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ADJUTANT  
FINANCIAL ANALYSIS DIV

Form Approved  
OMB No. 1902-0028  
(Expires 7/31/96)

**OFFICIAL COPY**  
AUDITING AND FINANCIAL ANALYSIS  
DIVISION, FPSC



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

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This report is mandatory under the Natural Gas Act, Sections 10(a) and 16, and 18 CFR 260.1. 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, 1993

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COMMISSION

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ACCOUNTING &  
FINANCIAL ANALYSIS DIV

**SIGNATURE PAGE**

I certify that I am the responsible accounting officer of  
City Gas Company of Florida;

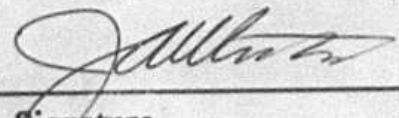
that I have examined the following report; that to the best of my knowledge,  
information, and belief, all statements of fact contained in the said report are true  
and the said report is a correct statement of the business and affairs of the above-  
named respondent in respect to each and every matter set forth therein during the  
period from January 1, 1993 to December 31, 1993, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations  
were determined consistent with the methods reported to this Commission on the  
appropriate forms included in this report.

I am 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.

4/29/94  
Date

  
Signature

J. A. Wutzler  
Name

Vice President of Accounting  
Title

ACCOUNTING &  
FINANCIAL ANALYSIS DIV

94 MAY -2 AM 9:17

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FINANCIAL ANALYSIS DIV

EXECUTIVE SUMMARY

Supplement to Annual Report  
of

City Gas Company of Florida  
Company Name

For the Year

1993



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**PART I - TELEPHONE NUMBERS**

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

B. Direct Telephone Numbers for Officer(s):

Same as above

<u>Officer(s)</u> <u>Name</u>	<u>Title</u>	<u>Extension</u>
1. Jack Langer	President & Chief Executive Officer	155
2. Alice M. Harris	Executive Vice President, Asst Secretary	156
3. David Langer	Senior Vice President	153
4. Rand Smith	Vice President of Finance	150
5. J. A. Wutzler	Vice President of Accounting	145
6. Richard Wall	Vice President/Operations	152

C. Direct Telephone Numbers for Director(s):

<u>Director(s)</u> <u>Name</u>	<u>Title / Employer</u>	<u>Extension</u>
1. Jack Langer	President & CEO / City Gas Company	155
2. David Langer	Senior Vice President / City Gas Company	154
3. John Kean	Director / NUI Corporation	154
4. William Allen	Director / Intercontinental Bank	154
5. Peter Bermont	Director / Smith Barney	154
6. John Kean, Jr.	Director / NUI Corporation	154
7. Robert Kenney	Director / Elizabethtown Gas Company	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. City Gas continues to operate under its same name and same management as the "Florida Division" of the Company. In February, 1991, the Company acquired the distribution assets of Miller Gas Company, which became part of the Miami Division of City Gas. At the same time, the Company acquired the distribution assets of Consolidated Gas, a propane company, whose customers were converted to natural gas in January, 1992. In July, 1992, City Gas received a franchise from the City of Port St. Lucie, and began serving natural gas there in August of 1993. St. Lucie County is the fourth county to be served by City Gas. City Gas is the second largest natural gas utility in Florida.

### **B. Operating Territory**

City Gas has three operating divisions, the "Miami Division" in Dade and Broward Counties, the "Brevard Division" in Brevard County and the "Treasure Coast Division" in St. Lucie 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, Satellite Beach, Rockledge, Melbourne, West Melbourne, Indian Harbour Beach, Palm Bay and contiguous areas in the County.

The service area of the Treasure Coast Division, is the City of Port St. Lucie and contiguous areas to the west.

Statewide, the Company services approximately 90,000 active gas 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



## PART II - COMPANY PROFILE (Continued)

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

St. Lucie County: Port St. Lucie.

### **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, and 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 three divisions as explained in B above; the Miami Division and the Brevard Division and the Treasure Coast 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 NUI Corporation in New Jersey (NUI - NYSE).

PART II - COMPANY PROFILE (Continued)

F. Current and Projected Growth Patterns

		<u>Changes from previous year (%)</u>		
		<u>Total</u>	<u>Therms</u>	<u>Gross</u>
		<u>customers</u>	<u>delivered</u>	<u>plant</u>
Actual:				
1988		1.5	0.4	5.2
1989		1.5	(0.6)	7.8
1990		2.0	(2.9)	6.4
1991		7.1	7.9	20.0
1992		3.1	15.8	8.8
1993		(1) 0.6	7.8	11.7
1994	(Projected)	5.2	5.7	15.0
1995	(Projected)	4.1	(2) (4.6)	31.3

(1) reflects customers lost due to Hurricane Andrew, approximately 2,000 still off at 9/30/93

(2) reflects loss of major customer

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.

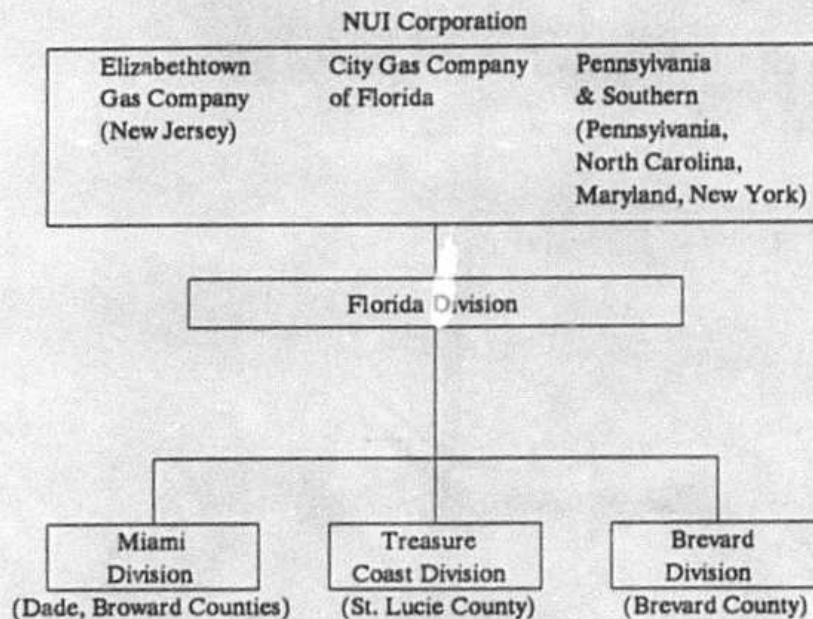
C. List Audit Groups Reviewing Records and Operations:

Florida Public Service Commission staff  
Arthur Andersen & Co. - Independent CPA  
NUI Internal Audit Department  
Various branches of State, County, and  
City governments  
Internal Revenue Service



## PART IV – PARENT/AFFILIATE ORGANIZATIONAL CHART

Current as of: May 1, 1994  
(Date)



## PART V - LIAISON PERSONNEL DIRECTORY (4)B

## A. List

State 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 Department most often contacted	Name of Person
Jack Langer	President & CEO	Executive Office		Administrative and General Staff	
David Langer	Sr. VP	" "	Jack Langer	" "	" "
Alice H. Harris	Exec. VP	" "	" "	" "	" "
Jerry A. Wutzler	VP of Accounting	Finance	Rand Smith	Accounting and financial reporting, rate cases	J. McDerrick Wayne Bakin C. Bulcra-Banks
Terry Anderson	Gen Acctg Manager	Accounting	Jerry A. Wutzler	Energy Conservation	C. Bulcra-Banks
Richard Wall	VP of Operations	Operations, Miami Division	Alice Harris	Engineering, Safety	Owen Bower E. Mills
N. Randall Harris	GenMgr/ Brev. Div	Administration Brevard Division	David Langer	Customer relations	Michael Dyrek Shirley A. Stokes
Ray DeBoine	Regulatory Manager	Accounting	Rand Smith	Rate Case	General Staff
Jim Duinn	Office Mgr.	Customer Accounts Miami Division	Alice Harris	Customer relations	Michael Dyrek Shirley A. Stokes
William G. Starrick	Dist. Supt.	Operations, Brevard Division	N. Randall Harris	Engineering, Safety	E. Mills Roger Fletcher
Joe McGlothlin, Esq.	Legal Counsel	McWhorter Law Firm		Legal	General Staff
Vicki Kaufman, Esq.	" "	" (904)222-2525		"	"
John Stark	Consultant		Jack Langer	A & G	"

(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.

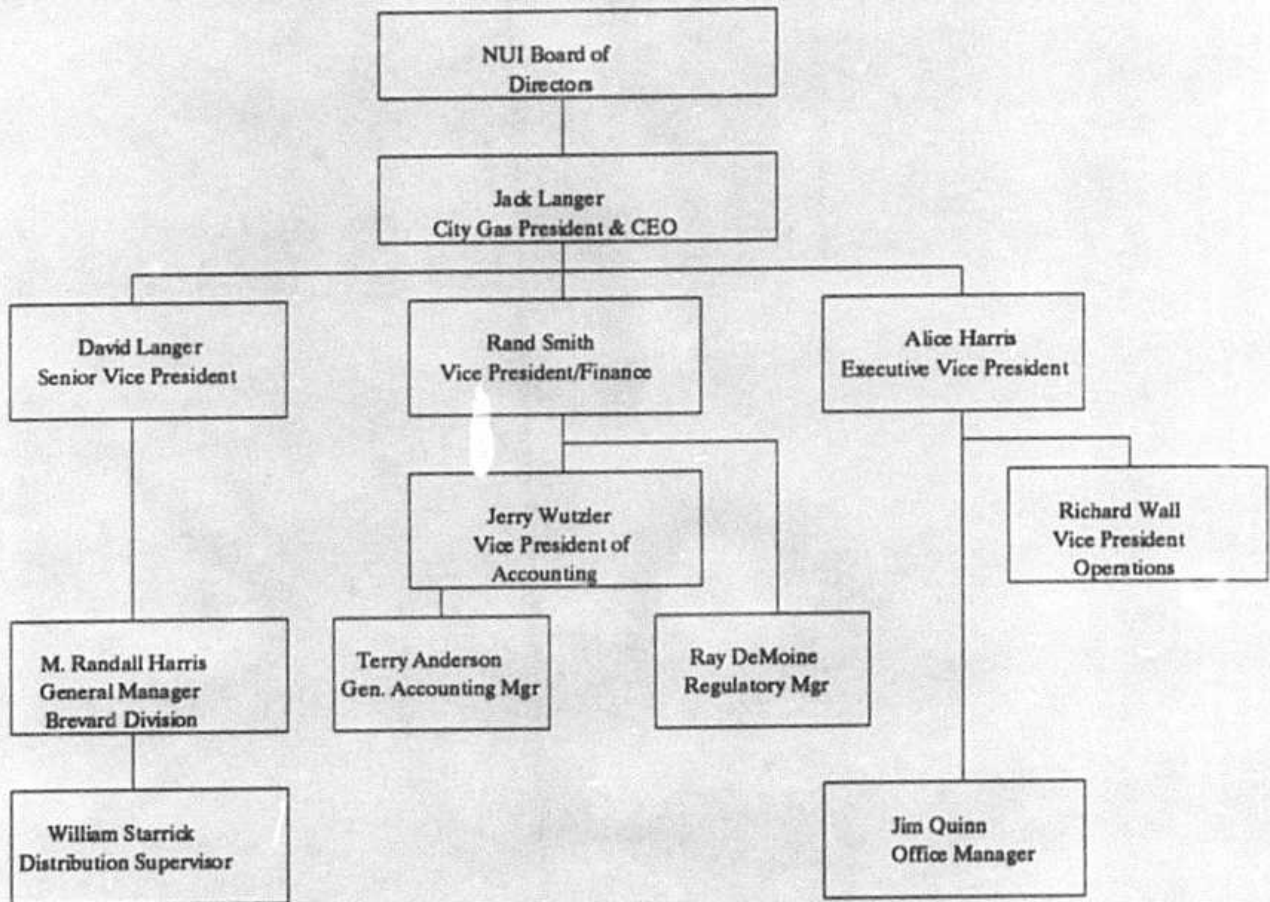
## PART V – LIAISON PERSONNEL

### B. Organizational Chart

(reporting chain for all personnel listed on page 8)

Current as of:

May 1, 1994  
(Date)





# Analysis of Diversification Activity

## Summary of Affiliated Cost Allocation

Company: City Gas Company of Florida

For the Year Ended December 31, 1993

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.

- Enter name of affiliate.
- Give description of type of service, or name the product involved.
- Enter contract or agreement effective dates.
- Enter the letter "t" if the service or product is an allocation from the Respondent: "f" if the service or product is an allocation from the Respondent.
- 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.

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)
Elizabethtown Gas Company	Insurance premiums	None-Direct payments	T	939,977
	Corporate services	"	T	279,050
	Gas supply services	"	T	41,842
	Regulatory services	"	T	37,384
	Tax/audit services	"	T	28,823
	Legal services	"	T	16,420
NUI Corporation	Legal services	None-Direct payments	T	42,788
	Tax/audit services	"	T	19,280
Excluded above are direct payments to Elizabethtown Gas Company and NUI for income taxes, travel expenses, interest on debt, short-term loan payments and dividends paid to parent company.				

**Analysis of Diversification Activity**  
**Summary of Affiliated Cost Allocation**

**Company:** City Gas Company of Florida

**For the Year Ended December 31, 1993**

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.

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	Regulatory services	"	T	37,384
	Tax/audit services	"	T	28,823
	Legal services	"	T	16,420
NUI Corporation	Legal services	None-Direct payments	T	42,788
	Tax/audit services	"	T	19,280
Excluded above are direct payments to Elizabethtown Gas Company and NUI for income taxes, travel expenses, interest on debt, short-term loan payments and dividends paid to parent company.				

# Analysis of Diversification Activity

## Summary of Affiliated Cost Allocation

Company: City Gas Company of Florida

For the Year Ended December 31, 1993

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.

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	Legal services	"	T	16,420
NUI Corporation	Legal services	None-Direct payments	T	42,788
	Tax/audit services	"	T	19,280
Excluded above are direct payments to Elizabethtown Gas Company and NUI for income taxes, travel expenses, interest on debt, short-term loan payments and dividends paid to parent company.				



# Analysis of Diversification Activity

## Transfer of Real Assets or Rights

**Company:** City Gas Company of Florida

**For the Year Ended December 31, 1993**

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.

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)
Purchaser: City Gas Company Seller: Essel Corporation	Yes	Office building and land, 933 and 955 E. 25th Street Hialeah, FL 33013-3498	Original cost less depreciation as booked

# *Analysis of Diversification Activity* *Summary of Affiliated Cost Allocation*

**Company:** City Gas Company of Florida

**For the Year Ended December 31, 1993**

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.

- Enter name of affiliate.
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- 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.

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NUI Corporation	Legal services	None-Direct payments	T	42,788
	Tax/audit services	"	T	19,280
Excluded above are direct payments to Elizabethtown Gas Company and NUI for income taxes, travel expenses, interest on debt, short-term loan payments and dividends paid to parent company.				

**Analysis of Diversification Activity**  
**Transfer of Real Assets or Rights**

**Company:** City Gas Company of Florida

**For the Year Ended December 31, 199 3**

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.

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)
Purchaser: City Gas Company Seller: Essel Corporation	Yes	Office building and land, 933 and 955 E. 25th Street Hialeah, FL 3013-3498	Original cost less depreciation as booked



**Analysis of Diversification Activity**  
**Transfer of Real Assets or Rights**

**Company:** City Gas Company of Florida

**For the Year Ended December 31, 1993**

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.

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)
Purchaser: City Gas Company Seller: Essel Corporation	Yes	Office building and land, 933 and 955 E. 25th Street Hialeah, FL 3013-3498	Original cost less depreciation as booked

# Reconciliation of Gross Operating Revenues Annual Report versus Regulatory Assessment Fee Return

Company: City Gas Company of Florida

For the Year Ended December 31, 1993


For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (f).

Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Interstate Gross Operating Revenues	(e) Interstate Gross Operating Revenues per RAF Return	(f) Difference (d) - (e)	
1	Total Sales to Ultimate Customers (480-482, 484)	\$ 52,172,867	--	\$ 52,172,867	\$ 52,172,869	\$ (2)	(1)
2	Sales for Resale (483)	--	--	--	--	--	
3	Total Natural Gas Service Revenues	52,172,867	--	52,172,867	52,172,869	(2)	(1)
4	Total Other Operating Revenues (485-495)	2,565,149	--	2,565,149	2,565,149	--	
5	Total Gas Operating Revenues	54,738,016	--	54,738,016	54,738,018	(2)	(1)
6	Provision for Rate Refunds (496)	--	--	--	--	--	
7	Other (Specify) PCA Over/Under Recoveries	561,851	--	561,851	561,851	--	
8	Conservation Costs Recovery	--	--	--	1,717,974	(1,717,974)	(2)
9	Unbilled Revenue	43,243	--	43,243	43,243	--	
	Correct 12/92 Return	--	--	--	(42,919)	42,919	(3)
10	Total Gross Operating Revenues	\$ 55,343,110	--	\$ 55,343,110	\$ 57,018,167	\$ (1,675,057)	

Notes:

- (1) Rounding difference.
- (2) Conservation costs recovery not in Account 400.
- (3) Error on 1992 RAF return corrected on the 1993 return.

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

IDENTIFICATION		
<b>01 Exact Legal Name of Respondent</b> City Gas Company of Florida	<b>02 Year of Report</b> Dec. 31, 19 <u>93</u>	
<b>03 Previous Name and Date of Change (If name changed during year)</b>		
<b>04 Address of Principal Office at End of Year (Street, City, State, Zip Code)</b> 955 East 25 Street, Hialeah, FL 33013-3498		
<b>05 Name of Contact Person</b> J. A. Wutzler	<b>06 Title of Contact Person</b> Vice President of Accounting	
<b>07 Address of Contact Person (Street, City, State, Zip Code)</b> Same as item 4		
<b>08 Telephone of Contact Person, Including Area Code</b>  (305)691-8710, Ext. 145	<b>09 This Report Is</b>  (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>10 Date of Report (Mo, Da, Yr)</b>  12/31/93
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.		
<b>01 Name</b> J. A. Wutzler	<b>02 Title</b> Vice President of Accounting	
<b>03 Signature</b> 	<b>04 Date Signed (Mo, Day, Yr)</b>  4/29/94	
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)	Year of Report Dec. 31, 19 <u>93</u>
LIST OF SCHEDULES (Natural Gas Company)			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
General Information .....	101	Ed. 12-87	
Control Over Respondent .....	102	Ed. 12-87	
Corporations Controlled by Respondent .....	103	Ed. 12-87	N/A
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	N/A
Comparative Balance Sheet .....	110-113	Rev. 12-93	
Statement of Income for the Year .....	114-117	Rev. 12-93	
Statement of Retained Earnings for the Year .....	118-119	Ed. 12-88	
Statement of Cash Flows .....	120-121	Rev. 12-93	
Notes to Financial Statements .....	122-123	Ed. 12-88	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
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	N/A
Construction Work in Progress—Gas .....	216	Ed. 12-87	
Construction Overheads—Gas .....	217	Ed. 12-87	N/A
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	None
Investments in Subsidiary Companies .....	224-225	Ed. 12-89	N/A
Gas Prepayments Under Purchase Agreements .....	226-227	Ed. 12-88	None
Advances for Gas Prior to Initial Deliveries or Commission Certification .....	229	Ed. 12-87	None
Prepayments .....	230	Ed. 12-88	
Extraordinary Property Losses .....	230	Ed. 12-88	N/A
Unrecovered Plant and Regulatory Study Costs .....	230	Ed. 12-88	N/A
Preliminary Survey and Investigation Charges .....	231	Ed. 12-93	N/A
Other Regulatory Assets .....	232	New 12-93	N/A
Miscellaneous Deferred Debits .....	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190) .....	234-235	Ed. 12-89	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
Capital Stock .....	250-251	Ed. 12-89	None
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock ..	252	Ed. 12-86	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, 1993
LIST OF SCHEDULES (Natural Gas Company) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES</b> (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. 12-93	
Other Regulatory Liabilities .....	278	New 12-93	None
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
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 .....	305	Ed. 12-88	N/A
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	None
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	N/A
Abandoned Leases .....	326	Ed. 12-87	N/A
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	N/A
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, 19_93
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	None
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. 12-91	N/A
Transmission Lines .....	514	Ed. 12-87	N/A
Liquefied Petroleum Gas Operations .....	516-517	Ed. 12-86	None
Transmission System Peak Deliveries .....	518	Ed. 12-88	None
Auxiliary Peaking Facilities .....	519	Ed. 12-86	
Gas Account—Natural Gas .....	520-521	Ed. 12-91	None
System Map .....	522	Ed. 12-86	
Footnote Data .....	551		
Stockholders' Reports (check appropriate box) .....	—		
<input checked="" 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, 1993
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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  
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, 1993
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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)
N/A			



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>93</u>
<b>OFFICERS</b>				
<p>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.</p> <p>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.</p> <p>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.</p>				
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	
1	President and CEO	Jack Langer	303,552	
2	Executive Vice President	Alice Harris	111,058	
3	Senior Vice President	David Langer	78,500	
4	Vice President of Accounting	J. A. Wutzler	83,181	
5	Vice President of Operations	Richard Wall	58,369	
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>93</u>
<b>DIRECTORS</b>			
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)
John Kean, Sr., President and CEO	955 East 25 Street, Hialeah, FL 33013-3498	4	0
John Kean, Jr.	"	4	0
Robert P. Kenney, President Elizabethtown Gas	"	1	0
Jack Langer, President and CEO City Gas Company of Florida	"	4	0
David Langer, Sr., Vice President	"	4	0
William Allen	"	4	2,200
Peter Bermont	"	3	1,650

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>93</u>
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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 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)	Year of Report Dec. 31, 1993
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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 <u>93</u>
<b>IMPORTANT CHANGES DURING THE YEAR</b>			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p> <p>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.</p> <p>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.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			
Items 1 through 12 - not applicable.			

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_93
IMPORTANT CHANGES DURING THE YEAR (Continued)			
N/A			



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, 1993
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBIT'S)				
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	128,278,824	152,133,532
3	Construction Work in Progress (107)	200-201	1,420,050	5,134,054
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		129,698,874	157,267,586
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	43,991,184	50,207,323
6	Net Utility Plant (Enter Total of line 4 less 5)	—	85,707,690	107,060,263
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)	—	85,707,690	107,060,263
11	Utility Plant Adjustments (116)	122-123		
12	Gas Stored Underground-Noncurrent (117)	220		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	21,390	0
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221	0	0
16	Investments in Associated Companies (123)	222-223	1,144,118	
17	Investments in Subsidiary Companies (123.1)	224-225		0
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	—		
19	Noncurrent Portion of Allowances	—		
20	Other Investments (124)	222-223, 229		
21	Special Funds (125-128)	—	11,184	11,533
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)	—	1,176,692	11,533
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	—	949,172	400,926
25	Special Deposits (132-134)	—		
26	Working Funds (135)	—	15,055	21,655
27	Temporary Cash Investments (136)	222-223		
28	Notes Receivable (141)	—	103,867	69,216
29	Customer Accounts Receivable (142)	—	5,643,604	5,760,318
30	Other Accounts Receivable (143)	—	210,730	448,594
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	268,200	114,302
32	Notes Receivable from Associated Companies (145)	—		
33	Accounts Receivable from Assoc. Companies (146)	—	663,021	15,622
34	Fuel Stock (151)	—	545	(4,016)
35	Fuel Stock Expenses Undistributed (152)	—		
36	Residuals (Elec) and Extracted Products (Gas) (153)	—		
37	Plant Materials and Operating Supplies (154)	—	127,062	88,923
38	Merchandise (155)	—	334,743	437,095
39	Other Materials and Supplies (156)	—		
40	Nuclear Materials Held for Sale (157)	—		
41	Allowances (158.1 and 158.2)	—		
42	(Less) Noncurrent Portion of Allowances	—		
43	Stores Expense Undistributed (163)	—	(32,607)	(4,591)
44	Gas Stored Underground — Current (164.1)	220		
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220		
46	Prepayments (165)	230	1,139,788	1,172,870
47	Advances for Gas (166-167)	229		
48	Interest and Dividends Receivable (171)	—	0	0
49	Rents Receivable (172)	—		
50	Accrued Utility Revenues (173)	—	749,787	793,030
51	Miscellaneous Current and Accrued Assets (174)	—		
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)	—	9,636,567	9,085,340

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 <sup>93</sup>
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
53	DEFERRED DEBITS				
54	Unamortized Debt Expense (181)	—	158,357	134,114	
55	Extraordinary Property Losses (182.1)	230			
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230			
57	Other Regulatory Assets (182.3)	232			
58	Prelim. Survey and Investigation Charges (Electric) (183)	—			
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	231			
60	Clearing Accounts (184)	—	14,356	4,630	
61	Temporary Facilities (185)	—			
62	Miscellaneous Deferred Debits (186)	233	3,734,232	4,843,752	
63	Def. Losses from Disposition of Utility Plt. (187)	—			
64	Research, Devel. and Demonstration Expend. (188)	352-353			
65	Unamortized Loss on Recquired Debt (189)	—			
66	Accumulated Deferred Income Taxes (190)	234-235	591,787	1,684,245	
67	Unrecovered Purchased Gas Costs (191)	—			
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		4,498,732	6,666,741	
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)		101,019,681	122,823,877	



Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1993
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	30,273,200	30,273,199	
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	23,505,310	21,896,795	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Reacquired Capital Stock (217)	250-251			
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	—	53,778,510	52,169,994	
15	LONG-TERM DEBT				
16	Bonds (221)	256-257	14,341,000	11,607,000	
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)	—	14,341,000	11,607,000	
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)	—	0	23,900,000	
33	Accounts Payable (232)	—	3,709,741	4,761,146	
34	Notes Payable to Associated Companies (233)	—	8,350,000	0	
35	Accounts Payable to Associated Companies (234)	—	50,889	125,933	
36	Customer Deposits (235)	—	5,283,435	5,461,885	
37	Taxes Accrued (236)	262-263	1,212,155	133,964	
38	Interest Accrued (237)	—	499,299	469,023	
39	Dividends Declared (238)	—			
40	Matured Long-Term Debt (239)	—			
41	Matured Interest (240)	—			
42	Tax Collections Payable (241)	—	941,523	956,696	
43	Miscellaneous Current and Accrued Liabilities (242)	268	773,887	869,039	
44	Obligations Under Capital Leases-Current (243)	—			
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		20,820,929	36,677,686	



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, 1993
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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	0
48	Accumulated Deferred Investment Tax Credits (255)	266-267	1,891,786	2,835,694
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	269	(1,253,024)	(1,226,194)
51	Other Regulatory Liabilities (254)	278		
52	Unamortized Gain on Reacquired Debt (257)	280		
53	Accumulated Deferred Income Taxes (281-283)	272-277	10,593,567	20,368,122
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		11,308,219	21,977,622
55				
56	Insurance Reserves		771,023	391,575
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 54)		101,019,681	122,823,877

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>93</u>
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### STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 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	55,343,110	49,902,599
3	Operating Expenses			
4	Operation Expenses (401)	320-325	42,158,454	35,902,976
5	Maintenance Expenses (402)	320-325	1,293,075	961,894
6	Depreciation Expense (403)	336-338	4,724,571	4,253,110
7	Amort. & Depl. of Utility Plant (404-405)	336-338	2,472	3,804
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	715,053	622,380
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)		34,050	39,967
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	1,554,691	1,369,111
14	Income Taxes — Federal (409.1)	262-263	311,045	1,421,095
15	— Other (409.1)	262-263	37,851	220,522
16	Provision for Deferred Income Taxes (410.1)	234,272-277	708,261	268,449
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-277		
18	Investment Tax Credit Adj. - Net (411.4)	266	(11,951)	(13,421)
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		51,527,572	45,049,887
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		3,815,538	4,852,712

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, 1993
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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 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
						2
						3
						4
						5
						6
						7
						8
				Same as columns (c) & (d)		9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24



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_93	
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)
1						
2						
3						
4						
5						
6						
7						
8						
9			Same as columns (c) & (d)			
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						

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, 1993
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)	—	3,815,538	4,852,712
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		1,666,403	1,418,265
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		1,447,257	1,170,518
31	Revenues From Nonutility Operations (417)		14,989	17,947
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)		135,317	128,917
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		1,739	1,712
36	Allowance for Other Funds Used During Construction (419.1)			
37	Miscellaneous Nonoperating Income (421)			
38	Gain on Disposition of Property (421.1)			
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		371,191	396,323
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)	340		
43	Miscellaneous Income Deductions (426.1-426.5)	340	86,893	77,754
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		86,893	77,754
45	Taxes Applicable to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263		
47	Income Taxes—Federal (409.2)	262-263	94,212	108,178
48	Income Taxes—Other (409.2)	262-263	16,129	18,518
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277		6,396
50	(Less) Provision for Deferred Income Taxes—Cr. (411.2)	234,272-277		
51	Investment Tax Credit Adj.—Net (411.5)			
52	(Less) Investment Tax Credits (420)		145,615	126,502
53	TOTAL Taxes on Other Inc. and Ded. (Total of 46 thru 52)		(35,274)	6,590
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		319,572	311,979
55	Interest Charges			
56	Interest on Long-Term Debt (427)		1,094,728	1,352,489
57	Amort. of Debt Disc. and Expense (428)	258-259	26,232	28,752
58	Amortization of Loss on Recquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt-Credit (429)	258-259		
60	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340		
62	Other Interest Expense (431)	340	1,078,129	592,254
63	(Less) Allowance for Borrowed Funds Used During Construction—Cr. (432)			
64	Net Interest Charges (Enter Total of lines 56 thru 63)		2,199,089	1,973,495
65	Income Before Extraordinary Items (Enter Total of lines 25, 54 and 64)		1,936,021	3,191,196
66	Extraordinary Items			
67	Extraordinary income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes—Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)			
72	Net Income (Enter Total of lines 65 and 71)		1,936,021	3,191,196



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# STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.

2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).

3. State the purpose and amount for each reservation or appropriation of retained earnings.

4. List first account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.

5. Show dividends for each class and series of capital stock.

6. Show separately the State and Federal income tax effect of items shown in account 439, *Adjustments to Retained Earnings*.

7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance—Beginning of Year		23,505,310
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: ESOP Dividends - Tax Savings		140,582
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	Total Credits to Retained Earnings (Account 439) (Enter Total of lines 4 thru 8)		140,582
10	Debit: Reverse subsidiary investment		1,144,118
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		1,144,118
16	Balance Transferred from Income (Account 433 less Account 418.1)		1,936,021
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			2,541,000
32			
33			
34			
35			
36	TOTAL Dividends Declared—Common Stock (Account 438) (Total of lines 31 thru 35)		2,541,000
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance—End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		21,896,795



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 <sup>93</sup>
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	<p align="center"><b>APPROPRIATED RETAINED EARNINGS (Account 215)</b></p> <p>State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.</p>			
39 40 41 42 43 44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	<p><b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b></p> <p>State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.</p>			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Enter Total of lines 45 & 46)			
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	21,896,795		
	<p align="center"><b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b></p>			
49	Balance—Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance—End of Year			

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, 1993

### 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 72(c) on page 117)	1,936,021
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	4,724,571
5	Amortization of (Specify) Acquisition and Franchise	717,525
6	Deferred Charges and Debt Expense	489,055
7		
8	Deferred Income Taxes (Net)	553,197
9	Investment Tax Credit Adjustments (Net)	(157,566)
10	Net (Increase) Decrease in Receivables	130,331
11	Net (Increase) Decrease in Inventory	(87,668)
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	307,006
14	Net (Increase) Decrease in Other Regulatory Assets	(33,082)
15	Net Increase (Decrease) in Other Regulatory Liabilities	
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other:	
19		
20		
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	8,579,390
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(17,283,548)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	
31	Other: Cost of Removal, Net	(259,607)
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(17,543,155)
35		
36	Acquisition of Other Noncurrent Assets (d)	(1,993,463)
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
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)	



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 <sup>93</sup>
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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	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	
54	Other:	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(19,536,618)
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:	
65		
66	Net Increase in Short-Term Debt (c)	15,550,000
67	Other:	
68	Tax Savings on Dividends to ESOP	140,582
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	15,690,582
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	(2,734,000)
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	(2,541,000)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	10,415,582
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	(541,646)
87		
88	Cash and Cash Equivalents at Beginning of Year	964,227
89		
90	Cash and Cash Equivalents at End of Year	422,581



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, 1993	Year of Report Dec. 31, 1993
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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 a material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

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

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

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

### Investment in Subsidiary Company

Essel Corporation ("Essel") is a wholly-owned subsidiary of NUI Corporation. Through September 30, 1992, Essel was accounted for by the Company under the equity method of accounting. Effective October 1, 1992, Essel is no longer a subsidiary of the Company.

### Materials and Supplies

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

### Miscellaneous Deferred Debits

Miscellaneous deferred debits 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.

Costs of gas are recognized as operating 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.

Notes to Financial Statements  
(continued)

The components of pension expense for the Company's plan were as follows (in thousands):  
(Based on fiscal year September 30)

	<u>1993</u>	<u>1992</u>
Service Cost	\$191	\$157
Interest cost	323	292
Return on Plan Assets	(825)	(36)
Net Amortization (Deferral)	452	(328)
Pension Expense	141	85

The status of the Company's funded plan as of September 30 was as follows (in thousands):

	<u>1993</u>	<u>1992</u>
Actuarial Present Value of Benefit Obligation:		
Vested Benefits	\$(3,568)	\$(2,851)
Non-vested Benefits	(353)	(282)
Accumulated Benefit Obligation	\$(3,921)	\$(3,133)
Projected Increases in Compensation Levels	(3,639)	(964)
Projected Benefit Obligation	\$(7,560)	\$(4,097)
Market Value of Plan Assets	4,824	3,886
Plan Assets in Excess of (less than) Projected Benefit Obligation	\$(2,736)	\$(211)
Unrecognized Net Loss and Prior Service Cost	3,428	853
Unrecognized Net Transition Asset	(406)	(456)
Pension Prepayments	286	186

The projected benefit obligation for the Company's pension plan was calculated using a discount rate of 8% and an assumed annual increase in compensation levels of 5.5%. The expected long-term rate of return on assets is 9.0%.

(6) RELATED PARTY TRANSACTIONS:

Included in administrative and general expenses in the accompanying statement of operations for the year ended December 31, 1993, are charges from NUI Corporation of \$272,000 for executive and financial services.

In September 1993, the Company purchased from Essel, the office building in which the Company's operations are located, for \$981,295.

During the year ended December 31, 1993, the Company paid rent expense to Essel of \$291,000 (through 9/93 only).

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**NOTES TO FINANCIAL STATEMENTS (Continued)**

Notes to Financial Statements  
(continued)

Income Taxes

The Financial Accounting Standards Board has issued Statement of Financial Accounting Standards No. 109 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 adopted during its 1994 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 assets or liabilities associated with amounts flowed through will be collected from or paid to its customers when the taxes become payable or receivable, an offsetting asset or liability will be recognized for that probable future revenue or expense. The adoption of this new standard is not expected to have a material impact upon the Company's earnings.

The Company's parent, NUI Corporation, files a consolidated tax return.

(2) LONG-TERM DEBT AND NOTES PAYABLE:

As of December 31, 1993, the Company had long-term debt of \$11,607,000 outstanding, with maturities from July 1, 1994 to May 1, 2002, and interest rates ranging from 8% to 14%. At September 30, 1993, long-term debt scheduled to be repaid over the next five fiscal years was as follows: \$1,834,000 in 1994, \$1,034,000 in 1995, \$1,034,000 in 1996, \$3,159,000 in 1997, \$909,000 in 1998, and \$3,637,000 thereafter.

At December 31, 1993, the Company's outstanding notes payable to banks were \$23.9 million with a combined weighted average interest rate of approximately 4.1%. Unused lines of credit available to the Company at December 31, 1993, were \$16.1 million.

(3) COMMITMENTS AND CONTINGENCIES:

None.

(4) SUPPLEMENTAL DISCLOSURE:

	Years Ended December 31,	
	1993	1992
Statement of Cash Flows:		
Federal income taxes paid to parent	\$1,202,000	\$2,147,000
State income taxes paid	\$ 256,000	\$ 390,000
Interest expense paid	\$2,337,647	\$2,019,701

(5) BENEFIT PLANS:

Employee Stock Ownership Plan ("ESOP")

Under the terms of the ESOP, the Company may make annual contributions as determined by the Board of Directors to a trust for the purpose of acquiring shares of NUI Common Stock for the exclusive benefit of participating employees. Shares acquired by the ESOP are to be allocated to each employee and held until conditions for their distribution are met. Employees are entitled to vote allocated shares, and unallocated shares are voted by the plan's trustees.

Pension Plan

The Company has a non-contributory defined benefit pension plan which covers substantially all of its employees other than the Company's unionized employees who participate in a union sponsored multi-employer plan. The Company funds its plan in accordance with the requirements of the Employee Retirement Income Security Act of 1974 (ERISA) and makes contributions to the union sponsored plan in accordance with its contractual obligations. Benefits paid under the Company's plan are based on years of service and levels of compensation. The Company's actuarial calculation of pension expense is based on the projected unit credit actuarial cost method.



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<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	<b>UTILITY PLANT</b>			
2	In Service			
3	Plant in Service (Classified)	122,667,547		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	<b>TOTAL (Enter Total of lines 3 thru 7)</b>	122,667,547		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	5,134,054		
12	Acquisition Adjustments	29,465,985		
13	<b>TOTAL Utility Plant (Enter Total of lines 8 thru 12)</b>	157,267,586		
14	Accum. Prov. for Depr., Amort., & Depl.	50,207,323		
15	<b>Net Utility Plant (Enter Total of line 13 less 14)</b>	107,060,263		
16	<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>			
17	In Service:			
18	Depreciation	44,740,383		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	73,962		
22	<b>TOTAL In Service (Enter Total of lines 18 thru 21)</b>	44,814,345		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	<b>TOTAL Leased to Others (Enter Total of lines 24 and 25)</b>			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	<b>TOTAL Held for Future Use (Enter Total of lines 28 and 29)</b>			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.	5,392,978		
33	<b>TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)</b>	50,207,323		

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 <sup>93</sup>
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
					5
					6
Same					7
as					8
Column (b)					9
					10
					11
					12
					13
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					15
					16
					17
					18
					19
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					32
					33



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, 1993
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, <i>Gas Plant in Service (Classified)</i>, this page and the next include Account 102, <i>Gas Plant Purchased or Sold</i>; Account 103, <i>Experimental Gas Plant Unclassified</i>; and Account 106, <i>Completed Construction Not Classified—Gas</i>.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>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).</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	1. Intangible Plant			
2	301 Organization			
3	302 Franchises and Consents	82,060	8,107	
4	303 Miscellaneous Intangible Plant	25,275		
5	TOTAL Intangible Plant	107,335	8,107	
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			



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 93
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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.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
				301	2
1,125			89,042	302	3
			25,275	303	4
1,125			114,317		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
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					38
					39

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <sup>93</sup>
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			



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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 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 93
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
88	5. Distribution Plant			
89	374 Land and Land Rights	759,231	18,799	
90	375 Structures and Improvements	853,830	2,024	
91	376 Mains	54,517,427	4,374,810	
92	377 Compressor Station Equipment			
93	378 Meas. and Reg. Sta. Equip.—General			
94	379 Meas. and Reg. Sta. Equip.—City Gate	790,721	574,912	
95	380 Services	21,898,806	1,913,059	
96	381 Meters	4,904,721	242,654	
97	382 Meter Installations	2,126,297	165,253	
98	383 House Regulators	1,537,762	152,930	
99	384 House Reg. Installations	812,403	83,722	
100	385 Industrial Meas. and Reg. Sta. Equipment	1,127,362	144,345	
101	386 Other Prop. on Customers' Premises	6,435,647	3,844,484	
102	387 Other Equipment	156,176		
103	TOTAL Distribution Plant	105,920,383	11,516,992	
104	6. General Plant			
105	389 Land and Land Rights	133,111		
106	390 Structures and Improvements	846,730	2,772	
107	391 Office Furniture and Equipment	1,225,609	167,905	
108	392 Transportation Equipment	662,232	63,580	
109	393 Stores Equipment	23,252		
110	394 Tools, Shop, and Garage Equipment	570,154	43,635	
111	395 Laboratory Equipment	82,941		
112	396 Power Operated Equipment			
113	397 Communication Equipment	223,046	26,222	
114	398 Miscellaneous Equipment	18,140	1,924	
115	Subtotal	3,785,215		
116	399 Other Tangible Property	38,828		
117	TOTAL General Plant	3,824,043	306,038	
118	TOTAL (Accounts 101 and 106)	109,851,761	11,831,137	
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	109,851,761	11,831,137	

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>93</u>
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
			778,030	374	89
13,184	586,719		1,429,389	375	90
20,667	831	626,307	59,498,708	376	91
				377	92
				378	93
			1,365,633	379	94
227,867	(831)	131,709	23,714,876	380	95
26,366		12,068	5,133,077	381	96
22,000		4,384	2,273,934	382	97
		3,306	1,693,998	383	98
11,000		2,159	887,284	384	99
35,535			1,236,172	385	100
865,152			19,414,979	386	101
			156,176	387	102
1,221,771	586,719	779,933	117,582,256		103
					104
	200,000		333,111	389	105
	667,689		1,517,191	390	106
1,166			1,392,348	391	107
25,061			700,751	392	108
			23,252	393	109
			613,789	394	110
			82,941	395	111
				396	112
			249,268	397	113
569			19,495	398	114
					115
			38,828	399	116
26,796	867,689	0	4,970,974		117
1,249,692	1,454,408	779,933	122,667,547		118
					119
					120
					121
1,249,692	1,454,408	779,933	122,667,547		122

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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, 1993
PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)					
<p>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.</p> <p>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.</p>					
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)				
2	N/A				
3					
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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 <u>93</u>
CONSTRUCTION WORK IN PROGRESS—GAS (Account 107)				
<p>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.</p>				
Line No.	Description of Project (a)	Construction Work in Progress—Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Incomplete Distribution System in Dade County	1,064,096	212,819	
2	" " " St. Lucie County	1,044,625	208,925	
3	" " " Brevard County	1,771,651	354,328	
4				
5				
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43	TOTAL	3,880,372	776,072	

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>93</u>
<b>CONSTRUCTION OVERHEADS—GAS</b>				
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	N/A			
2				
3				
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46	TOTAL			



<b>Name of Respondent</b> City Gas Company of Florida	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 19 <sup>93</sup>
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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	41,050,567			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	4,724,571			
4	(413) Exp. of Gas Plt. Leas. to Others				
5	Transportation Expenses—Clearing		Same		
6	Other Clearing Accounts		as		
7	Other Accounts (Specify):		Column (b)		
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	4,724,571			
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	1,248,567			
12	Cost of Removal	302,381			
13	Salvage (Credit)	43,081			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	1,507,867			
15	Other Debit or Cr. Items (Describe): TNF FM Non-Utility	473,112			
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	44,740,383			

**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	42,640,155			
26	General	2,100,228			
27	TOTAL (Enter Total of lines 18 thru 26)	44,740,383			

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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 (a)	Noncurrent, (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
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 dis-

ting 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	LP System (ConGas)	21,390		
2	Transfer to Utility		(21,390)	0
3				
4				
5				
6				
7				
8				
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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	0
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	0
8	Net Charges for Plant Retired	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	0

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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 (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (b)	Purchases or Additions During Year (c)
1	None		
2			
3			
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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 (d)	Principal Amount or No. of Shares at End of Year (e)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (f)	Revenues for Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
	None				1
					2
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

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

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

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
2				
3				
4				
5				
6				
7				
8	N/A			
9				
10				
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42	TOTAL Cost of Account 123.1 \$	TOTAL		

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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.
N/A				1
				2
				3
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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 paise at 60°F) (c)	Amount  (d)
1	None			
2				
3				
4				
5				
6				
7				
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9				
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42	TOTAL			



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GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS (Continued)						
3. If for any reason a take or pay situation is in controversy, list in the columns below the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).				4. If any prepayment was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish in a footnote a concise explanation of basis of computation.		
BALANCE END OF YEAR		PREPAYMENTS IN CURRENT YEAR			Make-up Period expiration date	Line No.
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 take (i)		
	None					1
						2
						3
						4
						5
						6
						7
						8
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ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION (Accounts 124, 166 and 167)							
<p>1. Report below the information called for concerning all advances for gas, as defined in the text of Account 166, <i>Advances for Gas Exploration, Development and Production</i>, and 167, <i>Other Advances for Gas</i>, whether reported in Accounts 166, 167, or reclassified to Account 124, <i>Other Investments</i>. List Account 124 items first.</p> <p>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</p>				<p>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.</p> <p>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).</p>			
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							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15			None				
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PREPAYMENTS (Account 165)							
1. Report below the particulars (details) on each prepayment.				2. Report all payments for undelivered gas on line 5 and complete 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					771,802	
2	Prepaid Rents						
3	Prepaid Taxes (pages 262-263)						
4	Prepaid Interest						
5	Gas Prepayments (pages 226-227)						
6	Miscellaneous Prepayments:					401,068	
7	TOTAL					1,172,870	
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		N/A					
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		N/A					
11							
12							
13							
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16							
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29							
30	TOTAL						

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MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the particulars (details) called for of amortization in column (a). concerning miscellaneous deferred debits. 3. Minor items (less than \$100,000) may be grouped by 2. For any deferred debit being amortized, show period 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	2,084,524	1,219,732	401	359,650	2,944,606
2						
3	Conversion costs					
4	(Expenditures for					
5	above are amortized					
6	over 10 years)	295,952	(270)	407.2	34,050	261,632
7						
8	Energy conservation	97,541	2,181,112	186	1,737,898	540,755
9						
10	School appliances	0		401		0
11						
12	Gate station painting	20,196		402	13,464	6,732
13						
14	FL Gas Transmission	20,000				20,000
15	Phase II					
16	Hampton Strategies					
17	report	0				10,683
18						
19						
20						
21						
22						
23						
24						
25						
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27						
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46						
47	Misc. Work in Progress	937,819				950,490
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)	278,200	87,454	401	256,800	108,854
49	TOTAL	3,734,232				4,843,752

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ACCUMULATED DEFERRED INCOME TAXES (Account 190)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.			2. At Other (Specify), include deferrals relating to other income and deductions.		
Line No.	Account Subdivisions  (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	Bad Debts	56,666			
12	Alternative minimum tax	535,121			
13	Investment tax credits	0			
14					
15	Other (See below)	0			
16	TOTAL Gas (Enter Total of lines 10 thru 15)				
17	Other (Specify)				
18	TOTAL (Acct 190) Total of lines 8, 16 and 17)	591,787			

NOTES

Other (from line 15 above):

Leased appliances	0
General plant	0
Distribution plant	0



*Analysis of Diversification Activity*  
*Changes in Corporate Structure*

**Company:** City Gas Company of Florida

**For the Period:** Year Ended December 31, 1993

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

Effective Date (a)	Description of Change (b)
	<p>Essel Corporation ("Essel") is a wholly-owned subsidiary of NUI Corporation. Through September 30, 1992, Essel was accounted for by the Company under the equity method of accounting. Effective October 1, 1992, Essel is no longer a subsidiary of the Company.</p> <p>A copy of our current organizational chart is attached.</p>

*Company: City Gas Company of Florida*  
*For the Year Ended December 31, 1993*

(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 purchased 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.

Schedule 2 - PSC/AFA/6 (6/89)

<b>Name of Respondent</b> City Gas Company of Florida	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 19 <u>93</u>
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)**

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited 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	56,666	0	11
				283	535,121	0	12
34,307		255	1,086,368			1,052,061	13
							14
		282	632,186			632,186	15
							16
							17
34,307			1,718,554		591,787	1,684,247	18

NOTES (Continued)

	282	41,165	41,165
	282	16,487	16,487
	282	574,534	574,534



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, 1993
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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 (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	None			
2				
3				
4				
5				
6				
7				
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<b>Name of Respondent</b> City Gas Company of Florida	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 1993
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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.

<b>OUTSTANDING PER BALANCE SHEET</b> <i>(Total amount outstanding without reduction for amounts held by respondent.)</i>		<b>HELD BY RESPONDENT</b>				<b>Line No.</b>
<b>Shares</b> (e)	<b>Amount</b> (f)	<b>AS REACQUIRED STOCK</b> (Account 217)		<b>IN SINKING AND OTHER FUNDS</b>		
		<b>Shares</b> (g)	<b>Cost</b> (h)	<b>Shares</b> (i)	<b>Amount</b> (j)	
		None				1
						2
						3
						4
						5
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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, 1993
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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)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	None		
16			
17			
18			
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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) Dec. 31, 1993	Year of Report Dec. 31, 1993
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (Account 209)—State amount and give brief explanation of the</p>		<p>capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Rescquired Capital Stock</i> (Account 210)—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211)—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>		
Line No.	Item (a)	Amount (b)		
1	211 - Division Equity	30,273,200		
2				
3				
4				
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37				
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39				
40	TOTAL	30,273,200		

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 <u>93</u>
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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 state-

ment 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	None	
2		
3		
4		
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11		
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13		
14		
15		
16		
17		
18		
19		
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 state-

ment 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	None	
2		
3		
4		
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20		
21	TOTAL	

<b>Name of Respondent</b> City Gas Company of Florida	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 19 <u>93</u>												
<b>SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR</b>															
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>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.</p> <p>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.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate,</p> </div> <div style="width: 48%;"> <p>nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>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.</p> <p>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.</p> </div> </div>															
<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>First Mortgage Bonds Retired:</b></td> </tr> <tr> <td style="width: 60%;">5th Series due 1993</td> <td style="text-align: right;">1,000,000</td> </tr> <tr> <td>6th Series due 1997</td> <td style="text-align: right;">125,000</td> </tr> <tr> <td>8th Series due 1994</td> <td style="text-align: right;">700,000</td> </tr> <tr> <td>9th Series due 2002</td> <td style="text-align: right;">909,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">2,734,000</td> </tr> </table> <p style="margin-top: 20px;">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.</p>				<b>First Mortgage Bonds Retired:</b>		5th Series due 1993	1,000,000	6th Series due 1997	125,000	8th Series due 1994	700,000	9th Series due 2002	909,000		2,734,000
<b>First Mortgage Bonds Retired:</b>															
5th Series due 1993	1,000,000														
6th Series due 1997	125,000														
8th Series due 1994	700,000														
9th Series due 2002	909,000														
	2,734,000														



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, 19 <u>93</u>
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)					
<p>1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, <i>Reacquired Bonds</i>, 223, <i>Advances from Associated Companies</i>, and 224, <i>Other Long-Term Debt</i>. 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.</p>			<p>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.</p> <p>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.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>		
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	
1	Bonds: (221)				
2	First Mortgage Bonds: 5th Series	1/1/68	1/1/93	0	
3	6th Series	4/1/72	4/1/97	2,625,000	
4	8th Series	7/1/84	7/1/94	800,000	
5	9th Series	5/1/87	5/1/02	8,182,000	
6					
7					
8					
9					
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37					
38	TOTAL			11,607,000	



<b>Name of Respondent</b> City Gas Company of Florida	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 19 <u>93</u>
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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	0			100.00	1
8	212,500			101.00	2
14	160,998			N/A	3
8½	721,230			N/A	4
					5
					6
					7
					8
					9
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	1,094,728				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, 1993	
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)							
<p>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.</p> <p>2. Show premium amounts by enclosing the figures in parentheses.</p> <p>3. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p>							
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	Unamortized Debt Discount and Expense (181):						
2	First Mortgage Bonds:						
3	Due 1993	2,500,000	62,981	1968	1993		
4	1997	5,000,000	85,745	1972	1997		
5	1994	5,000,000	88,032	1984	1984		
6	2002	10,000,000	210,941	1987	2002		
7							
8	Securities application legal expense						
9							
10							
11							
12							
13							
14							
15							
16							
17	Total						
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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, 1993	Year of Report Dec. 31, 1993
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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 (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
0			0	1
14,535		3,420	11,115	2
13,230		8,820	4,410	3
130,592		13,992	116,600	4
	1,989		1,989	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
158,357	1,989	26,232	134,114	16
				17
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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, 1993	
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)						
<p>1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired 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.</p> <p>2. In column (c) show the principal amount of bonds or other long-term debt reacquired.</p> <p>3. In column (d) show the net gain or net loss realized</p>				<p>on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.</p> <p>4. Show loss amounts by enclosing the figures in parentheses.</p> <p>5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, <i>Amortization of Loss on Recquired Debt</i>, or credited to Account 429.1, <i>Amortization of Gain on Recquired Debt-Credit</i>.</p>		
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
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9						
10						
11						
12						
13						
14			None			
15						
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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 <sup>93</sup>
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)		1,936,021	
2	Reconciling Items for the Year			
3				
4	<del>Taxable Income Not Reported on Books</del>			
5	Deductions Recorded on Books Not Deducted for Return			
6	NUI Acquisition Adjustment		709,068	
7	Federal Income Tax		560,072	
8	Deferred Taxes Net of ITC		487,044	
9	Deductions Recorded on Books Not Deducted for Return (Continued)			
10	Regulatory Costs		169,346	
11	Bad Debts		133,411	
12	Meals		12,051	
13	Political Contributions		4,150	
14	<del>Income Recorded on Books Not Included in Return</del>			
15	Penalties		271	
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Plant Depreciation and Amortization		(1,539,141)	
21	Storm Damage		(404,685)	
22	Insurance Reserves		(379,451)	
23	ESOP Dividend		(373,592)	
24	ITC and Amortization of 1986 Rate Change		(91,164)	
25				
26				
27	Federal Tax Net Income		1,223,401	
28	Show Computation of Tax:			
29	Federal Income Tax at 34%		\$415,956	
30	Add: Current Year AMT		154,815	
31	ESOP Tax Savings		140,581	
32	Calculation Error		1,716	
33	Less: Current FIT Adj.-Bad Debts		(96,757)	
34	Prior Year Adj.-FY 1992		(47,990)	
35	Prior Year Adj.-FY 1991		(8,249)	
36	Total Federal Income Tax		\$560,072	
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, 19 <sup>93</sup>
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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	1,392,034	
2	Unemployment Tax	959	
3	FICA	13,095	
4	Total Federal	1,406,088	
5	State: Income Tax	(449,081)	
6	Emergency Excise Tax	104,790	
7	Gross Receipts Tax	0	
8	Unemployment Tax	239	
9	Corporate Annual Report Fee	0	
10	FPSC Assessment	97,616	
11	Use Tax	(2,600)	
12	Total State	(249,036)	
13	Local: Ad Valorem 1993	55,103	
14	Occupational		105
15	Total Local	55,103	
16			
17			
18	TOTAL	1,212,155	105

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)			
	Electric (Account 408.1, 409.1) (f)	Gas (Account 408.1 409.1) (g)	Other Utility Departments (Account 408.1, 409.1) (h)	Other Income and Deductions (Account 408.2, 409.2) (i)
1		375,395		94,212
2		15,117		
3		413,086		
4		803,598		94,212
5		34,259		16,129
6		37,200		
7		4,289		
8		9,549		
9		209		
10		214,651		
11				
12		300,157		16,129
13		872,586		
14		4,664		
15		877,250		
16				
17				
18	TOTAL	1,981,005		110,341

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, 1993	Year of Report Dec. 31, 1993
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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 (e).

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)	
469,607	1,202,000	593,015 (1)	66,626		1
18,628	16,836		2,751		2
556,929	555,105		14,919		3
<u>1,045,164</u>	<u>1,773,941</u>	<u>593,015</u>	<u>84,296</u>		4
50,388	(193,149)		(205,544)		5
37,200			141,990		6
4,289	4,156		133		7
11,643	10,206		1,676		8
209	209		0		9
214,651	206,581		105,686		10
114,603	106,276		5,727		11
<u>432,983</u>	<u>134,279</u>		<u>49,668</u>		12
872,586	927,689		0		13
4,664	4,559			0	14
<u>877,250</u>	<u>932,248</u>		<u>0</u>		15
					16
					17
2,355,397	2,840,468	593,015	133,964	0	18

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

Extraordinary Items (Account 409.3) Non-Op Account (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
3,511			(1) Prior yrs adj	1
<u>143,843</u>			1,950,789	2
<u>147,354</u>			(1,357,774)	3
			<u>593,015</u>	4
				5
				6
2,094				7
				8
				9
				10
<u>114,603</u>				11
<u>116,697</u>				12
				13
				14
				15
				16
				17
264,051				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, 19 <sup>93</sup>
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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		(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						

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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			Approx. 30 Years		
42	3%					
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 on 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			(81,644)		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	
81					net of recapture	
82	1988					
83	10%		(765)		Basis reduction reversal	
84					net of recapture	
85	1989					
86	10%		3,497		Basis reduction reversal	
87					net of recapture	

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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 col- umn (g). Include in column (f) 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%	56,485			411	11,951	29,812
3	4%	145,928			420	13,116	82,572
4	7%	--			--		
5	10%	1,659,506			420	131,218	971,477
6	8%	29,867			420	1,281	17,613
7							
8	TOTAL	1,891,786				157,566	1,101,474
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
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Name of Respondent City Gas Company of Florida		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>93</u>
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)					
Balance at End of Year  (h)	Average Period of Allocation to Income  (i)	Adjustment Explanation			Line No.
		3%	29,812	FASB 109	1
74,346		4%	82,572	" "	2
215,384		10%	956,371	" "	3
0		10%	15,106	Upward basis reduction	4
2,499,765		8%	17,613	FASB 109	5
46,199					6
					7
2,835,694					8
					9
					10
					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)	Year of Report Dec. 31, 19_93
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)				
<p>1. Describe and report the amount of other current and accrued liabilities at the end of year.</p> <p>2. Minor items (less than \$100,000) may be grouped under appropriate title.</p>				
Line No.	Item (a)	Balance at End of Year (b)		
1	FASB #87 Adjustment - Pension	282,715		
2	ESOP Contributions	232,142		
3	Pension Trust Contribution	120,367		
4	Sales Tax Audit	75,625		
5	Audit Fees - Arthur Andersen	52,500		
6	Interest - Brevard County Detention Facility ATC	36,335		
7	Medley Sewer Improvements	25,782		
8	Actuary Services	14,505		
9	Legal Fees - Steel Hector Davis	10,000		
10	Richard Furman Engineering Service	7,000		
11	John B. Stark - Consultant	6,000		
12	Legal Fees - McCarthy Sweeney Harkaway	5,000		
13	Payroll Deductions	8,382		
14	Miramar Warehouse	(7,314)		
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
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42				
43	TOTAL	869,039		

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 <sup>93</sup>	
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 257. 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	(1,062,561)	400	2,070,338	2,344,438	(788,461)
2	Deferred Revenue -	(190,463)	400	505,165	257,895	(437,733)
3	Contract Interr					
4						
5						
6						
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47	TOTAL	(1,253,024)		2,575,503	2,602,333	(1,226,194)



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>93</u>
UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS					
<p>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, <i>Other Deferred Credits</i>, show the account in which included and on page 266 of this report show the aggregate dollar amount with notation that details are reported on this page. Explain why</p>			<p>any take or pay obligations were not included in Account 253.</p> <p>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</p>		
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	None				
2					
3					
4					
5					
6					
7					
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9					
10					
11					
12					
13					
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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 93
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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 No.
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
						2
						3
						4
						5
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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, 1993
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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



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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
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NOTES (Continued)

None

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1993
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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			
3	Gas	9,820,920	579,179	
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	9,820,920	579,179	
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	9,820,920	579,179	
10	Classification of TOTAL			
11	Federal Income Tax	8,794,305	494,526	
12	State Income Tax	1,026,615	84,653	
13	Local Income Tax			

**NOTES**

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <sup>93</sup>
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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	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
			11,851,584		2,111,155	20,140,528	3
							4
			11,851,584		2,111,155	20,140,528	5
							6
							7
							8
			11,851,584		2,111,155	20,140,528	9
							10
			10,214,840		1,696,207	17,807,464	11
			1,636,744		414,948	2,333,064	12
							13

**NOTES (Continued)**

114	11,038,922	115	1,808,798
190	782,760	190	150,574
283	7,738	255	15,106
410	22,164	410	136,677
Total	<u>11,851,584</u>		<u>2,111,155</u>

Note: The large increases re: accounts 114 and 115 are from adjustments resulting from adoption of FASB 109.



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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	AMT	525,339		
12	Contingencies	284,952		
13	Regulatory	112,739		
14	Bad Debt Reserves	0		
15	ESOP and Pension	3,236		
16	Other	(153,620)		
17	TOTAL Gas (Total of lines 11 thru 16)	772,646		
18	Other (Specify)			
19	TOTAL (Acct 283) (Total of lines 9,17 and 18)	772,646		
20	Classification of TOTAL			
21	Federal Income Tax	778,187		
22	State Income Tax	(5,541)		
23	Local Income Tax			

**NOTES**

FIT Adjustments—Prior Year	0
Insurance Reserves	(338,200)
Storm Damage	184,580
Total Other	<u>(153,620)</u>

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

income and deductions. and 277. Include amounts relating to insignificant items listed under Other.

3. Provide in the space below explanations for pages 276

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	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
				190/410	773,578	(248,239)	11
				410	43,624	241,328	12
				410	71,462	41,277	13
63,117				190	77,830	(14,713)	14
						3,236	15
350,076			8,249			204,705	16
413,193			8,249		966,494	227,594	17
							18
413,193			8,249		966,494	227,594	19
							20
353,824			8,249		931,018	209,242	21
59,369					35,476	18,352	22
							23

**NOTES (Continued)**

7,258	409	8,249	15,507
190,535			(147,665)
152,283			336,863
<u>350,076</u>		<u>8,249</u>	<u>204,705</u>

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, 1993
OTHER REGULATORY LIABILITIES (Account 254)					
<p>1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> <p>3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.</p>					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Account (c)		
1	None				
2					
3					
4					
5					
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40					
41	TOTAL				



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Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>93</u>
<b>GAS OPERATING REVENUES (ACCOUNT 400)</b>				
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	<b>GAS SERVICE REVENUES</b>			
2	480 Residential Sales	18,561,134	18,110,650	
3	481 Commercial & Industrial Sales			
4	Small (or Comm.) (See Instr. 6)	22,332,799	19,824,825	
5	Large (or Ind.) (See Instr. 6)	11,278,934	8,223,962	
6	482 Other Sales to Public Authorities			
7	484 Interdepartmental Sales / Accrued / PGA	605,094	1,500,761	
8	<b>TOTAL Sales to Ultimate Consumers</b>	52,777,961	47,660,198	
9	483 Sales for Resale			
10	<b>TOTAL Nat. Gas Service Revenues</b>	52,777,961	47,660,198	
11	Revenues from Manufactured Gas			
12	<b>TOTAL Gas Service Revenues</b>	52,777,961	47,660,198	
13	<b>OTHER OPERATING REVENUES</b>			
14	485 Intracompany Transfers			
15	487 Forfeited Discounts			
16	488 Misc. Service Revenues	407,113	356,918	
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 (Leased appliances)	2,158,036	1,885,483	
22	494 Interdepartmental Rents			
23	495 Other Gas Revenues			
24	<b>TOTAL Other Operating Revenues</b>	2,565,149	2,242,401	
25	<b>TOTAL Gas Operating Revenues</b>	55,343,110	49,902,599	
26	(Less) 496 Provision for Rate Refunds			
27	<b>TOTAL Gas Operating Revenues Net of Provision for Refunds</b>	55,343,110		
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	<b>TOTAL (Same as Line 10, Columns (b) and (d))</b>	55,343,110		

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_93
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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 Therms

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.

QUANTITY 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
19,458,899	20,704,061	84,078	83,590	2
				3
45,390,621	45,381,703	4,458	4,407	4
35,930,413	27,029,755	35	30	5
				6
(169,734)	182,947			7
100,610,199	93,298,466	88,571	88,027	8
				9
100,610,199	93,298,466	88,571	88,027	10
<b>NOTES</b>				11
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				19
All sales are within the state of Florida.				20
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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, 1993
DISTRIBUTION TYPE SALES BY STATES (Continued)					
2. Provide totals for sales within each State. 3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote			the components of mixed gas, i.e., whether natural and oil refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture.		
Residential (Continued)	Commercial		Industrial		Line No.
Mcf (14.73 psia at 60°F) (e)	Operating Revenues (f)	Mcf (14.73 psia at 60°F) (g)	Operating Revenues (h)	MCI (14.73 psia at 60°F) (i)	
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
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					14
					15
					16
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					18
					19
		N/A			20
					21
					22
					23
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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_93	Year of Report Dec. 31, 19_93
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					
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Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>93</u>
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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 Therms

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.

QTY 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
19,458,899	20,704,061	84,078	83,590	2
				3
45,390,621	45,381,703	4,458	4,407	4
35,930,413	27,029,755	35	30	5
				6
(169,734)	182,947			7
100,610,199	93,298,466	88,571	88,027	8
				9
100,610,199	93,298,466	88,571	88,027	10
NOTES				11
				12
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DISTRIBUTION TYPE SALES BY STATES (Continued)					
2. Provide totals for sales within each State. 3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote			the components of mixed gas, i.e., whether natural and oil refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture.		
Residential (Continued)	Commercial		Industrial		Line No.
Mcf (14.73 psia at 60°F) (e)	Operating Revenues (f)	Mcf (14.73 psia at 60°F) (g)	Operating Revenues (h)	Mcf (14.73 psia at 60°F) (i)	
					1
					2
					3
					4
					5
					6
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		N/A			20
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### RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS

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

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

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

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

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

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	35
3	Mcf of Gas Sales for the Year	35,930,413
	Therms	
4	Off Peak Customers	
5	Average Number of Customers for the Year	
6	Mcf of Gas Sales for the Year	
	Therms	
7	Firm Customers Commercial/Industrial	
8	Average Number of Customers for the Year	4,458
9	Mcf of Gas Sales for the Year	45,390,621
	Therms	
10	TOTAL Industrial Customers	
11	Average Number of Customers for the Year	4,493
12	Mcf of Gas Sales for the Year	81,321,034

Therms

Line 12 includes 13,204,351 therms delivered for others under end-use contract.



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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 unblended, 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		None			
13					
14					
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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 re-sale.			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					
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7					
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10					
11					
12					
13					
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15					
16					



Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <sup>93</sup>
<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>				
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	<b>1. PRODUCTION EXPENSES</b>			
2	<b>A. Manufactured Gas Production</b>			
3	Manufactured Gas Production ( <i>Submit Supplemental Statement</i> )			
4	<b>B. Natural Gas Production</b>			
5	<b>B1. Natural Gas Production and Gathering</b>			
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	<b>TOTAL Operation (Enter Total of lines 7 thru 17)</b>	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	<b>TOTAL Maintenance (Enter Total of lines 20 thru 28)</b>			
30	<b>TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)</b>	None	None	
31	<b>B2. Products Extraction</b>			
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	<b>TOTAL Operation (Enter Total of lines 33 thru 46)</b>	None	None	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
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				
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)	None	None	
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases			
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
69	801 <del>Natural Gas Field Line Purchases</del> Commodity-transportation for others	1,133,535	952,733	
70	802 Natural Gas Gasoline Plant Outlet Purchases			
71	803 Natural Gas Transmission Line Purchases			
72	804 Natural Gas City Gate Purchases	26,565,610	22,187,991	
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases			
75	(Less) 805.1 Purchased Gas Cost Adjustments			
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	27,699,145	23,140,724	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expenses—Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses			
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)	None	None	
86	808.1 Gas Withdrawn from Storage—Debit			
87	(Less) 808.2 Gas Delivered to Storage—Credit			
88	809.1 Withdrawals of Liquefied Natural Gas for Processing—Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing—Credit			
90	Gas Used in Utility Operations—Credit			
91	810 Gas Used for Compressor Station Fuel—Credit			
92	811 Gas Used for Products Extraction—Credit			
93	812 Gas Used for Other Utility Operations—Credit	(56,885)	(47,647)	
94	TOTAL Gas Used in Utility Operations—Credit (Total of lines 91 thru 93)	(56,885)	(47,647)	
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	27,642,260	23,093,077	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	27,642,260	23,093,077	



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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	826	Rents		
114	TOTAL Operation (Enter Total of lines 101 thru 113)		None	None
115	Maintenance			
116	830	Maintenance Supervision and Engineering		
117	831	Maintenance of Structures and Improvements		
118	832	Maintenance of Reservoirs and Wells		
119	833	Maintenance of Lines		
120	834	Maintenance of Compressor Station Equipment		
121	835	Maintenance of Measuring and Regulating Station Equipment		
122	836	Maintenance of Purification Equipment		
123	837	Maintenance of Other Equipment		
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)			
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)		None	None
126	B. Other Storage Expenses			
127	Operation			
128	840	Operation Supervision and Engineering		
129	841	Operation Labor and Expenses		
130	842	Rents		
131	842.1	Fuel		
132	842.2	Power		
133	842.3	Gas Losses		
134	TOTAL Operation (Enter Total of lines 128 thru 133)		None	None
135	Maintenance			
136	843.1	Maintenance Supervision and Engineering		
137	843.2	Maintenance of Structures and Improvements		
138	843.3	Maintenance of Gas Holders		
139	843.4	Maintenance of Purification Equipment		
140	843.5	Maintenance of Liquefaction Equipment		
141	843.6	Maintenance of Vaporizing Equipment		
142	843.7	Maintenance of Compressor Equipment		
143	843.8	Maintenance of Measuring and Regulating Equipment		
144	843.9	Maintenance of Other Equipment		
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)			
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)		None	None



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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	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 Terminating and Processing Exp (Lines 165 & 175)			
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	None	None	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses			
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Enter Total of lines 180 thru 190)	None	None	

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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	57,311	59,676
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	667,434	551,658
209	875	Measuring and Regulating Station Expenses—General		
210	876	Measuring and Regulating Station Expenses—Industrial	28,655	18,126
211	877	Measuring and Regulating Station Expenses—City Gate Check Station	3,075	2,077
212	878	Meter and House Regulator Expenses	932,107	700,664
213	879	Customer Installations Expenses	2,110,131	1,675,074
214	880	Other Expenses	965,159	800,515
215	881	Rents	144,231	182,431
216	TOTAL Operation (Enter Total of lines 204 thru 215)		4,908,103	3,990,221
217	Maintenance			
218	885	Maintenance Supervision and Engineering	4,719	3,322
219	886	Maintenance of Structures and Improvements	7,353	6,782
220	887	Maintenance of Mains	231,426	149,440
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	9,914	23,239
224	891	Maintenance of Meas. and Reg. Sta. Equip.—City Gate Check Station	64,596	45,369
225	892	Maintenance of Services	97,521	79,962
226	893	Maintenance of Meters and House Regulators	518,425	387,038
227	894	Maintenance of Other Equipment	250,031	177,076
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)		1,183,985	872,228
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)		6,092,088	4,862,449
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901	Supervision	157,583	131,185
233	902	Meter Reading Expenses	666,734	561,549
234	903	Customer Records and Collection Expenses	1,763,504	1,574,356
235	904	Uncollectible Accounts	(66,426)	311,888
236	905	Miscellaneous Customer Accounts Expenses	116,461	114,242
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)		2,637,856	2,693,220



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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	99,331	96,858	
248	912 Demonstrating and Selling Expenses	767,839	573,259	
249	913 Advertising Expenses	8,922	16,927	
250	916 Miscellaneous Sales Expenses	189,780	131,651	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	1,065,872	818,695	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	1,085,565	1,040,330	
255	921 Office Supplies and Expenses	816,897	449,770	
256	(Less) (922) Administrative Expenses Transferred—Cr.			
257	923 Outside Services Employed	525,303	366,865	
258	924 Property Insurance	14,658	12,925	
259	925 Injuries and Damages	1,141,418	1,458,971	
260	926 Employee Pensions and Benefits	2,263,507	1,834,481	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	338,017	362,232	
263	(Less) (929) Duplicate Charges—Cr.	555,776	538,884	
264	930.1 General Advertising Expenses	2,720	8,401	
265	930.2 Miscellaneous General Expenses	108,350	108,874	
266	931 Rents	163,704	203,798	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	5,904,363	5,307,763	
268	Maintenance			
269	935 Maintenance of General Plant	109,090	89,666	
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	6,013,453	5,397,429	
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	43,451,529	36,864,870	
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.		construction employees in a footnote.		
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special		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)	10/31/93		
2.	Total Regular Full-Time Employees	270		
3.	Total Part-Time and Temporary Employees	2		
4.	Total Employees	272		



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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 796) (f)	Total (g)
				Number of Wells (d)	Amount (e)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12			N/A				
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	N/A	
7		
8		
9		
10	TOTAL	

<b>Name of Respondent</b> City Gas Company of Florida	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 1993
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**GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)**

1. Provide totals for the following accounts:

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

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

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

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

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

Line No.	Account Title (a)	Gas Purchased (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	88,264,860	27,007,817	0.30599
07	804.1 — Liquefied Natural Gas Purchases			
08	805 — Other Gas Purchases	13,204,352	691,331	0.05236
09	805.1 — Purchased Gas Cost Adjustments			
10	<b>TOTAL (Enter Total of lines 01 thru 9)</b>	<b>101,469,212</b>	<b>27,699,148</b>	<b>0.27298</b>

**Notes to Gas Purchases**

08 - Transportation, End-use Contract:

Total on Line 10 above includes gas transported for others under end use contract.

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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 concerning 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		None			
18					
19					
20					
21					
22					
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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, 1993
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

was received or paid in performance of gas exchange services.

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

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

Exchange Gas Delivered			Excess Mcf Received or Delivered	Debit (Credit) Account 806	Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
None	None				1
					2
					3
					4
					5
					6
					7
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<b>EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)</b>							
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 Identifi- cation (n)	
		Amount  (j)	Accoun.  (k)	Amount  (l)	Account  (m)		
1		None					
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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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 <sup>93</sup>
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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 Mcf of Gas Used (c)	Amount of Credit (d)	Amount per TICK (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	153,040	45,005	.29407		
7	Other general use	401	40,733	11,880	.29166		
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	TOTAL		193,773	56,885	.29357		



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__93
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	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, 19 <sup>93</sup>
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**TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858) (Continued)**

which received. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.

3. If the Mcf of gas received differs from the Mcf delivered, explain in a footnote the reason for difference, i.e., uncompleted deliveries, allowance for transmission loss, etc.

Mcf of Gas Delivered (14.73 psia at 60°F) (c)	Mcf of Gas Received (14.73 psia at 60°F) (d)	Amount of Payment (in dollars) (e)	Amount per Mcf of Gas Received (in cents) (f)	Line No.
	N/A			1
				2
				3
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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, 1993
OTHER GAS SUPPLY EXPENSES (Account 813)					
Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance			expenses separately. Indicate the functional classification and purpose of property to which any expenses relate.		
Line No.	Description (a)	Amount (in dollars) (b)			
1	N/A				
2					
3					
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49					
50	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 <sup>93</sup>
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			87,303
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	Bank of New York Mortgage Bonds			5,907
6	Port St. Lucie Chamber of Commerce			495
7	Miscellaneous (18 items)			7,484
8				
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49	TOTAL			101,189

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>93</u>
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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	4,429,395		
10	General plant	295,176		
11	Common plant-gas			
12				
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23				
24				
25	TOTAL	4,724,571		

<b>Name of Respondent</b> City Gas Company of Florida	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 19 <sup>93</sup>
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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.
2,472		2,472	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
		4,429,395	Distribution plant	9
		295,176	General plant	10
			Common plant-gas	11
				12
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2,472		4,727,043	<b>TOTAL</b>	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, 19 <sup>93</sup>
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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.

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, 1993
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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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None

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
City Gas Company of Florida	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 19 <sup>93</sup>

**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	United Way	5,300
4	Friends of WLRN	5,000
5	Easter Seal	3,000
6	Arise Foundation	2,500
7	Center of Fine Arts	2,500
8	YWCA	2,000
9	Silver Circle Program Sponsorship	1,700
10	American Cancer Society	1,679
11	New World Symphony	1,391
12	Boys & Girls Club	1,053
13	Frankel Leukemia Foundation	1,000
14	Sylvester Comp Cancer Center	1,000
15	Miscellaneous (27 items)	8,657
16		36,780
17	<u>Penalties: (426.3)</u>	271
18		
19	<u>Expenditures for Certain Civic, Political, etc: (426.4)</u>	
20	William T. Mayo	18,000
21	Various Contributions (10 items)	4,150
22		22,150
23		
24	<u>Other Deductions: (426.5)</u>	
25	Social Club Dues and Expenses	27,692
26		86,893
27		
28	<u>Other Interest Expense: (431)</u>	
29	NUI Short Term Debt	5.50% 503,821
30	Constellation/First Fidelity STD	Various 177,960
31	Brevard CIAC	8.00% 4,554
32	Medley Sewer Assessment	12.19% 3,768
33	Gross Receipt Tax Audit	1,455
34	Miscellaneous	Various 33
35	PGA True-up	Various (5,793)
36	ECP True-up	Various (7,031)
37	Competitive Rate Adjustment (CRA)	Various (13,347)
38		665,420
39		
40		



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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, 1993
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					
2	<u>Federal Energy Regulatory Commission:</u>				
3	Expenses incurred through				
4	various FERC docketed &				
5	undocketed matters				
6					
7	Docket RS92-16				
8	FGT Rate Case				
9					
10					
11					
12	<u>Florida Public Service Commission:</u>				
13	Expenses incurred through				
14	various FPSC docketed &				
15	undocketed matters				
16					
17	Docket 891175-GU				
18	Petition of City Gas				
19	Company for an increase				
20	in its rates and charges				278,200
21					
22	Docket 940276-GU				
23	1994 rate case				
24					
25					
26					
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46	TOTAL				278,200

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, 1993	
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.				for Account 186.			
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.			
EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		Deferred in Account 186, End of Year (f)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)		
Department (f)	Account No. (g)	Amount (h)					
	401	2,626					1
							2
							3
	401	57,733					4
							5
							6
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							8
							9
							10
							11
							12
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	401	20,858					16
							17
							18
				401	256,800	21,400	19
							20
							21
							22
							23
			87,454			87,454	24
							25
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		81,217	87,454		256,800	108,854	46



Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>93</u>
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES				
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D &amp; 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 &amp; 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.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Gas R, D &amp; D Performed Internally</p> <p>(1) Pipeline</p> <p>a. Design</p> <p>b. Efficiency</p> <p>(2) Compressor Station</p> <p>a. Design</p> <p>b. Efficiency</p> <p>(3) System Planning, Engineering, and Operation</p> <p>(4) Transmission Control and Dispatching</p> <p>(5) LNG Storage and Transportation</p> <p>(6) Underground Storage</p> <p>(7) Other Storage</p> <p>(8) New Appliances and New Uses</p> <p>(9) Gas Exploration, Drilling, Production, and Recovery</p> <p>(10) Coal Gasification</p> <p>(11) Synthetic Gas</p> <p>(12) Environmental Research</p> <p>(13) Other (Classify and Include Items in Excess of \$5,000.)</p> <p>(14) Total Cost Incurred</p>				
Line No.	Classification (a)	Description (b)		
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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)	Year of Report Dec. 31, 1993
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

**B. Gas, R, D & D Performed Externally**

- (1) Research Support to American Gas Association
- (2) Research Support to Others (Classify)
- (3) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(13) and B.(2)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107 (Construction Work in Progress) first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188 Research, Development, and Demonstration Expenditures outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d) and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
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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 <sup>93</sup>
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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	2,531,594		
34	Customer Accounts	1,373,494		
35	Customer Service and Informational			
36	Sales	564,667		
37	Administrative and General	1,085,625		
38	TOTAL Operation (Total of lines 28 thru 37)	5,555,380		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	443,076		
46	Administrative and General	361		
47	TOTAL Maint. (Total of lines 40 thru 46)	443,437		



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>93</u>
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 Terminating and Processing (Lines 31 and 43)				
53	Transmission (Lines 32 and 44)				
54	Distribution (Lines 33 and 45)	2,974,670			
55	Customer Accounts (Line 34)	1,373,494			
56	Customer Service and Informational (Line 35)				
57	Sales (Line 36)	564,667			
58	Administrative and General (Lines 37 and 46)	1,085,986			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	5,998,817	401,707	6,400,524	
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)				
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant				
66	Gas Plant	421,280	3,564	424,844	
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)	421,280	3,564	424,844	
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant	39,452		39,452	
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)	39,452		39,452	
74	Other Accounts (Specify):				
75	Energy Conservation	192,352		192,352	
76	Stores Expense	169,046		169,046	
77	Merchandising and Jobbing	146,122	2,673	148,795	
78	Other Work in Progress	151,131		151,131	
79	Deferred Piping	19,146		19,146	
80	Deferred Conversion Cost	3,106		3,106	
81	Deferred Regulatory Expense	450		450	
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	681,353	2,673	684,026	
96	TOTAL SALARIES AND WAGES	7,140,902	407,944	7,548,846	

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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, 1993	
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES							
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account</p> <p>426.4 Expenditures for Certain Civic, Political and Related Activities.</p> <p>(a) Name and address of person or organization rendering services.</p> <p>(b) description of services received during year and project or case to which services relate,</p> <p>(c) basis of charges,</p> <p>(d) total charges for the year, detailing utility department and account charged.</p> <p>2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.</p> <p>3. Designate with an asterisk associated companies.</p>							
1	Richard Furman						
2	Consulting Engineer	67,824	Consulting Engineer for specialized				
3	10404 S. W. 128 Terrace		applications of natural gas: air				
4	Miami, FL 33176		cond., cogeneration, CNG, etc.				
5	Fees plus expenses						
6							
7	Steel, Hector & Davis						
8	4000 Southeast Financial Center						
9	Miami, FL 33131-2398						
10	Various legal matters	257,034	General Counsel, fees plus expenses				
11							
12	Arthur Andersen & Company						
13	Suite 2100						
14	One Biscayne Tower						
15	Miami, FL 33131						
16	Independent Auditors, Financial Consultants						
17	Also: 133 Peachtree Street, N. E.						
18	Atlanta, GA 30303						
19	Fees plus expenses	28,000	Audit fees				
20							
21	Kruse, O'Connor, & Ling						
22	W. Broward Professional Building						
23	7320 Griffin Road, Suite 200						
24	Ft. Lauderdale, FL 33314						
25	Fees plus expenses	47,935	Actuarial Services				
26							
27	Ausley, McMullen, McGehee						
28	227 South Calhoun Street						
29	Tallahassee, FL 32302						
30	Fees plus expenses	28,615	General Regulatory Practices				
31							
32	Morris & Reynolds						
33	8925 S. W. 148 Street, #207						
34	Miami, FL 33176-8000	30,000	Insurance Consultants				
35							
36	H. Earl Barber						
37	335 N. E. 101 Street						
38	Miami Shores, FL 33138	35,711	Employee Stock Ownership Plan Trust				
39							
40	John B. Stark						
41	3706 Bobbin Brook Circle						
42	Tallahassee, FL 32302	56,553	Consulting Services				
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, 1993	Year of Report Dec. 31, 1993
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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				None		
15						
16						
17						
18						
19						
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38						
39						
40	TOTAL					

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1993
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# NATURAL GAS RESERVES AND LAND ACREAGE (Continued)

4. For non-producing gas lands, report the required information alphabetically by State, County, or offshore area by blocks. Report offshore lands in the same manner as producing gas lands. The land, leasehold, and gas rights costs reported should agree with the amounts carried under Accounts 105, *Gas Plant Held for Future Use*, and 105.1, *Production Properties Held for Future Use*, and reported in total on pages 214 and 215. Do not report estimates of gas reserves (column (e)) for unproven fields; however, if the company made estimates for such lands and normally includes such estimates in stating its reserve position in connection with proposed financing and for managerial and other purposes, include such estimates on this page.

5. Report the cost of lands, leaseholds, and gas rights in accordance with the provisions of the Uniform System of Accounts for Natural Gas Companies.

6. For columns (j) and (k), do not duplicate acreages reported for owned lands and leaseholds. Designate with an asterisk royalty interests separately owned.

7. Indicate by footnote whether acres reported are gross acres or net acres based on proportion of ownership in jointly owned tracts.

8. Do not include oil mineral interests in the cost of acreage reported.

9. Report volumes on a pressure base of 14.73 psia at 60°F.

OWNED LANDS (Cont.)	LEASEHOLDS		OWNED GAS RIGHTS		TOTAL		Line No.
Cost (g)	Acre (h)	Cost (i)	Acre (j)	Cost (k)	Acre (l)	Cost (m)	
		None					1
							2
							3
							4
							5
							6
							7
							8
							9
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						TOTAL	40

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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>93</u>
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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
					5
					6
					7
					8
					9
					10
					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)	Year of Report Dec. 31, 19 <u>93</u>
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### TRANSMISSION SYSTEM PEAK DELIVERIES

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

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

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

Line No.	Item (a) Miami Division	Month/Day/ Year (b)	Amount of <del>Mcf</del> Therms (c)	Curtailments on Month/Day Indicated (d)
<b>Section A. Three Highest Days of System Peak Deliveries</b>				
1	Date of <i>Highest Day's</i> Deliveries	09/01/93		
2	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		321,550	
3	Deliveries to Others FPSC			
4	TOTAL			
5	Date of <i>Second Highest Day's</i> Deliveries	03/15/93		
6	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		283,510	
7	Deliveries to Others FPSC			
8	TOTAL			
9	Date of <i>Third Highest Day's</i> Deliveries	01/27/93		
10	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		274,820	
11	Deliveries to Others FPSC			
12	TOTAL			
<b>Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)</b>				
13	Date of <i>Three Consecutive Days' Highest System Peak</i> Deliveries	03/15/93 03/16/93 03/17/93		
14	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		804,020	
15	Deliveries to Others FPSC			
16	TOTAL			
17	Supplies from Line Pack			
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
<b>Section C. Highest Month's System Deliveries</b>				
20	Month of <i>Highest Month's</i> System Deliveries	03/93		
21	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		7,491,647	
22	Deliveries to Others FPSC			
23	TOTAL		7,491,647	

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>93</u>
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### TRANSMISSION SYSTEM PEAK DELIVERIES

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

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

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

Line No.	Item (a) Brevard Division	Month/Day/Year (b)	Amount of Mcf Therms (c)	Curtailments on Month/Day Indicated (d)
<b>Section A. Three Highest Days of System Peak Deliveries</b>				
1	Date of <i>Highest Day's Deliveries</i>	12/26/93		
2	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		151,990	
3	Deliveries to Others FPSC			
4	TOTAL			
5	Date of <i>Second Highest Day's Deliveries</i>	03/14/93		
6	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		136,840	
7	Deliveries to Others FPSC			
8	TOTAL			
9	Date of <i>Third Highest Day's Deliveries</i>	01/27/93		
10	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		133,420	
11	Deliveries to Others FPSC			
12	TOTAL			
<b>Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)</b>				
13	Date of <i>Three Consecutive Days' Highest System Peak Deliveries</i>	12/24/93 12/25/93 12/26/93		
14	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		402,130	
15	Deliveries to Others FPSC			
16	TOTAL			
17	Supplies from Line Pack			
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
<b>Section C. Highest Month's System Deliveries</b>				
20	Month of <i>Highest Month's System Deliveries</i>	03/93		
21	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		2,463,770	
22	Deliveries to Others FPSC			
23	TOTAL		2,463,770	



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> A: Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>93</u>
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### TRANSMISSION SYSTEM PEAK DELIVERIES

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

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

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

Line No.	Item (a) Treasure Coast	Month/Day/ Year (b)	Amount of Mcf Therms (c)	Curtailments on Month/Day Indicated (d)
	<b>Section A. Three Highest Days of System Peak Deliveries</b>			
1	Date of Highest Day's Deliveries	12/26/93		
2	Deliveries to Customers Subject to FERC Rate Schedules		370	
3	Deliveries to Others FPSC			
4	TOTAL			
5	Date of Second Highest Day's Deliveries	09/07/93		
6	Deliveries to Customers Subject to FERC Rate Schedules		220	
7	Deliveries to Others FPSC			
8	TOTAL			
9	Date of Third Highest Day's Deliveries	11/24/93		
10	Deliveries to Customers Subject to FERC Rate Schedules		210	
11	Deliveries to Others FPSC			
12	TOTAL			
	<b>Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)</b>			
13	Date of Three Consecutive Days' Highest System Peak Deliveries	12/26/93 12/27/93 12/28/93		
14	Deliveries to Customers Subject to FERC Rate Schedules		1,090	
15	Deliveries to Others FPSC			
16	TOTAL			
17	Supplies from Line Pack			
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
	<b>Section C. Highest Month's System Deliveries</b>			
20	Month of Highest Month's System Deliveries	12/93		
21	Deliveries to Customers Subject to FERC Rate Schedules		7,430	
22	Deliveries to Others FPSC			
23	TOTAL		7,430	

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>93</u>	
<b>AUXILIARY PEAKING FACILITIES</b>							
<p>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.</p> <p>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-</p>				<p>mitted. For other facilities, report the rated maximum daily delivery capacities.</p> <p>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.</p>			
	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		None					
2							
3							
4							
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Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1993
GAS ACCOUNT — NATURAL GAS				
<p>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.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>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.</p> <p>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.</p> <p>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</p>		<p>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.</p> <p>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.</p> <p>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).</p>		
01 NAME OF SYSTEM		Therms		
Line No.	Item (a)	Ref. Page No. (b)	Amount of Gas (Mcf) per year (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	88,264,861	
12	LNG Therms	327		
13	Other	327		
14	TOTAL Gas Purchased (Enter Total of lines 7 thru 13)	327	88,264,861	
15	Gas of Others Received for Transportation	313	13,204,351	
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)		101,469,212	



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>93</u>
GAS ACCOUNT — NATURAL GAS (Continued)				
01 NAME OF SYSTEM			Therms	
Line No.	Item (a)	Ref. Page No. (b)	Amount of <del>MCMMB</del> <del>MMB</del> THERMS (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	303		
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	22,726,062	
39	Other Distribution System Sales	303	64,679,787	
40	TOTAL, Distribution System Sales (Lines 38 + 39)			
41	Interdepartmental Sales			
42	TOTAL SALES (Enter Total of lines 29, 36, 40 and 41)			
43	Deliveries of Gas Transported or Compressed for:			
44	Other Interstate Pipeline Companies	313		
45	Others	313	13,204,351	
46	TOTAL, Gas Transported or Compressed for Others (Enter Total of lines 44 and 45)	313	13,204,351	
47	Deliveries of Respondent's Gas for Trans. or Compression by Others	333		
48	Exchange Gas Delivered	328		
49	Natural Gas Used by Respondent		193,773	
50	Natural Gas Delivered to Underground Storage	512		
51	Natural Gas Delivered to LNG Storage	512		
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)			
56	UNACCOUNTED FOR			
57	Production System Losses			
58	Storage Losses			
59	Transmission System Losses			
60	Distribution System Losses		665,239	
61	Other Losses (Specify in so far as possible)			
62	TOTAL Unaccounted for (Enter Total of lines 57 thru 61)			
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR (Enter Total of lines 55 and 62)		101,469,212	

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, 1993
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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.

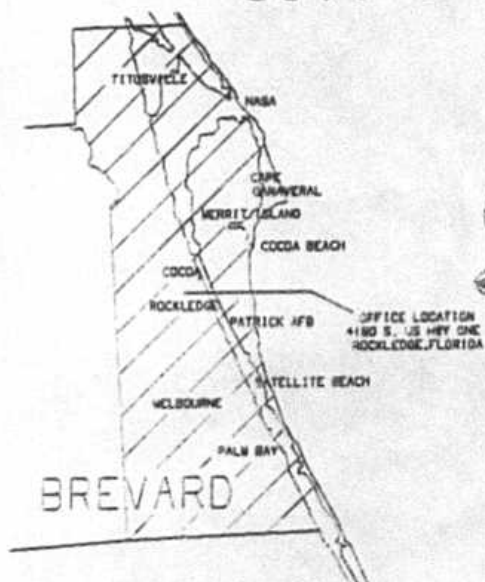
(h) Principal communities in which respondent renders local distribution service.

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

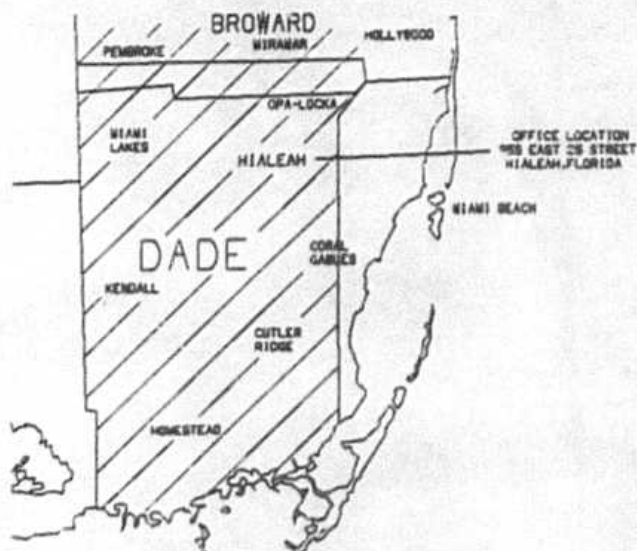
# CITY GAS COMPANY of FLORIDA



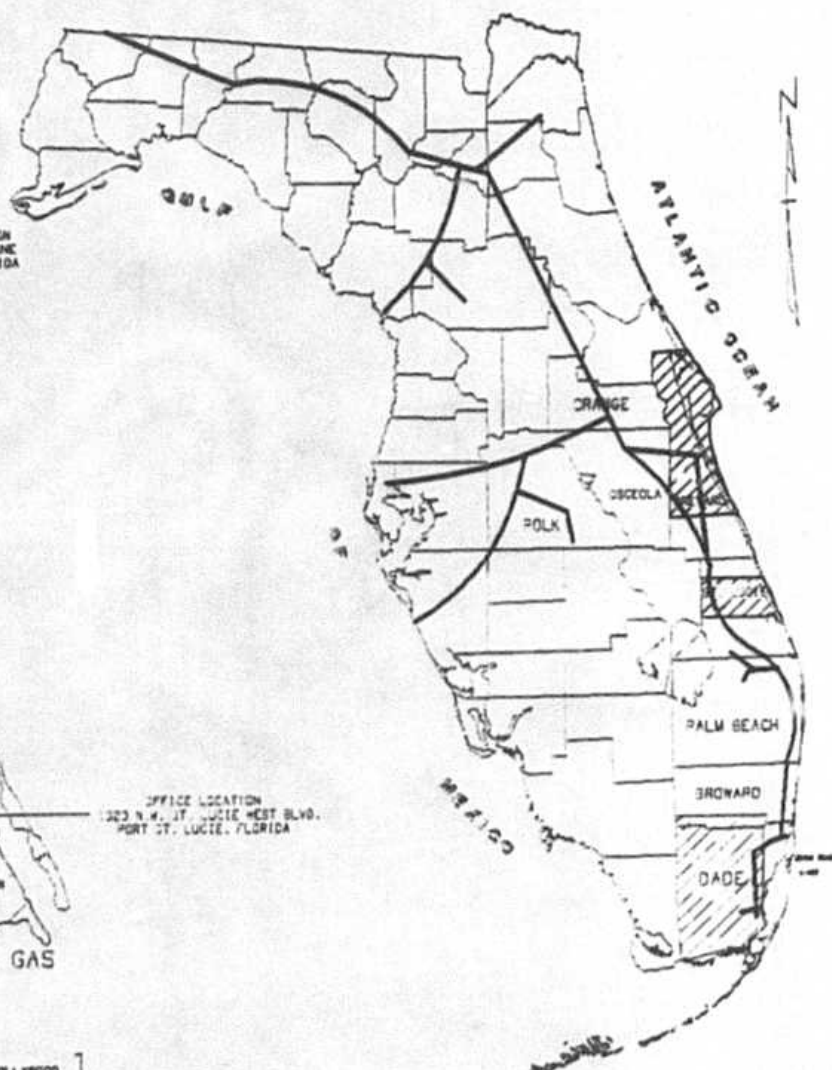
BREVARD COUNTY NATURAL GAS SERVICE AREA



ST. LUCIE 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 <u>93</u>
FOOTNOTE DATA					
Page No. (a)	Line No. (b)	Column No. (c)	Comments (d)		
			None		

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