

Writer's E-Mail Address: bkeating@gunster.com

November 11, 2019

VIA E-PORTAL

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

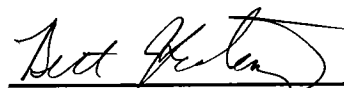
Re: Docket No. 20190083-GU: Petition for Rate Increase by Sebring Gas System, Inc.

Dear Mr. Teitzman:

Attached, for electronic filing in the above referenced matter, please find Sebring Gas System's Revised MFR Schedules G, which are provided in supplemental responses to Sebring's response to Staff's 12th Data Requests No. 5, as well as Staff's additional inquiry served by email on November 8, 2019.

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

Sincerely,



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

MEK

ATTACHMENTS

cc:// Office of Public Counsel (Kelly/Fall-Fry)

Commission Staff's Supplemental Data Request

Q. In the event that the line extension to the 50 low-income housing development in Sebring is not built, please also indicate any changes there would be to Sebring's projected test year customer forecasts for all customer rate classifications, and the basis for those adjustments.

Company Response: Please see attached revised MFR Schedules G. Account 376.1 - Mains – Plastic, as described in Witness Christmas' testimony, has been removed. This account includes the original cost of materials, labor, contract labor, engineering, inspection services, permitting, etc., associated with the low-income housing development. The amount removed is \$268,750 in total, or \$11,198 per month for 24 months beginning January 2019.

In addition, the Revised G Schedules reflect the correction of the error identified in the Staff Audit on Schedule G-1, pages 13 and 14. The Revised G Schedules also reflect an adjustment to the Company's short-term debt needs as shown on Schedules G-1, Pages 6 and 8, Line 13 (HNB Creditline) consistent with the reduction in need for the Sebring capital additions for Mains - Plastic. The offset was Cash on Schedules G-1, Pages 5 and 7, Line 8.

These changes automatically flow through the model and result in a reduction to the Company's projected Revenue Requirement from the filed \$309,847 to \$302,041.

The Company further notes that the infrastructure projects outlined for Arcadia and Wauchulla remain within the parameters outlined in the Company's Petition and Testimony.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR PLUS ONE, AND THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR ADJUSTED AVERAGE YEAR	BASE YR + 1 12/31/2019 AVERAGE YEAR	PROJECTED TEST YEAR UNADJUSTED AVERAGE YR.	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
		12/31/2018 (PER BOOKS)	COMPANY ADJUSTMENTS					
<u>UTILITY PLANT</u>								
1	GAS PLANT IN SERVICE	\$6,274,352	\$0	\$6,274,352	\$6,730,303	\$7,946,544	\$0	\$7,946,544
2	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CWIP	\$19,733	\$0	\$19,733	\$2,227	\$0	\$0	\$0
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL UTILITY PLANT	\$6,294,085	\$0	\$6,294,085	\$6,732,529	\$7,946,544	\$0	\$7,946,544
<u>DEDUCTIONS</u>								
6	ACCUM. PROVISION FOR DEPR.	(\$2,594,318)	\$0	(\$2,594,318)	(\$2,797,735)	(\$3,036,771)	\$0	(\$3,036,771)
7	CUSTOMER ADVANCES FOR CONSTR	(\$6,897)	\$0	(\$6,897)	(\$12,928)	(\$12,928)	\$0	(\$12,928)
8	TOTAL DEDUCTIONS	(\$2,601,215)	\$0	(\$2,601,215)	(\$2,810,663)	(\$3,049,699)	\$0	(\$3,049,699)
9	NET UTILITY PLANT	\$3,692,870	\$0	\$3,692,870	\$3,921,866	\$4,896,845	\$0	\$4,896,845
<u>ALLOWANCE FOR WORKING CAPITAL</u>								
10	BALANCE SHEET METHOD	\$27,139	(\$3,507)	\$23,632	\$28,556	\$147,518	\$0	\$147,518
11	TOTAL RATE BASE	\$3,720,009	(\$3,507)	\$3,716,502	\$3,950,422	\$5,044,363	\$0	\$5,044,363
13	NET OPERATING INCOME	\$244,974	\$5,092	\$250,066	\$221,319	\$165,064	\$224,361	\$389,425
14	RATE OF RETURN	6.59%		6.73%	5.60%	3.27%		7.72%

SUPPORTING SCHEDULES: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21, G-2, p.22, G-2 p. 1-3, G-6 p. 1-2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR ADJUSTED AVERAGE YEAR	HBY + 1		PROJECTED TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
		12/31/2018 (PER BOOKS)	COMPANY ADJUSTMENTS		12/31/2019 AVERAGE YEAR				
<u>ASSETS</u>									
1	CASH	\$49,322	\$0	\$49,322	\$119,897	\$209,874	\$0		\$209,874
2	ACCOUNTS REC - NATURAL GAS	\$40,087	\$0	\$40,087	\$38,621	\$44,089	\$0		\$44,089
3	ACCOUNTS REC - FUEL	\$133,293	(\$133,293)	\$0	\$0	\$0	\$0		\$0
4	PLANT & OPER.MATERIAL & SUPPL.	\$83,582	\$0	\$83,582	\$94,018	\$94,018	\$0		\$94,018
5	PREPAYMENTS	\$3,998	\$0	\$3,998	\$3,870	\$3,870	\$0		\$3,870
6	PAYROLL CLEARING ACCOUNT	\$289	(\$289)	\$0	\$0	\$0	\$0		\$0
7	ECCR TRUE-UP - PRIOR YEAR	\$8,691	(\$8,691)	\$0	\$0	\$0	\$0		\$0
8	ECCR TRUE-UP - CURRENT YEAR	\$7,999	(\$7,999)	\$0	\$0	\$0	\$0		\$0
9	TOTAL ASSETS	<u>\$327,261</u>	<u>(\$150,272)</u>	<u>\$176,989</u>	<u>\$256,407</u>	<u>\$351,852</u>	<u>\$0</u>		<u>\$351,852</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR ADJUSTED AVERAGE YEAR	BASE YR. + 1		PROJECTED TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
		12/31/2018 (PER BOOKS)	COMPANY ADJUSTMENTS		12/31/2019 AVERAGE YEAR	PROJECTED TEST YEAR UNADJUSTED AVG. YEAR			
<u>LIABILITIES</u>									
1	ACCOUNTS PAYABLE	\$100,522	\$0	\$100,522	\$142,718	\$142,718	\$0	\$142,718	
2	NP COKER - CURRENT	\$146,789	(\$146,789)	\$0	\$0	\$0	\$0	\$0	
3	FEDERAL INCOME TAXES PAYABLE	\$3,291	\$0	\$3,291	\$29,578	\$8,540	\$0	\$8,540	
4	STATE INCOME TAXES PAYABLE	\$165	\$0	\$165	\$5,209	\$2,367	\$0	\$2,367	
5	ACCRUED INTEREST PAYABLE	\$32,912	\$0	\$32,912	\$32,912	\$32,912	\$0	\$32,912	
6	INTEREST PAYABLE - CUST DEPOSITS	\$2,337	\$0	\$2,337	\$2,532	\$2,556	\$0	\$2,556	
7	UTILITY TAX - GROSS RECEIPTS	\$2,937	\$0	\$2,937	\$2,937	\$2,937	\$0	\$2,937	
8	REGULATORY ASSESSMENT	\$933	\$0	\$933	\$1,516	\$1,784	\$0	\$1,784	
9	REGULATORY ASSESSMENT - ECCR	(\$24)	\$24	\$0	\$18	\$0	\$0	\$0	
10	SALES TAX PAYABLE	\$562	\$0	\$562	\$642	\$642	\$0	\$642	
11	TANGIBLE & MUT TAX PAYABLE	\$9,698	\$0	\$9,698	\$9,788	\$9,877	\$0	\$9,877	
12	TOTAL LIABILITIES	\$300,122	(\$146,765)	\$153,357	\$227,851	\$204,334	\$0	\$204,334	
13	WORKING CAPITAL	\$27,139	(\$3,507)	\$23,632	\$28,556	\$147,518	\$0	\$147,518	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE PROJECTED TEST YEAR 13-MONTH RATE BASE

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY	REGULATED	REASON FOR ADJUSTMENT
<u>UTILITY PLANT IN SERVICE</u>					
1		\$0	\$0	\$0	
2		\$0	\$0	\$0	
4		\$0	\$0	\$0	
5	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
6		\$0	\$0	\$0	
7		\$0	\$0	\$0	
9		\$0	\$0	\$0	
10	TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
11	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
12	TOTAL RATE BASE ADJUSTMENTS	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ASSETS	BEG. BALANCE	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE	REFERENCE
UTILITY PLANT IN SERVICE:																
1	GAS PLANT IN SERVICE	\$6,413,469	\$6,437,266	\$6,461,062	\$6,484,859	\$6,508,656	\$6,532,452	\$6,556,947	\$6,665,164	\$6,776,430	\$6,888,835	\$7,047,602	\$7,211,918	\$7,509,273	\$6,730,303	RATE BASE
2	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
3	CWIP	\$28,947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,227	RATE BASE
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
5	GROSS UTILITY PLANT	\$6,442,416	\$6,437,266	\$6,461,062	\$6,484,859	\$6,508,656	\$6,532,452	\$6,556,947	\$6,665,164	\$6,776,430	\$6,888,835	\$7,047,602	\$7,211,918	\$7,509,273	\$6,732,529	
6	ACCUM. PROVISION FOR DEPR.	(\$2,695,732)	(\$2,708,309)	(\$2,725,744)	(\$2,743,237)	(\$2,760,787)	(\$2,778,395)	(\$2,796,061)	(\$2,813,912)	(\$2,832,053)	(\$2,850,465)	(\$2,869,205)	(\$2,888,337)	(\$2,908,319)	(\$2,797,735)	RATE BASE
7	NET UTILITY PLANT	\$3,746,684	\$3,728,957	\$3,735,318	\$3,741,622	\$3,747,869	\$3,754,058	\$3,760,886	\$3,851,251	\$3,944,377	\$4,038,370	\$4,178,397	\$4,323,581	\$4,600,954	\$3,934,794	
CURRENT & ACCRUED ASSETS																
8	CASH	\$36,494	\$130,872	\$95,220	\$120,200	\$72,603	\$33,544	\$75,379	\$63,569	\$14,836	\$440,092	\$273,386	\$112,724	\$89,745	\$119,897	WORKING CAP.
9	ACCOUNTS REC - NATURAL GAS	\$32,825	\$36,178	\$63,065	\$39,254	\$36,223	\$67,613	\$15,851	\$32,285	\$39,572	\$11,686	\$40,433	\$54,041	\$33,049	\$38,621	WORKING CAP.
10	ACCOUNTS REC - FUEL	\$158,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,163	WORKING CAP.
11	PLANT & OPER.MATERIAL & SUPPL.	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	WORKING CAP.
12	PREPAYMENTS	\$0	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$11,087	\$11,827	\$14,106	\$0	\$3,870	WORKING CAP.
13		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	TOTAL CURR.& ACCR. ASSETS	\$321,462	\$262,730	\$253,965	\$255,134	\$204,506	\$196,837	\$186,910	\$191,534	\$150,088	\$556,883	\$419,664	\$274,889	\$216,812	\$268,570	
MISC. DEFERRED DEBITS																
15	PAYROLL CLEARING ACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
16	ECCR TRUE-UP - PRIOR YEAR	\$14,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,094	WORKING CAP.
17	ECCR TRUE-UP - CURRENT YEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
18	TOTAL MISC. DEFERRED DEBITS	\$14,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,094	
19	TOTAL ASSETS	\$4,082,374	\$3,991,686	\$3,989,283	\$3,996,756	\$3,952,375	\$3,950,894	\$3,947,796	\$4,042,785	\$4,094,466	\$4,595,254	\$4,598,061	\$4,598,471	\$4,817,766	\$4,204,459	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE	REFERENCE	
1	COMMON STOCK	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	CAP. STRUCTURE
2	ADDITIONAL PAID IN CAPITAL	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	CAP. STRUCTURE
3	RETAINED EARNINGS	\$973,877	\$990,959	\$998,464	\$1,011,758	\$1,021,484	\$1,029,495	\$1,035,829	\$1,042,888	\$1,052,635	\$1,058,439	\$1,070,544	\$1,081,181	\$1,095,603	\$1,035,627	\$1,035,627	CAP. STRUCTURE
4	TOTAL COMMON EQUITY	\$1,630,557	\$1,647,639	\$1,655,144	\$1,668,438	\$1,678,164	\$1,686,175	\$1,692,509	\$1,699,568	\$1,709,315	\$1,715,319	\$1,727,224	\$1,737,861	\$1,752,283	\$1,692,307		
5	NOTES PAYABLE - ALLY 69841	\$42,478	\$41,994	\$41,508	\$41,019	\$40,527	\$40,033	\$39,535	\$39,034	\$38,531	\$38,024	\$37,514	\$37,002	\$36,486	\$39,514		CAP. STRUCTURE
6	NOTES PAYABLE - ALLY 65377	\$21,477	\$19,858	\$18,453	\$17,044	\$15,830	\$14,211	\$12,788	\$11,360	\$9,927	\$8,490	\$7,048	\$5,601	\$4,150	\$12,772		CAP. STRUCTURE
7	NEW VEHICLE LOANS - 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,000	\$8,462		CAP. STRUCTURE
8	NOTES PAYABLE - FORD CREDIT	\$6,244	\$5,749	\$5,280	\$4,809	\$4,337	\$3,862	\$3,385	\$2,906	\$2,425	\$1,942	\$1,456	\$969	\$479	\$3,373		CAP. STRUCTURE
9	HEARTLAND NATIONAL	\$1,548,500	\$1,536,000	\$1,523,500	\$1,511,000	\$1,498,500	\$1,486,000	\$1,473,500	\$1,461,000	\$1,448,500	\$2,091,000	\$2,076,000	\$2,061,000	\$2,046,000	\$1,673,885		CAP. STRUCTURE
10	SHORT TERM PORTION OF LTD	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$172,820)	(\$177,016)		CAP. STRUCTURE
11	TOTAL LONG TERM DEBT	\$1,445,879	\$1,430,781	\$1,415,921	\$1,401,052	\$1,386,174	\$1,371,286	\$1,356,388	\$1,341,480	\$1,326,563	\$1,365,636	\$1,349,199	\$1,331,752	\$1,369,750	\$1,560,989		
12	ACCOUNTS PAYABLE	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718		WORKING CAP.
13	HNB CREDITLINE	\$134,794	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$150,000	\$0	\$0	\$0	\$165,000	\$42,292		WORKING CAP.
14	CURRENT PORTION OF LTD	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$172,820	\$227,365	\$177,016	CAP. STRUCTURE
15	CUSTOMER DEPOSITS - RES	\$20,830	\$20,980	\$21,130	\$21,280	\$21,430	\$21,580	\$21,730	\$21,880	\$22,030	\$22,180	\$22,330	\$22,480	\$22,630	\$22,780	\$21,730	CAP. STRUCTURE
16	CUSTOMER DEPOSITS - COMM	\$123,675	\$124,175	\$124,675	\$125,175	\$125,675	\$126,175	\$126,675	\$127,175	\$127,675	\$128,175	\$128,675	\$129,175	\$129,675	\$129,675	\$126,675	CAP. STRUCTURE
17	FEDERAL INCOME TAXES PAYABLE	\$42,781	\$47,322	\$49,317	\$52,851	\$52,851	\$52,851	\$52,851	\$52,851	\$52,851	\$52,851	\$52,851	\$52,851	\$52,851	\$52,851	\$52,851	WORKING CAP.
18	STATE INCOME TAXES PAYABLE	\$2,144	\$3,402	\$3,955	\$4,934	\$3,507	\$4,097	\$4,564	\$5,084	\$5,604	\$6,230	\$7,122	\$8,906	\$8,969	\$5,209		WORKING CAP.
19	ACCRUED INTEREST PAYABLE	\$0	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$0	\$32,912	WORKING CAP.
20	INTEREST PAYABLE - CUST DEPOSITS	\$4,135	\$363	\$728	\$1,463	\$1,463	\$1,832	\$2,203	\$2,575	\$2,949	\$3,325	\$3,702	\$4,080	\$4,460	\$2,532		WORKING CAP.
21	UTILITY TAX - GROSS RECEIPTS	\$2,894	\$3,725	\$3,110	\$3,245	\$3,136	\$2,941	\$2,728	\$2,548	\$2,368	\$2,188	\$2,008	\$1,828	\$1,648	\$2,937		WORKING CAP.
22	REGULATORY ASSESSMENT	\$1,706	\$472	\$879	\$1,326	\$1,749	\$2,161	\$2,562	\$2,963	\$3,364	\$3,765	\$4,166	\$4,567	\$4,968	\$2,583	\$1,516	WORKING CAP.
23	REGULATORY ASSESSMENT - ECCR	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18	WORKING CAP.
24	SALES TAX PAYABLE	\$1,482	\$776	\$454	\$1,479	\$532	\$277	\$395	\$251	\$125	\$49	\$312	\$604	\$1,482	\$642		WORKING CAP.
25	TANGIBLE & MUT TAX PAYABLE	\$121	\$2,019	\$3,936	\$5,848	\$7,858	\$9,854	\$11,841	\$13,829	\$15,816	\$17,803	\$19,790	\$21,777	\$23,764	\$0	\$9,788	WORKING CAP.
26	TOTAL CURR. & ACCRUED LIAB.	\$650,339	\$557,668	\$562,619	\$571,667	\$532,438	\$537,834	\$543,300	\$548,738	\$554,176	\$559,614	\$565,052	\$570,490	\$575,928	\$740,134	\$595,563	
27	CUSTOMER ADVANCES FOR CONSTR	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	RATE BASE
28	ACCUMULATED DEFERRED INC. TAX	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	CAP. STRUCTURE
29	TOTAL DEFERRED CREDITS	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	
30	TOTAL CAPITAL & LIAB.	\$4,082,374	\$3,991,686	\$3,989,283	\$3,996,756	\$3,952,375	\$3,950,894	\$3,947,796	\$4,042,785	\$4,094,466	\$4,595,254	\$4,598,061	\$4,598,471	\$4,817,766	\$4,204,459		

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ASSETS	BEG. BALANCE	JANUARY 2020	FEBRUARY 2020	MARCH 2020	APRIL 2020	MAY 2020	JUNE 2020	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	13 MONTH AVERAGE	REFERENCE
UTILITY PLANT IN SERVICE:																
1	GAS PLANT IN SERVICE	\$7,509,273	\$7,597,710	\$7,679,256	\$7,762,639	\$7,821,269	\$7,879,899	\$7,939,667	\$8,038,297	\$8,096,927	\$8,156,695	\$8,215,325	\$8,273,955	\$8,334,163	\$7,946,544	RATE BASE
2	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
3	CWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
5	GROSS UTILITY PLANT	\$7,509,273	\$7,597,710	\$7,679,256	\$7,762,639	\$7,821,269	\$7,879,899	\$7,939,667	\$8,038,297	\$8,096,927	\$8,156,695	\$8,215,325	\$8,273,955	\$8,334,163	\$7,946,544	
6	ACCUM. PROVISION FOR DEPR.	(\$2,908,319)	(\$2,929,059)	(\$2,950,009)	(\$2,971,161)	(\$2,992,487)	(\$3,013,958)	(\$3,035,574)	(\$3,057,390)	(\$3,079,403)	(\$3,101,563)	(\$3,123,868)	(\$3,146,317)	(\$3,168,913)	(\$3,036,771)	RATE BASE
7	NET UTILITY PLANT	\$4,600,954	\$4,668,650	\$4,729,247	\$4,791,478	\$4,828,782	\$4,865,941	\$4,904,093	\$4,980,907	\$5,017,524	\$5,055,132	\$5,091,457	\$5,127,638	\$5,165,250	\$4,909,773	
CURRENT & ACCRUED ASSETS																
8	CASH	\$89,745	\$96,662	\$357,729	\$311,122	\$217,201	\$123,251	\$124,406	\$23,526	\$25,755	\$452,252	\$370,137	\$301,960	\$234,621	\$209,874	WORKING CAP.
9	ACCOUNTS REC - NATURAL GAS	\$33,049	\$40,402	\$70,955	\$44,893	\$41,892	\$78,507	\$18,760	\$36,833	\$45,533	\$13,519	\$47,277	\$63,033	\$38,706	\$44,089	WORKING CAP.
10	ACCOUNTS REC - FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
11	PLANT & OPER. MATERIAL & SUPPL.	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	\$94,018	WORKING CAP.
12	PREPAYMENTS	\$0	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$1,662	\$11,087	\$11,827	\$14,106	\$0	\$3,870	WORKING CAP.
13		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	TOTAL CURR. & ACCR. ASSETS	\$216,812	\$232,744	\$524,364	\$451,495	\$354,773	\$297,438	\$238,846	\$156,039	\$166,968	\$570,876	\$523,259	\$473,117	\$367,345	\$351,852	
MISC. DEFERRED DEBITS																
15	PAYROLL CLEARING ACCOUNT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
16	ECCR TRUE-UP - PRIOR YEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
17	ECCR TRUE-UP - CURRENT YEAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
18	TOTAL DEFERRED CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	TOTAL ASSETS	\$4,817,766	\$4,901,394	\$5,253,611	\$5,242,973	\$5,183,555	\$5,163,379	\$5,142,938	\$5,136,946	\$5,184,492	\$5,626,009	\$5,614,716	\$5,600,755	\$5,532,595	\$5,261,625	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	JANUARY 2020	FEBRUARY 2020	MARCH 2020	APRIL 2020	MAY 2020	JUNE 2020	JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	CAP. STRUCTURE
2	ADDITIONAL PAID IN CAPITAL	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	\$654,880	CAP. STRUCTURE
3	RETAINED EARNINGS	\$1,095,603	\$1,100,678	\$1,095,458	\$1,097,540	\$1,096,605	\$1,093,912	\$1,090,546	\$1,085,479	\$1,084,195	\$1,078,867	\$1,081,823	\$1,083,113	\$1,089,784	\$1,090,277	CAP. STRUCTURE
4	TOTAL COMMON EQUITY	\$1,752,283	\$1,757,358	\$1,752,138	\$1,754,220	\$1,753,285	\$1,750,592	\$1,747,226	\$1,742,159	\$1,740,875	\$1,735,547	\$1,738,503	\$1,739,793	\$1,746,464	\$1,746,957	
5	NOTES PAYABLE - ALLY 69841	\$36,486	\$35,968	\$35,446	\$34,921	\$34,393	\$33,862	\$33,328	\$32,791	\$32,250	\$31,706	\$31,159	\$30,609	\$30,056	\$33,306	CAP. STRUCTURE
6	NOTES PAYABLE - ALLY 65377	\$4,150	\$2,693	\$1,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$621	CAP. STRUCTURE
7	NEW VEHICLE LOANS - 2	\$110,000	\$108,727	\$107,448	\$106,162	\$104,870	\$103,571	\$102,266	\$100,954	\$99,636	\$98,311	\$96,980	\$95,641	\$94,297	\$102,220	CAP. STRUCTURE
8	NOTES PAYABLE - FORD CREDIT	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37	CAP. STRUCTURE
9	HEARTLAND NATIONAL	\$2,046,000	\$2,031,000	\$2,616,000	\$2,601,000	\$2,583,500	\$2,566,000	\$2,548,500	\$2,531,000	\$2,513,500	\$3,046,000	\$3,028,500	\$3,011,000	\$2,993,500	\$2,624,269	CAP. STRUCTURE
10	SHORT TERM PORTION OF LTD	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$227,365)	(\$214,686)	(\$226,390)	CAP. STRUCTURE
11	TOTAL LONG TERM DEBT	\$1,969,750	\$1,951,023	\$2,532,760	\$2,514,718	\$2,495,398	\$2,476,068	\$2,456,729	\$2,437,380	\$2,418,021	\$2,948,652	\$2,929,274	\$2,909,886	\$2,903,167	\$2,534,063	
12	ACCOUNTS PAYABLE	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	\$142,718	WORKING CAP.
13	HNB CREDITLINE	\$165,000	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$85,000	\$0	\$0	\$0	\$38,077	WORKING CAP.
14	CURRENT PORTION OF LTD	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$227,365	\$214,686	\$226,390	CAP. STRUCTURE
15	CUSTOMER DEPOSITS - RES	\$22,630	\$22,780	\$22,930	\$23,080	\$23,230	\$23,380	\$23,530	\$23,680	\$23,830	\$23,980	\$24,130	\$24,280	\$24,430	\$23,530	CAP. STRUCTURE
16	CUSTOMER DEPOSITS - COMM	\$129,675	\$130,175	\$130,675	\$131,175	\$131,675	\$132,175	\$132,675	\$133,175	\$133,675	\$134,175	\$134,675	\$135,175	\$135,675	\$132,675	CAP. STRUCTURE
17	FEDERAL INCOME TAXES PAYABLE	\$32,358	\$33,707	\$32,319	\$32,873	\$266	(\$450)	(\$1,345)	(\$2,692)	(\$3,033)	(\$4,449)	(\$3,663)	(\$3,320)	(\$1,546)	\$8,540	WORKING CAP.
18	STATE INCOME TAXES PAYABLE	\$8,969	\$9,343	\$8,958	\$9,111	\$73	(\$125)	(\$373)	(\$746)	(\$841)	(\$1,233)	(\$1,015)	(\$920)	(\$429)	\$2,367	WORKING CAP.
19	ACCRUED INTEREST PAYABLE	\$0	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$38,896	\$0	\$32,912	WORKING CAP.
20	INTEREST PAYABLE - CUST DEPOSITS	\$4,460	\$363	\$728	\$1,095	\$1,463	\$1,832	\$2,203	\$2,575	\$2,949	\$3,325	\$3,702	\$4,080	\$4,460	\$2,556	WORKING CAP.
21	UTILITY TAX - GROSS RECEIPTS	\$2,894	\$3,725	\$3,110	\$3,245	\$3,136	\$2,941	\$2,728	\$2,548	\$2,376	\$2,516	\$2,895	\$2,894	\$2,894	\$2,937	WORKING CAP.
22	REGULATORY ASSESSMENT	\$2,583	\$527	\$985	\$1,494	\$1,983	\$2,461	\$2,936	\$464	\$954	\$1,418	\$1,939	\$2,448	\$2,995	\$1,784	WORKING CAP.
23	REGULATORY ASSESSMENT - ECCR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
24	SALES TAX PAYABLE	\$1,482	\$776	\$454	\$1,479	\$532	\$277	\$395	\$251	\$258	\$49	\$312	\$604	\$1,482	\$642	WORKING CAP.
25	TANGIBLE & MUT TAX PAYABLE	\$0	\$2,039	\$3,975	\$5,906	\$7,936	\$9,649	\$11,657	\$13,573	\$15,510	\$17,451	\$19,387	\$21,315	\$0	\$9,877	WORKING CAP.
26	TOTAL CURR. & ACCRUED LIAB.	\$740,134	\$837,414	\$613,114	\$618,437	\$579,273	\$581,120	\$583,384	\$601,808	\$669,997	\$586,211	\$591,340	\$595,477	\$527,365	\$625,006	
27	CUSTOMER ADVANCES FOR CONSTR	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	\$12,928	RATE BASE
28	ACCUMULATED DEFERRED INC. TAX	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	\$342,671	CAP. STRUCTURE
29	TOTAL DEFERRED CREDITS	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	\$355,599	
30	TOTAL CAPITAL & LIAB.	\$4,817,766	\$4,901,394	\$5,253,611	\$5,242,973	\$5,183,555	\$5,163,379	\$5,142,938	\$5,136,946	\$5,184,492	\$5,626,009	\$5,614,716	\$5,600,755	\$5,532,595	\$5,261,625	

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/2019

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEP 2019	OCT 2019	NOV 2019	DEC 2019	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409
2	302	INTANGIBLE PLANT	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
3	374	LAND AND LAND RIGHTS	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625
4	376.0	MAINS - STEEL	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$187,703	\$272,823	\$357,943	\$443,063	\$528,183	\$613,303	\$285,918
5	376.1	MAINS - PLASTIC	\$2,584,727	\$2,607,644	\$2,630,560	\$2,653,477	\$2,676,394	\$2,699,310	\$2,722,227	\$2,745,144	\$2,768,060	\$2,790,977	\$2,861,394	\$2,931,810	\$3,002,227	\$2,744,150
6	378	M & R EQUIPMENT - GENERAL	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003
7	379	M & R EQUIPMENT - CITY GATE	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110
8	380.0	SERVICES - STEEL	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793
9	380.1	SERVICES - PLASTIC	\$853,915	\$854,615	\$855,315	\$856,015	\$856,715	\$857,415	\$858,115	\$858,815	\$859,515	\$860,215	\$860,915	\$861,615	\$862,315	\$863,015
10	381	METERS	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$290,984	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$316,881
11	382	METER INSTALLATIONS	\$172,970	\$173,100	\$173,230	\$173,360	\$173,490	\$173,620	\$173,750	\$173,880	\$174,010	\$174,140	\$174,270	\$174,400	\$174,530	\$174,660
12	383	REGULATORS	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$32,227	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$40,147
13	384	REGULATOR INSTALLATIONS	\$77,195	\$77,245	\$77,295	\$77,345	\$77,395	\$77,445	\$77,495	\$77,545	\$77,595	\$77,645	\$77,695	\$77,745	\$77,795	\$77,845
14	386	CUSTOMER CONVERSIONS	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310
15	387	OTHER EQUIPMENT	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209	\$23,209
16	390	STRUCTURES AND IMPROVEMENTS	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278
17	391.0	OFFICE FURNITURE	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836
18	391.1	OFFICE EQUIPMENT	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665
19	392	TRANSPORTATION EQUIPMENT	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619	\$260,619
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297
21	396	POWER OPERATED EQUIPMENT	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902
22	397	COMMUNICATION EQUIPMENT	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692
23		GAS PLANT IN SERVICE	\$6,413,469	\$6,437,266	\$6,461,062	\$6,484,859	\$6,508,656	\$6,532,452	\$6,556,249	\$6,580,046	\$6,603,843	\$6,627,640	\$6,651,437	\$6,675,234	\$6,699,031	\$6,722,828

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/2020

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409	\$127,409
2	302	INTANGIBLE PLANT	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
3	374	LAND AND LAND RIGHTS	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625	\$22,625
4	376.0	MAINS - STEEL	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303	\$613,303
5	376.1	MAINS - PLASTIC	\$3,002,227	\$3,072,644	\$3,143,060	\$3,213,477	\$3,260,977	\$3,308,477	\$3,355,977	\$3,403,477	\$3,450,977	\$3,498,477	\$3,545,977	\$3,593,477	\$3,640,977	\$3,345,400
6	378	M & R EQUIPMENT - GENERAL	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003	\$18,003
7	379	M & R EQUIPMENT - CITY GATE	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,234,110	\$1,274,110	\$1,274,110	\$1,274,110	\$1,274,110	\$1,274,110	\$1,274,110	\$1,252,572
8	380.0	SERVICES - STEEL	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793	\$350,793
9	380.1	SERVICES - PLASTIC	\$894,954	\$910,629	\$920,579	\$932,005	\$941,955	\$951,905	\$962,768	\$972,718	\$982,668	\$993,531	\$1,003,481	\$1,013,431	\$1,024,644	\$961,944
10	381	METERS	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094	\$347,094
11	382	METER INSTALLATIONS	\$177,615	\$179,360	\$180,190	\$181,255	\$182,085	\$182,915	\$183,895	\$184,725	\$185,555	\$186,535	\$187,365	\$188,195	\$189,240	\$183,764
12	383	REGULATORS	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387	\$49,387
13	384	REGULATOR INSTALLATIONS	\$79,045	\$79,645	\$79,995	\$80,470	\$80,820	\$81,170	\$81,595	\$81,945	\$82,295	\$82,720	\$83,070	\$83,420	\$83,870	\$81,543
14	386	CUSTOMER CONVERSIONS	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310	\$35,310
15	387	OTHER EQUIPMENT	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109	\$45,109
16	390	STRUCTURES AND IMPROVEMENTS	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278	\$13,278
17	391.0	OFFICE FURNITURE	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836	\$2,836
18	391.1	OFFICE EQUIPMENT	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665	\$32,665
19	392	TRANSPORTATION EQUIPMENT	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619	\$370,619
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297	\$19,297
21	396	POWER OPERATED EQUIPMENT	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902	\$30,902
22	397	COMMUNICATION EQUIPMENT	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692	\$38,692
23		GAS PLANT IN SERVICE	\$7,509,273	\$7,597,710	\$7,679,256	\$7,762,639	\$7,821,269	\$7,879,899	\$7,939,667	\$8,038,297	\$8,096,927	\$8,156,695	\$8,215,325	\$8,273,955	\$8,334,163	\$7,946,544

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	DEPR RATES	DEC 2018	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEP 2019	OCT 2019	NOV 2019	DEC 2019	13 MONTH AVERAGE
1	376.0	MAINS - STEEL	2.9%	\$174,362	\$174,816	\$175,269	\$175,723	\$176,176	\$176,630	\$177,084	\$177,537	\$178,094	\$178,856	\$179,824	\$180,997	\$182,377	\$177,519
2	376.1	MAINS - PLASTIC	2.9%	\$883,893	\$890,167	\$896,497	\$902,881	\$909,322	\$915,817	\$922,368	\$928,975	\$935,637	\$942,354	\$949,184	\$956,184	\$963,354	\$922,818
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$9,711	\$9,758	\$9,804	\$9,851	\$9,897	\$9,944	\$9,990	\$10,037	\$10,083	\$10,130	\$10,176	\$10,223	\$10,269	\$9,990
4	379	M & R EQUIPMENT - CITY GATE	3.2%	\$247,595	\$250,886	\$254,177	\$257,468	\$260,759	\$264,050	\$267,341	\$270,632	\$273,923	\$277,214	\$280,505	\$283,796	\$287,087	\$267,341
5	380.0	SERVICES - STEEL	1.0%	\$420,726	\$421,018	\$421,311	\$421,603	\$421,895	\$422,188	\$422,480	\$422,772	\$423,065	\$423,357	\$423,649	\$423,942	\$424,234	\$422,480
6	380.1	SERVICES - PLASTIC	3.2%	\$254,582	\$256,860	\$259,140	\$261,422	\$263,705	\$265,991	\$268,279	\$270,563	\$272,847	\$275,134	\$277,421	\$279,709	\$282,000	\$268,346
7	381	METERS	3.8%	\$198,167	\$199,088	\$200,010	\$200,931	\$201,853	\$202,774	\$203,696	\$204,617	\$205,538	\$206,459	\$207,380	\$208,301	\$209,222	\$203,942
8	382	METER INSTALLATIONS	3.1%	\$59,670	\$60,117	\$60,564	\$61,012	\$61,460	\$61,908	\$62,357	\$62,805	\$63,253	\$63,701	\$64,149	\$64,597	\$65,045	\$62,365
9	383	REGULATORS	3.1%	\$27,205	\$27,288	\$27,372	\$27,455	\$27,538	\$27,621	\$27,705	\$27,788	\$27,871	\$27,954	\$28,037	\$28,120	\$28,203	\$27,766
10	384	REGULATOR INSTALLATIONS	3.0%	\$41,577	\$41,770	\$41,963	\$42,157	\$42,350	\$42,544	\$42,737	\$42,930	\$43,123	\$43,316	\$43,509	\$43,702	\$43,895	\$42,740
11	386	CUSTOMER CONVERSIONS	2.3%	\$31,650	\$31,718	\$31,785	\$31,853	\$31,921	\$31,988	\$32,056	\$32,124	\$32,191	\$32,259	\$32,327	\$32,394	\$32,462	\$32,056
12	387	OTHER EQUIPMENT	4.0%	\$9,203	\$9,280	\$9,358	\$9,435	\$9,512	\$9,590	\$9,667	\$9,745	\$9,822	\$9,899	\$9,977	\$10,054	\$10,168	\$9,670
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$3,300	\$3,328	\$3,355	\$3,383	\$3,411	\$3,438	\$3,466	\$3,494	\$3,521	\$3,549	\$3,577	\$3,604	\$3,632	\$3,466
14	391.0	OFFICE FURNITURE	4.0%	\$681	\$690	\$700	\$709	\$719	\$728	\$738	\$747	\$757	\$766	\$776	\$785	\$794	\$738
15	391.1	OFFICE EQUIPMENT	4.4%	\$28,790	\$28,910	\$29,030	\$29,149	\$29,269	\$29,389	\$29,509	\$29,628	\$29,748	\$29,868	\$29,988	\$30,107	\$30,227	\$29,509
16	392	TRANSPORTATION EQUIPMENT	9.0%	\$152,847	\$154,802	\$156,756	\$158,711	\$160,666	\$162,620	\$164,575	\$166,529	\$168,484	\$170,439	\$172,393	\$174,348	\$176,302	\$164,607
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	6.7%	\$12,867	\$12,975	\$13,082	\$13,190	\$13,298	\$13,406	\$13,513	\$13,621	\$13,729	\$13,837	\$13,944	\$14,052	\$14,160	\$13,513
18	396	POWER OPERATED EQUIPMENT	5.9%	\$22,836	\$22,988	\$23,140	\$23,292	\$23,444	\$23,596	\$23,748	\$23,900	\$24,051	\$24,203	\$24,355	\$24,507	\$24,659	\$23,748
19	397	COMMUNICATION EQUIPMENT	5.6%	\$7,468	\$7,649	\$7,829	\$8,010	\$8,190	\$8,371	\$8,551	\$8,732	\$8,913	\$9,093	\$9,274	\$9,454	\$9,635	\$8,551
20		DEPRECIATION RESERVE		\$2,587,130	\$2,604,107	\$2,621,142	\$2,638,235	\$2,655,385	\$2,672,593	\$2,689,859	\$2,707,310	\$2,725,051	\$2,743,063	\$2,761,403	\$2,780,135	\$2,799,717	\$2,691,164
21	108.02	R.W.I.P		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	108	TOTAL DEPRECIATION RESERVE		\$2,587,130	\$2,604,107	\$2,621,142	\$2,638,235	\$2,655,385	\$2,672,593	\$2,689,859	\$2,707,310	\$2,725,051	\$2,743,063	\$2,761,403	\$2,780,135	\$2,799,717	\$2,691,164

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	DEPR RATES	DEC 2019	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	AVERAGE
1	376.0	MAINS - STEEL	2.9%	\$182,377	\$183,859	\$185,341	\$186,823	\$188,305	\$189,787	\$191,270	\$192,752	\$194,234	\$195,716	\$197,198	\$198,680	\$200,163	\$191,270
2	376.1	MAINS - PLASTIC	2.9%	\$963,354	\$970,695	\$978,205	\$985,886	\$993,709	\$1,001,647	\$1,009,700	\$1,017,868	\$1,026,150	\$1,034,548	\$1,043,060	\$1,051,687	\$1,060,428	\$1,010,534
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$10,269	\$10,316	\$10,362	\$10,409	\$10,455	\$10,502	\$10,548	\$10,595	\$10,641	\$10,688	\$10,734	\$10,781	\$10,827	\$10,548
4	379	M & R EQUIPMENT - CITY GATE	3.2%	\$287,087	\$290,377	\$293,668	\$296,959	\$300,250	\$303,541	\$306,832	\$310,177	\$313,574	\$316,972	\$320,369	\$323,767	\$327,165	\$306,980
5	380.0	SERVICES - STEEL	1.0%	\$424,234	\$424,526	\$424,819	\$425,111	\$425,403	\$425,696	\$425,988	\$426,280	\$426,573	\$426,865	\$427,157	\$427,450	\$427,742	\$425,988
6	380.1	SERVICES - PLASTIC	3.2%	\$282,300	\$284,707	\$287,149	\$289,619	\$292,118	\$294,643	\$297,196	\$299,776	\$302,383	\$305,018	\$307,681	\$310,370	\$313,088	\$297,388
7	381	METERS	3.8%	\$210,202	\$211,301	\$212,400	\$213,499	\$214,598	\$215,697	\$216,796	\$217,896	\$218,995	\$220,094	\$221,193	\$222,292	\$223,391	\$216,796
8	382	METER INSTALLATIONS	3.1%	\$65,082	\$65,544	\$66,008	\$66,475	\$66,944	\$67,416	\$67,889	\$68,366	\$68,844	\$69,324	\$69,807	\$70,293	\$70,780	\$67,906
9	383	REGULATORS	3.1%	\$28,448	\$28,575	\$28,703	\$28,831	\$28,958	\$29,086	\$29,213	\$29,341	\$29,469	\$29,596	\$29,724	\$29,851	\$29,979	\$29,213
10	384	REGULATOR INSTALLATIONS	3.0%	\$43,912	\$44,110	\$44,310	\$44,510	\$44,712	\$44,914	\$45,118	\$45,322	\$45,527	\$45,734	\$45,941	\$46,149	\$46,358	\$45,124
11	386	CUSTOMER CONVERSIONS	2.3%	\$32,462	\$32,530	\$32,597	\$32,665	\$32,733	\$32,801	\$32,868	\$32,936	\$33,004	\$33,071	\$33,139	\$33,207	\$33,274	\$32,868
12	387	OTHER EQUIPMENT	4.0%	\$10,168	\$10,318	\$10,469	\$10,619	\$10,769	\$10,920	\$11,070	\$11,220	\$11,371	\$11,521	\$11,671	\$11,822	\$11,972	\$11,070
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$3,632	\$3,660	\$3,687	\$3,715	\$3,743	\$3,770	\$3,798	\$3,826	\$3,853	\$3,881	\$3,909	\$3,936	\$3,964	\$3,798
14	391.0	OFFICE FURNITURE	4.0%	\$794	\$804	\$813	\$823	\$832	\$842	\$851	\$861	\$870	\$880	\$889	\$898	\$908	\$851
15	391.1	OFFICE EQUIPMENT	4.4%	\$30,227	\$30,347	\$30,467	\$30,587	\$30,706	\$30,826	\$30,946	\$31,066	\$31,185	\$31,305	\$31,425	\$31,545	\$31,665	\$30,946
16	392	TRANSPORTATION EQUIPMENT	9.0%	\$176,715	\$179,495	\$182,274	\$185,054	\$187,834	\$190,613	\$193,393	\$196,173	\$198,952	\$201,732	\$204,512	\$207,291	\$210,071	\$193,393
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	6.7%	\$14,160	\$14,268	\$14,375	\$14,483	\$14,591	\$14,699	\$14,806	\$14,914	\$15,022	\$15,130	\$15,237	\$15,345	\$15,453	\$14,806
18	396	POWER OPERATED EQUIPMENT	5.9%	\$24,659	\$24,811	\$24,963	\$25,115	\$25,267	\$25,419	\$25,571	\$25,723	\$25,875	\$26,027	\$26,179	\$26,331	\$26,482	\$25,571
19	397	COMMUNICATION EQUIPMENT	5.6%	\$9,635	\$9,815	\$9,996	\$10,176	\$10,357	\$10,538	\$10,718	\$10,899	\$11,079	\$11,260	\$11,440	\$11,621	\$11,802	\$10,718
20		DEPRECIATION RESERVE		\$2,799,717	\$2,820,057	\$2,840,607	\$2,861,359	\$2,882,285	\$2,903,356	\$2,924,572	\$2,945,988	\$2,967,601	\$2,989,361	\$3,011,266	\$3,033,315	\$3,055,511	\$2,925,769
21	108.02	R.W.I.P		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	108	TOTAL DEPRECIATION RESERVE		\$2,799,717	\$2,820,057	\$2,840,607	\$2,861,359	\$2,882,285	\$2,903,356	\$2,924,572	\$2,945,988	\$2,967,601	\$2,989,361	\$3,011,266	\$3,033,315	\$3,055,511	\$2,925,769

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$103,802	\$104,202	\$104,602	\$105,002	\$105,402	\$105,802	\$106,202	\$106,602	\$107,002	\$107,402	\$107,802	\$108,202	\$108,602	\$106,202
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$103,802	\$104,202	\$104,602	\$105,002	\$105,402	\$105,802	\$106,202	\$106,602	\$107,002	\$107,402	\$107,802	\$108,202	\$108,602	\$106,202

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC 2019	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$108,602	\$109,002	\$109,402	\$109,802	\$110,202	\$110,602	\$111,002	\$111,402	\$111,802	\$112,202	\$112,602	\$113,002	\$113,402	\$111,002
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$108,602	\$109,002	\$109,402	\$109,802	\$110,202	\$110,602	\$111,002	\$111,402	\$111,802	\$112,202	\$112,602	\$113,002	\$113,402	\$111,002

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1		COMPANY HAS NO COMMON PLANT	\$0	\$0	\$0	\$0	\$0	\$0	
2			\$0	\$0	\$0	\$0	\$0	\$0	
3		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
4			\$0	\$0	\$0	\$0	\$0	\$0	
5			\$0	\$0	\$0	\$0	\$0	\$0	
6		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

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

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

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

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

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13 MONTH AVERAGE
1		COMPANY HAS NO COMMON PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LINE NO.	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
5	\$0	0.0%	\$0	
6	\$0	0.0%	\$0	
7	\$0	0.0%	\$0	
8	TOTAL \$0		\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES FOR THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	13 MONTH AVERAGE
1		COMPANY HAS NO COMMON PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION										
5			\$0	0.0%	\$0											
6			\$0	0.0%	\$0											
7			\$0	0.0%	\$0											
8		TOTAL	\$0		\$0											

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/2019)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/2019)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	301	ORGANIZATIONAL COSTS	12 months ended 12/31/2019	\$0		\$0	\$0
2	302	INTANGIBLE PLANT	12 months ended 12/31/2019	\$0		\$0	\$0
3	374	LAND AND LAND RIGHTS	12 months ended 12/31/2019	\$0		\$0	\$0
4	376.0	MAINS - STEEL	12 months ended 12/31/2019	\$425,600		\$0	\$0
5	376.1	MAINS - PLASTIC	12 months ended 12/31/2019	\$417,500		\$0	\$0
6	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/2019	\$0		\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	12 months ended 12/31/2019	\$0		\$0	\$0
8	380.0	SERVICES - STEEL	12 months ended 12/31/2019	\$0		\$0	\$0
9	380.1	SERVICES - PLASTIC	12 months ended 12/31/2019	\$41,039		\$0	\$0
10	381	METERS	12 months ended 12/31/2019	\$56,110		\$0	\$0
11	382	METER INSTALLATIONS	12 months ended 12/31/2019	\$4,645		\$0	\$0
12	383	REGULATORS	12 months ended 12/31/2019	\$17,160		\$0	\$0
13	384	REGULATOR INSTALLATIONS	12 months ended 12/31/2019	\$1,850		\$0	\$0
14	386	CUSTOMER CONVERSIONS	12 months ended 12/31/2019	\$0		\$0	\$0
15	387	OTHER EQUIPMENT	12 months ended 12/31/2019	\$21,900		\$0	\$0
16	390	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/2019	\$0		\$0	\$0
17	391.0	OFFICE FURNITURE	12 months ended 12/31/2019	\$0		\$0	\$0
18	391.1	OFFICE EQUIPMENT	12 months ended 12/31/2019	\$0		\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/2019	\$110,000		\$0	\$0
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	12 months ended 12/31/2019	\$0		\$0	\$0
21	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/2019	\$0		\$0	\$0
22	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/2019	\$0		\$0	\$0
34		TOTAL		<u>\$1,095,804</u>		<u>\$0</u>	<u>\$0</u>

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376.0	MAINS - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,120	\$85,120	\$85,120	\$85,120	\$85,120	\$425,600
5	376.1	MAINS - PLASTIC	\$22,917	\$22,917	\$22,917	\$22,917	\$22,917	\$22,917	\$22,917	\$22,917	\$22,917	\$70,417	\$70,417	\$70,417	\$417,500
6	378	M & R EQUIPMENT - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	380.0	SERVICES - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380.1	SERVICES - PLASTIC	\$700	\$700	\$700	\$700	\$700	\$1,263	\$10,325	\$2,825	\$3,738	\$2,825	\$7,825	\$8,738	\$41,039
10	381	METERS	\$0	\$0	\$0	\$0	\$0	\$0	\$56,110	\$0	\$0	\$0	\$0	\$0	\$56,110
11	382	METER INSTALLATIONS	\$130	\$130	\$130	\$130	\$130	\$215	\$1,280	\$280	\$430	\$280	\$680	\$830	\$4,645
12	383	REGULATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$17,160	\$0	\$0	\$0	\$0	\$0	\$17,160
13	384	REGULATOR INSTALLATIONS	\$50	\$50	\$50	\$50	\$50	\$100	\$425	\$125	\$200	\$125	\$275	\$350	\$1,850
14	386	CUSTOMER CONVERSIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	390	STRUCTURES AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,900	\$21,900
17	391.0	OFFICE FURNITURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	391.1	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,000	\$110,000
21	396	POWER OPERATED EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	397	COMMUNICATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		TOTAL ADDITIONS	\$23,797	\$23,797	\$23,797	\$23,797	\$23,797	\$24,495	\$108,217	\$111,267	\$112,405	\$158,767	\$164,317	\$297,355	\$1,095,804

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	TOTAL
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376.0	MAINS - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	376.1	MAINS - PLASTIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	378	M & R EQUIPMENT - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	380.0	SERVICES - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380.1	SERVICES - PLASTIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	381	METERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	382	METER INSTALLATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	383	REGULATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	384	REGULATOR INSTALLATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	386	CUSTOMER CONVERSIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	390	STRUCTURES AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	391.0	OFFICE FURNITURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	391.1	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	396	POWER OPERATED EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	397	COMMUNICATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		TOTAL RETIREMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2020
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/2020)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/2020)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	301	ORGANIZATIONAL COSTS	12 months ended 12/31/2020	\$0		\$0	\$0
2	302	INTANGIBLE PLANT	12 months ended 12/31/2020	\$0		\$0	\$0
3	374	LAND AND LAND RIGHTS	12 months ended 12/31/2020	\$0		\$0	\$0
4	376.0	MAINS - STEEL	12 months ended 12/31/2020	\$0		\$0	\$0
5	376.1	MAINS - PLASTIC	12 months ended 12/31/2020	\$638,750		\$0	\$0
6	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/2020	\$0		\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	12 months ended 12/31/2020	\$40,000		\$0	\$0
8	380.0	SERVICES - STEEL	12 months ended 12/31/2020	\$0		\$0	\$0
9	380.1	SERVICES - PLASTIC	12 months ended 12/31/2020	\$129,690		\$0	\$0
10	381	METERS	12 months ended 12/31/2020	\$0		\$0	\$0
11	382	METER INSTALLATIONS	12 months ended 12/31/2020	\$11,625		\$0	\$0
12	383	REGULATORS	12 months ended 12/31/2020	\$0		\$0	\$0
13	384	REGULATOR INSTALLATIONS	12 months ended 12/31/2020	\$4,825		\$0	\$0
14	386	CUSTOMER CONVERSIONS	12 months ended 12/31/2020	\$0		\$0	\$0
15	387	OTHER EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
16	390	STRUCTURES AND IMPROVEMENTS	12 months ended 12/31/2020	\$0		\$0	\$0
17	391.0	OFFICE FURNITURE	12 months ended 12/31/2020	\$0		\$0	\$0
18	391.1	OFFICE EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
21	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
22	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/2020	\$0		\$0	\$0
23		TOTAL		<u>\$824,890</u>		<u>\$0</u>	<u>\$0</u>

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2020
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376.0	MAINS - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	376.1	MAINS - PLASTIC	\$70,417	\$70,417	\$70,417	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	\$47,500	\$638,750
6	378	M & R EQUIPMENT - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
8	380.0	SERVICES - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380.1	SERVICES - PLASTIC	\$15,675	\$9,950	\$11,426	\$9,950	\$9,950	\$10,863	\$9,950	\$9,950	\$10,863	\$9,950	\$9,950	\$11,213	\$129,690
10	381	METERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	382	METER INSTALLATIONS	\$1,745	\$830	\$1,065	\$830	\$830	\$980	\$830	\$830	\$980	\$830	\$830	\$1,045	\$11,625
12	383	REGULATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	384	REGULATOR INSTALLATIONS	\$600	\$350	\$475	\$350	\$350	\$425	\$350	\$350	\$425	\$350	\$350	\$450	\$4,825
14	386	CUSTOMER CONVERSIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	390	STRUCTURES AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	391.0	OFFICE FURNITURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	391.1	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	394	TOOLS, SHOP AND GARAGE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	396	POWER OPERATED EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	397	COMMUNICATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		TOTAL ADDITIONS	\$88,437	\$81,547	\$83,383	\$58,630	\$58,630	\$59,768	\$98,630	\$58,630	\$59,768	\$58,630	\$58,630	\$60,208	\$824,890

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2020
WITNESS: B. CHRISTMAS

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	376	MAINS - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	376	MAINS - PLASTIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	378	M & R EQUIPMENT - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	379	M & R EQUIPMENT - CITY GATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	380	SERVICES - STEEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	380	SERVICES - PLASTIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	381	METERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	382	METER INSTALLATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	383	REGULATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	384	REGULATOR INSTALLATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	386	CUSTOMER CONVERSIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	387	OTHER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	390	STRUCTURES AND IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	391	OFFICE FURNITURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	391	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	392	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	394	TOOLS, SHOP AND GARAGE EQUIPMI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	396	POWER OPERATED EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	397	COMMUNICATION EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		TOTAL RETIREMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2019	PROJECTED TEST YEAR 2020	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
<u>OPERATING REVENUES:</u>								
1	OPERATING REVENUES	\$1,080,949	(\$47,794)	\$1,033,155	\$1,033,155	\$1,033,155	\$0	\$1,033,155
2	REVENUES DUE TO GROWTH	\$0	\$0	\$0	(\$4,237)	\$153,045	\$0	\$153,045
3	CHANGE IN UNBILLED REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	REVENUE RELIEF	\$0	\$0	\$0	\$0	\$0	\$302,041	\$302,041
5	TOTAL OPERATING REVENUES	\$1,080,949	(\$47,794)	\$1,033,155	\$1,028,918	\$1,186,200	\$302,041	\$1,488,241
<u>OPERATING EXPENSES:</u>								
6	COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OPERATION & MAINTENANCE	\$551,665	(\$47,953)	\$503,712	\$527,742	\$739,587	\$0	\$739,587
8	DEPRECIATION & AMORTIZATION	\$202,354	\$0	\$202,354	\$217,387	\$260,594	\$0	\$260,594
9	TAXES OTHER THAN INCOME	\$19,188	\$0	\$19,188	\$21,145	\$22,931	\$1,510	\$24,441
10	TAXES OTHER THAN INCOME - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	INCOME TAXES - FEDERAL	\$49,958	\$1,388	\$51,346	\$32,358	(\$1,546)	\$59,640	\$58,094
12	INCOME TAXES - STATE	\$12,810	(\$69)	\$12,741	\$8,969	(\$429)	\$16,529	\$16,100
13	INCOME TAXES - FEDERAL - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	INCOME TAXES - STATE - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	DEFERRED TAXES - FEDERAL	\$0	(\$5,375)	(\$5,375)	\$0	\$0	\$0	\$0
17	DEFERRED TAXES - STATE	\$0	(\$877)	(\$877)	\$0	\$0	\$0	\$0
18	TOTAL OPERATING EXPENSES	\$835,975	(\$52,886)	\$783,089	\$807,600	\$1,021,137	\$77,680	\$1,098,817
19	NET OPERATING INCOME	\$244,974	\$5,092	\$250,066	\$221,319	\$165,064	\$224,361	\$389,425

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>			
1		\$0	
2		\$0	
3	TOTAL OPERATING REVENUE ADJUSTMENTS	<u>\$0</u>	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>			
4		\$0	
5		\$0	
6		\$0	
7		\$0	
8	TOTAL OPERATIONS & MAINTENANCE ADJUSTMENTS	<u>\$0</u>	
<u>DEPRECIATION EXPENSE</u>			
9		\$0	
10		\$0	
11	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	<u>\$0</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>			
12		\$0	
13		\$0	
14	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>\$0</u>	
<u>INCOME TAXES - FEDERAL</u>			
15	FEDERAL TAX EFFECT ON ABOVE ADJUSTMENTS	\$0	
16		\$0	
17		\$0	
18	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>\$0</u>	
<u>INCOME TAXES - STATE</u>			
19	STATE TAX EFFECT ON ABOVE ADJUSTMENTS	\$0	
20		\$0	
21		\$0	
22	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>\$0</u>	
<u>DEFERRED INCOME TAXES</u>			
23		\$0	
24		\$0	
25	TOTAL DEFERRED TAX ADJUSTMENTS	<u>\$0</u>	
26	TOTAL OF ALL ADJUSTMENTS	<u><u>\$0</u></u>	

SUPPORTING SCHEDULES: G-6 p.2-3

RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEPT 2019	OCT 2019	NOV 2019	DEC 2019	12 MONTHS TOTAL
<u>OPERATING REVENUES:</u>														
1	OPERATING REVENUES	\$104,715	\$80,953	\$92,900	\$92,849	\$82,323	\$84,144	\$74,847	\$87,677	\$73,549	\$91,172	\$79,650	\$88,376	\$1,033,155
2	REVENUES DUE TO GROWTH	(\$10,375)	\$553	(\$3,543)	(\$8,238)	\$37	(\$3,981)	\$6,477	(\$2,444)	\$6,650	(\$2,163)	\$7,779	\$5,012	(\$4,237)
3	TOTAL OPERATING REVENUES	\$94,340	\$81,506	\$89,357	\$84,611	\$82,360	\$80,163	\$81,324	\$85,233	\$80,199	\$89,009	\$87,429	\$93,388	\$1,028,918
<u>OPERATING EXPENSES:</u>														
4	COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	OPERATION & MAINTENANCE	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,978	\$43,984	\$527,742
6	DEPRECIATION & AMORTIZATION	\$17,377	\$17,435	\$17,493	\$17,550	\$17,608	\$17,667	\$17,851	\$18,141	\$18,412	\$18,740	\$19,132	\$19,982	\$217,387
7	TAXES OTHER THAN INCOME	\$1,805	\$1,741	\$1,780	\$1,756	\$1,745	\$1,734	\$1,740	\$1,759	\$1,734	\$1,778	\$1,770	\$1,800	\$21,145
8	TAXES OTHER THAN INCOME - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	INCOME TAXES - FEDERAL	\$4,541	\$1,995	\$3,534	\$2,585	\$2,129	\$1,684	\$1,877	\$2,591	\$1,543	\$3,217	\$2,828	\$3,834	\$32,358
10	INCOME TAXES - STATE	\$1,258	\$553	\$979	\$717	\$590	\$467	\$520	\$718	\$428	\$892	\$784	\$1,063	\$8,969
11	INCOME TAXES - FEDERAL - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	INCOME TAXES - STATE - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	DEFERRED TAXES - FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	DEFERRED TAXES - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL OPERATING EXPENSES	\$68,959	\$65,702	\$67,764	\$66,587	\$66,050	\$65,530	\$65,966	\$67,187	\$66,095	\$68,606	\$68,493	\$70,663	\$807,600
17	NET OPERATING INCOME	\$25,381	\$15,805	\$21,593	\$18,024	\$16,310	\$14,633	\$15,358	\$18,046	\$14,104	\$20,403	\$18,936	\$22,726	\$221,319
18	INTEREST CHARGES	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,299	\$8,303	\$99,592
19	NET INCOME	\$17,082	\$7,506	\$13,294	\$9,725	\$8,011	\$6,334	\$7,059	\$9,747	\$5,805	\$12,104	\$10,637	\$14,422	\$121,726
20	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	THERMS DELIVERED	162,242	122,067	141,294	131,470	124,133	118,488	119,023	127,995	115,825	136,401	140,347	153,319	1,592,603

SUPPORTING SCHEDULES: G-2 p.26, G-6 p.2-2

RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEPT 2020	OCT 2020	NOV 2020	DEC 2020	12 MONTHS TOTAL
OPERATING REVENUES:														
1	OPERATING REVENUES	\$104,715	\$80,953	\$92,900	\$92,849	\$82,323	\$84,144	\$74,847	\$87,677	\$73,549	\$91,172	\$79,650	\$88,376	\$1,033,155
2	REVENUES DUE TO GROWTH	\$639	\$10,751	\$8,838	\$5,003	\$13,308	\$10,727	\$17,934	\$10,395	\$19,227	\$12,903	\$22,325	\$20,997	\$153,045
3	TOTAL OPERATING REVENUES	\$105,354	\$91,704	\$101,738	\$97,852	\$95,631	\$94,871	\$92,781	\$98,072	\$92,776	\$104,075	\$101,975	\$109,373	\$1,186,200
OPERATING EXPENSES:														
4	COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	OPERATION & MAINTENANCE	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,632	\$61,635	\$739,587
6	DEPRECIATION & AMORTIZATION	\$20,741	\$20,950	\$21,152	\$21,326	\$21,471	\$21,616	\$21,816	\$22,013	\$22,159	\$22,305	\$22,449	\$22,596	\$260,594
7	TAXES OTHER THAN INCOME	\$1,943	\$1,875	\$1,925	\$1,906	\$1,895	\$1,891	\$1,881	\$1,907	\$1,881	\$1,937	\$1,927	\$1,964	\$22,931
8	TAXES OTHER THAN INCOME - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	INCOME TAXES - FEDERAL	\$1,349	(\$1,388)	\$554	(\$249)	(\$716)	(\$895)	(\$1,347)	(\$341)	(\$1,416)	\$786	\$343	\$1,774	(\$1,546)
10	INCOME TAXES - STATE	\$374	(\$385)	\$153	(\$69)	(\$198)	(\$248)	(\$373)	(\$95)	(\$392)	\$218	\$95	\$491	(\$429)
11	INCOME TAXES - FEDERAL - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	INCOME TAXES - STATE - GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	DEFERRED TAXES - FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	DEFERRED TAXES - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL OPERATING EXPENSES	\$86,039	\$82,684	\$85,416	\$84,546	\$84,083	\$83,997	\$83,608	\$85,116	\$83,864	\$86,878	\$86,446	\$88,459	\$1,021,137
17	NET OPERATING INCOME	\$19,315	\$9,020	\$16,322	\$13,305	\$11,547	\$10,874	\$9,173	\$12,955	\$8,912	\$17,197	\$15,529	\$20,914	\$165,064
18	INTEREST CHARGES	\$14,240	\$14,240	\$14,240	\$14,240	\$14,240	\$14,240	\$14,240	\$14,240	\$14,240	\$14,240	\$14,240	\$14,243	\$170,883
19	NET INCOME	\$5,075	(\$5,220)	\$2,082	(\$935)	(\$2,693)	(\$3,366)	(\$5,067)	(\$1,285)	(\$5,328)	\$2,957	\$1,289	\$6,671	(\$5,819)
20	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	THERMS DELIVERED	185,279	142,389	166,569	158,491	150,586	148,199	141,084	153,154	139,937	166,503	168,868	185,452	1,906,511

SUPPORTING SCHEDULES: G-2 p.5, G-6 p.2-2

RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

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

COMPANY: SEBRING GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2019

DOCKET NO: 20190083-GU

LINE NO.	RATE CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
TS - 1													
1	BILLS	520	525	530	510	470	452	454	453	454	472	510	523
2	THERMS	6,396.0	3,517.5	4,081.0	3,009.0	2,961.0	2,214.8	2,270.0	2,219.7	2,133.8	2,501.6	3,060.0	4,079.4
3	CUSTOMER CHARGE	\$4,680	\$4,725	\$4,770	\$4,590	\$4,230	\$4,068	\$4,086	\$4,077	\$4,086	\$4,248	\$4,590	\$4,707
4	NON-FUEL	\$3,655	\$2,010	\$2,332	\$1,719	\$1,692	\$1,266	\$1,297	\$1,268	\$1,219	\$1,429	\$1,748	\$2,331
5	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL	\$8,335	\$6,735	\$7,102	\$6,309	\$5,922	\$5,334	\$5,383	\$5,345	\$5,305	\$5,677	\$6,338	\$7,038
TS - 2													
7	BILLS	45	45	45	45	45	46	46	46	47	47	47	48
8	THERMS	2,898.0	1,359.0	1,660.5	1,363.5	1,314.0	906.2	897.0	924.6	878.9	1,066.9	1,250.2	1,545.6
9	CUSTOMER CHARGE	\$540	\$540	\$540	\$540	\$540	\$552	\$552	\$552	\$564	\$564	\$564	\$576
10	NON-FUEL	\$1,429	\$670	\$819	\$673	\$648	\$447	\$442	\$456	\$434	\$526	\$617	\$762
11	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL	\$1,969	\$1,210	\$1,359	\$1,213	\$1,188	\$999	\$994	\$1,008	\$998	\$1,090	\$1,181	\$1,338
TS-3													
13	BILLS	89	89	89	89	89	89	90	91	92	93	94	95
14	THERMS	35,858.1	30,909.7	35,235.1	30,384.6	30,838.5	26,495.3	25,182.0	27,436.5	26,404.0	31,647.9	31,659.2	34,238.0
15	CUSTOMER CHARGE	\$3,115	\$3,115	\$3,115	\$3,115	\$3,115	\$3,115	\$3,150	\$3,185	\$3,220	\$3,255	\$3,290	\$3,325
16	NON-FUEL	\$16,737	\$14,428	\$16,447	\$14,183	\$14,394	\$12,367	\$11,754	\$12,807	\$12,325	\$14,772	\$14,778	\$15,981
17	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL	\$19,852	\$17,543	\$19,562	\$17,298	\$17,509	\$15,482	\$14,904	\$15,992	\$15,545	\$18,027	\$18,068	\$19,306
TS - 4													
19	BILLS	35	35	35	35	35	35	35	35	35	35	36	37
20	THERMS	55,377.0	40,782.0	48,660.5	44,576.0	43,921.5	40,722.5	38,006.5	38,241.0	38,713.5	43,099.0	43,160.4	50,064.7
21	CUSTOMER CHARGE	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,250	\$5,400	\$5,550
22	NON-FUEL	\$18,751	\$13,809	\$16,477	\$15,094	\$14,872	\$13,789	\$12,869	\$12,949	\$13,109	\$14,594	\$14,615	\$16,952
23	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL	\$24,001	\$19,059	\$21,727	\$20,344	\$20,122	\$19,039	\$18,119	\$18,199	\$18,359	\$19,844	\$20,015	\$22,502

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

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

COMPANY: SEBRING GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2019

DOCKET NO: 20190083-GU

LINE NO.	RATE CLASS	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
TS - 5													
25	BILLS	4	4	4	4	4	4	5	5	5	5	5	5
26	THERMS	29,890.4	24,528.4	27,137.2	29,249.6	24,296.4	30,202.4	35,048.0	41,310.0	29,878.5	39,556.0	32,086.5	36,061.0
27	CUSTOMER CHARGE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
28	NON-FUEL	\$11,399	\$9,354	\$10,349	\$11,155	\$9,266	\$11,518	\$13,366	\$15,754	\$11,394	\$15,085	\$12,237	\$13,752
29	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL	\$13,399	\$11,354	\$12,349	\$13,155	\$11,266	\$13,518	\$15,866	\$18,254	\$13,894	\$17,585	\$14,737	\$16,252
SPECIAL CONTRACTS													
31	BILLS	2	2	2	2	2	2	2	2	2	2	2	2
32	THERMS	31,822.0	20,970.0	24,520.0	22,887.0	20,802.0	17,947.0	17,619.0	17,863.0	17,816.0	18,530.0	29,131.0	27,330.0
33	CUSTOMER CHARGE	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266
34	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266
THIRD PARTY SUPPLIER													
37	BILLS	693	698	703	683	643	626	630	630	633	652	692	708
38	THERMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	CUSTOMER CHARGE	\$2,079	\$2,094	\$2,109	\$2,049	\$1,929	\$1,878	\$1,890	\$1,890	\$1,899	\$1,956	\$2,076	\$2,124
40	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL	\$2,079	\$2,094	\$2,109	\$2,049	\$1,929	\$1,878	\$1,890	\$1,890	\$1,899	\$1,956	\$2,076	\$2,124
43	MISC SERVICE REVENUE	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749	\$1,561
44	REVENUES FROM GAS TRANSPORT - C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	TOTAL MISC. REVENUES	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749	\$1,561
46	TOTAL OPERATING REVENUE	\$94,340	\$81,506	\$89,357	\$84,611	\$82,360	\$80,163	\$81,324	\$85,233	\$80,199	\$89,009	\$87,429	\$93,388

I/2019

TOTAL

5,873
38,443.8
\$52,857
\$21,967
\$0

\$74,824

552
16,064.4
6,624
7,924
0

\$14,548

1,089
366,288.9
\$38,115
\$170,973
\$0

\$209,088

423
525,324.6
\$63,450
\$177,880
\$0

\$241,330

2 p.1.

1/2019

TOTAL

54
379,244.4
\$27,000
\$144,629
\$0

\$171,629

24
267,237.0
\$279,192
\$0
\$0

\$279,192

7,991
0.0
\$23,973
\$0
\$0

\$23,973

\$14,335
\$0

\$14,335

\$1,028,918

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	JANUARY 2019	FEBRUARY 2019	MARCH 2019	APRIL 2019	MAY 2019	JUNE 2019	JULY 2019	AUGUST 2019	SEPTEMBER 2019	OCTOBER 2019	NOVEMBER 2019	DECEMBER 2019	TOTAL
COST OF GAS:														
1	FIRM THERMS SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
2	COST OF GAS-FIRM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	I-GAS THERMS SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COST OF GAS-I GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET REVENUES	\$94,340	\$81,506	\$89,357	\$84,611	\$82,360	\$80,163	\$81,324	\$85,233	\$80,199	\$89,009	\$87,429	\$93,388	\$1,028,918

COMPANY HAS EXITED THE MERCHANT FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
PROJECTED TEST YEAR

TYPE OF DATA
PROJECTED TEST
WITNESS: R. M

COMPANY: SEBRING GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2020

DOCKET NO: 20190083-GU

LINE NO.	RATE CLASS	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
TS - 1												
1	BILLS	547	552	558	538	498	481	483	482	483	501	539
2	THERMS	6,728.1	3,698.4	4,296.6	3,174.2	3,137.4	2,356.9	2,415.0	2,361.8	2,270.1	2,655.3	3,234.0
3	CUSTOMER CHARGE	\$4,923	\$4,968	\$5,022	\$4,842	\$4,482	\$4,329	\$4,347	\$4,338	\$4,347	\$4,509	\$4,851
4	NON-FUEL	\$3,844	\$2,113	\$2,455	\$1,814	\$1,793	\$1,347	\$1,380	\$1,350	\$1,297	\$1,517	\$1,848
5	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL	\$8,767	\$7,081	\$7,477	\$6,656	\$6,275	\$5,676	\$5,727	\$5,688	\$5,644	\$6,026	\$6,699
TS - 2												
7	BILLS	48	48	50	50	50	51	51	51	52	52	52
8	THERMS	3,091.2	1,449.6	1,845.0	1,515.0	1,460.0	1,004.7	994.5	1,025.1	972.4	1,180.4	1,383.2
9	CUSTOMER CHARGE	\$576	\$576	\$600	\$600	\$600	\$612	\$612	\$612	\$624	\$624	\$624
10	NON-FUEL	\$1,525	\$715	\$910	\$747	\$720	\$496	\$491	\$506	\$480	\$582	\$682
11	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL	\$2,101	\$1,291	\$1,510	\$1,347	\$1,320	\$1,108	\$1,103	\$1,118	\$1,104	\$1,206	\$1,306
TS-3												
13	BILLS	96	98	100	102	104	106	108	110	112	114	116
14	THERMS	38,678.4	34,035.4	39,590.0	34,822.8	36,036.0	31,556.2	30,218.4	33,165.0	32,144.0	38,794.2	39,068.8
15	CUSTOMER CHARGE	\$3,360	\$3,430	\$3,500	\$3,570	\$3,640	\$3,710	\$3,780	\$3,850	\$3,920	\$3,990	\$4,060
16	NON-FUEL	\$18,054	\$15,887	\$18,479	\$16,254	\$16,821	\$14,729	\$14,105	\$15,480	\$15,004	\$18,108	\$18,236
17	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL	\$21,414	\$19,317	\$21,979	\$19,824	\$20,461	\$18,439	\$17,885	\$19,330	\$18,924	\$22,098	\$22,296
TS - 4												
19	BILLS	38	39	40	41	42	43	44	45	46	47	48
20	THERMS	60,123.6	45,442.8	55,612.0	52,217.6	52,705.8	50,030.5	47,779.6	49,167.0	50,880.6	57,875.8	57,547.2
21	CUSTOMER CHARGE	\$5,700	\$5,850	\$6,000	\$6,150	\$6,300	\$6,450	\$6,600	\$6,750	\$6,900	\$7,050	\$7,200
22	NON-FUEL	\$20,358	\$15,387	\$18,831	\$17,681	\$17,847	\$16,941	\$16,179	\$16,648	\$17,229	\$19,597	\$19,486
23	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL	\$26,058	\$21,237	\$24,831	\$23,831	\$24,147	\$23,391	\$22,779	\$23,398	\$24,129	\$26,647	\$26,686

SUPPORTING SCHEDULES: G-6 p.2-2

RECAP SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA PROJECTED TEST YEAR WITNESS: R. M

COMPANY: SEBRING GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2020

DOCKET NO: 20190083-GU

LINE NO.	RATE CLASS	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20
TS - 5												
25	BILLS	6	6	6	6	6	6	6	6	6	6	6
26	THERMS	44,835.6	36,792.6	40,705.8	43,874.4	36,444.6	45,303.6	42,057.6	49,572.0	35,854.2	47,467.2	38,503.8
27	CUSTOMER CHARGE	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
28	NON-FUEL	\$17,099	\$14,031	\$15,524	\$16,732	\$13,899	\$17,277	\$16,039	\$18,905	\$13,673	\$18,102	\$14,684
29	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL	\$20,099	\$17,031	\$18,524	\$19,732	\$16,899	\$20,277	\$19,039	\$21,905	\$16,673	\$21,102	\$17,684
SPECIAL CONTRACTS												
31	BILLS	2	2	2	2	2	2	2	2	2	2	2
32	THERMS	31,822.0	20,970.0	24,520.0	22,887.0	20,802.0	17,947.0	17,619.0	17,863.0	17,816.0	18,530.0	29,131.0
33	CUSTOMER CHARGE	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266
34	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266	\$23,266
THIRD PARTY SUPPLIER												
37	BILLS	737	745	756	739	702	689	694	696	701	722	763
38	THERMS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	CUSTOMER CHARGE	\$2,211	\$2,235	\$2,268	\$2,217	\$2,106	\$2,067	\$2,082	\$2,088	\$2,103	\$2,166	\$2,289
40	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL	\$2,211	\$2,235	\$2,268	\$2,217	\$2,106	\$2,067	\$2,082	\$2,088	\$2,103	\$2,166	\$2,289
43	MISC SERVICE REVENUE	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749
44	REVENUES FROM GAS TRANSPORT - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	TOTAL MISC. REVENUES	\$1,438	\$245	\$1,883	\$978	\$1,158	\$647	\$901	\$1,279	\$933	\$1,563	\$1,749
46	TOTAL OPERATING REVENUE	\$105,354	\$91,704	\$101,738	\$97,852	\$95,631	\$94,871	\$92,781	\$98,072	\$92,776	\$104,075	\$101,975

SUPPORTING SCHEDULES: G-6 p.2-2

RECAP SCHEDULE

SHOWN:
FISCAL YEAR: 12/31/2020
FUND: 0000
PROGRAM: 0000

Dec-20	TOTAL
553	6,215
4,313.4	40,641.2
\$4,977	\$55,935
\$2,465	\$23,222
\$0	\$0
<u>\$7,442</u>	<u>\$79,157</u>
53	608
1,706.6	17,627.7
\$636	\$7,296
\$842	\$8,695
\$0	\$0
<u>\$1,478</u>	<u>\$15,991</u>
118	1,284
42,527.2	430,636.4
\$4,130	\$44,940
\$19,850	\$201,008
\$0	\$0
<u>\$23,980</u>	<u>\$245,948</u>
49	522
66,301.9	645,684.4
\$7,350	\$78,300
\$22,450	\$218,635
\$0	\$0
<u>\$29,800</u>	<u>\$296,935</u>

JLES: E-1 p.2, G-2 p.1,

SHOWN:
FISCAL YEAR: 12/31/2020
FUND: 1000

Dec-20	TOTAL
6	72
43,273.2	504,684.6
\$3,000	\$36,000
\$16,503	\$192,467
\$0	\$0
<u>\$19,503</u>	<u>\$228,467</u>
2	24
27,330.0	267,237.0
\$23,266	\$279,192
\$0	\$0
\$0	\$0
<u>\$23,266</u>	<u>\$279,192</u>
781	8,725
0.0	0.0
\$2,343	\$26,175
\$0	\$0
\$0	\$0
<u>\$2,343</u>	<u>\$26,175</u>
\$1,561	\$14,335
\$0	\$0
<u>\$1,561</u>	<u>\$14,335</u>
<u>\$109,373</u>	<u>\$1,186,200</u>

JLES: E-1 p.2, G-2 p.1,

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2020
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.		JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	TOTAL
COST OF GAS:														
1	FIRM THERMS SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
2	COST OF GAS-FIRM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	I-GAS THERMS SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COST OF GAS-I GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL COST OF GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET REVENUES	\$105,354	\$91,704	\$101,738	\$97,852	\$95,631	\$94,871	\$92,781	\$98,072	\$92,776	\$104,075	\$101,975	\$109,373	\$1,186,200

COMPANY HAS EXITED THE MERCHANT FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	TREND RATES:		HISTORIC BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	
			#1	#2	12/31/2019	12/31/2020		
			#1	PAYROLL ONLY	5.00%	5.00%		
			#2	CUSTOMER GROWTH X INFLATION	8.25%	12.72%		
			#3	INFLATION ONLY	2.44%	2.44%		
			#4	CUSTOMER GROWTH	5.67%	10.03%		
DISTRIBUTION EXPENSE:								
1	870	Payroll trended	\$13,193	\$0	\$13,193	\$13,853	\$14,545	#1
2		Other trended	\$635	\$0	\$635	\$687	\$775	#2
3		Other 2019	\$0	\$0	\$0	\$0	\$0	
4		Other 2020	\$0	\$0	\$0	\$0	\$12,834	New Field Employees - 2
5		Total	\$13,828	\$0	\$13,828	\$14,540	\$28,154	
6	874	Payroll trended	\$30,097	\$0	\$30,097	\$31,602	\$33,182	#1
7		Other trended	\$3,700	\$0	\$3,700	\$4,005	\$4,515	#2
8		Other 2019	\$0	\$0	\$0	\$0	\$0	
9		Other 2020	\$0	\$0	\$0	\$0	\$16,616	New Field Employees - 2
10		Total	\$33,797	\$0	\$33,797	\$35,607	\$54,313	
11	875	Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
12		Other trended	\$0	\$0	\$0	\$0	\$0	#2
13		Other 2019	\$0	\$0	\$0	\$0	\$0	
14		Other 2020	\$0	\$0	\$0	\$0	\$0	
15		Total	\$0	\$0	\$0	\$0	\$0	
16	877	Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
17		Other trended	\$0	\$0	\$0	\$0	\$0	#2
18		Other 2019	\$0	\$0	\$0	\$0	\$0	
19		Other 2020	\$0	\$0	\$0	\$0	\$0	
20		Total	\$0	\$0	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>DISTRIBUTION EXPENSE</u>							
1	878 Payroll trended	\$6,873	\$0	\$6,873	\$7,217	\$7,577	#1
2	Other trended	\$68	\$0	\$68	\$0	\$0	#2
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$3,172	New Field Employees - 2
5	Total	\$6,941	\$0	\$6,941	\$7,217	\$10,749	
6	879 Payroll trended	\$23,946	\$0	\$23,946	\$25,143	\$26,400	#1
7	Other trended	\$746	\$0	\$746	\$808	\$910	#2
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$5,670	New Field Employees - 2
10	Total	\$24,692	\$0	\$24,692	\$25,951	\$32,981	
11	880 Payroll trended	\$2,979	\$0	\$2,979	\$3,128	\$3,284	#1
12	Other trended	\$5,914	\$0	\$5,914	\$6,058	\$6,206	#3
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$1,734	New Field Employees - 2
15	Total	\$8,893	\$0	\$8,893	\$9,186	\$11,225	
16	Payroll trended	\$0	\$0	\$0	\$0	\$0	
17	Other trended	\$0	\$0	\$0	\$0	\$0	
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$0	
20	Total	\$0	\$0	\$0	\$0	\$0	
21	Payroll trended	\$0	\$0	\$0	\$0	\$0	
22	Other trended	\$0	\$0	\$0	\$0	\$0	
23	Other 2019	\$0	\$0	\$0	\$0	\$0	
24	Other 2020	\$0	\$0	\$0	\$0	\$0	
25	Total	\$0	\$0	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>MAINTENANCE EXPENSE</u>							
1	885 Payroll trended	\$1,911	\$0	\$1,911	\$2,007	\$2,107	#1
2	Other trended	\$26	\$0	\$26	\$28	\$32	#2
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$1,593	New Field Employees - 2
5	Total	\$1,937	\$0	\$1,937	\$2,035	\$3,732	
6	887 Payroll trended	\$9,228	\$0	\$9,228	\$9,689	\$10,174	#1
7	Other trended	\$2,562	\$0	\$2,562	\$2,773	\$3,126	#2
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$5,353	New Field Employees - 2
10	Total	\$11,790	\$0	\$11,790	\$12,463	\$18,653	
11	889 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
12	Other trended	\$0	\$0	\$0	\$0	\$0	#2
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$0	
15	Total	\$0	\$0	\$0	\$0	\$0	
16	891 Payroll trended	\$3,925	\$0	\$3,925	\$4,121	\$4,327	#1
17	Other trended	\$4,307	\$0	\$4,307	\$4,662	\$5,255	#2
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$3,171	New Field Employees - 2
20	Total	\$8,232	\$0	\$8,232	\$8,784	\$12,754	
21	892 Payroll trended	\$2,066	\$0	\$2,066	\$2,169	\$2,278	#1
22	Other trended	\$365	\$0	\$365	\$395	\$445	#2
23	Other 2019	\$0	\$0	\$0	\$0	\$0	
24	Other 2020	\$0	\$0	\$0	\$0	\$1,181	New Field Employees - 2
25	Total	\$2,431	\$0	\$2,431	\$2,564	\$3,904	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>MAINTENANCE EXPENSE</u>							
1	893 Payroll trended	\$6,374	\$0	\$6,374	\$6,693	\$7,027	#1
2	Other trended	\$3,011	\$0	\$3,011	\$3,259	\$3,674	#2
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$3,161	New Field Employees - 2
5	Total	\$9,385	\$0	\$9,385	\$9,952	\$13,862	
6	894 Payroll trended	\$3,251	\$0	\$3,251	\$3,414	\$3,584	#1
7	Other trended	\$2,945	\$0	\$2,945	\$3,188	\$3,593	#2
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$928	New Field Employees - 2
10	Total	\$6,196	\$0	\$6,196	\$6,602	\$8,106	
11	Payroll trended	\$0	\$0	\$0	\$0	\$0	
12	Other trended	\$0	\$0	\$0	\$0	\$0	
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$0	
15	Total	\$0	\$0	\$0	\$0	\$0	
16	Payroll trended	\$0	\$0	\$0	\$0	\$0	
17	Other trended	\$0	\$0	\$0	\$0	\$0	
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$0	
20	Total	\$0	\$0	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER ACCT. & COLLECT.</u>							
1	901 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
2	Other trended	\$0	\$0	\$0	\$0	\$0	#2
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$0	
5	Total	\$0	\$0	\$0	\$0	\$0	
6	902 Payroll trended	\$5,326	\$0	\$5,326	\$5,592	\$5,872	#1
7	Other trended	(\$230)	\$0	(\$230)	(\$249)	(\$281)	#2
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$1,005	New Field Employees - 2
10	Total	\$5,096	\$0	\$5,096	\$5,343	\$6,596	
11	903 Payroll trended	\$1,680	\$0	\$1,680	\$1,764	\$1,852	#1
12	Other trended	(\$61)	\$0	(\$61)	(\$66)	(\$74)	#2
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$562	New Field Employees - 2
15	Total	\$1,619	\$0	\$1,619	\$1,698	\$2,340	
16	904 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
17	Other trended	\$522	\$0	\$522	\$565	\$637	#2
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$0	
20	Total	\$522	\$0	\$522	\$565	\$637	
21	Payroll trended	\$0	\$0	\$0	\$0	\$0	
22	Other trended	\$0	\$0	\$0	\$0	\$0	
23	Other 2019	\$0	\$0	\$0	\$0	\$0	
24	Other 2020	\$0	\$0	\$0	\$0	\$0	
25	Total	\$0	\$0	\$0	\$0	\$0	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>SALES PROMOTION EXPENSE</u>							
1	Payroll trended	\$0	\$0	\$0	\$0	\$0	\$0
2	Other trended	\$0	\$0	\$0	\$0	\$0	\$0
3	Other 2019	\$0	\$0	\$0	\$0	\$0	\$0
4	Other 2020	\$0	\$0	\$0	\$0	\$0	\$0
5	Total	\$0	\$0	\$0	\$0	\$0	\$0
6	Payroll trended	\$0	\$0	\$0	\$0	\$0	\$0
7	Other trended	\$0	\$0	\$0	\$0	\$0	\$0
8	Other 2019	\$0	\$0	\$0	\$0	\$0	\$0
9	Other 2020	\$0	\$0	\$0	\$0	\$0	\$0
10	Total	\$0	\$0	\$0	\$0	\$0	\$0
11	Payroll trended	\$0	\$0	\$0	\$0	\$0	\$0
12	Other trended	\$0	\$0	\$0	\$0	\$0	\$0
13	Other 2019	\$0	\$0	\$0	\$0	\$0	\$0
14	Other 2020	\$0	\$0	\$0	\$0	\$0	\$0
15	Total	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>							
1	920 Payroll trended	\$214,588	\$0	\$214,588	\$225,317	\$236,583	#1
2	Other trended	\$1,218	\$0	\$1,218	\$1,318	\$1,486	#2
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$60,630	New Field Employees - 2
5	Total	\$215,806	\$0	\$215,806	\$226,636	\$298,699	and New Accounting Emp
6	921 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
7	Other trended	\$29,306	(\$149)	\$29,157	\$31,563	\$35,577	#2
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$0	
10	Total	\$29,306	(\$149)	\$29,157	\$31,563	\$35,577	
11	922 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
12	Other trended	(\$45,979)	\$0	(\$45,979)	(\$47,102)	(\$48,252)	#3
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$0	
15	Total	(\$45,979)	\$0	(\$45,979)	(\$47,102)	(\$48,252)	
16	923 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
17	Other trended	\$33,566	\$0	\$33,566	\$34,386	\$35,226	#3
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$0	
20	Total	\$33,566	\$0	\$33,566	\$34,386	\$35,226	
21	924 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
22	Other not trended	\$26,631	\$0	\$26,631	\$27,281	\$27,948	#3
23	Other 2019	\$0	\$0	\$0	\$0	\$0	
24	Other 2020	\$0	\$0	\$0	\$0	\$5,590	Vehicles for Field Emp. - 2
25	Total	\$26,631	\$0	\$26,631	\$27,281	\$33,537	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>							
1	925 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
2	Other trended	\$40,543	\$0	\$40,543	\$41,533	\$42,548	#3
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$8,510	Vehicles for Field Emp. - 2
5	Total	\$40,543	\$0	\$40,543	\$41,533	\$51,057	
6	926 Payroll trended	\$24,733	\$0	\$24,733	\$25,970	\$27,268	#1
7	Other trended	\$5,620	\$0	\$5,620	\$5,757	\$5,898	#3
8	Other 2019	\$0	\$0	\$0	\$0	\$0	
9	Other 2020	\$0	\$0	\$0	\$0	\$9,980	New Field Employees - 2
10	Total	\$30,353	\$0	\$30,353	\$31,727	\$43,146	
11	928 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
12	Other trended	\$0	\$0	\$0	\$0	\$0	#3
13	Other 2019	\$0	\$0	\$0	\$0	\$0	
14	Other 2020	\$0	\$0	\$0	\$0	\$33,125	Amortize Rate Case Exp
15	Total	\$0	\$0	\$0	\$0	\$33,125	
16	930 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
17	Other trended	(\$245)	\$245	\$0	\$0	\$0	#3
18	Other 2019	\$0	\$0	\$0	\$0	\$0	
19	Other 2020	\$0	\$0	\$0	\$0	\$0	
20	Total	(\$245)	\$245	\$0	\$0	\$0	
21	931 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
22	Other trended	\$16,126	\$0	\$16,126	\$16,520	\$16,923	#3
23	Other 2019	\$0	\$0	\$0	\$0	\$0	
24	Other 2020	\$0	\$0	\$0	\$0	\$0	
25	Total	\$16,126	\$0	\$16,126	\$16,520	\$16,923	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

CALCULATION OF THE PROJECTED TEST YEAR - O&M EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCOUNT	TREND RATES:		HISTORIC BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE	
				12/31/2019	12/31/2020		
		#1	PAYROLL ONLY	5.00%	5.00%		
		#2	CUSTOMER GROWTH X INFLATION	8.25%	12.72%		
		#3	INFLATION ONLY	2.44%	2.44%		
		#4	CUSTOMER GROWTH	5.67%	10.03%		
LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>							
1	933 Payroll trended	\$0	\$0	\$0	\$0	\$0	#1
2	Other trended	\$22,150	\$0	\$22,150	\$22,691	\$23,245	#3
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$9,298	Vehicles for Field Emp. - 2
5	Total	\$22,150	\$0	\$22,150	\$22,691	\$32,543	
<u>TOTAL EXPENSES</u>							
1	Payroll trended	\$350,170	\$0	\$350,170	\$367,679	\$386,062	
2	Other	\$153,446	\$96	\$153,542	\$160,063	\$169,412	
3	Other 2019	\$0	\$0	\$0	\$0	\$0	
4	Other 2020	\$0	\$0	\$0	\$0	\$184,112	
5	Total	\$503,616	\$96	\$503,712	\$527,742	\$739,587	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/2019

LINE NO.	A/C NO.	DESCRIPTION	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	TOTAL EXPENSE
1	376.0	MAINS - STEEL	2.9%	\$454	\$454	\$454	\$454	\$454	\$454	\$556	\$762	\$968	\$1,174	\$1,379	\$8,015
2	376.1	MAINS - PLASTIC	2.9%	\$6,274	\$6,329	\$6,385	\$6,440	\$6,496	\$6,551	\$6,606	\$6,662	\$6,717	\$6,830	\$7,000	\$79,461
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$558
4	379	M & R EQUIPMENT - CITY GATE	3.2%	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$39,492
5	380.0	SERVICES - STEEL	1.0%	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$3,508
6	380.1	SERVICES - PLASTIC	3.2%	\$2,278	\$2,280	\$2,282	\$2,284	\$2,286	\$2,288	\$2,304	\$2,321	\$2,330	\$2,339	\$2,353	\$27,718
7	381	METERS	3.8%	\$921	\$921	\$921	\$921	\$921	\$921	\$1,010	\$1,099	\$1,099	\$1,099	\$1,099	\$12,035
8	382	METER INSTALLATIONS	3.1%	\$447	\$447	\$448	\$448	\$448	\$449	\$451	\$453	\$454	\$455	\$456	\$5,412
9	383	REGULATORS	3.1%	\$83	\$83	\$83	\$83	\$83	\$83	\$105	\$128	\$128	\$128	\$128	\$1,243
10	384	REGULATOR INSTALLATIONS	3.0%	\$193	\$193	\$193	\$193	\$194	\$194	\$194	\$195	\$195	\$196	\$196	\$2,335
11	386	CUSTOMER CONVERSIONS	2.3%	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$812
12	387	OTHER EQUIPMENT	4.0%	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$965
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$332
14	391.0	OFFICE FURNITURE	4.0%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$113
15	391.1	OFFICE EQUIPMENT	4.4%	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$1,437
16	392	TRANSPORTATION EQUIPMENT	9.0%	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$1,955	\$23,868
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	6.7%	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$1,293
18	396	POWER OPERATED EQUIPMENT	5.9%	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$1,823
19	397	COMMUNICATION EQUIPMENT	5.6%	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$2,167
20		TOTAL DEPRECIATION EXPENSE		\$16,977	\$17,035	\$17,093	\$17,150	\$17,208	\$17,267	\$17,451	\$17,741	\$18,012	\$18,340	\$18,732	\$212,587
21		AMORTIZATION EXPENSE		\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
22		TOTAL AMORT & DEPR EXPENSE		\$17,377	\$17,435	\$17,493	\$17,550	\$17,608	\$17,667	\$17,851	\$18,141	\$18,412	\$18,740	\$19,132	\$217,387

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	TOTAL AMORT/REC EXPENSE
1	301	ORGANIZATIONAL COSTS	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
2	302	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4															
5			\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 15 OF 28.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12 MONTH TOTAL
1		COMPANY HAS NO COMMON PLANT													\$0
2															\$0
3															\$0
4		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			<u>12 MONTH TOTAL</u>	<u>NONUTILITY %</u>	<u>12 MONTH NON-UTILITY</u>	<u>METHOD OF ALLOCATION</u>									
5		COMPANY HAS NO COMMON PLANT													
6															
7															
8		TOTAL	<u>\$0</u>		<u>\$0</u>										

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/2020

LINE NO.	A/C NO.	DESCRIPTION	DEPR RATE	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020	Aug 2020	Sep 2020	Oct 2020	Nov 2020	Dec 2020	TOTAL EXPENSE
1	376.0	MAINS - STEEL	2.9%	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$1,482	\$17,786
2	376.1	MAINS - PLASTIC	2.9%	\$7,340	\$7,511	\$7,681	\$7,823	\$7,938	\$8,053	\$8,168	\$8,282	\$8,397	\$8,512	\$8,627	\$8,742	\$97,074
3	378	M & R EQUIPMENT - GENERAL	3.1%	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$47	\$558
4	379	M & R EQUIPMENT - CITY GATE	3.2%	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,291	\$3,344	\$3,398	\$3,398	\$3,398	\$3,398	\$3,398	\$40,078
5	380.0	SERVICES - STEEL	1.0%	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$3,508
6	380.1	SERVICES - PLASTIC	3.2%	\$2,407	\$2,442	\$2,470	\$2,499	\$2,525	\$2,553	\$2,581	\$2,607	\$2,635	\$2,663	\$2,689	\$2,717	\$30,788
7	381	METERS	3.8%	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$1,099	\$13,190
8	382	METER INSTALLATIONS	3.1%	\$461	\$464	\$467	\$469	\$471	\$474	\$476	\$478	\$481	\$483	\$485	\$488	\$5,698
9	383	REGULATORS	3.1%	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$128	\$1,531
10	384	REGULATOR INSTALLATIONS	3.0%	\$198	\$200	\$201	\$202	\$202	\$203	\$204	\$205	\$206	\$207	\$208	\$209	\$2,447
11	386	CUSTOMER CONVERSIONS	2.3%	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$812
12	387	OTHER EQUIPMENT	4.0%	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,804
13	390	STRUCTURES AND IMPROVEMENTS	2.5%	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$332
14	391.0	OFFICE FURNITURE	4.0%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$113
15	391.1	OFFICE EQUIPMENT	4.4%	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$1,437
16	392	TRANSPORTATION EQUIPMENT	9.0%	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$2,780	\$33,356
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	6.7%	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$108	\$1,293
18	396	POWER OPERATED EQUIPMENT	5.9%	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$1,823
19	397	COMMUNICATION EQUIPMENT	5.6%	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$181	\$2,167
20		TOTAL DEPRECIATION EXPENSE		\$20,341	\$20,550	\$20,752	\$20,926	\$21,071	\$21,216	\$21,416	\$21,613	\$21,759	\$21,905	\$22,049	\$22,196	\$255,794
21		AMORTIZATION EXPENSE		\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
22		TOTAL AMORT & DEPR EXPENSE		\$20,741	\$20,950	\$21,152	\$21,326	\$21,471	\$21,616	\$21,816	\$22,013	\$22,159	\$22,305	\$22,449	\$22,596	\$260,594

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
1	301	ORGANIZATIONAL COSTS	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
2	302	INTANGIBLE PLANT	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3			0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 18 OF 28.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12 MONTH TOTAL
1		COMPANY HAS NO COMMON PLANT													\$0
2															\$0
3															\$0
4		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
5		COMPANY HAS NO COMMON PLANT				
6						
7						
8		TOTAL	\$0		\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		\$41,326	\$0	\$41,326
2	DEFERRED INCOME TAX EXPENSE		\$0	\$0	\$0
3			\$0	\$0	\$0
4			\$0	\$0	\$0
5			\$0	\$0	\$0
6	TOTAL INCOME TAX EXPENSE		<u>\$41,326</u>	<u>\$0</u>	<u>\$41,326</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	AMOUNT	* DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
			LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME	\$221,319	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
2	ADD INCOME TAX ACCOUNTS	\$41,327	2)	\$0
3	LESS INTEREST CHARGES	(\$99,592)	3)	\$0
			4)	\$0
4	TAXABLE INCOME PER BOOKS	\$163,053	5)	\$0
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL) *	\$0	TOTAL ADJUSTMENTS TO TAXABLE INCOME	
6	TAXABLE INCOME - ADJUSTED	\$163,053		\$0
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL) **	\$0	** DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
8	STATE TAXABLE INCOME	\$163,053	LINE 7	
9	STATE INCOME TAX RATE (5.5% OR APPLICABLE RATE)	5.50%		AMOUNT
10	STATE INCOME TAX - CURRENT	\$8,968	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
			2)	\$0
11	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL) ***	\$0	TOTAL ADJUSTMENTS TO STATE TAXABLE INCOME	
12	FEDERAL TAXABLE INCOME (LINE 6 - LINE 10 +/- LINE 11)	\$154,085		\$0
13	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)	21.00%		
14	FEDERAL INCOME TAX - CURRENT	\$32,358	*** DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
15	TOTAL INCOME TAXES - CURRENT	\$41,326	LINE 13	
				AMOUNT
	SUMMARY:	AMOUNT	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
16	CURRENT YEAR DEFERRED TAX EXPENSE	\$0	2)	\$0
17	STATE TAX - CURRENT	\$8,968	3)	\$0
18	FEDERAL TAX - CURRENT	\$32,358	TOTAL ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
19	TOTAL CURRENT AND DEFERRED INCOME TAX EXPENSE	\$41,326		\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/2019

LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
<u>TIMING DIFFERENCES:</u>				
1	TAX DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0
2	BOOK DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0
3	TAX DEPRECIATION / AMORTIZATION OVER (UNDER) BOOK	\$0	\$0	\$0
<u>OTHER TIMING DIFFERENCES (ITEMIZE):</u>				
4		\$0	\$0	\$0
5		\$0	\$0	\$0
6		\$0	\$0	\$0
7		\$0	\$0	\$0
8	TOTAL OTHER TIMING DIFFERENCES	\$0	\$0	\$0
9	TOTAL TIMING DIFFERENCES	\$0	\$0	\$0
10	STATE TAX RATE	5.50%	5.50%	5.50%
11	STATE DEFERRED TAXES (LINE 7 x LINE 8)	\$0	\$0	\$0
12	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	\$0	\$0	\$0
13	FEDERAL TAX RATE	21.00%	21.00%	21.00%
14	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	\$0	\$0	\$0
15	TOTAL DEFERRED TAX EXPENSE	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
INCOME FOR THE PROJECTED TEST YEAR.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		(\$1,976)	\$0	(\$1,976)
2	DEFERRED INCOME TAX EXPENSE		\$0	\$0	\$0
3			\$0	\$0	\$0
4			\$0	\$0	\$0
5			\$0	\$0	\$0
6	TOTAL INCOME TAX EXPENSE		<u>(\$1,976)</u>	<u>\$0</u>	<u>(\$1,976)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	DESCRIPTION	AMOUNT	* DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
			LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME	\$165,064	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
2	ADD INCOME TAX ACCOUNTS	(\$1,975)	2)	\$0
3	LESS INTEREST CHARGES	(\$170,883)	3)	\$0
			4)	\$0
4	TAXABLE INCOME PER BOOKS	(\$7,794)	5)	\$0
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL) *	\$0	TOTAL ADJUSTMENTS TO TAXABLE INCOME	
6	TAXABLE INCOME - ADJUSTED	(\$7,794)		\$0
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL) **	\$0	** DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
8	STATE TAXABLE INCOME	(\$7,794)	LINE 7	
9	STATE INCOME TAX RATE (5.5% OR APPLICABLE RATE)	5.50%		
10	STATE INCOME TAX - CURRENT	(\$429)	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
			2)	\$0
11	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL) ***	\$0	TOTAL ADJUSTMENTS TO STATE TAXABLE INCOME	
12	FEDERAL TAXABLE INCOME (LINE 6 - LINE 10 +/- LINE 11)	(\$7,365)		\$0
13	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)	21.00%		
14	FEDERAL INCOME TAX - CURRENT	(\$1,547)	*** DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
15	TOTAL INCOME TAXES - CURRENT	(\$1,976)	LINE 13	
	SUMMARY:	AMOUNT	1) COMPANY IS NOT PROJECTING ANY ADJUSTMENTS	\$0
16	CURRENT YEAR DEFERRED TAX EXPENSE	\$0	2)	\$0
17	STATE TAX - CURRENT	(\$429)	3)	\$0
18	FEDERAL TAX - CURRENT	(\$1,547)	TOTAL ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
19	TOTAL CURRENT AND DEFERRED INCOME TAX EXPENSE	(\$1,976)		\$0

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/2020

LINE NO.	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
<u>TIMING DIFFERENCES:</u>				
1	TAX DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0
2	BOOK DEPRECIATION AND AMORTIZATION	\$0	\$0	\$0
3	TAX DEPRECIATION / AMORTIZATION OVER (UNDER) BOOK	\$0	\$0	\$0
<u>OTHER TIMING DIFFERENCES (ITEMIZE):</u>				
4		\$0	\$0	\$0
5		\$0	\$0	\$0
6		\$0	\$0	\$0
7		\$0	\$0	\$0
8	TOTAL OTHER TIMING DIFFERENCES	\$0	\$0	\$0
9	TOTAL TIMING DIFFERENCES	\$0	\$0	\$0
10	STATE TAX RATE	5.50%	5.50%	5.50%
11	STATE DEFERRED TAXES (LINE 7 x LINE 8)	\$0	\$0	\$0
12	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	\$0	\$0	\$0
13	FEDERAL TAX RATE	21.00%	21.00%	21.00%
14	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	\$0	\$0	\$0
15	TOTAL DEFERRED TAX EXPENSE	\$0	\$0	\$0

CALCULATION OF THE PROJECTED TEN YEAR - COST OF CAPITAL

TITLE OF CORPORATION: **THE NATIONAL HEALTH CARE FINANCIAL SERVICES CORP.**
 ADDRESS: **10000 WILSON BLVD, SUITE 1000, WASHINGTON, DC 20037**
 TYPE OF CORPORATION: **PUBLIC COMPANY**
 FISCAL YEAR END: **12/31**
 DATE OF REPORT: **11/11/2019**

LINE NO.	DESCRIPTION	AMOUNT	CAPITAL	DEBT	WACC	WTD	WACC
1	DEBT	11,000,000	11,000,000		5.00%	11,000,000	5.00%
2	EQUITY	11,000,000		11,000,000	11.00%	11,000,000	11.00%
3	TOTAL	22,000,000	11,000,000	11,000,000		22,000,000	
4	WACC						8.50%
5	WACC						8.50%
6	WACC						8.50%
7	WACC						8.50%
8	WACC						8.50%
9	WACC						8.50%
10	WACC						8.50%
11	WACC						8.50%
12	WACC						8.50%
13	WACC						8.50%
14	WACC						8.50%
15	WACC						8.50%
16	WACC						8.50%
17	WACC						8.50%
18	WACC						8.50%
19	WACC						8.50%
20	WACC						8.50%
21	WACC						8.50%
22	WACC						8.50%
23	WACC						8.50%
24	WACC						8.50%
25	WACC						8.50%
26	WACC						8.50%
27	WACC						8.50%
28	WACC						8.50%
29	WACC						8.50%
30	WACC						8.50%
31	WACC						8.50%
32	WACC						8.50%
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34	WACC						8.50%
35	WACC						8.50%
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38	WACC						8.50%
39	WACC						8.50%
40	WACC						8.50%
41	WACC						8.50%
42	WACC						8.50%
43	WACC						8.50%
44	WACC						8.50%
45	WACC						8.50%
46	WACC						8.50%
47	WACC						8.50%
48	WACC						8.50%
49	WACC						8.50%
50	WACC						8.50%

שם המעביד:

מחלקת משאבי אנוש, משרד הביטחון וההגנה

תאריך: 15.05.2018

שם המועמד:

ד"ר יעקב יצחקי

מס' המועמד:

1000000000000000000

שם המעביד:

מחלקת משאבי אנוש, משרד הביטחון וההגנה

תאריך: 15.05.2018

שם המועמד:

ד"ר יעקב יצחקי

מס' המועמד:

1000000000000000000

פרטים כלליים

מס' עמ	שם המועמד	תאריך	מס' המועמד	מס' המעביד	שם המעביד	תאריך	מס' המועמד	מס' המעביד
1	ד"ר יעקב יצחקי	15.05.2018	1000000000000000000	1000000000000000000	מחלקת משאבי אנוש, משרד הביטחון וההגנה	15.05.2018	1000000000000000000	1000000000000000000
2	ד"ר יעקב יצחקי	15.05.2018	1000000000000000000	1000000000000000000	מחלקת משאבי אנוש, משרד הביטחון וההגנה	15.05.2018	1000000000000000000	1000000000000000000
3	ד"ר יעקב יצחקי	15.05.2018	1000000000000000000	1000000000000000000	מחלקת משאבי אנוש, משרד הביטחון וההגנה	15.05.2018	1000000000000000000	1000000000000000000
4	ד"ר יעקב יצחקי	15.05.2018	1000000000000000000	1000000000000000000	מחלקת משאבי אנוש, משרד הביטחון וההגנה	15.05.2018	1000000000000000000	1000000000000000000
5	ד"ר יעקב יצחקי	15.05.2018	1000000000000000000	1000000000000000000	מחלקת משאבי אנוש, משרד הביטחון וההגנה	15.05.2018	1000000000000000000	1000000000000000000
6	ד"ר יעקב יצחקי	15.05.2018	1000000000000000000	1000000000000000000	מחלקת משאבי אנוש, משרד הביטחון וההגנה	15.05.2018	1000000000000000000	1000000000000000000
7	ד"ר יעקב יצחקי	15.05.2018	1000000000000000000	1000000000000000000	מחלקת משאבי אנוש, משרד הביטחון וההגנה	15.05.2018	1000000000000000000	1000000000000000000
8	ד"ר יעקב יצחקי	15.05.2018	1000000000000000000	1000000000000000000	מחלקת משאבי אנוש, משרד הביטחון וההגנה	15.05.2018	1000000000000000000	1000000000000000000
9	ד"ר יעקב יצחקי	15.05.2018	1000000000000000000	1000000000000000000	מחלקת משאבי אנוש, משרד הביטחון וההגנה	15.05.2018	1000000000000000000	1000000000000000000
10	ד"ר יעקב יצחקי	15.05.2018	1000000000000000000	1000000000000000000	מחלקת משאבי אנוש, משרד הביטחון וההגנה	15.05.2018	1000000000000000000	1000000000000000000

שם המעביד:

מחלקת משאבי אנוש, משרד הביטחון וההגנה

תאריך: 15.05.2018

LONG-TERM DEBT OUTSTANDING

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/2020
 WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	13-MONTH AVG DEBT OUTSTAND 12/31/2020 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	HEARTLAND NATIONAL BANK	07/18/13	07/18/23	\$2,624,269	\$0	\$0	\$0	0.0000	\$0	\$155,610	\$155,610
2	ALLY - LOAN #65377	03/11/17	03/11/20	\$621	\$0	\$0	\$0	0.0000	\$0	\$13	\$13
3	ALLY - LOAN #69841	11/30/18	11/30/24	\$33,306	\$0	\$0	\$0	0.0000	\$0	\$2,342	\$2,342
4	FORD CREDIT	12/31/14	12/31/19	\$37	\$0	\$0	\$0	0.0000	\$0	\$0	\$0
5	NEW VEHICLE LOANS - 2	12/31/19	01/31/25	\$102,220	\$0	\$0	\$0	1.0000	\$0	\$6,173	\$6,173
6											
7	TOTAL			<u>\$2,760,453</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$164,138</u>	<u>\$164,138</u>
8	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$0							
9	NET			<u>\$2,760,453</u>							
10	EMBEDDED COST OF LONG-TERM DEBT - COLUMN (11)/(4)			<u>5.95%</u>							

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: BERKING GAS SYSTEM, INC.

DUCKETT NO: ZUT90083-6U

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2020
WITNESS: K. McLENDY

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	HEARTLAND NATIONAL BANK	\$2,285	12/31/2020	\$38,071	6.00%

PREFERRED STOCK

TECHNICAL PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS APPLICABLE, OF PREFERRED STOCK ON A 12-MONTH AVERAGE BASIS FOR THE PROJECTED TEST YEAR.

TITLE OF DATA SOURCE: PROJECTED TEST YEAR DIVIDEND YIELD AS APPLICABLE

COMPANY: SECURITY ONE SYSTEM, INC.

DOCKET NO.: 20190000700

LINE NO.	ISSUE DATE (A)	PROJECTED ISSUE DATE (B)	CALL PROVISIONS OR OTHER RESTRICTIONS (C)	PRINCIPAL AMOUNT OUTSTANDING (D)	DISCOUNT OR PREMIUM ASSOCIATED (E) (%)	ISSUED AT RATE ASSOCIATED (F) (%)	NET PROCEEDS (G) (%)	COST OR RATE (H)	COUPON DIVIDEND (I) (%)	EFFECTIVE DATE (J)	
1			COMPANY DOES NOT HAVE ANY PREFERRED STOCK.								
2											
3											
4											
5											
6											
7											
8											
9											
10		TOTAL			\$0	\$0	\$0	\$0	\$0	0.00%	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2020
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO. 20190083-GU

LINE NO	METHOD OF ISSUE (1)	PROJECTED PRICE PER SHARE (2)	PROJECTED SHARES TO BE ISSUED (3)	PROJECTED GROSS PROCEEDS (2)X(3) (4)	PROJECTED ISSUE EXPENSE (5)	PROJECTED NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	PROJECTED TOTAL SHARES OUTSTANDING (8)
1								
			COMPANY DOES NOT ANTICIPATE ISSUING ANY COMMON STOCK DURING THE PROJECTED TEST YEAR.					
2								
3								
4								
5								
6								
7			END OF YEAR BALANCE			\$0		\$0

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FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2020
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF
INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2020
WITNESS: R. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

N/A

הצהרת אחריות

אני, המצהיר, מצהיר כי כל המידע המופיע בדוח זה נכון ונכון ככל שאני יודע.

אני מצהיר כי אין לי אינטרס כלשהו במידע המופיע בדוח זה.

הצהרת אחריות

אני, המצהיר, מצהיר כי כל המידע המופיע בדוח זה נכון ונכון ככל שאני יודע.

אני מצהיר כי אין לי אינטרס כלשהו במידע המופיע בדוח זה.

מס' סדר	תיאור	כמות
1	פריטים	100
2	פריטים	200
3	פריטים	300
4	פריטים	400
5	פריטים	500
6	פריטים	600
7	פריטים	700
8	פריטים	800
9	פריטים	900
10	פריטים	1000
11	פריטים	1100
12	פריטים	1200
13	פריטים	1300
14	פריטים	1400
15	פריטים	1500
16	פריטים	1600
17	פריטים	1700
18	פריטים	1800
19	פריטים	1900
20	פריטים	2000

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/2020TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2020
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

1 PLANT IN SERVICE:

- 2 ADDITIONS: TOTAL PLANT ADDITIONS ARE BASED ON THE COMPANY'S PROJECTED CAPITAL EXPENDITURES FOR THE HBY+1 AND PTY, AS DETAILED IN DIRECT TESTIMONY.
3 RETIREMENTS: NO RETIREMENTS, AS EXPLAINED IN DIRECT TESTIMONY, ARE PROJECTED FOR THE HBY+1 AND PTY.
4 CWIP IS PROJECTED TO BE \$0 EVERY MONTH DURING THE HBY+1 AND PTY.

5 CURRENT AND ACCRUED ASSETS:

- 6 A. CASH WAS USED TO BALANCE ASSETS AND LIABILITIES EVERY MONTH.
7 B. ACCOUNTS RECEIVABLE - NATURAL GAS WAS PROJECTED AS A FUNCTION OF PROJECTED REVENUE.
8 C. ACCOUNTS RECEIVABLE - TRANSPORTER FUEL WAS PROJECTED AT A \$0 BALANCE THROUGHOUT THE HBY+1 AND PTY.
9 D. PLANT & OPER. MATERIALS & SUPPLIES WERE PROJECTED TO REMAIN AT THE DECEMBER 31, 2018 ACTUAL BALANCE FOR THE HBY+1 AND PTY.
10 E. PREPAYMENTS WERE PROJECTED AT THE SAME MONTHLY BALANCES RECORDED IN 2018.

11 MISCELLANEOUS DEFERRED DEBITS:

- 12 ALL ACCOUNTS ARE PROJECTED AT A \$0 BALANCE FOR EVERY MONTH OF THE HBY+1 AND PTY.

13 COMMON EQUITY:

- 14 A. RETAINED EARNINGS IS CALCULATED BY TAKING THE PRIOR MONTH BALANCE AND ADDING/SUBTRACTING THE PROJECTED NET INCOME EVERY MONTH FOR THE HBY+1 AND PTY.

15 LONG-TERM DEBT:

- 16 A. LONG TERM DEBT REFLECTS THE TIMING OF CAPITAL NEEDS, IN COORDINATION WITH SHORT-TERM DEBT, TO MEET THE PROJECTED CAPITAL EXPENDITURES.

17 CURRENT AND ACCRUED LIABILITIES:

- 18 A. ACCOUNTS PAYABLE WAS HELD CONSTANT AT THE DECEMBER 31, 2018 BALANCE THROUGH THE PROJECTED YEAR.
19 B. HNB CREDITLINE REFLECTS THE TIMING OF CAPITAL NEEDS, IN COORDINATION WITH LONG-TERM DEBT, TO MEET THE PROJECTED CAPITAL EXPENDITURES.
20 C. CURRENT PORTION OF LTD REFLECTS ACTUAL PRINCIPAL AMOUNT DUE IN THE CURRENT PERIOD, AS CALCULATED.
21 D. CUSTOMER DEPOSITS - RESIDENTIAL AND COMMERCIAL ARE PROJECTED ON NET CHANGE IN THE NUMBER OF CUSTOMERS, BY MONTH, THROUGH THE HBY+1 AND PTY.
22 E. FEDERAL INCOME TAX PAYABLE AND STATE INCOME TAX PAYABLE REFLECT THE TIMING OF TAX PAYMENTS AND CALCULATED FEDERAL AND STATE INCOME TAX EXPENSE.
23 F. ACCRUED INTEREST PAYABLE MONTHLY BALANCES REFLECT THE SAME BALANCES AS SHOWN IN THE HISTORIC BASE YEAR.
24 G. INTEREST PAYABLE - CUSTOMER DEPOSITS REFLECTS THE CALCULATED INTEREST EXPENSE ON PROJECTED DEPOSIT LEVELS, WITH INTEREST PAID TO CUSTOMERS IN JANUARY EACH YEAR.
25 H. UTILITY TAX - GROSS RECEIPTS MONTHLY BALANCES REFLECT THE SAME BALANCES AS SHOWN IN THE HISTORIC BASE YEAR.
26 I. REGULATORY ASSESSMENT IS CALCULATED AS MONTHLY REVENUES TIMES .005. PAYMENTS ARE MADE SEMI-ANNUALLY IN JANUARY AND JULY.
27 J. REGULATORY ASSESSMENT - ECCR IS PROJECTED AT \$0 BALANCE EACH MONTH IN THE HBY+1 AND PTY.

SUPPORTING SCHEDULES: WORKPAPERS

RECAP SCHEDULES: G-1 THROUGH G-5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/2020TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2020
WITNESS: J. MELENDY

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

1 CURRENT AND ACCRUED LIABILITIES (CONTINUED):

- 2 K. SALES TAX PAYABLE BALANCES REFLECT THE SAME BALANCES AS SHOWN IN THE HISTORIC BASE YEAR.
3 L. TANGIBLE AND MUT TAX PAYABLE BALANCES REFLECT THE PREVIOUS YEAR'S MONTHLY BALANCES INCREASED BY 1%, TO REFLECT INCREASES IN TANGIBLE TAX RATES.

4 TOTAL DEFERRED CREDITS:

5 ALL BALANCES WERE HELD AT THE DECEMBER 31, 2018 LEVELS.

6 CUSTOMER, USAGE AND REVENUE GROWTH:

7 CUSTOMER, USAGE AND REVENUE GROWTH PROJECTIONS ARE DETAILED IN DIRECT TESTIMONY.

8 OPERATING AND MAINTENANCE EXPENSES:

9 OPERATIONS AND MAINTENANCE EXPENSES ARE PROJECTED IN ACCORDANCE WITH THE BASIC METHODOLOGY PRESCRIBED BY THE COMMISSION STAFF.

10 THE FOLLOWING TREND FACTORS WERE APPLIED TO VARIOUS O&M ACCOUNTS:

	HISTORIC BASE YEAR + 1	PROJECTED TEST YEAR
PAYROLL ONLY	5.00%	5.00%
CUSTOMER GROWTH & INFLATION	8.25%	12.72%
INFLATION ONLY	2.44%	2.44%
CUSTOMER GROWTH	5.67%	10.03%

17 ADDITIONAL EXPENSES ARE PROJECTED TO BEGIN IN JANUARY 2020, AS DETAILED IN DIRECT TESTIMONY, AND ARE SHOWN SEPARATELY IN THE TRENDING ANALYSIS.

18 DEPRECIATION AND AMORTIZATION

19 A. DEPRECIATION AND AMORTIZATION WAS PROJECTED BASED ON PROJECTED PLANT BALANCES AND COMPANY'S MOST RECENT COMMISSION APPROVED DEPRECIATION RATES.

20 TAXES OTHER THAN INCOME:

21 A. REGULATORY ASSESSMENT FEE BASED ON REVENUES; PROPERTY TAXES PROJECTED AT \$16,000 FOR HBY+1, \$17,000 FOR PTY.

22 INCOME TAXES:

23 A. CALCULATED AT A STATE TAX RATE OF 5.5% AND FEDERAL TAX RATE OF 21%.

24 INTEREST EXPENSE:

25 A. INTEREST EXPENSE WAS CALCULATED BASED ON THE COMPANY'S COST OF LONG-TERM DEBT, SHORT-TERM DEBT AND CUSTOMER DEPOSITS AS SHOWN IN THE CAPITAL STRUCTURE FOR THE HBY+1 AND PTY.
26 B. INTEREST SYNCHRONIZATION IS, THEREFORE, NOT REQUIRED IN THE PTY CALCULATIONS, AS THE COMPANY'S PROJECTED INTEREST EXPENSE EQUALS THE CAPITAL STRUCTURE'S CALCULATED INTEREST EXP.