

Form Approved
OMB No. 1902-0028
(Expires 9/30/87)



FERC FORM NO. 2: ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

This report is mandatory under the Natural Gas Act, Sections 10(a) and 16, and 18 CFR 260.2. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company) CITY GAS COMPANY OF FLORIDA	Year of Report Dec. 31, 19 <i>84</i>
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FERC FORM NO. 2 (REVISED 12-84)

PART II - COMPANY PROFILE

A. Brief Company History

City Gas Company of Florida was incorporated 4/2/49 as a propane distributor headquartered in Hialeah, Florida, using underground pipelines. Starting in the late fifties, City Gas acquired a number of LP gas companies in Dade, Broward, and Brevard Counties. In 1960, natural gas became available, and the underground pipeline systems facilitated the conversion from LP to natural gas. Upon the conversion to natural gas, the Company became regulated under the Florida Public Service Commission. In 1964, City Gas was listed on the American Stock Exchange. City Gas is now the second largest natural gas utility in Florida.

B. Operating Territory

City Gas has two divisions, the "Miami Division" in Dade and Broward Counties, and the "Brevard Division" in Brevard County. The service area of the Miami Division embraces an area beginning with and including Lake Forest, Pembroke Park and Miramar in Broward County on the north, and extends southward into Dade County through and including Opa Locka, Hialeah, Hialeah Gardens, Medley, Miami Springs, Miami International Airport, Virginia Gardens, the City of Miami west of 27th Avenue, Coral Gables, West Miami, South Miami, and continuing further southward past Cutler Ridge. Parts of North Miami and North Miami Beach are also served as isolated systems.

The service area of the Brevard Division is Brevard County. This area includes the principal municipalities of Titusville, Merritt Island, Cape Canaveral, Cocoa, Cocoa Beach, Rockledge, Melbourne, West Melbourne, Indian Harbour Beach, and contiguous areas in the County.

Statewide, the Company services over 80,000 customers. City Gas has natural gas franchises in the following cities:

Dade County: Opa-Locka, Hialeah, Hialeah Gardens, Medley, Miami Springs, Coral Gables, West Miami, South Miami, Sweetwater, North Miami (partial), North Miami Beach (partial), and Virginia Gardens.

Broward County: Miramar

Brevard County: Titusville, Cape Canaveral, Cocoa, Cocoa Beach, Rockledge, Melbourne, West Melbourne, Indian Harbour Beach, and Palm Shores.

C. Major Goals and Objectives

City Gas recognizes responsibilities to its employees, its stockholders, its community, and its government. Its primary objective is to serve these distinct groups to the best of its ability.

Employees: To provide job opportunities, with pay and benefits consistent with those in the area; and to provide appropriate incentives to attract and retain good employees.

PART II - COMPANY PROFILE (Continued)

Stockholders: To achieve our allowable return on investment, presently set at 15.75% by the FPSC; to achieve consistent growth in earnings and dividends, and customer growth of at least 2% per year.

Community: To provide continuous service based on professional standards at a reasonable cost, and to provide for expansion of facilities as needed.

Government: Compliance with all laws and regulations, including proper and timely reporting as required, and payment of taxes. The Company also accepts a responsibility in assisting Government at all levels in recognizing new developments and the need for improvements in the law.

D. Major Operating Divisions and Functions

City Gas has two major divisions as explained in B above: The Miami Division and the Brevard Division. The primary function of each Division is natural gas distribution. In addition, each Division is engaged in nonutility operations for merchandising and jobbing, and appliance leasing; all for the purpose of adding or retaining natural gas load.

E. Affiliates and Relationships

The only affiliate of City Gas is a wholly-owned subsidiary, Essel Corporation, in Dade County.

F. Current and Projected Growth Patterns

	<u>Changes from previous year</u>		
	<u>Total</u> <u>customers</u>	<u>Therm</u> <u>sales</u>	<u>Gross</u> <u>plant</u>
Actual:			
1981	.8%	(16.2)%	8.2%
1982	3.4	(26.4)	8:7
1983	1.6	(6.3)	4.5
1984	2.1	3.2	3.1
Projected:			
1985	1.1	4.2	6.3
1986	2.0	3.0	3.0

The loss of our major customer caused the decline in therm sales.

PART III - CORPORATE RECORDS

A. Location:

955 East 25th Street

Hialeah, Florida 33013

B. Description:

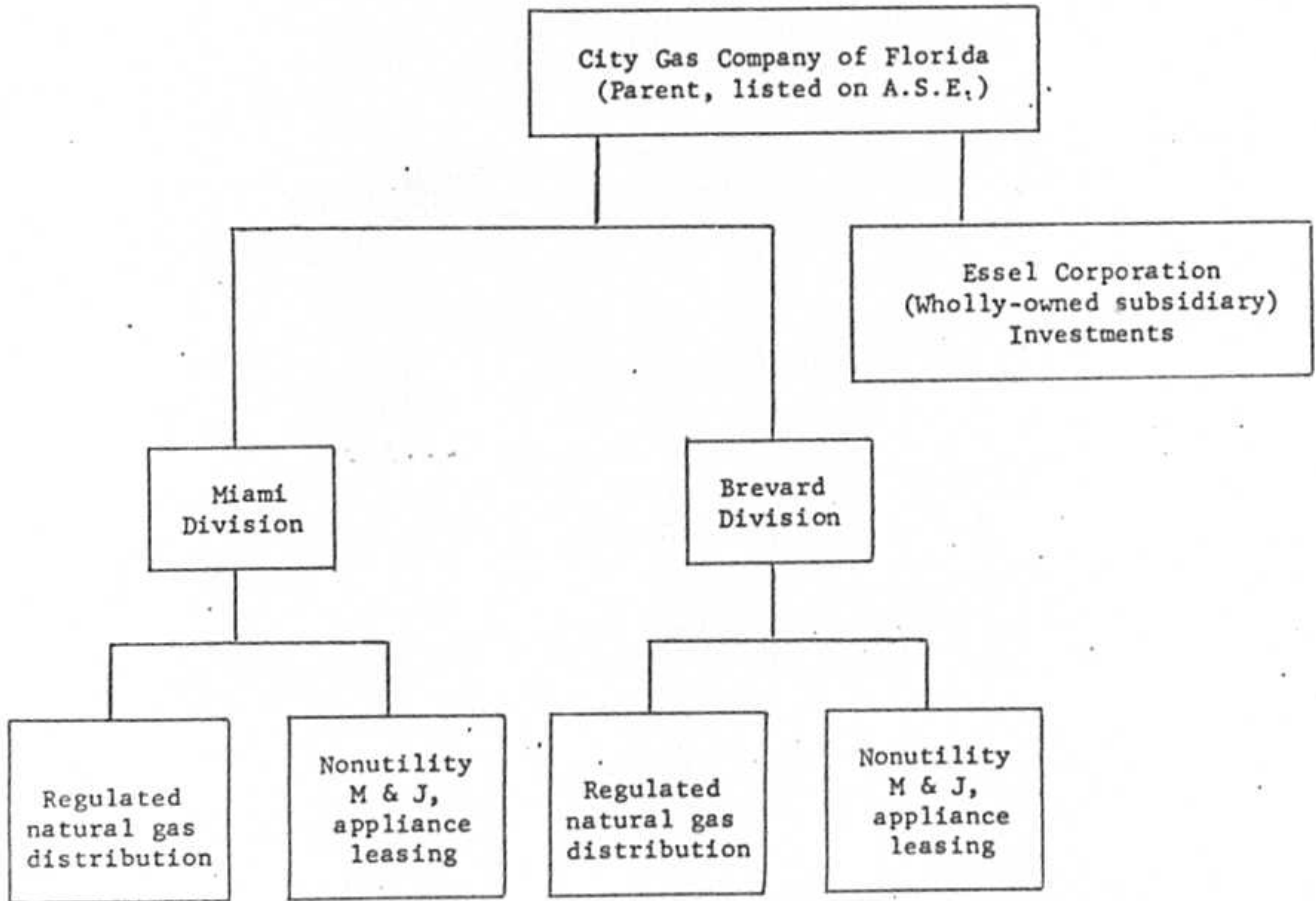
General and subsidiary ledgers, and
all corporate records as required by FPSC
records retention requirements.

C. List Audit Groups Reviewing Records and Operations:

Florida Public Service Commission staff
Touche Toss & Co. - Independent CPA

PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

Current as of: 3/31/85



PART V - LIAISON PERSONNEL DIRECTORY (4)

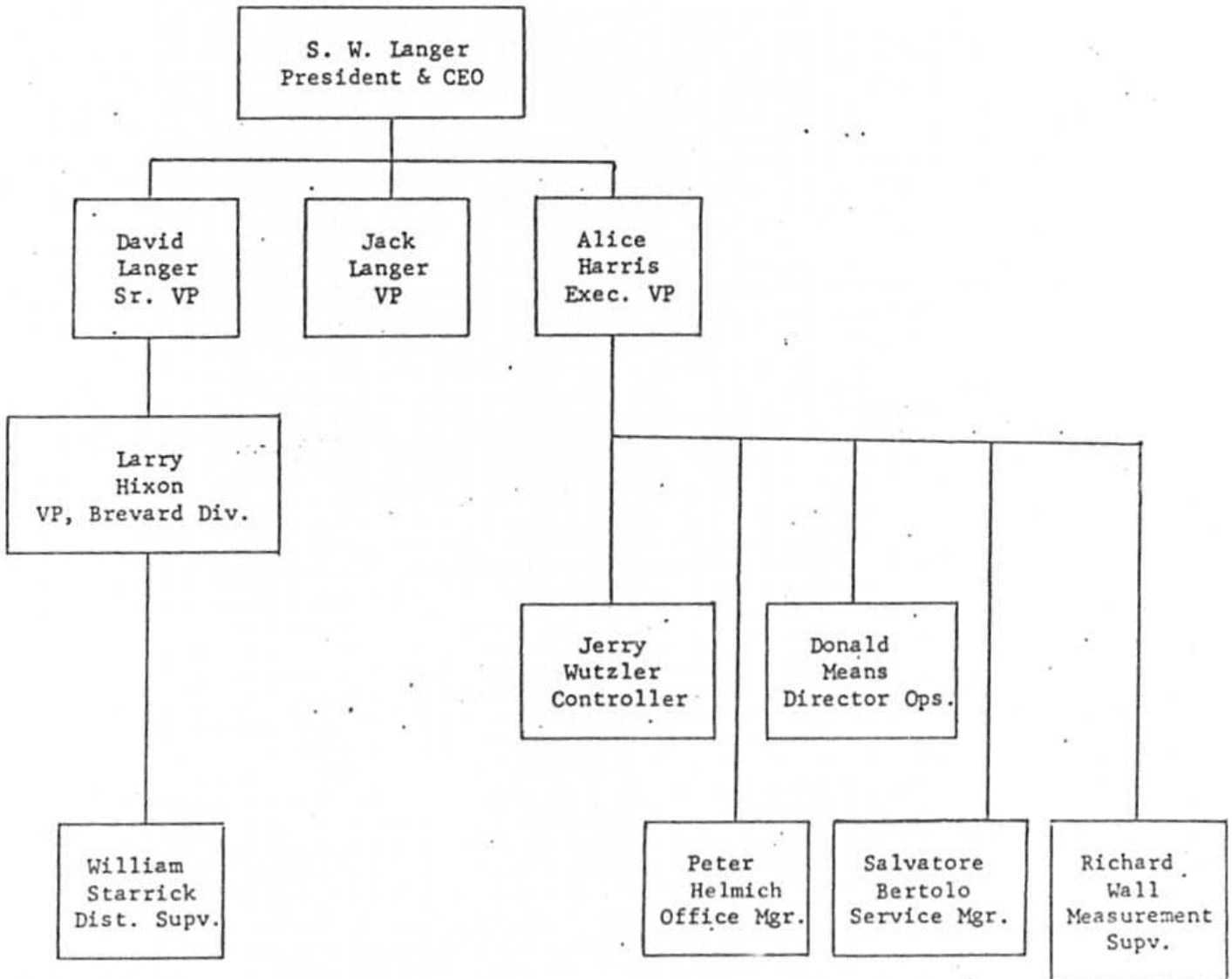
Name of Company Representative (1)(2)	Title or Position	Organizational Unit (3) Title (Dept./Div./Etc.)	Name of Immediate Supervisor	State Usual Purpose for Contact with the FPSC	Name of Person Department most often contacted
S. W. Langer	President, Chairman	Executive Office		Administrative and General	Commissioner Staff
David Langer	Sr. VP	"	S. W. Langer	"	"
Alice M. Harris	Exec. VP	"	"	"	"
Jack Langer	VP, Spec. Projects	"	"	"	"
Jerry A. Wutzler	Controller Asst. VP	Finance	Alice M. Harris	Accounting and financial reporting, and rate cases	Lee Romig, Wayne Makin
Larry I. Hixon	VP Brevard Div.	Administration, Brevard Div.	David Langer	Customer relations	Stella English, Paula Isler
Donald T. Means	Director of Ops., Asst. VP	Operations, Miami Division	Alice M. Harris	Engineering, Safety	Owen Bowser, Roger Fletcher
Salvatore Bertolo	Service Mgr.	Service, Miami Division	Alice M. Harris	Customer Service	N/A
Peter C. Helmich	Office Mgr.	Customer Accounts Miami Division	Alice M. Harris	Customer relations	Rita Case, Leroy Raspberry
Richard F. Wall	Meas. Supv.	Measurement	Alice M. Harris	Gas Measurement	Roger Fletcher
William G. Starrick	Dist. Supv.	Operations, Brev. Div.	Larry I. Hixon	Engineering, Safety	E. Mills, R. Fletcher
Lee Willis, Esq.	Legal Counsel	Ausley Law Firm	"	"	"
James Beasley, Esq.	"	"	"	"	"

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
- (2) Please provide individual telephone numbers, if the person cannot be reached through the Company's operator.
- (3) Please provide appropriate organizational charts for all persons listed within the Company.
- (4) Defined as personal visits or telephone calls as a result of routine recurring interface, rate cases, or audits.

PART V - LIAISON PERSONNEL

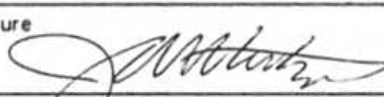
B. Organizational Chart*

Current as of: 3/31/85



*For reporting chain for all personnel listed on page 6.

**FERC FORM NO 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent <p style="text-align: center;">City Gas Company of Florida</p>	02 Year of Report <p style="text-align: center;">Dec. 31, 19 <u>84</u></p>	
03 Previous Name and Date of Change <i>(If name changed during year)</i>		
04 Address of Principal Office at End of Year <i>(Street, City, State, Zip Code)</i> <p style="text-align: center;">955 East 25th Street, Hialeah, Florida 33013</p>		
05 Name of Contact Person <p style="text-align: center;">J. A. Wutzler</p>	06 Title of Contact Person <p style="text-align: center;">Controller</p>	
07 Address of Contact Person <i>(Street, City, State, Zip Code)</i> <p style="text-align: center;">955 East 25th Street, Hialeah, Florida 33013</p>		
08 Telephone of Contact Person, <i>Including Area Code</i> <p style="text-align: center;">305-691-8710</p>	09 This Report Is <p style="text-align: center;">(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission</p>	10 Date of Report <i>(Mo, Da, Yr)</i>
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name <p style="text-align: center;">J. A. Wutzler</p>	02 Title <p style="text-align: center;">Controller</p>	
03 Signature 		04 Date Signed <i>(Mo, Da, Yr)</i> <p style="text-align: center;">3/22/85</p>
Title 18, U.S.C. 1001 makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 19 <u>84</u>	Year of Report Dec. 31, 19 <u>84</u>
LIST OF SCHEDULES (Natural Gas Company)			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have		been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."	
Title of Schedule <i>(a)</i>	Reference Page No. <i>(b)</i>	Date Revised <i>(c)</i>	Remarks <i>(d)</i>
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
Executive Summary	1-7		
General Information	101		
Control Over Respondent	102		
Corporations Controlled by Respondent	103		
Officers	104		
Directors	105		
Security Holders and Voting Powers	106-107		
Important Changes During the Year	108-109		
Comparative Balance Sheet	110-113	12-84	
Statement of Income for the Year	114-117	12-84	
Statement of Retained Earnings for the Year	118-119		
Statement of Changes in Financial Position	120-121		
Notes to Financial Statements	122-123		
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debts)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200	12-84	
Gas Plant in Service	202-205		
Gas Plant Leased to Others	207		N/A
Gas Plant Held for Future Use	208		N/A
Production Properties Held for Future Use	209		None
Construction Work in Progress - Gas	210		
Construction Overheads-Gas	211		
General Description of Construction Overhead Procedure	212		
Accumulated Provision for Depreciation of Gas Utility Plant	213		
Gas Stored	214		None
Nonutility Property	215		
Accumulated Provision for Depreciation and Amortization of Nonutility Property	215		
Investments	216		
Investments in Subsidiary Companies	217		
Gas Prepayments Under Purchase Agreements	218		None
Advances for Gas Prior to Initial Deliveries or Commission Certification	219		None
Prepayments	220		
Extraordinary Property Losses	220	12-84	
Unrecovered Plant and Regulatory Study Costs	220	12-84	None
Preliminary Survey and Investigation Charges	221		N/A
Miscellaneous Deferred Debits	223		
Accumulated Deferred Income Taxes (Account 190)	224-225		None
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250		
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	251		
Other Paid-In Capital	252		None
Discount on Capital Stock	253		None

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
City Gas Company of Florida	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1984
LIST OF SCHEDULES (Natural Gas Company) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Capital Stock Expense	253		
Securities Issued or Assumed and Securities Refunded or Retired During the Year	254		
Long-Term Debt	255		
Unamortized Debt Exp., Premium and Discount on Long-Term Debt	256		
Unamortized Loss and Gain on Reacquired Debt	257		None
Taxes Accrued, Prepaid and Charged During Year	258-259		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
Investment Tax Credits Generated and Utilized	262-263		
Accumulated Deferred Investment Tax Credits	264		
Miscellaneous Current and Accrued Liabilities	265		
Other Deferred Credits	266		
Undelivered Gas Obligations Under Sales Agreements	267		None
Accumulated Deferred Income Taxes—Accelerated Amortization Property	268-269		None
Accumulated Deferred Income Taxes—Other Property	270-271		
Accumulated Deferred Income Taxes—Other	272-273		
INCOME ACCOUNT SUPPORTING SCHEDULES			
Gas Operating Revenues	301	12-84	
Distribution Type Sales by States	302-303		None
Residential and Commercial Space Heating Customers	305		
Interruptible, Off Peak, and Firm Sales to Distribution System Industrial Customers	305		
Field and Main Line Industrial Sales of Natural Gas	306-309		N/A
Sales for Resale—Natural Gas	310-311		N/A
Revenue from Transportation of Gas of Others—Natural Gas	312		N/A
Sales of Products Extracted from Natural Gas	313		
Revenues from Natural Gas Processed by Others	313		
Gas Operation and Maintenance Expenses	320-325	12-84	
Number of Gas Department Employees	325		
Exploration and Development Expenses	326		None
Abandoned Leases	326		None
Gas Purchases	327	12-84	
Exchange Gas Transactions	328-329		None
Gas Used in Utility Operations—Credit	330		
Other Gas Supply Expenses	331		
Transmission and Compression of Gas by Others	332		None
Miscellaneous General Expenses—Gas	333		None
Depreciation, Depletion, and Amortization of Gas Plant	334-335		
Income from Utility Plant Leased to Others	336		None
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	337		
COMMON SECTION			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		None

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 84
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LIST OF SCHEDULES (Natural Gas Company) (Continued)

Title of Schedule <i>(a)</i>	Reference Page No. <i>(b)</i>	Date Revised <i>(c)</i>	Remarks <i>(d)</i>
COMMON SECTION (Continued)			
Distribution of Salaries and Wages	354-355		
Charges for Outside Professional and Other Consultative Services	357		
GAS PLANT STATISTICAL DATA			
Natural Gas Reserves and Land Acreage	500-501		None
Changes in Estimated Natural Gas Reserves	503		N/A
Changes in Est. Hydrocarbon Reserves and Costs, and Net Realizable Value	504-505		N/A
Natural Gas Production and Gathering Statistics	506		N/A
Products Extraction Operations-Natural Gas	507		N/A
Compressor Stations	509		N/A
Gas and Oil Wells	510		N/A
Field and Storage Lines	511		N/A
Gas Storage Projects	512-513		N/A
Transmission Lines	514		N/A
Liquefied Petroleum Gas Operations	515		None
Transmission System Peak Deliveries	516		A & B
Auxiliary Peaking Facilities	517		None
Gas Account-Natural Gas	518-519		
System Map	520		
Footnotes	551		N/A
Stockholders' Reports	-		
Composite of Statistics	552		
Business Contracts with Officers, etc.	553		
Affiliation of Officers and Directors	554		
Business Transactions with Related Parties	555-556		
Gas Services-Business By Product	557		None

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 84
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

J. A. Wützer, Controller
955 East 25th Street
Hialeah, Florida 33013

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Florida

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Distribution of natural gas

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) Yes... Enter the date when such independent accountant was initially engaged: _____
(2) No

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
City Gas Company of Florida	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 19 84

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of

the trust. If other companies are controlled by the organization which holds control over the respondent, list the names of such companies and the kind of business each is engaged in.

2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

None

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 19 84	Year of Report Dec. 31, 19 84
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other,

as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled <i>(a)</i>	Kind of Business <i>(b)</i>	Percent Voting Stock Owned <i>(c)</i>	Footnote Ref. <i>(d)</i>
Essel Corporation	LPG retail & investments	100%	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title <i>(a)</i>	Name of Officer <i>(b)</i>	Salary for Year <i>(c)</i>
1	President and Chairman of the Board	S. W. Langer	194,750
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director <i>(a)</i>	Principal Business Address <i>(b)</i>	Number of Directors' Meetings Attended During Year <i>(c)</i>	Fees During Year <i>(d)</i>
S. W. Langer, President and Chairman**	955 East 25th Street Hialeah, Florida 33013	5	
Harry Blumin, Treasurer*	"	5	
Arthur J. England, Jr.	"	3	4,500
William Goldrich*	"	5	12,000
David Langer, Sr. Vice President	"	5	
Jack Langer, Vice President*	"	5	7,500
Charles Roberts, Secretary	"	3	
Michael Weintraub	"	3	4,500
Ivan E. Ball	Resigned 3/84	0	
Alexander Blumenthal	Deceased 1984	0	
<p>Note: W. Goldrich resigned from Executive Committee as of 12/31/84.</p>			

Name of Respondent: City Gas Company of Florida

This Report is: An Original A Resubmission

Date of Report (Mo., Da., Yr):

Year of Report: Dec. 31, 19 84

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

(B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a pro rata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: December 24, 1985

Shareholders of record for dividend

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy

Total: 852,183
By proxy: 852,183

3. Give the date and place of such meeting:

July 19, 1984
955 East 25th Street
Hialeah, Florida 33013

Line No.	Name (Title) and Address of Security Holder	VOTING SECURITIES			
		Number of votes as of (date): December 24, 1984			
		Total Votes (a)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	1,007,000	Same		
5	TOTAL number of security holders	1,123	as		
6	TOTAL votes of security holders listed below	571,737	col. (b)		
7	CEDE & Company Box 863, Bowling Green Station, N.Y., N.Y. 10004	263,457			
8	Sid Weiner 11 Island Avenue, Apt. 2005, Miami Beach, FL 33139	61,120			
9	Harry Blumin 1100 Brickell Avenue., Suite 900, Miami, FL 33131	45,000			(Director & Treasurer)
10	Jack Langer 3310 Granada Blvd., Coral Gables, Florida 33134	32,596			(Director & Vice President)
11	Karen Susan Platt 220 E. 60 St., Apt. 66, New York, N.Y. 10022	31,280			
12	David Langer 8011 Halcyon Court, Inverness, Florida 32650	29,896			(Director & Sr. Vice Pres.)
13	Jack Weiner 3004 Brickell Ave., Miami, Florida 33129	27,810			
14	Moe Langer 3261 Riviera Dr., Coral Gables, Florida 33134	25,220			
15	Charles Roberts 8501 Ponce De Leon Rd., Miami, Florida 33143	22,000			(Director & Secretary)
16	Fay Blumin 840 43 Ct., Miami Beach, Florida 33140	22,000			
17					
18					

Name of Respondent	This Report is:	Date of Report	Year of Report
City Gas Company of Florida	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 19 84

SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder	Total Votes	Common Stock	Preferred Stock	Other
	(a)	(b)	(c)	(d)	(e)
19	S. W. Langer 955 East 25th Street, Hialeah, Florida 33013	4,000	Same as Col. (b)	(Director and President)	
20	Michael Weintraub 3370 Devon Rd., Miami, Florida 33133	4,000		(Director)	
21	Alice M. Harris 955 East 25th Street, Hialeah, Florida 33013	2,434		(Executive Vice President)	
22	William Goldrich 955 East 25th Street, Hialeah, Florida 33013	700		(Director)	
23	J. A. Wutzler 955 East 25th Street, Hialeah, Florida 33013	224		(Controller)	
24					
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
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IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of

gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

(1) thru (8) None

(9) See page 109

(10) None

(11) See page 109

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
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IMPORTANT CHANGES DURING THE YEAR (Continued)

Item 9: Legal Proceedings

The case before the U. S. Tax Court on the taxability of customer deposits has been culminated. On May 27, 1980, a judgement was rendered in favor of the Company. The Internal Revenue Service (IRS) appealed, and on October 21, 1982, the Court of Appeals reversed the decision and remanded the case to the Tax Court for further proceedings. On January 26, 1984, the Tax Court found in favor of the IRS, reversing its earlier position. The Company decided not to appeal, and started negotiations with the IRS for a settlement with respect to the methodology to be applied under the regulations. The settlement was completed, and accepted by the Tax Court on August 7, 1984. Hence the Company is now paying income tax on customer deposits.

In April, 1983, Consolidated Gas Company of Florida, Inc. ("Consolidated") filed suit against the Company in the U. S. District Court for the Southern District of Florida, alleging violations of federal antitrust laws and seeking injunctive and treble damage relief. The Company denied the allegations and filed a counterclaim alleging that Consolidated's practices constituted federal antitrust violations. Management and the Company's special counsel believe that the Company has good defenses and is likely to prevail on the claim against it.

In another case before the Florida Eleventh Judicial Circuit, the Company has filed suit against California Minicomputer Systems Inc. ("CMS") for damages from breach of contract resulting from deficient design and installation of a computer billing and record system. CMS has filed a counterclaim for replevin and damages.

Item 11: Important rate changes

Under Docket 830581-GU, the Company received an interim rate increase of \$2.3 million on 5/31/84, replaced by a permanent increase of \$3.9 million on 9/8/84. Following is a detail by customer class:

	<u>Customers</u>	Revenue increase (decrease) \$000's
Residential	69,768	\$ 2,635
Commercial	3,755	871
CNG	14	(24)
Interruptible	29	414
	<u>73,566</u>	<u>\$ 3,896</u>

Reference: FPSC Order No. 13551
dated 7/30/84, and
Order No. 13609 dated
8/22/84.

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	56,320,154	58,753,626
3	Construction Work in Progress (107)	200	297,303	722,481
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		56,617,457	59,476,107
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200	15,531,868	17,575,437
6	Net Utility Plant, Less Nuclear Fuel (Enter Total of line 4 less 5)	—	41,085,589	41,900,670
7	Nuclear Fuel (120.1-120.4, 120.6)	201		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	201		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	—	41,085,589	41,900,670
10	Net Utility Plant (Enter Total of lines 6 and 9)	—		
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)	214		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	215	3,267,035	4,184,436
15	(Less) Accum. Prov. for Depr. and Amort. (122)	215	1,506,849	1,651,794
16	Investments in Associated Companies (123)	216		
17	Investment in Subsidiary Companies (123.1)	217	5,113,325	5,135,366
18	(For Cost of Account 123.1, See Footnote Page 217, line 23)	—		
19	Other Investments (124)	216, 219		
20	Special Funds (125-128)	—	21,705	2,619
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	—	6,895,216	7,670,627
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)	—	1,103,385	733,017
24	Special Deposits (132-134)	—		
25	Working Funds (135)	—	5,075	5,725
26	Temporary Cash Investments (136)	216		3,998,548
27	Notes Receivable (141)	—	60,572	51,463
28	Customer Accounts Receivable (142)	—	3,258,115	4,165,666
29	Other Accounts Receivable (143)	—	63,060	61,140
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	81,577	63,261
31	Notes Receivable from Associated Companies (145)	—		
32	Accounts Receivable from Assoc. Companies (146)	—	1,853,953	
33	Fuel Stock (151)	—		
34	Fuel Stock Expense Undistributed (152)	—		
35	Residuals (Elec) and Extracted Products (Gas) (153)	—		
36	Plant Material and Operating Supplies (154)	—	49,601	69,085
37	Merchandise (155)	—	142,437	214,669
38	Other Material and Supplies (156)	—	83,605	63,093
39	Nuclear Materials Held for Sale (157)	201		
40	Stores Expenses Undistributed (163)	—	(43,072)	(13,500)
41	Gas Stored Underground — Current (164.1)	214		
42	Liquefied Natural Gas Stored (164.2)	214		
43	Liquefied Natural Gas Held for Processing (164.3)	214		
44	Prepayments (165)	220	581,758	207,049
45	Advances for Gas Explor., Devel. and Prod. (166)	219		
46	Other Advances for Gas (167)	219		
47	Interest and Dividends Receivable (171)	—	756	209,756
48	Rents Receivable (172)	—		
49	Accrued Utility Revenues (173)	—	1,200,299	843,424
50	Miscellaneous Current and Accrued Assets (174)	—		
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)		8,277,967	10,545,874

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
52	DEFERRED DEBITS				
53	Unamortized Debt Expense (181)	-	163,551	221,015	
54	Extraordinary Property Losses (182.1)	220		94,158	
55	Unrecovered Plant and Regulatory Study Costs (182.2)	220			
56	Prelim. Survey and Investigation Charges (Electric) (183)	-			
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-			
58	Clearing Accounts (184)	-	78,574	(385)	
59	Temporary Facilities (185)	-			
60	Miscellaneous Deferred Debits (186)	223	1,217,394	1,390,918	
61	Def. Losses from Disposition of Utility Plt. (187)	-			
62	Research, Devel. and Demonstration Expnd. (188)	352-353			
63	Unamortized Loss on Reacquired Debt (189)	-			
64	Accumulated Deferred Income Taxes (190)	224			
65	Unrecovered Purchased Gas Costs (191)	-			
66	Unrecovered Incremental Gas Costs (192.1)	-			
67	Unrecovered Incremental Surcharges (192.2)	-			
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 67)		1,459,519	1,705,706	
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		57,718,291	61,822,877	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1984	Year of Report Dec. 31, 1984
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account <i>(a)</i>	Ref. Page No. <i>(b)</i>	Omit Cents	
			Balance at Beginning of Year <i>(c)</i>	Balance at End of Year <i>(d)</i>
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250	1,016,000	1,016,000
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)	251		
5	Stock Liability for Conversion (203, 206)	251		
6	Premium on Capital Stock (207)	251	6,538,906	6,538,906
7	Other Paid-In Capital (208-211)	252		
8	Installments Received on Capital Stock (212)	251		
9	(Less) Discount on Capital Stock (213)	253		
10	(Less) Capital Stock Expense (214)	253	369,639	369,639
11	Retained Earnings (215, 215.1, 216)	118-119	13,387,050	14,416,655
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	4,928,325	4,950,366
13	(Less) Reacquired Capital Stock (217)	250	68,540	176,390
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	-	25,432,102	26,375,898
15	LONG-TERM DEBT			
16	Bonds (221)	256	8,956,000	11,843,000
17	(Less) Reacquired Bonds (222)	256		
18	Advances from Associated Companies (223)	256		
19	Other Long-Term Debt (224)	256	4,500,000	4,000,000
20	Unamortized Premium on Long-Term Debt (225)	-		
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	-		
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	-	13,456,000	15,843,000
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)	-		
25	Accumulated Provision for Property Insurance (228.1)	-		
26	Accumulated Provision for Injuries and Damages (228.2)	-		
27	Accumulated Provision for Pensions and Benefits (228.3)	-		
28	Accumulated Miscellaneous Operating Provisions (228.4)	-		
29	Accumulated Provision for Rate Refunds (229)	-		
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)	-		
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	500,000	500,000
33	Accounts Payable (232)	-	2,907,308	2,938,857
34	Notes Payable to Associated Companies (233)	-		
35	Accounts Payable to Associated Companies (234)	-		
36	Customer Deposits (235)	-	3,791,276	3,903,008
37	Taxes Accrued (236)	258-259	117,817	154,851
38	Interest Accrued (237)	-	464,661	763,368
39	Dividends Declared (238)	-		302,100
40	Matured Long-Term Debt (239)	-		
41	Matured Interest (240)	-		
42	Tax Collections Payable (241)	-	685,615	590,008
43	Miscellaneous Current and Accrued Liabilities (242)	-	143,785	347,269
44	Obligations Under Capital Leases-Current (243)	-		
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	-	8,610,462	9,499,461

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COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS) (CONTINUED)

Line No.	Title of Account <i>(a)</i>	Ref. Page No. <i>(b)</i>	Omit Cents	
			Balance Beginning of Year <i>(c)</i>	Balance at End of Year <i>(d)</i>
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		190,112	190,112
48	Accumulated Deferred Investment Tax Credits (255)	264	2,571,899	2,748,289
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	266	450,506	575,453
51	Unamortized Gain on Reacquired Debt (257)	257		
52	Accumulated Deferred Income Taxes (281-283)	268-273	6,852,210	6,590,664
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		10,064,727	10,104,518
54				
55	Injuries and Damages Reserve (262)		155,000	
56				
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62				
63				
64				
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66				
67				
68				
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		57,718,291	61,822,877

Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, *Other Utility Operating Income*, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate pro-

ceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		39,558,976	36,915,227
3	Operating Expenses			
4	Operation Expenses (401)		30,581,127	28,990,663
5	Maintenance Expenses (402)		808,690	602,461
6	Depreciation Expense (403)		2,003,630	1,806,030
7	Amort. & Depl. of Utility Plant (404-405)		2,544	2,544
8	Amort. of Utility Plant Acq. Adj. (406)		10,549	10,549
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		188,321	
10	Amort. of Conversion Expenses (407)		42,021	43,865
11	Taxes Other Than Income Taxes (408.1)	258	1,297,065	1,203,545
12	Income Taxes - Federal (409.1)	258	853,354	504,170
13	- Other (409.1) State	258	101,690	62,452
14	Provision for Deferred Inc. Taxes (410.1)	224,268-273	506,982	1,018,870
15	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	224,268-273		
16	Investment Tax Credit ABXXXX (411.4) Amort.	264	(8,794)	(8,587)
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		36,387,179	34,236,562
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		3,171,797	2,678,665

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STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of

allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current year (e)	Previous Year (f)	Current year (g)	Previous Year (h)	Current year (i)	Previous Year (j)	
						1
						2
						3
						4
						5
						6
						7
						8
		Same as cols. (c) & (d)				9
						10
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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Previous Year <i>(j)</i>	Current Year <i>(k)</i>	Current Year <i>(m)</i>	Previous Year <i>(n)</i>	Current Year <i>(o)</i>	Previous Year <i>(p)</i>
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STATEMENT OF INCOME FOR THE YEAR (CONTINUED)

Line No.	Account <i>(a)</i>	Ref. Page No. <i>(b)</i>	TOTAL	
			Current Year <i>(c)</i>	Previous Year <i>(d)</i>
21	Net Utility Operating Income <i>(Carried forward from page 114)</i>	-	3,171,797	2,678,665
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		1,063,393	1,088,043
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		740,254	765,384
27	Revenues From Nonutility Operations (417)			
28	(Less) Expenses of Nonutility Operations (417.1)			
29	Nonoperating Rental Income (418)		149,612	167,158
30	Equity in Earnings of Subsidiary Companies (418.1)	-	22,041	594,912
31	Interest and Dividend Income (419)		216,495	6,721
32	Allowance for Other Funds Used During Construction (419.1)	-	15,390	13,559
33	Miscellaneous Nonoperating Income (421)		42,480	6,999
34	Gain on Disposition of Property (421.1)			
35	TOTAL Other Income <i>(Enter Total of lines 25 thru 34)</i>	-	769,157	1,112,008
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)			
38	Miscellaneous Amortization (425)	337		
39	Miscellaneous Income Deductions (426.1-426.5)	337	39,249	32,726
40	TOTAL Other Income Deductions <i>(Total of lines 37 thru 39)</i>	-	39,249	32,726
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	258		
43	Income Taxes—Federal (409.2)	258	(11,201)	187,283
44	Income Taxes—Other (409.2)	258	(1,282)	21,429
45	Provision for Deferred Inc. Taxes (410.2)	224,268-273	43,440	
46	(Less) Provision for Deferred Income Taxes—Cr. (411.2)	224,268-273		
47	Investment Tax Credit Adj.—Net (411.5)			
48	(Less) Investment Tax Credits (420)		106,443	107,792
49	TOTAL Taxes on Other Income and Deduct. <i>(Total of 42 thru 48)</i>	-	(75,486)	100,920
50	Net Other Income and Deductions <i>(Enter Total of lines 35, 40, 49)</i>	-	805,394	978,362
51	Interest Charges			
52	Interest on Long-Term Debt (427)	-	1,370,911	1,047,360
53	Amort. of Debt Disc. and Expense (428)	256	27,594	22,643
54	Amortization of Loss on Recquired Debt (428.1)	257		
55	(Less) Amort. of Premium on Debt-Credit (429)	256		
56	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)	257		
57	Interest on Debt to Assoc. Companies (430)	337		
58	Other Interest Expense (431)	337	321,039	297,788
59	(Less) Allowance for Borrowed Funds Used During Construction—Cr. (432)	-	6,899	6,077
60	Net Interest Charges <i>(Enter Total of lines 52 thru 59)</i>	-	1,712,645	1,361,714
61	Income Before Extraordinary Items <i>(Total of lines 21, 50 and 60)</i>	-	2,264,546	2,295,313
62	Extraordinary Items			
63	Extraordinary Income (434)			
64	(Less) Extraordinary Deductions (435)			
65	Net Extraordinary Items <i>(Enter Total of line 63 less line 64)</i>	-		
66	Income Taxes—Federal and Other (409.3)	258		
67	Extraordinary Items After Taxes <i>(Enter Total of line 65 less line 66)</i>	-		
68	Net Income <i>(Enter Total of lines 61 and 67)</i>		2,264,546	2,295,313

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 19 84	Year of Report Dec. 31, 19 84
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.

5. Show dividends for each class and series of capital stock.
6. Show separately the state and federal income tax effect of items shown in account 439, *Adjustments to Retained Earnings*.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		18,315,375
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Acct. 439)(Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acct. 439)(Total of lines 10 thru 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		2,242,505
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)(Total of lines 18 thru 21)		
23	Dividends Declared - Preferred Stock (Account 437)		
24			
25			
26			
27			
28			
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437)(Total of lines 24 thru 29)		
30	Dividends Declared - Common Stock (Account 438)		
31			
32	\$.30 per share per quarter		1,212,900
33			
34			
35			
36	TOTAL Dividends Declared - Common Stock (Acct. 438)(Total of lines 31 thru 35)		1,212,900
37	Transfers from Acct. 215.1, Unappropriated Undistributed Subsidiary Earnings		22,041
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		19,367,021

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec 31, 1984	Year of Report Dec 31, 1984
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
	<p align="center">APPROPRIATED RETAINED EARNINGS (Account 215)</p> <p>State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.</p>	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
	<p align="center">APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</p> <p>State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.</p>	
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total lines 38 and 47)	19,367,021
	<p align="center">UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</p>	
49	Balance -- Beginning of Year (Debit or Credit)	4,928,325
50	Equity in Earnings for Year (Credit) (Account 418.1)	22,041
51	(Less: Dividends Received (Debit))	
52	Other Changes (Explain)	
53	Balance -- End of Year	4,950,366

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1984	Year of Report Dec. 31, 1984
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STATEMENT OF CHANGES IN FINANCIAL POSITION

1. This statement is not restricted to those items which are noncurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other," to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.

2. If the notes to the funds statement in the respondent's annual report to stockholders are applicable in every respect to this statement, such notes should be attached to page 122.

3. Under "Other" specify significant amounts and group others.

4. Codes used:
- (a) Such as net increase-decrease in working capital, etc., other than changes in short term investments shown as item 4(e).
 - (b) Bonds, debentures and other long-term debt.
 - (c) Net proceeds or payments.
 - (d) Include commercial paper.
 - (e) Identify separately such items as investments, fixed assets, intangibles, etc.
5. Enter on page 122 clarifications and explanations.

Line No.	SOURCES OF FUNDS (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Funds from Operations	
2	Net Income	2,264,546
3	Principal Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	2,292,757
5	Amortization of (Specify) Plant, Deferred items, Investment cr.	737,614
6	Provision for Deferred or Future Income Taxes (Net)	(261,546)
7	Investment Tax Credit Adjustments	291,627
8	(Less) Allowance for Other Funds Used During Construction	(15,390)
9	Other (Net)	
10	Unappropriated Undist. Subsidiary earnings	(22,041)
11		
12		
13		
14		
15		
16		
17	TOTAL Funds from Operations (Enter Total of lines 2 thru 16)	5,287,567
18	Funds from Outside Sources (New Money)	
19	Long-Term Debt (b) (c)	5,000,000
20	Preferred Stock (c)	
21	Common Stock (c)	
22	Net Increase in Short-Term Debt (d)	
23	Other (Net)	
24		
25		
26		
27		
28		
29		
30		
31	TOTAL Funds from Outside Sources (Enter Total of lines 19 thru 30)	
32	Sale of Non-Current Assets (e)	
33		
34	Contributions from Associated and Subsidiary Companies	1,853,953
35	Other (Net) (a)	
36		
37		
38		
39		
40		
41		
42		
43	TOTAL Sources of Funds (Enter Total of lines 17, 31, 32 thru 42)	12,141,520

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)				
Line No.	APPLICATION OF FUNDS (a)	Amounts (b)		
44	Construction and Plant Expenditures (Including Land)			
45	Gross Additions to Utility Plant (Less Nuclear Fuel)	2,825,063		
46	Gross Additions to Nuclear Fuel			
47	Gross Additions to Common Utility Plant			
48	Gross Additions to Nonutility Plant	1,058,881		
49	(Less) Allowance for Other Funds Used During Construction	(15,390)		
50	Other Net cost of retired property	33,493		
51	TOTAL Applications to Construction and Plant Expenditures (Incl Land) (45 thru 50)	3,902,047		
52	Dividends on Preferred Stock			
53	Dividends on Common Stock	1,212,900		
54	Funds for Retirement of Securities and Short-Term Debt			
55	Long-term Debt (b) (c)	2,613,000		
56	Preferred Stock (c)			
57	Redemption of Capital Stock			
58	Net Decrease in Short-term Debt (d)			
59	Other (Net)			
60				
61				
62				
63				
64				
65				
66	Purchase of Other Non-Current Assets (e)			
67	Expenditures on deferred charges	1,123,757		
68				
69	Investments in and Advances to Associated and Subsidiary Companies			
70	Other (Net) (a):			
71	Change in working capital	3,289,816		
72				
73				
74				
75				
76				
77				
78	TOTAL Applications of Funds (Enter Total of lines 51 thru 77)	12,141,520		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Changes in Financial Position, or any account thereof. Classify the notes according to each basic statement, providing a sub-heading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, *Utility Plant Adjustments*, explain the origin of such amount, debits and credits during the year, and

plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, *Unamortized Loss on Reacquired Debt*, and 257, *Unamortized Gain on Reacquired Debt*, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform Systems of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__84
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NOTES TO FINANCIAL STATEMENTS (Continued)

Name of Respondent		This Report Is:		Date of Report		Year of Report	
City Gas Company of Florida		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)		Dec. 31, 19 84	
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
Line No.	Item	Total	Electric	Gas	Other (Specify)	Other (Specify)	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	UTILITY PLANT						
2	In Service						
3	Plant in Service (Classified)	58,402,004					
4	Property Under Capital Leases			Same			
5	Plant Purchased or Sold			as			
6	Completed Construction not Classified			Col. (b)			
7	Experimental Plant Unclassified						
8	TOTAL (Enter Total of lines 3 thru 7)	58,402,004					
9	Leased to Others						
10	Held for Future Use						
11	Construction Work in Progress	722,481					
12	Acquisition Adjustments	351,622					
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	59,476,107					
14	Accum. Prov. for Depr., Amort., & Depl.	17,575,437					
15	Net Utility Plant (Enter Total of line 13 less 14)	41,900,670					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
17	In Service:						
18	Depreciation	17,280,024					
19	Amort. and Depr. of Producing Natural Gas Land and Land Rights						
20	Amort. of Underground Storage Land and Land Rights						
21	Amort. of Other Utility Plant	43,282					
22	TOTAL In Service (Enter Total of lines 18 thru 21)	17,323,306					
23	Leased to Others						
24	Depreciation						
25	Amortization and Depletion						
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)						
27	Held for Future Use						
28	Depreciation						
29	Amortization						
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)						
31	Abandonment of Leases (Natural Gas)						
32	Amort. of Plant Acquisition Adj.	252,131					
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	17,575,437					

B L A N K P A G E

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Name of Respondent: City Gas Company of Florida
 This Report is: An Original A Resubmission
 Date of Report: (Mo, Da, Yr) Dec. 31, 19 84
 Year of Report: 1984

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
 2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified—Gas.
 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
 5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						
2	301 Organization						
3	302 Franchises and Consents	74,150					74,150
4	303 Miscellaneous Intangible Plant						
5	TOTAL Intangible Plant	74,150					74,150
6	2. Production Plant						
7	Natural Gas Production and Gathering Plant						
8	325.1 Producing Lands						
9	325.2 Producing Leaseholds						
10	325.3 Gas Rights						
11	325.4 Rights-of-Way						
12	325.5 Other Land and Land Rights						
13	326 Gas Well Structures						
14	327 Field Compressor Station Structures						
15	328 Field Meas. and Reg. Sta. Structures						
16	329 Other Structures						
17	330 Producing Gas Wells—Well Construction						
18	331 Producing Gas Wells—Well Equipment						
19	332 Field Lines						
20	333 Field Compressor Station Equipment						
21	334 Field Meas. and Reg. Sta. Equipment						
22	335 Drilling and Cleaning Equipment						
23	336 Purification Equipment						
24	337 Other Equipment						
25	338 Unsuccessful Exploration & Devel. Costs						
26	TOTAL Production and Gathering Plant						
27	Products Extraction Plant						
28	340 Land and Land Rights						
29	341 Structures and Improvements						
30	342 Extraction and Refining Equipment						
31	343 Pipe Lines						
32	344 Extracted Products Storage Equipment						

(Continued on page 205)

Name of Respondent: City Gas Company of Florida

This Report is: (1) An Original (2) A Resubmission

Date of Report (Mo, Da, Yr):

Year of Report: Dec. 31, 1984

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
33	2. Production Plant (Continued) Products Extraction Plant (Continued)						
34	345 Compressor Equipment						
35	346 Gas Meas. and Reg. Equipment						
36	347 Other Equipment						
37	TOTAL Products Extraction Plant						
38	TOTAL Nat. Gas Production Plant						
39	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						
40	TOTAL Production Plant						
41	3. Natural Gas Storage and Processing Plant Underground Storage Plant						
42	350.1 Land						
43	350.2 Rights-of-Way						
44	351 Structures and Improvements						
45	352 Wells						
46	352.1 Storage Leaseholds and Rights						
47	352.2 Reservoirs						
48	352.3 Non-recoverable Natural Gas						
49	353 Lines						
50	354 Compressor Station Equipment						
51	355 Measuring and Reg. Equipment						
52	356 Purification Equipment						
53	357 Other Equipment						
54	TOTAL Underground Storage Plant						
55	Other Storage Plant						
56	360 Land and Land Rights						
57	361 Structures and Improvements						
58	362 Gas Holders						
59	363 Purification Equipment						
60	363.1 Liquefaction Equipment						
61	363.2 Vaporizing Equipment						
62	363.3 Compressor Equipment						
63	363.4 Meas. and Reg. Equipment						
64	363.5 Other Equipment						
65	TOTAL Other Storage Plant						

Name of Respondent		This Report is:		Date of Report		Year of Report	
City Gas Company of Florida		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo., Da., Yr)		Dec. 31, 19 84	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
66	Base Load Liquefied Natural Gas Terminating and Processing Plant						
67	364.1 Land and Land Rights						
68	364.2 Structures and Improvements						
69	364.3 LNG Processing Terminal Equipment						
70	364.4 LNG Transportation Equipment						
71	364.5 Measuring and Regulating Equipment						
72	364.6 Compressor Station Equipment						
73	364.7 Communications Equipment						
74	364.8 Other Equipment						
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant						
76	TOTAL Nat. Gas Storage and Proc. Plant						
77	4. Transmission Plant						
78	365.1 Land and Land Rights						
79	365.2 Rights-of-Way						
80	366 Structures and Improvements						
81	367 Mains						
82	368 Compressor Station Equipment						
83	369 Measuring and Reg. Sta. Equipment						
84	370 Communication Equipment						
85	371 Other Equipment						
86	TOTAL Transmission Plant						
87	5. Distribution Plant						
88	374 Land and Land Rights	781,737	10				781,747
89	375 Structures and Improvements	763,824	78,233			25,393	872,450
90	376 Mains	32,822,041	1,356,714	11,793			34,166,962
91	377 Compressor Station Equipment						
92	378 Meas. and Reg. Sta. Equip.—General	342,260					342,260
93	379 Meas. and Reg. Sta. Equip.—City Gate	12,352,394	829,291	56,279			13,125,406
94	380 Services	4,348,254	127,431	1,600			4,474,085
95	381 Meters						
96	382 Meter Installations						
97	383 House Regulators	1,508,097	65,277	190			1,573,184
98	384 House Reg. Installations						
99	385 Industrial Meas. and Reg. Sta. Equipment	275,779	28,781				304,560
100	386 Other Prop. on Customers' Premises						
101	387 Other Equipment	121,372	24,884				146,256
102	TOTAL Distribution Plant	53,320,758	2,510,621	69,862		25,393	55,786,910
103							

Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A Resubmission

Date of Report (Mo., Da., Yr): _____

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which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported

amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
104	6. General Plant						
105	389 Land and Land Rights	89,696					89,696
106	390 Structures and Improvements	507,324	6,298				513,622
107	391 Office Furniture and Equipment	665,254	55,934	29,112	(315,436)		376,640
108	392 Transportation Equipment	635,975	233,371	23,829		37,503	883,020
109	393 Stores Equipment	16,358	176				16,534
110	394 Tools, Shop, and Garage Equipment	427,852					427,852
111	395 Laboratory Equipment	24,840					24,840
112	396 Power Operated Equipment						
113	397 Communication Equipment	194,076	2,709				196,785
114	398 Miscellaneous Equipment	12,249		294			11,955
115	Subtotal	2,573,624	298,488	53,235	(315,436)	37,503	2,540,944
116	399 Other Tangible Property						
117	TOTAL General Plant	2,573,624	298,488	53,235	(315,436)	37,503	2,540,944
118	TOTAL (Accounts 101 and 106)	55,968,532	2,809,109	123,097	(315,436)	62,896	58,402,004
119	Gas Plant Purchased (See Instr. 8)						
120	(Less) Gas Plant Sold (See Instr. 8)						
121	Experimental Gas Plant Unclassified						
122	TOTAL Gas Plant in Service	55,968,532	2,809,109	123,097	(315,436)	62,896	58,402,004

B L A N K P A G E

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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
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PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1.

Line No.	Description and Location of Property <i>(a)</i>	Date Originally Included in This Account <i>(b)</i>	Date Expected to be Used in Utility Service <i>(c)</i>	Balance at End of Year <i>(d)</i>
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Page 500)			
2	None			
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1984	Year of Report Dec. 31, 1984
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CONSTRUCTION WORK IN PROGRESS—GAS (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
 3. Minor projects (less than \$500,000) may be grouped.

20%

Line No.	Description of Project <i>(a)</i>	Construction Work in Progress—Gas (Account 107) <i>(b)</i>	Estimated Additional Cost of Project <i>(c)</i>
1	Incomplete Distribution System in Dade County Area	383,704	76,741
2	" " " " Brevard " "	338,777	1,103,462
3			
4			
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43	TOTAL	722,481	1,180,203

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
CONSTRUCTION OVERHEADS—GAS				
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 212 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on</p>		<p>page 212 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>		
Line No.	Description of Overhead <i>(a)</i>	Total Amount Charged for the Year <i>(b)</i>	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) <i>(c)</i>	
1	<u>Miami Division</u>			
2	Administrative and General	57,331	1,092,491	
3	Engineering	12,700	See pg. 212	
4	Allowance for funds used during construction	9,714	1,191,561	
5	Total Miami Division	79,745		
6				
7	<u>Brevard Division</u>			
8	Administrative and General	52,407	749,364	
9	Engineering	10,750	See pg. 212	
10	Allowance for funds used during construction	12,585	1,498,261	
11	Total Brevard Division	75,742		
12				
13				
14				
15				
16				
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45				
46	TOTAL	155,487		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instruction 3 (17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

- Capitalized Administrative and General overheads are developed by using the Payroll Allocation Method, as directed by memorandum dated February, 1972 from the Florida Public Service Commission.
- Engineering Labor and Expenses capitalized are based on the percentage of the superintendent's actual time devoted to construction work.
- In calculating allowance for funds used during construction, one-twelfth of the total cost of capital is applied monthly to applicable work orders, except blanket work orders which are not subject to AFUDC.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates): **N/A-This structure not used by FPSC.**

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S		
(2)	Short-Term Interest			s
(3)	Long-Term Debt	D		d
(4)	Preferred Stock	P		p
(5)	Common Equity	C		c
(6)	Total Capitalization		100%	
(7)	Average Construction Work in Progress Balance	W		

2. Gross Rate for Borrowed Funds $s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$ 3.56

3. Rate for Other Funds $\left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$ 6.72

4. Weighted Average Rate Actually Used for the Year:

	<u>Annual</u>	<u>Monthly</u>
a. Rate for Borrowed Funds -	3.25%	.26%
b. Rate for Other Funds -	7.34%	.58%

Name of Respondent: **City Gas Company of Florida**

This Report is: (1) An Original (2) A Resubmission

Date of Report (Mo., Da., Yr): **(Mo., Da., Yr)**

Year of Report: **Dec. 31, 1984**

ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 202-205, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing en-

tries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	15,249,548			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	2,003,630			
4	(413) Expenses of Gas Plant Leased to Others				
5	Transportation Expenses—Clearing		Same		
6	Other Clearing Accounts		as		
7	Other Accounts (Specify):		Col.		
8			B		
9	TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 8)	2,003,630			
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	123,097			
12	Cost of Removal	43,136			
13	Salvage (Credit)	12,345			
14	TOTAL Net Charges for Plant Retired (Enter Total of lines 11 thru 13)	153,888			
15	Other Debit or Credit Items (Describe):				
16	Transfers and Adjustments	180,734			
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	17,280,024			
Section B. Balances at End of Year According to Functional Classifications					
18	Production—Manufactured Gas				
19	Production and Gathering—Natural Gas				
20	Products Extraction—Natural Gas				
21	Underground Gas Storage				
22	Other Storage Plant				
23	Base Load LNG Terminaling and Processing Plant				
24	Transmission	16,193,129			
25	Distribution	1,086,895			
26	General	17,280,024			
27	TOTAL (Enter Total of lines 18 thru 26)				

Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)

1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.

2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to

any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.

4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.

5. Report pressure base of gas volumes as 14.73 psia at 60° F.

Line No.	Description <i>(a)</i>	Noncurrent (Account 117) <i>(b)</i>	Current (Account 164.1) <i>(c)</i>	LNG (Account 164.2) <i>(d)</i>	LNG (Account 164.3) <i>(e)</i>	Total <i>(f)</i>
1	Balance at Beginning of Year					
2	Gas Delivered to Storage (contra Account)					
3	Gas Withdrawn from Storage (contra Account)					
4	Other Debits or Credits (Net)					
5	Balance at End of Year					
6	Mcf					
7	Amount Per Mcf					

8 State basis of segregation of inventory between current and noncurrent portions:

None

City Gas Company of Florida

This Report is:

(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 19 84

INVESTMENTS (Accounts 123, 124, 136)

1. Report below investments in Accounts 123, *Investment in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.*
2. Provide a subheading for each account and list thereunder the information called for:
(a) Investment in Securities - List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, *Other Investments*), state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, also may be grouped by classes.

(b) Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 219.
3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.
6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment for the other amount at which carried in the books of account if different from cost and the selling price thereof, not including any dividend or interest adjustment includible in column (g).

Line No.	Description of Investment	Book Cost at Beginning of Year <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)</i>	Purchases or Additions During Year	Sales or Other Dispositions During Year	Principal Amount or No. of Shares at End of Year	Book Cost at End of Year <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)</i>	Revenues for Year	Gain or Loss from Investment Disposed of
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2	U.S. Treasury Bills							
3	Purchased: 7/12/84		3,998,548		N/A	3,998,548	209,279	N/A
4	Matures: 1/10/85							
5	Face value: 4,220,000							
6								
7								
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9								
10								
11								
12								
13								
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21								
22								
23								

Name of Respondent: **City Gas Company of Florida**

This Report is: (1) An Original (2) A Re-submission

Date of Report: (Mo, Da, Yr) _____

Year of Report: **Dec. 31, 1984**

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, *Investments in Subsidiary Companies*.

2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

(a) Investment in Securities — List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances — Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1

4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.

5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).

8. Report on Line 23, column (a) the total cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	<u>Subsidiary Company:</u>							
2	<u>Essel Corporation</u>	9/20/61	N/A	5,113,325	22,041		5,135,366	
3								
4								
5								
6								
7								
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21								
22								
23	TOTAL Cost of Account 123.1 \$ <u>185,000</u>			TOTAL	5,113,325	22,041	5,135,366	

City Gas Company of Florida

(1) An Original
(2) A Re-submission

(Mo., Da., Yr)

Dec 31, 19 34

GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS

1. Report below the information called for concerning gas prepayments as defined in the text of Account 165, *Prepayments*. (Report advances on page 219.)
 2. If any prepayment at beginning of year (or incurred during year) was cancelled, forfeited, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such prepayment was incurred, and accounting disposition of prepayment amount. Give a concise explanation of circumstances causing forfeiture or other disposition of the prepayment.
 3. If for any reason a take or pay situation is in controversy, list in the columns below the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).
 4. If any prepayment was determined other than by reference to amounts per Mcf or demand-commodity factors furnish in a footnote a concise explanation of basis of computation.

Line No.	Name of Vendor (Designate associated companies with an asterisk)	Seller FERC Rate Schedule No.	BALANCE BEGINNING OF YEAR		BALANCE END OF YEAR		PREPAYMENTS IN CURRENT YEAR			Make-up Period of Year's required take expiration date
			Mcf (14.73 psia at 60°F)	Amount	Mcf (14.73 psia at 60°F)	Amount	Cents per Mcf	Mcf (14.73 psia at 60°F)	Percent of Year's required take	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	None									
2										
3										
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22										
23										
24										
25										
26	TOTAL									

Name of Respondent: **City Gas Company of Florida**

This Report is: (1) An Original (2) A Resubmission

Date of Report: (Mo., Da., Yr) **Dec. 31, 1984**

Year of Report: **1984**

ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION (Accounts 124, 166 and 167)

1. Report below the information called for concerning all advances for gas, as defined in the text of Account 166, *Advances for Gas Exploration, Development and Production*, and 167, *Other Advances for Gas*, whether reported in Accounts 166, 167, or reclassified to Account 124, *Other Investments*. List Account 124 items first.

2. In column (a), give the date the advance was made, the payee (designate associated companies with an asterisk) a brief statement of the purpose, (exploration, development, production, general loan, etc.) and the estimated date of repayment. Do not use the term indefinite in reporting estimated date of repayment. If advances are made to a payee in connection with different projects with different arrangements for repayments, use separate lines for reporting; otherwise all advances may be grouped by payee, subject to the requirements of instruction 3 below.

3. If the beginning balance shown in column (c) does not agree with the prior year's ending balance, column (g), provide a detailed explanation in a footnote. Show all Advances made during the year in column (d) and all repayments or other credits in column (e). Report amounts shown in column (e) separately by account, as reported in column (f).

Line No.	Date of Advance, Payee, Purpose, and Estimated Date of Repayment (a)	Account Number (124, 166 or 167) (b)	Balance at Beginning of Year (c)	Advances During Year (d)	Repayments or Other Credits During Year (e)	Accounts Charged (f)	Balance at End of Year (g)
1	None						
2							
3							
4							
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 19 <u>84</u>	Year of Report Dec. 31, 19 <u>84</u>
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PREPAYMENTS (Account 165)

1. Report below the particulars (details) on each prepayment.
2. Report all payments for undelivered gas on line 5 and complete page 218 showing particulars (details) for gas prepayments.

Line No.	Nature of Prepayment (a)	Balance at End of Year (In Dollars) (b)
1	Prepaid Insurance	169,628
2	Prepaid Rents	342
3	Prepaid Taxes (258)	8,847
4	Prepaid Interest	
5	Gas Prepayments (218)	
6	Miscellaneous Prepayments:	28,232
7	TOTAL	207,049

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss (Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr to mo, yr).) (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Perkin-Elmer Computer per PSC order 13551. Amortized 7/84 - 3/85	282,479		407-1	188,321	94,158
2						
3						
4						
5						
6						
7						
8						
9	TOTAL					

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr).) (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
10	None					
11						
12						
13						
14						
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16						
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24						
25						
26						
27						
28						
29						
30	TOTAL					

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits. amortization in column (a).
 2. For any deferred debit being amortized, show period of 3. Minor items (less than \$100,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Piping allowances	635,919	247,014	401	161,488	721,445
2						
3	Conversion costs	244,965	15,615	407-2	42,021	218,559
4	(Expenditures for above					
5	are amortized over					
6	10 years)					
7						
8	Data Processing costs	217,303	118,740	184-3	171,340	161,703
9						
10	Meter COR costs	-0-	206,081	401	137,381	68,700
11						
12	Miscellaneous (1 item)	13,010	-0-	401	13,010	-0-
13						
14						
15						
16						
17						
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46						
47	Misc. Work in Progress	37,826				(12,761)
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)	68,371	257,530	401	95,629	230,272
49	TOTAL	1,217,394				1,390,918

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited Account 410.1 <i>(c)</i>	Amounts Credited Account 411.1 <i>(d)</i>
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)			
9	Gas			
10				
11				
12				
13				
14				
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)			
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)			

NOTES

None

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required.

4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
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NOTES (Continued)

None

Name of Respondent
 City Gas Company of Florida

This Report is:
 An Original
 A Resubmission

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 (Mo., Da., Yr)
 Dec. 31, 1984

Year of Report
 Dec. 31, 1984

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)	OUTSTANDING PER BALANCE SHEET <small>(Total amount outstanding without reduction for amounts held by respondent.)</small>		HELD BY RESPONDENT								
					Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217) Shares (g)	Cost (h)	Shares (i)	Amount (j)					
1	Common Stock Issued (201):														
2	Common stock	2,000,000	\$1.00		1,016,000	1,016,000	9,000	176,390							
3															
4															
5															
6															
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**
(Accounts 202 and 205, 203 and 206, 207, 212)

- | | |
|--|---|
| <p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203.</p> | <p><i>Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.</i></p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> |
|--|---|

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	<u>Premium on Capital Stock (207):</u>		
2	Premium on capital stock	1,016,000	6,538,906
3			
4			
5			
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45			
46	TOTAL	1,016,000	6,538,906

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1984	Year of Report Dec. 31, 1984
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208) — State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (Account 209) — State amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (Account 210) — Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211) — Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>				
Line No.	Item (a)	Amount (b)		
1	None			
2				
3				
4				
5				
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39				
40	TOTAL			

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984	
DISCOUNT ON CAPITAL STOCK (Account 213)						
<p>1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.</p> <p>2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement</p>						
Line No.	Class and Series of Stock (a)				Balance at End of Year (b)	
1	None					
2						
3						
4						
5						
6						
7						
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20						
21	TOTAL					
CAPITAL STOCK EXPENSE (Account 214)						
<p>1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.</p> <p>2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement</p>						
Line No.	Class and Series of Stock (a)				Balance at End of Year (b)	
1	Capital stock expense - Common stock				369,639	
2						
3						
4						
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10						
11						
12						
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14						
15						
16						
17						
18						
19						
20						
21	TOTAL				369,639	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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**SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal

date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

First Mortgage Bonds Retired:

4th Series due 1984	5 %	1,690,000
5th Series due 1993	7 1/4%	68,000
6th Series due 1997	8 %	125,000
7th Series due 1990	12 %	230,000
Unsecured bank loan due 1989	Prime less 1/2%	500,000
		<u>2,613,000</u>

All retirements above are payments in accordance with normal Sinking Fund provisions and involve no special accounting treatment. Payments are charged directly to the appropriate liability account.

Issue of long-term First Mortgage Bonds, 8th Series, 14%.

Bondholder: New England Mutual Life Insurance Co.
Amount : \$5,000,000
Date Issued : 7/1/84
Date Due : 7/1/94
Debt expense: \$88,032
Florida Public Service Commission authorized by:
Docket No.: 840213-GU
Order No.: 13481
Date Issued: 7/3/84

Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A Resubmission

Date of Report (Mo., Da., Yr): **Dec. 31, 19 84**

Year of Report: **Dec. 31, 19 84**

1. Report by balance sheet the account particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.

3. For advances from Associated Companies, report separately advances on notes and advances on open ac-

counts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.

4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the

pledge.

7. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	INTEREST FOR YEAR		HELD BY RESPONDENT			Redemption Price Per \$100 at End of Year (j)
					Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)		
1	Bonds (221):									
2	First Mortgage Bonds :	1/1/68	1/1/93	1,548,000	7 1/4	112,230			102.42	
3	5th Series	4/2/72	4/1/97	3,750,000	8	302,500			104.00	
4	6th Series	7/1/75	7/1/90	1,545,000	12	192,300			104.29	
5	7th Series	7/1/34	7/1/94	5,000,000	14	328,611			N/A	
6	8th Series			11,843,000		935,641				
7										
8	Notes (224):									
9	Prime Less 1/2% due 1989	1/20/80	11/1/89	4,000,000	P-1/2	511,818				
10						67,833				
11	Interest expense - 4th Series First Mortgage		Bond			(144,381)				
12	Less interest charged to associated company									
13										
14										
15										
16										
17										
18										
19										
20										
21	TOTAL			15,843,000		1,370,911				

Name of Respondent

City Gas Company of Florida

This Report is:

(1) An Original
(2) A Resubmission

Date of Report
(Mo., Da., Yr)

Year of Report
Dec. 31, 19 84

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt.

2. Show premium amounts by enclosing the figures in parentheses.

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commit-

sion's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	AMORTIZATION PERIOD		Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
				Date From (d)	Date To (e)				
1	Unamortized Debt Discount		(181):						
2	First Mortgage Bonds:								
3	Due 1984	4,000,000	64,477	1964	1984	2,950		2,950	-0-
4	Due 1993	2,500,000	62,981	1968	1993	22,680		2,520	20,160
5	Due 1997	5,000,000	85,745	1972	1997	45,315		3,420	41,895
6	Due 1990	3,500,000	82,562	1975	1990	35,724		5,496	30,228
7	Due 1994	5,000,000	88,032	1984	1994	-0-	88,032	4,242	83,790
8		20,000,000	383,797			106,669	88,032	18,628	176,073
9									
10	Long-term bank loan due								
11	1989	5,000,000	75,081	1982	1989	56,882		11,940	44,942
12						163,551		30,568	221,015
13	Less amortization charged to Associated Company						88,032	(2,974)	
14									
15	Amortization charged to City Gas Company (Account 428)							27,594	
16									
17									
18									
19									
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22									
23									
24									
25									
26									
27									
28									

Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A Re-submission

Date of Report (Mo., Da., Yr):

Year of Report: **Dec. 31, 1984**

UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, particulars (details) of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a re-funding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.

4. Show loss amounts by enclosing the figures in parentheses.

5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, *Amortization of Loss on Reacquired Debt*, or credited to Account 429.1, *Amortization of Gain on Reacquired Debt-Credit*.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal Amount of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
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None

Name of Respondent: **City Gas Company of Florida**
 This Report is: An Original A Resubmission
 Date of Report: (Mo., Da., Yr) _____
 Year of Report: Dec. 31, 19 84

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to portions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
 4. List the aggregate of each kind of tax in such manner that

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR				BALANCE AT END OF YEAR			
		Taxes Accrued (b)	Prepaid Taxes (c)	Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
1	<u>Federal:</u>								
2	Federal income tax	(2,147)		863,892	461,598	(1) 388,970	11,177		
3	Federal unemployment tax	1,216		13,321	13,458		1,079		
4	FICA	6,976		266,053	265,087		7,942		
5	Motor fuel tax	1,330		1,536	982		1,884		
6	Highway use tax		848	848				-0-	
7	Total Federal Taxes	7,375	848	1,145,650	741,125	388,970	22,082	-0-	
8									
9									
10	<u>State:</u>								
11	Florida income tax	(50,146)		102,771	103,500	(2) 2,363	(53,238)		
12	Emergency excise tax	16,920		19,107	36,583		(556)		
13	Florida gross receipts tax	119,625		567,766	545,804		141,587		
14	Florida unemployment tax	206		17,667	16,524		1,349		
15	FPSC assessment	21,297		49,273	46,511		24,059		
16	Florida use tax	(141)		38,615	23,751		14,723		
17	Motor fuel tax	2,681		14,135	11,971		4,845		
18	Alternate fuel use permits		-0-	698	8,420			7,722	
19	Annual report fee		-0-	20	20			-0-	
20	Total State Taxes	110,442	-0-	810,052	793,084	2,363	132,769	7,722	
21									
22									
23	<u>Local:</u>								
24	Ad valorem - 1984	-0-	2,011	442,145	442,145		-0-	1,125	
25	Occupational licenses		2,011	2,882	1,996			1,125	
26	Total Local Taxes	-0-	2,011	445,027	444,141	-0-	-0-	1,125	
27									
28	TOTAL	117,817	2,859	2,400,729	1,978,350	391,333	154,851	8,847	

Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A Resubmission

Date of Report: (Mo, Da, Yr) **Dec 31, 1984**

Year of Report: **1984**

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

the total tax for each State and subdivision can readily be ascertained.

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)						Other Utility (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)
	Electric (Account 408.1, 409.1) (j)	Gas (Account 408.1, 409.1) (j)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)	Non-operating Accts. (m)	Opn. Income (Account 408.1, 409.1) (n)			
1									
2		875,093		(11,201)	4,344	Detail of adjustments on Pg. 258 (1) Federal: ITC utilized Prior yr. tax liability		367,230	
3		8,977			69,251			21,740	
4		196,802			1,536			388,970	
6		1,080,872		(11,201)	75,979				
11		104,053		(1,282)	5,035	(2) State		2,363	
12		19,107			38,615	Prior year liability			
13		567,766			14,135				
14		12,632			698				
15		49,273							
16									
17									
18									
19		20							
20		752,851		(1,282)	58,483				
21									
22									
23									
24		442,145							
25		2,882							
26		445,027							
27									
28	TOTAL	2,278,750		(12,483)	134,462				

B L A N K P A G E

(Next page is 261)

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (Details) (a)	Amount (b)			
1	Net Income for the Year (Page 117)	2,264,546			
2	Reconciling Items for the Year				
3					
4	Taxable Income Not Reported on Books				
5					
6					
7					
8					
9	Deductions Recorded on Books Not Deducted for Return				
10	Deferred taxes net of investment credit	414,084			
11	Federal income taxes	863,892			
12	Computer software	104,561			
13					
14	Income Recorded on Books Not Included in Return				
15	Unappropriated undist. subsidiary earnings	(22,041)			
16					
17					
18					
19	Deductions on Return Not Charged Against Book Income				
20	Plant depreciation & amortization	(1,654,623)			
21	Regulatory amortization net of additions	(31,878)			
22					
23					
24					
25					
26					
27	Federal Tax Net Income	1,938,541			
28	Show Computation of Tax:				
29					
30	Taxable	Effective	Surtax	Net	
31	<u>Income</u>	<u>Rate</u>	<u>Tax</u>	<u>Exemption</u>	<u>Net</u>
32	1,938,541	46%	891,729	(27,837)	863,892
33					
34					
35					
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43					
44					

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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INVESTMENT TAX CREDITS GENERATED AND UTILIZED

1. Prepare this page regardless of the method of accounting adopted for the investment tax credits. By footnote state the method of accounting adopted, and whether the company has consented or is required by another Commission to pass the tax credits on to customers.

2. As indicated in column (a), show each year's activities from 1962 through the year covered by this report, identifying the data for 3 percent (3%), 4 percent (4%), 7 percent (7%), 10 percent (10%), and 11 percent (11%) credits.

3. Report in columns (b) and (e) the amount of investment tax credits generated from properties acquired for use in utility operations. Report in columns (c) and (f) the amount of such generated credits utilized in computing the annual income tax-

es. Also explain by footnote any adjustments to columns (b) through (f) such as corrections, etc., or carryback of unused credits. Such adjustments should be carried back or forward to the applicable years.

4. Report in column (d), the weighted-average useful life of all properties used in computing the investment tax credits in column (b). Also, show in this column for the year 1971 and thereafter, the option exercised [(1) rate base treatment, (2) ratable flow through, or (3) flow through] for rate purposes in accordance with section 46(f) of the Internal Revenue Code.

5. Show by footnote (page 551, Footnotes) any unused credits available at end of each year for carrying forward as a reduction of taxes in subsequent years.

Line No	Year (a)	Gas			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
1	1962-74					
2	3%	411,967	407,733	Approx. (2)		
3	4%			30 yrs. (1)		
4	7%				143,200	87,136
5						
6	1975					
7	3%		(320)	" (2)		
8	4%	3,622	3,225	" (1)		
9	7%	148,415	148,415	" (1)		
10	10%					
11	11%					
12						
13	1976					
14	3%		(607)	" (2)		
15	4%	194,476	194,476	" (1)		
16	7%					
17	10%					
18	11%					
19						
20	1977					
21	3%					
22	4%		(62)	" (2)		
23	7%					
24	10%	196,686	196,686	" (1)		
25	11%					
26						
27	1978					
28	3%					
29	4%		61	" (2)		
30	7%					
31	10%	208,234	208,296	" (1)		
32	11%					
33						
34	1979					
35	3%					
36	4%		47	" (2)		
37	7%					
38	10%	169,730	169,777	" (1)		
39	11%					
40						

Name of Respondent		This Report Is:			Date of Report	Year of Report
City Gas Company of Florida		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			(Mo, Da, Yr)	Dec. 31, 1984
INVESTMENT TAX CREDITS GENERATED AND UTILIZED (Continued)						
Line No.	Year	Gas			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
41	1980					
42	3%			Approx.		
43	4%			30 yrs.		
44	7%					
45	10%	315,063	315,063	" (1)		
46	11%					
47	10%	(45)		(2)		
48	1981					
49	3%					
50	4%		(49)	(2)		
51	7%					
52	10%	347,953	347,953	" (1)		
53	11%					
54	10%	(194)		(2)		
55						
56	1982					
57	3%					
58	4%		(37)		Transf. to subsidiary	
59	7%					
60	10%	598,861	598,861	" (1)		
61	11%					
62	10%		(2,411)	(2)		
63						
64	1983					
65	3%					
66	4%		(9,824)		Transf. to subsidiary	
67	7%					
68	10%	334,607	334,607	" (1)		
69	10%		(24,680)		Def'd. tax on basis reduction	
70	10%		(7,358)		Transf. to subsidiary	
71						
72	1984					
73	3%					
74	4%		129		Transf. from subsidiary	
75	7%					
76	10%	367,230	367,230	" (1)		
77	10%		(81,044)		Def'd tax on basis reduction	
78	10%		5,312		Trans. from subsidiary	
79						
80	1985					
81	3%					
82	4%					
83	7%					
84	10%					
85	11%					
86						
87						

Name of Respondent
City Gas Company of Florida

This Report is:
 An Original
 A Resubmission

Date of Report
(Mo., Da., Yr)

Year of Report
Dec 31, 1984

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Gas Utility								
2	3%	157,536			411-4	8,794	(#1)	148,742	
3	4%	250,026			420	9,981	129 cr	240,174	
4	7%			236	420	96,462	(75,732) dr	2,359,373	
5	10%	2,164,337		367,230					
6									
7									
8	TOTAL	2,571,899		367,230		115,237	(75,603)	2,748,289	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)								
10									
11							(#1)		
12							Property transfer (146)		5,441
13							Def'd tax on basis reduction (282)		(81,044)
14									\$(75,603)
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_84
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ACCUMULATED DEFERRED INCOME TAXES--ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
 2. For Other (Specify), include deferrals relating to other in-

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

None

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281)(Continued)

come and deductions.
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
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							20
							21

NOTES (Continued)

None

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
 2. For Other (Specify), include deferrals relating to other in-

Line No.	Account Subdivisions <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) <i>(c)</i>	Amounts Credited (Account 411.1) <i>(d)</i>
1	Account 282			
2	Electric			
3	Gas	6,103,983	421,721	
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	6,103,983	421,721	
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	6,103,983	421,721	
10	Classification of TOTAL			
11	Federal Income Tax	5,744,336	378,426	
12	State Income Tax	359,647	43,295	
13	Local Income Tax			

NOTES

Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1984	Year of Report Dec. 31, 1984
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ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)

come and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Amount 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
		146	229	146	3,894		2
				236	24,103	6,634,516	3
				255	81,044		4
			229		109,041	6,634,516	5
							6
							7
							8
			229		109,041	6,634,516	9
							10
			206		106,278	6,228,834	11
			23		2,763	405,682	12
							13

NOTES (Continued)

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_84
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ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
 2. For other (Specify), include deferrals relating to other in-

Line No.	Account Subdivisions <i>(b)</i>	Balance at Beginning of Year <i>(a)</i>	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) <i>(c)</i>	Amounts Credited (Account 411.1) <i>(d)</i>
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)			
10	Gas			
11	Contingencies re: Tax Court case	666,662		
12	Regulatory costs	32,443		
13	Computer software	49,122		
14	Discount interest on T-Bills			
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)	748,227		
18	Other (Specify)			
19	TOTAL Acct 283 (Total of lines 9, 17 and 18)	748,227		
20	Classification of TOTAL			
21	Federal Income Tax	739,857		
	State Income Tax	8,370		
23	Local Income Tax			

NOTES

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)

come and deductions.

3. Provide in the space below explanations for pages 272

and 273. Include amounts relating to insignificant items listed under Other.

4. Use separate pages as required.

Amounts Debited (Account 410.2) <i>(e)</i>	Amounts Credited (Account 411.2) <i>(f)</i>	ADJUSTMENTS				Balance at End of Year <i>(k)</i>	Line No.
		Debits		Credits			
		Acct. No <i>(g)</i>	Amount <i>(h)</i>	Acct. No. <i>(i)</i>	Amount <i>(j)</i>		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
39,000		Var. (1)	1,179,752	410-2	(2) 224,596	(249,494)	11
16,380						48,823	12
5,778						54,900	13
101,919						101,919	14
							15
163,077			1,179,752		224,596	(43,852)	16
							17
163,077			1,179,752		224,596	(43,852)	18
							19
							20
150,338			1,179,752		201,539	(88,018)	21
12,739					23,057	44,166	22
							23

(1) 896,679 payment of liability and interest on tax case for tax years 3/31/66 - 3/31/83.

283,073 def'd tax adj. on interest overaccrued on tax case.

(2) def'd tax on tax deductible interest paid to Internal Revenue Service included in (1) above.

B L A N K P A G E

(Next page is 301)

Name of Respondent
City Gas Company of Florida

This Report is:
 (1) An Original
 (2) A Re-submission

Date of Report
(Mo, Da, Yr)

Year of Report
Dec. 31, 19 84

GAS OPERATING REVENUES (Account 400)

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Report number of customers, columns (i) and (j), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

4. Report quantities of natural gas sold in Mcf (14.73 one at 60° F.). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.
5. If increases or decreases from previous year (columns (i), (j) and (k)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial).

7. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
8. Large or Industrial regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
9. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

Line No.	Title of Account (a)	OPERATING REVENUES			THEIR QUANTITIES OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER MO.	
		Amount for Year (b)	Amt. for Previous Yr. (c)	Quantity for Year (d)	Quan. for Previous Yr. (e)	No. for Year (f)	No. for Previous Yr. (g)	
1	GASSERVICE REVENUES	14,683,221	13,341,258	20,254,508	19,974,875	70,019	69,497	
2	480 Residential Sales							
3	481 Commercial & Industrial Sales							
4	Small (for Comm.) (See Instr. 6)	17,483,409	18,628,379	34,761,557	39,125,647	3,670	3,558	
5	Large (for Ind.) (See Instr. 6)	7,717,718	4,584,176	19,523,332	12,114,065	29	19	
6	482 Other Sales to Public Authorities							
7	483 Sales for Resale							
8	TOTAL Sales to Ultimate Consumers	39,422,911	36,774,551	73,457,201	71,151,959	73,718	73,074	
9	483 Sales for Resale							
10	TOTAL Nat. Gas Service Revenues	39,422,911	36,774,551	73,457,201	71,151,959	73,718	73,074	
11	Revenues from Manufactured Gas							
12	TOTAL Gas Service Revenues	39,422,911	36,774,551					
13	OTHER OPERATING REVENUES							
14	485 Intra-Company Transfers							
15	487 Forfeited Discounts							
16	488 Misc. Service Revenues	130,753	132,936					
17	489 Rev. from Trans. of Gas of Others							
18	490 Sales of Prod. Ext. from Nat. Gas							
19	491 Rev. from Nat. Gas Proc. by Others							
20	492 Incidental Gasoline and Oil Sales							
21	493 Rent from Gas Property							
22	494 Interdepartmental Rents							
23	495 Other Gas Revenues	5,312	7,740					
24	TOTAL Other Operating Revenues	136,065	140,676					
25	TOTAL Gas Operating Revenues	39,558,976	36,915,227					
26	(Least) 496 Provision for Rate Refunds							
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	39,558,976						
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	39,558,976		73,457,201				
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)							
30	Sales for Resale							
31	Other Sales to Pub. Auth. (Local Dist. Only)							
32	Interdepartmental Sales							
33	TOTAL (Same as Line 10, Columns (b) and (d))	39,558,976		73,457,201				

NOTES
All sales are within State of Florida

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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DISTRIBUTION TYPE SALES BY STATES

1. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by States. Do not include field and main line sales to industrial consumers; these should be reported on page 306, Field and Main Line Industrial Sales of Natural Gas.

Line No.	Name of State <i>(a)</i>	Total Residential, Commercial and Industrial		Residential
		Operating Revenues (Total of d, f and h) <i>(b)</i>	Mcf (14.73 psia at 60°F) (Total of (e), (g) and (i)) <i>(c)</i>	Operating Revenues <i>(d)</i>
1	Florida	see page 301		
2				
3				
4				
5				
6				
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12				
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Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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DISTRIBUTION TYPE SALES BY STATES (Continued)

2. Provide totals for sales within each State.
 3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote

the components of mixed gas, i.e., whether natural and oil refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture.

Residential (Continued)	Commercial		Industrial		Line No.
Mcf (14.73 psia at 60°F) <i>(e)</i>	Operating Revenues <i>(f)</i>	Mcf (14.73 psia at 60°F) <i>(g)</i>	Operating Revenues <i>(h)</i>	Mcf (14.73 psia at 60°F) <i>(i)</i>	
	See page 301				1
					2
					3
					4
					5
					6
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B L A N K P A G E

(Next page is 305)

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
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RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS

A residential space heating customer is a customer whose major fuel for heating is gas.

Line No.	Item (a)	Residential (b)	Commercial (c)
1	Average Number of Space Heating Customers for the Year (Estimate if not known. Designate with an asterisk if estimated.)	Not Available	
2	For Space Heating Only, Estimated Average Mcf (14.73 psia at 60° F) Per Customer for the Year		
3	Number of Space Heating Customers Added During the Year		
4	Number of Unfilled Applications for Space Heating at End of Year		

INTERRUPTIBLE, OFF PEAK, AND FIRM SALES TO DISTRIBUTION SYSTEM INDUSTRIAL CUSTOMERS

1. Report below the average number of interruptible, off peak, and firm industrial customers on local distribution systems of the respondent, and the Mcf of gas sales to these customers for the year.

2. Interruptible customers are those to whom service may be interrupted under terms of the customer's gas contract, or to whom service is required to be interrupted, regardless of contractual arrangements in emergency periods, by law, or-

dinance, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.

3. Off peak sales are seasonal and other sales which do not occur during wintertime peak demands.

4. Report pressure base of gas volumes at 14.73 psia at 60°F.

Line No.	Item (a)	Number/Amount (b)
1	Interruptible Customers	
2	Average Number of Customers for the Year	29
3	Mcf of Gas Sales for the Year	19,523,332
	Therms	
4	Off Peak Customers	
5	Average Number of Customers for the Year	
6	Mcf of Gas Sales for the Year	
7	Firm Customers COMM/IND	
8	Average Number of Customers for the Year	3,670
9	Mcf of Gas Sales for the Year	34,761,557
	Therms	
10	TOTAL Industrial Customers ; Interr., Comm/Ind.	
11	Average Number of Customers for the Year	3,699
12	Mcf of Gas Sales for the Year	54,284,889
	Therms	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS

1. Report below particulars (details) concerning sales of natural gas to industrial customers served other than from local distribution systems operated by the respondent. Classify between field sales and transmission sales and further subdivide these sales between sales subject to FERC certification and sales not requiring a FERC certificate. Include also any field and main line sales, classified as Other Sales to Public Authorities and indicate such inclusion in a footnote. Field sales means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within field or production areas. Transmission sales means sales made from points along transmission lines not within gas fields or production areas.

2. Natural gas means either natural gas unmixed, or any mixture of any natural and manufactured gas. Designate with an asterisk, however, any sales of mixed gas. In a footnote state the components of mixed gas, i.e., natural and refinery gases, natural and coke over gases, etc., and specify the approximate percentage of natural gas in the mixture.

3. Report separately sales to each field and main line industrial consumer to which sales of 50,000 Mcf or more were made during the year, grouped and totalled by State. Report other sales in total for each State, showing number of sales grouped.

4. Provide separate grand totals for each State in addition to a grand total for all field and main line industrial sales.

Line No.	Name of Customer <i>(Designate associated companies with an asterisk)</i> <i>(a)</i>	Latest Effective Docket Number in which Delivery was Authorized <i>(b)</i>	Point of Delivery (State and county, or city) <i>(c)</i>	Type of Sale <i>(See Instr. 6)</i> <i>(d)</i>	Approx. Btu per Cu. Ft. <i>(e)</i>
1	N/A				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
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39					

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
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SALES OF PRODUCTS EXTRACTED FROM NATURAL GAS (Account 490)

1. Report particulars (details) concerning sales of gasoline, butane, propane, and other products extracted from natural gas, including sales of any such products which may have been purchased from others for resale.

2. If the purchasers are numerous, it is permissible to group the sales by kind of product. Show the number of purchasers grouped. Show separately, however, sales to associated companies or to companies which were associated at the time the applicable sales contracts were made.

Line No.	Name of Purchaser (Designate associated companies with an asterisk) <i>(a)</i>	Name of Product <i>(b)</i>	Quantity (In gallons) <i>(c)</i>	Amount of Sales (In dollars) <i>(d)</i>	Sales Amount per Gallon (In cents) (d - c) <i>(e)</i>
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					

REVENUES FROM NATURAL GAS PROCESSED BY OTHERS (Account 491)

1. Report particulars (details) concerning royalties and other revenues derived from permission granted to others for the right to remove products from the respondent's natural gas.

2. If the respondent's natural gas is processed by others for removal of saleable products and no revenue therefrom is derived by the respondent, complete only columns (a) and (b) below, and include the date of contract in column (a).

Line No.	Name of Processor and Description of Transaction (Designate associated companies with an asterisk) <i>(a)</i>	Mcf of Respondent's Gas Processed (14.73 psia at 60°F) <i>(b)</i>	Revenue (In dollars) <i>(c)</i>
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_84
GAS OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production <i>(Submit Supplemental Statement)</i>	None	None	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering			
8	751 Production Maps and Records			
9	752 Gas Wells Expenses			
10	753 Field Lines Expenses			
11	754 Field Compressor Station Expenses			
12	755 Field Compressor Station Fuel and Power			
13	756 Field Measuring and Regulating Station Expenses			
14	757 Purification Expenses			
15	758 Gas Well Royalties			
16	759 Other Expenses			
17	760 Rents			
18	TOTAL Operation <i>(Enter Total of lines 7 thru 17)</i>			
19	Maintenance			
20	761 Maintenance Supervision and Engineering			
21	762 Maintenance of Structures and Improvements			
22	763 Maintenance of Producing Gas Wells			
23	764 Maintenance of Field Lines			
24	765 Maintenance of Field Compressor Station Equipment			
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			
26	767 Maintenance of Purification Equipment			
27	768 Maintenance of Drilling and Cleaning Equipment			
28	769 Maintenance of Other Equipment			
29	TOTAL Maintenance <i>(Enter Total of lines 20 thru 28)</i>			
30	TOTAL Natural Gas Production and Gathering <i>(Total of lines 18 and 29)</i>	None	None	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses			
40	777 Gas Processed by Others			
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products Purchased for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products Used by the Utility—Credit			
46	783 Rents			
47	TOTAL Operation <i>(Enter Total of lines 33 thru 46)</i>	None	None	

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Reg. Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)			
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	None	None	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	None	None	
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases			
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
69	801 Natural Gas Field Line Purchases			
70	802 Natural Gas Gasoline Plant Outlet Purchases			
71	803 Natural Gas Transmission Line Purchases			
72	804 Natural Gas City Gate Purchases	23,375,460	23,167,682	
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases			
75	(Less) 805.1 Purchased Gas Cost Adjustments			
76	805.2 Incremental Gas Cost Adjustments			
77	TOTAL Purchased Gas (Enter Total of lines 67 to 76)	23,375,460	23,167,682	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expenses—Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses			
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)			
86	808.1 Gas Withdrawn from Storage—Debit			
87	(Less) 808.2 Gas Delivered to Storage—Credit			
88	809.1 Withdrawals of Liquefied Natural Gas for Processing—Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing—Credit			
90	(Less) Gas Used in Utility Operations—Credit			
91	810 Gas Used for Compressor Station Fuel—Credit			
92	811 Gas Used for Products Extraction—Credit			
93	812 Gas Used for Other Utility Operations—Credit	(64,014)	(57,948)	
94	TOTAL Gas Used in Utility Operations—Credit (Total of lines 91 thru 93)	(64,014)	(57,948)	
95	813 Other Gas Supply Expenses		1,040	
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	23,311,446	23,110,774	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	23,311,446	23,110,774	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering		
102	815 Maps and Records		
103	816 Wells Expenses		
104	817 Lines Expense		
105	818 Compressor Station Expenses		
106	819 Compressor Station Fuel and Power		
107	820 Measuring and Regulating Station Expenses		
108	821 Purification Expenses		
109	822 Exploration and Development		
110	823 Gas Losses		
111	824 Other Expenses		
112	825 Storage Well Royalties		
113	826 Rents		
114	TOTAL Operation (Enter Total of lines 101 thru 113)	None	None
115	Maintenance		
116	830 Maintenance Supervision and Engineering		
117	831 Maintenance of Structures and Improvements		
118	832 Maintenance of Reservoirs and Wells		
119	833 Maintenance of Lines		
120	834 Maintenance of Compressor Station Equipment		
121	835 Maintenance of Measuring and Regulating Station Equipment		
122	836 Maintenance of Purification Equipment		
123	837 Maintenance of Other Equipment		
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)		
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	None	None
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering		
129	841 Operation Labor and Expenses		
130	842 Rents		
131	842.1 Fuel		
132	842.2 Power		
133	842.3 Gas Losses		
134	TOTAL Operation (Enter Total of lines 128 thru 133)	None	None
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering		
137	843.2 Maintenance of Structures and Improvements		
138	843.3 Maintenance of Gas Holders		
139	843.4 Maintenance of Purification Equipment		
140	843.5 Maintenance of Liquefaction Equipment		
141	843.6 Maintenance of Vaporizing Equipment		
142	843.7 Maintenance of Compressor Equipment		
143	843.8 Maintenance of Measuring and Regulating Equipment		
144	843.9 Maintenance of Other Equipment		
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)		
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	None	None

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	(Less) 845.5 Wharfage Receipts—Credit			
161	845.5 Wharfage Receipts—Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Enter Total of lines 149 thru 164)	None	None	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)			
176	TOTAL Liquefied Nat Gas Terminating and Processing Exp (Lines 165 & 175)			
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	None	None	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses			
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Enter Total of lines 180 thru 190)	None	None	
192	Maintenance			
193	861 Maintenance Supervision and Engineering			
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains			
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Reg. Station Equipment			
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)			
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	None	None	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	100,678	107,287	
205	871 Distribution Load Dispatching			
206	872 Compressor Station Labor and Expenses			
207	873 Compressor Station Fuel and Power			
208	874 Mains and Services Expenses	571,063	435,397	
209	875 Measuring and Regulating Station Expenses—General			
210	876 Measuring and Regulating Station Expenses—Industrial	17,878	25,346	
211	877 Measuring and Regulating Station Expenses—City Gate Check Station	19,869	22,500	
212	878 Meter and House Regulator Expenses	1,019,891	569,572	
213	879 Customer Installations Expenses	852,204	833,859	
214	880 Other Expenses	250		
215	881 Rents	11,136	11,364	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	2,592,969	2,005,325	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	25,120	25,381	
219	886 Maintenance of Structures and Improvements	4,864	2,724	
220	887 Maintenance of Mains	108,438	117,905	
221	888 Maintenance of Compressor Station Equipment			
222	889 Maintenance of Meas. and Reg. Sta. Equip.—General			
223	890 Maintenance of Meas. and Reg. Sta. Equip.—Industrial	19,775	12,391	
224	891 Maintenance of Meas. and Reg. Sta. Equip.—City Gate Check Station	13,661	19,654	
225	892 Maintenance of Services	100,950	115,572	
226	893 Maintenance of Meters and House Regulators	493,731	260,917	
227	894 Maintenance of Other Equipment	2,730	3,233	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	769,269	557,777	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	3,362,238	2,563,102	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	111,477	91,255	
233	902 Meter Reading Expenses	417,381	405,629	
234	903 Customer Records and Collection Expenses	1,425,806	1,124,499	
235	904 Uncollectible Accounts	86,351	110,426	
236	905 Miscellaneous Customer Accounts Expenses	206,115	183,413	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	2,247,130	1,915,222	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision			
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses			
243	910 Miscellaneous Customer Service and Informational Expenses			
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)			
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	40,902	38,070	
248	912 Demonstrating and Selling Expenses	428,771	404,809	
249	913 Advertising Expenses	1,890	293	
250	916 Miscellaneous Sales Expenses	52,732	61,724	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	524,295	504,896	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	528,091	503,560	
255	921 Office Supplies and Expenses	106,391	109,293	
256	(Less) (922) Administrative Expenses Transferred—Cr.	199,896	203,698	
257	923 Outside Services Employed	188,569	188,968	
258	924 Property Insurance	15,429	14,563	
259	925 Injuries and Damages	689,222	250,755	
260	926 Employee Pensions and Benefits	561,792	619,346	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	140,054	133,713	
263	(Less) (929) Duplicate Charges—Cr.	264,910	255,640	
264	930.1 General Advertising Expenses	3,390	605	
265	930.2 Miscellaneous General Expenses	109,312	68,365	
266	931 Rents	27,843	24,616	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	1,905,287	1,454,446	
268	Maintenance			
269	935 Maintenance of General Plant	39,421	44,684	
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	1,944,708	1,499,130	
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	31,389,817	29,593,124	

NUMBER OF GAS DEPARTMENT EMPLOYEES	
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.	special construction employees in a footnote.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such	3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.
1. Payroll Period Ended (Date)	11/4/84
2. Total Regular Full-Time Employees	195
3. Total Part-Time and Temporary Employees	5
4. Total Employees	200

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EXPLORATION AND DEVELOPMENT EXPENSES (Accounts 795, 796, 798)
(Except Abandoned Leases, Account 797)

1. Report below exploration and development costs for the year, exclusive of Account 797, *Abandoned Leases*, according to the prescribed accounts shown by the column headings.
2. Provide subheadings and subtotals for exploration and development costs for each State.

3. Explain in a footnote any differences between the amounts reported in column (f) and the amount shown on page 221, *Preliminary Survey and Investigation Charges*, for clearance to Account 798 during the year from Account 183.1, *Preliminary Natural Gas Survey and Investigation Charges*.

Line No.	Field (a)	County (b)	Delay Rentals (Account 795) (c)	Nonproductive Well Drilling (Account 796)		Other Exploration Costs (Account 798) (f)	Total (g)	
				Number of Wells (d)	Amount (e)			
1								
2								
3								
4								
5								
6								
7								
8								
9								
10		None						
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27	TOTAL							

ABANDONED LEASES (Account 797)

1. Report below particulars (details) concerning the provision for the year to cover the probable loss on abandonment of natural gas leases included in Account 105, *Gas Plant Held for Future Use* which have never been productive.
2. Explain the basis of determining the year's provision and state whether the basis is the same as that used for the preceding year. If

the year's total provision is comprised of separate determinations with respect to certain groups or classes of leases, show separately the determinations for each such group or class. If the provision was so determined that component amounts may be identified by territories, fields, or counties, show the component amounts identified as such.

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	

Name of Respondent - City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1, 805.2)

1. Provide totals for the following accounts:

- 800 Natural Gas Well Head Purchases
- 800.1 Natural Gas Well Head Purchases, Intracompany Transfers
- 801 Natural Gas Field Line Purchases
- 802 Natural Gas Gasoline Plant Outlet Purchases
- 803 Natural Gas Transmission Line Purchases
- 804 Natural Gas City Gate Purchases
- 804.1 Liquefied Natural Gas Purchases
- 805 Other Gas Purchases
- 805.1 Purchase Gas Cost Adjustments
- 805.2 Incremental Gas Cost Adjustments

The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.

2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years.

3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in column (b).

4. State in column (d) the average cost per Mcf to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)

Line No.	Account Title (a)	Gas Purchased-Mcf (14.73 psia 60° F) (b)	Cost of Gas (In dollars) (c)	Average Cost Per Mcf (To nearest .01 of a cent) (d)
01	800 - Natural Gas Well Head Purchases			
02	800.1 - Natural Gas Well Head Purchases, Intracompany Transf.			
03	801 - Natural Gas Field Line Purchases			
04	802 - Natural Gas Gasoline Plant Outlet Purchases			
05	803 - Natural Gas Transmission Line Purchases			
06	804 - Natural Gas City Gate Purchases	71,814,211	23,375,460	.3255
07	804.1 - Liquefied Natural Gas Purchases			
08	805 - Other Gas Purchases			
09	805.1 - Purchased Gas Cost Adjustments			
10	805.2 - Incremental Gas Cost Adjustments			
11	TOTAL (Enter Total of lines 01 thru 10)	71,814,211	23,375,460	.3255

Notes to Gas Purchases

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1984	Year of Report Dec. 31, 1984
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)

1. Report below particulars (details) concerning the gas volumes and related dollar amounts of natural gas exchange transactions during the year. Minor transactions (less than 100,000 Mcf) may be grouped.

2. Also give the particulars (details) called for concerning each natural gas exchange where consideration was received or paid in performance of gas exchange services.

Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Exchange Gas Received			Exchange Gas Delivered
		Point of Receipt (City, state, etc.) (b)	Mcf (c)	Debit (Credit) Account 242 (d)	Point of Delivery (City, state, etc.) (e)
1					
2					
3					
4					
5					
6		None			
7					
8					
9					
10					
11					
12					
13					
14					
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40					
41					
42	TOTAL				

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)

3. List individually net transactions occurring during the year for each rate schedule.

4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.

5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.

6. Report the pressure base of measurement of gas volumes at 14.73 psia at 60°F.

Exchange Gas Delivered		Excess Mcf Received or Delivered <i>(h)</i>	Debit (Credit) Account 806 <i>(i)</i>	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Identification <i>(n)</i>	Line No.
Mcf <i>(f)</i>	Debit (Credit) Account 174 <i>(g)</i>			Amount <i>(j)</i>	Account <i>(k)</i>	Amount <i>(l)</i>	Account <i>(m)</i>		
	None								1
									2
									3
									4
									5
									6
									7
									8
									9
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Name of Respondent: City Gas Company of Florida
 This Report is: An Original A Resubmission
 Date of Report (Mo, Da, Yr):
 Year of Report: Dec 31, 19 84

GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 810, 811, 812)

1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.
 2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.
 3. If the reported Mcf for any use is an estimated quantity, state such fact in a footnote.
 4. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Mcf of gas used, omitting entries in columns (d) and (e).
 5. Report pressure base of measurement of gas volumes at 14.73 psia at 60°F.

Line No.	Purpose for Which Gas Was Used	Account Charged	Natural Gas		Manufactured Gas		
			Terms Mcf of Gas Used	Amount of Credit	Amount per Therm (In Cents)	Terms Mcf of Gas Used	Amount or Credit
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	810 Gas Used for Compressor Station Fuel-Credit						
2	811 Gas Used for Products Extraction-Credit						
3	Gas Shrinkage and Other Usage in Respondent's Own Processing						
4	Gas Shrinkage, Etc., for Respondent's Gas Processed by Others						
5	812 Gas Used for Other Utility Operations-Credit (Report separately for each principal use. Group minor uses.)						
6	812:	401	193,855	64,014	.3302		
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	TOTAL		193,855	64,014	.3302		

Name of Respondent		This Report Is:	Date of Report	Year of Report
City Gas Company of Florida		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 19 <u>84</u>
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			15,051
2	Experimental and general research expenses			
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			56,308
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
5	Directors fees and expenses (39 items)			34,448
6	Goodwill Advertising (15 items)			2,788
7	Miscellaneous (9 items)			717
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48				
49	TOTAL			109,312

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)
 (Except Amortization of Acquisition Adjustments)

1. Report in section A the amounts of depreciation expense, depletion, and amortization for the accounts indicated and classified according to the plant functional groups shown.
 2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals between the report years (1971, 1974 and every fifth year thereafter). Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.
 3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification	Depreciation Expense (Account 403) (a)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)	Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)
1	Intangible plant				2,544		2,544
2	Production plant, manufactured gas						
3	Production and gathering plant, natural gas						
4	Products extraction plant						
5	Underground gas storage plant						
6	Other storage plant						
7	Base load LNG terminating and processing plant						
8	Transmission plant						
9	Distribution plant	1,926,438					1,926,438
10	General plant	77,192					77,192
11	Common plant-gas						
12							
13							
14							
15							
16							
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21							
22							
23							
24							
25	TOTAL	2,003,630			2,544		2,006,174

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_84
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classifications <i>(a)</i>	Depreciable Plant Base (Thousands) <i>(b)</i>	Applied Depr. Rate(s) (Percent) <i>(c)</i>
1	Production and Gathering Plant		
2	Offshore		
3	Onshore		
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant		
9			
10			

Notes to Depreciation, Depletion and Amortization of Gas Plant

Note: Depreciation accruals are calculated monthly by applying one-twelfth of the annual rate to the previous month's ending balance of each Primary Plant account in Utility Plant in Service. The rates have been detailed in a comprehensive depreciation study approved by the Commission July 24, 1984, effective January 1, 1984.

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)

- | | |
|--|--|
| <p>1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.</p> <p>2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange</p> | <p>amounts so that deductions appear as a subtraction from revenues, and income as the remainder.</p> <p>3. Provide a subheading and total for each utility department in addition to a total for all utility departments.</p> <p>4. Furnish particulars (details) of the method of determining the annual rental for the property.</p> <p>5. Designate with an asterisk associated companies.</p> |
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None

Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (Account 425) — Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions* — Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, *Donations*; 426.2, *Life Insurance*; 426.3, *Penalties*; 426.4, *Expenditures for Certain Civic, Political and Related Activities*; and 426.5, *Other Deductions*,

of the Uniform System of Accounts. Amounts of less than \$10,000 may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430) — For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) — Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<u>Miscellaneous Income Deductions:</u>	
2	<u>Donations (426-1)</u>	
3	Florida State University Foundation	\$10,000
4	United Way	4,550
5	Baptist Hospital	2,000
6	American Cancer Society	1,340
7	Little City Foundation	950
8	Miscellaneous (7 items)	<u>1,855</u>
9		\$ 20,695
10		
11	<u>Expenditures for Certain Civic,</u>	
12	<u>Political and Related Activities (426-4)</u>	
13	Various donations	3,000
14		
15	<u>Other Deductions (426-5)</u>	
16	Social Club Dues and Expenses	15,554
17		
18	Total Miscellaneous Income Deductions	<u>\$ 39,249</u>
19		
20		
21	<u>Other Interest Expense (431)</u>	
22	Interest Customer Deposits	8% \$ 263,996
23	Short-term debt	Prime rate 34,972
24	PGA True-up	various <u>22,071</u>
25		<u>\$321,039</u>
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) Dec. 31, 1984	Year of Report Dec. 31, 1984
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which

such a body was a party.

2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	<u>Florida Public Service Commission:</u>				
2	Docket No. 810004-GU (amortized		218,408	218,408	66,616
3	over three years)				
4	Relating to request for rate increase				
5					
6	Docket No. 830581-GU (amortized		259,285	259,285	1,755
7	over three years)				
8	Relating to request for rate increase				
9					
10	Other FPSC Matters		11,233	11,233	
11	Docket No. 830389-GU-Relating to				
12	Customer Deposit Rule				
13	Docket No. 830453-GU-Relating to				
14	Gas Measurement Rule				
15	Docket No. 840002-GU-Relating to				
16	Conservation Cost Recovery				
17	Docket No. 840003-GU-Relating to				
18	Purchased Gas Adjustment				
19	Docket No. 840045-GU-Relating to				
20	Depreciation Study				
21	Docket No. 840213-GU-Relating to				
22	Security Issue Application				
23	Docket No. 840243-GU-Relating to				
24	Safety of Gas Transportation by				
25	Pipeline				
26	Undocketed: Rate restructuring,				
27	Tax legislation, Compressed Natural				
28	Gas legislation				
29					
30					
31	<u>Federal Energy Regulatory Commission</u>				
32	Docket CP 82-342 - Consolidated		33,192	33,192	
33	Gas vs. Florida Gas Transmission				
34	Company				
35					
36					
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45					
46	TOTAL		522,118	522,118	68,371

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1984	Year of Report Dec. 31, 1984
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.

4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 223

for Account 186.

5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.

6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 186, End of Year (j)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (f)	Amount (g)		
Department (a)	Account No. (b)	Amount (c)					
	401	11,233		401	66,616	-0-	1
			257,530	401	29,013	230,272	2
	401	33,192					3
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		44,425	257,530		95,629	230,272	46

Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) projects initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)
2. Indicate in column (a) the applicable classification, as shown below. Classifications:
- A. Gas R, D & D Performed Internally
 - (1) Pipeline
 - a. Design
 - b. Efficiency
 - (2) Compressor Station
 - a. Design
 - b. Efficiency
 - (3) System Planning, Engineering, and Operation
 - (4) Transmission Control and Dispatching
 - (5) LNG Storage and Transportation
 - (6) Underground Storage
 - (7) Other Storage
 - (8) New Appliances and New Uses
 - (9) Gas Exploration, Drilling, Production, and Recovery
 - (10) Coal Gasification
 - (11) Synthetic Gas
 - (12) Environmental Research
 - (13) Other (Classify and Include Items in Excess of \$5,000.)
 - (14) Total Cost Incurred

Line No.	Classification (a)	Description (b)
1		
2		
3		
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6		None
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- B. Gas, R, D & D Performed Externally
- (1) Research Support to American Gas Association
 - (2) Research Support to Others (*Classify*)
 - (3) Total Cost Incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(13) and B.(2)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with

- expenses during the year or the account to which amounts were capitalized during the year, listing Account 107 (Construction Work in Progress) first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188 *Research, Development, and Demonstration Expenditures* outstanding at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d) and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
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	None				9
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1984
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and enter such amounts in the appropriate lines and col-

umns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	861,230		
34	Customer Accounts	1,022,571		
35	Customer Service and Informational			
36	Sales	288,076		
37	Administrative and General	532,254		
38	TOTAL Operation (Total of lines 28 thru 37)	2,704,131		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	234,527		
46	Administrative and General			
47	TOTAL Maint. (Total of lines 40 thru 46)	234,527		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr.)	Year of Report Dec. 31, 1984
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production—Manufactured Gas (Lines 28 and 30)			
50	Production—Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)			
51	Other Gas Supply (Lines 30 and 42)			
52	Storage, LNG Terminating and Processing (Lines 31 and 43)			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)	1,095,757		
55	Customer Accounts (Line 34)	1,022,571		
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)	288,076		
58	Administrative and General (Lines 37 and 46)	532,254		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	2,938,658	240,816	3,179,474
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	2,938,658	240,816	3,179,474
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			
66	Gas Plant	181,602	11,089	192,691
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	181,602	11,089	192,691
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant	18,412	1,344	19,756
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	18,412	1,344	19,756
74	Other Accounts (Specify):			
75	Essel Corporation	234,355	4,033	238,388
76	Merchandising & Jobbing	141,946	6,722	148,668
77	Stores Expense	77,596		77,596
78	Other Work in Progress	73,588		73,588
79	Deferred Piping	20,753		20,753
80	Deferred Debits - Misc.	3,812		3,812
81	Deferred Conversion	2,753		2,753
82				
83				
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93				
94				
95	TOTAL Other Accounts	554,803	10,755	565,558
96	TOTAL SALARIES AND WAGES	3,693,475	264,004	3,957,479

B L A N K P A G E

(Next page is 357)

Name of Respondent		This Report Is:	Date of Report	Year of Report
City Gas Company of Florida		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 19 84
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES				
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account</p>		<p>426.4 Expenditures for Certain Civic, Political and Related Activities.</p> <p>(a) Name and address of person or organization rendering services, (b) description of services received during year and project or case to which services relate, (c) basis of charges, (d) total charges for the year, detailing utility department and account charged.</p> <p>2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.</p> <p>3. Designate with an asterisk associated companies.</p>		
1				
2	Touche Ross and Company	\$ 37,741		Contract fee
3	100 Chopin Plaza			
4	Miami, Florida 33131			
5	Independent Public Accountants			
6				
7	Steele, Hector and Davis	\$ 48,941		Fees plus expenses
8	Southeast Bank Building			
9	Miami, Florida 33131			
10	Legal Counsel for Consolidated			
11	Gas territorial dispute			
12				
13	William T. Mayo, Inc.	\$ 26,587		Fees plus expenses
14	1548 Lee Avenue			
15	Tallahassee, Florida 32303			
16	Special Consultant			
17				
18	Ram Systems, Inc.	\$ 45,287		Contract fee
19	6955 N.W. 77th Avenue			
20	Suite 404			
21	Miami, Florida 33166			
22	Computer conversion			
23				
24	Arthur Andersen & Company	\$ 98,585		Fees plus expenses
25	33 West Monroe Street			
26	Chicago, Illinois 60603			
27	Consultant for attrition allowance			
28	Docket #830581GU			
29				
30	Gilmore Consulting, Inc.	\$ 55,830		Fees plus expenses
31	3515 Brimwood Drive			
32	Houston, Texas 77068			
33	Consultant for rates and cost of service			
34	Docket #830581 GU			
35				
36	Ausley, McMullen, McGehee	\$102,586		Fees plus expenses
37	Carothers & Proctor			
38	P.O. Box 391			
39	Washington Square Building			
40	Tallahassee, Florida 32302			
41	Rate case & FPSC matters			
42				
43				
44				
45				

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 19 84
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NATURAL GAS RESERVES AND LAND ACREAGE

1. Report below particulars (details) concerning the remaining recoverable saleable gas reserves and natural gas land acreage at end of year. Designate gas reserves on acreage acquired before October 8, 1969, and reserves on acreage acquired after October 7, 1969.

2. Classify the gas reserves and related land and rights and costs under the sub-headings: (A) Producing Gas Lands, and (B) Non-producing Gas Lands. Provide a total for each classification.

3. For producing gas lands, report the required information alphabetically by State, County, or offshore area, and field. If the field name is not assigned, report as "unnamed." Identify offshore fields according to their location in State or Federal domains by using the letter "S" for State domain, and "F" for Federal domain in column (a). For column (b), enter the zone number if applicable. The land, leasehold, and gas rights costs so reported should agree with the amounts carried under Account 101, *Gas Plant in Service*, and as reported for Accounts 325.1, 325.2, and 325.3 on page 202. In column (e) show for each field the year end remaining recoverable saleable gas reserves available to respondent from owned lands, leaseholds, and gas rights.

Line No.	OFFSHORE AREA		Name of Field or Block <i>(c)</i>	Name of State/ County/Offshore Area <i>(d)</i>	Recoverable Gas Reserves (Thousands Mcf) <i>(e)</i>	OWNED LANDS
	Domain <i>(a)</i>	Zone <i>(b)</i>				Acres <i>(f)</i>
1			A. PRODUCING GAS LANDS			
2						
3						
4				None		
5						
6						
7						
8						
9						
10						
11						
12						
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18						
19						
20						
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28						
29						
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31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL					

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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TRANSMISSION SYSTEM PEAK DELIVERIES

1. Report below the total transmission system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below, during the twelve months embracing the heating season overlapping the year's end for which this report is submitted, classified as to sales subject to FERC rate

schedules and other sales. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page.

2. Report Mcf on a pressure base of 14.73 psia at 60°F.

Line No.	Item <i>(a)</i>	Month/Day/Year <i>(b)</i>	Amount of Mcf <i>(c)</i>	Curtailments on Month/Day Indicated <i>(d)</i>
	Section A. Three Highest Days of System Peak Deliveries			
1	Date of <i>Highest Day's</i> Deliveries			
2	Deliveries to Customers Subject to FERC Rate Schedules			
3	Deliveries to Others			
4	TOTAL			
5	Date of <i>Second Highest Day's</i> Deliveries			
6	Deliveries to Customers Subject to FERC Rate Schedules			
7	Deliveries to Others			
8	TOTAL			
9	Date of <i>Third Highest Day's</i> Deliveries			
10	Deliveries to Customers Subject to FERC Rate Schedules			
11	Deliveries to Others			
12	TOTAL			
	Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)			
13	Dates of <i>Three Consecutive Days'</i> Highest System Peak Deliveries			
14	Deliveries to Customers Subject to FERC Rate Schedules			
15	Deliveries to Others			
16	TOTAL			
17	Supplies from Line Pack			
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
	Section C. Highest Month's System Deliveries			
20	Month of <i>Highest Month's</i> System Deliveries			
21	Deliveries to Customers Subject to FERC Rate Schedules			
22	Deliveries to Others			
23	TOTAL			

See pages 516A and 516B

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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TRANSMISSION SYSTEM PEAK DELIVERIES

1. Report below the total transmission system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below, during the twelve months embracing the heating season overlapping the year's end for which this report is submitted, classified as to sales subject to FERC rate

schedules and other sales. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page.

2. Report Mcf on a pressure base of 14.73 psia at 60°F.

Line No.	Item <i>(a)</i>	Month/Day/Year <i>(b)</i>	Amount of therms <i>(c)</i>	Curtailments on Month/Day Indicated <i>(d)</i>
	Miami Division			
	Section A. Three Highest Days of System Peak Deliveries			
1	Date of <i>Highest Day's Deliveries</i>	1/5/84		
2	Deliveries to Customers Subject to FPSC Rate Schedules		235,122	
3	Deliveries to Others			
4	TOTAL		235,122	None
5	Date of <i>Second Highest Day's Deliveries</i>	1/12/84		
6	Deliveries to Customers Subject to FPSC Rate Schedules		230,584	
7	Deliveries to Others			
8	TOTAL		230,584	None
9	Date of <i>Third Highest Day's Deliveries</i>	1/4/84		
10	Deliveries to Customers Subject to FPSC Rate Schedules		226,079	
11	Deliveries to Others			
12	TOTAL		226,079	None
	Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)			
13	Dates of <i>Three Consecutive Days' Highest System Peak Deliveries</i>	1/3/84		
		1/4/84		
		1/5/84		
14	Deliveries to Customers Subject to FPSC Rate Schedules		668,966	
15	Deliveries to Others			
16	TOTAL		668,966	None
17	Supplies from Line Pack		668,966	None
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
	Section C. Highest Month's System Deliveries			
20	Month of <i>Highest Month's System Deliveries</i>	1/84		
21	Deliveries to Customers Subject to FPSC Rate Schedules		5,625,595	
22	Deliveries to Others			
23	TOTAL		5,625,595	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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TRANSMISSION SYSTEM PEAK DELIVERIES

1. Report below the total transmission system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below, during the twelve months embracing the heating season overlapping the year's end for which this report is submitted, classified as to sales subject to FERC rate

schedules and other sales. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page.

2. Report Mcf on a pressure base of 14.73 psia at 60°F.

Line No.	Item <i>(a)</i>	Month/Day/Year <i>(b)</i>	Amount of therms <i>(c)</i>	Curtailments on Month/Day Indicated <i>(d)</i>
	Brevard Division			
	Section A. Three Highest Days of System Peak Deliveries			
1	Date of <i>Highest Day's</i> Deliveries	1/21/84		
2	Deliveries to Customers Subject to FPSC Rate Schedules		117,111	
3	Deliveries to Others			
4	TOTAL		117,111	None
5	Date of <i>Second Highest Day's</i> Deliveries	1/31/84		
6	Deliveries to Customers Subject to FPSC Rate Schedules		105,269	
7	Deliveries to Others			
8	TOTAL		105,269	None
9	Date of <i>Third Highest Day's</i> Deliveries	1/11/84		
10	Deliveries to Customers Subject to FPSC Rate Schedules		102,013	
11	Deliveries to Others			
12	TOTAL		102,013	None
	Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)			
13	Dates of <i>Three Consecutive Days'</i> Highest System Peak Deliveries	1/19/84 1/20/84 1/21/84		
14	Deliveries to Customers Subject to FPSC Rate Schedules		286,302	
15	Deliveries to Others			
16	TOTAL		286,302	None
17	Supplies from Line Pack		286,302	None
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
	Section C. Highest Month's System Deliveries			
20	Month of <i>Highest Month's</i> System Deliveries	1/84		
21	Deliveries to Customers Subject to Rate Schedules		2,344,860	
22	Deliveries to Others			
23	TOTAL		2,344,860	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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AUXILIARY PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.

2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is

submitted. For other facilities, report the rated maximum daily delivery capacities.

3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility <i>(a)</i>	Type of Facility <i>(b)</i>	Maximum Daily Delivery Capacity of Facility, Mcf at 14.73 psia at 60°F <i>(c)</i>	Cost of Facility (In dollars) <i>(d)</i>	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes <i>(e)</i>	No <i>(f)</i>
1		None				
2						
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__84
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GAS ACCOUNT - NATURAL GAS

1. The purpose of this page is to account for the quantity of natural gas received and delivered by the respondent, taking into consideration differences in pressure bases used in measuring Mcf of natural gas received and delivered.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.

01 NAME OF SYSTEM

Line No.	Item (a)	Ref. Page No. (b)	Therms Amount of Mcf 60% 50% (c)
2	GAS RECEIVED		
3	Natural Gas Produced	506	
4	LPG Gas Produced and Mixed with Natural Gas	515	
5	Manufactured Gas Produced and Mixed with Natural Gas		
6	Purchased Gas		
7	Wellhead	327	
8	Field Lines	327	
9	Gasoline Plants	327	
10	Transmission Line	327	
11	City Gate Under FERC Rate Schedules PTSC	327	71,814,211
12	LNG	327	
13	Other	327	
14	TOTAL, Gas Purchased (Enter Total of lines 7 thru 13)	327	71,814,211
15	Gas of Others Received for Transportation	312	
16	Receipts of Respondents' Gas Transported or Compressed by Others	332	
17	Exchange Gas Received	328	
18	Gas Withdrawn from Underground Storage	512	
19	Gas Received from LNG Storage		
20	Gas Received from LNG Processing		
21	Other Receipts (Specify):		
22	TOTAL Receipts (Enter Total of lines 3 thru 5, 14, and 15 thru 21)		71,814,211

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1984	Year of Report Dec. 31, 1984
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GAS ACCOUNT – NATURAL GAS (Continued)

4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.

5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 518 and 519.

01 NAME OF SYSTEM		Ref. Page No. (b)	Terms Amount of MONTHLY INDEX (c)
Line No.	Item (a)		
23	GAS DELIVERED		
24	Natural Gas Sales		
25	Field Sales		
26	To Interstate Pipeline Companies for Resale Pursuant to FERC Rate Schedules	310	
27	Retail Industrial Sales	306	
28	Other Field Sales	310	
29	TOTAL, Field Sales (Enter Total of lines 26 thru 28)		
30	Transmission Systems Sales		
31	To Interstate Pipeline Co. for Resale Under FERC Rate Sched.	310	
32	To Intrastate Pipeline Co. and Gas Utilities for Resale Under FERC Rate Schedules	310	
33	Mainline Industrial Sales Under FERC Certification	306	
34	Other Mainline Industrial Sales	306	
35	Other Transmission System Sales	310	
36	TOTAL, Transmission System Sales (Enter Total of lines 31 thru 35)		
37	Local Distribution by Respondent		
38	Retail Industrial Sales	303	19,523,332
39	Other Distribution System Sales	303	53,933,869
40	TOTAL, Distribution System Sales (Lines 38 + 39)		73,457,201
41	Interdepartmental Sales		
42	TOTAL SALES (Enter Total of lines 29, 36, 40 and 41)		73,457,201
43	Deliveries of Gas Transported or Compressed for:		
44	Other Interstate Pipeline Companies	312	
45	Others	312	
46	TOTAL, Gas Transported or Compressed for Others (Enter Total of lines 44 and 45)	312	
47	Deliveries of Respondent's Gas for Trans. or Compression by Others	332	
48	Exchange Gas Delivered	328	
49	Natural Gas Used by Respondent	330	193,855
50	Natural Gas Delivered to Underground Storage	512	
51	Natural Gas Delivered to LNG Storage		
52	Natural Gas Delivered to LNG Processing		
53	Natural Gas for Franchise Requirements		
54	Other Deliveries (Specify):		
55	TOTAL SALES & OTHER DELIVERIES (Lines 42, 46, 47 thru 54)		73,651,056
56	UNACCOUNTED FOR		
57	Production System Losses		
58	Storage Losses		
59	Transmission System Losses		
60	Distribution System Losses		(1,836,845)
61	Other Losses (Specify in so far as possible):		
62	TOTAL Unaccounted for (Enter Total of lines 57 thru 61)		(1,836,845)
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR (Enter Total of lines 55 and 62)		71,814,211

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 84
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SYSTEM MAPS

1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
 - (a) Transmission lines—colored in red, if they are not otherwise clearly indicated.
 - (b) Principal pipeline arteries of gathering systems.
 - (c) Sizes of pipe in principal pipelines shown on map.
 - (d) Normal directions of gas flow—indicated by arrows.
 - (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.

- (f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.
 - (g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.
 - (h) Principal communities in which respondent renders local distribution service.
3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
 4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

City Gas Company of Florida
 Composite of Statistics for all
 Privately Owned Gas Utilities Under Agency Jurisdiction

As of December 31, 1984, or Fiscal Year Ended _____, 198 .

Amounts

<u>Plant (Intrastate Only) (000 omitted)</u>	
Plant in Service	\$ 58,402
Construction Work in Progress	722
Plant Acquisition Adjustment	352
Plant Held for Future Use	
Materials and Supplies	69
Less:	
Depreciation and Amortization Reserves	17,575
Contributions in Aid of Construction	
Net Book Costs	\$ 41,970
<u>Revenues and Expenses (Intrastate Only) (000 omitted)</u>	
Operating Revenues	\$ 39,559
Depreciation and Amortization Expenses	2,205
Income Taxes	1,453
Other Taxes	1,297
Other Operating Expenses	31,432
Total Operating Expenses	36,387
Net Operating Income	3,172
Other Income	769
Other Deductions	1,676
Net Income	\$ 2,265
<u>Customers (Intrastate Only)</u>	
Residential - Yearly Average	70,019
Commercial - Yearly Average (and Industrial)	3,699
Industrial - Yearly Average	N/A, included above
Others - Yearly Average	
Total	73,718
<u>Other Statistics (Intrastate Only)</u>	
Average Annual Residential Use - M&R Therms	289
Average Residential Cost Per M&R Therm	\$.7249
Average Residential Monthly Bill	\$17.46
Gross Plant Investment Per Customer	\$708.95

Business Contracts with Officers, Directors and Affiliates

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed in Schedule _____. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Name of Officer, Director or Affiliate	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
None		\$	

*Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other consolidated companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

Affiliation of Officers and Directors

For each of the officials named in Schedule _____, list the principal occupation or business affiliation if other than listed in Schedule _____, and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation Or Business Affiliation	Affiliation or Connection with any other business or financial organization, firm or partnership	
		Affiliation or Connection	Name and Address
Harry Blumin	C.P.A.	Retired partner & Director	Harry Blumin & Co. Harris, Kerr, Forster & Co. Miami, Florida
David Langer	Senior Vice President	Chairman, Citrus County, Florida Board of Public Instruction	Inverness, Florida N/A
Jack Langer	Vice President	Director	Pan American Bank, Miami, Florida N.A.
Charles S. Roberts	C.P.A.	Partner	Roberts & Marrow Miami, Florida Roberts, Hartman Long & Rees, Miami, Florida
William Goldrich	C.P.A.	Director	Financial Federal Savings & Loan Assn. of Miami; Fuchs Banking Co., City of Miami Health Facilities Authority, Miami, FL
Arthur J. England	Attorney	Partner	Fine Jacobsen Block England Klein Colan & Simon P.A., Miami, Florida
Michael Weintraub	Attorney	Vice Chairman Director Partner Trustee	Pan American Bank, Miami, FL Inc. Continental Corp. New York, N.Y. Smathers & Thompson Miami, Florida University of Miami Miami, Florida

Business Transactions with Related Parties

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named in Schedule _____ identifying the parties, amounts, dates, and product, asset, or service involved.

Part 1. Specific instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.

2. Below are some types of transactions to include:

- management, legal, and accounting services
- computer services
- engineering & construction services
- repairing and servicing of equipment
- material, fuel, and supplies furnished
- leasing of structures, land, and equipment
- all rental transactions
- sale, purchase, or transfer of various products

3. The columnar instructions follows:

Column

- (a) Enter name of related party.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "p" if service is a purchase by Respondent; "s" if service is sold by Respondent.
- (e) Enter total amount paid, received, or accrued during the year for each type of service listed in column (c). Do not net amounts when services are both received and provided.

Name of Company or Related Party (a)	Character Service and/or Name of Product (b)	Contract Effective Dates (c)	Total Change for Year	
			"P" or "S" (d)	Amount (e)
Essel Corporation - Wholly owned	Subsidiary			

Business Transactions with Related Parties (Cont'd)

Part II. Specific Instructions: Sale, Purchase, and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.

2. Below are examples of some types of transactions to include:

- purchase, sale, and transfer of equipment
- purchase, sale, and transfer of land and structures
- purchase, sale, and transfer of securities
- noncash transfer of assets
- noncash dividends other than stock dividends
- write off of bad debts or loans

3. The columnar instructions follow:

Column

- (a) Enter name of related company or party.
- (b) Describe briefly the type of assets purchased, sold, or transferred.
- (c) Enter the total received or paid for disposition of the assets. Indicate purchase with the letter "P" and sale items by the letter "S".
- (d) Enter the book cost, less accrued depreciation, for each item reported in column (b).
- (e) Enter the net profit or loss for each line - column (c) less column (d).
- (f) Enter the fair market value for each item reported in column (b). In the space below or in a supplement schedule, describe the basis or method used to derive fair market value.

Name of Company or Related Party (a)	Description of Items (b)	Sale or Purchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Values (f)
Not applicable					

** Briefly describe the basis which was used to arrive at fair market value of the asset(s) disposed.

Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Gas Services

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing gas service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, etc. This would not include any business for which the assets are properly included in Account 121 Nonutility Property with the associated revenues and expenses segregated out as nonutility also.

Business or Service Conducted	Book Cost of Assets	Account No. Recorded	Revenues Generated	Account No. Recorded	Expenses Generated	Account No. Recorded
None						

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To: Director
Auditing & Financial Analysis Department
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32301-8153

We represent to the best of our knowledge and belief that our annual report for the year ended 12/31/84, as filed pursuant to Commission rule, is in substantial compliance with the following except as noted in the report or as separately explained herein:

1. Uniform system of accounts prescribed by the Commission.
2. Applicable rules and orders of the Commission.
3. Commission approved guidelines, if any, for inter and intracompany allocations.
4. Any communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
5. Reporting requirements for related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees.

We are aware that Section 837.06, Florida Statutes provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

S.W. Langer, President
(Name and Title of Chief
Executive Officer)


(Signature)

3/22/85
(Date)

J. A. Wutzler, Controller
(Name and Title of Chief
Financial Officer)


(Signature)

3/22/85
(Date)

EXECUTIVE SUMMARY .

Supplement to Annual Report
of

City Gas Company of Florida
Company Name

For the Year

1984

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PART I - TELEPHONE NUMBERS

A. Company's Universal Telephone Number: (305) 691-8710

B. Direct Telephone Numbers for Each:

<u>Officer(s)</u> <u>Name</u>	<u>Title</u>	<u>Number</u>
1. S. W. Langer,	President & Chairman of the Board	Same as above
2. David Langer,	Senior Vice President	
3. Alice M. Harris,	Executive Vice President	
4. Jack Langer,	Vice President/Special Projects	
5. Charles Roberts,	Secretary	
6. Harry Blumin,	Treasurer	
7. Larry Hixon,	Vice President/General Manager Brevard Division	
8. J. A. Wutzler	Assistant Vice President & Controller	
9. Donald T. Means,	Assistant Vice President & Director of Operations	
10.		

C. Direct Telephone Numbers for Each

<u>Director(s)</u> <u>Name</u>	<u>Title</u>	<u>Number</u>
1. S. W. Langer,	President & Chairman of the Board	Same as above
2. David Langer,	Senior Vice President	
3. Jack Langer,	Vice President/Special Projects	
4. Harry Blumin,	Treasurer	
5. William Goldrich,	Director	
6. Charles S. Roberts,	Secretary	
7. Arthur J. England, Jr.,	Director	
8. Michael Weintraub,	Director	
9.		
10.		

PART II - COMPANY PROFILE

Please provide a brief narrative company profile which would cover the following areas:

- A. Brief Company History
- B. Operating Territory
- C. Major Goals and Objectives
- D. Major Operating Divisions and Functions
- E. Affiliates and Relationships
- F. Current and Projected Growth Patterns

* See attached *