



# CITY GAS COMPANY OF FLORIDA

An **NUI** Company

Rand W. Smith  
Vice President of Finance

April 28, 1995

Federal Express

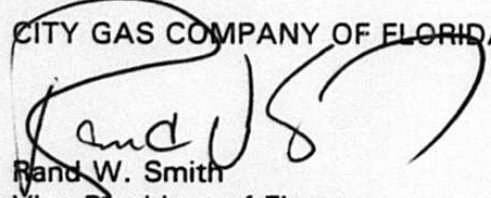
Mr. Dale Mailhot, Chief  
Bureau of Revenue Requirements  
Florida Public Service Commission  
101 East Gaines Street  
Tallahassee, FL 32399-0850

Dear Mr. Mailhot:

Enclosed please find an original and three copies our 1994 calendar year report on Form No. 2, as of December 31, 1994, as well as one copy of NUI Corporation's Annual Report and 10-K Form to Stockholders for 1994.

Very truly yours,

CITY GAS COMPANY OF FLORIDA

  
Rand W. Smith  
Vice President of Finance

RWS/rt

Encl.

## 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, 1994 to December 31, 1994, 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.

4/28/95

**Date**

  
**Signature**

Rand W. Smith

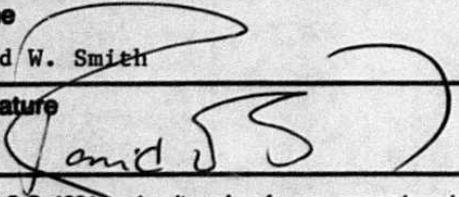
**Name**

Vice President of Finance

**Title**



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

IDENTIFICATION		
01 Exact Legal Name of Respondent City Gas Company of Florida		02 Year of Report Dec. 31, 19 <u>94</u>
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 955 East 25 Street, Hialeah, FL 33013-3498		
05 Name of Contact Person Rand W. Smith	06 Title of Contact Person Vice President of Finance	
07 Address of Contact Person (Street, City, State, Zip Code) Same as item 4		
08 Telephone of Contact Person, including Area Code (305)691-8710, Ext. 150	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 12/31/94
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name Rand W. Smith	02 Title Vice President of Finance	
03 Signature 	04 Date Signed (Mo, Day, Yr) 04/28/95	
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, 1994
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	
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	N/A
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 Prepayments .....	229	Ed. 12-87	None
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, 1994
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. 12-83	
Other Regulatory Liabilities .....	278	New 12-93	
<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. 12-83	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	



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**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 type="checkbox"/> Four copies will be submitted.			
<input type="checkbox"/> No annual report to stockholders is prepared.			

☐ Four copies will be submitted.

☐ 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, 1994
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**GENERAL INFORMATION**

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

Rand W. Smith, Vice President of Finance  
955 East 25 Street  
Hialeah, FL 33013-3498

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

State: New Jersey

Date: February 19, 1855

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

N/A

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

Distribution of natural gas.

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

(1) ☐ Yes...Enter the date when such independent accountant was initially engaged: \_\_\_\_\_  
(2) ☒ No



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr)	Year of Report Dec. 31. 19 94
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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).



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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			

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# OFFICERS

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

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

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and CEO	Jack Langer	220,000
2	Executive Vice President	Alice Harris	150,531
3	Senior Vice President	David Langer	80,500
4	Vice President of Finance	Rand W. Smith	107,500
5	Vice President of Accounting	J. A. Wutzler	76,970
6	Vice President of Operations	Richard Wall	72,585
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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, 1994
<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.	
<b>Name (and Title) of Director</b> (a)	<b>Principal Business Address</b> (b)	<b>No. of Directors Meetings During Yr.</b> (c)	<b>Fees During Year</b> (d)
John Kean, Sr. Chairman and Chief Executive Officer	NUI Corporation 550 Route 202-206 Bedminster, NJ 07921	4	-0-
John Kean, Jr. President and Chief Operating Officer	NUI Corporation 550 Route 202-206 Bedminster, NJ 07921	4	-0-
Robert P. Kenney President and Chief Executive Officer	Elizabethtown Gas Company One Elizabethtown Plaza Union, NJ 07083	4	-0-
Jack Langer President and Chief Executive Officer	City Gas Company of Florida 955 E. 25th Street Hialeah, FL 33013	4	-0-
David Langer Senior Vice President	City Gas Company of Florida 4180 South U.S. 1 Rockledge, FL 32955	4	-0-
William H. Allen, Jr. Chairman and Chief Executive Officer	Intercontinental Bank 200 S.E. 1st Street Miami, FL 33131	3	\$1,650
Peter Bermont Senior Vice President	Smith Barney 1 S.E. 3rd Avenue, Suite 3100 Miami, FL 33131	3	\$1,650



Name of Respondent

City Gas Company of Florida

This Report Is:

(1) ☒ An Original(2) ☐ A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 1994

## 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:

## VOTING SECURITIES

Number of votes as of (date):

Line No.	Name (Title) and Address of Security Holder (a)	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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**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	Previous Year	Current Year	Previous Year	Current Year	Previous Year	
(e)	(f)	(g)	(h)	(i)	(j)	
						1
						2
						3
						4
						5
						6
						7
						8
		Same as columns (c) & (d)				9
						10
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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	51,003,321	55,343,110
3	Operating Expenses			
4	Operation Expenses (401)	320-325	40,772,319	42,158,454
5	Maintenance Expenses (402)	320-325	1,438,016	1,293,075
6	Depreciation Expense (403)	336-338	5,517,158	4,724,571
7	Amort. & Depl. of Utility Plant (404-405)	336-338	4,228	2,472
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	979,327	715,053
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		581,880	
10	Amort. of Conversion Expenses (407)		32,880	34,050
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	1,691,103	1,554,691
14	Income Taxes — Federal (409.1)	262-263	(1,537,363)	311,045
15	— Other (409.1)	262-263	(270,348)	37,851
16	Provision for Deferred Income Taxes (410.1)	234,272-277	218,128	708,261
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-277		
18	Investment Tax Credit Adj. - Net (411.4)	266	(8,524)	(11,951)
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)		49,418,804	51,527,572
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		1,584,517	3,815,538



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, 1994
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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)		0	
48	Accumulated Deferred Investment Tax Credits (255)	266-267	2,835,694	1,643,191
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	269	(1,226,194)	(187,096)
51	Other Regulatory Liabilities (254)	278		1,547,029
52	Unamortized Gain on Recquired Debt (257)	260		
53	Accumulated Deferred Income Taxes (281-283)	272-277	20,368,122	19,967,765
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		21,977,622	22,970,889
55				
56	Insurance Reserves		391,575	503,534
57				
58				
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63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 54)		122,823,877	138,240,096

Name of Reporting Entity 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, 1994
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	<b>PROPRIETARY CAPITAL</b>				
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	30,273,199	30,273,200	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings (215, 215.1, 216)	118-119	21,896,795	16,524,799	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Unearned Employee Compensation - ESOP (219)	250-251		1,217,254	
14	<b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)</b>	—	52,169,994	45,580,745	
15	<b>LONG-TERM DEBT</b>				
16	Bonds (221)	256-257	11,607,000	15,118,570	
17	(Less) Reacquired Bonds (222)	256-257			
18	Advances from Associated Companies (223)	256-257			
19	Other Long-Term Debt (224)	256-257		1,185,580	
20	Unamortized Premium on Long-Term Debt (225)	258-259			
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	258-259		374,493	
22	<b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)</b>	—	11,607,000	15,929,657	
23	<b>OTHER NONCURRENT LIABILITIES</b>				
24	Obligations Under Capital Leases - Noncurrent (227)	—		110,157	
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	<b>TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)</b>			110,157	
31	<b>CURRENT AND ACCRUED LIABILITIES</b>				
32	Notes Payable (231)	—	23,900,000	40,637,904	
33	Accounts Payable (232)	—	4,761,146	3,319,227	
34	Notes Payable to Associated Companies (233)	—	0		
35	Accounts Payable to Associated Companies (234)	—	125,933	931,980	
36	Customer Deposits (235)	—	5,461,885	5,535,460	
37	Taxes Accrued (236)	262-263	133,964	(742,528)	
38	Interest Accrued (237)	—	469,023	1,255,902	
39	Dividends Declared (238)	—			
40	Matured Long-Term Debt (239)	—			
41	Matured Interest (240)	—			
42	Tax Collections Payable (241)	—	956,696	653,366	
43	Miscellaneous Current and Accrued Liabilities (242)	268	869,039	1,524,321	
44	Obligations Under Capital Leases-Current (243)	—		29,482	
45	<b>TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)</b>		36,677,686	53,145,114	



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 94
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)	—	134,114	272,677	
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)	—	4,630		
61	Temporary Facilities (185)	—			
62	Miscellaneous Deferred Debits (186)	233	4,843,752	5,397,548	
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	1,684,245	1,547,029	
67	Unrecovered Purchased Gas Costs (191)	—			
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		6,666,741	7,217,254	
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)		122,823,877	138,240,096	

Name of Respondent	This Report Is:	Date of Report	Year of Report
City Gas Company of Florida	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 1994

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance End of Year (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	152,133,532	171,856,424
3	Construction Work in Progress (107)	200-201	5,134,054	3,773,845
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		157,267,586	175,630,269
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	50,207,323	54,639,639
6	Net Utility Plant (Enter Total of line 4 less 5)	—	107,060,263	120,990,630
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)	—	107,060,263	120,990,630
11	Utility Plant Adjustments (116)	122-123		
12	Gas Stored Underground-Noncurrent (117)	220		
13	<b>OTHER PROPERTY AND INVESTMENTS</b>			
14	Nonutility Property (121)	221	0	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221	0	
16	Investments in Associated Companies (123)	222-223		
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)	—	11,533	15,415
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)	—	11,533	15,415
23	<b>CURRENT AND ACCRUED ASSETS</b>			
24	Cash (131)	—	400,926	1,233,022
25	Special Deposits (132-134)	—		
26	Working Funds (135)	—	21,655	21,655
27	Temporary Cash Investments (136)	222-223		
28	Notes Receivable (141)	—	69,216	34,565
29	Customer Accounts Receivable (142)	—	5,760,318	5,012,086
30	Other Accounts Receivable (143)	—	448,594	293,349
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	114,302	141,694
32	Notes Receivable from Associated Companies (145)	—		
33	Accounts Receivable from Assoc. Companies (146)	—	15,622	1,205,966
34	Fuel Stock (151)	—	(4,016)	(880)
35	Fuel Stock Expenses Undistributed (152)	—		
36	Residuals (Elec) and Extracted Products (Gas) (153)	—		
37	Plant Materials and Operating Supplies (154)	—	88,923	138,623
38	Merchandise (155)	—	437,095	313,546
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)	—	(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	1,172,870	987,701
47	Advances for Gas (166-167)	229		
48	Interest and Dividends Receivable (171)	—	0	229,969
49	Rents Receivable (172)	—		
50	Accrued Utility Revenues (173)	—	793,030	688,889
51	Miscellaneous Current and Accrued Assets (174)	—		
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)	—	9,085,340	10,016,797



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_94
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**IMPORTANT CHANGES DURING THE YEAR (Continued)**

City Gas, which had been merged into Elizabethtown Gas Company in 1988, continues to operate as an operating division of NUI Corporation.

Effective April 1, 1995, the City Gas operating division and the Penn & Southern operating divisions were brought together under common management as the NUI Southern Division.

3. None.

4. None.

5. None.

6. None.

7. City Gas, as an operating division of NUI Corporation, operates under the NUI Corporation Certificate of Incorporation, amended and restated as of March 12, 1991, and the NUI Corporation By-Laws, amended and restated as of March 12, 1991.

8. Not applicable.

9. In August 1994, the Company discovered that three City Gas employees had, over a period of approximately two years, colluded to defraud City Gas in conjunction with its purchase of certain computer equipment and related services. These employees have been discharged and the Company has reported this matter to the appropriate authorities and has instituted civil suit against these employees for restitution.

10. Not applicable.

11. City Gas' instituted a permanent rate change effective on gas bills for meter readings made on or after December 29, 1994. The change was made pursuant to PSC Order No. PSC-94-1570-FOF-GU issued on December 19, 1994 in Docket No. 940276-GU. This rate change was designed to increase annual revenues by \$1,566,657 and it affected all rate classes. Pursuant to the order, City Gas' leased appliance program was removed from the operations of the Company that are within the jurisdiction of the PSC to regulate. As a result, the lease rates for appliances are no longer subject to PSC regulation.

The permanent rate change included an interim rate change designed to increase annual revenue by \$260,179 which the PSC had approved in July 1994.

12. The Annual Report of NUI Corporation to the U.S. Securities and Exchange Commission on Form 10-K for the Year Ended September 30, 1994 and the NUI Corporation Annual Report to Shareholders for Fiscal 1994 are included with this report.

Name of Respondent

City Gas Company of Florida

This Report Is:

(1) ☒ An Original(2) ☐ A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 1994

## IMPORTANT CHANGES DURING THE YEAR

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. On January 19, 1994, the City of Rockledge granted a non-exclusive gas franchise to City Gas Company. On March 8, 1994, the City of Indian Harbour Beach granted a non-exclusive gas franchise to City Gas Company. On May 3, 1994, the City of Inverness granted a non-exclusive gas franchise to City Gas Company. On June 7, 1994, the City of North Miami Beach granted a non-exclusive gas franchise to City Gas Company. On July 25, 1994, the City of Crystal River granted a non-exclusive gas franchise to City Gas Company.

2. On April 19, 1994, NUI Corporation issued and exchanged 683,443 shares of NUI common stock for all of the outstanding common shares of Pennsylvania and Southern Gas Company ("Penn & Southern") pursuant to the merger of Penn & Southern with and into NUI (the "Merger"). The transaction was valued at approximately \$17 million. Penn & Southern was a gas distribution utility with approximately 22,000 customers with operations in North Carolina, Maryland, Pennsylvania and New York. Upon consummation of the Merger, NUI's principal operating utility, Elizabethtown Gas Company, was merged with and into NUI.



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>94</u>
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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)
27					
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42		N/A			
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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, 1994
PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.			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.		
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use,					
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)	
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)				
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8	N/A				
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46	TOTAL				



Name of Respondent

City Gas Company of Florida

This Report Is:

(1) ☒ An Original(2) ☐ A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 1994

**GAS PLANT HELD FOR FUTURE USE (Account 105)**

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.

2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

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				
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9	N/A			
10				
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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 <u>94</u>
<b>GAS PLANT LEASED TO OTHERS (Account 104)</b>					
1. Report below the information called for concerning gas plant leased to others.			2. In column (c) give the date of Commission authorization of the lease of gas plant to others.		
Line No.	Name of Lessee (Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year
1					
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47	<b>TOTAL</b>				



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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, 1994	
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		
			771,545	374	89		
			1,437,376	375	90		
124,194			71,544,210	376	91		
				377	92		
				378	93		
6,349			1,957,865	379	94		
431,612			25,570,708	380	95		
81,212			5,711,684	381	96		
53,203			2,409,523	382	97		
2,563			1,848,141	383	98		
26,601			967,892	384	99		
7,460			1,471,201	385	100		
881,353			22,709,063	386	101		
			157,670	387	102		
1,614,547			136,556,878		103		
					104		
			333,111	389	105		
			1,589,286	390	106		
153,741			1,739,889	391	107		
13,198			778,583	392	108		
			30,522	393	109		
3,800			759,726	394	110		
			82,941	395	111		
				396	112		
3,707			318,248	397	113		
1,760			23,255	398	114		
					115		
			38,828	399	116		
176,206			5,694,389		117		
1,790,753			142,390,439		118		
					119		
					120		
					121		
1,790,753			142,390,439		122		



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, 1994
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	778,030	(6,485)	
90	375 Structures and Improvements	1,429,389	7,987	
91	376 Mains	59,498,708	12,169,696	
92	377 Compressor Station Equipment			
93	378 Meas. and Reg. Sta. Equip.—General			
94	379 Meas. and Reg. Sta. Equip.—City Gate	1,365,633	598,581	
95	380 Services	23,714,876	2,287,444	
96	381 Meters	5,133,077	659,819	
97	382 Meter Installations	2,273,934	188,792	
98	383 House Regulators	1,693,998	156,706	
99	384 House Reg. Installations	887,284	107,209	
100	385 Industrial Meas. and Reg. Sta. Equipment	1,236,172	242,489	
101	386 Other Prop. on Customers' Premises	19,414,979	4,175,437	
102	387 Other Equipment	156,176	1,494	
103	TOTAL Distribution Plant	117,582,256	20,589,169	
104	6. General Plant			
105	389 Land and Land Rights	333,111		
106	390 Structures and Improvements	1,517,191	72,095	
107	391 Office Furniture and Equipment	1,392,348	501,282	
108	392 Transportation Equipment	700,751	91,030	
109	393 Stores Equipment	23,252	7,270	
110	394 Tools, Shop, and Garage Equipment	613,789	149,737	
111	395 Laboratory Equipment	82,941		
112	396 Power Operated Equipment			
113	397 Communication Equipment	249,268	72,687	
114	398 Miscellaneous Equipment	19,495	5,520	
115	Subtotal			
116	399 Other Tangible Property	38,828		
117	TOTAL General Plant	4,970,974	899,621	
118	TOTAL (Accounts 101 and 106)	122,667,547	21,513,645	
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	122,667,547	21,513,645	

Name of Responder 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, 1994	
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, 1924
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			
77	4. Transmission Plant			
78	365.1 Land and Land Rights			
79	365.2 Rights-of-Way			
80	366 Structures and Improvements			
81	367 Mains			
82	368 Compressor Station Equipment			
83	369 Measuring and Reg. Sta. Equipment			
84	370 Communication Equipment			
85	371 Other Equipment			
86	TOTAL Transmission Plant			

<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, 1994
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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
			113,897	302	3
			25,275	303	4
			139,172		5
					6
					7
				325.1	8
				325.2	9
				325.3	10
				325.4	11
				325.5	12
				326	13
				327	14
				328	15
				329	16
				330	17
				331	18
				332	19
				333	20
				334	21
				335	22
				336	23
				337	24
				338	25
					26
					27
				340	28
				341	29
				342	30
				343	31
				344	32
				345	33
				346	34
				347	35
					36
					37
					38
					39



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, 1994
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.

2. In addition to Account 101, *Gas Plant in Service (Classified)*, this page and the next include Account 102, *Gas Plant Purchased or Sold*; Account 103, *Experimental Gas Plant Unclassified*; and Account 106, *Completed Construction Not Classified—Gas*.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the

entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. Intangible Plant		
2	301 Organization		
3	302 Franchises and Consents	89,042	24,855
4	303 Miscellaneous Intangible Plant	25,275	
5	TOTAL Intangible Plant	114,317	24,855
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_94
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
Same					6
as					7
Column (b)					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
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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>94</sup>
<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)	142,261,429		
4	Property Under Capital Leases	129,010		
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>	142,390,439		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	3,773,845		
12	Acquisition Adjustments	29,465,985		
13	<b>TOTAL Utility Plant (Enter Total of lines 8 thru 12)</b>	175,630,269		
14	Accum. Prov. for Depr., Amort., & Depl.	54,639,639		
15	<b>Net Utility Plant (Enter Total of line 13 less 14)</b>	120,990,630		
16	<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>			
17	In Service:			
18	Depreciation	48,189,143		
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	78,190		
22	<b>TOTAL In Service (Enter Total of lines 18 thru 21)</b>	48,267,333		
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.	6,372,306		
33	<b>TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)</b>	54,639,639		

Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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**NOTES TO FINANCIAL STATEMENTS (Continued)**

Notes to Financial Statements  
(continued)

Income Taxes

During calendar 1994, the Company deferred income taxes resulting from timing differences in the recognition of revenues and expenses for tax and accounting purposes. In calendar 1994, the Company adopted Statement of Financial Accounting Standards No. 109 "Accounting for Income Taxes", which requires the liability method to be used to account for deferred income taxes. Under this method, deferred income taxes related to tax and accounting basis differences are recognized at the statutory income tax rates in effect when the tax is expected to be paid.

Investment tax credits, which were generated principally in connection with additions to utility plant made prior to January 1, 1986, are being amortized over the estimated service lives of the properties that gave rise to the credits.

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

(2) LONG-TERM DEBT AND NOTES PAYABLE:

As of December 31, 1994, the Company had long-term debt as follows: \$2.5 million of 8.0% First Mortgage Bonds that mature April 1, 1997; \$7.3 million of 8.5% First Mortgage Bonds that mature May 1, 2002; and \$20.0 million of 6.4% Brevard County Industrial Development Revenue Bonds that mature October 1, 2024. The Brevard County Industrial Development Bonds, which were issued on August 16, 1994, will be used to finance the Company's capital expenditure program in Brevard County. The Company deposits in trust the unexpended portion of the net proceeds from these bonds until drawn upon for eligible expenditures. As of December 31, 1994, the unexpended portion was \$14.7 million and is presented on the balance sheet as a reduction of long-term debt.

As of December 31, 1994 long-term debt scheduled to be repaid over the next five fiscal years was as follows: \$1,034,000 in 1995, \$1,034,000 in 1996, \$3,159,000 in 1997, \$909,000 in 1998, \$909,000 in 1999. The First Mortgage Bonds are eligible for optional prepayment with a call premium of approximately \$0.4 million.

At December 31, 1994, the Company's outstanding notes payable to banks were \$40.1 million with a combined weighted average interest rate of approximately 5.85%.

(3) COMMITMENTS AND CONTINGENCIES:

None.

(4) SUPPLEMENTAL DISCLOSURE:

	Years Ended December 31,	
	1994	1993
Statement of Cash Flows:		
Federal income taxes paid to parent	\$ 591,000	\$1,202,000
State income taxes paid	\$ 90,000	\$ 256,000
Interest expense paid	\$2,262,793	\$2,337,647

The Company's general taxes are comprised of the following:

Ad valorem	\$ 950,059	\$ 872,605
Payroll	\$ 524,383	\$ 434,751
Other	\$ 236,990	\$ 247,335
Total	\$1,711,432	\$1,554,691

(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 loan payments and 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.

The Company incurred ESOP contribution expense of \$0.9 million in fiscal 1994 and 1993, representing contributions for loan payments and to acquire additional shares of NUI common stock. Of this amount, approximately \$0.1 million in each fiscal year represents interest expense. As of September 30, 1994, the ESOP trust held 268,800 shares of NUI common stock, of which 294,918 shares were allocated to participating employees.



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>94</u>
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### NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of 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 (detail); as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

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

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

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

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

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

#### (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

##### General

City Gas Company of Florida (the "Company") is a division of 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.

##### 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.

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, 1994
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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)	(22,097,671)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	4,061,323
62	Preferred Stock	
63	Common Stock	
64	Other: ESOP Net	(31,674)
65		
66	Net Increase in Short-Term Debt (c)	16,737,904
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	20,767,553
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	(1,034,000)
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	(3,300,000)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	16,433,553
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	832,097
87		
88	Cash and Cash Equivalents at Beginning of Year	329,233
89		
90	Cash and Cash Equivalents at End of Year	1,161,330



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, 1994
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### STATEMENT OF CASH FLOWS

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

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	(2,071,257)
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	5,517,158
5	Amortization of (Specify) Acq. Adj. and Franchises	983,555
6	Deferred Charges and Debt Expense	1,228,255
7		
8	Deferred Income Taxes (Net)	218,128
9	Investment Tax Credit Adjustments (Net)	(126,742)
10	Net (Increase) Decrease in Receivables	(350,652)
11	Net (Increase) Decrease in Inventory	66,122
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	846,479
14	Net (Increase) Decrease in Other Regulatory Assets	
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: Net Increase (Decrease) in Prepayments	185,169
19		
20		
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	6,496,215
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(20,040,474)
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	(380,267)
32	Other Investments Activities	129,300
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(20,291,441)
35		
36	Acquisition of Other Noncurrent Assets (d)	(1,806,230)
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, 1994
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**STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)**

Line No.	Item (a)	Amount (b)
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>  State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	<b>TOTAL Appropriated Retained Earnings (Account 215)</b>	
	<b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b>  State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	<b>TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)</b>	
47	<b>TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Enter Total of lines 45 &amp; 46)</b>	
48	<b>TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)</b>	16,524,799
	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>	
49	<b>Balance—Beginning of Year (Debit or Credit)</b>	
50	<b>Equity in Earnings for Year (Credit) (Account 418.1)</b>	
51	<b>(Less) Dividends Received (Debit)</b>	
52	<b>Other Changes (Explain)</b>	
53	<b>Balance—End of Year</b>	



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, 1994
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### STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- List first account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, *Adjustments to Retained Earnings*.
- Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
- If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>		
1	Balance—Beginning of Year		21,896,795
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	Total Credits to Retained Earnings (Account 439) (Enter Total of lines 4 thru 8)		
10	Debit: ESOP Dividends - Tax Savings		739
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		739
16	Balance Transferred from Income (Account 433 less Account 418.1)		(2,071,257)
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)		3,300,000
31			
32			
33			
34			
35			
36	TOTAL Dividends Declared—Common Stock (Account 438) (Total of lines 31 thru 35)		3,300,000
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)		16,524,799

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, 1994	
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	(Ref.) Page No. (b)	Current Year (c)	Previous Year
25	Net Utility Operating Income (Carried forward from page 114)	—	1,584,517	3,815,538
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		1,331,104	1,666,403
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		1,427,057	1,447,257
31	Revenues From Nonutility Operations (417)		(549)	14,989
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)		131,283	135,317
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		6,380	1,739
36	Allowance for Other Funds Used During Construction (419.1)			
37	Miscellaneous Nonoperating Income (421)		(1,069,198)	
38	Gain on Disposition of Property (421.1)			
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		(1,028,037)	371,191
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	41,199	86,893
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		41,199	86,893
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	(345,569)	94,212
48	Income Taxes—Other (409.2)	262-263	(59,155)	16,129
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277		
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)		118,218	145,615
53	TOTAL Taxes on Other Inc. and Ded. (Total of 46 thru 52)		(522,942)	(35,274)
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		(546,294)	319,572
55	Interest Charges			
56	Interest on Long-Term Debt (427)		1,158,661	1,094,728
57	Amort. of Debt Disc. and Expenses (428)	258-259	28,809	26,232
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 Expenses (431)	340	1,922,010	1,078,129
63	(Less) Allowance for Borrowed Funds Used During Construction—Cr. (432)			
64	Net Interest Charges (Enter Total of lines 56 thru 63)		3,109,480	2,199,089
65	Income Before Extraordinary Items (Enter Total of lines 25, 54 and 64)		(2,071,257)	1,936,021
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)		(2,071,257)	1,936,021



Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994	
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						
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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>94</u>	
<b>CAPITAL STOCK (Accounts 201 and 204) (Continued)</b>							
<p>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.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p>				<p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>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.</p>			
OUTSTANDING PER BALANCE SHEET <small>(Total amount outstanding without reduction for amounts held by respondent.)</small>		HELD BY RESPONDENT				Line No.	
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)		
		None				1	
						2	
						3	
						4	
						5	
						6	
						7	
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						9	
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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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				
2				
3				
4				
5				
6				
7				
8				
9				
10				
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12				
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14				
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18	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, 1994
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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	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
80,042		410.2	114,349	254/255	106,486	979,882	11
				282/254	16,718	24,447	12
				282/254	8,593	7,894	13
				282/254	39,728	534,806	14
							15
80,042			114,349		171,525	1,547,029	16
							17
80,042			114,349		171,525	1,547,029	18

**NOTES (Continued)**



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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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	Investment tax credits	1,052,061		
12	Leased appliances	41,165		
13	General plant	16,487		
14	Distribution plant	574,534		
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)	1,684,247		
17	Other (Specify)			
18	TOTAL (Acct 190) Total of lines 8, 16 and 17)	1,684,247		

**NOTES**

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>94</u>	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.				of amortization in column (a).			
2. For any deferred debit being amortized, show period				3. Minor items (less than \$100,000) may be grouped by classes.			
Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Piping allowances	2,944,606	1,476,760	401	1,165,369	3,255,997	
2							
3	Conversion costs						
4	(Expenditures for						
5	above are amortized						
6	over 10 years)	261,632	(1,316)	407.2	32,880	227,436	
7							
8	Energy conservation	540,755	2,775,515	186	2,335,029	981,241	
9							
10	Gate station painting	6,732	0	402	6,732	0	
11							
12	FL Gas Transmission						
13	Phase II	20,000	0		20,000	0	
14							
15	Hampton Strategies						
16	report	10,683	0		10,683	0	
17							
18	Hurricane costs	0	313,320			313,320	
19							
20	Goldman Bruning	0	6,457			6,457	
21							
22							
23							
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25							
26							
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46							
47	Misc. Work in Progress	950,490				46,269	
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)	108,854	479,374	401	21,400	566,828	
49	TOTAL	4,843,752				5,397,548	



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, 1994	
<b>PREPAYMENTS (Account 165)</b>							
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			663,693			
2	Prepaid Rents						
3	Prepaid Taxes (pages 262-263)						
4	Prepaid Interest						
5	Gas Prepayments (pages 226-227)						
6	Miscellaneous Prepayments:			324,008			
7	<b>TOTAL</b>			987,701			
<b>EXTRAORDINARY PROPERTY LOSSES (Account 182.1)</b>							
Line No.	Description of Extraordinary Loss <i>[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).]</i> (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	<b>TOTAL</b>						
<b>UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)</b>							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs <i>[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).]</i> (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							
14							
15							
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17							
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28							
29							
30	<b>TOTAL</b>						

<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, 1994				
<b>ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION</b> (Accounts 124, 166 and 167)							
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <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> </div> <div style="width: 48%;"> <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> </div> </div>							
Line No.	Date of Advance, Payee, Purpose and Estimated Date of Repayment	Account Number (124, 166 or 167)	Balance at Beginning of Year	Advances During Year	Repayments or Other Credits During Year	Accounts Charged	Balance at End of Year
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1							
2							
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8							
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11							
12							
13			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, 1994
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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 (j)	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
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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>94</u>
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### GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS

1. Report below the information called for concerning gas prepayments as defined in the text of Account 165, *Prepayments*. (Report advances on page 229.)

2. If any prepayment at beginning of year (or incurred during year) was cancelled, forfeited, or applied to another

purpose, state in a footnote gas volume and dollar amount, period when such prepayment was incurred, and accounting disposition of prepayment amount. Give a concise explanation of circumstances causing forfeiture or other disposition of the prepayment.

Line No.	Name of Vendor (Designate associated companies with an asterisk)  (a)	Seller FERC Rate Schedule No.  (b)	BALANCE BEGINNING OF YEAR	
			Mcf (14.73 psia at 60°F) (c)	Amount  (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	None			
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42	TOTAL			

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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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	N/A	N/A	N/A	1
				2
				3
				4
				5
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				7
				8
				9
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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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				
9				
10				
11				
12	N/A			
13				
14				
15				
16				
17				
18				
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23				
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37				
38				
39				
40				
41				
42	TOTAL Cost of Account 123.1 \$		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, 1994	Year of Report Dec. 31, 1994		
INVESTMENTS (Accounts 123, 124, 136) (Continued)					
<p>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.</p> <p>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.</p> <p>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.</p>		<p>5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.</p> <p>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).</p>			
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
					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, 1994
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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			
2			
3			
4			
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6			
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12			
13	None		
14			
15			
16			
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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, 1994
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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-

tinct 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				
2				
3				
4				
5				
6				
7				
8				
9				
10	N/A			
11				
12				
13				
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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



Name of Respondent

City Gas Company of Florida

This Report Is:

(1) ☒ An Original(2) ☐ A Resubmission

Date of Report

(Mo, Da, Yr)

Year of Report

Dec. 31, 19 94**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

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, 1994
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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	44,740,383			
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	5,517,158			
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)	5,517,158			
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	1,739,282			
12	Cost of Removal	473,912			
13	Salvage (Credit)	50,132			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	2,163,062			
15	Other Debit or Cr. Items (Describe):	94,664			
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	48,189,143			

**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	45,841,521			
26	General	2,347,622			
27	TOTAL (Enter Total of lines 18 thru 26)	48,189,143			



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 —

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, 1994
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### CONSTRUCTION OVERHEADS—GAS

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.

2. On page 218 furnish information concerning construction overheads.

3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page

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

4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1			
2			
3			
4			
5			
6			
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8	N/A		
9			
10			
11			
12			
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14			
15			
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42			
43			
44			
45			
46	TOTAL		



Name of Respondent

City Gas Company of Florida

This Report Is:

(1) ☒ An Original(2) ☐ A ResubmissionDate of Report  
(Mo, Da, Yr)

Year of Report

Dec. 31, 19\_94

## CONSTRUCTION WORK IN PROGRESS—GAS (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).

2. Show items relating to "research, development, and demonstration" projects last, under a caption Research.

Development, and Demonstration (see Account 107 of the Uniform System of Accounts).

3. Minor projects (less than \$500,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress—Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Incomplete Distribution System in Dade County	835,029	209,047
2	" " " St. Lucie County	857,004	10,746
3	" " " Brevard County	2,081,812	275,248
4			
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43	TOTAL	3,773,845	495,041

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, 1994	
<b>ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)</b>							
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 (i) the average period over which the tax credits are amortized.			
Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments  (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Gas Utility						
2	3%	74,346			411	8,524	(29,813)
3	4%	215,384			420	10,494	(82,602)
4	7%	--					
5	10%	2,499,765			420	97,218	(944,520)
6	8%	46,199			420	10,506	(8,826)
7							
8	<b>TOTAL</b>	2,835,694				126,742	(1,065,761)
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
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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, 1994	
INVESTMENT TAX CREDITS GENERATED AND UTILIZED (Continued)						
Line No.	Year (a)	Gas			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
41	1983					
42	3%			Approx. 30 Years		
43	4%		(9,824)		Transfer to subsidiary	
44	6%					
45	7%					
46	8%					
47	10%	334,607	334,607	" (1)		
48	11%					
49			(24,680)		Def'd tax 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			(81,044)		Def'd tax on basis reduction	
60			5,312			
61	1985					
62	3%					
63	4%					
64	6%					
65	7%					
66	8%					
67	10%	467,491	467,491	" (1)		
68	11%					
69			(102,877)			
70		19,351	19,351	" (1)		
71	1986					
72	3%					
73	4%					
74	6%					
75	7%					
76	8%	42,602	42,602	" (1)		
77	10%	27,494	27,494	" (1)		
78			(110,812)		Def'd tax on basis reduction	
79	1987					
80	10%		15,073		Basis reduction reversal	
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	

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, 1994
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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						



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, 1994
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### TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

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

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

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

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

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

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
(136,016)	653,000	(42,790)	(679,600)		1
15,628	19,751		(1,372)		2
601,705	602,424		14,200		3
481,317	1,275,175	(42,790)	(666,772)		4
(329,503)	90,000	272,829	(352,218)		5
37,200			179,190		6
1,425	1,449		109		7
12,076	13,529		223		8
198,546	214,284		89,948		9
156,138	154,874		6,992		10
75,882	474,136	272,829	(75,756)		11
946,380	946,380		0		12
3,534	3,554		0	(20)	13
949,914	949,934		0	(20)	14
					15
					16
					17
1,507,113	2,699,245	230,039(1)	(742,528)	(20)	18

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

Extraordinary Items (Account 409.3)- Non-Op Acct (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
3,143			(1) Prior year adjs. 230,039	1
103,708				2
106,851				3
				4
				5
				6
2,319				7
				8
156,138				9
158,457				10
				11
				12
				13
				14
				15
				16
				17
265,308				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, 1994
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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	66,626	
2	Unemployment Tax	2,751	
3	FICA	14,919	
4	Total Federal	84,296	
5	State: Income Tax	(205,544)	
6	Emergency Excise Tax	141,990	
7	Gross Receipts Tax	133	
8	Unemployment Tax	1,676	
9	FPSC Assessment	105,686	
10	Use Tax	5,727	
11	Total State	49,668	
12	Local: Ad Valorem 1994	0	
13	Occupational Licenses	0	
14	Total Local	0	
15			
16			
17			
18	TOTAL	133,964	

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

Line No.	Electric (Account 408.1, 409.1) (d)	Gas (Account 408.1 409.1) (e)	Other Utility Departments (Account 408.1, 409.1) (f)	Other Income and Deductions (Account 408.2, 409.2) (g)
1		147,553		(283,569)
2		12,485		
3		497,997		
4		658,035		(283,569)
5		(270,348)		(59,155)
6		37,200		
7		1,425		
8		9,757		
9		198,546		
10				
11		(23,420)		(59,155)
12		946,380		
13		3,534		
14		949,914		
15				
16				
17				
18	TOTAL	1,584,529		(342,724)



<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, 1994
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES		
<b>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.</b>	<b>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.</b>	

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	(2,071,256)
2	Reconciling Items for the Year	
3		
4	<b>Taxable Income Not Reported on Books</b>	
5	Deductions Recorded on Books Not Deductions for Return	
6	Federal Income Taxes	(1,882,932)
7	NUI Acquisition Adjustment	983,097
8	Regulatory Cost	(457,973)
9	<b>Deductions Recorded on Books Not Deducted for Return</b>	
10	Deferred Tax Net of Investment Credit	91,386
11	Bad Debts	179,679
12	Political Contributions	2,145
13		
14	<b>Income Recorded on Books Not Included in Return</b>	
15	Meals	12,282
16	Club Dues	5,959
17	Penalties	(10,422)
18		
19	<b>Deductions on Return Not Charged Against Book Income</b>	
20	Plant Depreciation and Amortization	(2,341,637)
21	ESOP Dividends	(320,959)
22	Insurance Reserves	111,961
23		
24		
25		
26		
27	<b>Federal Tax Net Income</b>	(5,698,670)
28	<b>Show Computation of Tax:</b>	
29	Taxable      Effective	Federal
30	Income      Rate	Income Tax
31	(5,698,670)      34%	(1,937,548)
32		
33		
34	Add: Prior year adjustment	42,790
35	Add: Tax savings on dividends to ESOP	22,189
36	Add: Current year AMT	144,454
37	Less: Prior year AMT	(154,815)
38	Less: Rounding adj.	(2)
39		(1,882,932)
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 <u>94</u>
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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)**

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on 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.

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

3. In column (d) show the net gain or net loss realized

on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.

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

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

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						
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3						
4						
5						
6						
7						
8						
9						
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11						
12						
13						
14						
15						
16						
17						
18			None			
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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, 1994
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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.
				1
				2
11,115		3,420	7,695	3
4,410		4,410	0	4
116,600		13,992	102,608	5
0	417,672	257,287	160,385	6
0	378,800	4,307	374,493	7
				8
1,989			1,989	9
				10
				11
				12
				13
				14
				15
134,114	796,472	283,416	647,170	16
				17
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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, 1994
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**UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)**

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

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

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

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

Line No	Designation of Long-Term Debt	Principal Amount of Debt Issued	Total Expense, Premium or Discount	AMORTIZATION PERIOD	
				Date From	Date To
	(a)	(b)	(c)	(d)	(e)
1	Unamortized Debt Discount and Expense	181 and 226:			
2	First Mortgage Bonds:				
3	Due 1997	5,000,000	85,745	1972	1997
4	1994	5,000,000	88,032	1984	1984
5	2002	10,000,000	210,941	1987	2002
6	2024	20,000,000	378,800	1994	2024
7	"			1994	2024
8					
9	Securities application legal expense				
10					
11					
12					
13					
14					
15					
16					
17	Total				
18					
19					
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44					



<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, 1994
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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)	
8	202,500			101.00	1
14	56,000			N/A	2
8.5	643,960			N/A	3
					4
					5
6.4	235,258			N/A	6
					7
6	0			N/A	8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
		*Difference of \$20,943 Obligations (Account	from account 427 is Interest for Under Capital Leases		22
					23
					24
					25
					26
					27
					28
					29
					30
					31
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					37
	1,137,718*				38

<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>94</u>	
<b>LONG-TERM DEBT (Accounts 221, 222, 223, and 224)</b>				
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Recquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> </div> <div style="width: 48%;"> <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> </div> </div>				
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	<u>Bonds (221):</u>			
2	First Mortgage Bonds: 6th	4/1/72	4/1/97	2,500,000
3	8th	7/2/84	7/1/94	
4	9th	4/1/87	5/1/02	7,273,000
5				
6	Brevard Industrial Revenue Bonds	7/15/94	10/1/94	5,345,570
7				
8	ESOP Indebtedness	6/1/87	5/1/02	1,185,580
9				
10				
11				
12				
13				
14				
15				
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18				
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35				
36				
37				
38	<b>TOTAL</b>			16,304,150



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>94</u>
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**SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

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

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

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

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

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

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

Securities Issued:

Brevard County 6.4% Industrial Development Bonds

Amount: 20,000,000

Date issued: 8/16/94

Date due: 10/1/94

Debt expense: 184,960

Debt discount: 378,800

\*Also authorized under Order No. GF94050183 (New Jersey Board of Public Utilities), dated 7/19/94; and Abbreviated Securities Certificate S-940448 (Pennsylvania Public Utility Commission) dated 5/31/94.

Florida Public Service Commission authorized by:

Docket No.

Order No.

Date Issued

940570-GU

PSC-94-0822-FDF-GU

July 5, 1994

940570-GU

PSC-94-0822A-FDF-GU

July 28, 1994

First Mortgage Bonds Retired:

6th	Series	due	1997	8%	125,000
8th	Series	due	1994	14%	800,000
9th	Series	due	2002	8½%	909,000
					<u>1,834,000</u>

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

<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, 1994
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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		
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16		
17		
18		
19		
20		
21	<b>TOTAL</b>	

**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	<b>TOTAL</b>	



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>94</u>
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**OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)**

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

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

(b) *Reduction in Par or Stated Value of Capital Stock* (Account 209)—State amount and give brief explanation of the

capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) *Gain on Resale or Cancellation of Reacquired Capital Stock* (Account 210)—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) *Miscellaneous Paid-In Capital* (Account 211)—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	211 - Division Equity	30,273,200
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40	TOTAL	30,273,200

<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, 1994
<b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,          PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK</b> (Accounts 202 and 205, 203 and 206, 207, 212)			
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,</p> </div> <div style="width: 48%;"> <p><i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> </div> </div>			
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1			
2			
3			
4			
5			
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8			
9			
10			
11			
12			
13			
14			
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18	None		
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44			
45			
46	TOTAL		



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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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.

MCF OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER M.O.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
20,245,537	19,458,899	88,225	84,078	1
				2
45,606,374	45,390,621	4,568	4,458	3
29,389,573	35,930,413	41	35	4
				5
(344,997)	(169,734)			6
94,896,487	100,610,199	92,834	88,571	7
				8
94,896,487	100,610,199	92,834	88,571	9
				10
NOTES				11
				12
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				16
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				20
All sales are within the state of Florida.				21
				22
				23
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				31
				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, 19 <u>94</u>
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### GAS OPERATING REVENUES (ACCOUNT 400)

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

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

4. Report quantities of natural gas sold in Mcf (14.73 psia at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.

5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	<b>GAS SERVICE REVENUES</b>		
2	480 Residential Sales	18,838,224	18,561,134
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	20,853,389	22,332,799
5	Large (or Ind.) (See Instr. 6)	8,461,291	11,278,934
6	482 Other Sales to Public Authorities		
7	484 <del>Interdepartmental Sales</del> Accrued/PGA	(61,580)	605,094
8	TOTAL Sales to Ultimate Consumers	48,091,324	52,777,961
9	483 Sales for Resale		
10	TOTAL Nat. Gas Service Revenues	48,091,324	52,777,961
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	48,091,324	52,777,961
13	<b>OTHER OPERATING REVENUES</b>		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts		
16	488 Misc. Service Revenues	414,979	407,113
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 <del>Bank Loan Gas Property</del> (Leased Appliances)	2,497,018	2,158,036
22	494 Interdepartmental Rents		
23	495 Other Gas Revenues		
24	TOTAL Other Operating Revenues	2,911,997	2,565,149
25	TOTAL Gas Operating Revenues	51,003,321	55,343,110
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	51,003,321	
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)		
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)		
30	Sales for Resale		
31	Other Sales to Pub. Auth. (Local Dist. Only)		
32	Interdepartmental Sales		
33	TOTAL (Same as Line 10, Columns (b) and (d))	51,003,321	



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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>94</u>
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**OTHER REGULATORY LIABILITIES (Account 254)**

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).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
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.

Line No.	Description and Propose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Account (c)		
1	SFAS 109 Liability			1,547,029	1,547,029
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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27					
28					
29					
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35					
36					
37					
38					
39					
40					
41	TOTAL			1,547,029	1,547,029



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_94
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)**

income and deductions.

3. Provide in the space below explanations for pages 276

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

4. Use separate pages as required.

17. See 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
		410.4	124,564	410.4	61,058	(184,733)	11
			15,415	"	222,376	34,367	12
180,073				410.2	8,053	213,297	13
				"	67,612	(82,325)	14
						3,236	15
59,293					101,108	162,890	16
239,366			139,979		460,207	146,732	17
							18
239,366			139,979		460,207	146,732	19
							20
204,380			121,773		429,820	105,575	21
34,986			18,206		30,387	41,157	22
							23

**NOTES (Continued)**

59,293		410.2	101,108	15,507 (189,480) 336,863
<u>59,293</u>			<u>101,108</u>	<u>162,890</u>

<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>94</u>	
<b>ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)</b>							
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	(248,239)					
12	Contingencies	241,328					
13	Regulatory	41,277					
14	Bad Debt Reserves	(14,713)					
15	ESOP and Pensions	3,236					
16	Other See below	204,705					
17	TOTAL Gas (Total of lines 11 thru 16)	227,594					
18	Other (Specify)						
19	TOTAL (Acct 283) (Total of lines 9,17 and 18)	227,594					
20	Classification of TOTAL						
21	Federal Income Tax	209,242					
22	State Income Tax	18,352					
23	Local Income Tax						

**NOTES**

FIT Adjustments - Prior year	15,507
Insurance Reserves	(147,665)
Storm Damage	336,863
 Total Other	 204,705



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, 1994
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)**

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
0			166,930		1,367,581	19,821,032	3
							4
0			166,930		1,367,581	19,821,032	5
							6
							7
							8
0			166,930		1,367,581	19,821,032	9
							10
					1,299,854	17,259,976	11
			166,930		67,727	2,561,056	12
							13

**NOTES (Continued)**

254	150,574	254	782,760
		255	20,607
		283	124,564
410	16,356	410	439,650
Total	<u>166,930</u>		<u>1,367,581</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, 1994
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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	20,140,528	881,155	
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	20,140,528	881,155	
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	20,140,528	881,155	
10	Classification of TOTAL			
11	Federal Income Tax	17,807,464	752,366	
12	State Income Tax	2,333,064	128,789	
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 <u>94</u>
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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	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
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							4
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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, 1994
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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



<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, 1994
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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  (j)	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, 19_94
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### UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS

1. Report below the information called for concerning obligations to customers under take or pay clauses of gas sale agreements. If any of the obligations are included in an account other than 253, *Other Deferred Credits*, show the account in which included and on page 266 of this report show the aggregate dollar amount with notation that details are reported on this page. Explain why

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

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

Line No.	Name of Customer (Designate associated companies with an asterisk)	Respond-ent's FERC Rate Schedule No.	BALANCE AT BEGINNING OF YEAR	
			Mcf (14.73 psia at 60°F)	Amount
	(a)	(b)	(c)	(d)
1				
2				
3				
4				
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7				
8				
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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>94</u>
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**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.

2. For any deferred credit being amortized, show the period of amortization.

3. Minor items (less than \$100,000) may be grouped by classes.

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	PGA Overrecoveries	(788,461)	400	1,210,253	2,010,595	11,881
2	Deferred Revenue -	(437,733)	400	93,834	331,604	(199,963)
3	Contract Interr					
4	Accrued Refund Due					
5	Ratepayers	0	400		986	986
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
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47	TOTAL	(1,226,194)		1,304,087	2,343,185	(187,096)

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, 1994
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	Legal fees: Steel Hector	10,000		
2	McCarthy, Sweeney, Harkaway	5,000		
3	Richard Furman Engineering Service	7,000		
4	John B. Stark - Consultant	6,000		
5	Audit fees	34,900		
6	Actuarial services	37,021		
7	ESOP contributions	594,703		
8	ESOP compensation	45,996		
9	Payroll deductions	29,681		
10	Medley sewer assessment	20,626		
11	Brevard County - interest on CIAC	36,335		
12	FASB #87 adjustment - Pension (asset)	203,796		
13	Pension Trust contributions	24,683		
14	Rental of 1001 E. 25 Street	18,580		
15	Accrued compensation	450,000		
16				
17				
18				
19				
20				
21				
22				
23				
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42				
43	TOTAL	1,524,321		



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>94</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.
36,009		3%	(29,813)	FASB 109	1
122,288		4%	(82,602)	" "	2
		10%	(965,127)	" "	3
1,458,027		10%	20,607	Upward basis reduction	4
26,867		8%	(8,826)	FASB 109	5
1,643,191			(1,065,761)		6
					7
					8
					9
					10
					11
					12
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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, 1994	
<b>SALES OF PRODUCTS EXTRACTED FROM NATURAL GAS (Account 490)</b>							
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.	<b>Name of Purchaser</b> <i>(Designate associated companies with an asterisk)</i> (a)	<b>Name of Product</b> (b)	<b>Quantity</b> (In gallons) (c)	<b>Amount of Sales</b> (In dollars) (d)	<b>Sales Amount per Gallon</b> (In cents) (d ÷ c) (e)		
1		None					
2							
3							
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17							
<b>REVENUES FROM NATURAL GAS PROCESSED BY OTHERS (Account 491)</b>							
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.	<b>Name of Processor and Description of Transaction</b> <i>(Designate associated companies with an asterisk)</i> (a)	<b>Mcf of Respondent's Gas Processed</b> (14.73 psia at 60°F) (b)		<b>Revenue</b> (In dollars) (c)			
1	None						
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, 19 94
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**SALES FOR RESALE NATURAL GAS (Account 483)**

1. Report particulars (details) concerning sales of natural gas during the year to other gas utilities and to pipeline companies for resale. Sales to each customer should be subdivided by service classifications, identified in column (c) where applicable, by rate schedule designation contained in the company's tariff.

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

3. In either column a or b, provide separate subheadings and totals for each State in addition to a grand total for all sales to other gas utilities.

4. Enter in column b, point of delivery, the name of city or town and State, and such other designation necessary to enable identification on maps of respondent's pipeline system.

5. Designate with an asterisk and footnote any sales which are other than firm sales, i.e., sales for storage, etc.

6. Monthly billing demands, as used in column (g), are the number of Mcf in the respective months actually used in computing the demand portion of the customer's bills; such quantity of Mcf is multiplied by the demand portion of the tariff rate. Report in column (g) the sum of the monthly billing demands for the number of months the customer received service or was subject to demand charges.

7. Where consolidated bills for more than one point of delivery are rendered under a FERC rate schedule, indicate the several points of delivery in column (b) and report the remainder of the columns on a consolidated basis corresponding to the billing. Where, however, consolidated bills for more than one point of delivery are not rendered under a

Line No.	Name of Other Gas Utility (Designate associated companies with an asterisk) (a)	Point of Delivery (City, Town or State) (b)	FERC Tariff Rate Schedule Designation (c)	Mcf of Gas Sold (Approx. Btu per Cu. Ft.) (d)	Revenue for Year (See Instr. 5) (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13		N/A			
14					
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, 1994	
FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)								
Mcf Sold (14.73 psia at 60°F) (f)	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			Line No.
	Total (To nearest dollar) (g)	Portion Due to Adjustments) (Itemize) (h)	Cents per Mcf (To nearest hundredth)		Date (Noncoin.) (k)	Mcf (14.73 psia at 60°F)		
			Total (l)	Portion Due to Adjustments (j)		Noncoincidental (i)	Coincidental (m)	
			None					40
								41
								42
								43
								44
								45
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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 94
FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)					
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)
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					
55					
56					
57		None			
58					
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90					

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, 1994
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**FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)**

5. Designate the entries in point of delivery, column (c), that they can be readily identified on map of the respondent's pipe line system.

6. For column (d), use the following codes to designate type of sale: Firm 1; Off peak 2; Interruptible 3; Other 4. Define by appropriate footnote, the meaning of each term in describing the type of sale, indicating specifically any order of priority in service between types of sale and among sales of the same type.

7. On each line following an entry in column (h), itemize separately the adjustment portion of the entry in column (h) (for example, purchased gas, tax, Btu or other rate adjustments). The difference between columns (g) and (h) should be the revenues resulting from the base contract rate named in the docket

number entered in column (b). Show the effect of purchased gas, tax, Btu, or other rate adjustment provision as the quotient of the total annual revenues received for the year from the application of each rate adjustment provision divided by the annual volume of gas delivered.

8. For each sale of 50,000 Mcf or more per year at each point of delivery, show (a) in column (l) the noncoincidental peak day volume of delivery at pressure base indicated, (b) in column (m) the coincidental system peak day volume of delivery at pressure base indicated and (c) in column (k) the dates of the noncoincidental peak day deliveries. In a footnote state the date of the entire system peak day coincidental delivery. If an estimate is used for any peak day delivery, state the basis for such estimate in a footnote.

Mcf Sold (14.73 psia at 60°F)  (f)	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			Line No.
	Total (To nearest dollar)  (g)	Portion Due to Adjustments) (Itemize)  (h)	Cents per Mcf (To nearest hundredth)		Date (Noncoin.)  (k)	Mcf (14.73 psia at 60°F)		
			Total  (i)	Portion Due to Adjustments  (j)		Noncoincidental  (l)	Coincidental  (m)	
			None					1
								2
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None



Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS					
<p>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.</p>			<p>2. Natural gas means either natural gas unmixed, or any mixture of any natural and manufactured gas. Designate with an asterisk, however, any sales of mixed gas. In a footnote state the components of mixed gas, i.e., natural and refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture.</p> <p>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.</p> <p>4. Provide separate grand totals for each State in addition to a grand total for all field and main line industrial sales.</p>		
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)
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14		None			
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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, 19 <u>94</u>
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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	36
3	Mcf of Gas Sales for the Year	29,199,559
4	Therms Off Peak Customers	
5	Average Number of Customers for the Year	
6	Mcf of Gas Sales for the Year	
7	Therms Firm Customers                      Commercial/Industrial	
8	Average Number of Customers for the Year	4,573
9	Mcf of Gas Sales for the Year	45,796,388
10	Therms TOTAL Industrial Customers	
11	Average Number of Customers for the Year	4,609
12	Mcf of Gas Sales for the Year	74,995,947
	Therms	

Line 12 includes 10,022,496 therms transported for others.

FERC FORM NO. 2 (ED. 12-88)

Page 305



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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, 1994
DISTRIBUTION TYPE SALES BY STATES (Continued)					
2. Provide totals for sales within each State.			the components of mixed gas, i.e., whether natural and oil		
3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote			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)	
		N/A			1
					2
					3
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)					
was received or paid in performance of gas exchange services.			4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.		
3. List individually net transactions occurring during the year for each rate schedule.					
Exchange Gas Delivered			Excess Mcf Received or Delivered	Debit (Credit) Account 806	Line No.
Point of Delivery (City, state, etc.) (e)	Mcf (f)	Debit (Credit) Account 174 (g)			
	None				1
					2
					3
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)					
<p>1. Report below particulars (details) concerning the gas volumes and related dollar amounts of natural gas exchange transactions during the year. Minor transactions (less than 100,000 Mcf) may be grouped.</p> <p>2. Also give the particulars (details) called for concerning each natural gas exchange where consideration</p>					
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					
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6					
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16					
17		None			
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44					
45	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_94
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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 Purchases (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	84,093,288	22,820,096	0.27137
07	804.1 — Liquefied Natural Gas Purchases			
08	805 — Other Gas Purchases	2,136,208	227,720	0.10660
09	805.1 — Purchased Gas Cost Adjustments			
10	<b>TOTAL (Enter Total of lines 01 thru 9)</b>	86,229,496	23,047,816	0.26728

**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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**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							
13			N/A				
14							
15							
16							
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19							
20							
21							
22							
23							
24							
25							
26							
27	TOTAL						

**ABANDONED LEASES (Account 797)**

1. Report below particulars (details) concerning the provision for the year to cover probable loss on abandonment of natural gas leases included in Account 105, *Gas Plant Held for Future Use* which have never been productive.

2. Explain the basis of determining the year's provision and state whether the basis is the same as that used for the preceding year.

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

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



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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	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
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	<b>7. SALES EXPENSES</b>		
246	Operation		
247	911 Supervision	174,633	99,331
248	912 Demonstrating and Selling Expenses	1,675,260	767,839
249	913 Advertising Expenses	187,521	8,922
250	916 Miscellaneous Sales Expenses	46,395	189,780
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	2,083,809	1,065,872
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
253	Operation		
254	920 Administrative and General Salaries	1,106,031	1,085,565
255	921 Office Supplies and Expenses	1,843,287	816,897
256	(Less) (922) Administrative Expenses Transferred—Cr.		
257	923 Outside Services Employed	536,249	525,303
258	924 Property Insurance	8,889	14,658
259	925 Injuries and Damages	1,577,172	1,141,418
260	926 Employee Pensions and Benefits	2,293,836	2,263,507
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	110,649	338,017
263	(Less) (929) Duplicate Charges—Cr.	(440,844)	(555,776)
264	930.1 General Advertising Expenses	13,609	2,720
265	930.2 Miscellaneous General Expenses	130,111	108,350
266	931 Rents	49,022	163,704
267	TOTAL Operation (Enter Total of lines 254 thru 266)	7,228,011	5,904,363
268	Maintenance		
269	935 Maintenance of General Plant	106,110	109,090
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	7,334,121	6,013,453
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	42,210,335	43,451,529

**NUMBER OF GAS DEPARTMENT EMPLOYEES**

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special

construction employees in a footnote.

3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.

1. Payroll Period Ended (Date)	10/31/94
2. Total Regular Full-Time Employees	291
3. Total Part-Time and Temporary Employees	2
4. Total Employees	293

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, 1994
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
<b>3. TRANSMISSION EXPENSES (Continued)</b>				
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	
<b>4. DISTRIBUTION EXPENSES</b>				
202	Operation			
203	870 Operation Supervision and Engineering	69,359	57,311	
204	871 Distribution Load Dispatching			
205	872 Compressor Station Labor and Expenses			
206	873 Compressor Station Fuel and Power			
207	874 Mains and Services Expenses	769,228	667,434	
208	875 Measuring and Regulating Station Expenses—General			
209	876 Measuring and Regulating Station Expenses—Industrial	25,003	28,655	
210	877 Measuring and Regulating Station Expenses—City Gate Check Station	8,644	3,075	
211	878 Meter and House Regulator Expenses	991,153	932,107	
212	879 Customer Installations Expenses	2,486,838	2,110,131	
213	880 Other Expenses	1,189,051	965,159	
214	881 Rents	3,984	144,231	
215	TOTAL Operation (Enter Total of lines 204 thru 215)	5,543,260	4,908,103	
216	Maintenance			
217	885 Maintenance Supervision and Engineering	5,961	4,719	
218	886 Maintenance of Structures and Improvements	10,775	7,353	
219	887 Maintenance of Mains	194,407	231,426	
220	888 Maintenance of Compressor Station Equipment			
221	889 Maintenance of Meas. and Reg. Sta. Equip.—General			
222	890 Maintenance of Meas. and Reg. Sta. Equip.—Industrial	5,184	9,914	
223	891 Maintenance of Meas. and Reg. Sta. Equip.—City Gate Check Station	76,040	64,596	
224	892 Maintenance of Services	153,400	97,521	
225	893 Maintenance of Meters and House Regulators	621,842	518,425	
226	894 Maintenance of Other Equipment	264,297	250,031	
227	TOTAL Maintenance (Enter Total of lines 218 thru 227)	1,331,906	1,183,985	
228	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	6,875,166	6,092,088	
<b>5. CUSTOMER ACCOUNTS EXPENSES</b>				
229	Operation			
230	901 Supervision	121,866	157,583	
231	902 Meter Reading Expenses	647,287	666,734	
232	903 Customer Records and Collection Expenses	1,856,554	1,763,504	
233	904 Uncollectible Accounts	197,135	(66,426)	
234	905 Miscellaneous Customer Accounts Expenses	103,513	116,461	
235	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	2,926,355	2,637,856	



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<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	<b>C. Liquefied Natural Gas Terminating and Processing Expenses</b>			
148	<b>Operation</b>			
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	<b>TOTAL Operation (Enter Total of lines 149 thru 164)</b>	None	None	
166	<b>Maintenance</b>			
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	<b>TOTAL Maintenance (Enter Total of lines 167 thru 174)</b>			
176	<b>TOTAL Liquefied Nat Gas Terminating and Processing Exp (Lines 165 &amp; 175)</b>			
177	<b>TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)</b>	None	None	
178	<b>3. TRANSMISSION EXPENSES</b>			
179	<b>Operation</b>			
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	<b>TOTAL Operation (Enter Total of lines 180 thru 190)</b>	None	None	

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<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>			
99	<b>A. Underground Storage Expenses</b>			
100	<b>Operation</b>			
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	<b>TOTAL Operation (Enter Total of lines 101 thru 113)</b>	None	None	
115	<b>Maintenance</b>			
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	<b>TOTAL Maintenance (Enter Total of lines 116 thru 123)</b>			
125	<b>TOTAL Underground Storage Expenses (Total of lines 114 and 124)</b>	None	None	
126	<b>B. Other Storage Expenses</b>			
127	<b>Operation</b>			
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	<b>TOTAL Operation (Enter Total of lines 128 thru 133)</b>			
135	<b>Maintenance</b>			
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	<b>TOTAL Maintenance (Enter Total of lines 136 thru 144)</b>			
146	<b>TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)</b>	None	None	



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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (e)	Amount for Current Year (b)	Amount for Previous Year (c)
<b>B2. Products Extraction (Continued)</b>			
48	Maintenance		
49	784 Maintenance Supervision and Engineering		
50	785 Maintenance of Structures and Improvements		
51	786 Maintenance of Extraction and Refining Equipment		
52	787 Maintenance of Pipe Lines		
53	788 Maintenance of Extracted Products Storage Equipment		
54	789 Maintenance of Compressor Equipment		
55	790 Maintenance of Gas Measuring and Reg. Equipment		
56	791 Maintenance of Other Equipment		
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)		
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)	None	None
59	<b>C. Exploration and Development</b>		
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
	<b>D. Other Gas Supply Expenses</b>		
66	Operation		
67	800 Natural Gas Well Head Purchases		
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		
69	801 Natural Gas Field Line Purchases Commodity-Transportation	741,651	1,133,535
70	802 Natural Gas Gasoline Plant Outlet Purchases for Others		
71	803 Natural Gas Transmission Line Purchases		
72	804 Natural Gas City Gate Purchases	22,306,165	26,565,610
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)	23,047,816	27,699,145
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	(56,932)	(56,885)
93	812 Gas Used for Other Utility Operations—Credit		
94	TOTAL Gas Used in Utility Operations—Credit (Total of lines 91 thru 93)	(56,932)	(56,885)
95	813 Other Gas Supply Expenses		
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	22,990,884	27,642,260
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	22,990,884	27,642,260

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>94</u>
<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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<b>DISTRIBUTION TYPE SALES BY STATES</b>					
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)	
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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>94</u>
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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.

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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, 1994
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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 8, 1994, effective January 1, 1994.

<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>94</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) (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.
4,228		4,228	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
		5,237,797	Distribution plant	9
		279,361	General plant	10
			Common plant-gas	11
				12
				13
				14
				15
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4,228		5,521,386	<b>TOTAL</b>	25



<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>94</u>	
<b>DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)</b> <i>(Except Amortization of Acquisition Adjustments)</i>				
<p>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.</p> <p>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</p>				
<p style="text-align: right;">between the report years (1971, 1974 and every fifth year thereafter).</p> <p style="text-align: right;">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</p>				
<b>Section A. Summary of Depreciation, Depletion, and Amortization Charges</b>				
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	5,237,797		
10	General plant	279,361		
11	Common plant-gas			
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25	<b>TOTAL</b>	5,517,158		

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, 1994
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			95,414
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	NASA Project			9,103
6	Miscellaneous (19 items)			7,430
7	Bank of New York Mortgage Bonds			5,862
8	Greater Miami Chamber of Commerce			5,370
9				
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49	TOTAL			123,179



<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>94</u>
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)	
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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>94</sup>
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	
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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, 1994
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**TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 855)**

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)
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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, 1994
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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 Therm (In Cents) (e)	Therms 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	171,241	45,853	.26777		
7	Other General Uses	401	42,166	11,079	.26275		
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25	TOTAL		213,407	56,932	.26677		



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, 1994	
<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  (l)	Account  (k)	Amount  (i)	Account  (m)		
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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, 1994
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. (a) Name and address of person or organization rendering services. (b) description of services received during year and project or case to which services relate, (c) basis of charges, (d) total charges for the year, detailing utility department and account charged. 2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval. 3. Designate with an asterisk associated companies.</p>		
1	Richard Furman				
2	Consulting Engineer	88,167	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	39,766	General Counsel, fees plus expenses		
11					
12	Arthur Andersen & Company				
13	One Biscayne Tower, Suite 2100				
14	Miami, FL 33131				
15	Independent Auditors, Financial Consultants				
16	Also: 133 Peachtree Street, N. E.				
17	Atlanta, GA 30303				
18	Fees plus expenses	44,980	Audit fees		
19					
20	Kruse, O'Connor & Ling				
21	W. Broward Professional Building				
22	7320 Griffin Road, Suite 200				
23	Ft. Lauderdale, FL 33314				
24	Fees plus expenses	34,384	Actuarial Services		
25					
26	McWhirter, Reeves, McGlothlin, Davidson & Bakas				
27	P. O. Box 3350				
28	Tampa, FL 33601-3350				
29	Fees plus expenses	101,809	General Regulatory Practices		
30					
31	Morris & Reynolds				
32	8925 S. W. 148 Street, #207				
33	Miami, FL 33176-8000	35,750	Insurance Consultants		
34					
35	H. Earl Barber				
36	335 N. E. 101 Street				
37	Miami Shores, FL 33138	42,500	Employee Stock Ownership Plan Trustee		
38					
39	John B. Stark				
40	3706 Bobbin Brook Circle				
41	Tallahassee, FL 32302	51,600	Consulting Services		
42					
43	Hampton Strategies, Inc.				
44	898 Veterans Memorial Highway				
45	Hauppauge, NY 11788	37,374	Natural Gas Study		



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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>94</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)	3,476,546			
55	Customer Accounts (Line 34)	1,467,494			
56	Customer Service and Informational (Line 35)				
57	Sales (Line 36)	738,486			
58	Administrative and General (Lines 37 and 46)	1,070,373			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	6,752,899	302,649	7,055,548	
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	395,786	4,196	399,982	
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)	395,786	4,196	399,982	
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant	44,511		44,511	
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)	44,511		44,511	
74	Other Accounts (Specify):				
75	Energy Conservation	208,659		208,659	
76	Stores Expense	96,241		96,241	
77	Merchandising and Jobbing	134,721	2,517	137,238	
78	Other Work in Progress	139,528		139,528	
79	Deferred Piping	16,876		16,876	
80	Deferred Conversion Cost	8,564		8,564	
81	Deferred Regulatory Expense	11,845		11,845	
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	616,434	2,517	618,951	
96	TOTAL SALARIES AND WAGES	7,809,630	309,362	8,118,992	



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, 1994
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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 Terminating and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts	2,939,805		
35	Customer Service and Informational	1,467,494		
36	Sales			
37	Administrative and General	738,486		
38	TOTAL Operation (Total of lines 28 thru 37)	1,070,345		
39	Maintenance	6,216,130		
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General	536,741		
47	TOTAL Maint. (Total of lines 40 thru 46)	28		
		536,769		

<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>94</u>		
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)</b>					
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p><b>B. Gas, R, D &amp; D Performed Externally</b></p> <p>(1) Research Support to American Gas Association</p> <p>(2) Research Support to Others (<i>Classify</i>)</p> <p>(3) Total Cost Incurred</p> <p>3. Include in column (c) all R, D &amp; 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 &amp; 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 &amp; D activity.</p> </div> <div style="width: 48%;"> <p>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).</p> <p>5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188 <i>Research, Development, and Demonstration Expenditures</i> outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D &amp; D activities or projects, submit estimates for columns (c), (d) and (f) with such amounts identified by "Est."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p> </div> </div>					
Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	None				1
					2
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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, 19 <u>94</u>
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) projects initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

2. Indicate in column (a) the applicable classification, as shown below. Classifications:

A. Gas R, D & D Performed Internally

(1) Pipeline

a. Design

b. Efficiency

(2) Compressor Station

a. Design

b. Efficiency

(3) System Planning, Engineering, and Operation

(4) Transmission Control and Dispatching

(5) LNG Storage and Transportation

(6) Underground Storage

(7) Other Storage

(8) New Appliances and New Uses

(9) Gas Exploration, Drilling, Production, and Recovery

(10) Coal Gasification

(11) Synthetic Gas

(12) Environmental Research

(13) Other (Classify and Include Items in Excess of \$5,000.)

(14) Total Cost Incurred

Line No.	Classification (a)	Description (b)
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18		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, 1994	
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	Line No.
CHARGED CURRENTLY TO			Deferred to Account 186	Contra Account	Amount		
Department (f)	Account No. (g)	Amount (n)					
	401	38,037					1
	401	3,794					2
							3
							4
							5
							6
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							9
							10
							11
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							13
	401	38,413					14
							15
							16
							17
							18
							19
					21,400	0	20
							21
							22
			479,374			566,828	23
							24
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		80,244	479,374		21,400	566,828	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>94</u>
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				21,400
21					
22	Docket 940276-GU				
23	1994 Rate Case				87,454
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
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45					
46	TOTAL				108,854

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Name of Respondent	This Report Is:	Date of Report	Year of Report
City Gas Company of Florida	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 19 94

**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	5,000
4	Arise Foundation	2,500
5	YMCA	2,000
6	Boys & Girls Club	1,669
7	Global Relief	1,000
8	College Assistance Program	1,000
9	The Leonard Frankel Foundation	1,000
10	Boys Scout	800
11	Festival of the Performing Arts	500
12	Miscellaneous (21 items)	5,048
13		
14	<u>Penalties: (426.3)</u>	20,517
15		(10,422)
16	<u>Expenditures for Certain Civic, Political, etc: (426.4)</u>	
17	William T. Mayo	18,000
18	Various Contractors (6 items)	2,145
19		
20		20,145
21	<u>Other Deductions: (426.5)</u>	
22	Social Club Dues and Expenses	5,000
23		
24	<u>Club Dues: (426.6)</u>	5,959
25		41,199
26		
27	<u>Other Interest Expense: (431)</u>	
28	CoreStates	840,917
29	NUI Short Term Debt	464,351
30	Constellation/First Fidelity STD	293,902
31	ESOP	17,944
32	Medley Sewer	3,023
33	ECP True-up	(35,184)
34	Competitive Rate Adjustment	(13,603)
35	PGA True-up	(4,537)
36	Miscellaneous (1 item)	(4,154)
37		
38		1,562,659
39		
40		

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
GAS ACCOUNT — NATURAL GAS (Continued)				
01 NAME OF SYSTEM			Therms	
Line No.	Item (a)	Ref. Page No. (b)	Amount of Gas (14.73 psia at 60°F) (c)	
23	GAS DELIVERED			
24	Natural Gas Sales			
25	Field Sales			
26	To Interstate Pipeline Companies for Resale Pursuant to FERC Rate Schedules	310		
27	Retail Industrial Sales	309		
28	Other Field Sales	310		
29	TOTAL, Field Sales (Enter Total of lines 26 thru 28)			
30	Transmission Systems Sales			
31	To Interstate Pipeline Co. for Resale Under FERC Rate Sched.	310		
32	To Intrastate Pipeline Co. and Gas Utilities for Resale Under FERC Rate Schedules	310		
33	Mainline Industrial Sales Under FERC Certification	307		
34	Other Mainline Industrial Sales	307		
35	Other Transmission System Sales	310		
36	TOTAL, Transmission System Sales (Enter Total of lines 31 thru 35)			
37	Local Distribution by Respondent			
38	Retail Industrial Sales	303	19,367,077	
39	Other Distribution System Sales	303	65,506,914	
40	TOTAL, Distribution System Sales (Lines 38 + 39)		84,873,991	
41	Interdepartmental Sales			
42	TOTAL SALES (Enter Total of lines 29, 36, 40 and 41)		84,873,991	
43	Deliveries of Gas Transported or Compressed for:			
44	Other Interstate Pipeline Companies	313		
45	Others	313	10,022,496	
46	TOTAL, Gas Transported or Compressed for Others (Enter Total of lines 44 and 45)	313	10,022,496	
47	Deliveries of Respondent's Gas for Trans. or Compression by Others	333		
48	Exchange Gas Delivered	328		
49	Natural Gas Used by Respondent		213,407	
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)		95,109,894	
56	UNACCOUNTED FOR			
57	Production System Losses			
58	Storage Losses			
59	Transmission System Losses			
60	Distribution System Losses		(994,110)	
61	Other Losses (Specify in so far as possible)			
62	TOTAL Unaccounted for (Enter Total of lines 57 thru 61)		(994,110)	
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR (Enter Total of lines 55 and 62)		94,115,784	



<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, 1994
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**GAS ACCOUNT — NATURAL GAS**

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

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

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

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

5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520 and 521.

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

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

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

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

01 NAME OF SYSTEM		Therms
Line No.	Item (a)	Amount of Gas Received (b) (c)
2	<b>GAS RECEIVED</b>	
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
12	LNG FPSC	327
13	Other	327
14	TOTAL Gas Purchased (Enter Total of lines 7 thru 13)	327
15	Gas of Others Received for Transportation	313
16	Receipts of Respondents' Gas Transported or Compressed by Others	333
17	Exchange Gas Received	328
18	Gas Withdrawn from Underground Storage	512
19	Gas Received from LNG Storage	
20	Gas Received from LNG Processing	
21	Other Receipts (Specify)	
22	TOTAL Receipts (Enter Total of lines 3 thru 5, 14, and 15 thru 21)	94,115,784

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_94	
<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 submitted.</p>				<p>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)
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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, 1994
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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 basis of 14.73 psia at 60°F.

Line No.	Item (a) Treasure Coast	Month/Day/Year (b)	Amount of 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	12/23/94		
2	Deliveries to Customers Subject to FERC Rate Schedules		1,930	
3	Deliveries to Others FPSC			
4	TOTAL			
5	Date of Second Highest Day's Deliveries	12/26/94		
6	Deliveries to Customers Subject to FERC Rate Schedules		1,800	
7	Deliveries to Others FPSC			
8	TOTAL			
9	Date of Third Highest Day's Deliveries	12/27/95		
10	Deliveries to Customers Subject to FERC Rate Schedules		1,770	
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	12/22/94 12/23/94 12/24/94		
14	Deliveries to Customers Subject to FERC Rate Schedules		5,380	
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	10/94		
21	Deliveries to Customers Subject to FERC Rate Schedules		32,820	
22	Deliveries to Others FPSC			
23	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>94</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 basis of 14.73 psia at 60°F.

Line No.	Item (a)	Month/Day/Year (b)	Amount of <del>MMBtu</del> 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	02/02/94		
2	Deliveries to Customers Subject to FERC Rate Schedules		161,940	
3	Deliveries to Others FPSC			
4	TOTAL			
5	Date of Second Highest Day's Deliveries	01/05/94		
6	Deliveries to Customers Subject to FERC Rate Schedules		142,080	
7	Deliveries to Others FPSC			
8	TOTAL			
9	Date of Third Highest Day's Deliveries	01/04/94		
10	Deliveries to Customers Subject to FERC Rate Schedules		136,810	
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	02/01/94 02/02/94 02/03/94		
14	Deliveries to Customers Subject to FERC Rate Schedules		412,240	
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	01/94		
21	Deliveries to Customers Subject to FERC Rate Schedules		2,797,610	
22	Deliveries to Others FPSC			
23	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>94</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 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</i> Deliveries	02/02/94		
2	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		289,090	
3	Deliveries to Others FPSC			
4	TOTAL			
5	Date of <i>Second Highest Day's</i> Deliveries	01/05/94		
6	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		275,260	
7	Deliveries to Others FPSC			
8	TOTAL			
9	Date of <i>Third Highest Day's</i> Deliveries	01/04/94		
10	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		270,980	
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'</i> Highest System Peak Deliveries	02/01/93 02/02/93 02/03/93		
14	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		814,120	
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	01/94		
21	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		7,073,585	
22	Deliveries to Others FPSC			
23	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, 1994
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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
					12
					13
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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, 19 <u>94</u>
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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
							10
							11
							12
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							38
						TOTAL	40



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1994
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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				None		
10						
11						
12						
13						
14						
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20						
21						
22						
23						
24						
25						
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28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL					

**Analysis of Diversification Activity**  
**Assets or Rights Purchased from or Sold to Affiliates**

**Company:**

**For the Year Ended December 31, 1994**

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

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:		\$	\$	\$	\$	\$	
		None					
<b>Total</b>						\$	
Sales to Affiliates:		\$	\$	\$	\$	Sales Price	
		None					
<b>Total</b>						\$	

Schedule 5 - PSC/AFA 16



**Analysis of Diversification Activity**  
**Summary of Affiliated Transfers and Cost Allocations**

**Company:**

**For the Year Ended December 31, 1994**

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

- (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 utility account number in which charges are recorded.  
 (f) 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		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Elizabethtown Gas Company	Insurance prem	Non-Direct pmts	P	234	128,388
	Gas supply serv	" "	P	"	31,610
	Legal services	" "	P	"	388,998
	Tax/audit services	" "	P	"	56,991
	Corporate services	" "	P	"	1,298,402
	Regulatory services	" "	P	"	122,966
NUI Corporation	Legal services	Non-Direct pmts	P	234	101,857
	Tax/audit services	" "	P	"	7,200
	Corporate services	" "	P	"	10,075
	Engineering services	" "	P	"	30,390
Excluded above are direct payments to Elizabethtown Gas Company and NUI for income taxes, travel expenses, interest on debt, unamortized debt discount, short term loan payments and dividends paid to parent company.					

Schedule 4 - PSC/AFA 16

**Analysis of Diversification Activity**  
**Individual Affiliated Transactions in Excess of \$500,000**

**Company:**

**For the Year Ended December 31, 1994**

Provide information regarding individual affiliated transactions in excess of \$500,000 (\$25,000 for gas utilities.) Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
	None	

Schedule 3 - PSC/AFA 16



## ***Analysis of Diversification Activity***

### ***New or Amended Contracts with Affiliated Companies***

***Company:***

***For the Year Ended December 31, 1994***

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

<b>Name of Affiliated Company (a)</b>	<b>Synopsis of Contract (b)</b>
	N/A

Schedule 2 – PSC/AFA 16

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

***Company:***

***For the Year Ended December 31, 1994***

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 style="text-align: center;">A copy of our current organizational chart is attached.</p>

Schedule 1 – PSC/AFA 16



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

Company: City Gas Company of Florida

For the Year Ended December 31, 1994

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) Intrastate Gross Operating Revenues per RAP Return	(f) Difference (d) - (e)
1	Total Sales to Ultimate Customers (480-482, 484)	\$ 48,152,904	--	\$ 48,152,904	\$ 48,152,905	\$ --
2	Sales for Resale (483)	--	--	--	--	--
3	Total Natural Gas Service Revenues	48,152,904	--	--	48,152,905	--
4	Total Other Operating Revenues (485-495)	2,911,997	--	2,911,997	2,911,997	--
5	Total Gas Operating Revenues	51,064,901	--	51,064,901	51,064,902	--
6	Provision for Rate Refunds (496)	--	--	--	--	--
7	Other (Specify) PGA Over/Under Recoveries	42,561	--	42,561	42,561	--
8	Unbilled Revenue	(104,141)	--	(104,141)	(104,141)	--
9	Conservation Costs Recovery	--	--	--	2,308,841	(2,308,841)
10	<b>Total Gross Operating Revenues</b>	<b>\$ 51,003,321</b>	<b>--</b>	<b>\$ 51,003,321</b>	<b>\$ 53,312,163</b>	<b>\$ (2,308,842)</b>

Notes:

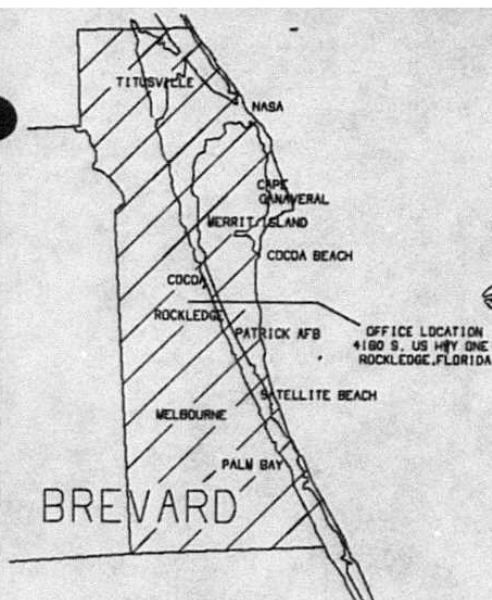
- (1) Rounding difference
- (2) Conservation Cost Recovery not in account 400

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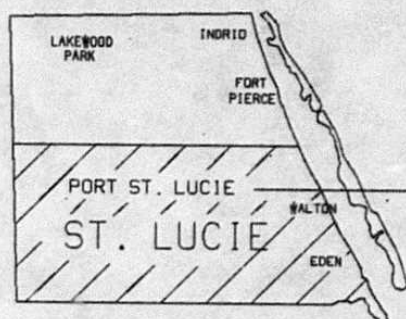
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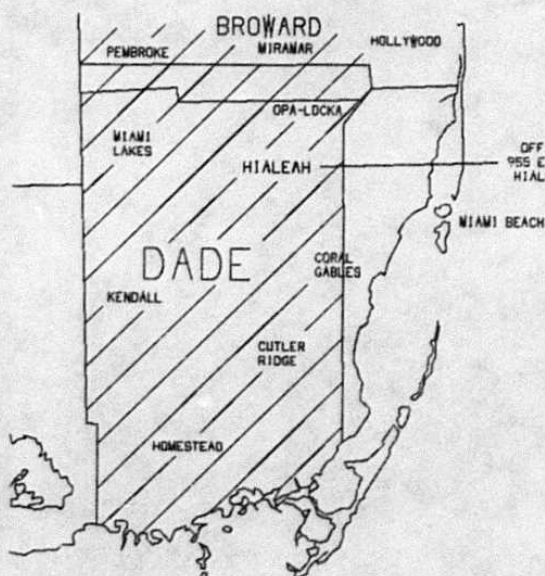
Name of Respondent City Gas Company of Florida			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>94</u>
FOOTNOTE DATA						
Page No. (a)	Line No. (b)	Column No. (c)	Comments (d)			
			None			



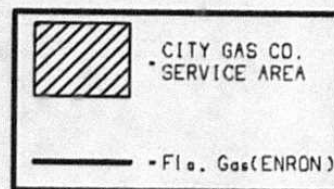
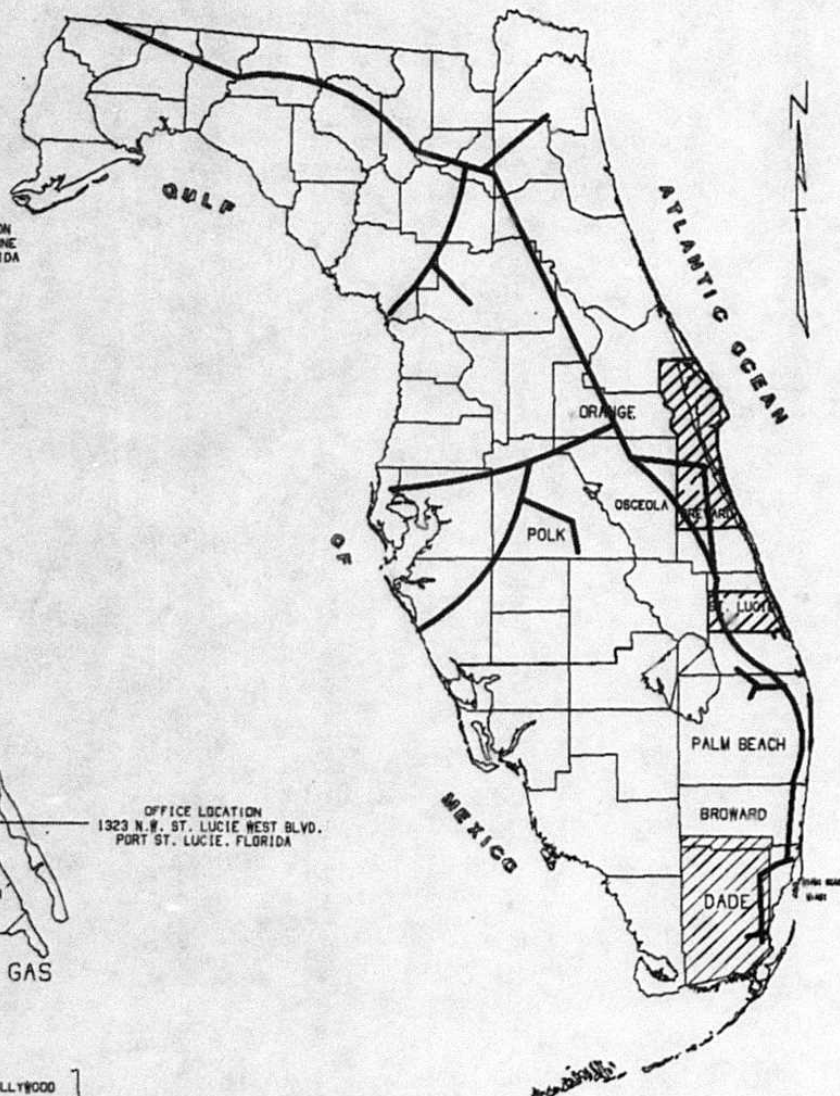
BREVARD COUNTY NATURAL GAS SERVICE AREA



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, 1994
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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

**Analysis of Diversification Activity**  
**Employee Transfers**

**Company:**

**For the Year Ended December 31, 1994**

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Smith, R. - NUI	City Gas	Corporate Controller	Financial VP	P
DeMoine, R. - Elizabethtown	Gas			T - 1 year
Hazelden, G. - Elizabethtown	Gas			T - 6 mos
Grossman, M.				T - 2 mos

Schedule 6 - PSC/AFA 16



# INDEX

	Page No.
Abandoned leases .....	326
Accrued and prepaid taxes .....	262-263
Accumulated Deferred Investment Tax Credits .....	266-267
Accumulated provision for depreciation and amortization of nonutility property .....	221
of gas utility plant .....	219
utility plant (summary) .....	200-201
Acreage, natural gas land .....	500-501
Advances	
for gas .....	229
from associated companies .....	256-257
to associated companies .....	222-223
Amortization	
miscellaneous .....	340
of nonutility property .....	221
of other gas plant in service .....	336-338
and depletion of production natural gas land and land rights .....	336-338
Associated companies	
advances from .....	256-257
advances to .....	222-223
control over respondent .....	102
corporations controlled by respondent .....	103
interest on debt to .....	256-257
investment in .....	222-223
service contracts charges .....	357
Attestation .....	1
Balance sheet, comparative .....	110-113
Bonds .....	256-257
Capital stock .....	250-251
discount .....	254
expense .....	254
installments received .....	252
liability for conversion .....	252
premiums .....	252
reacquired .....	250-251
subscribed .....	252
Cash flows, statement of .....	120-121
Changes	
important during the year .....	108-109
in estimated natural gas reserves .....	503
Compressor stations .....	508-509
Construction	
overhead, gas .....	217
overhead procedures, general description of .....	218
work in progress—gas .....	216
work in progress—other utility departments .....	200-201
Contracts, service charges .....	357
Control	
corporations controlled by respondent .....	103
over respondent .....	102
security holders and voting powers .....	106-107
Current and accrued	
liabilities, miscellaneous .....	268
Deferred	
credits, other .....	269
debits, miscellaneous .....	233
income taxes, accumulated .....	234-235
regulatory expenses .....	272-277
Demonstration and development, research .....	350-351
.....	352-353

# INDEX

	Page No.
Depletion	
amortization and depreciation of gas plant	336—338
and amortization of producing natural gas land and land rights	336—338
Depreciation	
gas plant	336—338
gas plant in service	219
Directors	105
Discount on capital stock	254
Distribution Type Sales by States	302-303
Dividend appropriations	118—119
Earnings, retained	118—119
Exchange gas transactions	328—329
Expenses, gas operation and maintenance	320—325
gas operation and maintenance, summary	325
Exploration and development expenses	326
Extraction operations, products, natural gas	507
Extraordinary property losses	230
Field lines	511
Footnote Data	551
Gas account — natural	520—521
Gas	
advances	229
exchanged, natural	328—330
production and gathering statistics, natural	506
purchases, natural and other	327
reserves, land acreage, natural gas	500—501
stored underground	220
used in utility operations, credit	331
plant in service	204—209
General description of construction overhead procedures	218
General information	101
Important changes during year	108—109
Income	
deductions — details	256—259,340
from utility plant leased to others	340
statement of, for year	114—117
Installments received on capital stock	252
Interest	
charges, other	340
on debt to associated companies	340
on long-term debt, advances, etc.	256—257
received from investment, advances, etc.	222—223
Interruptible, off-peak and firm sales-industrial	305
Investment tax credits generated and utilized	264—265
Investments	
in associated companies	222—223
nonutility property	221
other	222—223
subsidiary companies	224—225
securities disposed of during year	222—223
temporary cash	222—223
Legal proceedings during year	108—109
Liquefied petroleum gas operation	516—517
Long-term debt	256—257
assumed during year	255
retained during year	255
Management and engineering contracts	357
Map, system	522
Miscellaneous general expense	335



# INDEX

	Page No.
Nonutility property .....	221
Notes	
payable, advances from associated companies .....	256—257
to balance sheet .....	122—123
to financial statements .....	122—123
to statement of income for the year .....	122—123
Officers and officers' salaries .....	104
Oil and gas wells, number of .....	510
Operating	
expenses — gas .....	320—325
revenues — gas .....	300—301
Other	
donations received from stockholders .....	253
gains on resale or cancellation of reacquired capital stock .....	253
miscellaneous paid-in-capital .....	253
other supplies expense .....	334
paid-in capital .....	253
reduction in par or stated value of capital stock .....	253
regulatory assets .....	232
regulatory liabilities .....	278
Overhead, construction — gas .....	217
Peak deliveries, transmission system, Mcf .....	518
Peaking facilities, auxiliary .....	519
Plant — gas	
accumulated provision for depreciation .....	210
construction work in progress .....	216
held for future use .....	214
in service .....	204—209
leased to others .....	213
Plant — utility	
and accumulated provisions (summary) .....	200—201
leased to others, income from .....	339
Pollution control facilities, accumulated	
deferred income taxes .....	272—273
Preliminary survey and investigation charges .....	231
Premium on capital stock .....	252
Prepaid gas purchases under purchase agreements .....	226—227
Prepaid taxes .....	262—263
Prepayments .....	230
Production	
and gathering system expenses, plant and expenses .....	506
properties held for future use .....	215
statistic, natural gas .....	506
Products extraction operations, natural gas .....	507
Professional services, charges for .....	357
Property losses, extraordinary .....	230
Purchased gas .....	327
Reacquired	
capital stock .....	250—251
long-term debt .....	256—257
Receivers' certificate .....	256—257
Reconciliation of reported net income with taxable income from federal income taxes .....	261
Regulatory commission expenses .....	350—351
Regulatory commission expenses — deferred .....	223
Rent from lease of utility plant .....	339
Research, development and demonstration activities .....	352—353
Reserves	
changes in estimated hydrocarbon .....	504—505
natural gas land acreage .....	500—501

# INDEX

	Page No.
Retained earnings	
statement of	118—119
appropriated	118—119
unappropriated	118—119
Revenues	
from natural gas processed by others	315
from transportation of gas of others	312—313
gas operating	300—301
Salaries and wages, distribution of	354—355
Sales	
gasoline — extracted from natural gas	315
natural gas — distribution type sales by states	302—303
natural gas — for resale	310—311
natural gas — industrial, main line	308—309
natural gas — interruptible, off-peak and firm	305
natural gas *- space heating, residential and commercial	305
products extracted from natural gas	315
Securities	
disposed of during year	222—223
holders and voting powers	108—107
investment in associated companies	222—223
investment, others	222—223
investment, temporary cash	222—223
issued or assumed during year	255
refunded or retired during year	255
registered on a national exchange	250—251, 256—257
Service contract charges	357
Space heating customers, residential and commercial	304
Statement of cash flows	120—121
Stock liability for conversion	252
Storage lines, natural gas	511
Storage of natural gas, underground	512—513
System map	522
Taxes	
accrued and prepaid	262—263
charged during the year	262—263
on income, deferred — accumulated	222—223, 234—235
reconciliation of net income for	272—277
Temporary cash investments	261
Transmission	
and compression of gas by others	222—223
lines	332—333
system peak deliveries	514
Transportation of gas of others — revenues	518
Unamortized	312—313
debt discount and expense	258—259
loss and gain on reacquired debt	260
premium on debt	258—259
Undelivered gas obligations under sales agreements	270—271
Underground	
storage of natural gas, expense, operating data, plant	512—513
gas, stored	220
Unrecovered plant and regulatory study costs	230
Wells, gas and oil, number of	510