

State of Florida



Public Service Commission

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

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

DATE: January 13, 2020
TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk
FROM: Corey Hampson, Public Utility Analyst I, Division of Economics
RE: Docket No. 20190083-GU

Please submit the attached revised document and its attachment in the docket file of Docket No. 20190083-GU. This document is a revision to DN 00193-2020.

RECEIVED-FPSC
2020 JAN 13 AM 11:59
COMMISSION
CLERK

Tripp Coston

From: Keating, Beth <BKeating@gunster.com>
Sent: Wednesday, January 08, 2020 2:27 PM
To: Elisabeth Draper; Tripp Coston
Subject: {BULK} Transportation Charges
Attachments: STAFF REC H SCHEDULES - 10.0% ROE.XLS; STAFF REC G SCHEDULES 10.0% ROE.XLS

Importance: Low

Thanks for your time and consideration! As I mentioned, the red tabs in the schedules reflect where changes were made in the MFR schedules to address staff's recommendation on the 10% ROE. To be clear, the changes have not been flowed through these schedules in their entirety. This is merely a shortcut version. If necessary, though, we could provide the schedules as fully revised. As I mentioned, we are happy to discuss further and address any questions you may have. I'll be out of pocket tomorrow, but can pass along questions that are emailed to me.

Many thanks!
Beth



GUNSTER
FLORIDA'S LAW FIRM FOR BUSINESS

Beth Keating | Shareholder
Governmental Affairs
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"If you are out to describe the truth, leave elegance to the tailor." - Einstein



SEBRING GAS SYSTEM, INC.
DOCKET NO: 20190083-GU
MINIMUM FILING REQUIREMENTS
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COST OF SERVICE STUDY SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CLASSIFICATION OF RATE BASE - PLANT
SCHEDULE A: PAGE 1 OF 2

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	INTANGIBLE PLANT	\$131,409		\$131,409		100% capacity
	DISTRIBUTION PLANT:					
2	LAND AND LAND RIGHTS	\$22,625		\$22,625		100% capacity
3	MAINS - STEEL	\$613,303		\$613,303		"
4	MAINS - PLASTIC	\$3,331,596		\$3,331,596		"
5	M & R EQUIPMENT - GENERAL	\$18,003		\$18,003		"
6	M & R EQUIPMENT - CITY GATE	\$1,252,572		\$1,252,572		"
7	SERVICES - STEEL	\$350,793	\$350,793			100% customer
8	SERVICES - PLASTIC	\$957,522	\$957,522			"
9	METERS	\$347,094	\$347,094			"
10	METER INSTALLATIONS	\$183,764	\$183,764			"
11	REGULATORS	\$49,387	\$49,387			"
12	REGULATOR INSTALLATIONS	\$81,543	\$81,543			"
13	CUSTOMER CONVERSIONS	\$35,310	\$35,310			"
14	OTHER EQUIPMENT	\$45,109	\$12,489	\$32,620		a/c 374 - 386
15	TOTAL DISTRIBUTION PLANT	\$7,288,620	\$2,017,902	\$5,270,719	\$0	
16	GENERAL PLANT	\$508,289	\$254,145	\$254,144		50% cust / 50% cap
17	GAS PLANT FOR FUTURE USE	\$0	\$0	\$0		
18	CWIP	\$0	\$0	\$0		
19	TOTAL PLANT	\$7,928,318	\$2,272,047	\$5,656,272	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CLASSIFICATION OF RATE BASE
ACCUMULATED DEPRECIATION
SCHEDULE A: PAGE 2 OF 2

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	INTANGIBLE PLANT	(\$111,002)		(\$111,002)		related plant
	DISTRIBUTION PLANT:					
2	LAND AND LAND RIGHTS	\$0		\$0		related plant
3	MAINS - STEEL	(\$191,270)		(\$191,270)		"
4	MAINS - PLASTIC	(\$1,008,767)		(\$1,008,767)		"
5	M & R EQUIPMENT - GENERAL	(\$10,548)		(\$10,548)		"
6	M & R EQUIPMENT - CITY GATE	(\$306,980)		(\$306,980)		"
7	SERVICES - STEEL	(\$425,988)	(\$425,988)			"
8	SERVICES - PLASTIC	(\$294,612)	(\$294,612)			"
9	METERS	(\$216,796)	(\$216,796)			"
10	METER INSTALLATIONS	(\$67,906)	(\$67,906)			"
11	REGULATORS	(\$29,213)	(\$29,213)			"
12	REGULATOR INSTALLATIONS	(\$45,124)	(\$45,124)			"
13	CUSTOMER CONVERSIONS	(\$32,868)	(\$32,868)			"
14	OTHER EQUIPMENT	(\$11,070)	(\$4,683)	(\$6,387)		"
15	TOTAL DISTRIBUTION PLANT	(\$2,641,142)	(\$1,117,190)	(\$1,523,952)	\$0	
16	GENERAL PLANT	(\$289,413)	(\$144,707)	(\$144,706)		50% cust / 50% cap
17	RETIREMENT WORK IN PROGRESS:	\$0	\$0	\$0		
18	TOTAL ACCUMULATED DEPRECIATION	(\$3,041,557)	(\$1,261,897)	(\$1,779,660)	\$0	
19	NET PLANT	\$4,886,761	\$1,010,150	\$3,876,612		
20	less: CUSTOMER ADVANCES	(\$12,928)	(\$6,464)	(\$6,464)		50% cust / 50% cap
21	plus: WORKING CAPITAL	\$147,518	\$73,759	\$73,759		oper & maint exp
22	TOTAL RATE BASE	\$5,021,351	\$1,077,445	\$3,943,907	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CLASSIFICATION OF EXPENSES AND
DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE B: PAGE 1 OF 2

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
OPERATIONS AND MAINTENANCE EXPENSES						
DISTRIBUTION EXPENSES:						
1	SUPERVISION & ENGINEERING	\$28,154	\$15,554	\$12,600		ac 871-879
2	MAINS & SERVICES EXPENSE	\$54,313	\$13,528	\$40,786		a/c 376 + a/c 380
3	MEAS & REG - GENERAL	\$0		\$0		a/c 378
4	MEAS & REG - CITY GATE	\$0		\$0		a/c 379
5	METER & HOUSE REG EXPENSE	\$10,749	\$10,749			a/c 381 + a/c 383
6	CUSTOMER INSTALLATIONS	\$32,981	\$32,981			a/c 386
7	OTHER EXPENSES	\$11,225	\$3,108	\$8,117		a/c 387
8	SUPERVISION & ENGINEERING	\$3,732	\$1,304	\$2,428		ac 887-894
9	MAINTENANCE OF MAINS	\$18,653		\$18,653		a/c 376
10	MTCE OF MEAS & REG - GENERAL	\$0		\$0		a/c 378
11	MTCE OF MEAS & REG - GATE STATION	\$12,754		\$12,754		a/c 379
12	MAINTENANCE OF SERVICES	\$3,904	\$3,904			a/c 380
13	MTCE OF METERS & HOUSE REGULATORS	\$13,862	\$13,862			a/c 381 + a/c 383
14	MTCE OF OTHER EQUIPMENT	\$8,106	\$2,244	\$5,861		a/c 387
15	TOTAL DISTRIBUTION EXPENSES	\$198,432	\$97,233	\$101,199		
CUSTOMER ACCOUNTS EXPENSES:						
16	SUPERVISION	\$0	\$0			100% customer
17	METER READING EXPENSE	\$6,993	\$6,993			"
18	CUS RECORDS & COLLECTIONS	\$2,340	\$2,340			"
19	UNCOLLECTIBLE ACCOUNTS	\$637	\$637			"
20	TOTAL CUSTOMER ACCOUNTS EXPENSES	\$9,970	\$9,970	\$0	\$0	
21	CUSTOMER SVCE & INFORMATION	\$0	\$0			100% customer
22	SALES EXPENSE	\$0	\$0			100% customer
23	ADMINISTRATIVE & GEN EXP	\$533,590	\$274,482	\$259,109		O&M, excluding A&G
24	TOTAL O&M EXPENSES	\$741,992	\$381,685	\$360,308	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CLASSIFICATION OF EXPENSES AND DERIVATION
OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE B: PAGE 2 OF 2

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	DEPRECIATION AND AMORTIZATION EXPENSE:	\$260,052	\$53,756	\$206,297			net plant
2	TAXES OTHER THAN INCOME TAXES:						
3	REVENUE RELATED	\$1,510				\$1,510	100% revenue
4	OTHER	\$20,958	\$4,332	\$16,626			net plant
5	TOTAL TAXES OTHER THAN INCOME TAXES	\$22,468	\$4,332	\$16,626	\$0	\$1,510	
6	REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	(\$14,335)	(\$14,335)				100% customer
7	RETURN (REQUIRED NOI)	\$324,379	\$69,603	\$254,776	\$0		rate base
8	INCOME TAXES	\$76,623	\$16,441	\$60,182	\$0		return(noi)
9	TOTAL OVERALL COST OF SERVICE	\$1,411,180	\$511,482	\$898,189	\$0	\$1,510	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DEVELOPMENT OF ALLOCATION FACTORS
SCHEDULE C

LINE NO.	DESCRIPTION	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
CUSTOMER COSTS									
1	No. of Bills	8,725	6,215	608	1,284	522	72	24	0
2	Weighting	NA	1.00	1.82	6.11	13.21	22.02	22.02	0.00
3	Weighted No. of Bills	24,173	6,215	1,105	7,842	6,898	1,585	528	0
4	Allocation Factors	100.00%	25.71%	4.57%	32.44%	28.53%	6.56%	2.19%	0.00%
CAPACITY COSTS									
5	Peak & Avg. Monthly Sales Vol.(therms)	294,898	9,166	4,473	39,149	109,041	79,847	53,223	0
6	Allocation Factors	100.00%	3.108%	1.517%	13.275%	36.976%	27.076%	18.048%	0.000%
COMMODITY COSTS									
7	Annual Sales Vol.(therms)	1,906,511	40,641	17,628	430,636	645,684	504,685	267,237	0
8	Allocation Factors	100.00%	2.13%	0.92%	22.59%	33.87%	26.47%	14.02%	0.00%
REVENUE-RELATED COSTS									
9	Tax on Cust.Cap.& Commod.	1,409,670	99,160	21,787	306,684	389,585	276,502	285,446	30,506
10	Allocation Factors	100.00%	7.03%	1.55%	21.76%	27.64%	19.61%	20.25%	2.16%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
SCHEDULE D

LINE NO.	RATE BASE BY CUSTOMER CLASS	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER	ALLOCATOR
DIRECT AND SPECIAL ASSIGNMENTS:										
RATE BASE										
Customer										
1	Services	\$587,715	\$151,102	\$26,872	\$190,648	\$167,704	\$38,542	\$12,847	\$0	wtd.cust./direct
2	Meters	\$246,156	\$63,287	\$11,255	\$79,850	\$70,240	\$16,143	\$5,381	\$0	wtd.cust./direct
3	House Regulators	\$56,593	\$14,550	\$2,588	\$18,358	\$16,149	\$3,711	\$1,237	\$0	wtd.cust./direct
4	General Plant	\$109,438	\$28,137	\$5,004	\$35,500	\$31,228	\$7,177	\$2,392	\$0	wtd.cust./direct
5	All Other	\$77,543	\$19,936	\$3,545	\$25,154	\$22,127	\$5,085	\$1,695	\$0	wtd.cust./direct
6	Total	\$1,077,445	\$277,012	\$49,263	\$349,511	\$307,448	\$70,659	\$23,553	\$0	
Capacity										
7	Mains	\$2,744,862	\$129,144	\$47,360	\$399,403	\$991,048	\$651,729	\$526,179	\$0	peak/avg sales/direct
8	M&R Equipment - General	\$7,455	\$232	\$113	\$990	\$2,757	\$2,019	\$1,345	\$0	peak/avg sales/direct
9	M&R Equipment - City Gate	\$945,592	\$1,961	\$957	\$8,377	\$23,334	\$17,086	\$893,876	\$0	peak/avg sales/direct
10	General Plant	\$109,438	\$3,401	\$1,660	\$14,528	\$40,466	\$29,631	\$19,751	\$0	peak/avg sales/direct
11	All Other	\$136,560	\$4,244	\$2,071	\$18,129	\$50,494	\$36,975	\$24,646	\$0	peak/avg sales/direct
12	Total	\$3,943,907	\$138,982	\$52,161	\$441,427	\$1,108,098	\$737,440	\$1,465,798	\$0	
Commodity										
13	Account #									
14	Account #									
15	Account #									
16	All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	annual sales
17	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	TOTAL RATE BASE	\$5,021,351	\$415,994	\$101,424	\$790,937	\$1,415,546	\$808,098	\$1,489,351	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E: PAGE 1 OF 2

LINE NO.	COST OF SERVICE BY CUSTOMER CLASS	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER	ALLOCATOR
DIRECT AND SPECIAL ASSIGNMENTS:										
COST OF SERVICE										
OPERATIONS & MAINTENANCE EXPENSE:										
CUSTOMER										
1	874 Mains & Services	\$13,528	\$3,478	\$619	\$4,388	\$3,860	\$887	\$296	\$0	wtd.cust./direct
2	878 Meters and House Regulators	\$10,749	\$2,764	\$491	\$3,487	\$3,067	\$705	\$235	\$0	wtd.cust./direct
3	892 Maint. of Services	\$3,904	\$1,004	\$179	\$1,266	\$1,114	\$256	\$85	\$0	wtd.cust./direct
4	893 Maint. of Meters & House Reg.	\$13,862	\$3,564	\$634	\$4,497	\$3,956	\$909	\$303	\$0	wtd.cust./direct
5	All Other	\$339,641	\$41,979	\$1,734	\$140,280	\$73,111	\$45,273	\$6,758	\$30,506	wtd.cust./direct
6	Total	\$381,685	\$52,788	\$3,657	\$153,918	\$85,109	\$48,030	\$7,677	\$30,506	339,641
Capacity										
7	874 Mains and Services	\$40,786	\$1,269	\$619	\$5,414	\$15,081	\$11,043	\$7,361	\$0	peak/avg sales/direct
8	877 Measuring & Reg. Sta. Eq. - Gate Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	peak/avg sales/direct
9	887 Maint. of Mains	\$18,653	\$580	\$283	\$2,476	\$6,897	\$5,050	\$3,366	\$0	peak/avg sales/direct
10	891 Maint. of Meas. & Reg.Sta.Eq. - Gate Station	\$12,754	\$26	\$13	\$113	\$315	\$230	\$12,056	\$0	peak/avg sales/direct
11	All Other	\$288,115	\$8,955	\$4,370	\$43,248	\$88,533	\$91,010	\$51,999	\$0	peak/avg sales/di
12	Total	\$360,308	\$10,830	\$5,285	\$51,251	\$110,826	\$107,333	\$74,782	\$0	288,115
Commodity										
13	Account #	\$0								
14	Account #	\$0								
15	Account #	\$0								
16	All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	annual sales
17	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL OPERATIONS & MAINTENANCE EXPENSE	\$741,993	\$63,618	\$8,942	\$205,169	\$195,935	\$155,363	\$82,459	\$30,506	
DEPRECIATION AND AMORTIZATION EXPENSE:										
19	Customer	\$53,756	\$13,821	\$2,458	\$17,438	\$15,339	\$3,525	\$1,175	\$0	wtd.cust./direct
20	Capacity	206,297	\$6,412	\$3,129	\$27,387	\$76,280	\$55,857	\$37,232	\$0	peak/avg sales/direct
21	TOTAL DEPRECIATION AND AMORTIZATION EXP	\$260,052	\$20,232	\$5,587	\$44,824	\$91,619	\$59,382	\$38,408	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASSES
SCHEDULE E: PAGE 2 OF 2

LINE NO.	COST OF SERVICE BY CUSTOMER CLASS	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER	ALLOCATOR
1	TAXES OTHER THAN INCOME TAXES:									
2	Customer	\$4,332	\$1,114	\$198	\$1,405	\$1,236	\$284	\$95	\$0	wtd.cust./direct
3	Capacity	\$16,628	\$517	\$252	\$2,207	\$6,148	\$4,502	\$3,001	\$0	peak/avg sales/direct
4	Subtotal	\$20,958	\$1,631	\$450	\$3,612	\$7,384	\$4,788	\$3,095	\$0	
5	Revenue	\$1,510	\$106	\$23	\$329	\$417	\$296	\$306	\$33	tx. cust cap & comm.
8	Total	\$22,468	\$1,737	\$474	\$3,941	\$7,801	\$5,082	\$3,401	\$33	
7	RETURN (NOI)									
8	Customer	\$69,603	\$17,895	\$3,182	\$22,578	\$19,861	\$4,565	\$1,522	\$0	wtd.cust./direct
9	Capacity	\$254,776	\$4,021	\$1,962	\$17,177	\$47,842	\$35,033	\$148,741	\$0	peak/avg sales/direct
10	Commodity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	annual sales
11	Total	\$324,379	\$21,916	\$5,144	\$39,755	\$67,703	\$39,598	\$150,263	\$0	
12	INCOME TAXES									
13	Customer	\$16,441	\$4,227	\$752	\$5,333	\$4,691	\$1,078	\$359	\$0	wtd.cust./direct
14	Capacity	\$60,182	\$1,870	\$913	\$7,989	\$22,253	\$16,295	\$10,862	\$0	peak/avg sales/direct
15	Commodity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	annual sales
16	Total	\$76,623	\$6,098	\$1,664	\$13,323	\$26,944	\$17,373	\$11,221	\$0	
17	REVENUE CREDITED TO COS:									
17	Customer	(\$14,335)	(\$14,335)	\$0	\$0	\$0	\$0	0	\$0	direct assignment
18	TOTAL COST OF SERVICE:									
18	Customer	\$511,482	\$75,510	\$10,246	\$200,673	\$126,236	\$57,483	\$10,828	\$30,506	
19	Capacity	\$898,189	\$23,650	\$11,541	\$106,011	\$263,348	\$219,019	\$274,618	\$0	
20	Commodity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	Subtotal	\$1,409,671	\$99,160	\$21,787	\$306,684	\$389,585	\$276,502	\$285,446	\$30,506	
22	Revenue	\$1,510	\$106	\$23	\$329	\$417	\$296	\$306	\$33	
23	Total	\$1,411,181	\$99,266	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

DERIVATION OF REVENUE DEFICIENCY
SCHEDULE F

LINE NO.	REVENUE DEFICIENCY	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
1	CUSTOMER COSTS	\$511,482	\$75,510	\$10,246	\$200,673	\$126,236	\$57,483	\$10,828	\$30,506
2	CAPACITY COSTS	\$898,189	\$23,650	\$11,541	\$106,011	\$263,348	\$219,019	\$274,618	\$0
3	COMMODITY COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	REVENUE COSTS	\$1,510	\$106	\$23	\$329	\$417	\$296	\$306	\$33
5	TOTAL COST OF SERVICE	\$1,411,181	\$99,266	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539
6	less:REVENUE AT PRESENT RATES (in the projected test year)	\$1,171,866	\$79,157	\$15,991	\$245,948	\$296,935	\$228,468	\$279,192	\$26,175
7	equals: GAS SALES REVENUE DEFICIENCY	\$239,314	\$20,109	\$5,819	\$61,064	\$93,067	\$48,331	\$6,559	\$4,364
8	plus:DEFICIENCY IN OTHER OPERATING REV.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	equals:TOTAL BASE-REVENUE DEFICIENCY	\$239,314	\$20,109	\$5,819	\$61,064	\$93,067	\$48,331	\$6,559	\$4,364
UNIT COSTS:									
10	Customer	\$4.885	\$1.012	\$1.404	\$13.024	\$20.153	\$66.531	\$37.597	\$0.000
11	Capacity	\$3.046	\$2.580	\$2.580	\$2.708	\$2.415	\$2.743	\$5.160	\$0.000
12	Commodity	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE G: PAGE 1 OF 2: PRESENT RATES

LINE NO.	RATE OF RETURN BY CUSTOMER CLASS	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
REVENUES: (projected test year)									
1	Gas Sales (due to growth)	\$1,171,866	\$79,157	\$15,991	\$245,948	\$296,935	\$228,468	\$279,192	\$26,175
2	Other Operating Revenue	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
3	Total Revenues	\$1,186,201	\$93,492	\$15,991	\$245,948	\$296,935	\$228,468	\$279,192	\$26,175
EXPENSES:									
4	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	O&M Expenses	\$741,993	\$63,618	\$8,942	\$205,169	\$195,935	\$155,363	\$82,459	\$30,506
6	Depreciation and Amortization Expenses	\$260,052	\$20,232	\$5,587	\$44,824	\$91,619	\$59,382	\$38,408	\$0
7	Taxes Other Than Income	\$20,958	\$1,631	\$450	\$3,612	\$7,384	\$4,786	\$3,095	\$0
8	Taxes Other Than Income--Revenue	\$1,510	\$106	\$23	\$329	\$417	\$296	\$306	\$33
9	Total Expes before Income Taxes	\$1,024,513	\$85,588	\$15,002	\$253,935	\$295,355	\$219,827	\$124,267	\$30,539
10	INCOME TAXES:	\$76,623	\$6,098	\$1,664	\$13,323	\$26,944	\$17,373	\$11,221	\$0
11	NET OPERATING INCOME	\$85,065	\$1,807	(\$675)	(\$21,309)	(\$25,364)	(\$8,733)	\$143,704	(\$4,364)
12	RATE BASE	\$5,021,351	\$415,994	\$101,424	\$790,937	\$1,415,546	\$808,098	\$1,489,351	\$0
13	RATE OF RETURN	1.69%	0.43%	-0.67%	-2.69%	-1.79%	-1.08%	9.65%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE G: PAGE 2 OF 2: PROPOSED RATES

LINE NO.	RATE OF RETURN BY CUSTOMER CLASS	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
REVENUES:									
1	Gas Sales	\$1,411,181	\$99,266	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539
2	Other Operating Revenue	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
3	Total Revenues	\$1,425,516	\$113,601	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539
EXPENSES:									
4	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	O&M Expenses	\$741,993	\$63,618	\$8,942	\$205,169	\$195,935	\$155,363	\$82,459	\$30,506
6	Depreciation and Amortization Expenses	\$260,052	\$20,232	\$5,587	\$44,824	\$91,619	\$59,382	\$38,408	\$0
7	Taxes Other Than Income	\$20,958	\$1,631	\$450	\$3,612	\$7,384	\$4,786	\$3,095	\$0
8	Taxes Other Than Income—Revenue	\$1,510	\$106	\$23	\$329	\$417	\$296	\$306	\$33
9	Total Expes before Income Taxes	\$1,024,513	\$85,588	\$15,002	\$253,935	\$295,355	\$219,827	\$124,267	\$30,539
10	INCOME TAXES:	\$76,623	\$6,098	\$1,664	\$13,323	\$26,944	\$17,373	\$11,221	\$0
11	NET OPERATING INCOME	\$324,379	\$21,916	\$5,144	\$39,755	\$67,703	\$39,598	\$150,263	\$0
12	RATE BASE	\$5,021,351	\$415,994	\$101,424	\$790,937	\$1,415,546	\$808,098	\$1,489,351	\$0
13	RATE OF RETURN	6.46%	5.27%	5.07%	5.03%	4.78%	4.90%	10.09%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

PROPOSED RATE DESIGN
SCHEDULE H

LINE NO.	PROPOSED RATE DESIGN	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
PRESENT RATES (projected test year)									
1	GAS SALES (due to growth)	\$1,171,866	\$79,157	\$15,991	\$245,948	\$296,935	\$228,468	\$279,192	\$26,175
2	OTHER OPERATING REVENUE	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
3	TOTAL	\$1,186,201	\$93,492	\$15,991	\$245,948	\$296,935	\$228,468	\$279,192	\$26,175
4	RATE OF RETURN	1.69%	0.43%	-0.67%	-2.69%	-1.79%	-1.08%	9.65%	0.00%
5	INDEX	1.00	0.26	-0.39	-1.59	-1.06	-0.64	5.70	0.00
COMPANY PROPOSED RATES									
6	GAS SALES	\$1,411,181	\$99,266	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539
7	OTHER OPERATING REVENUE	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL	\$1,425,516	\$113,601	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539
9	TOTAL REVENUE INCREASE	\$239,314	\$20,109	\$5,819	\$61,064	\$93,067	\$48,331	\$6,559	\$4,364
10	PERCENT INCREASE	20.17%	21.51%	36.39%	24.83%	31.34%	21.15%	2.35%	16.67%
11	RATE OF RETURN	6.46%	5.27%	5.07%	5.03%	4.78%	4.90%	10.09%	0.00%
12	INDEX	100.00%	81.55%	78.51%	77.81%	74.04%	75.85%	156.18%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

CALCULATION OF PROPOSED RATES									
LINE NO.	CALCULATION OF PROPOSED RATES	TOTAL	TS-1	TS-2	TS-3	TS-4	TS-5	SPECIAL CONTRACTS	THIRD PARTY SUPPLIER
1	PROPOSED TOTAL TARGET REVENUES	\$1,425,516	\$113,601	\$21,810	\$307,012	\$390,002	\$276,798	\$285,751	\$30,539
2	LESS:OTHER OPERATING REVENUE	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
	LESS:CUSTOMER CHARGE REVENUES								
3	PROPOSED CUSTOMER CHARGES		\$12.00	\$20.00	\$70.00	\$225.00	\$1,000.00	\$11,906.31	\$3.50
4	NUMBER OF BILLS	8,725	6,215	608	1,284	522	72	24	8,725
5	CUSTOMER CHARGE REV. BY RATE CLASS	\$682,359	\$74,580	\$12,160	\$89,880	\$117,450	\$72,000	\$285,751	\$30,538
6	EQUALS:PER-THERM TARGET REVENUES	\$728,821	\$24,686	\$9,650	\$217,132	\$272,552	\$204,798	\$0	\$1
7	DIVIDED BY:NUMBER OF THERMS	1,906,511	40,641	17,628	430,636	645,684	504,685	267,237	0
8	TRANSPORTATION RATE PER THERM (ROUNDED)		\$0.60742	\$0.54745	\$0.50421	\$0.42211	\$0.40579	\$0.00000	\$0.00000
9	TRANSPORTATION RATE REVENUES		\$24,686	\$9,650	\$217,131	\$272,550	\$204,796	\$0	\$0
	SUMMARY:PROPOSED TARIFF RATES								
10	CUSTOMER CHARGE		\$12.00	\$20.00	\$70.00	\$225.00	\$1,000.00	\$11,906.31	\$3.50
11	TRANSPORTATION CHARGE (CENTS PER THERM)		60.742	54.745	50.421	42.211	40.579	0.000	0.000
12	TOTAL CHARGES PER THERM		60.742	54.745	50.421	42.211	40.579	0.000	0.000
	SUMMARY:PRESENT TARIFF RATES								
13	CUSTOMER CHARGE		\$9.00	\$12.00	\$35.00	\$150.00	\$500.00	\$11,633.00	\$3.00
14	TRANSPORTATION CHARGE (CENTS PER THERM)		57.140	49.327	46.677	33.861	38.136	0.000	0.000
15	TOTAL CHARGES PER THERM		57.140	49.327	46.677	33.861	38.136	0.000	0.000
	SUMMARY:OTHER OPERATING REVENUE								
			PRESENT REVENUE				PROPOSED REVENUE		
			NUMBER	CHARGE	REVENUE		NUMBER	CHARGE	REVENUE
16	ACCOUNT TURN-ON CHARGE - RES		211	\$25.00	\$5,275		211	\$25.00	\$5,275
17	ACCOUNT TURN-ON CHARGE - COMM		14	\$50.00	\$700		14	\$50.00	\$700
18	ACCOUNT OPENING CHARGE		22	\$10.00	\$220		22	\$10.00	\$220
19	COLLECTION FEE		70	\$10.00	\$700		70	\$10.00	\$700
20	LATE CHARGE			\$0.00	\$7,410			\$0.00	\$7,410
21	RETURNED CHECK FEE			\$0.00	\$30			\$0.00	\$30
22	TOTAL OTHER OPERATING REVENUE				\$14,335				\$14,335

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE TS - 1 RATE CLASS.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

PRESENT RATE SCHEDULE: TS - 1
 PROPOSED RATE SCHEDULE: TS - 1 (0 - 200 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$9.00	CUSTOMER CHARGE	\$12.00
TRANSPORTATION CHARGE	\$0.57140 PER THERM	TRANSPORTATION CHARGE	\$0.60742 PER THERM
	THERM USAGE INCREMENT	1.0	THERMS
	AVERAGE USAGE PER CUSTOMER	6.5	THERMS/MONTH

MONTHLY THERM USAGE	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	DOLLAR INCREASE
0.0	\$9.00	\$12.00	33.33%	\$3.00
1.0	\$9.57	\$12.61	31.72%	\$3.04
2.0	\$10.14	\$13.21	30.29%	\$3.07
3.0	\$10.71	\$13.82	29.01%	\$3.11
4.0	\$11.29	\$14.43	27.86%	\$3.14
5.0	\$11.86	\$15.04	26.82%	\$3.18
6.0	\$12.43	\$15.64	25.88%	\$3.22
7.0	\$13.00	\$16.25	25.02%	\$3.25
8.0	\$13.57	\$16.86	24.23%	\$3.29
9.0	\$14.14	\$17.47	23.50%	\$3.32
10.0	\$14.71	\$18.07	22.84%	\$3.36

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE TS - 2 RATE CLASS.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

PRESENT RATE SCHEDULE: TS - 2
 PROPOSED RATE SCHEDULE: TS - 2 (>200 - 1,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES		
CUSTOMER CHARGE	\$12.00	CUSTOMER CHARGE	\$20.00	
TRANSPORTATION CHARGE	\$0.49327 PER THERM	TRANSPORTATION CHARGE	\$0.54745 PER THERM	
THERM USAGE INCREMENT		5.0	THERMS	
AVERAGE USAGE PER CUSTOMER		29.4	THERMS/MONTH	
THERM USAGE	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	DOLLAR INCREASE
0.0	\$12.00	\$20.00	66.67%	\$8.00
5.0	\$14.47	\$22.74	57.17%	\$8.27
10.0	\$16.93	\$25.47	50.45%	\$8.54
15.0	\$19.40	\$28.21	45.43%	\$8.81
20.0	\$21.87	\$30.95	41.54%	\$9.08
25.0	\$24.33	\$33.69	38.45%	\$9.35
30.0	\$26.80	\$36.42	35.92%	\$9.63
35.0	\$29.26	\$39.16	33.82%	\$9.90
40.0	\$31.73	\$41.90	32.04%	\$10.17
45.0	\$34.20	\$44.64	30.52%	\$10.44
50.0	\$36.66	\$47.37	29.21%	\$10.71

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE TS - 3 RATE CLASS.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

PRESENT RATE SCHEDULE: TS - 3
 PROPOSED RATE SCHEDULE: TS - 3 (>1,000 - 10,000 ANNUAL THERMS)

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$35.00	CUSTOMER CHARGE	\$70.00
TRANSPORTATION CHARGE	\$0.46677 PER THERM	TRANSPORTATION CHARGE	\$0.50421 PER THERM
THERM USAGE INCREMENT		50.0	THERMS
AVERAGE USAGE PER CUSTOMER		336.3	THERMS/MONTH

<u>THERM USAGE</u>	<u>PRESENT MONTHLY BILL</u>	<u>PROPOSED MONTHLY BILL</u>	<u>PERCENT INCREASE</u>	<u>DOLLAR INCREASE</u>
0.0	\$35.00	\$70.00	100.00%	\$35.00
50.0	\$58.34	\$95.21	63.20%	\$36.87
100.0	\$81.68	\$120.42	47.44%	\$38.74
150.0	\$105.02	\$145.63	38.68%	\$40.62
200.0	\$128.35	\$170.84	33.10%	\$42.49
250.0	\$151.69	\$196.05	29.24%	\$44.36
300.0	\$175.03	\$221.26	26.41%	\$46.23
350.0	\$198.37	\$246.47	24.25%	\$48.10
400.0	\$221.71	\$271.68	22.54%	\$49.98
450.0	\$245.05	\$296.89	21.16%	\$51.85
500.0	\$268.39	\$322.11	20.02%	\$53.72

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES FOR THE TS - 4 RATE CLASS.

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

COMPANY: SEBRING GAS SYSTEM, INC.

DOCKET NO: 20190083-GU

PRESENT RATE SCHEDULE: TS - 4
 PROPOSED RATE SCHEDULE: TS - 4 (>10,000 - 50,000 ANNUAL THERMS)

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$150.00	CUSTOMER CHARGE	\$225.00
TRANSPORTATION CHARGE	\$0.33861 PER THERM	TRANSPORTATION CHARGE	\$0.42211 PER THERM
THERM USAGE INCREMENT	<u>200.0</u>	THERMS	
AVERAGE USAGE PER CUSTOMER	<u>1,239.4</u>	THERMS/MONTH	

<u>THERM USAGE</u>	<u>PRESENT MONTHLY BILL</u>	<u>PROPOSED MONTHLY BILL</u>	<u>PERCENT INCREASE</u>	<u>DOLLAR INCREASE</u>
0.0	\$150.00	\$225.00	50.00%	\$75.00
200.0	\$217.72	\$309.42	42.12%	\$91.70
400.0	\$285.44	\$393.84	37.98%	\$108.40
600.0	\$353.17	\$478.27	35.42%	\$125.10
800.0	\$420.89	\$562.69	33.69%	\$141.80
1,000.0	\$488.61	\$647.11	32.44%	\$158.50
1,200.0	\$556.33	\$731.53	31.49%	\$175.20
1,400.0	\$624.05	\$815.95	30.75%	\$191.90
1,600.0	\$691.78	\$900.38	30.15%	\$208.60
1,800.0	\$759.50	\$984.80	29.66%	\$225.30
2,000.0	\$827.22	\$1,069.22	29.25%	\$242.00

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

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE TS - 5 RATE CLASS.

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

PRESENT RATE SCHEDULE: TS - 5
 PROPOSED RATE SCHEDULE: TS - 5 (OVER 50,000 ANNUAL THERMS)

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$500.00	CUSTOMER CHARGE	\$1,000.00
TRANSPORTATION CHARGE	\$0.38136 PER THERM	TRANSPORTATION CHARGE	\$0.40579 PER THERM
	THERM USAGE INCREMENT	<u>1,000.0</u>	THERMS
	AVERAGE USAGE PER CUSTOMER	<u>6,985.5</u>	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	DOLLAR INCREASE
0.0	\$500.00	\$1,000.00	100.00%	\$500.00
1,000.0	\$881.36	\$1,405.79	59.50%	\$524.43
2,000.0	\$1,262.72	\$1,811.58	43.47%	\$548.86
3,000.0	\$1,644.08	\$2,217.37	34.87%	\$573.29
4,000.0	\$2,025.44	\$2,623.16	29.51%	\$597.72
5,000.0	\$2,406.80	\$3,028.95	25.85%	\$622.15
6,000.0	\$2,788.16	\$3,434.74	23.19%	\$646.58
7,000.0	\$3,169.52	\$3,840.53	21.17%	\$671.01
8,000.0	\$3,550.88	\$4,246.32	19.59%	\$695.44
9,000.0	\$3,932.24	\$4,652.11	18.31%	\$719.87
10,000.0	\$4,313.60	\$5,057.90	17.25%	\$744.30

Customer Charges by Rate Class 10.0% ROE			
Rate Class	Current Charges	Staff-recommended Charges	Company-proposed Charges
TS-1	\$9.00	\$12.00	\$12.00
TS-2	\$12.00	\$20.00	\$20.00
TS-3	\$35.00	\$70.00	\$70.00
TS-4	\$150.00	\$225.00	\$225.00
TS-5	\$500.00	\$1,000.00	\$1,000.00
Third Party Supplier	\$3.00	\$3.50	\$3.50
Special Contracts	\$11,633.00	\$11,906.92	\$11,906.31

Transportation Charges (dollar per therm) 10.0% ROE			
Rate Class	Current Rate	Staff-recommended Rate	Company-proposed Rate
TS-1	\$0.57140	\$0.66965	\$0.60742
TS-2	\$0.49327	\$0.46843	\$0.54745
TS-3	\$0.46677	\$0.52481	\$0.50421
TS-4	\$0.33861	\$0.39922	\$0.42211
TS-5	\$0.38136	\$0.41589	\$0.40579