

BUREAU OF GAS REGULATION
DIVISION OF ELECTRIC AND GAS

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OMB No. 1902-0028
(Expires 8/31/93)

RECEIVED
Florida Public Service Commission
MAY 31 1991
ELECTRIC AND GAS



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 280.1. 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, 1990

To: Joseph D. Jenkins, Director
Division of Electric and Gas
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0868

BUREAU OF GAS REGULATION
DIVISION OF ELECTRIC AND GAS

We represent to the best of our knowledge and belief that our annual report for the year ended December 31, 1990, 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 for inter/intra company allocations, if any.
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.

Jack Langer
President and CEO
(Name and Title of Chief
Executive Officer)


(Signature)

5/30/91
(Date)

J. A. Wutzler
Vice President and CFO
(Name and Title of Chief
Financial Officer)


(Signature)

5/30/91
(Date)

EXECUTIVE SUMMARY

Supplement to Annual Report

of

City Gas Company of Florida
Company Name

For the Year

1990

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PART I - TELEPHONE NUMBERS

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

B. Direct Telephone Numbers for Each:

Same as above

	<u>Officer(s)</u> <u>Name</u>	<u>Title</u>	<u>Extension</u>
1.	Jack Langer	President & CEO	155
2.	Alice M. Harris	Executive Vice President, Asst Secretary	152
3.	David Langer	Senior Vice President	153
4.	J.A. Wutzler	Vice President & CFO	145
5.	Larry Hixon	Vice President/General Manager Brev Division	154
6.	Edward Markette	Vice President/Sales	220
7.	Richard Wall	Vice President & General Manager/Operations	160

C. Direct Telephone Numbers For Each:

	<u>Director(s)</u> <u>Name</u>	<u>Title</u>	<u>Extension</u>
1.	Jack Langer	President & CEO	155
2.	David Langer	Senior Vice President	154
3.	John Kean	Director	154
4.	Frederick W. Sullivan	Director	154
5.	William Allen	Director	154
6.	Peter Bermont	Director	154
7.	John Kean, Jr.	Director	154

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-

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 existing underground pipeline systems were converted 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. In July, 1988, the Company merged with NUI Corporation of New Jersey, and became a division of Elizabethtown Gas Company, a wholly-owned subsidiary of NUI Corporation. City Gas continues to operate under its same name and same management as the "Florida Division" of Elizabethtown Gas Company. City Gas is 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. In addition, areas contiguous to these communities are served throughout both counties. 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, Palm Bay 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:	Hialeah, Coral Gables, South Miami, West Miami, Miami Springs, Opa Locka, Miami (partial), Virginia Gardens, Medley, Hialeah Gardens, North Miami (partial), North Miami Beach (partial) and Sweetwater.
Broward County:	Miramar
Brevard County:	Rockledge, Cocoa, Cocoa Beach, Titusville, Melbourne, West Melbourne, Cape Canaveral, Indian Harbour Beach, Palm Shores, Palm Bay, and Satellite Beach.

PART II - COMPANY PROFILE (Continued)

C. Major Goals and Objectives

City Gas recognizes responsibilities to its employees, its investors, 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.

Investors: To achieve our allowable return on investment, to achieve consistent growth in earnings through steady customer growth.

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 as well as 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 appliance leasing and merchandising and jobbing, all for the purpose of adding or retaining natural gas load.

E. Affiliates and Relationships

As explained in A above, City Gas is the Florida Division of Elizabethtown Gas Company, a wholly-owned subsidiary of NUI Corporation in New Jersey (NUI - NYSE).

The only subsidiary in the Florida Division at present 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>Therm</u>	<u>Gross</u>
Actual:	<u>customers</u>	<u>sales</u>	<u>plant</u>
1986	2.4	0.7	4.4
1987	1.5	5.7	6.4
1988	1.5	0.4	5.2
1989	1.5	(0.6)	7.8
1990	2.0	(2.9)	6.4
1991 (Projected)	8.5	9.0	20.0
1992 (")	2.1	3.0	10.0

PART III - CORPORATE RECORDS

A. Location:

955 East 25th Street
Hialeah, Florida 33013-3498

B. Description:

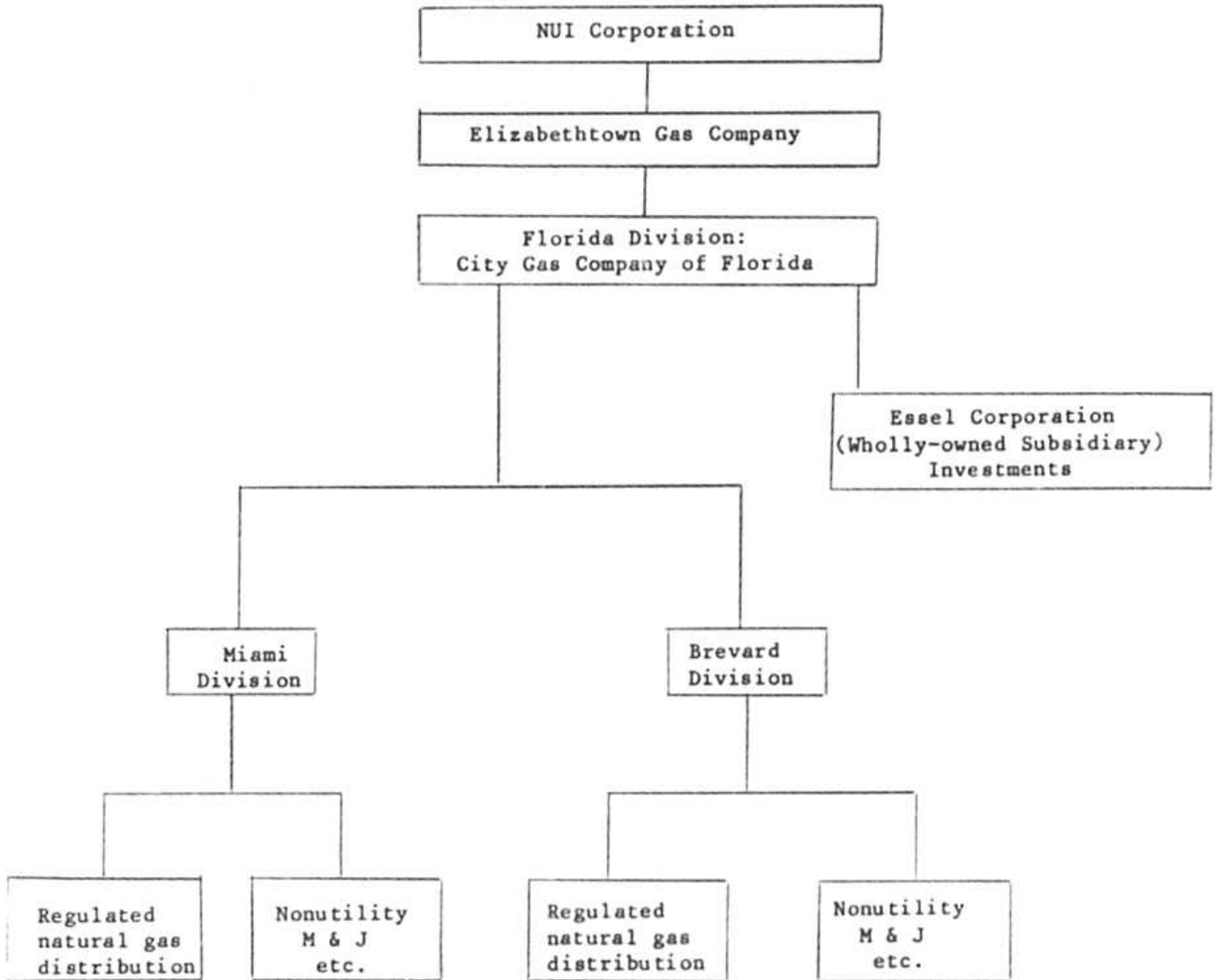
General and subsidiary ledgers, and all corporate records as required by FPSC records retention requirements.

C. List Audit Groups Reviewing Records and Operations:

Florida Public Service Commission staff
Arthur Andersen & Co. - Independent CPA

PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

Current as of : 5/30/91



A. List

PART V - LIAISON PERSONNEL DIRECTORY (4)B

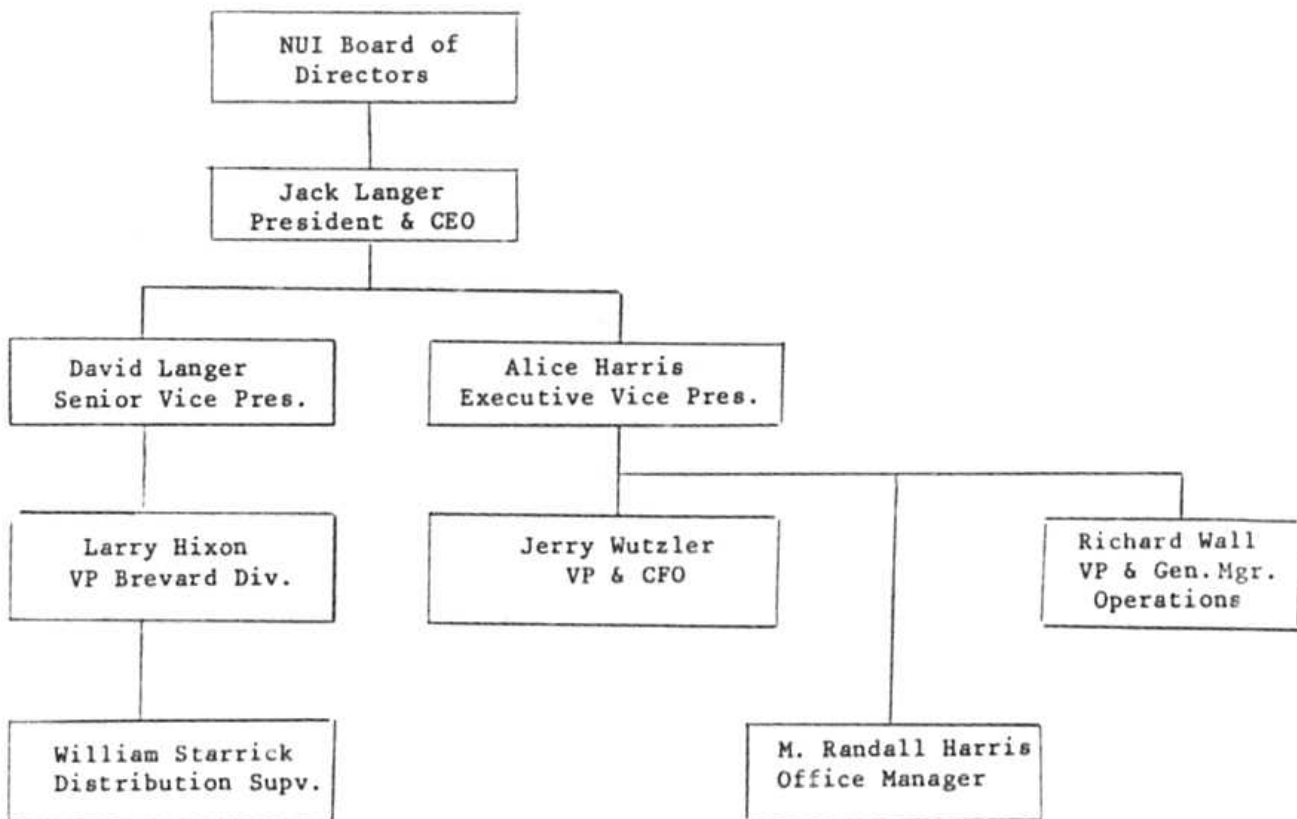
Name of Company Representative(1)(2)	Title or Position	Organizational Unit(3) Title (Dept./Div./Etc.)	Name of Immediate Supervisor	State Usual Purpose for Contact with the PPSG	Name of Person Department most often contacted
Jack Langer	President & CEO	Executive Office		Administrative and General	General Staff
David Langer	Sr. VP	" "	Jack Langer	" "	" "
Alice M. Harris	Exec. VP	" "	" "	" "	" "
Jerry A. Wutzler	VP & CFO	Finance	Alice M. Harris	Accounting and financial reporting, and rate cases	J. McCormick Wayne Makin C. Bulecza--Banks
Larry I. Hixon	VP Brevard Division	Administration Brevard Division	David Langer	Customer relations	Katheryn Dyal Brown Melinda Guess
Richard Wall	VP-GenMgr/Operations	Operations, Miami Division	Alice M. Harris	Engineering, Safety	Owen Bowser E. Mills
M. Randall Harris	Office Mgr.	Customer Accounts Miami Division	Alice M. Harris	Customer relations	Margaret Ring Shirley A. Stokes
William G. Starrick	Dist. Supt.	Operations, Brevard Division	Larry I. Hixon	Engineering, Safety	E. Mills Roger Fletcher
Lee Willis, Esq.	Legal Counsel	Ausley Law Firm		Legal	General Staff
James Beasley, Esq.	" "	" (904)224-9115		" "	" "

- (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) Defines as personal visits or telephone calls as a result of routine recurring interface, rate cases, or audits.

PART V - LIAISON PERSONNEL

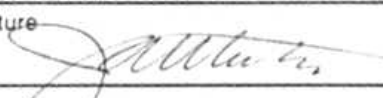
B. Organizational Chart*

Current as of : 5/31/91



*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 City Gas Company of Florida Division of Elizabethtown Gas Company		02 Year of Report Dec. 31, 19 <u>90</u>	
03 Previous Name and Date of Change (If name changed during year)			
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 955 East 25 Street Hialeah, FL 33013-3498			
05 Name of Contact Person J. A. Wutzler		06 Title of Contact Person Vice President and CFO	
07 Address of Contact Person (Street, City, State, Zip Code) Same as item 4			
08 Telephone of Contact Person, Including Area Code (305) 691-8710 Ext 145	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		10 Date of Report (Mo. Da Yr)
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 J. A. Wutzler		02 Title Vice President and CFO	
03 Signature 		04 Date Signed (Mo. Day Yr) 5/30/91	
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, 1990	Year of Report Dec. 31, 1990
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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 (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-87	
Control Over Respondent	102	Ed. 12-87	
Corporations Controlled by Respondent	103	Ed. 12-87	
Officers	104	Ed. 12-87	
Directors	105	Ed. 12-88	
Security Holders and Voting Powers	106-107	Ed. 12-87	
Important Changes During the Year	108-109	Ed. 12-87	
Comparative Balance Sheet	110-113	Ed. 12-89	
Statement of Income for the Year	114-117	Ed. 12-89	
Statement of Retained Earnings for the Year	118-119	Ed. 12-88	
Statement of Cash Flows	120-121	Ed. 12-89	
Notes to Financial Statements	122-123	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	Ed. 12-89	
Gas Plant in Service	204-209	Ed. 12-89	
Gas Plant Leased to Others	213	Ed. 12-88	N/A
Gas Plant Held for Future Use	214	Ed. 12-89	N/A
Production Properties Held for Future Use	215	Ed. 12-89	None
Construction Work in Progress—Gas	216	Ed. 12-87	
Construction Overheads—Gas	217	Ed. 12-87	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Gas Utility Plant	219	Ed. 12-87	
Gas Stored	220	Ed. 12-87	N/A
Nonutility Property	221	Ed. 12-88	
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	Ed. 12-87	
Investments	222-223	Ed. 12-86	
Investments in Subsidiary Companies	224-225	Ed. 12-89	
Gas Prepayments Under Purchase Agreements	226-227	Ed. 12-88	None
Advances for Gas Prior to Initial Deliveries or Commission Certification Prepayments	229	Ed. 12-87	None
Extraordinary Property Losses	230	Ed. 12-88	None
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-88	None
Preliminary Survey and Investigation Charges	231	Ed. 12-88	None
Miscellaneous Deferred Debits	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190)	234-235	Ed. 12-89	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	Ed. 12-89	
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-86	

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, 1990
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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)			
Other Paid-in Capital	253	Ed. 12-86	
Discount on Capital Stock	254	Ed. 12-86	None
Capital Stock Expense	254	Ed. 12-86	None
Securities Issued or Assumed and Securities Refunded or Retired During the Year	255	Ed. 12-86	
Long-Term Debt	256-257	Ed. 12-89	
Unamortized Debt Exp., Premium and Discount on Long-Term Debt	258-259	Ed. 12-88	
Unamortized Loss and Gain on Reacquired Debt	260	Ed. 12-86	None
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-88	
Investment Tax Credits Generated and Utilized	264-265	Ed. 12-88	
Accumulated Deferred Investment Tax Credits	266-267	Ed. 12-89	
Miscellaneous Current and Accrued Liabilities	268	Ed. 12-86	
Other Deferred Credits	269	Ed. 12-88	
Undelivered Gas Obligations Under Sales Agreements	270-271	Ed. 12-89	None
Accumulated Deferred Income Taxes—Accelerated Amortization Property	272-273	Ed. 12-89	None
Accumulated Deferred Income Taxes—Other Property	274-275	Ed. 12-89	
Accumulated Deferred Income Taxes—Other	276-277	Ed. 12-89	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Gas Operating Revenues	300-301	Ed. 12-89	
Distribution Type Sales by States	302-303	Ed. 12-88	N/A
Residential and Commercial Space Heating Customers Interruptible, Off Peak, and Firm Sales to Distribution System Industrial Customers	305	Ed. 12-88	
Field and Main Line Industrial Sales of Natural Gas	306-309	Ed. 12-89	N/A
Sales for Resale—Natural Gas	310-311	Ed. 12-88	N/A
Revenue from Transportation of Gas of Others—Natural Gas	312-313	Rev. 12-88	N/A
Sales of Products Extracted from Natural Gas	315	Ed. 12-86	None
Revenues from Natural Gas Processed by Others	315	Ed. 12-86	None
Gas Operation and Maintenance Expenses	320-325	Ed. 12-89	
Number of Gas Department Employees	325	Ed. 12-88	
Exploration and Development Expenses	326	Ed. 12-87	None
Abandoned Leases	326	Ed. 12-87	None
Gas Purchases	327	Ed. 12-89	
Exchange Gas Transactions	328-330	Rev. 12-88	None
Gas Used in Utility Operations—Credit	331	Ed. 12-88	
Transmission and Compression of Gas by Others	332-333	Ed. 12-86	N/A
Other Gas Supply Expenses	334	Ed. 12-87	
Miscellaneous General Expenses—Gas	335	Ed. 12-86	
Depreciation, Depletion, and Amortization of Gas Plant	336-338	Ed. 12-88	
Income from Utility Plant Leased to Others	339	Ed. 12-86	None
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-86	

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, 1990
LIST OF SCHEDULES (Natural Gas Company) Continued			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
COMMON SECTION			
Regulatory Commission Expenses	350-351	Ed. 12-89	None
Research, Development and Demonstration Activities	352-353	Ed. 12-89	
Distribution of Salaries and Wages	354-355	Ed. 12-88	
Charges for Outside Professional and Other Consultative Services	357	Ed. 12-87	
GAS PLANT STATISTICAL DATA			
Natural Gas Reserves and Land Acreage	500-501	Ed. 12-89	N/A
Changes in Estimated Natural Gas Reserves	503	Ed. 12-88	N/A
Changes in Est. Hydrocarbon Reserves and Costs, and Net Realizable Value	504-505	Ed. 12-88	N/A
Natural Gas Production and Gathering Statistics	506	Ed. 12-88	N/A
Products Extraction Operations—Natural Gas	507	Ed. 12-88	N/A
Compressor Stations	508-509	Ed. 12-86	N/A
Gas and Oil Wells	510	Ed. 12-87	N/A
Field and Storage Lines	511	Ed. 12-87	N/A
Gas Storage Projects	512-513	Ed. 12-89	N/A
Transmission Lines	514	Ed. 12-87	N/A
Liquefied Petroleum Gas Operations	516-517	Ed. 12-86	N/A
Transmission System Peak Deliveries	518	Ed. 12-88	A & B
Auxiliary Peaking Facilities	519	Ed. 12-86	None
Gas Account—Natural Gas	520-521	Ed. 12-88	
System Map	522	Ed. 12-86	
Footnote Data	551		
Stockholders' Reports check appropriate box:	—		
Composite of Statistics	552		
<input type="checkbox"/> Four copies will be submitted.			
<input type="checkbox"/> No annual report to stockholders is prepared.			

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 90
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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. Wutzler, Vice President and CFO
955 East 25th Street
Hialeah, FL 33013-3498

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.

State: New Jersey

Date: February 19, 1855

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.

N/A

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 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 90
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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.

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.

City Gas Company of Florida is the Florida Division of Elizabethtown Gas Company of Union, New Jersey, which is wholly-owned by NUI Corporation of Bedminster, New Jersey (NUI-NYSE).

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 90
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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 (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref (d)
Essel Corporation	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 90
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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 policy-making 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 (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman of the Board and CEO	S. W. Langer	359,163
2	President and COO	Jack Langer	206,600
3	Executive Vice President	Alice Harris	95,109
4	Senior Vice President	David Langer	78,500
5	Vice President and Controller	J. A. Wutzler	68,392
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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, 1990
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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 (a)	Principal Business Address (b)	No. of Directors Meetings During Yr. (c)	Fees During Year (d)
<u>Advisory Board</u>			
S. W. Langer, CEO and Chairman	955 E. 25 Street, Hialeah, FL 33013-3498	5	0
Jack Langer, President and COO	955 E. 25 Street, Hialeah, FL 33013-3498	5	0
John Kean, President and CEO, NUI Corporation	955 E. 25 Street, Hialeah, FL 33013-3498	5	0
Fred Sullivan, President, Elizabethtown Gas Company	955 E. 25 Street, Hialeah, FL 33013-3498	4	0
Peter Bermont	955 E. 25 Street, Hialeah, FL 33013-3498	4	1,800.00
William Allen	955 E. 25 Street, Hialeah, FL 33013-3498	5	2,250.00

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 90
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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.

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 prorata basis.

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

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: _____
By proxy: _____

3. Give the date and place of such meeting:

Line No	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date)			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities				
5	TOTAL number of security holders				
6	TOTAL votes of security holders listed below				
7	City Gas Company of Florida is a division of Elizabethtown Gas Company, of which all shares issued and outstanding are owned by NUI Corporation (NYSE).				
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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 90	Year of Report Dec 31 19 90
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SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (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 19 90
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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. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including 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.

Items 1 through 8: not applicable.

9. Legal proceedings: The antitrust case between the Company and Consolidated Gas Company of Florida was settled out of court in February, 1991. (See page 123)

11. As a result of the rate case in Docket No. 891175-GU, the Company received an interim increase of \$2,501,885 on 7/3/90, (FPSC Order No. 23159 dated 7/9/90) and a permanent increase of \$3,106,420 on 1/21/91 (FPSC Order No. 24013 dated 1/23/91). The final order also provided for billing the 2% gross receipts tax, thereby removing the tax from base rates, and also provided for an increase in leased appliance rates and in connect and disconnect charges. The gas rate increase by customer class is as follows:

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 1990
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IMPORTANT CHANGES DURING THE YEAR (Continued)

<u>Class</u>	<u>Customers</u>	<u>Annual revenue increase</u>	
Residential	75,774	\$2,347,989	23.8%
Gas lighting	681	36,980	775.4%
Commercial	4,310	508,703	6.6%
Interruptible	24	205,499	21.8%
Large interr	3	7,240	2.2%
	<u>80,792</u>	<u>\$3,106,411</u>	<u>14.5%</u>

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, 1990
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)	200-201	93,522,151	98,604,175
3	Construction Work in Progress (107)	200-201	730,835	942,405
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		94,252,986	99,546,580
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	27,518,714	30,497,456
6	Net Utility Plant (Enter Total of line 4 less 5)	—	66,734,272	69,049,124
7	Nuclear Fuel (120.1-120.4, 120.6)	—		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	—		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	—		
10	Net Utility Plant (Enter Total of lines 6 and 9)	—	66,734,272	69,049,124
11	Utility Plant Adjustments (116)	122-123		
12	Gas Stored Underground-Noncurrent (117)	220		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	11,744,523	13,205,354
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221	3,969,383	4,745,621
16	Investments in Associated Companies (123)	222-223		
17	Investments in Subsidiary Companies (123.1)	224-225	7,632,358	8,284,536
18	(For Cost of Account 123.1. See Footnote Page 224, line 42)	—		
19	Other Investments (124)	222-223,229		
20	Special Funds (125-128)	—	9,702	9,852
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	—	15,417,200	16,754,121
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)	—	777,282	1,141,530
24	Special Deposits (132-134)	—		
25	Working Funds (135)	—	6,625	9,055
26	Temporary Cash Investments (136)	222-223		
27	Notes Receivable (141)	—	12,730	180,622
28	Customer Accounts Receivable (142)	—	4,674,306	4,889,453
29	Other Accounts Receivable (143)	—	540,401	505,877
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	101,494	75,092
31	Notes Receivable from Associated Companies (145)	—		
32	Accounts Receivable from Assoc. Companies (146)	—	3,361	3,230
33	Fuel Stock (151)	—		
34	Fuel Stock Expenses Undistributed (152)	—		
35	Residuals (Elec) and Extracted Products (Gas) (153)	—		
36	Plant Materials and Operating Supplies (154)	—	103,658	115,395
37	Merchandise (155)	—	249,914	198,113
38	Other Materials and Supplies (156)	—		
39	Nuclear Materials Held for Sale (157)	—		
40	Stores Expense Undistributed (163)	—		
41	Gas Stored Underground — Current (164.1)	220		
42	Liquefied Natural Gas Stored (164.2)	220		
43	Liquefied Natural Gas Held for Processing (164.3)	220		
44	Prepayments (165)	230	549,105	694,299
45	Advances for Gas Explor., Devel. and Prod. (166)	229		
46	Other Advances for Gas (167)	229		
47	Interest and Dividends Receivable (171)	—	182	105
48	Rents Receivable (172)	—		
49	Accrued Utility Revenues (173)	—		
50	Miscellaneous Current and Accrued Assets (174)	—	806,146	665,947
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)		7,622,216	8,328,534

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_90
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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)
52	DEFERRED DEBITS			
53	Unamortized Debt Expense (181)	—	247,361	215,861
54	Extraordinary Property Losses (182.1)	230		
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
56	Prelim. Survey and Investigation Charges (Electric) (183)	—		
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	231		
58	Clearing Accounts (184)	—		
59	Temporary Facilities (185)	—		
60	Miscellaneous Deferred Debits (186)	233	2,206,457	2,775,862
61	Def. Losses from Disposition of Utility Plt. (187)	—		
62	Research, Devel. and Demonstration Expend. (188)	352-353		
63	Unamortized Loss on Reacquired Debt (189)	—		
64	Accumulated Deferred Income Taxes (190)	234-235	2,749,864	2,478,862
65	Unrecovered Purchased Gas Costs (191)	—		
66	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		5,203,682	5,470,585
67	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 66)		94,977,370	99,602,364

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 90
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251		
3	Preferred Stock Issued (204)	250-251		
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252		
7	Other Paid-In Capital (208-211)	253	18,725,076	24,773,200
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254		
11	Retained Earnings (215, 215.1, 216)	118-119	20,998,669	21,416,735
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	6,488,240	7,140,418
13	(Less) Reacquired Capital Stock (217)	250-251		
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	—	46,211,985	53,330,353
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	18,328,000	17,040,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257		
20	Unamortized Premium on Long-Term Debt (225)	258-259		
21	(Less) Unamortized Discount on Long-Term Debt Dr. (226)	258-259		
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	—	18,328,000	17,040,000
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)	—		
33	Accounts Payable (232)	—	3,093,988	2,798,006
34	Notes Payable to Associated Companies (233)	—	2,000,000	
35	Accounts Payable to Associated Companies (234)	—	554,903	644,963
36	Customer Deposits (235)	—	4,521,866	4,915,206
37	Taxes Accrued (236)	262-263	376,583	311,546
38	Interest Accrued (237)	—	698,562	604,794
39	Dividends Declared (238)	—		
40	Matured Long-Term Debt (239)	—		
41	Matured Interest (240)	—		
42	Tax Collections Payable (241)	—	687,623	743,677
43	Miscellaneous Current and Accrued Liabilities (242)	268	6,832,273	7,009,417
44	Obligations Under Capital Leases-Current (243)	—		
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		18,765,798	17,027,609

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 90	Year of Report Dec. 31, 19 90
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		75,890	75,890
48	Accumulated Deferred Investment Tax Credits (255)	266-267	2,318,326	2,181,298
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	269	(168,387)	177,912
51	Unamortized Gain on Reacquired Debt (257)	260		
52	Accumulated Deferred Income Taxes (281-283)	272-277	9,445,758	9,769,302
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		11,671,587	12,204,402
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67	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		94,977,370	99,602,364

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_90
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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 proceedings 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)	300-301	40,222,489	39,236,447
3	Operating Expenses			
4	Operation Expenses (401)	320-325	29,868,555	28,916,160
5	Maintenance Expenses (402)	320-325	616,258	553,816
6	Depreciation Expense (403)	336-338	2,751,871	2,603,414
7	Amort. & Depl. of Utility Plant (404-405)	336-338	3,744	3,744
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	624,948	511,548
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)		28,776	31,104
11	Taxes Other Than Income Taxes (408.1)	262-263	1,670,760	1,464,498
12	Income Taxes — Federal (409.1)	262-263	459,071	895,113
13	— Other (409.1)	262-263	64,656	120,759
14	Provision for Deferred Income Taxes (410.1)	234.272-277	528,425	231,013
15	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234.272-277		
16	Investment Tax Credit Adj. - Net (411.4)	266	(10,648)	(10,592)
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)		36,606,416	35,320,577
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		3,616,073	3,915,870

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, 1990
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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
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						6
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			Same as columns (c) & (d)			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, 19_90
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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
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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 ⁹⁰
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried forward from page 114)	—	3,616,073	3,915,870
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		1,329,977	1,419,959
26	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		1,083,035	1,147,235
27	Revenues From Nonutility Operations (417)			
28	(Less) Expenses of Nonutility Operations (417.1)			
29	Nonoperating Rental Income (418)		248,622	266,511
30	Equity in Earnings of Subsidiary Companies (418.1)	119	652,178	502,570
31	Interest and Dividend Income (419)		50,120	110,781
32	Allowance for Other Funds Used During Construction (419.1)			
33	Miscellaneous Nonoperating Income (421)			
34	Gain on Disposition of Property (421.1)			
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		1,197,862	1,152,586
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)			
38	Miscellaneous Amortization (425)	340		
39	Miscellaneous Income Deductions (426.1-426.5)	340	77,202	39,078
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		77,202	39,078
41	Taxes Applicable to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263		
43	Income Taxes—Federal (409.2)	262-263	10,471	(13,865)
44	Income Taxes—Other (409.2)	262-263	(4,682)	(2,374)
45	Provision for Deferred Inc. Taxes (410.2)	234.272-277	66,909	134,868
46	(Less) Provision for Deferred Income Taxes—Cr (411.2)	234.272-277		
47	Investment Tax Credit Adj.—Net (411.5)			
48	(Less) Investment Tax Credits (420)		126,558	130,646
49	TOTAL Taxes on Other Inc. and Ded. (Total of 42 thru 48)		(53,860)	(12,017)
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)		1,174,520	1,125,525
51	Interest Charges			
52	Interest on Long-Term Debt (427)		1,646,949	1,797,381
53	Amort. of Debt Disc. and Expense (428)	258-259	31,500	34,248
54	Amortization of Loss on Reacquired Debt (428.1)			
55	(Less) Amort. of Premium on Debt-Credit (429)	258-259		
56	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
57	Interest on Debt to Assoc. Companies (430)	340		
58	Other Interest Expense (431)	340	784,819	418,566
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr.(432)			
60	Net Interest Charges (Enter Total of lines 52 thru 59)		2,463,268	2,250,195
61	Income Before Extraordinary Items (Enter Total of lines 21, 50 and 60)		2,327,325	2,791,200
62	Extraordinary Items			
63	Extraordinary Income (434)			
64	(Less) Extraordinary Deductions (435)			
65	Net Extraordinary Items (Enter Total of line 63 less line 64)			
66	Income Taxes—Federal and Other (409.3)	262-263		
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)			
68	Net Income (Enter Total of lines 61 and 67)		2,327,325	2,791,200

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- 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).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, *Adjustments to Retained Earnings*.
- 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.
- 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		27,486,909
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: Tax Credits ESOP dividends	409	112,199
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	Total Credits to Retained Earnings (Account 439) (Enter Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		1,675,147
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 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 (Account 437) (Total of lines 24 thru 28)		
30	Dividends Declared—Common Stock (Account 438)		
31			1,369,280
32			
33			
34			
35			
36	TOTAL Dividends Declared—Common Stock (Account 438) (Total of lines 31 thru 35)		1,369,280
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		652,178
38	Balance—End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		28,557,153

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)	
	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.	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)	
	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.	
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Enter Total of lines 45 & 46)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance—Beginning of Year (Debit or Credit)	6,488,240
50	Equity in Earnings for Year (Credit) (Account 418.1)	652,178
51	(Less) Dividends Received (Debit)	
52	Other Changes (Explain)	
53	Balance—End of Year	7,140,418

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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities—Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 68(c) on page 117)	2,327,325
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	3,760,011
5	Amortization of (Specify) Acq Adj and Franchise	487,093
6	Antitrust Provision	141,600
7	Deferred Charges and Debt Expense	403,160
8	Deferred Income Taxes (Net)	607,752
9	Investment Tax Credit Adjustments (Net)	(137,206)
10	Net (Increase) Decrease in Receivables	(234,510)
11	Net (Increase) Decrease in Inventory	40,064
12	Net Increase (Decrease) in Payables and Accrued Expenses	(64,320)
13	(Less) Allowance for Other Funds Used During Construction	
14	(Less) Undistributed Earnings from Subsidiary Companies	(652,178)
15	Other:	
16	Increase in Prepayments	(145,194)
17	Increase in Accrued Interest on Antitrust Provision	326,131
18		
19		
20		
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	6,859,728
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	5,554,049
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	1,705,085
30	(Less) Allowance for Other Funds Used During Construction	
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	7,259,134
35		
36	Acquisition of Other Noncurrent Assets (d) Deferred Debits	640,711
37	Proceeds from Disposal of Noncurrent Assets (d)	
38	Additions to Acquisition Adjustment	48,124
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	

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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long-term debt.
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net Increase (Decrease) in Payables and Accrued Expenses	
52	Other:	
53		
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(7,947,969)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other: Capital Contributions from NUI	6,000,000
65		
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68	Tax Savings on Dividends to ESOP	112,199
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	6,112,199
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	1,288,000
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	2,000,000
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	1,369,280
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	1,454,919
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	366,678
87		
88	Cash and Cash Equivalents at Beginning of Year	783,907
89		
90	Cash and Cash Equivalents at End of Year	1,150,585

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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 Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading 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 Recquired Debt*, and 257, *Unamortized Gain on Recquired Debt*, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System 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.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

General-

City Gas Company of Florida (the "Company") is a division of Elizabethtown Gas Company which distributes natural gas in Florida.

Regulation-

The Company is regulated by the Florida Public Service Commission and maintains its accounts in conformity with accounting requirements and rate-making practices prescribed by the various regulatory authorities which conform to generally accepted accounting principles as applied to regulated companies.

Utility Plant and Related Depreciation-

Depreciation is provided on a composite straight-line basis using rates approved by the Florida Service Commission. The estimated service lives used range from 6 to 40 years. At the time properties are retired, the original cost plus the cost of retirement, less salvage, is charged to accumulated depreciation.

Repairs of all property, plant and equipment and replacements and renewals of minor items of property are charged to maintenance expense as incurred.

Materials and Supplies-

Materials and supplies are stated at the lower of cost (first-in, first-out) or market.

Other Deferred Costs-

Other deferred costs consist mainly of piping and installation for conversion to gas. These amounts are being amortized on a straight-line basis over their expected useful life of 10 years.

Revenues and Gas Costs-

In accordance with industry practice, customers are billed monthly on a cycle basis. Operating revenues reflect billings rendered through the end of the billing cycle based on actual or estimated meter readings and accrued unbilled sales through the end of each accounting period.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Costs of gas are recognized as expense in accordance with the gas cost adjustment clause. Such clause provides for periodic reconciliations of actual recoverable gas costs and the amounts which have been billed to customers. Under or over recoveries are deferred when they arise and are recovered from or refunded to customers in subsequent periods.

Income Taxes-

The Financial Accounting Standards Board has issued Statement of Financial Accounting Standards No. 96 as amended, "Accounting for Income Taxes," which, among other things, requires a change in the method used by enterprises to account for deferred income taxes. Under the new standard, which the Company does not expect to adopt until its 1992 fiscal year, deferred income tax balances will be adjusted to reflect the amount of taxes payable or refundable in future years as a result of temporary differences as of the end of the current year, including giving effect to the reduction in tax rate under the Tax Reform Act of 1986. Whereas the Company expects that the additional deferred tax liabilities associated with amounts flowed through will be collected from its customers when the taxes become payable, an offsetting asset will be recognized for that probable future revenue. Although the aggregate amount of the required adjustments to deferred income taxes has not yet been determined, the adoption of this new standard is not expected to have a material impact upon the Company's earnings.

(2) LONG-TERM DEBT:

At December 31, 1990, long term debt scheduled to be repaid over the next five years was as follows: \$893,000 in 1991, \$1,806,000 in 1992, \$2,734,000 in 1993, \$1,834,000 in 1994, and \$1,034,000 in 1995.

(3) CONTINGENCIES:

The antitrust litigation referred to in previous reports was settled in February, 1991, for \$8 million. The transaction included the acquisition by City Gas certain assets of Consolidated Gas and of its affiliate, Miller Gas Company. The parties filed a joint motion asking the U. S. Supreme Court to vacate the previous judgments of the lower courts, and these were vacated on March 18, 1991.

(4) SUPPLEMENTAL DISCLOSURES:

Statement of Cash Flows:

Federal income taxes paid during the year ended December 31, 1990	\$ 460,000
State income taxes paid during the year ended December 31, 1990	\$ 126,000
Interest expense paid during the year ended December 31, 1990	\$2,188,115

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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Item (e)	Total (d)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	79,956,045	
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	TOTAL (Enter Total of lines 3 thru 7)	79,956,045	
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress	942,405	
12	Acquisition Adjustments	18,648,130	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	99,546,580	
14	Accum. Prov. for Depr., Amort., & Depl.	30,497,456	
15	Net Utility Plant (Enter Total of line 13 less 14)	69,049,124	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	28,809,989	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights	63,645	
21	Amort. of Other Utility Plant		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	28,873,634	
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.	1,623,822	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	30,497,456	

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No
					1
					2
					3
					4
Same					5
as					6
Col. (b)					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
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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 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 or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. Intangible Plant		
2	301 Organization		
3	302 Franchises and Consents	79,957	
4	303 Miscellaneous Intangible Plant	25,275	
5	TOTAL Intangible Plant	105,232	
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		
33	345 Compressor Equipment		
34	346 Gas Meas. and Reg. Equipment		
35	347 Other Equipment		
36	TOTAL Products Extraction Plant		
37	TOTAL Nat. Gas Production Plant		
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)		
39	TOTAL Production Plant		

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

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 col-

umn (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.

Reirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No
					1
				301	2
			79,957	302	3
			25,275	303	4
			105,232		5
					6
					7
				325.1	8
				325.2	9
				325.3	10
				325.4	11
				325.5	12
				326	13
				327	14
				328	15
				329	16
				330	17
				331	18
				332	19
				333	20
				334	21
				335	22
				336	23
				337	24
				338	25
					26
					27
				340	28
				341	29
				342	30
				343	31
				344	32
				345	33
				346	34
				347	35
					36
					37
					38
					39

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	3. Natural Gas Storage and Processing Plant			
41	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			
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			
78	4. Transmission Plant			
79	365.1 Land and Land Rights			
80	365.2 Rights-of-Way			
81	366 Structures and Improvements			
82	367 Mains			
83	368 Compressor Station Equipment			
84	369 Measuring and Reg. Sta. Equipment			
85	370 Communication Equipment			
86	371 Other Equipment			
87	TOTAL Transmission Plant			

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, 1990	Year of Report Dec. 31, 1990
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No
				40
				41
			350.1	42
			350.2	43
			351	44
			352	45
			352.1	46
			352.2	47
			352.3	48
			353	49
			354	50
			355	51
			356	52
			357	53
				54
				55
			360	56
			361	57
			362	58
			363	59
			363.1	60
			363.2	61
			363.3	62
			363.4	63
			363.5	64
				65
				66
			364.1	67
			364.2	68
			364.3	69
			364.4	70
			364.5	71
			364.6	72
			364.7	73
			364.8	74
				75
				76
				77
				78
			365.1	79
			365.2	80
			366	81
			367	82
			368	83
			369	84
			370	85
			371	86
				87

Name of Respondent		This Report is:	Date of Report	Year of Report
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (#)	Balance at Beginning of Year (b)	Additions (c)	
88	5. Distribution Plant			
89	374 Land and Land Rights	753,972		
90	375 Structures and Improvements	814,555		7,263
91	376 Mains	43,870,702		3,310,957
92	377 Compressor Station Equipment			
93	378 Meas. and Reg. Sta. Equip.—General			
94	379 Meas. and Reg. Sta. Equip.—City Gate	343,643		156,650
95	380 Services	17,713,220		1,067,155
96	381 Meters	3,672,038		233,061
97	382 Meter Installations	1,787,374		107,537
98	383 House Regulators	1,246,876		103,012
99	384 House Reg. Installations	620,069		53,689
100	385 Industrial Meas. and Reg. Sta. Equipment	636,035		138,390
101	386 Other Prop. on Customers' Premises			
102	387 Other Equipment	145,542		7,252
103	TOTAL Distribution Plant	71,604,026		5,184,966
104	6. General Plant			
105	389 Land and Land Rights	89,696		
106	390 Structures and Improvements	704,719		24,575
107	391 Office Furniture and Equipment	926,204		54,175
108	392 Transportation Equipment	658,143		34,032
109	393 Stores Equipment	16,716		
110	394 Tools, Shop, and Garage Equipment	498,584		12,565
111	395 Laboratory Equipment	80,566		2,375
112	396 Power Operated Equipment			
113	397 Communication Equipment	184,101		26,749
114	398 Miscellaneous Equipment	15,330		3,040
115	Subtotal	3,174,059		
116	399 Other Tangible Property	38,828		
117	TOTAL General Plant	3,212,887		157,511
118	TOTAL (Accounts 101 and 106)	74,922,145		5,342,477
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	74,922,145		5,342,477

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No
					88
			753,972	374	89
			821,818	375	90
79,229			47,102,430	376	91
				377	92
				378	93
1,286			499,007	379	94
98,381			18,681,994	380	95
4,057			3,901,042	381	96
7,494			1,887,417	382	97
4,285			1,345,603	383	98
3,947			669,811	384	99
1,611			772,814	385	100
				386	101
			152,794	387	102
200,290			76,588,702		103
					104
			89,696	389	105
			729,294	390	106
15,626			964,753	391	107
63,578			628,597	392	108
			16,716	393	109
			511,149	394	110
			82,941	395	111
				396	112
			181,767	397	113
29,083			18,370	398	114
					115
108,287			38,828	399	116
			3,262,111		117
308,577			79,956,045		118
					119
					120
					121
308,577			79,956,045		122

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(^next page is 213)

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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 (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
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10				
11				
12				
13				
14				
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18	None			
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45				
46	TOTAL			-0-

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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.

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	488,355	97,671
2	Incomplete Distribution System in Brevard County	454,050	90,810
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43	TOTAL	942,405	188,481

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CONSTRUCTION OVERHEADS—GAS

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.
 2. On page 218 furnish information concerning construction overheads.
 3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page

218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.
 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.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1			
2			
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5	N/A		
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46	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, 1990
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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 Instructions 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.

The Company does not capitalize 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):

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

4. Weighted Average Rate Actually Used for the Year:
a. Rate for Borrowed Funds —
b. Rate for Other Funds —

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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 204-209, 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 entries 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	26,459,939			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	2,751,871			
4	(413) Exp. of Gas Plt. Leas. to Others				
5	Transportation Expenses—Clearing				
6	Other Clearing Accounts		Same		
7	Other Accounts (Specify):		as		
8			Column (b)		
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	2,751,871			
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	308,577			
12	Cost of Removal	103,953			
13	Salvage (Credit)	10,709			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	401,821			
15	Other Debit or Cr. Items (Describe):				
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	28,809,989			

Section B. Balances at End of Year According to Functional Classifications

18	Production—Manufactured Gas				
19	Prod and Gathering—Natural Gas				
20	Products Extraction—Natural Gas				
21	Underground Gas Storage				
22	Other Storage Plant				
23	Base Load LNG Term. and Proc Plt.				
24	Transmission				
25	Distribution	27,803,195			
26	General	1,006,794			
27	TOTAL (Enter Total of lines 18 thru 26)	28,809,989			

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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

N/A

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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of non-utility property included in Account 121.
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, *Nonutility Property*. These items are separate and distinct from those allowed to be grouped under instruction No. 5.
5. Minor items (5% of the Balance at the End of the Year for Account 121) may be grouped.
6. Natural gas companies which have oil property should report such property by State, classified as to (a) oil lands and land rights, (b) oil wells, and (c) other oil property. Gasoline plants and other plants for the recovery of products from natural gas are classifiable as gas plant and should be reported as such and not shown as *Nonutility Property*.

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Leased water heaters, dryers and ranges (Located on customers' premises)	11,744,523		
2				
3				
4	Additions		1,705,088	
5	Retirements		(244,257)	13,205,354
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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	3,968,383
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	
4	(418) Nonoperating Rental Income	1,008,140
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	1,008,140
8	Net Charges for Plant Retired	
9	Book Cost of Plant Retired	244,257
10	Cost of Removal	18,827
11	Salvage (Credit)	31,182
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	231,902
13	Other Debit or Credit Items (Describe): CY 1989 COR was overstated.	1,000
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	4,745,621

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INVESTMENTS (Accounts 123, 124, 136)

1. Report below investments in Accounts 123, *Investments 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

Line No.	Description of Investment (a)	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> (b)	Purchases or Additions During Year (c)
1			
2			
3			
4			
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6			
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8	None		
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INVESTMENTS (Accounts 123, 124, 136) (Continued)

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 229.

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 (or 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).

Sales or Other Dispositions During Year <i>(d)</i>	Principal Amount or No. of Shares at End of Year <i>(e)</i>	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> <i>(f)</i>	Revenues for Year <i>(g)</i>	Gain or Loss from Investment Disposed of <i>(h)</i>	Line No.
					1
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

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 42, column (a) the total cost of Account 123.1.

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)	Line No
87,541	652,178	6,646,414		1
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87,541	652,178	6,646,414		42

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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 229.)
 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.

Line No.	Name of Vendor (Designate associated companies with an asterisk) (a)	Seller FERC Rate Schedule No. (b)	BALANCE BEGINNING OF YEAR	
			Mcf (14.73 psia at 60°F) (c)	Amount (d)
1				
2				
3				
4				
5				
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15			None	
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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 90
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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							
2							
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22				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 90	
PREPAYMENTS (Account 165)						
1. Report below the particulars (details) on each prepayment.			2. Report all payments for undelivered gas on line 5 and complete pages 226 to 227 showing particulars (details) for gas prepayments			
Line No.	Nature of Prepayment (a)	Balance at End of Year (In Dollars) (b)				
1	Prepaid Insurance	544,291				
2	Prepaid Rents	341				
3	Prepaid Taxes (pages 262-263)	(60)				
4	Prepaid Interest					
5	Gas Prepayments (pages 226-227)	149,727				
6	Miscellaneous Prepayments:	694,299				
7	TOTAL					
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						
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						
11						
12						
13						
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26						
27						
28						
29						
30	TOTAL					

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, 1990	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.				of amortization in column (a).			
2. For any deferred debit being amortized, show period				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	1,753,014	432,189	401	288,027	1,897,176	
2							
3	Conversion costs	83,520	-0-	407.2	28,776	54,744	
4	(Expenditures for						
5	above are amortized						
6	over 10 years)						
7							
8	Energy Conservation	158,058	1,551,277	186	1,622,431	86,904	
9							
10	School appliances	12,512	-0-	401	6,528	5,984	
11							
12	Gate Station painting	60,588	-0-	402	13,464	47,124	
13							
14	Furman Consultans	6,175	28,690	401	34,865	-0-	
15							
16							
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42							
43							
44							
45							
46							
47	Misc. Work in Progress	1,531				(2,576)	
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)	131,059	555,447		-0-	686,506	
49	TOTAL	2,206,457				2,775,862	

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, 1990	Year of Report Dec. 31, 1990
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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. All Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)			
9	Gas			
10				
11	Customer Deposits	283,420		
12	Antitrust Case	2,463,339		
13	Bad Debts	3,105		
14				
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)	2,749,864		
17	Other (Specify)			
18	TOTAL (Acct 190) Total of lines 8, 16 and 17)	2,749,864		

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, 1990
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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 to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
283,420						-0-	11
						2,463,339	12
(12,418)						15,523	13
							14
							15
271,002						2,478,862	16
							17
271,002						2,478,862	18

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 1990
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CAPITAL STOCK (Accounts 201 and 204)

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.

Line No	Class and Series of Stock and Name of Stock Exchange <i>(a)</i>	Number of Shares Authorized by Charter <i>(b)</i>	Par or Stated Value Per Share <i>(c)</i>	Call Price at End of Year <i>(d)</i>
1				
2				
3				
4				
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6				
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8				
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12	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, 1990
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CAPITAL STOCK (Accounts 201 and 204) (Continued)

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.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
						2
						3
						4
						5
						6
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		None				22
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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, 1990	Year of Report Dec. 31, 1990
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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)

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

Line No	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
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3			
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13	None		
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45			
46	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 90
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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.

(a) *Donations Received from Stockholders* (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.

(b) *Reduction in Par or Stated Value of Capital Stock* (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.

(c) *Gain on Resale or Cancellation of Reacquired Capital Stock* (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.

(d) *Miscellaneous Paid-In Capital* (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.

Line No.	Item (a)	Amount (b)
1	211 Division equity	24,773,200
2		
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40	TOTAL	24,773,200

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 90
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DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.
 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.

Line No	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9	None	
10		
11		
12		
13		
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15		
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17		
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20		
21	TOTAL	

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.
 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8	None	
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21	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, 1990
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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:

5th Series due 1993	7½%	68,000
6th Series due 1997	8 %	125,000
7th Series due 1990	12 %	395,000
8th Series due 1994	14 %	700,000
		<u>1,288,000</u>

All retirements of bonds are payments in accordance with normal Sinking Fund provisions and require no special accounting treatment. Payments are charged directly to liability account.

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LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet Account the 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 accounts. 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.

Line No.	Class and Series of Obligation and Name of Stock Exchange <small>(a)</small>	Nominal Date of Issue <small>(b)</small>	Date of Maturity <small>(c)</small>	Outstanding (Total amount outstanding without reduction for amounts held by respondent) <small>(d)</small>
1	<u>Bonds: (221)</u>			
2	First Mortgage Bonds: 5th Series	1/1/68	1/1/93	1,140,000
3	6th Series	4/1/72	4/1/97	3,000,000
4	8th Series	7/1/84	7/1/94	2,900,000
5	9th Series	5/1/87	5/1/02	10,000,000
6				
7				
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38	TOTAL			17,040,000

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, 1990
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LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

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 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.

INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year	Line No.
Rate (in %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds		
(e)	(f)	(g)	(h)	(i)	
7½	82,649			102.00	1
8	242,500			100.61	2
12	16,800			100.00	3
14	455,000			N/A	4
8½	850,000			N/A	5
					6
					7
					8
					9
					10
					11
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	1,646,949				38

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 90
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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.

Line No	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	<u>Unamortized Debt Discount and Expense (181):</u>				
2	<u>First Mortgage Bonds:</u>				
3	Due 1993	2,500,000	62,981	1968	1993
4	1997	5,000,000	85,745	1972	1997
5	1990	3,500,000	82,562	1975	1990
6	1994	5,000,000	88,032	1984	1994
7	2002	10,000,000	210,941	1987	2002
8					
9					
10					
11					
12	Total				
13	Amortization charged to Account	428			
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UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) (Cont.)

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 Commission'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*.

Balance at Beginning of Year <i>(f)</i>	Debits During Year <i>(g)</i>	Credits During Year <i>(h)</i>	Balance at End of Year <i>(i)</i>
7,560		2,520	5,040
24,795		3,420	21,375
2,748		2,748	-0-
39,690		8,820	30,870
<u>172,568</u>		<u>13,992</u>	<u>158,576</u>
247,361		31,500	215,861

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, 1990
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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 refunding 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 <i>(a)</i>	Date Reacquired <i>(b)</i>	Principal of Debt Reacquired <i>(c)</i>	Net Gain or Net Loss <i>(d)</i>	Balance at Beginning of Year <i>(e)</i>	Balance at End of Year <i>(f)</i>
1						
2						
3						
4						
5						
6						
7						
8			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, 1990
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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)	2,327,325
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Bad debt reserve amortization	33,000
6	Deductions Recorded on Books Not Deducted for Return	
7	NUI acquisition adjustment	614,400
8	Federal income taxes	469,542
9	Deductions Recorded on Books Not Deducted for Return (Continued)	
10	Deferred taxes net of investment tax credit	458,128
11	Political contributions	9,850
12	Meals	5,221
13		
14	Income Recorded on Books Not Included in Return	
15	Subsidiary Earnings	(652,178)
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Customer Deposits	(753,176)
21	Plant Depreciation and Amortization	(583,354)
22	Regulatory Costs - Rate Case	(555,447)
23	ESOP Dividends	(325,538)
24		
25		
26		
27	Federal Tax Net Income	1,047,773
28	Show Computation of Tax:	
29	Taxable	
30	Income	
31		
32	\$ 1,047,773	34%
33		\$ 356,243
34		112,199
35		1,100
36		\$ 469,542
37		
38		
39		
40		
41		
42		
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, 1990
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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 proportions 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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1	Federal: Income tax	247,975	
2	Unemployment tax	638	
3	FICA	5,085	
4	Total federal	<u>253,698</u>	
5	State: Income tax	1,333	
6	Emergency excise tax	51,973	
7	Gross receipts tax	43,064	
8	Unemployment tax	80	
9	Corporate annual report fee		-0-
10	FPSC assessment	24,235	
11	Use tax	<u>2,200</u>	
12	Total state	<u>122,885</u>	<u>-0-</u>
13	Local: Ad valorem 1990	-0-	
14	Occupational		-0-
15	Total local	<u>-0-</u>	<u>-0-</u>
16			
17			
18	TOTAL	376,583	-0-

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (j)	Gas (Account 408.1 409.1) (k)	Other Utility Departments (Account 408.1, 409.1) (l)	Other Income and Deductions (Account 408.2, 409.2) (m)
1		442,173		(85,931)
2		10,534		
3		303,522		
4		<u>756,229</u>		<u>(85,931)</u>
5		74,173		(14,709)
6		45,300		
7		632,615		
8		1,317		
9		40		
10		156,581		
11				
12		<u>910,026</u>		<u>(14,709)</u>
13		621,813		
14		2,744		
15		<u>624,557</u>		
16				
17				
18	TOTAL	2,290,812		(100,640)

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, 1990	Year of Report Dec. 31, 1990
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

that 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 plant 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.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
356,242	460,000	(1) (1,711)	145,928		1
13,010	13,119		529		2
375,333	373,894		6,524		3
744,585	847,013	(1,711)	152,981		4
59,464	126,000	(511)	(64,692)		5
45,300		66,883	30,390		6
632,615	600,775		74,904		7
1,626	1,640		66		8
40	40			-0-	9
156,581	66,915		113,901		10
155,257	153,460		3,997		11
1,050,883	948,830	(2) 66,372	158,566	-0-	12
621,813	621,813		-0-	-0-	13
2,744	2,744			-0-	14
624,557	624,557		-0-	-0-	15
					16
					17
2,420,025	2,420,400	64,661	311,547	-0-	18

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Extraordinary Items- (Account 409.3) Non op accounts (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
2,476			(1) Prior yrs adjs (1,100)	1
71,811			ITC recapture (611)	2
74,287			(1,711)	3
				4
309			(2) Prior yrs adjs 66,372	5
				6
				7
				8
				9
155,257				10
155,566				11
				12
				13
				14
				15
				16
				17
229,853				18

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, 1990
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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 by the indicated percentages.

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 taxes. 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	1962-78					
2	3%	411,967	406,744	Approx (2)		
3	4%	198,098	197,762	30 years (1)		
4	7%	345,101	345,101		143,200	87,136
5	10%	208,234	208,296			
6	11%					
7						
8	1979					
9	3%					
10	4%		47	" (2)		
11	7%					
12	10%	169,730	169,777	(1)		
13	11%					
14						
15	1980					
16	3%					
17	4%					
18	7%					
19	10%	315,063	315,063	" (1)		
20	11%					
21		(45)		(2)		
22						
23	1981					
24	3%					
25	4%		(49)	(2)		
26	6%					
27	7%					
28	10%	347,953	347,953	" (1)		
29	11%					
30	10%	(194)		(2)		
31						
32	1982					
33	3%					
34	4%		(37)		Transfer to subsidiary	
35	6%					
36	7%					
37	10%	598,861	598,861	" (1)		
38	11%					
39			(2,411)	(2)		
40						

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, 1990
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INVESTMENT TAX CREDITS GENERATED AND UTILIZED (Continued)

Line No.	Year (a)	Gas			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
41	1983					
42	3%			Approx 30 Years		
43	4%		(9,824)		Transfer to subsidiary	
44	6%					
45	7%					
46	8%					
47	10%	334,607	334,607	" (1)		
48	11%					
49			(24,680)		Def'd tax a basis reduction	
50			(7,358)		Transfer to subsidiary	
51	1984					
52	3%					
53	4%		129		Transfer from subsidiary	
54	6%					
55	7%					
56	8%					
57	10%	367,230	367,230	" (1)		
58	11%					
59			(81,044)		Def'd tax on basis reduction	
60			5,312			
61	1985					
62	3%					
63	4%					
64	6%					
65	7%					
66	8%					
67	10%	467,491	467,491	" (1)		
68	11%					
69			(102,877)			
70		19,351	19,351	" (1)		
71	1986					
72	3%					
73	4%					
74	6%					
75	7%					
76	8%	42,602	42,602	" (1)		
77	10%	27,494	27,494	" (1)		
78			(110,812)		Def'd tax on basis reduction	
79	1987					
80	10%		15,073		Basis reduction reversal net of recapture	
81						
82	1988					
83	10%		(765)		Basis reduction reversal net of recapture	
84						
85	1989					
86	10%		3,497		Basis reduction reversal net of recapture	
87						

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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)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Gas Utility						
2	3%	96,010			411	10,648	
3	4%	181,595			420	11,889	
4	7%						
5	10%	2,003,310			420	114,528	178
6	8%	37,411			420	141	
7							
8	TOTAL	2,318,326				137,206	178
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
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11							
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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, 1990	Year of Report Dec. 31, 1990
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Life No
85,362			
169,706			
1,888,960			
37,270			
2,181,298			
		Basis reduction reversal	
		Recapture	
			789
			(611)
			178
			10
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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, 1990
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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year.

2. Minor items (less than \$100,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	Loss provision - Consolidated antitrust case	6,872,341
2	Legal fees	81,958
3	FASB #87 adjustment - Pension	50,500
4	Medley sewer improvements	41,250
5	Interest - Brevard County Detention Facility ATC	19,637
6	Audit fees	15,000
7	Actuarial services	14,877
8	Surety bond interest	4,102
9	Skilled Rehabilitative Services	2,165
10	Payroll deductions	1,237
11	Security deposit	350
12	ESOP contributions	(94,000)
13		
14		
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43	TOTAL	7,009,417

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 90	Year of Report Dec. 31, 19 90
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OTHER DEFERRED CREDITS (Account 253)

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

4. For any undelivered gas obligations to customers under take-or-pay clauses of sale agreements, show the total amount on this page and report particulars (details) called for by page 267. Show also on this page, but as a separate item, any advance billings or receipts for gas sales or service classified in Account 253 but not related to take-or-pay arrangements.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	PGA overrecoveries	(168,387)	400	372,711	719,010	177,912
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3						
4						
5						
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47	TOTAL	(168,387)		372,711	719,010	177,912

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, 1990
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UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS

1. Report below the information called for concerning obligations to customers under take or pay clauses of gas sale agreements. If any of the obligations are included in an account other than 253, *Other Deferred Credits*, show the account in which included and on page 256 of this report show the aggregate dollar amount with notation that details are reported on this page. Explain why

any take or pay obligations were not included in Account 253.

2. If any obligation at the beginning of year (or which arose during the year) was cancelled, forfeited by the customer, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such obligation arose, accounting entries, and give a concise explanation

Line No.	Name of Customer (Designate associated companies with an asterisk) (a)	Respondent's FERC Rate Schedule No. (b)	BALANCE AT BEGINNING OF YEAR	
			Mcf (14.73 psia at 60°F) (c)	Amount (d)
1				
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46	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, 1990
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UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS (Continued)

of circumstances causing forfeiture or other disposition of the take or pay obligation.

3. If for any reason a take or pay situation is in controversy, list 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 delivery obligation was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish a concise explanation of basis of computation in a footnote.

BALANCE AT END OF YEAR		UNDELIVERED GAS FOR CURRENT YEAR			Make-Up Period Expiration Date	Line
Mcf (14.73 psia at 60°F) (e)	Amount (f)	Cents per Mcf (g)	Mcf (14.73 psia at 60°F) (h)	Percent of Year's Required Delivery (i)		
			None			1 1 1 1 1 1 1 1 1 1 1 1 2 2 2 2 2 2 2 2 2 2 3 3 3 3 3 3 3 3 3 3 4 4 4 4 4 4

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_90	Year of Report Dec. 31, 19_90
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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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to 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_90
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ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							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) Dec. 31, 1990	Year of Report Dec. 31, 1990
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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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric Gas			
3	Gas	9,130,441	218,961	
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	9,130,441	218,961	
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	9,130,441	218,961	
10	Classification of TOTAL			
11	Federal Income Tax	8,323,357	186,877	
12	State Income Tax	807,084	32,084	
13	Local Income Tax			

NOTES

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ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
		410	19,260	410	(118,764)		2
				255	(788)	9,249,110	3
							4
			19,260		(119,552)	9,249,110	5
							6
							7
							8
			19,260		(119,552)	9,249,110	9
							10
					(119,552)	8,390,682	11
			19,260			858,428	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) Dec. 31, 19_90	Year of Report Dec. 31, 19_90
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ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)			
10	Gas			
11				
12	Regulatory Costs	49,317		
13	Bad Debt Reserves	-		
14	Contingencies	266,000		
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)	315,317		
18	Other (Specify)			
19	TOTAL (Acct 283) (Total of lines 9,17 and 18)	315,317		
20	Classification of TOTAL			
21	Federal Income Tax	308,109		
22	State Income Tax	7,208		
23	Local Income Tax			

NOTES

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ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)

income and deductions. and 273. Include amounts relating to insignificant items listed under Other.
 3. Provide in the space below explanations for pages 272 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
		410.4	209,015			258,332	12
		410.4	(4,140)			(4,140)	13
						266,000	14
							15
							16
							17
							18
							19
							20
			174,929			483,038	21
			29,946			37,154	22
							23

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 90
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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 (f) and (g), 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 psia 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 (c), (e) and (g)), are not derived from previously

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	GAS SERVICE REVENUES		
2	480 Residential Sales	15,177,005	14,628,778
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	19,524,320	18,499,509
5	Large (or Ind.) (See Instr. 6)	5,843,115	5,299,333
6	482 Other Sales to Public Authorities		
7	484 484 Interdepartmental Sales Accrued/PGA	(464,071)	677,790
8	TOTAL Sales to Ultimate Consumers	40,080,369	39,105,410
9	483 Sales for Resale		
10	TOTAL Nat. Gas Service Revenues	40,080,369	39,105,410
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	40,080,369	39,105,410
13	OTHER OPERATING REVENUES		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts		
16	488 Misc. Service Revenues	142,120	131,037
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		
24	TOTAL Other Operating Revenues	142,120	131,037
25	TOTAL Gas Operating Revenues	40,222,489	39,236,447
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	40,222,489	
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)		
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))	40,222,489	

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GAS OPERATING REVENUES (ACCOUNT 400) (Continued)

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, and 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.)

7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

MCF OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER MO		Line No
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
18,050,865	18,551,530	75,375	73,897	2
				3
41,440,973	41,009,672	4,251	4,166	4
16,157,100	15,744,948	28	29	5
				6
(975,436)	1,578,917			7
74,673,502	76,885,067	79,654	78,092	8
				9
74,673,502	76,885,067	79,654	78,092	10
NOTES				11
All sales are within the State of Florida				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
25				
26				
27				
28				
29				
30				
31				
32				
74,673,502				33

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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 pages 306-309, Field and Main Line Industrial Sales of Natural Gas.

Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential
		Operating Revenues (Total of (d), (f) and (h)) (b)	Mcf (14.73 psia at 60°F) (Total of (e), (g) and (i)) (c)	Operating Revenues (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21		N/A		
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
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DISTRIBUTION TYPE SALES BY STATES (Continued)

2. Provide totals for sales within each State. 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.

3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote

Residential (Continued)	Commercial		Industrial		Line No.
Mcf (14.73 psia at 60°F) (e)	Operating Revenues (f)	Mcf (14.73 psia at 60°F) (g)	Operating Revenues (h)	Mcf (14.73 psia at 60°F) (i)	
		N/A			1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
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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 <i>(Estimate if not known. Designate with an asterisk if estimated.)</i>	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.

ordinance, 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 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	28
3	Mcf of Gas Sales for the Year	16,157,100
4	Therms Off Peak Customers	
5	Average Number of Customers for the Year	
6	Mcf of Gas Sales for the Year	
7	Firm Customers Commercial / Industrial	
8	Average Number of Customers for the Year	4,251
9	Mcf of Gas Sales for the Year	41,440,973
10	Therms TOTAL Industrial Customers	
11	Average Number of Customers for the Year	4,279
12	Mcf of Gas Sales for the Year	57,598,073

Therms

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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 oven 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 (Designate associated companies with an asterisk) (a)	Latest Effective Docket Number in which Delivery was Authorized (b)	Point of Delivery (State and county, or city) (c)	Type of Sale (See Instr. 6) (d)	Approx. Btu per Cu. Ft. (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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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) (a)	Name of Product (b)	Quantity (In gallons) (c)	Amount of Sales (In dollars) (d)	Sales Amount per Gallon (In cents) (d - c) (e)
1					
2					
3					
4					
5					
6					
7		None			
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) (a)	Mcf of Respondent's Gas Processed (14.73 psia at 60°F) (b)	Revenue (In dollars) (c)
1			
2			
3			
4			
5			
6	None		
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) Dec. 31, 1990	Year of Report Dec. 31, 1990
GAS OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production	None	None	
3	Manufactured Gas Production (Submit Supplemental Statement)			
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 (Enter Total of lines 7 thru 17)	None	None	
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 (Enter Total of lines 20 thru 28)			
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	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 (Enter Total of lines 33 thru 46)	None	None	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account	Amount for Current Year	Amount for Previous Year	
	(a)	(b)	(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	
C. Exploration and Development				
59	Operation			
60	795 Delay Rentals			
61	796 Nonproductive Well Drilling			
62	797 Abandoned Leases			
63	798 Other Exploration			
64	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	None	None	
D. Other Gas Supply Expenses				
65	Operation			
66	800 Natural Gas Well Head Purchases			
67	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
68	801 Natural Gas Field Line Purchases			
69	802 Natural Gas Gasoline Plant Outlet Purchases			
70	803 Natural Gas Transmission Line Purchases			
71	804 Natural Gas City Gate Purchases	20,012,805	19,801,305	
72	804.1 Liquefied Natural Gas Purchases			
73	805 Other Gas Purchases			
74	(Less) 805.1 Purchased Gas Cost Adjustments			
75	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	20,012,805	19,801,305	
76	806 Exchange Gas			
77	Purchased Gas Expenses			
78	807.1 Well Expenses—Purchased Gas			
79	807.2 Operation of Purchased Gas Measuring Stations			
80	807.3 Maintenance of Purchased Gas Measuring Stations			
81	807.4 Purchased Gas Calculations Expenses			
82	807.5 Other Purchased Gas Expenses			
83	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)			
84	808.1 Gas Withdrawn from Storage—Debit			
85	(Less) 808.2 Gas Delivered to Storage—Credit			
86	809.1 Withdrawals of Liquefied Natural Gas for Processing—Debit			
87	(Less) 809.2 Deliveries of Natural Gas for Processing—Credit			
88	Gas Used in Utility Operations—Credit			
89	810 Gas Used for Compressor Station Fuel—Credit			
90	811 Gas Used for Products Extraction—Credit			
91	812 Gas Used for Other Utility Operations—Credit	(41,370)	(38,374)	
92	TOTAL Gas Used in Utility Operations—Credit (Total of lines 91 thru 93)	(41,370)	(38,374)	
93	813 Other Gas Supply Expenses			
94	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	19,971,435	19,762,931	
95	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	19,971,435	19,762,931	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
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	825 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

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>90</u>
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 Terminaling 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	845.4 Demurrage Charges			
161	(Less) 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 Terminaling 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	

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City Gas Company of Florida		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1990
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
3. TRANSMISSION EXPENSES (Continued)				
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	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	21,465	13,664	
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	502,170	471,387	
209	875 Measuring and Regulating Station Expenses—General			
210	876 Measuring and Regulating Station Expenses—Industrial	23,062	27,599	
211	877 Measuring and Regulating Station Expenses—City Gate Check Station	41,285	33,256	
212	878 Meter and House Regulator Expenses	573,365	550,479	
213	879 Customer Installations Expenses	1,142,024	967,741	
214	880 Other Expenses	501,412	363,381	
215	881 Rents	167,675	160,522	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	2,972,458	2,588,029	
217	Maintenance			
218	885 Maintenance Supervision and Engineering			
219	886 Maintenance of Structures and Improvements	12,234	9,886	
220	887 Maintenance of Mains	89,018	104,699	
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	7,364	9,892	
224	891 Maintenance of Meas. and Reg. Sta. Equip.—City Gate Check Station	47,356	46,570	
225	892 Maintenance of Services	34,395	44,346	
226	893 Maintenance of Meters and House Regulators	355,542	276,918	
227	894 Maintenance of Other Equipment	12,943	6,873	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	558,852	499,184	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	3,531,310	3,087,213	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	106,728	117,090	
233	902 Meter Reading Expenses	480,827	451,014	
234	903 Customer Records and Collection Expenses	1,453,344	1,595,427	
235	904 Uncollectible Accounts	106,765	95,526	
236	905 Miscellaneous Customer Accounts Expenses	86,758	110,409	
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	2,234,422	2,369,466	

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 90
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
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)	None	None
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	44,271	51,737
248	912 Demonstrating and Selling Expenses	589,503	536,967
249	913 Advertising Expenses	1,572	2,620
250	916 Miscellaneous Sales Expenses	51,130	41,723
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	686,476	633,047
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	1,141,446	1,122,756
255	921 Office Supplies and Expenses	432,264	427,023
256	(Less) (922) Administrative Expenses Transferred—Cr.		
257	923 Outside Services Employed	417,370	131,393
258	924 Property Insurance	11,150	9,867
259	925 Injuries and Damages	711,126	746,594
260	926 Employee Pensions and Benefits	1,309,990	1,036,564
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	25,975	91,114
263	(Less) (929) Duplicate Charges—Cr.	324,086	256,505
264	930.1 General Advertising Expenses	5,763	3,144
265	930.2 Miscellaneous General Expenses	89,957	76,312
266	931 Rents	182,809	174,425
267	TOTAL Operation (Enter Total of lines 254 thru 266)	4,003,764	3,562,687
268	Maintenance		
269	935 Maintenance of General Plant	57,406	54,632
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	4,061,170	3,617,319
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	30,484,813	29,469,976

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.

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 special

construction employees in a footnote.

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)	10/31/90
2. Total Regular Full-Time Employees	216
3. Total Part-Time and Temporary Employees	1
4. Total Employees	217

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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 difference between the amounts reported in column (f) and the amount shown on page 231, *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 (Accounts 798) (f)	Total (g)	
				Number of Wells (d)	Amount (e)			
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11					None			
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 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 90
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GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)

- | | |
|---|--|
| <p>1. Provide totals for the following accounts:</p> <ul style="list-style-type: none"> 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 | <p>The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.</p> <p>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.</p> <p>3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in column (b).</p> <p>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.)</p> |
|---|--|

Therms Therms

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	73,120,919	\$20,012,805	.27369
07	804.1 — Liquefied Natural Gas Purchases			
08	805 — Other Gas Purchases			
09	805.1 — Purchased Gas Cost Adjustments			
10	TOTAL (Enter Total of lines 01 thru 9)	73,120,919	\$20,012,805	.27369

Notes to Gas Purchases

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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 transac-

tions (less than 100,000 Mcf) may be grouped
2. Also give the particulars (details) called for concern-
ing each natural gas exchange where consideration

Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Exchange Gas Received		
		Point of Receipt (City, state, etc.) (b)	Mcf (c)	Debit (Credit) Account 242 (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22		None		
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	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>90</u>
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)

was received or paid in performance of gas exchange services.

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.

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

Exchange Gas Delivered			Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Line No
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
	None				20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
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					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) Dec 31, 1990	Year of Report Dec 31, 1990
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EXCHANGE GAS TRANSACTIONS (Account 806 Exchange Gas) (Continued)

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.

Line No.	Name of Company (Designate associated companies with an asterisk) (a)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Identification (n)
		Amount (j)	Account (k)	Amount (l)	Account (m)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22		None				
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45	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, 1990
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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 change 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 (a)	Account Charged (b)	Natural Gas			Manufactured Gas	
			Therms per Mcf of Gas Used (c)	Amount of Credit (d)	Amount per Mcf (In Cents) (e)	Mcf of Gas Used (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel—Cr						
2	811 Gas used for Products Extraction—Cr						
3	Gas Shrinkage and Other Usage in Respndt's Own Proc.						
4	Gas Shrinkage, Etc. for Respdt's Gas Processed by Others						
5	812 Gas used for Other Util. Oprs—Cr (Rpt sep. for each prin. use. Group minor uses)						
6	CNG (Vehicle fuel)	401	112,090	30,959	.27620		
7	Other uses	401	38,843	10,411	.26803		
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	TOTAL		150,933	41,370	.27410		

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, 1990
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TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)

1. Report below particulars (details) concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Mcf (Bcf) and amounts of payments for such services during the year. Minor

items (less than 1,000,000 Mcf) must be grouped
2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from

Line No	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (In miles) (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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35		
36		
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38		
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40		
41		
42		
43		
44		
45		
46	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>90</u>
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			76,943
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			
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				
6				
7	Directors fees & expenses			6,940
8	Bank of New York - First Mortgage Bonds			5,330
9	Miscellaneous items (10 items)			744
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
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32				
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35				
36				
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38				
39				
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42				
43				
44				
45				
46				
47				
48				
49	TOTAL			89,957

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_90
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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

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

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	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)
1	Intangible plant			
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	2,475,339		
10	General plant	276,532		
11	Common plant-gas			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	TOTAL	2,751,871		

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, 1990
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments) (Continued)

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

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No
3,744		3,744	Intangible plant	1
			Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating and processing plant	7
			Transmission plant	8
		2,475,339	Distribution plant	9
		276,532	General plant	10
			Common plant-gas	11
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3,744		2,755,615	TOTAL	25

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, 1990
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

Section B. Factors Used in Estimating Depreciation Charges

Line No	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
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

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 November 22, 1989, effective January 1, 1989.

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INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 412 and 413)

1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.

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 amounts so that deductions appear as a

subtraction from revenues, and income as the remainder.

3. Provide a subheading and total for each utility department in addition to a total for all utility departments.

4. Furnish particulars (details) of the method of determining the annual rental for the property.

5. Designate with an asterisk associated companies.

Line No	
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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, 1990
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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	Boys Club	3,100
4	Easter Seal Society	3,000
5	United Way	3,000
6	J. E. Scott Center	2,500
7	American Cancer Society	1,877
8	Dade Marine Institute	1,500
9	Miami Heart Institute	1,400
10	Brevard County Charities	1,050
11	Center for Fine Arts	1,000
12	Little City Foundation	1,000
13	Miscellaneous (13 items)	<u>3,612</u>
14		23,039
15		
16	<u>Penalties: (426.3) (1 item)</u>	5
17		
18	<u>Expenditures for Certain Civic, Political, etc: (426.4)</u>	
19	Various contributions (6 items)	9,850
20		
21	<u>Other Deductions: (426.5)</u>	
22	Social club dues and expenses	20,561
23	FASB #87 adjustment	<u>23,747</u>
24		<u>44,308</u>
25		77,202
26	<u>Other Interest Expense: (431)</u>	
27	Consolidated antitrust	6.98% 326,132
28	NUI loan	9.25% 69,791
29	PGA true-up	various 22,428
30	Brevard ATC	8.00% 6,072
31	Medley Sewer assess.	12.19% 5,606
32	ECP true-up	various <u>(6,112)</u>
33		<u>423,917</u>
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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>Federal Energy Regulatory Commission:</u>				
2	Expenses incurred through				
3	various FERC docketed and				
4	undocketed matters.				
5					
6					
7	<u>Florida Public Service Commission:</u>				
8	Expenses incurred through				
9	various FPSC docketed and				
10	undocketed matters.				
11					
12	Docket No. 891175-GU				
13	Petition of City Gas				
14	Company for an Increase				
15	in its Rates and Charges.				131,059
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46	TOTAL				131,059

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_90	Year of Report Dec. 31, 19_90
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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 233
 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 for Account 186.

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 (j)		
Department (f)	Account No. (g)	Amount (h)				
	401	14,700				1
						2
						3
						4
						5
						6
						7
						8
	401	11,275				9
						10
						11
						12
						13
						14
			555,447			15
						16
					686,506	17
						18
						19
						20
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		25,975	555,447		-0-	45
					686,506	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 90
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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		
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14		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, 1990	Year of Report Dec 31, 1990
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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)		
		None			1
					2
					3
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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 columns 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	1,521,532		
34	Customer Accounts	1,091,962		
35	Customer Service and Informational			
36	Sales	337,307		
37	Administrative and General	1,141,449		
38	TOTAL Operation (Total of lines 28 thru 37)	4,092,250		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	279,192		
46	Administrative and General	190		
47	TOTAL Maint. (Total of lines 40 thru 46)	279,382		

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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 40)			
50	Production—Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)			
51	Other Gas Supply (Lines 30 and 42)			
52	Storage, LNG Terminaling and Processing (Lines 31 and 43)			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)	1,800,724		
55	Customer Accounts (Line 34)	1,091,962		
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)	337,307		
58	Administrative and General (Lines 37 and 46)	1,141,639		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	4,371,632	295,002	4,666,634
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	4,371,632	295,002	4,666,634
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			
66	Gas Plant	147,934	1,649	149,583
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	147,934	1,649	149,583
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant	46,675	825	47,500
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	46,675	825	47,500
74	Other Accounts (Specify):			
75	Energy conservation	148,412		148,412
76	Merchandising & jobbing	122,818	1,649	124,467
77	Stores expense	84,653		84,653
78	Other work in progress	78,730		78,730
79	Leased appliances	30,732	825	31,557
80	Essel Corporation	28,275		28,275
81	Deferred regulatory expense	27,793		27,793
82	Deferred piping	24,707		24,707
83	Deferred conversion cost	2,503		2,503
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	548,623	2,474	551,097
96	TOTAL SALARIES AND WAGES	5,114,864	299,950	5,414,814

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

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

426.4 Expenditures for Certain Civic, Political and Related Activities.

- (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.

- 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
- 3. Designate with an asterisk associated companies

1	Arthur Andersen & Co.		
2	One Biscayne Tower		
3	Suite 2100		
4	Miami, FL 33131		
5	Independent auditors, financial consultants		
6	Also: 133 Peachtree Street, N.E.	334,750	Rate case, Docket 891175GU
7	Atlanta, GA 30303	53,000	Audit fees
8	Fees plus expenses		
9			
10			
11	Ausley, McMullen, McGehee,		
12	Carothers, & Proctor		
13	P.O. Box 391		
14	Tallahassee, Fl 32302		
15	Various legal matters	127,091	Rate case, Docket 891175GU
16	Fees plus expenses	23,175	General regulatory practices
17			
18	Steel, Hector & Davis		
19	4000 Southeast Financial Center		
20	Miami, Fl 33131-2398		
21	Various legal matters	73,512	General Counsel, Fees plus expenses
22			
23			
24	Richard Furman		
25	Consulting Engineer		
26	10404 S. W. 128 Terrace	49,662	Marketing and engineering for specialized applications of natural gas:
27	Miami, Fl 33176		air cond., cogeneration, CNG, etc.
28			
29			
30	Kenny Nachwalter & Seymour		
31	400 Miami Center		
32	201 South Biscayne Blvd		
33	Miami, Fl 33131-2305		
34	Legal counsel - Consolidated Gas antitrust case	57,139	Fees plus expenses
35			
36			
37	C.H. Guernsey & Company		
38	Nat'l Foundation W. Bldg.		
39	3555 N. W. 58 Street		
40	Oklahoma City, OK 73112	31,030	Rate case, Docket 891175-GU
41	Re: Cost of Capital		
42			
43			
44			
45			

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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 land 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 pages 204-205. In column (e) show for each field the year and remaining recoverable saleable gas reserves available to respondent from owned lands, leaseholds, and gas rights.

Line No.	OFFSHORE AREA		Name of Field or Block (c)	Name of State/County/Offshore Area (d)	Recoverable Gas Reserves (Thousands Mcf) (e)	OWNED LANDS
	Domain (a)	Zone (b)				Acres (f)
1			A. PRODUCING GAS LANDS			
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20			None			
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40	TOTAL					

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LIQUEFIED PETROLEUM GAS OPERATIONS (Continued)

Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title, and percent ownership if jointly owned.
4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture of natural gas and gasified LPG.

5. If any plant was not operated during the past year, give particulars (details) in a footnote, and state whether the book cost of such plant, or any portion thereof, has been retired in the books of account, or what disposition of the plant and its book cost is contemplated.
6. Report pressure base of gas at 14.73 psia at 60 °F. Indicate the Btu content in a footnote.

Gallons of LPG Used (e)	Gas Produced		LPG Storage Cap. Gallons (h)	Function of Plant (Base load, peaking, etc.) (i)	Line No
	Amount of Mcf (f)	Amount of Mcf Mixed with Natural Gas (g)			
		None			1
					2
					3
					4
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					7
					8
					9
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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 (a) Miami Division	Month/Day/ Year (b)	Amount of MCF Therms (c)	Curtailments on Month/Day Indicated (d)
	Section A. Three Highest Days of System Peak Deliveries			
1	Date of <i>Highest Day's</i> Deliveries	12/11/90		
2	Deliveries to Customers Subject to FERC Rate Schedules			
3	Deliveries to Others FPSC		203,030	
4	TOTAL			
5	Date of <i>Second Highest Day's</i> Deliveries	11/12/90		
6	Deliveries to Customers Subject to FERC Rate Schedules		194,188	
7	Deliveries to Others FPSC			
8	TOTAL			
9	Date of <i>Third Highest Day's</i> Deliveries	2/27/90		
10	Deliveries to Customers Subject to FERC Rate Schedules		188,750	
11	Deliveries to Others FPSC			
12	TOTAL			
	Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)			
13	Date of <i>Three Consecutive Days'</i> Highest System Peak Deliveries	12/11/90 12/12/90 12/13/90		
14	Deliveries to Customers Subject to FERC Rate Schedules		595,580	
15	Deliveries to Others FPSC			
16	TOTAL		595,580	
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	1/90		
21	Deliveries to Customers Subject to FERC Rate Schedules		5,090,480	
22	Deliveries to Others FPSC			
23	TOTAL		5,090,480	

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 90
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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 Mct on a pressure base of 14.73 psia at 60°F

Line No.	Item (a) Brevard Division	Month/Day/ Year (b)	Amount of MM Therms (c)	Curtailments on Month/Day Indicated (d)
Section A. Three Highest Days of System Peak Deliveries				
1	Date of <i>Highest Day's</i> Deliveries	1/13/90		
2	Deliveries to Customers Subject to FERC Rate Schedules		125,410	
3	Deliveries to Others FPSC			
4	TOTAL			
5	Date of <i>Second Highest Day's</i> Deliveries	12/10/90		
6	Deliveries to Customers Subject to FERC Rate Schedules		84,690	
7	Deliveries to Others FPSC			
8	TOTAL			
9	Date of <i>Third Highest Day's</i> Deliveries	2/25/90		
10	Deliveries to Customers Subject to FERC Rate Schedules		81,280	
11	Deliveries to Others FPSC			
12	TOTAL			
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Date of <i>Three Consecutive Days'</i> Highest System Peak Deliveries	1/11/90 1/12/90 1/13/90		
14	Deliveries to Customers Subject to FERC Rate Schedules		293,290	
15	Deliveries to Others FPSC			
16	TOTAL		293,290	
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	1/90		
21	Deliveries to Customers Subject to FERC Rate Schedules		2,044,530	
22	Deliveries to Others FPSC			
23	TOTAL		2,044,530	

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 90	Year of Report Dec. 31, 19 90
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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 sub-

mitted. 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.

	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility, Mcf at Mcf at 14.73 psia at 60° (c)	Cost of Facility (In dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12		None				
13						
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42						

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 90
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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.

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 520 and 521.

6. Also indicate by footnote the volumes of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes delivered to the local distribution-company portion of the reporting pipeline by another jurisdictional pipeline; (2) the volumes which the reporting pipeline transported or sold

through its local distribution facilities or intrastate facilities, and which the reporting pipeline received through gathering facilities, distribution facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline and, (3) the gathering line volumes which were not destined for interstate market or which were not transported through any interstate portion of the reporting pipeline.

7. Also indicate by footnote (1) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage volumes.

8. Also indicate the volumes of pipeline production field sales which are included in both the company's total sales figure and the company's total transportation figure (lines 42 and 46 of page 521).

01 NAME OF SYSTEM		Therms	
Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf ^{MMBtu} at 14.73 psia at 60°F (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	327	73,120,919
12	LNG FPSC	327	
13	Other	327	
14	TOTAL Gas Purchased (Enter Total of lines 7 thru 13)	327	73,120,919
15	Gas of Others Received for Transportation	313	
16	Receipts of Respondents' Gas Transported or Compressed by Others	333	
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)		73,120,919

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, 1990
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GAS ACCOUNT — NATURAL GAS (Continued)

11 NAME OF SYSTEM			
Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60°F) (c)
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	309	
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	307	
34	Other Mainline Industrial Sales	307	
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	16,157,100
39	Other Distribution System Sales	303	58,516,402
40	TOTAL, Distribution System Sales (Lines 38 + 39)		74,673,502
41	Interdepartmental Sales		
42	TOTAL SALES (Enter Total of lines 29, 36, 40 and 41)		74,673,502
43	Deliveries of Gas Transported or Compressed for:		
44	Other Interstate Pipeline Companies	313	
45	Others	313	
46	TOTAL, Gas Transported or Compressed for Others (Enter Total of lines 44 and 45)	313	
47	Deliveries of Respondent's Gas for Trans. or Compression by Others	333	
48	Exchange Gas Delivered	328	
49	Natural Gas Used by Respondent		150,933
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)		74,824,435
56	UNACCOUNTED FOR		
57	Production System Losses		
58	Storage Losses		
59	Transmission System Losses		
60	Distribution System Losses		(1,703,516)
61	Other Losses (Specify in so far as possible)		
62	TOTAL Unaccounted for (Enter Total of lines 57 thru 61)		(1,703,516)
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR (Enter Total of lines 55 and 62)		73,120,919

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>90</u>
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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.

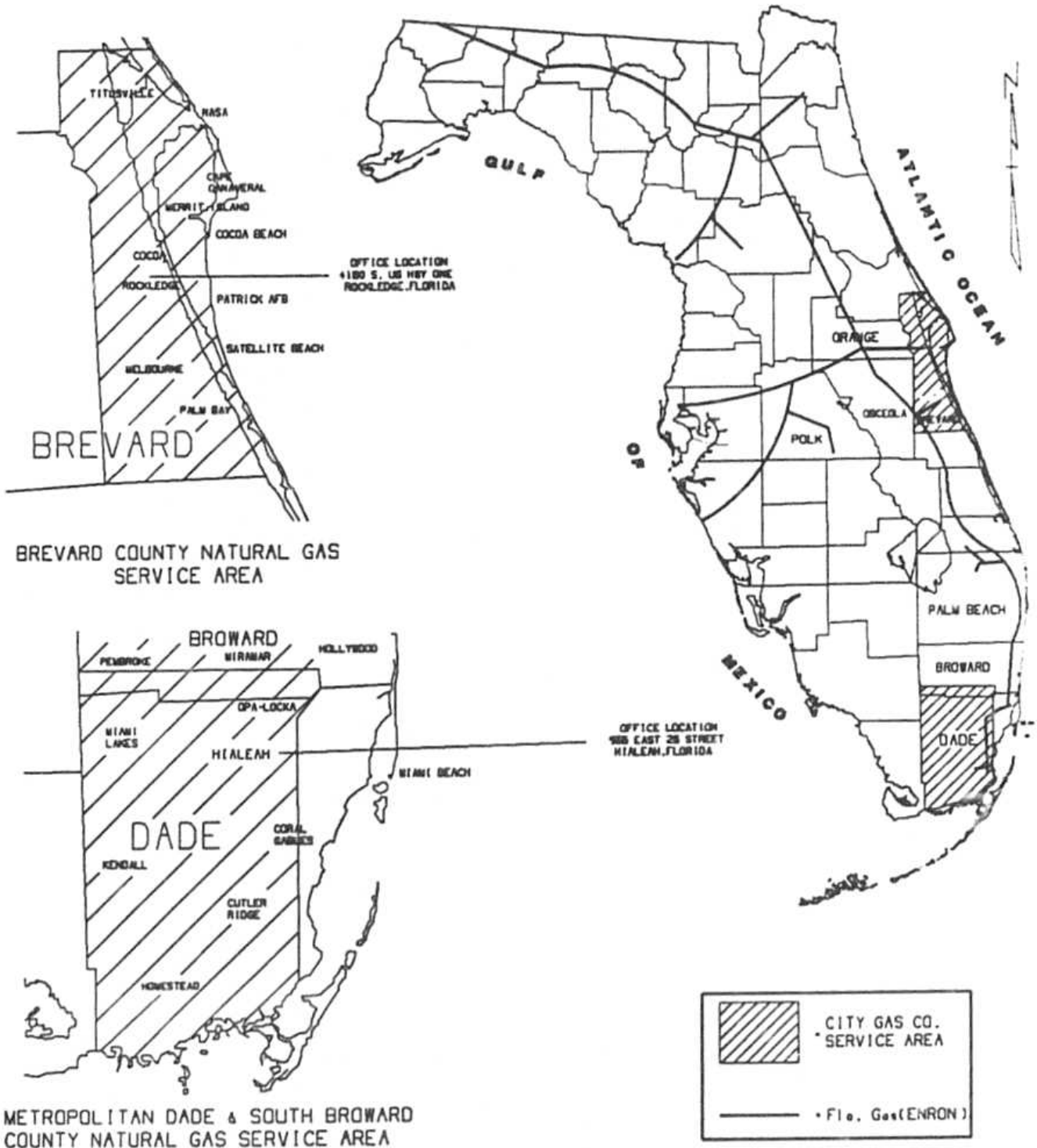
(h) Principal communities in which respondent renders local distribution service.

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.

Copy of map attached

CITY GAS COMPANY of FLORIDA



BREVARD COUNTY NATURAL GAS SERVICE AREA

METROPOLITAN DADE & SOUTH BROWARD COUNTY NATURAL GAS SERVICE AREA

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_90
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FOOTNOTE DATA

Page No. (a)	Line No. (b)	Column No. (c)	Comments (d)
			None

COMPOSITE OF STATISTICS FOR ALL
PRIVATELY OWNED GAS UTILITIES UNDER AGENCY JURISDICTION

AS OF DECEMBER 31, 1990

	<u>AMOUNTS</u> (\$000 ' s)
Plant (Intrastate Only)	
Plant in Service	\$ 79,956
Construction Work in Progress	942
Plant Acquisition Adjustment	18,648
Plant Held for Future Use	0
Materials and Supplies	115
Less:	
Depreciation and Amortization Reserves	30,497
Contribution in Aid of Construction	0
 Net Book Costs	 <u>\$ 69,164</u>
 Revenues and Expenses (Intrastate Only)	
Revenues:	
Operating Revenues	<u>\$ 40,222</u>
Expenses:	
Operating and Maintenance Expenses	30,484
Depreciation and Amortization Expenses	3,409
Taxes Other than Income	1,671
Income Taxes	1,042
Total Operating Expenses	<u>36,606</u>
Net Operating Income	3,616
Other Income	1,197
Other Deductions	2,486
Net Income	<u>\$ 2,327</u>
 Customers (Intrastate Only)	
Residential - Yearly Average	75,375
Commercial - Yearly Average	4,251
Industrial - Yearly Average	28
Interruptible - Yearly Average	28
Other - Yearly Average	28
Total	<u>79,654</u>
 Other Statistics (Intrastate Only)	
Average Annual Residential Use - Therms	239
Average Residential Cost Per Therm	.84079
Average Residential Monthly Bill	16.75
Gross Plant Investment Per Customer	<u>1,080.89</u>

Analysis of Diversification Activity

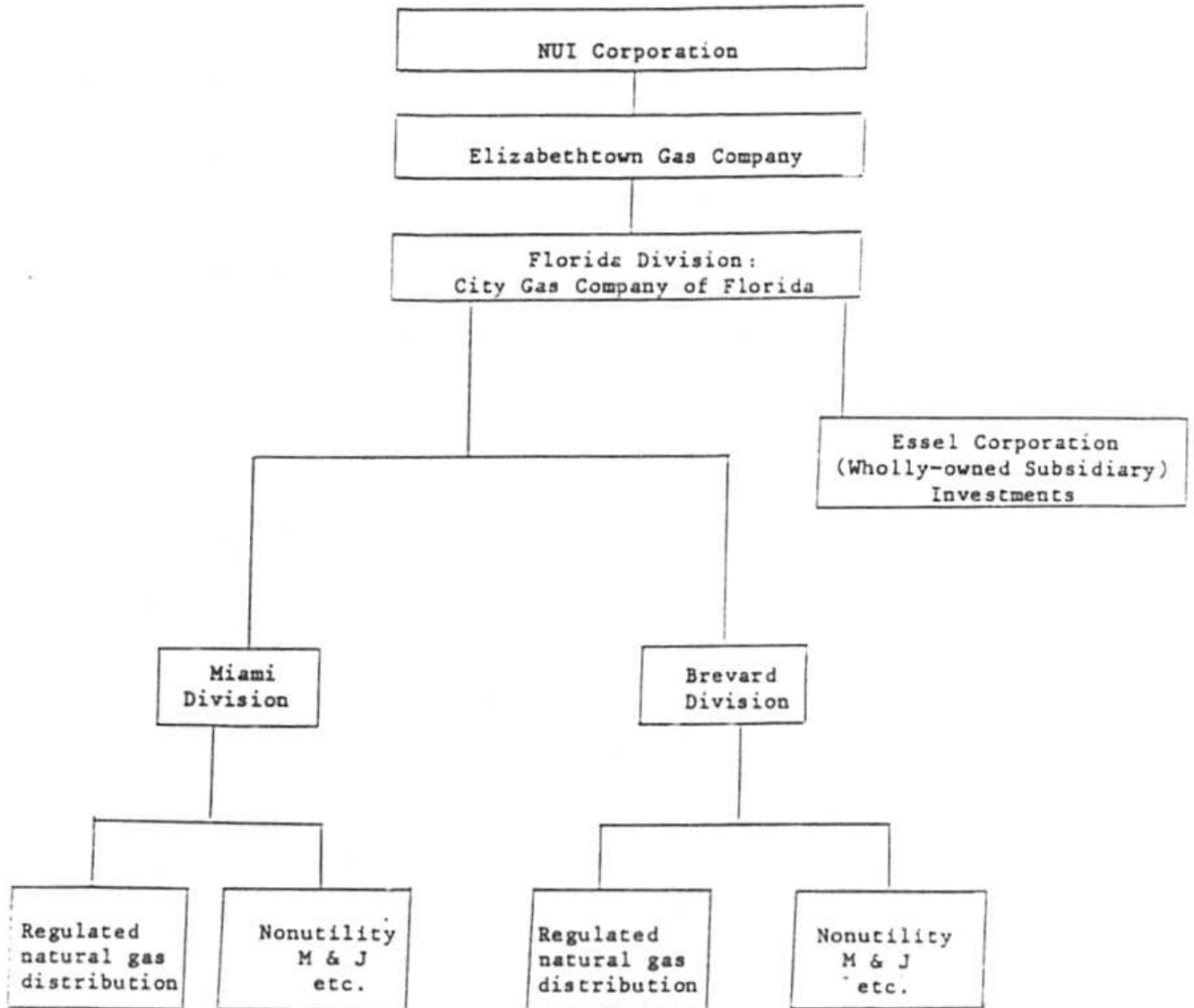
Changes in Corporate Structure

Provide any changes in corporate structure including partnerships, minority interests, and joint ventures and an updated organizational chart.

Line No.	Effective Date (a)	Description of Change (b)
1		
2		
3		
4		
5		
6		There have been no changes in Corporate Structure during the year ended December 31, 1990.
7		
8		
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PARENT/AFFILIATE ORGANIZATIONAL CHART

Current as of : May 31, 1991



Analysis of Diversification Activity

Summary of Affiliated Cost Allocation

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

Column

- a) Enter name of affiliate.
- 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 the service or product is a purchase by the Respondent; "s" if the service or product is sold by the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c).
Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year		
				"P" or "S" (d)	Dollar Amount (e)	
1	Elizabethtown Gas Company	Insurance premiums	None. Direct payments	P	562,045	
2		Audit services	"	P	15,973	
3		Gas supply consultant	"	P	2,325	
4		Tax services	"	P	1,636	
5		Operating consultant	"	P	1,131	
6						
7						
8	Essel Corporation	Rental payments	Lease dated 11/1/86	P	349,265	
9						
10	NUI Corporation	Computer consultant	None. Direct payments	P	8,295	
11		Tax consultant	"	P	2,775	
12						
13						
14						
15						
16						
17						
18						
19						
20	Excluded above are direct payments to Elizabethtown Gas Company					
21	and NUI for income taxes, travel expenses, interest on debt,					
22	short term loan payments and dividends paid to parent company.					
23						
24						
25						

Analysis of Diversification Activity

Summary of Affiliated Cost Allocation

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service (including human resources earning in excess of \$30,000) involved.

Column

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

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year	
				"T" or "F" (d)	Dollar Amount (e)
1					
2					
3					
4					
5					
6					
7		None			
8					
9					
10					
11					
12					
13		No human resources earning	in excess of \$30,000.		
14		See Schedule 2, for other	products and/or services.		
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Analysis of Diversification Activity

Transfer of Real Assets or Rights

Provide a summary of affiliated transactions involving asset transfers or the rights to use assets. Provide:

- An indication that title has passed and the names of the purchasing and selling parties.
- A description of the asset or right transferred.
- A description of the financial or other considerations associated with the transfer.

Line No.	Names of Purchasing and Selling Parties (a)	Has Title Passed (Yes/No) (b)	Description of Asset or Right Transferred (c)	Financial or Other Considerations Associated with Transfer (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10			None	
11				
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