

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: November 14, 2019

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

FROM: Margo A. DuVal, Senior Attorney, Office of the General Counsel *md*
Rachael Dziechciarz, Senior Attorney, Office of the General Counsel *RAD TW*

RE: 20190083-GU - Application for rate increase in Highlands, Hardee, and Desoto Counties, by Sebring Gas System, Inc.

Please place the attached excerpts from Sebring Gas System, Inc.'s First Revised G Schedules, Tabs SCHG2-6 and SCHG2-8, in the Documents Tab of the above-referenced docket.

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: SEBRING GAS SYSTEM, INC.

FOR THE YEAR ENDED 12/31/2019

HISTORIC BASE YEAR + 1: 12/31/2019
WITNESS: R. MELENDY

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 | TOTAL |
|---------------|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| TS - 1 | | | | | | | | | | | | | | |
| 1 | BILLS | 520 | 525 | 530 | 510 | 470 | 452 | 454 | 453 | 454 | 472 | 510 | 523 | 5,873 |
| 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 | 38,443.8 |
| 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 | \$52,857 |
| 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 | \$21,967 |
| 5 | PGA | \$0 | \$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 | \$74,824 |
| TS - 2 | | | | | | | | | | | | | | |
| 7 | BILLS | 45 | 45 | 45 | 45 | 45 | 46 | 46 | 46 | 47 | 47 | 47 | 48 | 552 |
| 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 | 16,064.4 |
| 9 | CUSTOMER CHARGE | \$540 | \$540 | \$540 | \$540 | \$540 | \$552 | \$552 | \$552 | \$564 | \$564 | \$564 | \$576 | 6,624 |
| 10 | NON-FUEL | \$1,429 | \$670 | \$819 | \$673 | \$648 | \$447 | \$442 | \$456 | \$434 | \$526 | \$617 | \$762 | 7,924 |
| 11 | PGA | \$0 | \$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 | \$14,548 |
| TS-3 | | | | | | | | | | | | | | |
| 13 | BILLS | 89 | 89 | 89 | 89 | 89 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 1,089 |
| 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 | 366,288.9 |
| 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 | \$38,115 |
| 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 | \$170,973 |
| 17 | PGA | \$0 | \$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 | \$209,088 |
| TS - 4 | | | | | | | | | | | | | | |
| 19 | BILLS | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 36 | 37 | 423 |
| 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 | 525,324.6 |
| 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 | \$63,450 |
| 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 | \$177,880 |
| 23 | PGA | \$0 | \$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 | \$241,330 |

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: 12/31/2019
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 | TOTAL |
|-----------------------------|---------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------|
| TS - 5 | | | | | | | | | | | | | | |
| 25 | BILLS | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 54 |
| 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 | 379,244.4 |
| 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 | \$27,000 |
| 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 | \$144,629 |
| 29 | PGA | \$0 | \$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 | \$171,629 |
| SPECIAL CONTRACTS | | | | | | | | | | | | | | |
| 31 | BILLS | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| 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 | 267,237.0 |
| 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 | \$279,192 |
| 34 | NON-FUEL | \$0 | \$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 | \$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 | \$279,192 |
| THIRD PARTY SUPPLIER | | | | | | | | | | | | | | |
| 37 | BILLS | 693 | 698 | 703 | 683 | 643 | 626 | 630 | 630 | 633 | 652 | 692 | 708 | 7,991 |
| 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 | 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 | \$23,973 |
| 40 | NON-FUEL | \$0 | \$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 | \$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 | \$23,973 |
| 43 | MISC SERVICE REVENUE | \$1,438 | \$245 | \$1,883 | \$978 | \$1,158 | \$647 | \$901 | \$1,279 | \$933 | \$1,563 | \$1,749 | \$1,561 | \$14,335 |
| 44 | REVENUES FROM GAS TRANSPORT - C | \$0 | \$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 | \$14,335 |
| 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 | \$1,028,918 |

| CUSTOMERS | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | TOTAL |
|-----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| TS-1 | 490 | 495 | 500 | 481 | 442 | 425 | 428 | 428 | 429 | 447 | 485 | 497 | 5,547 |
| TS-2 | 49 | 48 | 49 | 49 | 47 | 47 | 47 | 48 | 47 | 46 | 46 | 45 | 568 |
| TS-3 | 86 | 85 | 85 | 89 | 87 | 89 | 86 | 86 | 87 | 87 | 89 | 89 | 1,045 |
| TS-4 | 35 | 35 | 35 | 35 | 35 | 36 | 36 | 38 | 36 | 36 | 36 | 35 | 428 |
| TS-5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 53 |

| USAGE | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | TOTAL |
|-------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|----------|-----------|-----------|-----------|-------------|
| TS-1 | 6,018.4 | 3,293.2 | 3,826.7 | 2,853.4 | 2,779.7 | 2,098.8 | 2,150.7 | 2,104.9 | 2,028.6 | 2,361.6 | 2,913.5 | 3,853.0 | 36,282.5 |
| TS-2 | 3,156.6 | 1,450.9 | 1,809.7 | 1,483.8 | 1,373.0 | 926.9 | 914.2 | 964.7 | 877.7 | 1,045.6 | 1,225.0 | 1,446.8 | 16,674.9 |
| TS-3 | 34,653.2 | 29,520.7 | 33,647.4 | 30,363.8 | 30,142.2 | 26,492.3 | 24,066.7 | 25,926.0 | 24,969.8 | 29,610.3 | 29,976.3 | 32,071.2 | 351,459.9 |
| TS-4 | 55,376.9 | 40,781.4 | 48,659.9 | 44,577.5 | 43,921.1 | 41,885.2 | 39,093.6 | 41,518.0 | 39,821.0 | 44,331.8 | 43,158.7 | 47,358.1 | 530,483.2 |
| TS-5 | 37,362.8 | 30,660.4 | 33,921.6 | 36,561.8 | 30,370.6 | 30,202.2 | 28,038.5 | 33,047.8 | 23,902.6 | 31,644.6 | 25,669.1 | 28,848.7 | 370,230.7 |
| | 136,567.9 | 105,706.6 | 121,865.3 | 115,860.3 | 108,586.6 | 101,605.4 | 94,263.7 | 103,561.4 | 91,599.7 | 108,993.9 | 102,942.6 | 113,577.8 | 1,305,131.2 |

| AVG USAGE / CUST | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | TOTAL |
|------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| TS-1 | 12.3 | 6.7 | 7.7 | 5.9 | 6.3 | 4.9 | 5.0 | 4.9 | 4.7 | 5.3 | 6.0 | 7.8 | 77.5 |
| TS-2 | 64.4 | 30.2 | 36.9 | 30.3 | 29.2 | 19.7 | 19.5 | 20.1 | 18.7 | 22.7 | 26.6 | 32.2 | 350.5 |
| TS-3 | 402.9 | 347.3 | 395.9 | 341.4 | 346.5 | 297.7 | 279.8 | 301.5 | 287.0 | 340.3 | 336.8 | 360.4 | 4,037.5 |
| TS-4 | 1,582.2 | 1,165.2 | 1,390.3 | 1,273.6 | 1,254.9 | 1,163.5 | 1,085.9 | 1,092.6 | 1,106.1 | 1,231.4 | 1,198.9 | 1,353.1 | 14,897.7 |
| TS-5 | 7,472.6 | 6,132.1 | 6,784.3 | 7,312.4 | 6,074.1 | 7,550.6 | 7,009.6 | 8,262.0 | 5,975.7 | 7,911.2 | 6,417.3 | 7,212.2 | 84,114.1 |
| | 9,534.4 | 7,681.5 | 8,615.1 | 8,963.6 | 7,711.0 | 9,036.4 | 8,399.8 | 9,681.1 | 7,392.2 | 9,510.9 | 7,985.6 | 8,965.7 | 103,477.3 |

| CUSTOMER ADDITIONS/CHANGES | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | TOTAL |
|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| TS-1 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 30 |
| TS-2 | | (1) | 1 | 0 | (2) | 0 | 0 | 1 | (1) | (1) | 0 | (1) | (4) |
| TS-3 | | (1) | 0 | 4 | (2) | 2 | (3) | 0 | 1 | 0 | 2 | 0 | 3 |
| TS-4 | | 0 | 0 | 0 | 0 | 1 | 0 | 2 | (2) | 0 | 0 | (1) | 0 |
| TS-5 | | 0 | 0 | 0 | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | (1) |

| CUSTOMER ADDITIONS | 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 |
|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| TS-1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 26 |
| TS-2 | | | | | | 1 | | | 1 | | | 1 | 3 |
| TS-3 | | | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| TS-4 | | | | | | | | | | | 1 | 1 | 2 |
| TS-5 | | | | | | | 1 | | | | | | 1 |
| | | | | | | | | | | | | | 38 |

| CHANGE IN CUSTOMER BILLS | 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 |
|--------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| TS-1 | 30 | 30 | 30 | 29 | 28 | 27 | 26 | 25 | 25 | 25 | 25 | 26 | 326 |
| TS-2 | (4) | (3) | (4) | (4) | (2) | (1) | (1) | (2) | 0 | 1 | 1 | 3 | (16) |
| TS-3 | 3 | 4 | 4 | 0 | 2 | 0 | 4 | 5 | 5 | 6 | 5 | 6 | 44 |
| TS-4 | 0 | 0 | 0 | 0 | 0 | (1) | (1) | (3) | (1) | (1) | 0 | 2 | (5) |
| TS-5 | (1) | (1) | (1) | (1) | (1) | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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 | Dec-20 | TOTAL |
|---------------|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| TS - 1 | | | | | | | | | | | | | | |
| 1 | BILLS | 547 | 552 | 558 | 538 | 498 | 481 | 483 | 482 | 483 | 501 | 539 | 553 | 6,215 |
| 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 | 4,313.4 | 40,641.2 |
| 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 | \$4,977 | \$55,935 |
| 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 | \$2,465 | \$23,222 |
| 5 | PGA | \$0 | \$0 | \$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 | \$7,442 | \$79,157 |
| TS - 2 | | | | | | | | | | | | | | |
| 7 | BILLS | 48 | 48 | 50 | 50 | 50 | 51 | 51 | 51 | 52 | 52 | 52 | 53 | 608 |
| 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 | 1,706.6 | 17,627.7 |
| 9 | CUSTOMER CHARGE | \$576 | \$576 | \$600 | \$600 | \$600 | \$612 | \$612 | \$612 | \$624 | \$624 | \$624 | \$636 | \$7,296 |
| 10 | NON-FUEL | \$1,525 | \$715 | \$910 | \$747 | \$720 | \$496 | \$491 | \$506 | \$480 | \$582 | \$682 | \$842 | \$8,695 |
| 11 | PGA | \$0 | \$0 | \$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 | \$1,478 | \$15,991 |
| TS - 3 | | | | | | | | | | | | | | |
| 13 | BILLS | 96 | 98 | 100 | 102 | 104 | 106 | 108 | 110 | 112 | 114 | 116 | 118 | 1,284 |
| 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 | 42,527.2 | 430,636.4 |
| 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 | \$4,130 | \$44,940 |
| 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 | \$19,850 | \$201,008 |
| 17 | PGA | \$0 | \$0 | \$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 | \$23,980 | \$245,948 |
| TS - 4 | | | | | | | | | | | | | | |
| 19 | BILLS | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 522 |
| 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 | 66,301.9 | 645,684.4 |
| 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 | \$7,350 | \$78,300 |
| 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 | \$22,450 | \$218,635 |
| 23 | PGA | \$0 | \$0 | \$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 | \$29,800 | \$296,935 |

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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 | Dec-20 | TOTAL |
|-----------------------------|-------------------------------------|-----------|----------|-----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-------------|
| TS - 5 | | | | | | | | | | | | | | |
| 25 | BILLS | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 72 |
| 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 | 43,273.2 | 504,684.6 |
| 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 | \$3,000 | \$36,000 |
| 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 | \$16,503 | \$192,467 |
| 29 | PGA | \$0 | \$0 | \$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 | \$19,503 | \$228,467 |
| SPECIAL CONTRACTS | | | | | | | | | | | | | | |
| 31 | BILLS | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| 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 | 267,237.0 |
| 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 | \$279,192 |
| 34 | NON-FUEL | \$0 | \$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 | \$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 | \$279,192 |
| THIRD PARTY SUPPLIER | | | | | | | | | | | | | | |
| 37 | BILLS | 737 | 745 | 756 | 739 | 702 | 689 | 694 | 696 | 701 | 722 | 763 | 781 | 8,725 |
| 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 | 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 | \$2,343 | \$26,175 |
| 40 | NON-FUEL | \$0 | \$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 | \$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 | \$2,343 | \$26,175 |
| 43 | MISC SERVICE REVENUE | \$1,438 | \$245 | \$1,883 | \$978 | \$1,158 | \$647 | \$901 | \$1,279 | \$933 | \$1,563 | \$1,749 | \$1,561 | \$14,335 |
| 44 | REVENUES FROM GAS TRANSPORT - OTHER | \$0 | \$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 | \$14,335 |
| 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 | \$109,373 | \$1,186,200 |

| CUSTOMERS | 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 |
|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-------------|
| TS-1 | 520 | 525 | 530 | 510 | 470 | 452 | 454 | 453 | 454 | 472 | 510 | 523 | 5,873 |
| TS-2 | 45 | 45 | 45 | 45 | 45 | 46 | 46 | 46 | 47 | 47 | 47 | 48 | 552 |
| TS-3 | 89 | 89 | 89 | 89 | 89 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 1,089 |
| TS-4 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 36 | 37 | 423 |
| TS-5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 54 |
| USAGE | 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 |
| TS-1 | 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 | 38,443.8 |
| TS-2 | 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 | 16,064.4 |
| TS-3 | 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 | 366,288.9 |
| TS-4 | 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 | 525,324.6 |
| TS-5 | 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 | 379,244.4 |
| | 130,419.5 | 101,096.6 | 116,774.3 | 108,582.7 | 103,331.4 | 100,541.2 | 101,403.5 | 110,131.8 | 98,008.7 | 117,871.4 | 111,216.3 | 125,988.7 | 1,325,366.1 |
| AVG USAGE / CUST | 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 |
| TS-1 | 12.3 | 6.7 | 7.7 | 5.9 | 6.3 | 4.9 | 5.0 | 4.9 | 4.7 | 5.3 | 6.0 | 7.8 | 77.5 |
| TS-2 | 64.4 | 30.2 | 36.9 | 30.3 | 29.2 | 19.7 | 19.5 | 20.1 | 18.7 | 22.7 | 26.6 | 32.2 | 350.5 |
| TS-3 | 402.9 | 347.3 | 395.9 | 341.4 | 346.5 | 297.7 | 279.8 | 301.5 | 287.0 | 340.3 | 336.8 | 360.4 | 4,037.5 |
| TS-4 | 1,582.2 | 1,165.2 | 1,390.3 | 1,273.6 | 1,254.9 | 1,163.5 | 1,085.9 | 1,092.6 | 1,106.1 | 1,231.4 | 1,198.9 | 1,353.1 | 14,897.7 |
| TS-5 | 7,472.6 | 6,132.1 | 6,784.3 | 7,312.4 | 6,074.1 | 7,550.6 | 7,009.6 | 8,262.0 | 5,975.7 | 7,911.2 | 6,417.3 | 7,212.2 | 84,114.1 |
| | 9,534.4 | 7,681.5 | 8,615.1 | 8,963.6 | 7,711.0 | 9,036.4 | 8,399.8 | 9,681.1 | 7,392.2 | 9,510.9 | 7,985.6 | 8,965.7 | 103,477.3 |
| CUSTOMER ADDITIONS/CHANGES | 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 |
| TS-1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 26 |
| TS-2 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 3 |
| TS-3 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 6 |
| TS-4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 2 |
| TS-5 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| CUSTOMER ADDITIONS | 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 |
| TS-1 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 4 | 30 |
| TS-2 | | | 2 | | | 1 | | | 1 | | | 1 | 5 |
| TS-3 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 23 |
| TS-4 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 12 |
| TS-5 | 1 | | | | | | | | | | | | 1 |
| | | | | | | | | | | | | | 71 |
| CHANGE IN CUSTOMER BILLS | 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 |
| TS-1 | 27 | 27 | 28 | 28 | 28 | 29 | 29 | 29 | 29 | 29 | 29 | 30 | 342 |
| TS-2 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 56 |
| TS-3 | 7 | 9 | 11 | 13 | 15 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 195 |
| TS-4 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 | 12 | 99 |
| TS-5 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 18 |