

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-**

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

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Please submit the attached document and its attachment in the docket file of Docket No. 20190083-GU.

RECEIVED-FPSC  
2020 JAN 13 AM 11:05  
COMMISSION  
CLERK

## Tripp Coston

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**From:** Keating, Beth <BKeating@gunster.com>  
**Sent:** Monday, January 13, 2020 9:46 AM  
**To:** Tripp Coston; Elisabeth Draper  
**Cc:** 'A. Mireille Fall-Fry'  
**Subject:** {BULK} 20190083 - Per Therm Transportation Charges  
**Attachments:** STAFF REC H SCHEDULES - 10.0% ROE (6) w\_ Sebring adjustments for declining rate.XLS

**Importance:** Low

All,  
Attached is a second version of the Company's H schedules with "short cut" changes made in an effort to address both the Company's concerns regarding price signals, as well as concerns regarding equalizing the impact of the rate increase across the rate classes. The Company would be happy to discuss this version today, if you'd like.  
I anticipate that (assuming no change to staff's proposed ROE), this is what we would propose as an alternative to staff's recommended calculation of the rates. Note that the 10% ROE recommended by staff is carried through in the "Company-proposed" column, but the Company is not necessarily in agreement with that recommendation.

Best,  
Beth



Beth Keating | Shareholder  
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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  
INDEX

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  
 COMPANY: SEBRING GAS SYSTEM, INC.

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
 COST OF SERVICE STUDY

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

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

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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:  
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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
<b>CUSTOMER COSTS</b>									
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%
<b>CAPACITY COSTS</b>									
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%
<b>COMMODITY COSTS</b>									
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%
<b>REVENUE-RELATED COSTS</b>									
9	Tax on Cust.Cap. & Commod.	1,409,670	103,160	20,187	309,284	374,585	286,502	285,446	30,506
10	Allocation Factors	100.00%	7.32%	1.43%	21.94%	26.57%	20.32%	20.25%	2.16%



FLORIDA PUBLIC SERVICE COMMISSION

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COST OF SERVICE STUDY

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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	\$44,979	\$1,134	\$142,880	\$58,111	\$55,273	\$6,758	\$30,506	wtd.cust./direct
6	Total	\$381,685	\$55,788	\$3,057	\$156,518	\$70,109	\$58,030	\$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	\$9,955	\$3,370	\$43,248	\$88,533	\$91,010	\$51,999	\$0	peak/avg sales/di
12	Total	\$360,308	\$11,830	\$4,285	\$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	annual sales
17	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	TOTAL OPERATIONS & MAINTENANCE EXPENSE	\$741,993	\$67,618	\$7,342	\$207,769	\$180,935	\$165,363	\$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:  
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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	\$16,626	\$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	\$4,786	\$3,095	\$0	
5	Revenue	\$1,510	\$111	\$22	\$331	\$401	\$307	\$306	\$33	tx, cust cap & comm.
6	Total	\$22,468	\$1,741	\$472	\$3,944	\$7,785	\$5,093	\$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:									
	Customer	(\$14,335)	(\$14,335)	\$0	\$0	\$0	\$0	0	\$0	direct assignment
	TOTAL COST OF SERVICE:									
18	Customer	\$511,482	\$78,510	\$9,646	\$203,273	\$111,236	\$67,483	\$10,828	\$30,506	
19	Capacity	\$898,189	\$24,650	\$10,541	\$106,011	\$263,348	\$219,019	\$274,618	\$0	
20	Commodity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	Subtotal	\$1,409,671	\$103,160	\$20,187	\$309,284	\$374,585	\$286,502	\$285,446	\$30,506	
22	Revenue	\$1,510	\$111	\$22	\$331	\$401	\$307	\$306	\$33	
23	Total	\$1,411,181	\$103,270	\$20,209	\$309,615	\$374,986	\$286,809	\$285,751	\$30,539	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
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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	\$78,510	\$9,646	\$203,273	\$111,236	\$67,483	\$10,828	\$30,506
2	CAPACITY COSTS	\$898,189	\$24,650	\$10,541	\$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	\$111	\$22	\$331	\$401	\$307	\$306	\$33
5	TOTAL COST OF SERVICE	\$1,411,181	\$103,270	\$20,209	\$309,615	\$374,986	\$286,809	\$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	\$24,113	\$4,217	\$63,667	\$78,051	\$58,342	\$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	\$24,113	\$4,217	\$63,667	\$78,051	\$58,342	\$6,559	\$4,364
UNIT COSTS:									
10	Customer	\$4.885	\$1.053	\$1.322	\$13.193	\$17.758	\$78.105	\$37.597	\$0.000
11	Capacity	\$3.046	\$2.689	\$2.357	\$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	\$67,618	\$7,342	\$207,769	\$180,935	\$165,363	\$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	\$111	\$22	\$331	\$401	\$307	\$306	\$33
9	Total Expenses before Income Taxes	\$1,024,513	\$89,592	\$13,400	\$256,538	\$280,339	\$229,838	\$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	(\$2,197)	\$927	(\$23,912)	(\$10,348)	(\$18,744)	\$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%	-0.53%	0.91%	-3.02%	-0.73%	-2.32%	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
<b>REVENUES:</b>									
1	Gas Sales	\$1,411,181	\$103,270	\$20,209	\$309,615	\$374,986	\$286,809	\$285,751	\$30,539
2	Other Operating Revenue	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
3	Total Revenues	\$1,425,516	\$117,605	\$20,209	\$309,615	\$374,986	\$286,809	\$285,751	\$30,539
<b>EXPENSES:</b>									
4	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	O&M Expenses	\$741,993	\$67,618	\$7,342	\$207,769	\$180,935	\$165,363	\$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	\$111	\$22	\$331	\$401	\$307	\$306	\$33
9	Total Expes before Income Taxes	\$1,024,513	\$89,592	\$13,400	\$256,538	\$280,339	\$229,838	\$124,267	\$30,539
10	INCOME TAXES:	\$76,623	\$6,098	\$1,664	\$13,323	\$26,944	\$17,373	\$11,221	\$0
11	<b>NET OPERATING INCOME</b>	<b>\$324,379</b>	<b>\$21,916</b>	<b>\$5,144</b>	<b>\$39,755</b>	<b>\$67,703</b>	<b>\$39,598</b>	<b>\$150,263</b>	<b>\$0</b>
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%	-0.53%	0.91%	-3.02%	-0.73%	-2.32%	9.65%	0.00%
5	INDEX	1.00	-0.31	0.54	-1.78	-0.43	-1.37	5.70	0.00
COMPANY PROPOSED RATES									
6	GAS SALES	\$1,411,181	\$103,270	\$20,209	\$309,615	\$374,986	\$286,809	\$285,751	\$30,539
7	OTHER OPERATING REVENUE	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL	\$1,425,516	\$117,605	\$20,209	\$309,615	\$374,986	\$286,809	\$285,751	\$30,539
9	TOTAL REVENUE INCREASE	\$239,314	\$24,113	\$4,217	\$63,667	\$78,051	\$58,342	\$6,559	\$4,364
10	PERCENT INCREASE	20.17%	25.79%	26.37%	25.89%	26.29%	25.54%	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	\$117,605	\$20,209	\$309,615	\$374,986	\$286,809	\$285,751	\$30,539
2	LESS:OTHER OPERATING REVENUE	\$14,335	\$14,335	\$0	\$0	\$0	\$0	\$0	\$0
3	LESS:CUSTOMER CHARGE REVENUES								
4	PROPOSED CUSTOMER CHARGES		\$12.50	\$17.25	\$75.00	\$175.00	\$1,250.00	\$11,906.31	\$3.50
5	NUMBER OF BILLS	8,725	6,215	608	1,284	522	72	24	8,725
5	CUSTOMER CHARGE REV. BY RATE CLASS	\$682,115	\$77,688	\$10,488	\$96,300	\$91,350	\$90,000	\$285,751	\$30,538
6	EQUALS:PER-THERM TARGET REVENUES	\$729,066	\$25,583	\$9,721	\$213,315	\$283,636	\$196,809	\$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)		\$0.62948	\$0.55143	\$0.49535	\$0.43928	\$0.38996	\$0.00000	\$0.00000
9	TRANSPORTATION RATE REVENUES		\$25,583	\$9,720	\$213,316	\$283,636	\$196,807	\$0	\$0
<b>SUMMARY:PROPOSED TARIFF RATES</b>									
10	CUSTOMER CHARGE		\$12.50	\$17.25	\$75.00	\$175.00	\$1,250.00	\$11,906.31	\$3.50
11	TRANSPORTATION CHARGE (CENTS PER THERM)		62.948	55.143	49.535	43.928	38.996	0.000	0.000
12	TOTAL CHARGES PER THERM		62.948	55.143	49.535	43.928	38.996	0.000	0.000
<b>SUMMARY:PRESENT TARIFF RATES</b>									
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
<b>SUMMARY:OTHER OPERATING REVENUE</b>									
			<b>PRESENT REVENUE</b>			<b>PROPOSED REVENUE</b>			
			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  
 COMPANY: SEBRING GAS SYSTEM, INC.  
 DOCKET NO: 20190083-GU

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

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

PRESENT RATES		PROPOSED RATES		
CUSTOMER CHARGE	\$9.00	CUSTOMER CHARGE	\$12.50	
TRANSPORTATION CHARGE	\$0.57140 PER THERM	TRANSPORTATION CHARGE	\$0.62948 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	\$12.50	38.89%	\$3.50
1.0	\$9.57	\$13.13	37.17%	\$3.56
2.0	\$10.14	\$13.76	35.65%	\$3.62
3.0	\$10.71	\$14.39	34.29%	\$3.67
4.0	\$11.29	\$15.02	33.07%	\$3.73
5.0	\$11.86	\$15.65	31.97%	\$3.79
6.0	\$12.43	\$16.28	30.97%	\$3.85
7.0	\$13.00	\$16.91	30.05%	\$3.91
8.0	\$13.57	\$17.54	29.21%	\$3.96
9.0	\$14.14	\$18.17	28.44%	\$4.02
10.0	\$14.71	\$18.79	27.73%	\$4.08

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

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$12.00	CUSTOMER CHARGE	\$17.25
TRANSPORTATION CHARGE	\$0.49327 PER THERM	TRANSPORTATION CHARGE	\$0.55143 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	\$17.25	43.75%	\$5.25
5.0	\$14.47	\$20.01	38.30%	\$5.54
10.0	\$16.93	\$22.76	34.44%	\$5.83
15.0	\$19.40	\$25.52	31.56%	\$6.12
20.0	\$21.87	\$28.28	29.33%	\$6.41
25.0	\$24.33	\$31.04	27.55%	\$6.70
30.0	\$26.80	\$33.79	26.10%	\$6.99
35.0	\$29.26	\$36.55	24.90%	\$7.29
40.0	\$31.73	\$39.31	23.88%	\$7.58
45.0	\$34.20	\$42.06	23.01%	\$7.87
50.0	\$36.66	\$44.82	22.25%	\$8.16

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)

PRESENT RATES		PROPOSED RATES		
CUSTOMER CHARGE	\$35.00	CUSTOMER CHARGE	\$75.00	
TRANSPORTATION CHARGE	\$0.46677 PER THERM	TRANSPORTATION CHARGE	\$0.49535 PER THERM	
THERM USAGE INCREMENT		50.0	THERMS	
AVERAGE USAGE PER CUSTOMER		336.3	THERMS/MONTH	
THERM USAGE	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	DOLLAR INCREASE
0.0	\$35.00	\$75.00	114.29%	\$40.00
50.0	\$58.34	\$99.77	71.01%	\$41.43
100.0	\$81.68	\$124.54	52.47%	\$42.86
150.0	\$105.02	\$149.30	42.17%	\$44.29
200.0	\$128.35	\$174.07	35.62%	\$45.72
250.0	\$151.69	\$198.84	31.08%	\$47.15
300.0	\$175.03	\$223.61	27.75%	\$48.57
350.0	\$198.37	\$248.37	25.21%	\$50.00
400.0	\$221.71	\$273.14	23.20%	\$51.43
450.0	\$245.05	\$297.91	21.57%	\$52.86
500.0	\$268.39	\$322.68	20.23%	\$54.29

SUPPORTING SCHEDULES: E-2 p.1, H-1 p.1

RECAP SCHEDULES:

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 - 4 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 - 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	\$175.00
TRANSPORTATION CHARGE	\$0.33861 PER THERM	TRANSPORTATION CHARGE	\$0.43928 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	\$175.00	16.67%	\$25.00
200.0	\$217.72	\$262.86	20.73%	\$45.13
400.0	\$285.44	\$350.71	22.87%	\$65.27
600.0	\$353.17	\$438.57	24.18%	\$85.40
800.0	\$420.89	\$526.42	25.07%	\$105.54
1,000.0	\$488.61	\$614.28	25.72%	\$125.67
1,200.0	\$556.33	\$702.14	26.21%	\$145.80
1,400.0	\$624.05	\$789.99	26.59%	\$165.94
1,600.0	\$691.78	\$877.85	26.90%	\$186.07
1,800.0	\$759.50	\$965.70	27.15%	\$206.21
2,000.0	\$827.22	\$1,053.56	27.36%	\$226.34

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)

PRESENT RATES		PROPOSED RATES		
CUSTOMER CHARGE	\$500.00	CUSTOMER CHARGE	\$1,250.00	
TRANSPORTATION CHARGE	\$0.38136 PER THERM	TRANSPORTATION CHARGE	\$0.38996 PER THERM	
THERM USAGE INCREMENT	1,000.0	THERMS		
AVERAGE USAGE PER CUSTOMER	6,985.5	THERMS/MONTH		
THERM USAGE	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	DOLLAR INCREASE
0.0	\$500.00	\$1,250.00	150.00%	\$750.00
1,000.0	\$881.36	\$1,639.96	86.07%	\$758.60
2,000.0	\$1,262.72	\$2,029.92	60.76%	\$767.20
3,000.0	\$1,644.08	\$2,419.88	47.19%	\$775.80
4,000.0	\$2,025.44	\$2,809.84	38.73%	\$784.40
5,000.0	\$2,406.80	\$3,199.80	32.95%	\$793.00
6,000.0	\$2,788.16	\$3,589.76	28.75%	\$801.60
7,000.0	\$3,169.52	\$3,979.72	25.56%	\$810.20
8,000.0	\$3,550.88	\$4,369.68	23.06%	\$818.80
9,000.0	\$3,932.24	\$4,759.64	21.04%	\$827.40
10,000.0	\$4,313.60	\$5,149.60	19.38%	\$836.00

**Sebring Gas System, Inc.  
Application for Rate Increase  
Docket No. 20190083-GU**

Description	Current	Original Filing	Staff-recommended	Company-proposed	Difference *
Return on Equity	11.50%	12.50%	10.00%	10.00%	0.00%
Overall Rate of Return	3.17%	7.70%	6.46%	6.46%	0.00%
Revenue Deficiency		\$309,847	\$239,647	\$239,314	(\$333)
Overall Revenue Increase - Percentage		26.12%	20.20%	20.17%	-0.03%

\* Difference between Staff-recommended and Company-proposed amounts are due to rounding

**Customer Charges**

Rate Class	Current Charges	Original Filing	Staff-recommended Charges	Company-proposed Charges	Difference
TS-1	\$9.00	\$15.00	\$12.00	\$12.50	\$0.50
TS-2	\$12.00	\$30.00	\$20.00	\$17.25	-\$2.75
TS-3	\$35.00	\$200.00	\$70.00	\$75.00	\$5.00
TS-4	\$150.00	\$650.00	\$225.00	\$175.00	-\$50.00
TS-5	\$500.00	\$3,875.00	\$1,000.00	\$1,250.00	\$250.00
Third Party Supplier	\$3.00	\$3.50	\$3.50	\$3.50	\$0.00
Special Contracts	\$11,633.00	\$11,984.62	\$11,906.92	\$11,906.31	-\$0.61

**Transportation Charges (dollar per therm)**

Rate Class	Current Rate	Original Filing	Staff-recommended Rate	Company-proposed Rate	Difference
TS-1	\$0.57140	\$0.27949	\$0.66965	\$0.62948	-\$0.04017
TS-2	\$0.49327	\$0.19660	\$0.46843	\$0.55143	\$0.08300
TS-3	\$0.46677	\$0.16325	\$0.52481	\$0.49535	-\$0.02946
TS-4	\$0.33861	\$0.10317	\$0.39922	\$0.43928	\$0.04006
TS-5	\$0.38136	\$0.05001	\$0.41589	\$0.38996	-\$0.02593

**Revenue Increase - Percentage**

Rate Class	Original Filing	Staff-recommended Percentages	Company-proposed Percentages	Difference
TS-1	27.20%	24.21%	25.79%	1.58%
TS-2	35.73%	27.68%	26.37%	-1.31%
TS-3	33.00%	28.44%	25.89%	-2.55%
TS-4	36.70%	26.36%	26.29%	-0.07%
TS-5	33.17%	23.38%	25.54%	2.16%