



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

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

Exact Legal Name of Respondent (Company)

CITY GAS COMPANY OF FLORIDA

Year of Report

Dec. 31, 19 85

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


We represent to the best of our knowledge and belief that our annual report for the year ended 1985, as filed pursuant to Commission rule, is in substantial compliance with the following except as noted in the report or as separately explained herein:

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

We are aware that Section 837.06, Florida Statutes provides:

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


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

  
(Signature) 4/17/86  
(Date)

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

  
(Signature) 4/17/86  
(Date)

**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>85</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 25th Street Hialeah, Florida 33013		
05 Name of Contact Person J. A. Wutzler	06 Title of Contact Person Vice President and Controller	
07 Address of Contact Person (Street, City, State, Zip Code) 955 East 25th Street Hialeah, Florida 33013		
08 Telephone of Contact Person, Including Area Code 305-691-8710	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name J. A. Wutzler	02 Title Vice President and Controller	
03 Signature 	04 Date Signed (Mo, Day, Yr) 4/17/86	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
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>			
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<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debts)</b>			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	Ed. 12-85	
Gas Plant in Service	204-209	Ed. 12-85	
Gas Plant Leased to Others	213	Ed. 12-85	N/A
Gas Plant Held for Future Use	214	Ed. 12-85	N/A
Production Properties Held for Future Use	215	Ed. 12-85	None
Construction Work in Progress—Gas	216	Ed. 12-85	
Construction Overheads—Gas	217	Ed. 12-85	
General Description of Construction Overhead Procedure	218	Ed. 12-85	
Accumulated Provision for Depreciation of Gas Utility Plant	219	Ed. 12-85	
Gas Stored	220	Ed. 12-85	None
Nonutility Property	221	Ed. 12-85	
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	Ed. 12-85	
Investments	222-223	Ed. 12-85	
Investments in Subsidiary Companies	224-225	Ed. 12-85	
Gas Prepayments Under Purchase Agreements	226-227	Ed. 12-85	None
Advances for Gas Prior to Initial Deliveries or Commission Certification	229	Ed. 12-85	None
Prepayments	230	Ed. 12-85	
Extraordinary Property Losses	230	Ed. 12-85	
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-85	None
Preliminary Survey and Investigation Charges	231	Ed. 12-85	N/A
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<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
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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 (Liabilities and Other Credits) (Continued)</b>			
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Accumulated Deferred Investment Tax Credits .....	264		
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Undelivered Gas Obligations Under Sales Agreements .....	267		N/A
Accumulated Deferred Income Taxes—Accelerated Amortization Property ..	268-269		None
Accumulated Deferred Income Taxes—Other Property .....	270-271		
Accumulated Deferred Income Taxes—Other .....	272-273		
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Gas Operating Revenues .....	301	12-84	
Distribution Type Sales by State .....	302-303		None
Residential and Commercial Space Heating Customers .....	305		
Interruptible, Off Peak, and Firm Sales to Distribution System Industrial Customers .....	305		
Field and Main Line Industrial Sales of Natural Gas .....	306-309		None
Sales for Resale—Natural Gas .....	310-311		N/A
Revenue from Transportation of Gas of Others—Natural Gas .....	312		N/A
Sales of Products Extracted from Natural Gas .....	313		
Revenues from Natural Gas Processed by Others .....	313		
Gas Operation and Maintenance Expenses .....	320-325	12-84	
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Exploration and Development Expenses .....	326		None
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Gas Purchases .....	327	12-84	
Exchange Gas Transactions .....	328-329		None
Gas Used in Utility Operations—Credit .....	330		
Other Gas Supply Expenses .....	331		
Transmission and Compression of Gas by Others .....	332		None
Miscellaneous General Expenses—Gas .....	333		
Depreciation, Depletion, and Amortization of Gas Plant .....	334-335		
Income from Utility Plant Leased to Others .....	336		None
Particulars Concerning Certain Income Deduction and Interest Charges Accounts .....	337		

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LIST OF SCHEDULES (Natural Gas Company) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
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Natural Gas Production and Gathering Statistics .....	506		"
Products Extraction Operations—Natural Gas .....	507		"
Compressor Stations .....	509		"
Gas and Oil Wells .....	510		"
Field and Storage Lines .....	511		"
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Transmission Lines .....	514		"
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Transmission System Peak Deliveries .....	516		A & B
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Gas Account—Natural Gas .....	518-519		
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Stockholders' Reports .....	—		
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GENERAL INFORMATION			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.  J. A. Wutzler, Vice President and Controller 955 East 25th Street Hialeah, Florida 33013			
2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.  Florida			
3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.  None			
4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.  Distribution of natural gas			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?  (1) <input type="checkbox"/> Yes... Enter the date when such independent accountant was initially engaged: _____ (2) <input checked="" type="checkbox"/> No			

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<b>CONTROL OVER RESPONDENT</b>			
<p>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</p>			
<p>trust was maintained, and purpose of the trust. If other companies are controlled by the organization which holds control over the respondent, list the names of such companies and the kind of business each is engaged in.</p>			
<p>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.</p>			
None			



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<b>CORPORATIONS CONTROLLED BY RESPONDENT</b>			
<p>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.</p> <p>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.</p>		<p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>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.</p>	
<u>DEFINITIONS</u>			
<p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent</p>		<p>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.</p>	
Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
Essel Corporation	Investments	100 %	

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**OFFICERS**

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

2. If a change was made during the year in the incumbency 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 Chairman of the Board	S. W. Langer	235,417
2	Executive Vice President	Alice Harris	54,167
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<b>DIRECTORS</b>			
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.		2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.	
Name (and Title) of Director  (a)	Principal Business Address  (b)	Number of Directors' Meetings Attended During Year (c)	Fees During Year (d)
S. W. Langer, President and Chairman**	955 East 25th Street Hialeah, Florida 33013	5	2500
Harry Blumin, Treasurer and Secretary *	"	5	5000
William Goldrich	"	5	11750
Arthur Hertz	"	1	2500
David Langer Sr. Vice President	"	4	2500
Jack Langer Vice President*	"	5	2500
Michael Weintra b	"	4	7000
Arthur England	Did Not Stand For Re-Election	2	3000
Charles Roberts Secretary	Deceased 9/13/85	0	

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**SECURITY HOLDERS AND VOTING POWERS**

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

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby

such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

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

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

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: 12/27/85

record of dividends

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: 775,288  
By proxy: 775,288

3. Give the date and place of such meeting:  
7/25/85  
955 East 25 St.  
Hialeah, Fl

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date): 12/27/85			
		Total Same Votes as (b) Col. (c)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	911,500			
5	TOTAL number of security holders	944			
6	TOTAL votes of security holders listed below	617,074			
7	CEDE & Co. Box 863, Bowling Green, NY, NY 10004	10004	330,282		
8	Sid Wiener 11 Island Ave., Apt. 2005, Mia. Bch, Florida 33139	2005	61,120		
9	Harry Blumin 1100 Brickell Ave. #900 Mia. FL 33131	#900 Mia. FL 33131	45,000		Director, Secretary, Treasurer
10	Jack Langer 3310 Granada Blvd., CG, FL 33134	CG, FL 33134	32,596		Director, Vice President
11	Pan American Bank Box 10831, Mia., FL 33101	Mia., FL 33101	32,500		
12	Karen Platt 220 E. 60th St., NY, NY 10022	NY, NY 10022	31,280		
13	David Langer 8011 Halcyon Ct., Inverness FL 32650	Inverness FL 32650	29,896		Director, Sr. Vice President
14	Charles Roberts 8501 Ponce DeLeon Blvd., CG, FL 33134	CG, FL 33134	22,000		
15	Fay Blumin 1100 Brickell Ave., #900, Mia. FL 33131	#900, Mia. FL 33131	22,000		
16	Grace Roberts 8501 Ponce DeLeon Blvd.,				
17	Coral Gables, FL 33134		10,400		

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**SECURITY HOLDERS AND VOTING POWERS (Continued)**

Line No.	Name (Title) and Address of Security Holder <i>(a)</i>	Total Votes <i>(b)</i>	Common Stock <i>(c)</i>	Preferred Stock <i>(d)</i>	Other <i>(e)</i>
19	S.W. Langer	4,000	4,000	(Director and	President)
20	955 E. 25 St., Hialeah, FL				
21	Michael Weintraub	4,000	4,000	(Director)	
22	3370 Devon Rd., Miami, FL				
23	Alice M. Harris	2,434	2,434	(Executive Vice President)	
24	955 E. 25 St., Hialeah, FL				
25	William Goldrich	700	700	(Director)	
26	955 E. 25 St., Hialeah, FL				
27	J.A. Wutzler	224	224	(Vice Pres. and Controller)	
28	955 E. 25 St., Hialeah, FL				
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**IMPORTANT CHANGES DURING THE YEAR**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Item 1: Franchise acquired

City of Palm Bay (without payment of consideration other than legal and election costs)

Item 7: Amendment to the Articles of Incorporation

During 1985 Stockholders approved an amendment to the Company's Articles of Incorporation (1) to require the approval of the holders of at least 70% of the Company's voting stock to authorize certain business combination transactions between the Company and a holder of 10% or more of its voting stock unless certain "fair price" and procedural requirements are met or the transaction is approved by a majority of the directors of the Company who are not affiliated with such shareholder, (2) to limit the ability of shareholders to remove directors; to provide that vacancies on the Board of Directors can be filled only by the remaining directors; to require that shareholder action be taken only at a meeting; and to increase the percentage of shareholders required to call a meeting, to amend certain provisions of the Company's Articles of Incorporation, or to amend its bylaws, and (3) to update certain other provisions of the Company's Articles of Incorporation and make certain changes therein.

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

In addition, the Company's Articles of Incorporation were changed to produce a more concise and effective instrument. In addition to the changes above, amendments were made to various provisions to eliminate obsolete provisions and to eliminate or revise provisions which were unnecessarily duplicative of or more restrictive than the provisions of the Florida General Corporation Act.

Item 9: Legal proceedings:

The federal antitrust case between the Company and Consolidated Gas Company of Florida, Inc., as described in last years Form No. 2 went to trial before the U.S. District Court for the Southern District of Florida during the two weeks ended October 18, 1985. The matter awaits the decision of the Court.

The case before the Florida Eleventh Judicial Circuit between the Company and California Minicomputer Systems Inc. as described in last year's Form No. 2, was settled and dismissed in May, 1985. There are no claims remaining by either party against the other.

In Dockets No. 850115-GU and 850118-GU before the Florida Public Service Commission (FPSC), the Company petitioned the FPSC to approve a new interruptible gas service tariff to serve the Dade County Water and Sewer Authority, and intervened in a similar action by Miller Gas Company. The FPSC ruled in favor of Miller Gas, and denied the Company's Motion for Reconsideration. The Company has petitioned the Supreme Court of Florida to issue its writ directing, among other things, that the FPSC convene a duly constituted panel of the Commission to consider City Gas' motion for reconsideration. At the same time the Company petitioned the FPSC to stay pending judicial review its orders No. 15268, 15511, and 15728.

Name of Respondent City Gas Company of Florida		This Report Is: (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 85
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)</b>				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	58,753,626	61,057,256
3	Construction Work in Progress (107)	200-201	722,481	696,776
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		59,476,107	61,754,032
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	17,575,437	19,061,638
6	Net Utility Plant (Enter Total of line 4 less 5)	—	41,900,670	42,692,394
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)	—	41,900,670	42,692,394
11	Utility Plant Adjustments (116)	122-123		
12	Gas Stored Underground-Noncurrent (117)	220		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	4,184,436	5,838,649
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221	1,651,794	1,842,549
16	Investments in Associated Companies (123)	222-223		
17	Investment in Subsidiary Companies (123.1)	224-225	5,135,366	5,516,175
18	(For Cost of Account 123.1, See Footnote Page 217, line 23)	—		
19	Other Investments (124)	222-223,229		
20	Special Funds (125-128)	—	2,619	3,104
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	—	7,670,627	9,515,379
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)	—	733,017	1,714,011
24	Special Deposits (132-134)	—		18,000
25	Working Funds (135)	—	5,725	6,025
26	Temporary Cash Investments (136)	222-223	3,998,548	570,902
27	Notes Receivable (141)	—	51,463	42,338
28	Customer Accounts Receivable (142)	—	4,165,666	3,294,367
29	Other Accounts Receivable (143)	—	61,140	78,516
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	63,261	65,673
31	Notes Receivable from Associated Companies (145)	—		
32	Accounts Receivable from Assoc. Companies (146)	—		
33	Fuel Stock (151)	—		
34	Fuel Stock Expense Undistributed (152)	—		
35	Residuals (Elec) and Extracted Products (Gas) (153)	—		
36	Plant Material and Operating Supplies (154)	—	69,085	87,923
37	Merchandise (155)	—	214,669	179,909
38	Other Material and Supplies (156)	—	63,093	
39	Nuclear Materials Held for Sale (157)	—		
40	Stores Expenses Undistributed (163)	—	(13,500)	
41	Gas Stored Underground — Current (164.1)	220		
42	Liquefied Natural Gas Stored (164.2)	220		
43	Liquefied Natural Gas Held for Processing (164.3)	220		
44	Prepayments (165)	230	207,049	143,283
45	Advances for Gas Explor., Devel. and Prod. (166)	229		
46	Other Advances for Gas (167)	229		
47	Interest and Dividends Receivable (171)	—	209,756	353
48	Rents Receivable (172)	—		
49	Accrued Utility Revenues (173)	—	843,424	796,786
50	Miscellaneous Current and Accrued Assets (174)	—		
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)		10,545,874	6,866,740



Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents		
			Balance at Beginning of Year (c)	Balance at End of Year (d)	
46	DEFERRED CREDITS				
47	Customer Advances for Construction (252)		190,112	100,093	
48	Accumulated Deferred Investment Tax Credits (255)	264	2,748,289	2,988,309	
49	Deferred Gains from Disposition of Utility Plant (256)				
50	Other Deferred Credits (253)	266	575,453	729,746	
51	Unamortized Gain on Reacquired Debt (257)	257			
52	Accumulated Deferred Income Taxes (281-283)	268-273	6,590,664	7,448,745	
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		10,104,518	11,266,893	
54					
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68					
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		61,822,877	61,283,764	

Name of Respondent City Gas Company of Florida	This Report Is: (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 85
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**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, *Other Utility Operating Income*, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

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

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

Line No.	Account  (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		41,833,018	39,558,976
3	Operating Expenses			
4	Operation Expenses (401)		31,354,591	30,581,127
5	Maintenance Expenses (402)		710,881	808,690
6	Depreciation Expense (403)		2,123,129	2,003,630
7	Amort. & Depl. of Utility Plant (404-405)		2,652	2,544
8	Amort. of Utility Plant Acq. Adj. (406)		10,549	10,549
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		154,328	188,321
10	Amort. of Conversion Expenses (407)		37,239	42,021
11	Taxes Other Than Income Taxes (408.1)	258	1,400,376	1,297,065
12	Income Taxes — Federal (409.1)	258	1,559,016	853,354
13	— Other (409.1) State	258	188,779	101,690
14	Provision for Deferred Inc. Taxes (410.1)	234, 268-273	290,608	506,982
15	(Less) Provision for Deferred Income Taxes—Cr. (411.1)	234, 268-273		
16	Investment Tax Credit <del>Net</del> — <del>Net</del> (411.4) Amort.	264	(8,682)	(8,794)
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		37,823,466	36,387,179
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		4,009,552	3,171,797

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 85
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
52	DEFERRED DEBITS			
53	Unamortized Debt Expense (181)	—	221,015	188,819
54	Extraordinary Property Losses (182.1)	230	94,158	
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
56	Prelim. Survey and Investigation Charges (Electric) (183)	—		
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	—		
58	Clearing Accounts (184)	—	(385)	
59	Temporary Facilities (185)	—		
60	Miscellaneous Deferred Debits (186)	233	1,390,918	1,407,416
61	Def. Losses from Disposition of Utility Plt. (187)	—		
62	Research, Devel. and Demonstration Expend. (188)	352-353		
63	Unamortized Loss on Reacquired Debt (189)	—		
64	Accumulated Deferred Income Taxes (190)	234		613,016
65	Unrecovered Purchased Gas Costs (191)	—		
66	Unrecovered Incremental Gas Costs (192.1)	—		
67	Unrecovered Incremental Surcharges (192.2)	—		
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 67)		1,705,706	2,209,251
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		61,822,877	61,283,764

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
City Gas Company of Florida		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1985
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents	
			Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250	1,016,000	1,016,000
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)	251		
5	Stock Liability for Conversion (203, 206)	251		
6	Premium on Capital Stock (207)	251	6,538,906	6,538,906
7	Other Paid-In Capital (208-211)	252		
8	Installments Received on Capital Stock (212)	251		
9	(Less) Discount on Capital Stock (213)	253		
10	(Less) Capital Stock Expense (214)	253	369,639	369,639
11	Retained Earnings (215, 215.1, 216)	118-119	14,416,655	15,917,741
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	4,950,366	5,331,175
13	(Less) Reacquired Capital Stock (217)	250	176,390	2,287,559
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	—	26,375,898	26,146,624
15	LONG-TERM DEBT			
16	Bonds (221)	256	11,843,000	11,420,000
17	(Less) Reacquired Bonds (222)	256		
18	Advances from Associated Companies (223)	256		
19	Other Long-Term Debt (224)	256	4,000,000	3,500,000
20	Unamortized Premium on Long-Term Debt (225)	—		
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	—		
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	—	15,843,000	14,920,000
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)	—		
25	Accumulated Provision for Property Insurance (228.1)	—		
26	Accumulated Provision for Injuries and Damages (228.2)	—		
27	Accumulated Provision for Pensions and Benefits (228.3)	—		
28	Accumulated Miscellaneous Operating Provisions (228.4)	—		
29	Accumulated Provision for Rate Refunds (229)	—		
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)	—		
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	—	500,000	
33	Accounts Payable (232)	—	2,938,857	2,653,279
34	Notes Payable to Associated Companies (233)	—		
35	Accounts Payable to Associated Companies (234)	—		
36	Customer Deposits (235)	—	3,903,008	4,062,804
37	Taxes Accrued (236)	258-259	154,851	174,694
38	Interest Accrued (237)	—	763,368	714,192
39	Dividends Declared (238)	—	302,100	273,450
40	Matured Long-Term Debt (239)	—		
41	Matured Interest (240)	—		
42	Tax Collections Payable (241)	—	590,008	613,605
43	Miscellaneous Current and Accrued Liabilities (242)	—	347,269	458,223
44	Obligations Under Capital Leases-Current (243)	—		
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	—	9,499,461	8,950,247

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

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

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

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

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

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

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

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

Name of Respondent City Gas Company of Florida	This Report Is: (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 85
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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
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Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
<b>STATEMENT OF INCOME FOR THE YEAR (Continued)</b>				
Line No.	Account  (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried forward from page 114)	—	4,009,552	3,171,797
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		889,768	1,063,393
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		612,574	740,254
27	Revenues From Nonutility Operations (417)			
28	(Less) Expenses of Nonutility Operations (417.1)			
29	Nonoperating Rental Income (418)		188,186	149,612
30	Equity in Earnings of Subsidiary Companies (418.1)		380,809	22,041
31	Interest and Dividend Income (419)		248,785	216,495
32	Allowance for Other Funds Used During Construction (419.1)		27,587	15,390
33	Miscellaneous Nonoperating Income (421)		76,899	42,480
34	Gain on Disposition of Property (421.1)			
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		1,199,460	769,157
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		12,921	
38	Miscellaneous Amortization (425)	337		
39	Miscellaneous Income Deductions (426.1-426.5)	337	253,315	39,249
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		266,236	39,249
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	258		
43	Income Taxes—Federal (409.2)	258	69,214	(11,201)
44	Income Taxes—Other (409.2) State	258	7,636	(1,282)
45	Provision for Deferred Inc. Taxes (410.2)	234,268-273	(111,362)	43,440
46	(Less) Provision for Deferred Income Taxes—Cr. (411.2)	234,268-273		
47	Investment Tax Credit Adj.—Net (411.5)			
48	(Less) Investment Tax Credits (420)		135,263	106,443
49	TOTAL Taxes on Other Income and Deduct. (Total of 42 thru 48)		(169,775)	(75,486)
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)		1,102,999	805,394
51	Interest Charges			
52	Interest on Long-Term Debt (427)		1,634,335	1,370,911
53	Amort. of Debt Disc. and Expense (428)	256	32,196	27,594
54	Amortization of Loss on Reacquired Debt (428.1)	257		
55	(Less) Amort. of Premium on Debt-Credit (429)	256		
56	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)	257		
57	Interest on Debt to Assoc. Companies (430)	337		
58	Other Interest Expense (431)	337	477,329	321,039
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		12,366	6,899
60	Net Interest Charges (Enter Total of lines 52 thru 59)		2,131,494	1,712,645
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		2,981,057	2,264,546
62	Extraordinary Items			
63	Extraordinary Income (434)			
64	(Less) Extraordinary Deductions (435)			
65	Net Extraordinary Items (Enter Total of line 63 less line 64)			
66	Income Taxes—Federal and Other (409.3)	258		
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)			
68	Net Income (Enter Total of lines 61 and 67)		2,981,057	2,264,546

Name of Respondent City Gas Company of Florida		This Report Is: (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 85
<b>STATEMENT OF RETAINED EARNINGS FOR THE YEAR</b>				
<p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first account 439, <i>Adjustments to Retained Earnings</i>, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.</p>		<p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the state and federal income tax effect of items shown in account 439, <i>Adjustments to Retained Earnings</i>.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p>		
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>				
1	Balance — Beginning of Year		19,367,021	
2	Changes ( <i>Identify by prescribed retained earnings accounts</i> )			
3	Adjustments to Retained Earnings (Account 439)			
4	Credit:			
5	Credit:			
6	Credit:			
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings (Acct. 439) ( <i>Total of lines 4 thru 8</i> )			
10	Debit:			
11	Debit:			
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings (Acct. 439) ( <i>Total of lines 10 thru 14</i> )			
16	Balance Transferred from Income (Account 433 less Account 418.1)		2,600,248	
17	Appropriations of Retained Earnings (Account 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436) ( <i>Total of lines 18 thru 21</i> )			
23	Dividends Declared — Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared — Preferred Stock (Acct. 437) ( <i>Total of lines 24 thru 29</i> )			
30	Dividends Declared — Common Stock (Account 438)			
31				
32	\$.30 per share per quarter		1,099,162	
33				
34				
35				
36	TOTAL Dividends Declared — Common Stock (Acct. 438) ( <i>Total of lines 31 thru 35</i> )		1,099,162	
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		380,809	
38	Balance — End of Year ( <i>Total of lines 01, 09, 15, 16, 22, 29, 36 and 37</i> )		21,248,916	



Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	<p style="text-align: center;"><b>APPROPRIATED RETAINED EARNINGS (Account 215)</b></p> <p>State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.</p>			
39 40 41 42 43 44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	<p style="text-align: center;"><b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b></p> <p>State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.</p>			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)			
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total lines 38 and 47)	21,248,916		
	<p style="text-align: center;"><b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b></p>			
49	Balance — Beginning of Year (Debit or Credit)	4,950,366		
50	Equity in Earnings for Year (Credit) (Account 418.1)	380,809		
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance — End of Year	5,331,175		

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
<b>STATEMENT OF CHANGES IN FINANCIAL POSITION</b>				
<p>1. This statement is not restricted to those items which are noncurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other," to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.</p> <p>2. If the notes to the funds statement in the respondent's annual report to stockholders are applicable in every respect to this statement, such notes should be attached to page 122.</p> <p>3. Under "Other" specify significant amounts and group others.</p>		<p>4. Codes used:</p> <p>(a) Such as net increase-decrease in working capital, etc., other than changes in short term investments shown as item 4(e).</p> <p>(b) Bonds, debentures and other long-term debt.</p> <p>(c) Net proceeds or payments.</p> <p>(d) Include commercial paper.</p> <p>(e) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>5. Enter on page 122 clarifications and explanations.</p>		
Line No.	SOURCES OF FUNDS (See Instructions for Explanation of Codes) (a)			Amounts (b)
1	Funds from Operations			
2	Net Income			2,981,057
3	Principal Non-Cash Charges (Credits) to Income			
4	Depreciation and Depletion			2,536,795
5	Amortization of (Specify) Plant, Deferred items, Investment credit			569,107
6	Provision for Deferred or Future Income Taxes (Net)			858,081
7	Investment Tax Credit Adjustments			383,965
8	(Less) Allowance for Other Funds Used During Construction			(27,587)
9	Other (Net)			
10	Unappropriated Undist. Sub. earnings			(380,809)
11				
12				
13				
14				
15				
16				
17	TOTAL Funds from Operations (Enter Total of lines 2 thru 16)			6,920,609
18	Funds from Outside Sources (New Money)			
19	Long-Term Debt (b) (c)			
20	Preferred Stock (c)			
21	Common Stock (c)			
22	Net Increase in Short-Term Debt (d)			
23	Other (Net)			
24				
25				
26				
27				
28				
29				
30				
31	TOTAL Funds from Outside Sources (Enter Total of lines 19 thru 30)			
32	Sale of Non-Current Assets (e)			
33				
34	Contributions from Associated and Subsidiary Companies			
35	Other (Net) (a)			
36	Change in working capital			3,129,050
37				
38				
39				
40				
41				
42				
43	TOTAL Sources of Funds (Enter Total of lines 17, 31, 32 thru 42)			10,049,659

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)**

Line No.	APPLICATION OF FUNDS (a)	Amounts (b)
44	Construction and Plant Expenditures (Including Land)	
45	Gross Additions to Utility Plant (Less Nuclear Fuel)	2,783,887
46	Gross Additions to Nuclear Fuel	
47	Gross Additions to Common Utility Plant	
48	Gross Additions to Nonutility Plant	1,881,743
49	(Less) Allowance for Other Funds Used During Construction	(27,587)
50	Other Net cost of retired plant	35,720
51	TOTAL Applications to Construction and Plant Expenditures (Incl. Land) (45 thru 50)	4,673,763
52	Dividends on Preferred Stock	
53	Dividends on Common Stock	1,099,162
54	Funds for Retirement of Securities and Short-Term Debt	
55	Long-term Debt (b) (c)	923,000
56	Preferred Stock (c)	
57	Redemption of Capital Stock	
58	Net Decrease in Short-term Debt (d)	
59	Other (Net)	
60		
61		
62		
63		
64		
65		
66	Purchase of Other Non-Current Assets (e)	
67	Reacquired common stock	2,111,169
68	Expenditures on deferred charges	1,242,565
69	Investments in and Advances to Associated and Subsidiary Companies	
70	Other (Net) (a):	
71		
72		
73		
74		
75		
76		
77		
78	TOTAL Applications of Funds (Enter Total of lines 51 thru 77)	10,049,659

Name of Respondent City Gas Company of Florida	This Report Is: (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 85
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**NOTES TO FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
NOTES TO FINANCIAL STATEMENTS (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, 1985
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	60,705,634		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	60,705,634		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	696,776		
12	Acquisition Adjustments	351,622		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	61,754,032		
14	Accum. Prov. for Depr., Amort., & Depl.	19,061,638		
15	Net Utility Plant (Enter Total of line 13 less 14)	42,692,394		
<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
16	In Service:			
18	Depreciation	18,753,025		
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	45,933		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	18,798,958		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.	262,680		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	19,061,638		

Name of Respondent City Gas Company of Florida		This Report Is: (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 85
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)					
Gas <i>(d)</i>	Other (Specify) <i>(e)</i>	Other (Specify) <i>(f)</i>	Other (Specify) <i>(g)</i>	Common <i>(h)</i>	Line No.
					1
					2
					3
Same					4
as					5
Col. (b)					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
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					29
					30
					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, 1985
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, <i>Gas Plant in Service (Classified)</i>, this page and the next include Account 102, <i>Gas Plant Purchased or Sold</i>; Account 103, <i>Experimental Gas Plant Unclassified</i>; and Account 106, <i>Completed Construction Not Classified—Gas</i>.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the</p>		<p>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 of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).</p>		
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	1. Intangible Plant			
2	301 Organization			
3	302 Franchises and Consents	74,150	5,807	
4	303 Miscellaneous Intangible Plant			
5	TOTAL Intangible Plant	74,150	5,807	
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 85	
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)</b>				
<p>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.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the</p>		<p>offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>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.</p> <p>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.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			301	2
			79,957	302
				303
			79,957	4
				5
				6
				7
			325.1	8
			325.2	9
			325.3	10
			325.4	11
			325.5	12
			326	13
			327	14
			328	15
			329	16
			330	17
			331	18
			332	19
			333	20
			334	21
			335	22
			336	23
			337	24
			338	25
				26
				27
			340	28
			341	29
			342	30
			343	31
			344	32
			345	33
			346	34
			347	35
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				38
				39

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	3. Natural Gas Storage and Processing Plant			
41	Underground Storage Plant			
42	350.1 Land			
43	350.2 Rights-of-Way			
44	351 Structures and Improvements			
45	352 Wells			
46	352.1 Storage Leaseholds and Rights			
47	352.2 Reservoirs			
48	352.3 Non-recoverable Natural Gas			
49	353 Lines			
50	354 Compressor Station Equipment			
51	355 Measuring and Reg. Equipment			
52	356 Purification Equipment			
53	357 Other Equipment			
54	TOTAL Underground Storage Plant			
55	Other Storage Plant			
56	360 Land and Land Rights			
57	361 Structures and Improvements			
58	362 Gas Holders			
59	363 Purification Equipment			
60	363.1 Liquefaction Equipment			
61	363.2 Vaporizing Equipment			
62	363.3 Compressor Equipment			
63	363.4 Meas. and Reg. Equipment			
64	363.5 Other Equipment			
65	TOTAL Other Storage Plant			
66	Base Load Liquefied Natural Gas Terminating and Processing Plant			
67	364.1 Land and Land Rights			
68	364.2 Structures and Improvements			
69	364.3 LNG Processing Terminal Equipment			
70	364.4 LNG Transportation Equipment			
71	364.5 Measuring and Regulating Equipment			
72	364.6 Compressor Station Equipment			
73	364.7 Communications Equipment			
74	364.8 Other Equipment			
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant			
76	TOTAL Nat. Gas Storage and Proc. Plant			
78	4. Transmission Plant			
79	365.1 Land and Land Rights			
80	365.2 Rights-of-Way			
81	366 Structures and Improvements			
82	367 Mains			
83	368 Compressor Station Equipment			
84	369 Measuring and Reg. Sta. Equipment			
85	370 Communication Equipment			
86	371 Other Equipment			
87	TOTAL Transmission Plant			

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					40
					41
				350.1	42
				350.2	43
				351	44
				352	45
				352.1	46
				352.2	47
				352.3	48
				353	49
				354	50
				355	51
				356	52
				357	53
					54
					55
				360	56
				361	57
				362	58
				363	59
				363.1	60
				363.2	61
				363.3	62
				363.4	63
				363.5	64
					65
					66
				364.1	67
				364.2	68
				364.3	69
				364.4	70
				364.5	71
				364.6	72
				364.7	73
				364.8	74
					75
					76
					77
					78
				365.1	79
				365.2	80
				366	81
				367	82
				368	83
				369	84
				370	85
				371	86
					87

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
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	781,747		
90	375 Structures and Improvements	872,450	14,655	
91	376 Mains	34,166,962	1,309,268	
92	377 Compressor Station Equipment			
93	378 Meas. and Reg. Sta. Equip.—General			
94	379 Meas. and Reg. Sta. Equip.—City Gate	342,260		
95	380 Services	13,125,406	725,185	
96	381 Meters	4,474,085	453,791	
97	382 Meter Installations			
98	383 House Regulators	1,573,184	14,894	
99	384 House Reg. Installations			
100	385 Industrial Meas. and Reg. Sta. Equipment	304,560	40,302	
101	386 Other Prop. on Customers' Premises			
102	387 Other Equipment	146,256		
103	TOTAL Distribution Plant	55,786,910	2,558,095	
104	6. General Plant			
105	389 Land and Land Rights	89,696		
106	390 Structures and Improvements	513,622	6,559	
107	391 Office Furniture and Equipment	376,640	19,630	
108	392 Transportation Equipment	883,020	134,258	
109	393 Stores Equipment	16,534	182	
110	394 Tools, Shop, and Garage Equipment	427,852	1,436	
111	395 Laboratory Equipment	24,840	55,726	
112	396 Power Operated Equipment			
113	397 Communication Equipment	196,785	312	
114	398 Miscellaneous Equipment	11,955		
115	Subtotal	2,540,944	218,103	
116	399 Other Tangible Property			
117	TOTAL General Plant	2,540,944	218,103	
118	TOTAL (Accounts 101 and 106)	58,402,004	2,782,005	
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	58,402,004	2,782,005	

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, 1985
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
		(28,085)	753,662	374	89
		(458)	886,647	375	90
148,763	31,001		35,358,468	376	91
				377	92
				378	93
			342,260	379	94
93,687	188,306		13,945,210	380	95
134,812			4,793,064	381	96
				382	97
21,175			1,566,903	383	98
				384	99
			344,862	385	100
				386	101
			146,256	387	102
398,437	219,307	(28,543)	58,137,332		103
					104
			89,696	389	105
4,449			515,732	390	106
24,859			371,411	391	107
240,865			776,413	392	108
			16,716	393	109
			429,288	394	110
			80,566	395	111
				396	112
			197,097	397	113
529			11,426	398	114
270,702			2,488,345		115
				399	116
270,702			2,488,345		117
669,139	219,307	(28,543)	60,705,634		118
					119
					120
669,139	219,307	(28,543)	60,705,634		121
					122

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(Next page is 213)

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)**

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.  
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use,

give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Page 500)			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17	None			
18				
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41				
42				
43				
44				
45				
46	TOTAL			

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
<b>CONSTRUCTION WORK IN PROGRESS—GAS (Account 107)</b>				
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 area	411,642	563,133	
2	" " " " Brevard " "	285,134	57,027	
3				
4				
5				
6				
7				
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30				
31				
32				
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41				
42				
43	TOTAL	696,776	620,160	



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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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 212 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	<u>Miami Division</u>		
2	Administrative and General	74,798	843,675
3	Engineering	19,880	See page 218
4	Allowance for funds used during Construction	4,724	568,974
5	Total Miami Division	99,402	
6			
7	<u>Brevard Division</u>		
8	Administrative and General	82,069	902,886
9	Engineering	22,145	See page 218
10	Allowance for funds used during Construction	35,312	4,200,508
11		139,526	
12			
13			
14			
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45			
46	TOTAL	238,928	

Name of Respondent  City Gas Company of Florida	This Report Is: (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 85
<b>GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</b>			
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.	
<p>1. Capitalized Administrative and General overheads are developed by using the Payroll Allocation Method, as directed by memorandum dated February, 1972 from the Florida Public Service Commission.</p> <p>2. Engineering Labor and Expenses capitalized are based on the percentage of the superintendent's actual time devoted to construction work.</p> <p>3. In calculating allowance for funds used during construction, one-twelfth of the total cost of capital is applied monthly to applicable work orders, except blanket work orders are not subjects to AFUDC.</p>			
<u>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</u>			
For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.			
1. Components of Formula (Derived from actual book balances and actual cost rates): N/A - This structure not used by FPSC			
Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)
(1)	Average Short-Term Debt	S	
(2)	Short-Term Interest		s
(3)	Long-Term Debt	D	d
(4)	Preferred Stock	P	p
(5)	Common Equity	C	c
(6)	Total Capitalization		100%
(7)	Average Construction Work in Progress Balance	W	
2. Gross Rate for Borrowed Funds $s \left( \frac{S}{W} \right) + d \left( \frac{D}{D+P+C} \right) \left( 1 - \frac{S}{W} \right)$ 3.56			
3. Rate for Other Funds $\left[ 1 - \frac{S}{W} \right] \left[ p \left( \frac{P}{D+P+C} \right) + c \left( \frac{C}{D+P+C} \right) \right]$ 6.72			
4. Weighted Average Rate Actually Used for the Year: <u>Annual</u> <u>Monthly</u>			
a. Rate for Borrowed Funds —		3.25%	.26%
b. Rate for Other Funds —		7.34%	.58%

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**INVESTMENTS (Accounts 123, 124, 136) (Continued)**

advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 219.

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

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and

give name of Commission, date of authorization, and case or docket number.

5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

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

Sales or Other Dispositions During Year <i>(d)</i>	Principal Amount or No. of Shares at End of Year <i>(e)</i>	Book Cost at End of Year <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (f)</i>	Revenues for Year <i>(g)</i>	Gain or Loss from Investment Disposed of <i>(h)</i>	Line No.
3,998,548	-0-	-0-	12,173	N/A	1
					2
					3
					4
					5
					6
1,976,511	-0-	-0-	23,490	N/A	7
					8
					9
					10
					11
	-0-	570,902	8,260	N/A	12
					13
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					22
					23

Name of Respondent City Gas Company of Florida	This Report Is: (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 85
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**INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)**

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

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

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	<u>Subsidiary Company:</u>			
2	Essel Corporation	9/20/61	N/A	5,135,366
3				
4				
5				
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12				
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14				
15				
16				
17				
18				
19				
20				
21				
22				
23	TOTAL Cost of Account 123.1 \$ 185,000		TOTAL	5,135,366

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
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**INVESTMENT 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 23, 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.
380,809	178,384	5,516,175		1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
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				20
				21
				22
380,809	178,384	5,516,175		23

Name of Respondent City Gas Company of Florida	This Report Is: (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 85
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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				
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11				
12				
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22				
23				
24				
25				
26	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>85</sup>
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**ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION (Accounts 124, 166 and 167)**

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

2. In column (a), give the date the advance was made, the payee (designate associated companies with an asterisk) a brief statement of the purpose, (exploration, development, production, general loan, etc.) and the estimated date of repayment. Do not use the term indefinite in reporting estimated date of

repayment. If advances are made to a payee in connection with different projects with different arrangements for repayments, use separate lines for reporting; otherwise all advances may be grouped by payee, subject to the requirements of instruction 3 below.

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

Line No.	Date of Advance, Payee, Purpose and Estimated Date of Repayment (a)	Account Number (124, 166 or 167) (b)	Balance at Beginning of Year (c)	Advances During Year (d)	Repayments or Other Credits During Year (e)	Accounts Charged (f)	Balance at End of Year (g)
1				None			
2							
3							
4							
5							
6							
7							
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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, 1985	
<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 page 218 showing particulars (details) for gas prepayments.			
Line No.	Nature of Prepayment (a)					Balance at End of Year (In Dollars) (b)	
1	Prepaid Insurance					100,503	
2	Prepaid Rents					394	
3	Prepaid Taxes (258)					85	
4	Prepaid Interest						
5	Gas Prepayments (218)						
6	Miscellaneous Prepayments:					42,301	
7	<b>TOTAL</b>					<b>143,283</b>	
<b>EXTRAORDINARY PROPERTY LOSSES (Account 182.1)</b>							
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Perkin-Elmer Computer per PSC order 13551 amortized 7/84-3/85	282,479		407-1	91,158	-0-	
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 [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
10	None						
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
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27							
28							
29							
30	<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 85
<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)				
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 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. 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203.		<i>Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.</i> 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.		
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)	
1	Premium on Capital Stock (207):	1,016,000	6,538,906	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
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43				
44				
45				
46	TOTAL	1,016,000	6,538,906	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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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 Recquired 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		
2		
3		
4		
5		
6		
7		
8	None	
9		
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39		
40	TOTAL	

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
<b>DISCOUNT ON CAPITAL STOCK (Account 213)</b>				
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.		giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.		
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement				
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)		
1	None			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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18				
19				
20				
21	TOTAL			
<b>CAPITAL STOCK EXPENSE (Account 214)</b>				
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.		giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.		
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement				
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)		
1	Common Stock	369,639		
2				
3				
4				
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9				
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11				
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17				
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19				
20				
21	TOTAL	369,639		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

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

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

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

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

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

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

First Mortgage Bonds Retired:

5th Series due 1993	7 1/4%	68,000
6th Series due 1997	8 %	125,000
7th Series due 1990	12 %	230,000
Unsecured bank loan due 1989	Prime less 1/2%	<u>500,000</u>
		923,000

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

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 85

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

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

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

3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.

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

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 the year. Give Commission authorization numbers and dates.

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

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

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

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

Line No.	Class and Series of Obligation and Name of Stock Exchange	Nominal Date of Issue	Date of Maturity	Outstanding (Total amount outstanding without reduction for amounts held by respondent)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year
					Rate (in %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds	
1	Bonds (221):	(a)	(b)	(d)	(e)	(f)	(g)	(h)	(i)
2	First Mortgage Bonds: 5th Ser.	1/1/68	1/1/93	1,480,000	7/1/4	107,300			102.12
3	6th Ser.	4/2/72	4/1/97	3,625,000	8	292,500			103.67
4	7th Ser.	7/1/75	7/1/90	1,315,000	12	164,700			103.43
5	8th Ser.	7/1/84	7/1/94	5,000,000	14	700,000			N/A
6				11,420,000		1,264,500			
7									
8	Notes (224):								
9	Prime less 1/2% due 1989	1/20/80	11/1/89	3,500,000	P-1/2	369,835			
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21	TOTAL			14,920,000		1,634,335			

Name of Respondent City Gas Company of Florida		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)					

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

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

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

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

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

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal Amount of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
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7						
8						
9						
10						
11						
12						
13	None					
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Name of Respondent  
City Gas Company of Florida

This Report is:  
 An Original  
 A Resubmission

Date of Report  
(Mo, Da, Yr)

Year of Report  
Dec. 31, 19 85

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 that

Line No.	Kind of Tax (See instruction 5)	BALANCE AT BEGINNING OF YEAR				BALANCE AT END OF YEAR			
		Taxes Accrued (b)	Prepaid Taxes (c)	Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	Taxes Accrued (Account 235) (g)	Prepaid Taxes (Incl. in Account 185) (h)	
1	Federal:								
2	Income tax	11,177		1,598,608	1,113,033	(1) (478,961)	17,791		
3	Unempl. tax	1,079		11,754	11,581		1,252		
4	FICA	7,942		269,425	267,995		9,372		
5	Motorfuel	1,884		(1,732)	152		-0-		
6	Total Fed.	22,082		1,878,055	1,392,761	(478,961)	28,415		
7	State:								
8	Income tax	(53,238)		193,195	189,242	(2) 29,021	(20,264)		
9	Emer. Excise	(556)		54,089	53,490		43		
10	Gross receipts	141,587		615,693	615,666		141,614		
11	Unempl. tax	1,349		17,822	17,448		1,723		
12	FPSC fee	24,059		52,317	52,799		23,577		
13	Use tax	14,723		16,435	31,572		(414)		
14	Motorfuel	4,845		(4,171)	674		-0-		
15	Alt. fuel use		7,722	8,106	384		-0-		
16	Annual Rpt.		-0-	50	50		-0-		
17	Total State	132,769	7,722	953,536	961,325	29,021	146,279	-0-	
18	Local:								
19	Ad valorem	-0-	1,125	451,514	451,514		-0-		
20	Occupat.			3,592	2,552			85	
21	Total Local	-0-	1,125	455,106	454,066			85	
22									
23									
24									
25									
26									
27									
28	TOTAL	154,851	8,847	3,286,697	2,808,152	(449,940)	174,694	85	

Name of Respondent: **Cley 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 85**

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

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

6. Enter all adjustments of the accrued and prepaid tax

accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

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

8. Show in columns (f) 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.

Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)						Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)
	Electric (Account 408.1, 409.1) (f)	Gas (Account 408.1, 409.1) (g)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)	Extraordinary Items (Account 409.3) (m)	Detail of adjustments on Page 258			
1									
2		1,529,394		69,214	2,720	(1) Federal: ITC utilized Prior yr. liab. (2) State: Prior yr. liab.		(486,842)	
3		9,034			57,578				7,881
4		211,847			(1,732)				
5			1,750,275		69,214				(478,961)
6									
7									
8									
9		185,559		7,636	3,966				29,021
10		54,089							
11		615,693			16,435				
12		13,856			(4,171)				
13		52,317			8,106				
14					50				
15									
16									
17									
18			921,514	7,636	24,386				
19									
20									
21		451,514							
22		3,592							
23		455,106							
24									
25									
26									
27									
28	TOTAL	3,126,895		76,850	82,952				



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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 85
<b>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.			2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.		
Line No.	Particulars (Details) (a)			Amount (b)	
1	Net Income for the Year (Page 117)			2,981,057	
2	Reconciling Items for the Year				
3					
4	Taxable Income Not Reported on Books				
5					
6					
7					
8					
9	Deductions Recorded on Books Not Deducted for Return				
10	Deferred taxes net of investment credit			699,317	
11	Federal income taxes			1,598,608	
12					
13					
14	Income Recorded on Books Not Included in Return				
15	Unappropriated undist. subsidiary earnings			(380,809)	
16					
17					
18					
19	Deductions on Return Not Charged Against Book Income				
20	Plant depreciation & amortization			(1,235,632)	
21	Regulatory amortization net of additions			(43,670)	
22	Computer software			(143,636)	
23					
24					
25					
26					
27	Federal Tax Net Income			3,475,235	
28	Show Computation of Tax:				
29					
30	Taxable	Effective			
31	Income	Rate	Tax		
32	3,475,235	46%	1,598,608		
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**INVESTMENT TAX CREDITS GENERATED AND UTILIZED**

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

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

3. Report in columns (b) and (e) the amount of investment tax credits generated from properties acquired for use in utility operations. Report in columns (c) and (f) the amount of such generated credits utilized in computing the annual income 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) stable flow through, or (3) flow through] for rate purposes in accordance with section 46(f) of the Internal Revenue Code.

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

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

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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	1980			Approx.		
42	3%			30 yrs.		
43	4%					
44	7%					
45	10%	315,063	315,063	" (1)		
46	11%					
47	10%	(45)		(2)		
48	1981					
49	3%					
50	4%		(49)	(2)		
51	7%					
52	10%	347,953	347,953	" (1)		
53	11%					
54	10%	(194)		(2)		
55						
56	1982					
57	3%					
58	4%		(37)		Transf. to subsidiary	
59	7%					
60	10%	598,861	598,861	" (1)		
61	11%					
62	10%		(2,411)	(2)		
63						
64	1983					
65	3%					
66	4%		(9,824)		Transf. to subsidiary	
67	7%					
68	10%	334,607	334,607	" (1)		
69	11%		(24,680)		Def'd. tax on basis reduction	
70	10%		(7,358)		Transf. to subsidiary	
71						
72	1984					
73	3%					
74	4%		129		Transf. from subsidiary	
75	7%					
76	10%	367,230	367,230	" (1)		
77	11%		(81,044)		Def'd. tax on basis reduction	
78	10%		5,312		Transf. from subsidiary	
79						
80	1985					
81	3%					
82	4%					
83	7%					
84	10%	467,491	467,491	" (1)		
85	11%		(102,877)		Def'd. tax on basis reduction	
86	8%	19,351	19,351	" (1)		
87						



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
<b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)</b>			
1. Describe and report the amount of other current and accrued liabilities at the end of year.		2. Minor items (less than \$100,000) may be grouped under appropriate title.	
Line No.	Item (a)	Balance at End of Year (b)	
1	Legal fees	145,475	
2	Pension trust contributions	114,850	
3	Medley sewer improvements	67,031	
4	Pension and Corporate services	48,353	
5	Audit fees	29,997	
6	Cocoa River Crossing repairs	25,000	
7	State income tax - re: Cust. deposits case	13,799	
8	Payroll deductions	13,718	
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
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41			
42			
43	<b>TOTAL</b>	<b>458,223</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 85
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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	575,453	400	500,300	522,588	597,741
2	Fast meter refunds	-0-			130,574	130,574
3	Leased appl. revenue	-0-	400	4,293	5,724	1,431
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
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39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	575,453		504,593	658,886	729,746

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 19 85	Year of Report Dec. 31, 19 85
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ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	Line No
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
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							16
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							19
							20
							21

NOTES (Continued)

None



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
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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 (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 282			
2	<del>Electric</del> Gas			
3	Gas	6,634,516	481,142	
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	6,634,516	481,142	
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	6,634,516	481,142	
10	Classification of TOTAL			
11	Federal Income Tax	6,228,834	427,409	
12	State Income Tax	405,682	53,733	
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 85
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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 (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
		410	8,880	410	157		1
		255	24	255	102,885		2
			8,904		103,042	7,209,796	3
							4
			8,904		103,042	7,209,796	5
							6
							7
							8
			8,904		103,042	7,209,796	9
							10
			8,047		103,028	6,751,224	11
			857		14	458,572	12
							13

NOTES (Continued)

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85	
<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 (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)			
10	Gas			
11	Contingencies re: Tax Court case	(249,494)		
12	Regulatory costs	48,823		
13	Computer software	54,900		
14	Discount interest on T-bills	101,919		
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)	(43,852)		
18	Other (Specify)			
19	TOTAL (Acct 283) (Total of lines 9, 17 and 18)	(43,852)		
20	Classification of TOTAL			
21	Federal Income Tax	(88,018)		
22	State Income Tax	44,166		
23	Local Income Tax			
NOTES				

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)**

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
		131	222,022	131	189,025		10
		410-2	328,728	190	655,253	44,034	11
21,090						69,913	12
70,102						125,002	13
		410-2	101,919			0	14
							15
							16
91,192			652,669		844,278	238,949	17
							18
91,192			652,669		844,278	238,949	19
							20
81,884			570,169		823,464	247,161	21
9,308			82,500		20,814	(8,212)	22
							23

NOTES (Continued)

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**(Next page is 301)**

Name of Respondent  
 City Gas Company of Florida

This Report is:  
 An Original  
 A Resubmission

Date of Report  
 (Mo, Da, Yr)

Year of Report  
 Dec. 31, 19 85

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 furnished 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 (1.473 gpa 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 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 Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)  
 7. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

Line No.	Title of Account (a)	OPERATING REVENUES			MCF OF NATURAL GAS SOLD (d)	QUAN. FOR PREVIOUS YR. (e)	AVG. NO. OF NAT. GAS CUSTRS. PER MO. (f)	NO. FOR PREVIOUS YR. (g)
		Amount for Year (b)	Am't. for Previous Yr. (c)					
1	GAS SERVICE REVENUES							
2	480 Residential Sales	15,909,738	14,683,221	19,229,654	20,254,508	70,075	70,019	
3	481 Commercial & Industrial Sales	18,210,410	17,483,409	35,291,677	34,761,557	3,736	3,670	
4	Small (or Comm.) (See Instr. 6)	7,252,108	7,717,718	17,705,414	19,523,332	28	29	
5	Large (or Ind.) (See Instr. 6)							
6	482 Other Sales to Public Authorities							
7	<del>KAROLINA POWER &amp; LIGHT CO. SALES - ACCRUED/PCA</del>	320,837	(461,437)	(7,158)	(1,082,196)			
8	TOTAL Sales to Ultimate Consumers	41,693,093	39,422,911	72,219,587	73,457,201	73,839	73,718	
9	483 Sales for Resale							
10	TOTAL Nat. Gas Service Revenues	41,693,093	39,422,911	72,219,587	73,457,201	73,839	73,718	
11	Revenues from Manufactured Gas							
12	TOTAL Gas Service Revenues	41,693,093	39,422,911	72,219,587				
13	OTHER OPERATING REVENUES							
14	485 Intracompany Transfers							
15	487 Forfeited Discounts							
16	488 Misc. Service Revenues	139,925	130,753					
17	489 Rev. from Trans. of Gas of Others							
18	490 Sales of Prod. Ext. from Nat. Gas							
19	491 Rev. from Nat. Gas Proc. by Others							
20	492 Incidental Gasoline and Oil Sales							
21	493 Rent from Gas Property							
22	494 Interdepartmental Rents							
23	495 Other Gas Revenues		5,312					
24	TOTAL Other Operating Revenues	139,925	136,065					
25	TOTAL Gas Operating Revenues	41,833,018	39,558,976	72,219,587				
26	(Less) 496 Provision for Rate Refunds							
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	41,833,018	39,558,976					
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	41,833,018	39,558,976					
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))	41,833,018	39,558,976					

NOTES  
 All sales are within State of Florida

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 19 85	Year of Report Dec. 31, 19 85
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**DISTRIBUTION TYPE SALES BY STATES**

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

Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential
		Operating Revenues (Total of (d), (f) and (h)) (b)	Mcf (14.73 psia at 60°F) (Total of (e), (g) and (i)) (c)	Operating Revenues (d)
1	Florida	see page 301		
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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49				

Name of Respondent  City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report  Dec. 31, 1985
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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	28
3	<del>Mcf</del> of Gas Sales for the Year	17,705,414
4	Therms Off Peak Customers	
5	Average Number of Customers for the Year	
6	<del>Mcf</del> of Gas Sales for the Year	
7	Therms Firm Customers <u>Commercial/Industrial</u>	
8	Average Number of Customers for the Year	3,735
9	<del>Mcf</del> of Gas Sales for the Year	35,291,677
10	Therms TOTAL Industrial Customers <u>Interr., Commercial/Industrial</u>	
11	Average Number of Customers for the Year	3,763
12	Mcf of Gas Sales for the Year	52,997,091



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**FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS**

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

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

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

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

Line No.	Name of Customer (Designate associated companies with an asterisk) (a)	Latest Effective Docket Number in which Delivery was Authorized (b)	Point of Delivery (State and county, or city) (c)	Type of Sale (See Instr. 6) (d)	Approx. Btu per Cu. Ft. (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20		None			
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
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, 19 85
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**SALES OF PRODUCTS EXTRACTED FROM NATURAL GAS (Account 490)**

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

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

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

**REVENUES FROM NATURAL GAS PROCESSED BY OTHERS (Account 491)**

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

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

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

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
<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	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production ( <i>Submit Supplemental Statement</i> )	None	None	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering			
8	751 Production Maps and Records			
9	752 Gas Wells Expenses			
10	753 Field Lines Expenses			
11	754 Field Compressor Station Expenses			
12	755 Field Compressor Station Fuel and Power			
13	756 Field Measuring and Regulating Station Expenses			
14	757 Purification Expenses			
15	758 Gas Well Royalties			
16	759 Other Expenses			
17	760 Rents			
18	TOTAL Operation ( <i>Enter Total of lines 7 thru 17</i> )			
19	Maintenance			
20	761 Maintenance Supervision and Engineering			
21	762 Maintenance of Structures and Improvements			
22	763 Maintenance of Producing Gas Wells			
23	764 Maintenance of Field Lines			
24	765 Maintenance of Field Compressor Station Equipment			
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			
26	767 Maintenance of Purification Equipment			
27	768 Maintenance of Drilling and Cleaning Equipment			
28	769 Maintenance of Other Equipment			
29	TOTAL Maintenance ( <i>Enter Total of lines 20 thru 28</i> )			
30	TOTAL Natural Gas Production and Gathering ( <i>Total of lines 18 and 29</i> )	None	None	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses			
40	777 Gas Processed by Others			
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products Purchased for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products Used by the Utility—Credit			
46	783 Rents			
47	TOTAL Operation ( <i>Enter Total of lines 33 thru 46</i> )	None	None	

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City Gas Company of Florida		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1985
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)		Amount for Current Year (b)	Amount for Previous Year (c)
	B2. Products Extraction (Continued)			
48	Maintenance			
49	784	Maintenance Supervision and Engineering		
50	785	Maintenance of Structures and Improvements		
51	786	Maintenance of Extraction and Refining Equipment		
52	787	Maintenance of Pipe Lines		
53	788	Maintenance of Extracted Products Storage Equipment		
54	789	Maintenance of Compressor Equipment		
55	790	Maintenance of Gas Measuring and Reg. Equipment		
56	791	Maintenance of Other Equipment		
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)			
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)		None	None
59	C. Exploration and Development			
60	Operation			
61	795	Delay Rentals		
62	796	Nonproductive Well Drilling		
63	797	Abandoned Leases		
64	798	Other Exploration		
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)		None	None
	D. Other Gas Supply Expenses			
66	Operation			
67	800	Natural Gas Well Head Purchases		
68	800.1	Natural Gas Well Head Purchases, Intracompany Transfers		
69	801	Natural Gas Field Line Purchases		
70	802	Natural Gas Gasoline Plant Outlet Purchases		
71	803	Natural Gas Transmission Line Purchases		
72	804	Natural Gas City Gate Purchases	23,727,634	23,375,460
73	804.1	Liquefied Natural Gas Purchases		
74	805	Other Gas Purchases		
75	(Less) 805.1	Purchased Gas Cost Adjustments		
76	(Less) 805.2	Incremental Gas Cost Adjustments		
77	TOTAL Purchased Gas (Enter Total of lines 67 to 76)		23,727,634	23,375,460
78	806	Exchange Gas		
79	Purchased Gas Expenses			
80	807.1	Well Expenses—Purchased Gas		
81	807.2	Operation of Purchased Gas Measuring Stations		
82	807.3	Maintenance of Purchased Gas Measuring Stations		
83	807.4	Purchased Gas Calculations Expenses		
84	807.5	Other Purchased Gas Expenses		
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)			
86	808.1	Gas Withdrawn from Storage—Debit		
87	(Less) 808.2	Gas Delivered to Storage—Credit		
88	809.1	Withdrawals of Liquefied Natural Gas for Processing—Debit		
89	(Less) 809.2	Deliveries of Natural Gas for Processing—Credit		
90	(Less)	Gas Used in Utility Operations—Credit		
91	810	Gas Used for Compressor Station Fuel—Credit		
92	811	Gas Used for Products Extraction—Credit		
93	812	Gas Used for Other Utility Operations—Credit	(62,844)	(64,014)
94	TOTAL Gas Used in Utility Operations—Credit (Total of lines 91 thru 93)		(62,844)	(64,014)
95	813	Other Gas Supply Expenses	24,589	
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)		23,689,379	23,311,446
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)		23,689,379	23,311,446

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 Compressor Station Expenses			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Enter Total of lines 101 thru 113)	None	None	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)			
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	None	None	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses			
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Enter Total of lines 128 thru 133)	None	None	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures and Improvements			
138	843.3 Maintenance of Gas Holders			
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance of Liquefaction Equipment			
141	843.6 Maintenance of Vaporizing Equipment			
142	843.7 Maintenance of Compressor Equipment			
143	843.8 Maintenance of Measuring and Regulating Equipment			
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)			
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	None	None	

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<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(Less) 845.5 Wharfage Receipts—Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Enter Total of lines 149 thru 164)	None	None	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)			
176	TOTAL Liquefied Nat Gas Terminaling and Processing Exp (Lines 165 & 175)			
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	None	None	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses			
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Enter Total of lines 180 thru 190)	None	None	

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City Gas Company of Florida		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1985
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
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
202	<b>4. DISTRIBUTION EXPENSES</b>			
203	Operation			
204	870	Operation Supervision and Engineering	108,919	100,678
205	871	Distribution Load Dispatching		
206	872	Compressor Station Labor and Expenses		
207	873	Compressor Station Fuel and Power		
208	874	Mains and Services Expenses	579,016	571,063
209	875	Measuring and Regulating Station Expenses—General		
210	876	Measuring and Regulating Station Expenses—Industrial	21,694	17,878
211	877	Measuring and Regulating Station Expenses—City Gate Check Station	15,898	19,869
212	878	Meter and House Regulator Expenses	743,010	1,019,891
213	879	Customer Installations Expenses	855,813	852,204
214	880	Other Expenses	577	250
215	881	Rents	11,641	11,136
216	TOTAL Operation (Enter Total of lines 204 thru 215)		✓ 2,336,568	2,592,969
217	Maintenance			
218	885	Maintenance Supervision and Engineering	30,737	25,120
219	886	Maintenance of Structures and Improvements	28,912	4,864
220	887	Maintenance of Mains	140,994	108,438
221	888	Maintenance of Compressor Station Equipment		
222	889	Maintenance of Meas. and Reg. Sta. Equip.—General		
223	890	Maintenance of Meas. and Reg. Sta. Equip.—Industrial	29,289	19,775
224	891	Maintenance of Meas. and Reg. Sta. Equip.—City Gate Check Station	10,890	13,661
225	892	Maintenance of Services	50,764	100,950
226	893	Maintenance of Meters and House Regulators	387,119	493,731
227	894	Maintenance of Other Equipment	961	2,730
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)		✓ 679,666	769,269
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)		3,016,234	3,362,238
230	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>			
231	Operation			
232	901	Supervision	132,425	111,477
233	902	Meter Reading Expenses	412,408	417,381
234	903	Customer Records and Collection Expenses	1,376,656	1,425,806
235	904	Uncollectible Accounts	195,340	86,351
236	905	Miscellaneous Customer Accounts Expenses	191,956	206,115
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)		✓ 2,308,785	2,247,130

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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)		
245	<b>7. SALES EXPENSES</b>		
246	Operation		
247	911 Supervision	41,064	40,902
248	912 Demonstrating and Selling Expenses	428,201	428,771
249	913 Advertising Expenses		1,890
250	916 Miscellaneous Sales Expenses	40,166	52,732
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	✓ 509,431	524,295
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
253	Operation		
254	920 Administrative and General Salaries	724,950	528,091
255	921 Office Supplies and Expenses	132,868	106,391
256	(Less) (922) Administrative Expenses Transferred—Cr.	(294,013)	(199,896)
257	923 Outside Services Employed	363,890	188,569
258	924 Property Insurance	16,601	15,429
259	925 Injuries and Damages	825,342	689,222
260	926 Employee Pensions and Benefits	603,190	561,792
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	135,231	140,054
263	(Less) (929) Duplicate Charges—Cr.	137,569	(264,910)
264	930.1 General Advertising Expenses	2,917	3,390
265	930.2 Miscellaneous General Expenses	108,927	109,312
266	931 Rents	28,094	27,843
267	TOTAL Operation (Enter Total of lines 254 thru 266)	✓ 2,510,428	1,905,287
268	Maintenance		
269	935 Maintenance of General Plant	31,215	39,421
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	✓ 2,541,643	1,944,708
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	✓ 32,065,472	31,389,817

**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)	11/3/85
2. Total Regular Full-Time Employees	191
3. Total Part-Time and Temporary Employees	4
4. Total Employees	195



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<b>EXPLORATION AND DEVELOPMENT EXPENSES (Accounts 795, 796, 798)</b> (Except Abandoned Leases, Account 797)							
1. Report below exploration and development costs for the year, exclusive of Account 797, <i>Abandoned Leases</i> , according to the prescribed accounts shown by the column headings.			3. Explain in a footnote any difference between the amounts reported in column (f) and the amount shown on page 231, <i>Preliminary Survey and Investigation Charges</i> , for clearance to Account 798 during the year from Account 183.1, <i>Preliminary Natural Gas Survey and Investigation Charges</i> .				
2. Provide subheadings and subtotals for exploration and development costs for each State.							
Line No.	Field (a)	County (b)	Delay Rentals (Account 795) (c)	Nonproductive Well Drilling (Account 796)		Other Exploration Costs (Account 798) (f)	Total (g)
				Number of Wells (d)	Amount (e)		
1							
2							
3							
4							
5							
6							
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10		None					
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27	TOTAL						
<b>ABANDONED LEASES (Account 797)</b>							
1. Report below particulars (details) concerning the provision for the year to cover the probable loss on abandonment of natural gas leases included in Account 105, <i>Gas Plant Held for Future Use</i> which have never been productive.			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.				
2. Explain the basis of determining the year's provision and state whether the basis is the same as that used for the							
Line No.	Item (a)		Amount (b)				
1							
2	None						
3							
4							
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6							
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8							
9							
10	TOTAL						

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
<b>GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1, 805.2)</b>				
1. Provide totals for the following accounts:		The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.		
800 Natural Gas Well Head Purchases		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.		
800.1 Natural Gas Well Head Purchases, Intracompany Transfers		3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in column (b).		
801 Natural Gas Field Line Purchases		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.)		
802 Natural Gas Gasoline Plant Outlet Purchases				
803 Natural Gas Transmission Line Purchases				
804 Natural Gas City Gate Purchases				
804.1 Liquefied Natural Gas Purchases				
805 Other Gas Purchases				
805.1 Purchase Gas Cost Adjustments				
805.2 Incremental Gas Cost Adjustments				
Line No.	Account Title (a)	Gas Purchased <del>in</del> The <del>ms</del> <sup>scf</sup> (14.73 psia at 60°F) (b)	Cost of Gas (in dollars) (c)	Average Cost Per <del>of</del> <sup>scf</sup> The <del>cm</del> (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 Purchase	72,049,986	23,752,223	.32966
07	804.1 — Liquefied Natural Gas Purchases			
08	805 — Other Gas Purchases			
09	805.1 — Purchased Gas Cost Adjustments			
10	805.2 — Incremental Gas Cost Adjustments			
11	TOTAL (Enter Total of lines 01 thru 10)	72,049,986	23,752,223	.32966
Notes to Gas Purchases				

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 19 85	Year of Report Dec. 31, 19 85
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)**

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

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

Line No.	Name of Company (Designate associated companies with an asterisk)  (a)	Exchange Gas Received			Exchange Gas Delivered
		Point of Receipt (City, state, etc.)  (b)	Mcf  (c)	Debit (Credit) Account 242  (d)	Point of Delivery (City, state, etc.)  (e)
1					
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20		None			
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42	TOTAL				

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

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

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

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

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

Exchange Gas Delivered		Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Identification (n)	Line No.
Mcf (f)	Debit (Credit) Account 174 (g)			Amount (j)	Account (k)	Amount (l)	Account (m)		
			None						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) Dec. 31, 19 85	Year of Report Dec. 31, 19 85
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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 Mct for any use is an estimated quantity, state such fact in a footnote.

4. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Mct of gas used, omitting entries in columns (d) and (e).

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

Line No.	Purpose for Which Gas Was Used	Account Charged	Natural Gas				Manufactured Gas	
			Therms Mct of Gas Used	Amount of Credit	Amount per MMBtu (in Cents)	Mct of Gas Used	Amount of Credit	
1	810 Gas used for Compressor Station Fuel—Credit							
2	811 Gas used for Products Extraction—Credit							
3	Gas Shrinkage and Other Usage in Respondent's Own Processing							
4	Gas Shrinkage, Etc., for Respondent's Gas Processed by Others							
5	812 Gas used for Other Utility Operations—Credit (Report separately for each principal use. Group minor uses.)	401	189,038	62,844	.33244			
6								
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24								
25	TOTAL		189,038	62,844	.33244			

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 19 85	Year of Report Dec. 31, 19 85
<b>OTHER GAS SUPPLY EXPENSES (Account 813)</b>				
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 maintenance expenses relate.		
Line No.	Description (a)	Amount (In dollars) (b)		
1	Odorant	24,589		
2				
3				
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50	TOTAL	24,589		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)**

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

2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from 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.

Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (in miles) (b)	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)
1	None					
2						
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31	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, 1985
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			21,979
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			42,719
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
5	Directors fees and expenses (27 items)			36,903
6	Goodwill advertising (8 items)			5,100
7	Miscellaneous (12 items)			2,226
8				
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10				
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49	TOTAL			108,927



Name of Respondent  
City Gas Company of Florida

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

Date of Report  
(Mo. Da. Yr)  
Dec. 31, 1985

Year of Report  
Dec. 31, 1985

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

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.

2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals between the report years (1971, 1974 and every fifth year thereafter).

Report in column (b) all depreciable plant balances

to which rates are applied and show a composite total. (If more desirable, report by plant account, sub-account or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called

for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

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

Line No.	Functional Classification (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)	Amortization of Other Limited-Term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)
1	Intangible plant				2,652		2,652
2	Production plant, manufactured gas						
3	Production and gathering plant, natural gas						
4	Products extraction plant						
5	Underground gas storage plant						
6	Other storage plant						
7	Base load LNG terminating and processing plant						
8	Transmission plant						
9	Distribution plant	2,031,617					2,031,617
10	General plant	91,512					91,512
11	Common plant-gas						
12							
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24							
25	TOTAL	2,123,129			2,652		2,125,781

Name of Respondent City Gas Company of Florida	This Report Is: (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 85
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)**

**Section B. Factors Used in Estimating Depreciation Charges**

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

**Notes to Depreciation, Depletion and Amortization of Gas Plant**

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

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 412 and 413)**

1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.
2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so

- that deductions appear as a subtraction from revenues, and income as the remainder.
3. Provide a subheading and total for each utility department in addition to a total for all utility departments.
4. Furnish particulars (details) of the method of determining the annual rental for the property.
5. Designate with an asterisk associated companies.

Line No.	
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
City Gas Company of Florida	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 19 85
<b>PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS</b>			
<p>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.</p> <p>(a) <i>Miscellaneous Amortization</i> (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.</p> <p>(b) <i>Miscellaneous Income Deductions</i> — Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, <i>Donations</i>; 426.2, <i>Life Insurance</i>; 426.3, <i>Penalties</i>; 426.4, <i>Expenditures for Certain Civic, Political</i></p>		<p><i>and Related Activities</i>; and 426.5, <i>Other Deductions, of the Uniform System of Accounts</i>. Amounts of less than \$10,000 may be grouped by classes within the above accounts.</p> <p>(c) <i>Interest on Debt to Associated Companies</i> (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.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) — Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)		Amount (b)
1	<u>Miscellaneous Income Deductions:</u>		
2	<u>Donations (426-1)</u>		
3	American Cancer Society	\$15,850	
4	United Way	3,300	
5	Baptist Hospital	2,000	
6	Boys Club	1,500	
7	Little City Foundation	975	
8	Miscellaneous (6 items)	<u>1,522</u>	\$ 25,147
9			
10	<u>Expend. for Certain Civic, Political, Etc. (426-4)</u>		
11	Various contributions		10,850
12			
13	<u>Other Deductions (426-5)</u>		
14	Fast meter refunds	130,574	
15	Energy conservation - final adj.	64,937	
16	Social club dues and expenses	<u>21,807</u>	217,318
17			
18	Total Misc. Income Deductions		<u>\$253,315</u>
19			
20			
21	<u>Other Interest Expense (431):</u>		
22	Customer deposits, 8-9%	\$278,946	
23	Energy conservation settlement, Various	96,874	
24	PGA true-up, Various	43,926	
25	Tax deficiencies RE: Cust. deposits		
26	tax case, Various	42,467	
27	Short-term debt, Various	<u>15,116</u>	\$477,329
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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 85
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**REGULATORY COMMISSION EXPENSES**

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

such a body was a party.

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

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	<u>Florida Public Service Commission:</u>				
2	Docket No. 830581-GU (amortized				
3	over 3 years)				
4	Related to request for rate increase		259,085	259,085	230,272
5					
6					
7	Other expenses incurred through		48,879	48,879	-0-
8	Various FPSC Docketed and				
9	Undocketed matters.				
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46	TOTAL		307,964	307,964	230,272

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**REGULATORY COMMISSION EXPENSES (Continued)**

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

4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 233

for Account 186.

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

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

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR		Deferred in Account 186, End of Year (l)	Line No.	
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)			Amount (k)
Department (f)	Account No. (g)	Amount (h)					
				401	86,352	143,920	1
	401	48,879	-0-			-0-	2
							3
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		48,879			86,352	143,920	45
							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) Dec. 31, 1985	Year of Report Dec. 31, 1985
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES</b>				
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D &amp; D) projects initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D &amp; D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Gas R, D &amp; D Performed Internally</p> <p>(1) Pipeline</p> <p>    a. Design</p> <p>    b. Efficiency</p>		<p>(2) Compressor Station</p> <p>    a. Design</p> <p>    b. Efficiency</p> <p>(3) System Planning, Engineering, and Operation</p> <p>(4) Transmission Control and Dispatching</p> <p>(5) LNG Storage and Transportation</p> <p>(6) Underground Storage</p> <p>(7) Other Storage</p> <p>(8) New Appliances and New Uses</p> <p>(9) Gas Exploration, Drilling, Production, and Recovery</p> <p>(10) Coal Gasification</p> <p>(11) Synthetic Gas</p> <p>(12) Environmental Research</p> <p>(13) Other (Classify and Include Items in Excess of \$5,000.)</p> <p>(14) Total Cost Incurred</p>		
Line No.	Classification (a)	Description (b)		
1				
2				
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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, 1985
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

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

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

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

4. Show in column (e) the account number charged with

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

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

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

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

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
					5
					6
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					10
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		None			15
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Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
<b>DISTRIBUTION OF SALARIES AND WAGES</b>				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to <i>Utility Departments, Construction, Plant Removals, and Other Accounts</i> , and enter such amounts in			the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.	
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	894,237	102,452	996,689
34	Customer Accounts	1,056,427	101,446	1,157,873
35	Customer Service and Informational			
36	Sales	304,134		304,134
37	Administrative and General	737,478		737,478
38	TOTAL Operation (Total of lines 28 thru 37)	2,992,276	203,898	3,196,174
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	214,100	6,488	220,588
46	Administrative and General	299		299
47	TOTAL Maint. (Total of lines 40 thru 46)	214,399	6,488	220,887

Name of Respondent City Gas Company of Florida		This Report Is: (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 85
<b>DISTRIBUTION OF SALARIES AND WAGES (Continued)</b>				
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	3,206,675	210,386	3,417,061
49	Production—Manufactured Gas (Lines 28 and 40)			
50	Production—Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)			
51	Other Gas Supply (Lines 30 and 42)			
52	Storage, LNG Terminaling and Processing (Lines 31 and 43)			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)	1,108,337	108,940	1,217,277
55	Customer Accounts (Line 34)	1,056,427	101,446	1,157,873
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)	304,134		304,134
58	Administrative and General (Lines 37 and 46)	737,777		737,777
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	3,206,675	210,386	3,417,061
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	3,206,675	210,386	3,417,061
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			
66	Gas Plant	216,737	13,893	230,630
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	216,737	13,893	230,630
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant	25,985	1,109	27,094
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	25,985	1,109	27,094
74	Other Accounts (Specify):			
75	Merchandising & jobbing	158,199	5,545	163,744
76	Other work in progress	119,835		119,835
77	Stores expense	64,920		64,920
78	Deferred debits - Data Processing	26,367		26,367
79	Deferred piping	17,813		17,813
80	Deferred conversion	3,654		3,654
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	390,788	5,545	396,333
96	TOTAL SALARIES AND WAGES	3,840,185	230,933	4,071,118

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(Next page is 357)

Name of Respondent City Gas Company of Florida	This Report Is: (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 85
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**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account

426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name and address of person or organization rendering services.

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

1			
2	Touche Ross and Company	\$ 50,148	Contract fee
3	444 Brickell Avenue		
4	Miami, FL 33131		
5	Independent Public Accountants		
6			
7			
8	Steel Hector & Davis	\$145,819	Fees plus expenses
9	4000 Southeast Financial Center		
10	Miami, FL 33131-2398		
11	Legal Counsel - Various matters		
12			
13	Fine Jacobson Schwartz Nash Block & England	\$112,852	Fees plus expenses
14	Suite 700-777 Brickell Avenue		
15	Miami, FL 33131		
16	Legal Counsel - Consolidated Gas		
17	antitrust case		
18			
19	Sepler & Berrin, P.A.	\$ 41,600	Fees plus expenses
20	7955 NW 12 Street Suite 230		
21	Miami, FL 33126		
22	Legal Counsel- Cogeneration marketing		
23			
24	Ram Systems, Inc.	\$216,906	Contract fees
25	6955 NW 77 Avenue		
26	Suite 404		
27	Miami, FL 33166		
28	Computer conversion		
29			
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 19 85	Year of Report Dec. 31, 19 85
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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 171, *Gas Plant in Service*, and as reported for Accounts 325.1, 325.2, and 325.3 on page 202. In column (e) show for each field the year 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	None		
2						
3						
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37						
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39						
40	TOTAL					



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
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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)	Month/Day/ Year (b)	Amount of Mcf (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			
2	Deliveries to Customers Subject to FERC Rate Schedules			
3	Deliveries to Others			
4	TOTAL			
5	Date of <i>Second Highest Day's</i> Deliveries			
6	Deliveries to Customers Subject to FERC Rate Schedules			
7	Deliveries to Others			
8	TOTAL			
9	Date of <i>Third Highest Day's</i> Deliveries			
10	Deliveries to Customers Subject to FERC Rate Schedules			
11	Deliveries to Others			
12	TOTAL			
	<b>Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)</b>			
13	Dates of <i>Three Consecutive Days'</i> Highest System Peak Deliveries			
14	Deliveries to Customers Subject to FERC Rate Schedules			
15	Deliveries to Others			
16	TOTAL			
17	Supplies from Line Pack			
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
	<b>Section C. Highest Month's System Deliveries</b>			
20	Month of <i>Highest Month's</i> System Deliveries			
21	Deliveries to Customers Subject to FERC Rate Schedules			
22	Deliveries to Others			
23	TOTAL			

See pages 516A and 516B

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
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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)	Month/Day/ Year (b)	Amount of Mcf (c)	Curtailments on Month/Day Indicated (d)
<b>Section A. Three Highest Days of System Peak Deliveries</b>				
1	Date of <i>Highest Day's Deliveries</i>			
2	Deliveries to Customers Subject to FERC Rate Schedules			
3	Deliveries to Others			
4	TOTAL			
5	Date of <i>Second Highest Day's Deliveries</i>			
6	Deliveries to Customers Subject to FERC Rate Schedules			
7	Deliveries to Others			
8	TOTAL			
9	Date of <i>Third Highest Day's Deliveries</i>			
10	Deliveries to Customers Subject to FERC Rate Schedules			
11	Deliveries to Others			
12	TOTAL			
<b>Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)</b>				
13	Dates of <i>Three Consecutive Days' Highest System Peak Deliveries</i>			
14	Deliveries to Customers Subject to FERC Rate Schedules			
15	Deliveries to Others			
16	TOTAL			
17	Supplies from Line Pack			
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
<b>Section C. Highest Month's System Deliveries</b>				
20	Month of <i>Highest Month's System Deliveries</i>			
21	Deliveries to Customers Subject to FERC Rate Schedules			
22	Deliveries to Others			
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 85
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**TRANSMISSION SYSTEM PEAK DELIVERIES**

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

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

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

Line No.	Item  (a) Miami Division	Month/Day/ Year  (b)	Amount of <del>Mcf</del> Therms  (c)	Curtailments on Month/Day Indicated  (d)
<b>Section A. Three Highest Days of System Peak Deliveries</b>				
1	Date of <i>Highest Day's</i> Deliveries	1/22/85		
2	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		354,633	
3	Deliveries to Others			
4	TOTAL		354,633	none
5	Date of <i>Second Highest Day's</i> Deliveries	1/21/85		
6	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		332,620	
7	Deliveries to Others			
8	TOTAL		332,620	none
9	Date of <i>Third Highest Day's</i> Deliveries	1/23/85		
10	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		288,922	
11	Deliveries to Others			
12	TOTAL		288,922	none
<b>Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)</b>				
13	Dates of <i>Three Consecutive Days'</i> Highest System Peak Deliveries	1/21/85 1/22/85 1/23/85		
14	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		976,175	
15	Deliveries to Others			
16	TOTAL		976,175	none
17	Supplies from Line Pack		976,175	none
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	1/85		
21	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		6,027,148	
22	Deliveries to Others			
23	TOTAL		6,027,148	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
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**TRANSMISSION SYSTEM PEAK DELIVERIES**

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

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

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

Line No.	Item  (a) Brevard Division	Month/Day/ Year  (b)	Amount of <del>MM</del> Therms (c)	Curtailments on Month/Day Indicated (d)
<b>Section A. Three Highest Days of System Peak Deliveries</b>				
1	Date of <i>Highest Day's</i> Deliveries	1/21/85		
2	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		186,363	
3	Deliveries to Others		FPSC	
4	TOTAL		186,363	none
5	Date of <i>Second Highest Day's</i> Deliveries	1/22/85		
6	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		153,979	
7	Deliveries to Others		FPSC	
8	TOTAL		153,979	none
9	Date of <i>Third Highest Day's</i> Deliveries	1/23/85		
10	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		125,738	
11	Deliveries to Others		FPSC	
12	TOTAL		125,738	none
<b>Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)</b>				
13	Dates of <i>Three Consecutive Days'</i> Highest System Peak Deliveries	1/21/85 1/22/85 1/23/85		
14	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		466,080	
15	Deliveries to Others		FPSC	
16	TOTAL		466,080	none
17	Supplies from Line Pack		466,080	none
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	1/85		
21	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		2,626,596	
22	Deliveries to Others		FPSC	
23	TOTAL		2,626,596	

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985	
<b>AUXILIARY PEAKING FACILITIES</b>						
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.			facilities, report the rated maximum daily delivery capacities.			
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other			3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.			
	Location of Facility  (a)	Type of Facility  (b)	Maximum Daily Delivery Capacity of Facility, Mcf at 14.73 psia at 60°F (c)	Cost of Facility (In dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
1		None				
2						
3						
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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 85
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**GAS ACCOUNT — NATURAL GAS**

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

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

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

**01 NAME OF SYSTEM**

Line No.	Item (a)	Ref. Page No. (b)	Amount obtained in Therms at 60°F (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	72,049,986
12	LNG	327	
13	Other	327	
14	TOTAL, Gas Purchased (Enter Total of lines 7 thru 13)	327	72,049,986
15	Gas of Others Received for Transportation	312	
16	Receipts of Respondents' Gas Transported or Compressed by Others	332	
17	Exchange Gas Received	328	
18	Gas Withdrawn from Underground Storage	512	
19	Gas Received from LNG Storage		
20	Gas Received from LNG Processing		
21	Other Receipts (Specify):		
22	TOTAL Receipts (Enter Total of lines 3 thru 5, 14, and 15 thru 21)		72,049,986

Name of Respondent City Gas Company of Florida		This Report is: (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 85
<b>GAS ACCOUNT — NATURAL GAS (Continued)</b>				
4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.			5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 518 and 519.	
<b>01 NAME OF SYSTEM</b>				
Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60°F) (c)	
23	<b>GAS DELIVERED</b>			
24	Natural Gas Sales			
25	Field Sales			
26	To Interstate Pipeline Companies for Resale Pursuant to FERC Rate Schedules	310		
27	Retail Industrial Sales	306		
28	Other Field Sales	310		
29	TOTAL, Field Sales (Enter Total of lines 26 thru 28)			
30	Transmission Systems Sales			
31	To Interstate Pipeline Co. for Resale Under FERC Rate Sched.	310		
32	To Intrastate Pipeline Co. and Gas Utilities for Resale Under FERC Rate Schedules	310		
33	Mainline Industrial Sales Under FERC Certification	306		
34	Other Mainline Industrial Sales	306		
35	Other Transmission System Sales	310		
36	TOTAL, Transmission System Sales (Enter Total of lines 31 thru 35)			
37	Local Distribution by Respondent			
38	Retail Industrial Sales	303		17,705,414
39	Other Distribution System Sales	303		54,514,173
40	TOTAL, Distribution System Sales (Lines 38 + 39)			72,219,587
41	Interdepartmental Sales			
42	TOTAL SALES (Enter Total of lines 29, 36, 40 and 41)			72,219,587
43	Deliveries of Gas Transported or Compressed for:			
44	Other Interstate Pipeline Companies	312		
45	Others	312		
46	TOTAL, Gas Transported or Compressed for Others (Enter Total of lines 44 and 45)	312		
47	Deliveries of Respondent's Gas for Trans. or Compression by Others	332		
48	Exchange Gas Delivered	328		
49	Natural Gas Used by Respondent	330		189,038
50	Natural Gas Delivered to Underground Storage	512		
51	Natural Gas Delivered to LNG Storage			
52	Natural Gas Delivered to LNG Processing			
53	Natural Gas for Franchise Requirements			
54	Other Deliveries (Specify):			
55	TOTAL SALES & OTHER DELIVERIES (Lines 42, 46, 47 thru 54)			72,408,625
56	UNACCOUNTED FOR			
57	Production System Losses			
58	Storage Losses			
59	Transmission System Losses			
60	Distribution System Losses			(358,639)
61	Other Losses (Specify in so far as possible):			
62	TOTAL Unaccounted for (Enter Total of lines 57 thru 61)			(358,639)
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR (Enter Total of lines 55 and 62)			72,049,986

Name of Respondent City Gas Company of Florida	This Report Is: (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>85</sup>
<b>SYSTEM MAPS</b>			
<p>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.</p> <p>2. Indicate the following information on the maps:</p> <p>(a) Transmission lines—colored in red, if they are not otherwise clearly indicated.</p> <p>(b) Principal pipeline arteries of gathering systems.</p> <p>(c) Sizes of pipe in principal pipelines shown on map.</p> <p>(d) Normal directions of gas flow—indicated by arrows.</p> <p>(e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.</p> <p>(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.</p> <p>(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.</p> <p>(h) Principal communities in which respondent renders local distribution service.</p> <p>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.</p> <p>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.</p>			

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

As of December 31, 1985, or Fiscal Year Ended \_\_\_\_\_, 198\_\_.

Amounts

<u>Plant (Intrastate Only) (000 omitted)</u>	
Plant in Service	\$60,705
Construction Work in Progress	697
Plant Acquisition Adjustment	352
Plant Held for Future Use	
Materials and Supplies	88
Less:	
Depreciation and Amortization Reserves	19,062
Contributions in Aid of Construction	
Net Book Costs	\$42,780
<u>Revenues and Expenses (Intrastate Only) (000 omitted)</u>	
Operating Revenues	\$41,833
Depreciation and Amortization Expenses	2,328
Income Taxes	2,038
Other Taxes	1,400
Other Operating Expenses	32,057
Total Operating Expenses	37,823
Net Operating Income	4,010
Other Income	1,199
Other Deductions	\$ 2,228
Net Income	2,981
<u>Customers (Intrastate Only)</u>	
Residential - Yearly Average	70,075
Commercial - Yearly Average (and Industrial)	3,764
Industrial - Yearly Average	N/A, included above
Others - Yearly Average	
Total	73,839
<u>Other Statistics (Intrastate Only)</u>	
Average Annual Residential Use - MCF Therms	274
Average Residential Cost Per MCF Therm	\$.8274
Average Residential Monthly Bill	\$18.89
Gross Plant Investment Per Customer	\$729.63

Business Contracts with Officers, Directors and Affiliates

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

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

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



Affiliation of Officers and Directors

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

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

**Business Transactions with Related Parties**

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

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

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

2. Below are some types of transactions to include:

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

3. The columnar instructions follows:

Column

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

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

Business Transactions with Related Parties (Cont'd)

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

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

3. The columnar instructions follow:

Column

2. Below are examples of some types of transactions to include:
- purchase, sale, and transfer of equipment
  - purchase, sale, and transfer of land and structures
  - purchase, sale, and transfer of securities
  - noncash transfer of assets
  - noncash dividends other than stock dividends
  - write off of bad debts or loans

- (a) Enter name of related owner or party.
- (b) Describe briefly the type of assets purchased, sold, or transferred.
- (c) Enter the total received or paid for disposition of the assets. Indicate purchase with the letter "p", sales with the letter "s". Indicate transfer of assets with the letter "t".
- (d) Enter the book cost, less accrued depreciation, for each item reported in column (b).
- (e) Enter the net profit or loss for each item - column (c) less column (d).
- (f) Enter the fair market value for each item reported in column (b). In the space below or in a supplemental schedule, describe the basis or method used to derive fair market value.

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

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

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

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

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

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