-6410

Public Service Commission

June 26, 2017

Mr. Jerry Melendy, Jr.
Vice President
Sebring Gas Systems
3515 Highway 27 South
Sebring, FL. 33870-5452

Re: Staff's review of Sebring Gas System's 2016 Annual Depreciation Status Report

Mr. Melendy:

Staff has completed its initial review of Sebring Gas System's 2016 Annual Depreciation Status Report and we have a couple of questions. Please provide your response to the attached data request by July 28, 2017.

Should you have any questions, or need further information, please do not hesitate to contact me at (850) 413-6433.

Sincerely,

A handwritten signature in black ink, appearing to read "Devin Higgins".

Devin Higgins
Public Utilities Analyst

Attachment
cc: Office of Public Counsel

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD • TALLAHASSEE, FL 32399-0850

An Affirmative Action / Equal Opportunity Employer

PSC Website: <http://www.floridapsc.com>

Internet E-mail: contact@psc.state.fl.us

2016 DEPRECIATION STATUS REPORT REVIEW

Staff's First Data Request

1. As required by Florida Public Service Commission (Commission) Order No. PSC-16-0574-PAA-GU, certain adjustments to the Accumulated Depreciation of Accounts: 381 – Meters, and 392.1 – Transportation – Trucks were to be performed.¹ Page 15 of Sebring's Annual Status Report, which is the Company's "Analysis of Entries in Accumulated Depreciation & Amortization" shows a single entry in the "Rounding and Adjustments" column, which was recorded to Account 392 – Transportation – Trucks in the amount of (\$14,954). There does not appear to be any adjusting entry to Account 381 – Meters.

For Account 392 – Transportation – Trucks, the reserve should have only been adjusted by (\$5,692), as specified in Order No. PSC-16-0574-PAA-GU, rather than (\$14,954) currently shown on Page 15. This is because an entry was performed in 2014 for (\$14,955), when the correct entry for that year should have been (\$20,647). Thus the correcting entry (ordered to be performed in 2016) is the difference between (\$20,647) and (\$14,955) only, which is (\$5,692).

The same logic applies to Account 381 – Meters, whereas the correcting entry is only the difference between (\$4,250) and (\$330), which is (\$3,920). Thus, please perform the correcting entries to accounts 381 and 392.1, as outlined in this data request and mandated by Order No. PSC-16-0574-PAA-GU, and resubmit an amended "Analysis of Entries in Accumulated Depreciation & Amortization" (Page 15) of Sebring's Annual Status Report.

2. Please note that Commission Rule 25-7.045 F.A.C. (Depreciation) was last amended on April 28, 2016. Specifically, Rule 25-7.045(6) F.A.C. requires the Company to file an "Annual Depreciation Status Report" as part of its "Annual Report." Sebring appears to title its Annual Depreciation Status Report as its "Annual Status Report." To help avoid any future confusion with regard to reporting requirements, please update the title of pages 13-17, and any associated indexing, inserting the word "Depreciation" between "Annual" and "Status."

¹ Order No. PSC-16-0574-PAA-GU, issued December 19, 2016, in Docket No. 160174-GU, In re: Request for approval of 2016 depreciation study by Sebring Gas System, Inc.

Annual Depreciation Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Sebring Gas System, Inc.

For the Year Ended

December 31, 2016

Page 1 of 2

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Rounding and Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
301	Organization Costs	\$ 94,203	\$ 4,799					\$ -		\$ 99,002
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
376	Mains - Steel	\$ 155,750	\$ 5,483	\$ 2,357	\$ (57)	\$ -	\$ -	\$ -		\$ 163,533
376	Mains - Plastic	671,524	65,986	-	-	-	-	-		737,510
378	M&R Station Equipment - General	8,147	472	-	-	-	-	-		8,619
379	M&R Station Equipment - Gate	127,060	39,435	2,129	-	-	-	-		168,624
380	Services - Steel	409,015	6,171	-	(179)	-	-	-		415,007
380	Services - Plastic	188,779	18,855	2,058	(784)	-	-	-		208,908
381	Meters	169,141	11,111	-	-	-	-	(3,920)		176,332
382	Meter Installations	47,272	3,334	119	-	-	-	-		50,725
383	Regulators	24,143	1,064	-	-	-	-	-		25,207
384	Regulator Installations	35,511	1,801	-	-	-	-	-		37,312
386	Customer Conversion Cost	28,617	1,409	-	-	-	-	-		30,026
387	Other Equipment	6,281	912	153	-	-	-	-		7,348
390	Leasehold Improvements	2,304	332	-	-	-	-	-		2,636
391	Office Furniture	452	33	-	-	-	-	-		485
391	Office Equipment	23,932	2,097	-	-	-	-	-		28,029
392	Transportation Equip - Light Trucks	127,061	19,665	-	-	-	-	(5,692)		141,034
392	Trans. Equipment - Other Vehicles	-	-	-	-	-	-	-		-
394	Tools/Shop/Garage Equipment	6,849	1,071	2,972	-	-	-	-		10,892
396	Power Operated Equipment	17,239	1,951	-	-	-	-	-		19,190
397	Communication Equipment	2,904	1,173	-	-	-	-	-		4,077
399	Prior period adjustment	9,788	-	(9,788)	-	-	-	-		0
	Total	2,061,569	182,354	-	-	-	-	-		2,233,292

ITEM # ~~30~~ 31

Sebring Gas

From: Bostelman, Wendy [WendyB@BBKM.COM]
Sent: Monday, November 22, 2010 10:10 AM
To: Sebring Gas
Cc: Nguyen, Cong; Bostelman, Wendy
Subject: RE:
Attachments: image001.jpg

Hi Kathy,

You will need to add an account called "Gain/Loss on Disp. Of Asset". It should be an "other income" type account. You will post the \$2582.00 to this account. You will also need to make a journal entry debiting account number 392.08 for \$30,783.09 and crediting account number 392.00 for the same \$30,783.09.

Let me know if you have any questions.



Wendy A. Bostelman
Advanced Certified QuickBooks ProAdvisor
Certified by The American Institute of Professional Bookkeepers

31

Brimmer, Burek & Keelan LLP
5601 Mariner Street, Suite 200
Tampa, FL 33609
Phone: 813.282.3400, ext. 257
Fax: 813.287.8369

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From: Sebring Gas [mailto:sebringgas@floridasbestgas.com]
Sent: Thursday, November 18, 2010 3:15 PM
To: Bostelman, Wendy
Subject:

Hi Wendy

Jerry sold a truck at auction for \$2582.00 what general ledger code should this be posted to.
Thanks for your help

Kathy

**Jim Blackman
Ford, Inc.**

3201 Hwy. 27 S.
Sebring, FL 33870
(863) 385-0144

ORDER FOR A MOTOR VEHICLE

DATE 07/24/00	PURCHASER'S (AS THIS IS TO BE ISSUED) NAME GARRETT CAR RENTALS INC
SALESMAN KLEING, BRIC	STREET ADDRESS 3515 US 27 S
BILLED	CITY SEBRING
APPR.	STATE FL 33870
D.O.B.	PHONE BUSINESS (863) 655-3522
BUYER'S D.L.	PHONE RESIDENTIAL (863) 385-0124
	D.O.B.

ENTER MY ORDER FOR (ONE) YEAR 00 MAKE FORD TYPE F-250 SD RCAB

I.D. NUMBER 1FTNF21L3YBE29219 MILEAGE 110 COLOR WHITE TRIM 02 TOP

VEHICLE DISCLOSURE: VEHICLE IS REPRESENTED TO BE NEW USED STOCK NO. B29219

CASH DELIVERED PRICE OF UNIT	USED CAR TRADE-IN AND/OR OTHER CREDITS	
29,783.00		
ADDITIONS OR DELETIONS	MAKE OF USED CAR	
	MODEL	
	YEAR	
	BODY TYPE	
	I.D. NUMBER	
	MILEAGE	
	LICENSE	
PLEASE NOTE PARAGRAPH 3 ON THE REVERSE ASSUMES THAT ALL BILLS OF EVERY NATURE ARE PAID IN FULL ON THE TRADE-IN EXCEPT THOSE SPECIFICALLY NOTED HEREON		
TRADE-IN VERIFICATION		
TOTAL INCLUDING ACCESSORIES	PAYOFF TO:	
29,783.00	ADDRESS	
TRADE-IN ALLOWANCE	CITY	
N/A	STATE	
CASH DIFFERENCE	ZIP	
38,783.00	ACCOUNT NUMBER	
FLORIDA LAW: WASTE TIRE AND LEAD ACID BATTERY FEE	AMOUNT \$	
N/A	N/A	
ADMINISTRATION FEES	TITLED - STATE	
98.50	HOW TITLED	
AMOUNT TAXABLE	VERIFIED BY	
20,086.00	VERIFIED ON	
SALES TAX	INS. CO.	
1,733.16	RAWSER INS CO	
COUNTY TAX	POLICY #	
50.00	SA00338074	
PAY OFF ON TRADE	AGENT	
N/A	JAMERSON-MCLEAN	
DEPOSIT	PH. (863) 385-0144	
5,000.00	ADDRESS	
CASH BALANCE DUE	NO BOX 5909	
25,669.16	CITY	
TAG, TITLE & REGISTRATION ON TRUCKS OVER 5,000 LBS. NET WEIGHT	WINTER PARK	
119.93	STATE	
EXTENDED SERVICE PLAN	FL	
ST. TAX N/A	ZIP	
N/A	32734	
PREMIUM N/A	LIENHOLDER INFORMATION	
CO. TAX N/A	BANK	
C.O.D. N/A	FORD MOTOR CREDIT CO C/O A&W	
UNPAID BALANCE OF CASH PRICE	ADDRESS	
29,783.00	POST OFFICE BOX 105704	
	CITY	
	ATLANTA	
	STATE	
	GA	
	ZIP	
	30144	

THE INFORMATION YOU SEE ON THE WINDOW FORM FOR THIS VEHICLE IS PART OF THIS CONTRACT. INFORMATION ON THE WINDOW FORM OVERRIDES ANY CONTRARY PROVISIONS IN THE CONTRACT OF SALE.

FACTORY WARRANTY

USED VEHICLE WARRANTY _____ MDY _____ MKFS _____

TERMS OF WARRANTY AS SPECIFIED BY MANUFACTURER OR HOLDER OF WARRANTY.

The only warranties applying to this Part(s) are those which may be offered by the manufacturer. The selling dealer hereby expressly disclaims all warranties, either express or implied, including any implied warranties of merchantability or fitness for a particular purpose, and neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of this part(s) and/or service. Buyer shall not be entitled to recover from the selling dealer any consequential damages, damages to property, damages for loss of use, loss of time, loss of profits, or income, or any other incidental damages.

The Purchaser hereby acknowledges that Seller has made available "Warranty Pre-Sale Information" as disclosed in the Warranty Binders pursuant to the Magnuson-Moss Warranty Act.

Date: 07/24/00

Buyer: [Signature] VP

Co-Buyer: _____

JIM BLACKMAN FORD, INC. IS PROHIBITED FROM LOANING OF AUTOMOBILES
This Order is Not Valid Unless Signed And Accepted By An Authorized Officer Or Sales Manager

(READ CONDITIONS ON REVERSE SIDE)
TRANSFEROR IS RESPONSIBLE FOR MILEAGE RECORDED ON THIS FORM
DO NOT SIGN THIS FORM IN BLANK

I HAVE READ THE MATTER PRINTED ON THE BACK HEREOF AND AGREE TO IT AS A PART OF THIS ORDER THE SAME AS IF IT WERE PRINTED ABOVE MY SIGNATURE AND IT COMPLETES THE ENTIRE AGREEMENT.

BUYER'S SIGNATURE: [Signature] X SIGNATURE OF CO-BUYER: _____ DATE: 07/24/00

BY: _____ SALES MANAGER DELIVERING MANAGER: _____ DATE: 07/24/00

CERTIFIED OR CASHIERS CHECK UPON DELIVERY.

ALSO PLEASE BE SURE TO BRING:

- TITLE TO YOUR TRADE
- REGISTRATION IF TRANSFERRING YOUR TAG.
- PROOF OF INSURANCE

VEHICLE INVOICE



JIM BLACKMAN FORD, Inc.

3201 U.S. Highway 27, South
 Telephone (863) 385-0144
SEBRING, FLORIDA 33870

№ 53800

SOLD TO: SEBRING GAS SYSTEM INC

DATE 07/24/00

SALESMAN KLINE, ERIC

ADDRESS 3515 US 27 S

SEBRING

FL 33870

STOCK#: E29219

MAKE	MODEL	NEW OR USED	VIN	YEAR	KEY NO.
FORD	F-250 SD	N	1FTNF21L3YEE29219	00	
				0275X	

PRICE OF VEHICLE 28781.00
 OPTIONAL EQUIP & ACCESS N/A

INSURANCE COVERAGE INCLUDES:

- FIRE AND THEFT
- COLLISION - AMT. DEDUCT. N/A
- PUBLIC LIABILITY - AMT N/A
- PROPERTY DAMAGE - AMT N/A

FL LAW WASTE TIRE 5.00
 ACID BATTERY FEE 1.50
 LIEN FILING FEE 2.00

OPTIONAL EQUIPMENT AND ACCESSORIES

GROUP	DESCRIPTION	PRICE

ADMIN FEE 98.50
 SALES TAX 1783.16
 LICENSE AND TITLE 111.93
TOTAL CASH PRICE 30783.09

FINANCING N/A
 INSURANCE N/A
TOTAL TIME PRICE 30783.09

SETTLEMENT:

DEPOSIT 5000.00
 CASH ON DELIVERY N/A
 TRADE-IN N/A
 LESS LIEN N/A
 TYPE N/A
 VIN N/A

PAYMENTS 48 AT 655.74

CONTRACT TOTAL 25783.09

30783.09

SHARP AUTOMOTIVE FORMS
 To Re-Order Call 1-800-524-8315
 (L-72981)

#31

ITEM # 33

SEBRING GAS SYSTEM, INC.
VEHICLE PURCHASE GENERAL JOURNAL ENTRIES

12/21/2014

33

ACCOUNT/DESCRIPTION	ACCT NO.	DEBIT	CREDIT	
				14,955.02
A/D - LIGHT VEHICLES	392.08	14,955.02		DISPOSAL OF 2008 F 250
LIGHT VEHICLES	392.00		20,646.60	DISPOSAL OF 2008 F 250
GAINS ON SALE OF ASSETS	421.10		1,808.42	DISPOSAL OF 2008 F 250
LIGHT VEHICLES	392.00	7,500.00		TRADE IN VALUE OF F 250
LIGHT VEHICLES	392.00	25,867.94		RECORD NOTE ON THE 2015
NOTE PAYABLE			25,867.94	RECORD NOTE ON THE 2015
TOTALS		48,322.96	48,322.96	

NOTE THAT THE \$4000 CASH PAYMENT SHOULD BE POSTED AGAINST THE 392.00 ACCOUNT

SEBRING GAS SYSTEM, INC.
1000 W. ...
SEBRING, FL 33158

SEBRING GAS SYSTEM, INC.
1000 W. ...
SEBRING, FL 33158

ITEM #34

11:24 AM

02/10/15

SEBRING GAS SYSTEM, INC.
Journal Entries Entered/Modified Today
All Transactions

Date	Account	Debit	Credit	Memo
12/31/2014	236.50 · REGULATORY ASSESSMENT		238.93	adj accrual per actual pmt
	408.02 · REGULATORY ASSESSMENT	238.93		adj accrual per actual pmt
		238.93	238.93	
12/31/2014	392.08 · A/D LIGHT VEHICLES		15,022.67	adjust per updated spreadsheet
	403.00 · DEPRECIATION EXPE	15,022.67		adjust per updated spreadsheet
		15,022.67	15,022.67	
TOTAL		15,261.60	15,261.60	

1/34

ENTRIES
PROVIDED
BY CPA

Done
2-11-15
(14)

ITEM # 37

Kathy Snyder

From: Bostelman, Wendy [WendyB@BBKM.COM]
Sent: Friday, April 07, 2017 1:41 PM
To: (SebringGas@floridasbestgas.com)
Cc: Bostelman, Wendy
Subject: FW: Sebring Vehicle Sold at Auction

Hi Kathy,

For the vehicle sold, post the deposit to account 421.10-Gain on disposal of asset.

Then post the journal entry below from Cong. Please date that entry 3/21/17.

Thanks.

From: Nguyen, Cong
Sent: Friday, April 07, 2017 1:36 PM
To: Bostelman, Wendy <WendyB@BBKM.COM>
Subject: RE: Sebring Vehicle Sold at Auction

#31

Wendy,

The entry to record the 2006 Truck disposal is as follows:

Debit 392.08 Accum. Depreciation \$27,570.69
Credit 392 Trans Equip – Light Truck \$27,570.69

Cong Nguyen, CPA

Brimmer, Burek and Keelan LLP
5601 Mariner Street, Suite 200
Tampa, FL 33609
Phone: 813.282.3400, ext. 227
Fax: 813.287.8369

POSTED

Congn@bbkm.com [Click here to upload files.](#)

Confidentiality Statement: This e-mail is from the accounting firm of Brimmer, Burek & Keelan LLP (BBK) and is intended solely for the use of the individual(s) to whom it is addressed. If you believe you received this e-mail in error, please notify the sender immediately, delete the e-mail from your computer and do not copy or disclose it to anyone else. If you properly received this e-mail as a client or an authorized recipient you should maintain its contents in confidence to preserve the accountant/client work product privilege that may be available to protect confidentiality.

ITEM #40

03/02/17

SEBRING GAS SYSTEM, INC.
Journal Entries Entered/Modified Today
All Transactions

ENTRIES PROVIDED BY CPA

Date	Num	Account	Debit	Credit	Memo
07/01/2016	12311605wb	376.08 - A/D MAINS - STEEL		2,357.00	to rec psc deprec study entry
		379.08 - A/D STATION EQUIP - GATE		2,129.00	to rec psc deprec study entry
		380.09 - A/D SERVICES - PLASTIC		2,058.00	to rec psc deprec study entry
		382.02 - A/D METER INSTALLATIONS		119.00	to rec psc deprec study entry
		387.08 - A/D OTHER EQUIP		153.00	to rec psc deprec study entry
		394.08 - A/D TOOLS/SHOP		2,972.00	to rec psc deprec study entry
		399.99 - PRIOR YEAR ADJUSTMENTS	9,788.00		to rec psc deprec study entry
		9,788.00	9,788.00		
12/31/2016	12311606wb	376.08 - A/D MAINS - STEEL	8.54		adj acc amort per psc changes
		376.09 - A/D MAINS - PLASTIC		61.86	adj acc amort per psc changes
		379.08 - A/D STATION EQUIP - GATE	8.51		adj acc amort per psc changes
		380.09 - A/D SERVICES - PLASTIC	1,997.55		adj acc amort per psc changes
		382.08 - A/D METER INSTALLATIONS		7.11	adj acc amort per psc changes
		384.08 - A/D REGULATOR INSTALLAT...		2.37	adj acc amort per psc changes
		387.08 - A/D OTHER EQUIP	0.77		adj acc amort per psc changes
		394.08 - A/D TOOLS/SHOP	24.89		adj acc amort per psc changes
		403.00 - DEPRECIATION EXPE		1,968.92	adj acc amort per psc changes
	2,040.26	2,040.26			
TOTAL		37,165.12	37,165.12		

**FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT**

TO: Jerry Melendy

UTILITY: Sebring

AUDIT MANAGER: Marisa Glover

PREPARED BY: Marisa Glover 850-413-6804
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
mglover@psc.state.fl.us

REQUEST NUMBER: 43

DATE OF REQUEST: 8/16/2019

AUDIT PURPOSE: Docket No. 20190083-GU ACN: 2019-170-1-1

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 8/21/19

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: 9 INCIDENT TO AN INQUIRY
 x OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Follow-up to DR 30

Please review the questions on the attached file and provide support requested.

Thank you.

TO: AUDIT MANAGER

DATE

9/20/2019

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) 9 HAS BEEN PROVIDED TODAY
- (2) 9 CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY: _____
- (3) 9 AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE OFFICE OF THE COMMISSION CLERK. REFER TO RULE 25-22.006, F.A.C.
- (4) 9 THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Jerry A. Melendy, President
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor) Copy: Audit File

Section of DR # 43 pertaining to entry into acct. 920 #

920.00 - SALARIES - ADMIN

General Journal	01/31/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	14,682.23	14,682.23
General Journal	02/28/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	17,086.02	31,768.25
General Journal	03/30/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	21,896.62	53,664.87
General Journal	04/30/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	17,184.68	70,849.55
General Journal	05/31/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	17,099.36	87,948.91
General Journal	06/30/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	19,446.51	107,395.42
General Journal	07/31/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	14,997.90	122,393.32
General Journal	08/31/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	22,262.33	144,655.65
General Journal	09/30/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	16,662.46	161,318.11
General Journal	10/31/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	16,414.46	177,732.57
General Journal	11/30/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	20,240.20	197,972.77
General Journal	12/31/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	360.59	198,333.36
General Journal	12/31/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	15,152.30	213,485.66
General Journal	12/31/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	918.55	214,399.21
General Journal	12/31/2018 PAYROLL	MONTHLY ACCRUAL ENTRY	891.00 - MAINT - M&R GATE	1,408.55	215,807.76

On the December 2018 Payroll Allocation, D. Kneller's pay was correctly booked to Acct. # 912.00. When a journal entry was made to the Sebring GAS books, the amount, \$1,408.55, was incorrectly made to Acct #920.

Jerry Melendy
 Jerry # Melendy J

9/30/2019

1:10 PM

09/30/19

Accrual Basis

SEBRING GAS SYSTEM, INC.
General Journal Transaction
 December 31, 2018

Num	Name	Memo	Account	Class	Debit	Credit
PAY...		MONTHLY ...	891.00 · MAINT -...		360.33	
		MONTHLY ...	376.01 · MAINS- ...		222.61	
		MONTHLY ...	380.01 · SERVIC...		1,709.51	
		MONTHLY ...	382.00 · METER ...		346.44	
		MONTHLY ...	384.00 · REGUL...		25.73	
		MONTHLY ...	870.00 · DISTRI...		1,744.58	
		MONTHLY ...	878.00 · METER...		858.34	
		MONTHLY ...	879.00 · CUSTO...		2,155.38	
		MONTHLY ...	874.00 · MAINS ...		4,325.34	
		MONTHLY ...	887.00 · MAINT -...		1,084.69	
		MONTHLY ...	892.00 · MAINT -...		290.10	
		MONTHLY ...	894.00 · MAINT -...		321.86	
		MONTHLY ...	920.00 · SALARI...		360.59	
		MONTHLY ...	903.01 · BILLIN...		95.15	
		MONTHLY ...	920.00 · SALARI...		15,152.30	
		MONTHLY ...	885.00 · MAINT-...		290.92	
	MELENDY/SNY...	MONTHLY ...	908.11 · RES NE...		165.88	
	MELENDY/SNY...	MONTHLY ...	908.21 · RES AP...		165.88	
	MELENDY/SNY...	MONTHLY ...	908.31 · CUSTO...		165.88	
	MELENDY/SNY...	MONTHLY ...	908.61 · COMM -...		165.88	
	MELENDY/SNY...	MONTHLY ...	908.71 · COMM -...		165.88	
	MELENDY/SNY...	MONTHLY ...	908.81 · COMM -...		165.88	
		MONTHLY ...	880.03 · DISTRI...		368.92	
		MONTHLY ...	926.02 · EMPLO...		4,082.73	
		MONTHLY ...	920.00 · SALARI...		913.55	
		MONTHLY ...	920.00 · SALARI...		1,408.55	
		MONTHLY ...	184.00 · PAYROL...			37,112.90
					37,112.90	37,112.90
TOTAL					37,112.90	37,112.90

incorrect

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME: DAVE KWELLER **DAY:** MON. **DATE:** 12-3-18

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	FILL OUT EMPLOYEMENT	
08:30	APPLICATION.	
09:00	NEW HIRE ORIENTATION	
09:30	TRAINING WITH JERRY	
10:00		
10:30		
11:00		
11:30	—	
12:00	LUNCH	
12:30		
1:00		
1:30	TRAINING WITH JERRY	
2:00		
2:30		
3:00		
3:30	—	
4:00	DRUG TEST	
4:30		
5:00	PICK UP ARCADIA GAS MAP	
5:30		
6:00		

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME DAVE KNELLER **DAY** TUES. **DATE** 12-4-18

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	ORIENTATION	
08:30	OJT	
09:00		
09:30		
10:00		
10:30		
11:00		
11:30	LUNCH	
12:00		
12:30		
1:00	OJT	
1:30		
2:00		
2:30		
3:00		
3:30		
4:00		
4:30		
5:00		
5:30		
6:00		

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME DAVE KNELLER **DAY** MON **DATE** 12-17-18

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	GO TO WAUCHULA → RUSS	
08:30	SEE BLAKE CRAWLEY	
09:00	19 DRYERS, 2 TANKLESS WATER	
09:30	BEGIN OCT, 2018 →	
10:00	2 YR. CONTRACT W SUBURBAN	
10:30	WINN - DIXIE - EDWARD DONNELLY	
11:00	WILL TALK WITH DISTRICT	
11:30	MANAGER ABOUT SWITCHING	
12:00	& UPGRADE TO APPLIANCE	
12:30	LUNCH	
1:00	I	
1:30		
2:00	DUNKIN DONUTS → GREG	
2:30	WOULD NOT GIVE PHONE	
3:00	# OF NEXT LEVEL MGMT.	
3:30	SONIC → BRYANT MARTINEZ	
4:00	WILL PASS ALONG INFO TO	
4:30	DWAIN → OWNER IN	
5:00	WAUCHULA - DIFFERENT	
5:30	OWNER THAN IN SEBRING	
6:00		

REPORT HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME: DAVE KNELLER **DAY:** TUES. **DATE:** 12-18-18

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	TALK WITH JIM CORRELL,	
08:30	LEARN ABOUT NATURAL GAS.	
09:00	WEALTH OF INFORMATION	
09:30	JIM EXPLAINED PROCESS	
10:00	OF LOCATES AT STONE	
10:30	RIIDGE SUBDIVISION	
11:00	COMPUTER VIRUS ISSUES	
11:30	WITH ALL COMPUTERS	
12:00	LUNCH	
12:30	L	
1:00		
1:30	PUT NEW STICKER ON	
2:00	TRUCK # 969 → GOOD	
2:30	TO 12-20	
3:00	TACO BELL → AUDREY	
3:30	TO COME BACK LATER	
4:00	SUNSET GRILL →	
4:30	2 COOLERS WENT DOWN	
5:00	MONDAY NIGHT, HE WAS	
5:30	NOT IN THIS AFTERNOON	
6:00	WILL CALL AGAIN	

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME DAVE KNELLER **DAY** 12-19-18 **DATE** WED

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	PIZZA HUT → BRIAN HALL	
08:30	863-381-6490, WAUCHULA	
09:00	STORE → YES WANTS NATURAL	
09:30	GAS, HE WILL CHECK WITH	
10:00	HIS SUPERIOR, WILL TAKE	
10:30	CONTRACT WED 12-26	
11:00	NEED TO CHECK ON TIME	
11:30	LINE FOR BORING UNDER	
12:00	HWY 17 TO PIZZA HUT	
12:30	LUNCH	
1:00		
1:30		
2:00	FOLLOW UP ON DUNKIN	
2:30	DONUTS → OWNER GREG	
3:00	SONIC → OWNER DWAIN	
3:30	TACO BELL → JULIE KRUTA	
4:00	919-818-0522	
4:30	WAUCHULA LOCATION OF	
5:00	STORE UNSURE OF 2019 YEAR	
5:30	TO OPEN? 2019 OR 2020!	
6:00		

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME: DAVE **DAY:** THUR **DATE:** 12-20-18

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	TRUCK # 969 TO VERSATILE	
08:30	REPAIR FOR MAIN SEAL	
09:00	& REAR BRAKE PADS.	
09:30	STILL WORKING ON	
10:00	CONTACTING WALMART	
10:30	IN WAUCHULA. STORE	
11:00	MANAGER → SYLVIA	
11:30	ALICEA, IN MEETINGS	
12:00	OR NOT IN STORE	
12:30	LUNCH	
1:00		
1:30		
2:00	LETTER TO DUNKIN	
2:30	DONUT CORP. OFFICE	
3:00	DUNKIN BRANDS, INC.	
3:30	130 ROYALL ST. CANTON, MA.	02021
4:00	ATTN: VENDOR RELATIONS	
4:30	RE: WAUCHULA LOCATIONS	
5:00		
5:30		
6:00		

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME DAVE **DAY** WED. **DATE** 12-26-18

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	KATHY SENT APPLICATION TO	
08:30	BRIAN HALL - PIZZA HUT FOX	
09:00	WAUCHULA PIZZA LOCATION	
09:30	LETTER TO GREG DALEY	
10:00	232 S. HUNTLEY DR. LAKE PLACID	
10:30	FLORIDA 33852. WAUCHULA	
11:00	DUNKIN DONUTS	
11:30	LUNCH	
12:00		
12:30		
1:00	NEW MAINSTAY MANOR AT	
1:30	LAKE JACKSON. LOUIS GARRARD -	
2:00	CONTRACTOR, ANGEL ORTIZ -	
2:30	PROJECT MANAGER / ESTIMATOR	
3:00	CELL 863-287-5217 OFF 863-268-8356	
3:30	SUNNY PINES RV & MOBILE	
4:00	HOME PARK - NEW OWNER -	
4:30	PUT IN NEW WASHERS & DRYERS	
5:00	WILL NOT MAKE ANY CHANGES	
5:30	UNTIL JUNE 2019	
6:00		

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME DAVE KNELLER **DAY** TUES **DATE** 12-11-18

TIME	TYPE OF WORK PERFORMED	ACCOUNTING NO.
08:00	DRIVE TO WAUCHULA	
08:30	AND MEET WITH RUSS	
09:00	CONTACTED BLAKE AT	
09:30	DIRTY ROOSTER WASH HOUSE, LLC	
10:00	HAVE A MEETING SET	
10:30	UP FOR MON 12-17 @ 10 AM.	
11:00	PHONE # 863-773-3104	
11:30	LUNCH	
12:00		
12:30		
1:00	TALK TO MARLA AT FRESNILLO,	
1:30	JANICE AT HARDEE MANOR,	
2:00	NO ONE AVAILABLE AT	
2:30	GARDEN APARTMENTS	
3:00	LEFT MESSAGE AT 863-773-6694	
3:30	TALK TO JEAN AT	
4:00	BOWLING ALLEY (IT SELLING)	
4:30	JAKE AT WINN DIVIE	
5:00	BACK HOME TO SEBRING	
5:30		
6:00		

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME DAVE KNELLER **DAY** WED. **DATE** 12-12-18

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	VISIT PALM AND	
08:30	PIZZERIA ABOUT NATURAL	
09:00	GAS FIRE PITS.	
09:30	TALK TO SUNSET GRILL	
10:00	ABOUT HOOKING UP WITH	
10:30	NATURAL GAS.	
11:00	STOP AT RED LOBSTER,	
11:30	CHILI & OUTBACK ABOUT	
12:00	UPGRADING APPLIANCES	
12:30	LUNCH	
1:00		
1:30		
2:00	PALMS CAR WASH ABOUT	
2:30	NATURAL GAS (HW HEATER ONLY)	
3:00	LOOK AT STONE RIDGE	
3:30	FOR NEW RESIDENTIAL HOMES	
4:00	PICKUP # 969 ESTIMATE	
4:30	FOR OIL LEAK & PADS, ROTOR	
5:00	FOR BRAKES.	
5:30		
6:00		

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME DAVE KUELLER **DAY** THUR. **DATE** 12-13-18

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	LEFT MESSAGE WITH ANN	
08:30	OF BMLR PROPERTIES - HAVE	
09:00	GARDEN APPTS. IN WAUCHULA	
09:30	LEFT MESSAGE WITH BRIAN	
10:00	HALL - OVER SEBRING	
10:30	WAUCHULA PIZZA HUT PIZZA HUT	
11:00	CALLED ON RICK A	
11:30	SUNSET GRILL IN SEBRING	
12:00	CALL MAYBE SEE TUES. 2-4	
12:30	LUNCH	
1:00		
1:30		
2:00	TALK TO AARON NADASKAY	
2:30	OF EDK CONSTRUCTION.	
3:00	STONE RIDGE DEVELOPMENT MAY	
3:30	BE SOLD TO DR HORTON	
4:00	MAINSTAY - SENIOR LIVING	
4:30	MICHELLE DANIELS - EXECUTIVE DIRECTOR	
5:00	LOUIS GARRARD - CONTRACTOR	
5:30	LAKELAND FL.	
6:00		

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME: DAVE KNELLER **DAY:** WED. **DATE:** 12-5-18

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	TRAINING WITH CAMERON	
08:30		
09:00		
09:30	(WENT TO) —	
10:00	CALLED ON NUTMEGS	
10:30		
11:00	SEBRING DINER	
11:30		
12:00	PALMANS PIZZERIA	
12:30	LUNCH	
1:00		
1:30	(WENT TO) —	
2:00	CALLED ON SUNNY PINES	
2:30		
3:00	ASTON CARIBBEAN	
3:30		
4:00	CALLED MAIN STAY	
4:30	SENIOR LIVING	
5:00	LEFT MESSAGE	
5:30		
6:00		

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME DAVE KNELLER **DAY** THUR **DATE** 12-6-18

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	REVIEW WAUCHULA	
08:30	NATURAL GAS PIPELINE MAPS	
09:00	TALK WITH JERRY	
09:30	ABOUT REBATE PROCEDURES	
10:00	ARCADIA PIPE LINE PROJECT	
10:30		
11:00		
11:30		
12:00	LUNCH	
12:30		
1:00		
1:30	REVIEW WAUCHULA GAS	
2:00	PIPE LINE MAPS	
2:30		
3:00		
3:30	TALK WITH RICH	
4:00	ABOUT PROPANE #	
4:30	NATURAL GAS	
5:00	UPDATE ABOUT WAUCHULA	
5:30		
6:00		

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

**SEBRING GAS SYSTEM, INC.
EMPLOYEE DAILY REPORT**

NAME: DAVE KWELLEN **DAY:** FRI **DATE:** 12-7-18

TIME	TYPE OF WORK PERFORMED	ACCOUNT NO.
08:00	TO WAUCHULA TO MEET	
08:30	RUSS MELENDY	
09:00	DISCUSS PRIORITIES	
09:30	HARDEE MANOR, KFC,	
10:00	PIZZA HUT, FRESENTIUS MED.	
10:30	GARDEN APARTMENTS	
11:00	LAUNDRY BY WINN DIXIE	
11:30	BOWLING ALLEY, WAL-MART	
12:00	LUNCH	
12:30	L	
1:00		
1:30	DRIVE AROUND WAUCHUKA	
2:00	& VIEW NATURAL GAS	
2:30	PIPE LINE ROUTE	
3:00	GET FAMILIAR	
3:30	WITH BUSINESSSES	
4:00	HEAD BACK TO	
4:30	SEBRING	
5:00		
5:30		
6:00		

RECAP OF HOURS

ACCOUNT NUMBER	NO. OF HOURS
TOTAL	8

Item #3)

Contribution

Customer Aid in Construction

9-9-93	Woodlawn	3271.00
12-22-93	Days Inn	1831.84
5-96 to 12-96	M Facecloth	1445.00
6-30-97	Futches Furniture 2 Rest >	600.00
2-24-98	Wage Heidel -	900.00
1-15-98	Jean Fisher	544.10
3-4-94	Allen Gay	1362.37
5-2000	Jean Hancock	302.74
9-2000	Bruce Bankosky	442.24
5-2000	Mark Andrews	535.79
10-03	First Methodist	1739.03
3-6-01	Jay Dumains	450.00
4-24-01	Paul Herton	454.00
4-27-01	Vicky Daniels	513.30
2-5-01	Geyer Palston	466.03
3-29-01	Gess Splawn	<u>755.48</u>
4/22/05	ZMC-Residence Marriott	# <u>15612.92</u>
		10515.75
		<hr/>
		(26128.67)

Acct

MESSER, CAPARELLO & SELF, P.A.
2818 CENTENNIAL PLACE
TALLAHASSEE, FLORIDA 32308
TELEPHONE (850)222-0720
E.I.N. 69-2921100

ITEM # 33
PAGE 1 of 8

SEBRING GAS SYSTEM, INC.
3515 U.S. HIGHWAY 27, SOUTH
SEBRING, FL 33870-5452

Page: 1
November 06, 2012
Account No: 341-19585
Statement No: 430141

Attn: JERRY MELENDY

SPECIAL CONTRACTS

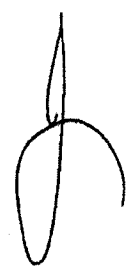
Fees

		Hours	
0/2012			
NHH	Review emails, calls re: financing arrangements.	0.90	
5/2012			
NHH			
	For Current Services Rendered	0.90	202.50

Recapitulation

Timekeeper	Hours	Rate	Total
NORMAN HORTON, JR.	0.90	\$225.00	\$202.50
Total Current Work			202.50
Balance Due			<u>\$202.50</u>
Please Remit			<u>\$202.50</u>

LESSO CORRECTIONAL -
GL 102.00 CONSTRUCTION WORK IN PROGRESS



ALL INVOICES DUE UPON RECEIPT.
THANK YOU FOR YOUR PROMPT PAYMENT.



SEBRING GAS SYSTEM INC
 4339 8312 0157 8180
 April 13, 2013 - May 12, 2013
 Page 3 of 4

ITEM # 33
 PAGE 2 of 8

Transactions				
Posting Date	Transaction Date	Description	Reference Number	Amount
SEBRING GAS SYSTEM INC				
Account Number: 8180				
04/25	04/25	Payments and Other Credits FL Banking Center payment	11506005750042531217973	-1,298.03
TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD				-1,298.03
MELENDY JR, JERRY				
Account Number: 2118				
04/29	04/28	Purchases and Other Charges MARRIOTT HOTEL CLEARWATER CLEARWATER FL Arr: 04/27/13	24610433118004053184137	11.45
05/08	05/07	ZOLFO SPRINGS BP ZOLFO SPRINGS FL	24122543127740127760362	75.00
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				86.45

Desoto
Prison

107

Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	14.24% V	\$0.00	\$0.00
CASH	24.24% V	\$0.00	\$0.00

V = Variable Rate (rate may vary). Promotional Balance = APR for limited time on specified transactions.

Important Messages

As part of our continued commitment to the environment we announced a new 10-year, \$50 billion environmental business goal to help address climate change, reduce demands on natural resources and advance lower-carbon economic solutions.

The new initiative, effective January 1, 2013, will focus on energy efficiency, renewable energy and energy infrastructure, transportation, and water and waste. It will include lending, equipment finance, capital markets and advisory activity, carbon finance, and advice and investment solutions for clients.

Learn more at www.bankofamerica.com/environment

NO Receipt

05/08 05/07 ZOLFO SPRINGS BP ZOLFO SPRINGS FL



ITEM # 33
PAGE 3 of 8

SEBRING GAS SYSTEM INC
4338 9312 0157 6180
May 13, 2013 - June 12, 2013
Page 3 of 4

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount
SEBRING GAS SYSTEM INC				
Account Number: 6180				
Payments and Other Credits				
05/22	05/22	FL Banking Center payment	14206005750052231377107	- 86.45
TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD				-86.45
MELENDY JR, JERRY H				
Account Number: 2684				
Purchases and Other Charges				
05/13	05/12	ZOLFO SPRINGS BP ZOLFO SPRINGSFL	24122643132740132100193	75.00
05/15	05/13	G DAVID ROGERS AND ASSOC1850-8810496 FL	24207853134165101061847	445.00
06/03	05/31	PAYPAL *VMARKETINGM 402-935-7733 CA	24492153152849995000773	297.00
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				\$817.00

Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	14.24% V	\$0.00	\$0.00
CASH	24.24% V	\$0.00	\$0.00

V = Variable Rate (rate may vary). Promotional Balance = APR for limited time on specified transactions.

Important Messages

As part of our continued commitment to the environment we announced a new 10-year, \$50 billion environmental business goal to help address climate change, reduce demands on natural resources and advance lower-carbon economic solutions.

The new initiative, effective January 1, 2013, will focus on energy efficiency, renewable energy and energy infrastructure, transportation, and water and waste. It will include lending, equipment finance, capital markets and advisory activity, carbon finance, and advice and investment solutions for clients.

Learn more at www.bankofamerica.com/environment

ITEM # 33
PAGE 4 of 8



CRYSTALKEY
RESOURCES

115 Reflection Blvd
Auburndale, FL 33823
FEI# 45-4166146

INVOICE

Invoice Number: 208
Invoice Date: July 12, 2013

In accordance with the executed Proposal for Project Management Services for the DeSoto Prison, dated August 27, 2012, the following fee is now due and payable

Progress Payment for the Project Management Services for the DeSoto Prison

Progress Payment	\$45,000.00
TOTAL AMOUNT DUE:	<u>\$45,000.00</u>
PAYMENT DUE DATE:	July 25, 2013

We appreciate your business!

Thomas A. Geoffroy

Thomas A. Geoffroy
President

41,000 ITEM # 33
 4,000 ITEM # 37

 \$ 45,000

GL107 - DeSoto

ITEM # 33
PAGE 5 of 8

TAYLORS FOOD MART
3390 STATE RD 17
SEBRING, FL. 33870
(863) 382-8966

00008189235

Descr.	qty	amount
< DUPLICATE RECEIPT >		
REG CA #03	12.730G	42.00
	@ 3.299/ G	
Sub Total		42.00
Tax		0.00
TOTAL		42.00
HOUSE CHARGE \$		42.00

THANK YOU.

HAVE A GREAT DAY

REG# 0001 CSH# 009 DR# 01 TRAN# 17560
10/23/13 09:19:20 ST# 4

DE SOTO COUNTY
COMMUNITY
CENTER

Jim 168217

ITEM # 33
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DESO TO 2411

Taylor's Food Mart
2912 US 27 South
(863) 382-8955

169920

172239-01 TAYLOR FOOD MART 3
2912 US HWY 27 S SEBRING FL

Jim

Descr.	qty	amount
<CUSTOMER COPY>		
UNLD CR #02	8.8620	28.00
SELF @ 3.159/ G		

Subtotal		28.00
Tax		0.00
TOTAL		28.00
HOUSE ACCOUNT \$		28.00

HOUSE ACCT
ACCOUNT SEB03
NAME SEBRING GAS

Earn up to \$.50 on
Marathon purchases
with Marathon Visa

THANKS, COME AGAIN
Thank You
Have A Great Day!

ST# 1 TILL XXXX DR# 1 TRAN# 1014014
CSH: 8 11/07/13 11:30:10

ITEM # 33
PAGE 7 of 8

Hess 09475
101 West Oak Street
Wauchula, FL 33873
33873

11/1/2013 9:49:34

Term: JD12237825001
Appr: 012950
Seq#: 024081

Diesel
PUMP NO. 01
GALLONS 16.655
PRICE/GAL \$9.739
FUEL TOTAL \$62.27

RATE YOUR EXPERIENCE

& Enter to win a

\$500 HESS Gift Card
One winner per month

GO TO:
www.hessfeedback.com

Survey code:
09475_170435

TOTAL AMOUNT \$62.27

Visa
XXXXXXXXXXXX2584

11/01/2013 09:47:04

I agree to pay the
above Total Amount
according to Card
Issuer Agreement.

THANKS
FOR YOUR BUSINESS

Have an idea for
Hess Express?
Go to:
ideas.hessexpress.com

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More saving.
More doing.™

2303 US HWY 27 N
SEBRING, FL 33870 (863)471-6119

6340 00009 04086 11/08/13 03:07 PM
CASHIER SHERRY - SAS4740

071649236167 PADLOCK <A>
MAG 2" RESET COMB POLCK W/1-1/2" SHK
3914.97 44.91

	SUBTOTAL	44.91
	SALES TAX	3.15
	TOTAL	\$48.06
XXXXXXXXXXXX2584	VISA	48.06
AUTH CODE 01487G/2090740		1A

P.O.#/JOB NAME (DCI)



6340 09 04086 11/08/2013 1457

RETURN POLICY DEFINITIONS

POLICY ID	DAYS	POLICY EXPIRES ON
A 1	90	02/06/2014

THE HOME DEPOT RESERVES THE RIGHT TO
LIMIT / DENY RETURNS. PLEASE SEE THE
RETURN POLICY SIGN IN STORES FOR
DETAILS.

BUY ONLINE PICK-UP IN STORE
AVAILABLE NOW ON HOMEDEPOT.COM.
CONVENIENT, EASY AND MOST ORDERS
READY IN LESS THAN 2 HOURS!

ENTER FOR A CHANCE
TO WIN A \$5,000
HOME DEPOT GIFT
CARD!

Share Your Opinion With Us! Complete
the brief survey about your store visit
and enter for a chance to win at:

www.homedepot.com/opinion

COMPARTA SU OPINION EN UNA BREVE
ENCUESTA PARA LA OPORTUNIDAD DE GANAR.

User ID:
14801 8470

Password:
13558 8461

Entries must be entered by 12/08/2013.
Entrants must be 18 or older to enter.
See complete rules on website. No
purchase necessary.

Sebring Gas System, Inc.
Payroll Allocation
31-Mar-13

Account Numbers	Jerry Melendy, Jr Total Payroll 9091.02 Monthly Distribution (HOURS) (DOLLARS)		Kathy Snyder Total Payroll 3153.36 Monthly Distribution (HOURS) (DOLLARS)		Cameron Menzie Total Payroll 3089.11 Monthly Distribution (HOURS) (DOLLARS)		James Corsett Total Payroll 5657.71 Monthly Distribution (HOURS) (DOLLARS)		Scott Sprvey Total Payroll 3497.25 Monthly Distribution (HOURS) (DOLLARS)		Total Payroll	Monthly Distribution (HOURS) (DOLLARS)	Journal Code	Total S Journal Entry
891.00		0.00		0.00		0.00	25.00	707.21	9.00	155.05	0.00		891.00	862.26
376.01		0.00		0.00		0.00		0.00		0.00	0.00		376.01	0.00
397.00		0.00		0.00		0.00		0.00		0.00	0.00		397.00	0.00
108.00		0.00		0.00		0.00		0.00		0.00	0.00		108.00	0.00
380.01		0.00		0.00	4.50	71.84	7.00	198.02		0.00	0.00		380.01	269.85
382.00		0.00		0.00		0.00		0.00		0.00	0.00		382.00	0.00
384.00		0.00		0.00		0.00		0.00		0.00	0.00		384.00	0.00
870.00		0.00		0.00		0.00	86.00	2432.82		0.00	0.00		870.00	2432.82
878.00		0.00		0.00	35.00	558.75		0.00	14.50	249.80	0.00		878.00	808.56
879.00		0.00		0.00	36.50	582.70		0.00	71.00	1223.18	0.00		879.00	1805.88
874.00		0.00		0.00	51.50	822.17		0.00	73.50	1266.25	0.00		874.00	2089.41
887.00		0.00		0.00	0.50	7.98		0.00	12.50	215.35	0.00		887.00	223.33
892.00		0.00		0.00		0.00		0.00	1.00	17.23	0.00		892.00	17.23
893.00		0.00		0.00	10.00	159.64		0.00	1.00	17.23	0.00		893.00	176.87
894.00		0.00		0.00	7.50	119.73		0.00	9.00	155.05	0.00		894.00	274.78
902.00		0.00		0.00	23.50	375.16		0.00	6.00	103.37	0.00		902.00	478.53
903.01		0.00		0.00	8.50	135.70		0.00	5.50	94.75	0.00		903.01	230.45
920.00	188.00	8545.56	197.00	3106.06		0.00		0.00		0.00	0.00		920.00	11651.62
885.00		0.00		0.00	16.00	255.43	6.00	169.73		0.00	0.00		885.00	425.16
		0.00		0.00		0.00		0.00		0.00	0.00			0.00
253.111	4.00	181.82	1.00	15.77		0.00		0.00		0.00	0.00		253.111	197.59
253.121	4.00	181.82	1.00	15.77		0.00		0.00		0.00	0.00		253.121	197.59
253.131	4.00	181.82	1.00	15.77		0.00		0.00		0.00	0.00		253.131	197.59
		0.00		0.00		0.00		0.00		0.00	0.00			0.00
107.00		0.00		0.00		0.00	28.00	792.08		0.00	0.00			0.00
		0.00		0.00		0.00		0.00		0.00	0.00			0.00
		0.00		0.00		0.00		0.00		0.00	0.00			0.00
		0.00		0.00		0.00		0.00		0.00	0.00			0.00
926.02		0.00		0.00		0.00	48.00	1357.85		0.00	0.00		926.02	1357.84
	<u>200.00</u>	<u>9091.02</u>	<u>200.00</u>	<u>3153.36</u>	<u>193.50</u>	<u>3089.11</u>	<u>200.00</u>	<u>5657.71</u>	<u>203.00</u>	<u>3497.25</u>	<u>1.00</u>	<u>0.00</u>	<u>-184.00</u>	<u>24488.45</u>
													Ctrl total	24488.45

*of the amount of weekly insurance charge - put in account #926.02
526.00

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Sebring Gas System, Inc. Payroll Allocation 30-Apr-13

Account Numbers	Jerry Melendy Jr		Kathy Snyder		Cameron Menzie		James Correll		Scott Spivey		Total Payroll	Monthly Distribution		Journal Code	Total \$ Journal Entry
	(HOURS)	(DOLLARS)	(HOURS)	(DOLLARS)	(HOURS)	(DOLLARS)	(HOURS)	(DOLLARS)	(HOURS)	(DOLLARS)		(HOURS)	(DOLLARS)		
											0.00				
891 00		0.00		0.00		0.00	25.00	704.94	1.00	17.70	0.00	891 00	722.64		
376 01		0.00		0.00		0.00	7.00	197.38		0.00	0.00	376 01	197.38		
387 03		0.00		0.00		0.00		0.00		0.00	0.00	387 00	0.00		
108 00		0.00		0.00		0.00		0.00		0.00	0.00	108 00	0.00		
380 01		0.00		0.00	17.00	292.32	10.50	296.07	10.50	185.84	0.00	380 01	774.23		
382 05		0.00		0.00		0.00		0.00		0.00	0.00	382 00	0.00		
384 00		0.00		0.00		0.00		0.00		4.00	70.80	384 00	70.80		
870 00		0.00		0.00		0.00	93.50	2636.47			0.00	870 00	2636.47		
878 00		0.00		0.00	28.50	490.06		0.00	3.50	51.95	0.00	878 00	552.01		
879 00		0.00		0.00	30.00	515.85		0.00	36.50	645.01	0.00	879 00	1161.87		
874 00		0.00		0.00	37.00	636.22		0.00	14.00	247.79	0.00	874 00	884.01		
887 00		0.00		0.00	2.50	42.99		0.00	17.50	309.73	0.00	887 00	352.72		
892 00		0.00		0.00		0.00		0.00		0.00	0.00	892 00	0.00		
893 00		0.00		0.00	8.00	137.56		0.00	3.00	53.10	0.00	893 00	190.66		
894 00		0.00		0.00	6.50	111.77		0.00	9.50	168.14	0.00	894 00	279.91		
902 00		0.00		0.00	8.00	137.56		0.00	12.50	221.24	0.00	902 00	358.80		
903 01		0.00		0.00	4.50	77.38		0.00		0.00	0.00	903 01	77.38		
920 00	148.00	6711.30	157.00	2626.98		0.00	4.00	112.79		0.00	0.00	920 00	9451.07		
885 00		0.00		0.00		0.00	12.00	338.37		0.00	0.00	885 00	338.37		
		0.00		0.00		0.00		0.00		0.00	0.00		0.00		
253 111	4.00	181.39	1.00	16.73		0.00		0.00		0.00	0.00	253 111	198.12		
253 121	4.00	181.39	1.00	16.73		0.00		0.00		0.00	0.00	253 121	198.12		
253 131	4.00	181.39	1.00	16.73		0.00		0.00		0.00	0.00	253 131	198.12		
		0.00		0.00		0.00		0.00		0.00	0.00		0.00		
107 00		0.00		0.00		0.00	8.00	225.58		0.00	0.00	107 00	225.58		
880 03		0.00		0.00		0.00		0.00	8.00	141.59	0.00	880 03	141.59		
		0.00		0.00		0.00		0.00		0.00	0.00		0.00		
		0.00		0.00		0.00		0.00	40.00	707.96	0.00		0.00		
926 02		0.00		0.00		0.00		0.00			0.00	926 02	707.96		
	160.00	7255.46	160.00	2677.18	142.00	2,441.71	160.00	4511.60	180.00	2831.83	1.00	0.00			
														-184.00	19717.78
														Ctrl total	19717.78

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DISBURSEMENT REQUEST AND AUTHORIZATION

Principal	Loan Date	Maturity	Interest	Account	City	State	Initial
\$2,250,000.00	07/18/2013	07/18/2023	600.7876				

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "*" has been omitted due to text length limitations.

Borrower: SEBRING GAS SYSTEM, INC.
3516 U.S. HIGHWAY 27 SOUTH
SEBRING, FL 33870

Lender: HEARTLAND NATIONAL BANK
SEBRING BRANCH
320 HWY 27 NORTH
SEBRING, FL 33870

LOAN TYPE. This is a Variable Rate Nondisclosable Loan to a Corporation for \$2,250,000.00 due on July 18, 2023.

PRIMARY PURPOSE OF LOAN. The primary purpose of this loan is for:

- Personal, Family, or Household Purposes or Personal Investment.
- Business (Including Real Estate Investment).

SPECIFIC PURPOSE. The specific purpose of this loan is: INSTALLATION OF NATURAL GAS TO DESOTO AND HARDEE COUNTY CORRECTIONAL FACILITIES AND CONSOLIDATION OF EXISTING LOAN WITH WAUCHULA STATE BANK.

DISBURSEMENT INSTRUCTIONS. Borrower understands that no loan proceeds will be disbursed until all of Lender's conditions for making the loan have been satisfied. Please disburse the loan proceeds of \$2,250,000.00 as follows:

Undisbursed Funds:	\$1,827,167.85
Amount paid to others on Borrower's behalf:	\$408,697.65
\$380,667.63 to WAUCHULA STATE BANK	
\$28,030.02 to WAUCHULA STATE BANK	
Other Disbursements:	\$14,134.50
\$14,134.50 Closing Costs	
Note Principal:	\$2,250,000.00

14,134.50
875.00

15,009.50

CHARGES PAID IN CASH. Borrower has paid or will pay in cash as agreed the following charges:

Prepaid Finance Charges Paid in Cash:	\$0.00
Other Charges Paid in Cash:	\$14,134.50
\$154.50 Record Liens on Titles	
\$10.00 E Title Fee	
\$18.50 Record UCC Financing Statement Hardee County	
\$18.50 Record UCC Financing DeSoto County	
\$38.00 Record UCC Financing Statement-State	
\$5,000.00 Propane Resources Valuation	
\$20.00 UCC Terminations	
\$1,000.00 Loan Fee	
\$7,875.00 Documentary Stamps	

Total Charges Paid in Cash: \$14,134.50

FINANCIAL CONDITION: BY SIGNING THIS AUTHORIZATION, BORROWER REPRESENTS AND WARRANTS TO LENDER THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT AND THAT THERE HAS BEEN NO MATERIAL ADVERSE CHANGE IN BORROWER'S FINANCIAL CONDITION AS DISCLOSED IN BORROWER'S MOST RECENT FINANCIAL STATEMENT TO LENDER. THIS AUTHORIZATION IS DATED JULY 18, 2013.

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Sebring Gas System, Inc.
July 11, 2013
Page Three

Purpose: Working capital and expansion

Interest rate: Variable rate of Wall Street Journal Prime Rate plus .500%, adjusted date of change, with an interest rate floor of 5.00%

Payments: Quarterly payments of interest only with the balance due at maturity in one year

Collateral: Blanket lien on the assets of Sebring Gas System, Inc., including but not limited to accounts receivable, inventory, equipment, gas lines and infrastructure, assignment of easements and contracts to include assignment of Special Contracts between Sebring Gas System, Inc. and the Florida Department of Corrections for the Hardee and DeSoto County Correctional Facilities

Conditions: Valuation of assets showing a maximum loan to value ratio of 60%.

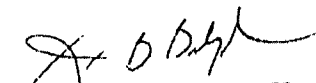
The estimated closing costs are as follows:

Doc Stamps	\$875.00
------------	----------

If the foregoing meets with your approval, please sign the copy of this letter, where indicated, and return to the undersigned. This commitment will expire July 29, 2013.

We look forward to hearing from you.

Very truly yours,


JAMES D. BELTRACCHI
SEBRING GAS SYSTEM, INC.

Sebring Gas System, Inc.
Payroll Allocation
30-Sep-13

Account Numbers	Jerry Melendy, Jr Total Payroll 7253.49 Monthly Distribution (HOURS) (DOLLARS)		Kathy Snyder Total Payroll 2665.70 Monthly Distribution (HOURS) (DOLLARS)		Cameron Menzie Total Payroll 2634.85 Monthly Distribution (HOURS) (DOLLARS)		James Corlett Total Payroll 4444.81 Monthly Distribution (HOURS) (DOLLARS)		Scott Sprey Total Payroll 2952.79 Monthly Distribution (HOURS) (DOLLARS)		Total Payroll 0.00 Monthly Distribution (HOURS) (DOLLARS)		Journal Code	Total S Journal Entry
891 00		0.00		0.00	9.50	139.98	20.00	584.84	18.00	330.13		0.00	891.00	1054.95
376 01		0.00		0.00		0.00	6.00	175.45	4.50	82.53		0.00	376.01	257.98
397 00		0.00		0.00		0.00		0.00	2.00	35.68		0.00	397.00	36.68
108 00		0.00		0.00		0.00		0.00		0.00		0.00	108.00	0.00
380 31		0.00		0.00		0.00		0.00	0.50	9.17		0.00	380.01	0.00
382 00		0.00		0.00		0.00		0.00		0.00		0.00	382.00	9.17
384 00		0.00		0.00		0.00		0.00		0.00		0.00	384.00	0.00
870 00		0.00		0.00		0.00	101.00	2953.45	4.00	73.36		0.00	870.00	3026.82
578 00		0.00		0.00	5.50	90.57		0.00	7.00	128.38		0.00	878.00	218.96
879 00		0.00		0.00		0.00		0.00	7.50	137.55		0.00	879.00	137.55
874 00		0.00		0.00	80.50	1325.66		0.00	30.00	550.21		0.00	874.00	1875.87
887 00		0.00		0.00	12.50	205.85		0.00	55.00	1008.72		0.00	887.00	1214.56
892 00		0.00		0.00		0.00		0.00		0.00		0.00	892.00	0.00
893 00		0.00		0.00		0.00		0.00	2.50	45.85		0.00	893.00	119.98
894 00		0.00		0.00		0.00		0.00	17.50	320.96		0.00	894.00	353.89
502 00		0.00		0.00		0.00		0.00		0.00		0.00	902.00	222.32
903 01		0.00		0.00	13.50	222.32		0.00		0.00		0.00	903.01	45.85
920 00	138.50	6278.80	143.00	2382.47		0.00		0.00	2.50	45.85		0.00	920.00	8661.27
885 00		0.00		0.00	1.00	15.47	8.00	175.45	2.00	35.68		0.00	885.00	228.60
		0.00		0.00		0.00		0.00		0.00		0.00		0.00
908 310	4.50	204.00	3.00	49.98		0.00		0.00		0.00		0.00	253.111	253.99
908 110	4.50	204.00	3.00	49.98		0.00		0.00		0.00		0.00	253.121	253.99
908 210	4.50	204.00	3.00	49.98		0.00		0.00		0.00		0.00	253.131	253.99
		0.00		0.00		0.00		0.00		0.00		0.00		0.00
107 00		0.00		0.00		0.00		0.00	9.00	263.18		0.00	107.00	263.18
880 03		0.00		0.00		0.00		0.00		0.00		0.00		0.00
378 00		0.00		0.00		0.00		0.00	1.00	29.24		0.00		29.24
379 00		0.00		0.00		0.00		0.00	1.00	29.24		0.00		29.24
926 02	8.00	362.67	8.00	133.29	32.00	526.97	8.00	233.94	8.00	146.72		0.00	926.02	1,403.58
	<u>160.00</u>	<u>7253.49</u>	<u>160.00</u>	<u>2665.70</u>	<u>160.00</u>	<u>2,634.85</u>	<u>152.00</u>	<u>4444.81</u>	<u>161.00</u>	<u>2952.79</u>	<u>1.00</u>	<u>0.00</u>	<u>-184.00</u>	<u>19951.64</u>
													<u>Ctrl total</u>	<u>19951.64</u>

*off the amount of weekly insurance charge - put in account #926 02
326.00

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**Sebring Gas System, Inc.
Payroll Allocation
31-Oct-13**

Account Numbers	Jerry Melendy, Jr		Kathy Snyder		Cameron Menzies		James Correll		Scott Sprivy		Russ Melendy		Journal Code	Total \$ Journal Entry
	Total Payroll	7253.18	Total Payroll	2851.22	Total Payroll	2646.52	Total Payroll	4875.02	Total Payroll	3290.66	Total Payroll	1333.84		
	Monthly Distribution (HOURS) (DOLLARS)		Monthly Distribution (HOURS) (DOLLARS)		Monthly Distribution (HOURS) (DOLLARS)		Monthly Distribution (HOURS) (DOLLARS)		Monthly Distribution (HOURS) (DOLLARS)		Monthly Distribution (HOURS) (DOLLARS)			
891.00		0.00		0.00	3.50	60.54	20.00	584.38	16.50	323.19		0.00	891.00	968.51
376.01		0.00		0.00		0.00	6.00	175.31		0.00		0.00	376.01	175.31
397.00		0.00		0.00		0.00		0.00		0.00		0.00	397.00	0.00
108.00		0.00		0.00		0.00		0.00		0.00		0.00	108.00	0.00
380.01		0.00		0.00	1.50	26.12	13.50	394.45	14.00	274.22		0.00	380.01	694.79
382.00		0.00		0.00	1.50	26.12		0.00	1.00	19.59		0.00	382.00	45.70
394.00		0.00		0.00		0.00		0.00	1.50	29.38		0.00	394.00	29.38
870.00		0.00		0.00		0.00	84.50	2468.99		0.00		0.00	870.00	2468.99
878.00		0.00		0.00	22.50	391.75		0.00	14.00	274.22		0.00	878.00	655.98
879.00		0.00		0.00	25.00	435.28		0.00	47.50	930.39		0.00	879.00	1365.68
874.00		0.00		0.00	22.50	391.75		0.00	27.00	528.86		0.00	874.00	920.61
887.00		0.00		0.00	36.00	625.81		0.00	23.00	450.51		0.00	887.00	1077.31
892.00		0.00		0.00	2.00	34.82		0.00	2.50	48.97		0.00	892.00	83.79
893.00		0.00		0.00	2.00	34.82		0.00		0.00		0.00	893.00	34.82
894.00		0.00		0.00	3.50	60.94		0.00	17.50	342.78		0.00	894.00	403.72
902.00		0.00		0.00	23.00	400.46		0.00	0.50	9.79		0.00	902.00	410.25
903.01		0.00		0.00	9.00	156.70		0.00	2.00	39.17		0.00	903.01	195.88
920.00	146.50	6641.19	135.00	2405.72		0.00	4.00	116.88		0.00		0.00	920.00	9163.79
885.00		0.00		0.00		0.00	8.00	233.75	1.00	19.59		0.00	885.00	253.34
		0.00		0.00		0.00		0.00		0.00		0.00		0.00
908.110	4.50	204.00	3.00	53.46		0.00		0.00		0.00		0.00	908.110	257.46
908.210	4.50	204.00	3.00	53.46		0.00		0.00		0.00		0.00	908.210	257.46
908.310	4.50	204.00	3.00	53.46		0.00		0.00		0.00		0.00	908.310	257.46
		0.00		0.00		0.00		0.00		0.00		0.00		0.00
107.00		0.00		0.00		0.00	9.00	262.97		0.00	80.00	1333.84	107.00	1566.81
880.05		0.00		0.00		0.00	6.00	175.31		0.00		0.00	880.05	175.31
378.00		0.00		0.00		0.00	9.00	262.97		0.00		0.00	378.00	262.97
379.00		0.00		0.00		0.00		0.00		0.00		0.00	379.00	0.00
926.02		0.00	16.00	285.12		0.00		0.00		0.00		0.00	926.02	285.12
	<u>160.00</u>	<u>7253.18</u>	<u>160.00</u>	<u>2851.22</u>	<u>152.00</u>	<u>2,646.52</u>	<u>160.00</u>	<u>4,675.02</u>	<u>168.00</u>	<u>3,290.66</u>	<u>80.00</u>	<u>1,333.84</u>	<u>-184.00</u>	<u>22,050.44</u>
													Ctrl total	22,050.44

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PAGE 7 of 7

ITEM # 37
PAGE 1 of 11



CRYSTALKEY
RESOURCES

115 Reflection Blvd
Auburndale, FL 33823
FEI# 45-4166146

INVOICE

Invoice Number: 206
Invoice Date: March 15, 2013

In accordance with the executed Proposal for Project Management Services for the Prisons, dated August 27, 2012, the following fee is now due and payable

Initial Fee for the Project Management Services for the DeSoto Prison

Initial Fee **\$25,000.00**

TOTAL AMOUNT DUE: \$25,000.00

PAYMENT DUE DATE: March 31, 2013

We appreciate your business!

Thomas A. Geoffroy
President

ITEM # 37
PAGE 2 of 11

Jerry Melendy
Sebring Gas System
March 26, 2013

**ATTACHMENT A
INVOICE**

FLORIDA GAS TRANSMISSION COMPANY
P. O. Box 203142
Houston, TX 77216-0142

Invoice No: SEBRIN.PL0032613.01A Date: 3/28/2013
Cust No: 5009003188 Cust Code: PL01
Account No: 1321210

TO: Sebring Gas System Inc
3615 US Highway 27 South
Sebring, FL 33870

ATTN: Mr. Melendy

PAYMENT DUE:
Invoice to provide Sebring Gas System Inc, a G3 facility cost estimate to install a tap, valve, connect piping, and EFWSCADA on FGT's West Leg 30 inch M.P 249.8 in Desoto County, FL.

	Amount
Cost Estimated	\$ 5,000.00
Amount Due	<u>\$ 5,000.00</u>

PLEASE INCLUDE INVOICE NUMBER WITH ALL REMITTANCE
WIRE INSTRUCTIONS:
FLORIDA GAS TRANSMISSION COMPANY
Wells Fargo


SEBRING GAS SYSTEM, INC.
(863) 385-0194
Toll Free: 1-866-774-9149


SEBRING GAS SYSTEM, INC.
(863) 385-0194
Toll Free: 1-866-774-9149

Book AS
WORK IN PROGRESS
(NOT Y/C PAY)

Booked
AS

MONEY WAS
WIRED Today

Desoto
107

ITEM # 37
PAGE 3 of 11



CRYSTALKEY
RESOURCES

115 Reflection Blvd
Auburndale, FL 33823
FEI# 45-4166146

INVOICE

Invoice Number: 208
Invoice Date: July 12, 2013

In accordance with the executed Proposal for Project Management Services for the DeSoto Prison, dated August 27, 2012, the following fee is now due and payable

Progress Payment for the Project Management Services for the DeSoto Prison

Progress Payment	\$45,000.00
TOTAL AMOUNT DUE:	<u>\$45,000.00</u>
PAYMENT DUE DATE:	July 25, 2013

We appreciate your business!

Thomas A. Geoffroy

Thomas A. Geoffroy
President

\$ 41,000 ITEM # 33
4,000 ITEM # 37

\$ 45,000

GL107 - DeSoto



ITEM #37
PAGE 4 of 11

Delivery Service Invoice
Invoice date July 20, 2013
Invoice number 0000Y8396Y293
Shipper number Y8396Y
Control ID 725Q
Page 1 of 3

0740A0000Y8396Y0 77386300047301
AT 01 051715 86476H159 A**3DGT
COKER FUEL INC
C FALSON
3515 US HIGHWAY 27 S
SEBRING, FL 33870-5452

Sign up for electronic billing today!
Visit ups.com/billing

For questions about your invoice, call:
(800) 811-1648
Monday - Friday
8:00 a.m. - 9:00 p.m. E.T.

or write:
UPS
P.O. Box 7247-0244
Philadelphia, PA 19170-0001

**Account Status Summary
Weekly Payment Plan**

Amount Due This Period	\$ 69.75
Amount Outstanding (prior invoices)	\$ 34.26
Total Amount Outstanding	\$ 104.00

Please include the Return Portion of each outstanding invoice with your payment. See Account Status for details.

Questions about your charges?

To get a better understanding of the charges on your invoice, visit our invoice guide and glossary of billing charges at ups.com/invoiceguide.

**Thank you for using UPS.
Summary of Charges**

Page		Charge
3	Outbound	
	UPS Internet Shipping	\$ 52.62
3	Adjustments & Other Charges	\$ 17.13
Amount due this period		\$ 69.75

UPS payment terms require payment of this invoice by July 31, 2013.

Payments not received by August 14, 2013 are subject to a late fee of 6% of the Amount Due This Period. (Details in UPS Tariff, available at ups.com)

Note: This invoice may contain a fuel surcharge as described at ups.com. The published fuel surcharge is 7.0% for UPS Ground Services and 9.5% for UPS Air Services, UPS 3 Day Select, and international services. For more information, visit ups.com.



ITEM # 37
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devtech Invoice

Invoice #
1102662

Invoice Date
August 6, 2013

Devtech Sales, Inc.
 24 South Lake Avenue
 Avon Park, FL 33825
 863.453.5959 F 863.453.0492

Sold To:

Ship To:

Page
1

SEBRING GAS SYSTEM
 3515 U.S. HWY 27 S.
 SEBRING, FL 33870

SEBRING GAS SYSTEM
 3515 U.S. HWY 27 S.
 SEBRING, FL 33870

Customer ID SEBRIN	Customer P.O. Number JMELENDY5-28-13	Payment Terms Net 30 Days	
Sales Rep ID 1	Shipping Method RP TO INSTALL	Ship Date	Due Date 9/5/13

Qty	Item	Description	Unit Price	Extension
1.00	YZ 610G-00N-QD	YZ SYSTEMS MODEL 610G LVO NJEX ODORIZATION SYSTEM, 5 GALLON TANK, LBP-14 BATTERY PACK	6,450.00	6,450.00
1.00	YZ CS-0303	YZ SYSTEMS SIGHT/GLASS PROBE ASSEMBLY- 1/2" NPT	1,025.00	1,025.00
1.00	YZ A1-0283	YZ SYSTEMS 1/8" T X 1/4" MNPT BORE THROUGH ADAPTER	30.00	30.00
1.00	YZ A3-0438	YZ SYSTEMS 1/8" T X 1/8" T 50 PSI BACK CHECK	171.00	171.00
1.00	YZ A1-0252	YZ SYSTEMS 1/8" T X 1/8" T ADAPTER SET	30.00	30.00
TAG: DESOTO CORRECTIONAL GATE STATION				

Customer Phone #: 863-385-0194
 Customer Fax #: 863-385-3423

Subtotal	7,706.00
Sales Tax	512.36
Freight	87.27
Total Invoice Amount	8,305.63
Payment Received	0.00
TOTAL DUE	\$8,305.63

If applicable, please provide 2011 annual resale certificate to the Devtech Sales, Inc.
 info@devtechsales.com
 www.devtechsales.com

For your convenience, we accept Visa and Mastercard

ITEM # 37
PAGE 4 of 11

PAYMENT COUPON

/411500640009680002138418000449093000079251

4,1,1000,040009,6800021384,1800044909,3,0000079251

Please mail this portion with your check

1800044909 1 of 1

Cust. No.: 6800021384		Inv. No.: 1800044909	
Payment Due Upon Receipt	Amount Due This Invoice	\$ 792.51	
Reference# D00005158802			

SEBRING GAS SYSTEM INC
3515 US HIGHWAY 27 S
SEBRING FL 33870

Make check payable to FPL in USD and mail payments to address below

FPL
General Mail Facility
Miami FL 33188-0001

Florida Power & Light Company

Invoice

Customer Name and Address

SEBRING GAS SYSTEM INC
3515 US HIGHWAY 27 S
SEBRING FL 33870

Federal Tax Id.#: 69-0247776

Customer Number: 6800021384

Invoice Number: 1800044909

Invoice Date: 08/13/2013

4,1,1500,040009,6800021384,1800044909,3,0000079251

Please retain this portion for your records

CURRENT CHARGES AND CREDITS

Customer No: 6800021384 Invoice No: 1800044909

Description	Amount
13617 SE HIGHWAY 70 Reference# D00005158802	792.51
For Inquiries Contact: JEFFREY SZUTS 941-423-4833	Total Amount Due \$792.51 Payment Due Upon Receipt

Message

NEW SERVICE AT 13617 SE HIGHWAY 70, ARCADIA, FL - UTILITY GAS STATION

ITEM # 37
 PAGE 7 of 11
 Invoice # 1102969

devtech | Invoice

Devtech Sales, Inc.
 24 South Lake Avenue
 Avon Park, FL 33825
 863.453.5959 F 863.453.0492

Invoice Date
 November 1, 2013

Sold To:

Ship To:

Page
 1

SEBRING GAS SYSTEM
 3515 U.S. HWY 27 S.
 SEBRING, FL 33870

DESOTO ANNEX CORRECTIONAL INSTITUTE
 13617 S.W. HWY 70
 ATTN: G. PORTER
 ARCADIA, FL 34266

Customer ID SEBRIN	Customer P.O. Number JMELENDY 5-28-13	Payment Terms Net 30 Days	
Sales Rep ID 1	Shipping Method BEST WAY	Ship Date 10/30/13	Due Date 12/1/13

Qty	Item	Description	Unit Price	Extension
1.00	SAGE M&R STATION	SAGEBRUSH PREFABRICATED METER/REGULATOR STATION 4" ANSI 600# FLANGED INLET X 2" ANSI 150# FLANGED OUTLET, ALL 2" PIPING AND VALVES, INCLUDING: PREFABRICATED PIPING STRUCTURAL STEEL SKID WITH GRATING & INTEGRAL PIPE SUPPORTS CAMERON 2" ANSI 600 # TYPE 31 BALL VALVES YOKOGAWA RCCS33 CORIOLIS METER, 2" 600# FLANGED REMOTE MOUNTED METER HEAD 2" METER BYPASS INCLUDING VALVE WITH LEDEEN ACTUATOR INSTRUMENT SOLUTIONS DIFFERENTIAL PANEL AITKEN 2" 600 # STRAINER REDUNDANT REGULATOR RUNS, 2 STAGE PRESSURE REDUCTION (6) FISHER MODEL 627 REGULATOR, 1" NPT, ANSI 600 # (1) FISHER RELIEF VALVE, 1" NPT, ANSI 600 # PALMER PRESSURE GAUGES CAMERON/WKM 1/2" INSTRUMENT VALVES ON-SITE START-UP BY DEVTECH TECHNICIAN	176,880.00	176,880.00

Customer Phone #: 863-385-0194
 Customer Fax #: 863-385-3423

Subtotal	Continued
Sales Tax	Continued
Freight	Continued
Total Invoice Amount	Continued
Payment Received	0.00
TOTAL DUE	Continued

If applicable, please provide 2013 annual resale certificate to the Devtech Sales, Inc.
 info@devtechsales.com
 www.devtechsales.com

For your convenience, we accept Visa and Mastercard

ITEM # 37
 PAGE 8 of 11
 Invoice # 1102969

devtech Invoice

Devtech Sales, Inc.
 24 South Lake Avenue
 Avon Park, FL 33825
 863.453.5959 F 863.453.0492

Invoice Date
 November 1, 2013

Sold To:

Ship To:

Page
 2

SEBRING GAS SYSTEM
 3515 U.S. HWY 27 S.
 SEBRING, FL 33870

DESOTO ANNEX CORRECTIONAL INSTITUTE
 13617 S.W. HWY 70
 ATTN: G. PORTER
 ARCADIA, FL 34266

Customer ID SEBRIN	Customer P.O. Number JMELENDY 5-28-13	Payment Terms Net 30 Days	
Sales Rep ID 1	Shipping Method BEST WAY	Ship Date 10/30/13	Due Date 12/1/13

Qty	Item	Description	Unit Price	Extension
		MISC. START-UP MATERIALS CADD APPROVAL DRAWINGS BLAST & 3-COAT PAINT SYSTEM 100% RADIOGRAPHY 8-HOUR HYDROTEST SET OF DATA BOOKS & CD ALL PER FGT STANDARDS & SPECIFICATIONS		

Customer Phone #: 863-385-0194
 Customer Fax #: 863-385-3423

Subtotal	176,880.00
Sales Tax	10,662.80
Freight	4,000.00
Total Invoice Amount	191,542.80
Payment Received	0.00
TOTAL DUE	\$191,542.80

If applicable, please provide 2013 annual
 resale certificate to the Devtech Sales, Inc.
info@devtechsales.com
www.devtechsales.com

For your convenience, we accept Visa and Mastercard

ITEM #37
PAGE 9 of 11

INVOICE

Invoice Number: 4173
Invoice Date: Nov 5, 2013



Voice: (813) 247-1419
Fax: (813) 247-7708

Bill To:
Sebring Gas Systems, Inc.
3515 US Highway 27 S
Sebring, FL 33870-5449

Remit to:
American Construction Services, Inc. of Tampa
719 S. 50th St.
Tampa, FL 33619

Customer ID	Customer PO	Payment Terms
5400		Net 30 Days
		Due Date
		12/5/13

Quantity	Item	Description	Unit Price	Amount
		Progress Billing for Desoto County State Prison - 40% complete		71,960.00

GL107
CONSTRUCTION WORK
IN PROGRESS.
DESOTO C.T.

**All Applicable Taxes Have
Been Paid**

Subtotal	71,960.00
Sales Tax	
Total Invoice Amount	71,960.00
Payment/Credit Applied	
TOTAL	71,960.00

ITEM # 37
PAGE 10 of 11

ENCLOSE TOP PORTION WHEN PAYING BY MAIL WITH CHECK.

Please bring entire bill when paying at a local pay

CUSTOMER GUARANTEE DEPOSIT CERTIFICATE

Account Number : 74097-58258

Type : COMMERCIAL

Service Address : 13617 SE HIGHWAY 70 #A

Guarantee Deposit No. : 5575948

Deposit Amount : \$60.00

Issue Date : 11-08-2013

Payment Of Deposit Is Now Due

SEBRING GAS SYSTEM INC

3515 US HIGHWAY 27 S

SEBRING FL 33870

If you have made full payment, please accept our thanks and disregard this notice.

Please retain this certificate and your receipt or cancelled check when returned by the bank.

NOT TRANSFERABLE BETWEEN INDIVIDUALS, PARTNERSHIPS OR CORPORATIONS

This deposit is to secure payment of any amount which may become due the Company by the Customer for service in the Customer's name at any or all premises the Customer may occupy, and may be used as if the Company were the absolute owner thereof.

The terms under which this deposit is made and accepted are:

Interest at the rate of 2% per annum will accrue on security deposits held by the Company 6 months after the deposit is paid. The interest shall be increased to 3% after a period of not less than 23 months of continuous service and a satisfactory payment record has been established for the last 12 months. After the account has been opened for 6 months, it will be reviewed and billed if the initial deposit is less than two months' average billing. After 12 months of continuous service, the deposit may be partially refunded if the deposit amount exceeds the amount of two average billing periods.

If payments are not received by the due date, the account may be subject to a deposit adjustment. The total amount of the deposit shall not exceed charges for two months' average billing.

Any deposit balance, plus interest, if any, remaining after settlement of all indebtedness will be refunded to the Customer.

USEFUL TELEPHONE NUMBERS

Customer Service: 1-800-375-2434

Outside Florida: 1-800-228-3545

Hearing/Speech Impaired: 711 (Relay Service)

Precision Electric

of Lakeland, Inc.

P- (863) 647-5902
 F- (863) 647-0059
 3990 S. Pipkin Rd
 Lakeland, FL 33811

Item # 37
 PAGE 11 of 11

Invoice

12/2/2013	18285
-----------	-------

Bill To
Sebring Gas System 3515 US Highway 27 S Sebring, FL 33870-5449

Project Location
Desoto Correctional Institution 13617 S.E. Highway 70 Arcadia, FL 34266-7800

15780	14550	Net 30	14550-Desoto CI Conversion Project
-------	-------	--------	------------------------------------

Date	Description	Qty	Rate	Amount
11/27/2013	Furnish material, labor, tools and supervision to complete the electrical project at the above address as follows: This proposal provides for the scope titled, "Section 2: Gate Station Installation of FGTS EFM equipment, Electrical & Station Grounding" contained in the "Request For Proposal Desoto CI Conversion Project" Install 120/240V 60A 1PH service pole and station/fence grounding for a 20' x 60' M&R station with (1) skid mounted meter and regulating skid and (1) gas odorizer. 2/0 XHHW-2 green ground cable to be routed around the interior perimeter of the station fence (20' x 60') and buried at 18" below grade. At each fence corner and at the fence post at the center of each 60' section, a 5/8" x 10' galvanized ground rod (8 total) will be driven below ground and then cadwelded to the 2/0 perimeter ground wire. A #2 XHHW-2 green ground wire will be cadwelded to the 2/0 perimeter ground below grade in (7) locations and bonded to the fence. These locations along the perimeter will be (3) each gate posts and gate frame (hinged), and (4) each line posts. Skid support structure will be grounded to the perimeter ground ring with 2/0 XHHW-2 green. The 2/0 will be extended to the perimeter ring and cadwelded. Desoto County Sales Tax 1%	1	14,500.00	14,500.00
			50.00	50.00

DESOTO C.I. GATE STATION ELECTRICAL
GL 107 - C.W.-I.P.

FL State Sales Tax (6.0%) \$870 00

Thank you for your business.

Total \$15,420 00

INVOICE NOT PAID WITHIN TERMS ARE SUBJECT TO FINANCE AND/OR LATE FEE.

41

Item # 41

SEBRING GAS SYSTEM, INC.
3515 US HWY 27 S
SEBRING FL 33870
(863) 385-0194 - FAX 385-3423

Invoice No. 131213

INVOICE

Customer

Name AMERICAN CONSTRUCTION SERVICES, INC.
Address 719 S 50TH ST
City TAMPA FL 33619
Phone

Misc

Date 12/31/13
Acct. No.
FOB

Qty

Description

Unit Price TOTAL

REMAINING AMOUNT OWED
FOR WORK AT DESOTO CORRECTIONAL

\$ 10,000.00

Payment

Comments
Name
CC #
Expires

SubTotal \$ 10,000.00
Amount Received
Tax Rate(s) 7.00%

TOTAL \$ 10,000.00

Office Use Only

Please remit payment within 30 days of receipt of invoice

ITEM # 50

MESSER CAPARELLO, P.A.
2618 CENTENNIAL PLACE
TALLAHASSEE, FLORIDA 32308
TELEPHONE (850)222-0720
E.I.N. 59-2921100

SEBRING GAS SYSTEM, INC.
3515 U.S. HIGHWAY 27 SOUTH
SEBRING FL 33870-5452

Page: 1
September 05, 2014
Account No: 341-20955
Statement No: 441727

Attn: MELENDY/JERRY

File Revised Tariff Pages Adding City of Wauchula

Fees

		Hours	
'03/2014	NHH Telephone conference call.	0.50	
'06/2014	NHH Review documents.	0.80	
11/2014	NHH Complete review, draft revisions and questions.	1.00	
14/2014	NHH Review additional documents; research files for agreement; telephone call.	1.30	
15/2014	NHH Respond to emails; additional review of template Transportation Agreement.	1.20	
18/2014	NHH Follow-up on changes to Agreements; outline Transportation Agreement.	1.10	
'26/2014	NHH Review Peoples Gas System's revisions to Agreement; draft transportation changes.	1.00	
'7/2014	NHH Telephone call and follow-up on draft revisions.	0.90	
'9/2014	NHH Review and forward draft documents.	1.10	
	For Current Services Rendered	8.90	2,225.00

Recapitulation

Timekeeper	Hours	Rate	Total
NORMAN HORTON, JR.	8.90	\$250.00	\$2,225.00

Total Current Work 2,225.00

Previous Balance \$675.00

Payments

3/2014 Payment Received, Thank You. -675.00

Balance Due \$2,225.00

Please Remit \$2,225.00

GL # 107.01
CWIP - WAUCHULA



Consolidated Pipe & Supply Co., Inc.

3010 EUNICE AVE.
ORLANDO FL 32808

Original Invoice

INVOICE DATE
8/15/2014

WAUCHULA

INVOICE NUMBER 7743249-000-000
PAGE 1 OF 2

Account No.
770252

SHIP TO: SEBRING GAS SYSTEM
1298 HWY 17 NORTH
ATTN: RUSS OR GERALD
863-773-4172
WAUCHULA

FL 33873

ITEM # 55
PAGE 1 of 2

SOLO TO:

SEBRING GAS SYSTEM
3515 US HIGHWAY 27 S

JOB: STOCK

SEBRING

FL 33870

Customer Order No.		Terms of Sale		Ship Via				
WAUCHULA		NET 30		OUR TRUCK 5458				
Flight		FOB. DESTINATION		Ship From				
PREPAID				CPS-ORLANDO				
Line No.	Ordered	Shipped	Back Ordered	Product No.	Description	Unit Price	Per	Sales Amount
1	5240.0	6240.0		200297	4 DRISPLX SDR11.5 PE2406 6500 GAS PIPE 40 376.01	286.83	CFT	17898.19
2	4500.0	4500.0		208331	2 DRISPLX SDR11 PE2406 6500 GAS PIPE 500 376.01	94.65	CFT	4259.25
3	3	3		212626	2X1-1/4 PERPIPE SDR11 2406 SF TAP TEE 380.01	9.71	EA	29.13
4	6	6		212618	2X1 PERPIPE SDR11 2406 SF TAP TEE 380.01	7.18	EA	43.08
5	5	5		212635	4X1 PERPIPE SDR11 PE2406 SF TAP TEE 380.01	7.35	EA	36.75
6	2500.0	2500.0		208583	1 DRISPLX SDR11 PE2406 6500 GAS 500 PIPE 380.01	42.12	CFT	1053.00
7	1500.0	1500.0		208582	1-1/4 DRISPLX SDR10 PE2406 6500 GAS PIPE 500 380.01	68.79	CFT	1031.85
8	44	44		212506	1 PERPIPE SDR11 2406 SF CPLG 380.01	.78	EA	34.32
9	12	12		212518	1-1/4 PERPIPE SDR11 2406 SF CPLG 380.01	1.28	EA	15.36
10	30	30		214501	#12 YELLOW TRACING WIRE SOLID (EACH) 500 ROLL 380.01	70.25	EA	2107.50
11	15	15		201492	3 SHIELDTEC GAS NON DET TAPE 1000 376.01	11.09	EA	166.35
12	11	1	10	234816	1 KEROTEST SDR11 2406 POLY V 99041111 380.01	35.00	EA	35.00
13	3	0	3	234814	1-1/4 KEROTEST SDR11 2406 POLY V 99041211 376.01	42.00	EA	.00
						Invoice Amount		

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE



Consolidated Pipe & Supply Co., Inc.

3010 EUNICE AVE.
ORLANDO FL 32808

Original Invoice

INVOICE DATE
8/15/2014

INVOICE NUMBER 7743249-000-000
PAGE 2 OF 2

SOLD TO:

SEBRING GAS SYSTEM
3515 US HIGHWAY 27 S

Account No.
770252

SHIP TO: SEBRING GAS SYSTEM
1298 HWY 17 NORTH
ATTN: RUSS OR GERALD
863-773-4172
WAUCHULA

FL 33873

ITEM #55
PAGE 2 of 2

SEBRING

FL 33870

JOB: STOCK

Customer Order No. WAUCHULA				Terms of Sale NET 30		Ship Via OUR TRUCK 5458		
Freight PREPAID				F.O.B. DESTINATION		Ship Date 8/14/2014		Ship From CPS-ORLANDO
Line No.	Ordered	Shipped	Back Ordered	Product No.	Description	Unit Price	Per	Sales Amount
14	14	14		240767	5-1/4 B&T SCREW VAL BX WHT ABS 40-60 GA	76.96	EA	1077.44
					380.01 3/4-1/4 15 376.01			
15	11	11		232733	1X1 PERF 79035 2406 PB PT RISER	33.92	EA	373.12
					380.01			
16	3	3		253622	1-1/4X1-1/ CENTRAL 6380294 2406 PB RISER	62.00	EA	186.00
					380.01			
17	3	3		208303	1-1/4 MUL H11179 GALV INSUL MTR STP	52.00	EA	156.00
					380.01			
18	11	0	11	202180	1 MUL H11179 GALV INSUL MTR STP	24.83	EA	.00
					380.01			
19	6	6		212511	1-1/4 PERPIPE SDR11 2406 SF 90 EL	2.10	EA	12.60
					380.01			
TAG: WAUCHULA								
CONTACT: RUSS 24 HRS PRIOR TO DELIVERY FOR ARRANGEMENTS								
863-773-4172								
STATE SALES TAX - FLORIDA								1,710.90
COUNTY SALES TAX - HARDEE CO FL								50.00
								30,275.84

SERVICE CHARGES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.
S-77-0818/77

REMIT TO: DEPT. 3147 P.O. BOX 2153 BIRMINGHAM, AL. 35287-3147

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE

TWO BORING KIN

TWO BORING KIN

INVOICE

2400 N C HILL RD
AVON PARK FL 33825

888-443-6250

SOLD TO:
SEBRING GAS

INVOICE NUMBER 402
INVOICE DATE APRIL 8, 2015

ITEM #56
+ #
ITEM #63

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
490	2"DIRECTIONAL BORE 9TH AVE 376.01	\$6.00	\$2,940.00
560	2"DIRECTIONAL BORE CARLTON 376.01	\$6.00	\$3,360.00
510	2"DIRECTIONAL BORE FERTILIZER PLANT 380.01	\$6.00	\$3,080.00
110	2"DIRECTIONAL BORE MAKOWSKI 376.01	\$6.00	\$680.00
148	2"DIRECTIONAL BORE MEXICAN RESTAURANT 380.01	\$6.00	\$888.00
143	2"DIRECTIONAL BORE HUNGRY HOWIES 380.01	\$6.00	\$858.00
1,450	TRENCHING CARLTON 376.01	\$3.00	\$4,350.00
150	TRENCHING FERTILIZER PLANT 380.01	\$3.00	\$450.00
1,010	TRENCHING MAKOWSKI 376.01	\$3.00	\$3,030.00
50	TRENCHING MAKOWSKI APT LAUNDRY 380.01	\$3.00	\$150.00
	LABOR ONLY		
		SUBTOTAL	\$19,746.00
		TAX	
			\$19,746.00
			PAY THIS AMOUNT

GOD BLESS AND HAVE A GREAT DAY

14340.00 = 376.01

5406.00 = 380.01

THANK YOU FOR YOUR BUSINESS!

TWO BORING KIN

TWO BORING KIN

INVOICE

2400 N C HILL RD
AVON PARK FL 33826

863-443-6250

SOLD TO:
SEBRING GAS

ITEM # 57

INVOICE NUMBER 427
INVOICE DATE JUNE 18, 2015

Wauchula

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
880	DIRECTIONAL BORE	\$8.00	\$7,040.00
2,050	TRENCHING	\$6.00	\$12,300.00
	376.01 107.01		
	LABOR ONLY		
SUBTOTAL			\$19,340.00
TAX			
GOD BLESS AND HAVE A GREAT DAY			\$19,340.00
			PAY THIS AMOUNT

THANK YOU FOR YOUR BUSINESS!

TWO BORING KIN

TWO BORING KIN

INVOICE

2400 N C HILL RD
AVON PARK FL 33825

863-443-8250

SOLD TO:
SEBRING GAS

INVOICE NUMBER 438
INVOICE DATE AUGUST 5, 2015

ITEM # 58

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1,810	DIRECTIONAL BORE CAUSEY TO WILL DUKE LABOR ONLY	\$8.00	\$14,480.00
		SUBTOTAL	\$14,480.00
		TAX	
GOD BLESS AND HAVE A GREAT DAY			\$14,480.00
			PAY THIS AMOUNT

THANK YOU FOR YOUR BUSINESS!

TWO BORING KIN

TWO BORING KIN

INVOICE

2400 N C HILL RD
AVON PARK FL 33825

883-443-6250

SOLD TO:
SEBRING GAS

Item # 59

INVOICE NUMBER 447
INVOICE DATE SEPTEMBER 11, 2015

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1,125	4" DIRECTIONAL BORE ACROSS SOUTH 17 TO EAST END OF WILL DUKE	\$8.00	\$9,000.00
140	4" DIRECTIONAL BORE 17 SOUTH CROSSING BY CAUSEY AT GAS PLANT	\$8.00	\$1,120.00
	<i>376.01 Warchula. 107.7</i>		
	LABOR ONLY		
		SUBTOTAL	\$10,120.00
		TAX	
GOD BLESS AND HAVE A GREAT DAY			\$10,120.00 PAY THIS AMOUNT

THANK YOU FOR YOUR BUSINESS!

TWO BORING KIN

TWO BORING KIN

INVOICE

2400 N C HILL RD
AVON PARK FL 33825

863-443-6250

SOLD TO:
SEBRING GAS

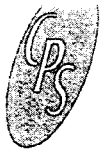
INVOICE NUMBER 451
INVOICE DATE SEPTEMBER 25, 2015

Item # 61

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
3,100	4" DIRECTIONAL BORE 62-FROM COMMERCE CT TO 17 LABOR ONLY	\$8.00	\$24,800.00
		SUBTOTAL	\$24,800.00
		TAX	
			\$24,800.00
			PAY THIS AMOUNT

GOD BLESS AND HAVE A GREAT DAY

THANK YOU FOR YOUR BUSINESS!



Consolidated Pipe & Supply Co., Inc.

3010 EUNICE AVE.
ORLANDO FL 32808

INVOICE DATE
9/18/2015

WAUCHULA
B7751434

INVOICE NUMBER
7753755-000-000

PAGE
1 OF 1

Original Invoice

Account No.
770252

SHIP TO
SEBRING GAS SYSTEM
515 S. 6TH STREET
ATTN: RUSSELL 863-773-4172

ITEM # 60

SOLD TO

SEBRING GAS SYSTEM
3515 US HIGHWAY 27 S

WAUCHULA FL 33873

SEBRING FL 33870

JOB STOCK

Customer Order No.				Terms of Sale			Ship Via		
WAUCHULA				NET 30			BEST WAY		
Freight		F.O.B.		Ship Date			Ship From		
PREPAID		DESTINATION		9/17/2015			CPS-ORLANDO		
Line No.	Ordered	Shipped	Back Ordered	Product No.	Description	Unit Price	Per	Sales Amount	
1	7200.0	7200.0			4" SDR11.5 2406 6500 YELLOW GAS PIPE 600FT COILS CONTACT: RUSSELL 24 HRS PRIOR TO DELV. 863-773-4172 ALTERNATE 863-381-2318 STATE SALES TAX - FLORIDA COUNTY SALES TAX- HARDEE CO FL	284.00	CFT	20448.00	
								1,226.88	
								50.00	
							Invoice Amount		21,724.88

SERVICE CHARGES BASED ON LEGAL RATE. OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.
D-77-0921/77

REMIT TO: DEPT. 3147 P.O. BOX 2153 BIRMINGHAM, AL. 35287-3147

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE



Consolidated Pipe & Supply Co., Inc.

3010 EUNICE AVE.
ORLANDO FL 32808

Original Invoice

Account No.
770252

INVOICE DATE
1/24/2008

VERBAL

INVOICE NUMBER
7780225-000-000

PAGE
1 OF 1

SOLD TO:

SEBRING GAS SYSTEM
3515 US HIGHWAY 27 S

SEBRING

FL 33870

SHIP TO: SEBRING GAS SYS.
ATTN: JIM
3515 US 27 SOUTH

SEBRING

FL 33870

JOB: STOCK

Customer Order No.				Terms of Sale			Ship Via		
VERBAL				NET 30			UPS		
Freight		F.O.B.		Ship Date		Ship From			
PREPAID		DESTINATION		1/24/2008		CPS-ORLANDO			
Line No.	Ordered	Shipped	Back Ordered	Product No.	Description	Unit Price	Per	Sales Amount	
1	1	1		209221	FRIAMAT FRIATEC EF CNTRL BX 613212 FRO630434 1ZE1E1210397022390	4400.00	EA	4400.00	
					STATE SALES TAX - FLORIDA			264.00	
					COUNTY SALES TAX- HIGHLANDS CO FL			44.00	
			GL #	396	POWER OPERATED EQUIPMENT MEMO: FRIATEC ELECTROFLON EQUIPMENT.				
Invoice Amount								4,708.00	

ITEM # 15

SERVICE CHARGES BASED ON LEGAL RATE, OR 1.5% PER MONTH ARE ASSESSED ON OVERDUE AMOUNTS.
S-77-0125/77

REMIT TO: DEPT. 3147 P.O. BOX 2153 BIRMINGHAM, AL. 35287-3147

TERMS AND CONDITIONS ARE LISTED ON REVERSE SIDE

ITEM #21



Invoice Number: 200910106037

Sale Information:

Ritchie Bros Auctioneers (America) Inc
3901 Faulkner Drive, Lincoln, NE, 68516
Tel: 1 (402) 421-3631 - Fax: 1 (402) 421-1738
Internet: www.rbauction.com

Sale Loc: Orlando, FL
Sale Date: 2009/02/16
Sale #: 2009101
Site Phone: (863) 420-9919
Site Fax: (863) 420-2447

INVOICE

IN ACCORDANCE WITH BIDDER REGISTRATION AGREEMENT

Sold To: JERRY MELENDY
2702 ORANGE GROVE DR
SEBRING, FL, 33870
UNITED STATES

Buyer No: 6037
Contact Name: JERRY
MELENDY

Phone: 1 (863) 381-2319
Fax: 0 (0) 0
Cell: 0 (0) 0
Customer Number: 5785795(O)

Lot No.	Description	The following items "as is" and "where is" as per our Auction Terms of sale.	Price(USD)
6207	2008 Ford F250XL Utility Truck s/n: 1FDNF20588EB86876		19,000.00*
	Proxy Purchase Fee (2% up to 500 per lot)		380.00
	Doc Fees		50.00

Total Purchase:	USD \$	19,430.00
Tax1 (Equip)	0.00 @ 6%	USD \$ 0.00
Tax2 (MV)	19,000.00	USD \$ 1,190.00
Tax3 (Disc)	380.00	USD \$ 26.60
Total:	USD \$	20,646.60

Amount Paid: \$

- Cash
- Check
- Released Gate Pass

Balance Owing: \$

Wire Transfer to:
Sun Trust Bank
200 S Orange Ave, Orlando, FL 32801
Credit to: Ritchie Bros Auctioneers (America) Inc
Routing: [REDACTED]
Account: [REDACTED]
Ref Buyer #: 200910106037

Or Please Deliver Check to Salesite or Courier To:
Ritchie Bros Auctioneers
700 Ritchie Road
Davenport, FL 33897 USA

\$9.72 per day will be charged on overdue accounts

PURCHASES UNDER \$10,000 MUST BE PAID IN FULL ON THE DAY OF SALE OR A DEPOSIT THE GREATER OF 25% OF THE PURCHASE PRICE OR 10,000 MUST BE PAID ON THE DAY OF SALE. BALANCE MUST BE PAID WITHIN 7 DAYS OF THE TERMINATION OF THE SALE. NO REMOVALS UNTIL PAID IN FULL.
OVERDUE ACCOUNTS - INTEREST CHARGED PER TERMS OF SALE
PLEASE PAY FROM THIS INVOICE - WE DO NOT ISSUE STATEMENTS
AUCTIONEERS ARE NOT THE PRINCIPALS IN THIS SALE BUT ARE ACTING SOLELY AS AGENTS.



CERTIFIED CONTRACTORS

AMERICAN CONSTRUCTION SERVICES, INC.
of Tampa

ITEM #36
INVOICE

Invoice Number: 4184

Invoice Date: Dec 11, 2013

Voice: (813) 247-1419

Fax: (813) 247-7708

Bill To:

Sebring Gas Systems, Inc.
3515 US Highway 27 S
Sebring, FL 33870-5449

Remit to:

American Construction Services, Inc. of Tampa
719 S. 50th St.
Tampa, FL 33619

Customer ID	Customer PO	Payment Terms
5400		Net 10 Days
		Due Date
		12/21/13

Quantity	Item	Description	Unit Price	Amount
		Progress Billing for Desoto County State Prison		107,940.00

All Applicable Taxes Have
Been Paid

Subtotal	107,940.00
Sales Tax	
Total Invoice Amount	107,940.00
Payment/Credit Applied	
TOTAL	107,940.00

43

ITEM #43



CRYSTALKEY
RESOURCES

1120 SW 80 Drive
Gainesville, FL 32607
FEI# 45-4166146

376-01

REVISED INVOICE

Invoice Number: 213

Invoice Date: March 10, 2014

In accordance with the executed Proposal for Project Management Services for the DeSoto Prison, dated August 27, 2012, the following fee is now due and payable.

Final Payment for the Project Management Services for the DeSoto Prison

Final Payment	\$11,034.08
TOTAL AMOUNT DUE:	<u>\$11,034.08</u>
PAYMENT DUE DATE:	March 20, 2014

We appreciate your business!

Thomas A. Geoffroy
President

54

ITEM #54

TWO BORING KIN

TWO BORING KIN

INVOICE

2400 N C HILL RD
AVON PARK FL 33825

863-443-6250

SOLD TO:
SEBRING GAS

INVOICE NUMBER 396
INVOICE DATE MARCH 12, 2015

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
971	DIRECTIONAL BORE LONGVIEW & LAKE SEBRING	\$8.00	\$7,768.00
1,280	PLOWING	\$2.40	\$3,072.00
	LABOR ONLY 376.01		
		SUBTOTAL	\$10,840.00
		TAX	

GOD BLESS AND HAVE A GREAT DAY

\$10,840.00

PAY THIS
AMOUNT

THANK YOU FOR YOUR BUSINESS!

79

ITEM # 79

Post JE's 12311604, 05 and 06 - other entries are duplicates generated in report

11:14 AM
03/02/17

SEBRING GAS SYSTEM, INC.
Journal Entries Entered/Modified Today
All Transactions

Date	Num	Account	Debit	Credit	Memo
12/30/2016	PAYROLL	184.00 · PAYROLL CLEARING ACCT 926.02 · EMPLOYEE BENEFITS	80.01	80.01	ADJ DIFFERENCE IN CHARGES FR... ADJ DIFFERENCE IN CHARGES FR...
12/31/2016	ACCTS REC	142.00 · ACCOUNTS RECEIVABLE 142.10 · Accts Rec - Natural Gas	13,553.78	13,553.78	ADJ ENTRY TO ZERO ACCOUNT ADJ ENTRY TO ZERO ACCOUNT
11/30/2016	PAYROLL	184.00 · PAYROLL CLEARING ACCT 926.02 · EMPLOYEE BENEFITS	16.00	16.00	ADJ DIFFERENCE IN ADP CHARGES ADJ DIFFERENCE IN ADP CHARGES
12/31/2016	12311601wb	186.1 · ECCR Prior Year (\$0 at yr end) 908.95 · ECCR Prior Year Amortization	0.01	0.01	to clear neg 1 cent bal to clear neg 1 cent bal
12/31/2016	12311602wb	376.08 · A/D MAINS - STEEL 378.08 · A/D STATION EQUIP - GEN 379.08 · A/D STATION EQUIP - GATE 380.08 · A/D SERVICES - STEEL 380.09 · A/D SERVICES - PLASTIC 381.08 · A/D METERS 382.08 · A/D METER INSTALLATIONS 383.08 · A/D REGULATORS 386.08 · A/D CUSTOMER CONVERSI... 387.08 · A/D OTHER EQUIP 390.08 · A/D LEASEHOLD IMPROV 391.08 · A/D OFFICE FURNITURE 391.09 · A/D OFFICE EQUIPMENT 392.08 · A/D LIGHT VEHICLES 394.08 · A/D TOOLS/SHOP 396.08 · A/D POWER OPERATED EQ... 397.08 · A/D COMMUNICATION EQ... 403.00 · DEPRECIATION EXPE	0.01 0.01 10.00 0.07 1,012.77	59.65 0.04 179.00 783.69 0.14 0.06 0.04 0.06 0.07 0.07 0.05 0.02	adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet adj deprec to spreadsheet
12/31/2016	12311603wb	406.05 · TANGIBLE TAX 236.08 · TANGIBLE TAXES	876.19	876.19	adj to actual tax adj to actual tax
07/01/2016	12311604wb	376.00 · MAINS - STEEL 379.00 · STATION EQUIP - GATE 380.01 · SERVICES - PLASTIC 382.00 · METER INSTALLATIONS 387.00 · OTHER EQUIPMENT 394.00 · TOOLS/SHOP/GARAGE 399.99 · PRIOR YEAR ADJUSTMENTS	9,788.00	9,788.00	to reverse psc entry recorded in ... to reverse psc entry recorded in ... to reverse psc entry recorded in ... to reverse psc entry recorded in ... to reverse psc entry recorded in ... to reverse psc entry recorded in ... to reverse psc entry recorded in ...