

Form Approved
OMB No. 1902-0028
(Expires 9/30/90)

BUREAU OF GAS REGULATION
DIVISION OF ELECTRIC AND GAS



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

This report is mandatory under the Natural Gas Act, Sections 10(a) and 16, and 18 CFR 290.2. 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.

ORIGINAL

Exact Legal Name of Respondent (Company)

City Gas Company of Florida

Year of Report

Dec. 31, 19 89

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

We represent to the best of our knowledge and belief that our annual report for the year ended December 31, 1989, as filed pursuant to Commission rule, is in substantial compliance with the following except as noted in the report or as separately explained herein:

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

We are aware that Section 837.06, Florida Statutes provides:

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

S. W. Langer
Chairman and CEO
(Name and Title of Chief
Executive Officer)


(Signature)

5/30/90
(Date)

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


(Signature)

5/30/90
(Date)

EXECUTIVE SUMMARY

Supplement to Annual Report

of

City Gas Company of Florida
Company Name

For the Year

1989

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PART I - TELEPHONE NUMBERS

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

B. Direct Telephone Numbers for Each:

Same as above

| <u>Officer(s)</u> <u>Name</u> | <u>Title</u> | <u>Extension</u> |
|----------------------------------|--|------------------|
| 1. S.W. Langer | Chairman of the Board & CEO | 156 |
| 2. Jack Langer | President & COO | 155 |
| 3. Alice M. Harris | Executive Vice President, Asst Secretary | 152 |
| 4. David Langer | Senior Vice President | 153 |
| 5. J.A. Wutzler | Vice President & Controller | 145 |
| 6. Larry Hixon | Vice President/General Manager Brev Division | 154 |
| 7. Edward Markette | Vice President/Sales | 220 |
| 8. Richard Wall | Vice President & General Manager/Operations | 160 |

C. Direct Telephone Numbers For Each:

| <u>Director(s)</u> <u>Name</u> | <u>Title</u> | <u>Extension</u> |
|-----------------------------------|-----------------------------|------------------|
| 1. S.W. Langer | Chairman of the Board & CEO | 156 |
| 2. Jack Langer | President & COO | 155 |
| 3. John Kean | Director | 154 |
| 4. Frederick W. Sullivan | Director | 154 |
| 3. William Allen | Director | 154 |
| 4. Peter Bermont | Director | 154 |

PART II - COMPANY PROFILE

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

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

- see attached-

PART II - COMPANY PROFILE

A. Brief Company History

City Gas Company of Florida was incorporated 4/2/49 as a propane distributor headquartered in Hialeah, Florida, using underground pipelines. Starting in the late fifties, City Gas acquired a number of LP gas companies in Dade, Broward, and Brevard Counties. In 1960, natural gas became available, and the existing underground pipeline systems were converted from LP to natural gas. Upon the conversion to natural gas, the Company became regulated under the Florida Public Service Commission. In 1964, City Gas was listed on the American Stock Exchange. In July, 1988, the Company merged with NUI Corporation of New Jersey, and became a division of Elizabethtown Gas Company, a wholly-owned subsidiary of NUI Corporation. City Gas continues to operate under its same name and same management as the "Florida Division" of Elizabethtown Gas Company. City Gas is the second largest natural gas utility in Florida.

B. Operating Territory

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

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

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

| | |
|-----------------|--|
| Dade County: | Hialeah, Coral Gables, South Miami, West Miami, Miami Springs, Opa Locka, Miami (partial), Virginia Gardens, Medley, Hialeah Gardens, North Miami (partial), North Miami Beach (partial) and Sweetwater. |
| Broward County: | Miramar |
| Brevard County: | Rockledge, Cocoa, Cocoa Beach, Titusville, Melbourne, West Melbourne, Cape Canaveral, Indian Harbour Beach, Palm Shores, and Palm Bay. |

PART II - COMPANY PROFILE (Continued)

C. Major Goals and Objectives

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

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

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

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

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

D. Major Operating Divisions and Functions

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

E. Affiliates and Relationships

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

The only subsidiary in the Florida Division at present is a wholly-owned subsidiary, Essel Corporation, in Dade County.

F. Current and Projected Growth Patterns

| | <u>Changes from previous year</u> | | |
|------------------|-----------------------------------|------------------------------|------------------------------|
| | <u>Total</u> <u>customers</u> | <u>Therm</u> <u>sales</u> | <u>Gross</u> <u>plant</u> |
| Actual: | | | |
| 1985 | 1.0 | (1.7) | 2.5 |
| 1986 | 2.4 | 0.7 | 4.4 |
| 1987 | 1.5 | 5.7 | 6.4 |
| 1988 | 1.5 | 0.4 | 5.2 |
| 1989 | 1.5 | (0.6) | 7.8 |
| 1990 (Projected) | 2.1 | 3.0 | 9.3 |
| 1991 (") | 2.1 | 3.0 | 9.0 |

PART III - CORPORATE RECORDS

A. Location:

955 East 25th Street
Hialeah, Florida 33013-3498

B. Description:

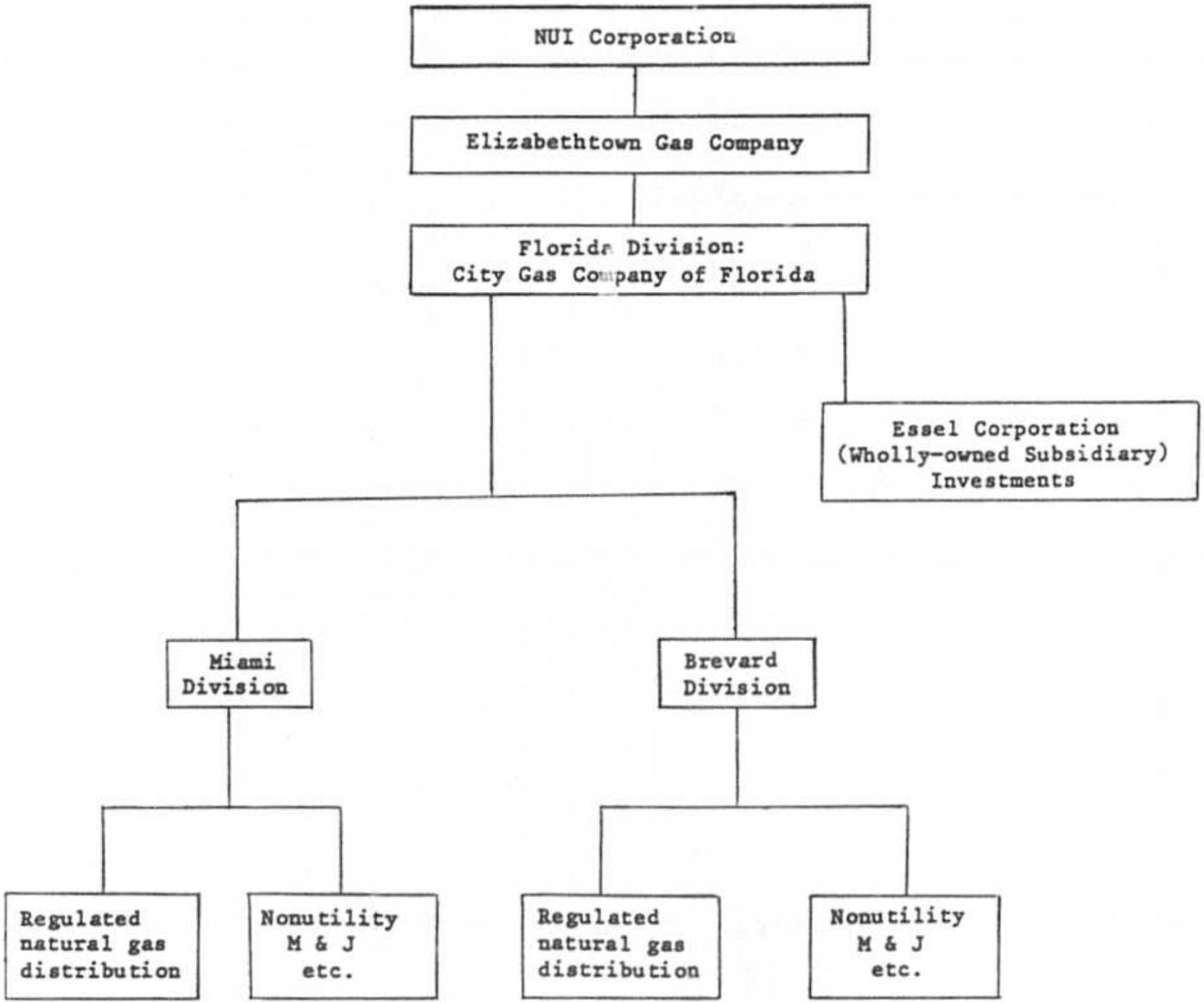
General and subsidiary ledgers, and all
corporate records as required by FPSC
records retention requirements.

C. List Audit Groups Reviewing Records and Operations:

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

PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

Current as of : 4/30/90



A. List

PART V - LIAISON PERSONNEL DIRECTORY (4)B

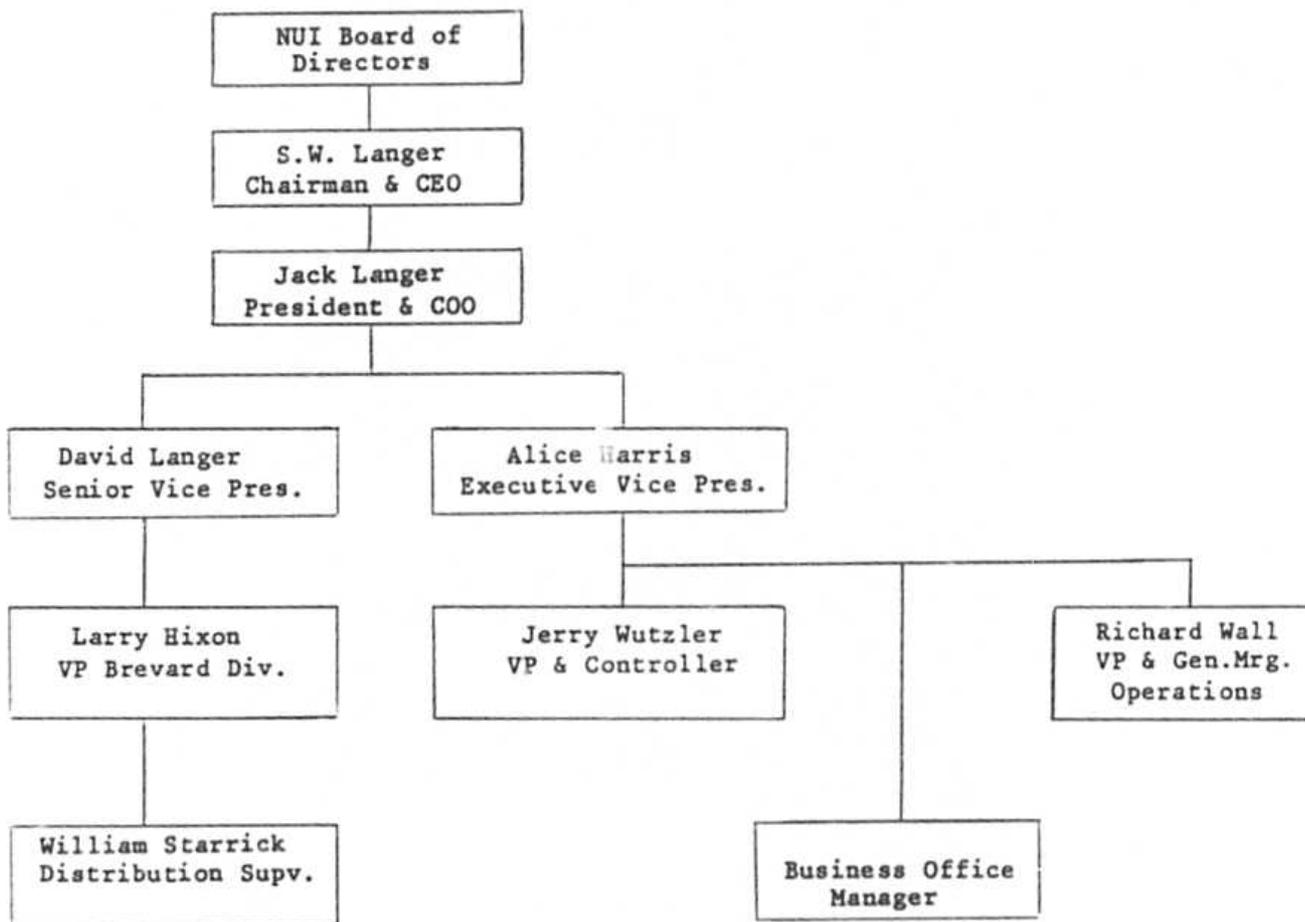
| Name of Company Representative(1)(2) | Title or Position | Organizational Unit(3) Title (Dept./Div./Etc.) | Name of Immediate Supervisor | State Usual Purpose for Contact with the Department most often contacted | Name of Person |
|--------------------------------------|----------------------|--|------------------------------|--|--|
| S.W. Langer | Chairman | Executive Office | | Administrative and General | General Staff |
| Jack Langer | President | " | S.W. Langer | " | " |
| David Langer | Sr. VP | " | Jack Langer | " | " |
| Alice M. Harris | Exec. VP | " | " | " | " |
| Jerry A. Nutzler | VP & Controller | Finance | Alice M. Harris | Accounting and financial reporting, and rate cases | J. McCormick Wayne Makin C. Bulecra-Banks |
| Larry I. Hixon | VP Brevard Division | Administration Brevard Division | David Langer | Customer relations | Stella Malloy Paula Isler Shirley A. Stokes |
| Richard Wall | VP-GenMrg/Operations | Operations, Miami Division | Alice M. Harris | Engineering, Safety | Owen Bowser |
| | Business Office | Customer Accounts Miami Division | Alice M. Harris | Customer relations | Rita Case, Leroy Raspberry Shirley A. Stokes |
| William G. Starrick | Dist.Supv. | Operations, Brevard Division | Larry I. Hixon | Engineering, Safety | E. Mills, Roger Fletcher |
| Lee Willis, Esq. | Legal Counsel | Ausley Law Firm | | Legal | General Staff |
| James Beasley, Esq. | " | " (904)224-9115 | | " | " |

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

PART V - LIAISON PERSONNEL

B. Organizational Chart*

Current as of : 4/30/90



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

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

| IDENTIFICATION | | |
|--|---|--|
| 01 Exact Legal Name of Respondent City Gas Company of Florida Division of Elizabethtown Gas Company | | 02 Year of Report Dec. 31, 1989 |
| 03 Previous Name and Date of Change (If name changed during year) | | |
| 04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 955 East 25 Street Hialeah, FL 33013-3498 | | |
| 05 Name of Contact Person J.A. Wutzler | 06 Title of Contact Person Vice President and Controller | |
| 07 Address of Contact Person (Street, City, State, Zip Code) Same as Item 4 | | |
| 08 Telephone of Contact Person, Including Area Code (305) 691-8710 Ext. 145 | 09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 10 Date of Report (Mo, Da, Yr) |
| ATTESTATION | | |
| The undersigned officer certifies that he/she has examined the accompanying report, that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report. | | |
| 01 Name J.A. Wutzler | 02 Title Vice President and Controller | |
| 03 Signature  | 04 Date Signed (Mo, Day, Yr) 5/30/90 | |
| Title 18, U.S.C. 1001 makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction. | | |

| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) Dec. 31, 19 89 | Year of Report Dec. 31, 19 89 |
|--|---|--|----------------------------------|
| LIST OF SCHEDULES (Natural Gas Company) | | | |
| Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported | | for certain pages. Omit pages where the responses are "none," "not applicable," or "NA." | |
| Title of Schedule (a) | Reference Page No. (b) | Date Revised (c) | Remarks (d) |
| GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS | | | |
| General Information | 101 | Ed. 12-87 | |
| Control Over Respondent | 102 | Ed. 12-87 | |
| Corporations Controlled by Respondent | 103 | Ed. 12-87 | |
| Officers | 104 | Ed. 12-87 | |
| Directors | 105 | Ed. 12-88 | |
| Security Holders and Voting Powers | 106-107 | Ed. 12-87 | |
| Important Changes During the Year | 108-109 | Ed. 12-87 | |
| Comparative Balance Sheet | 110-113 | Ed. 12-89 | |
| Statement of Income for the Year | 114-117 | Ed. 12-89 | |
| Statement of Retained Earnings for the Year | 118-119 | Ed. 12-88 | |
| Statement of Cash Flows | 120-121 | Ed. 12-89 | |
| Notes to Financial Statements | 122-123 | Ed. 12-88 | |
| BALANCE SHEET SUPPORTING SCHEDULES (Asset: and Other Debits) | | | |
| Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion | 200-201 | Ed. 12-89 | |
| Gas Plant in Service | 204-209 | Ed. 12-89 | |
| Gas Plant Leased to Others | 213 | Ed. 12-88 | N/A |
| Gas Plant Held for Future Use | 214 | Ed. 12-89 | N/A |
| Production Properties Held for Future Use | 215 | Ed. 12-89 | NONE |
| Construction Work in Progress—Gas | 216 | Ed. 12-87 | |
| Construction Overheads—Gas | 217 | Ed. 12-87 | |
| General Description of Construction Overhead Procedure | 218 | Ed. 12-88 | |
| Accumulated Provision for Depreciation of Gas Utility Plant | 219 | Ed. 12-87 | |
| Gas Stored | 220 | Ed. 12-87 | NONE |
| Nonutility Property | 221 | Ed. 12-88 | |
| Accumulated Provision for Depreciation and Amortization of Nonutility Property | 221 | Ed. 12-87 | |
| Investments | 222-223 | Ed. 12-86 | |
| Investments in Subsidiary Companies | 224-225 | Ed. 12-89 | |
| Gas Prepayments Under Purchase Agreements | 226-227 | Ed. 12-88 | NONE |
| Advances for Gas Prior to Initial Deliveries or Commission Certification Prepayments | 229 | Ed. 12-87 | NONE |
| Extraordinary Property Losses | 230 | Ed. 12-88 | NONE |
| Unrecovered Plant and Regulatory Study Costs | 230 | Ed. 12-88 | NONE |
| Preliminary Survey and Investigation Charges | 231 | Ed. 12-88 | NONE |
| Miscellaneous Deferred Debits | 233 | Ed. 12-89 | |
| Accumulated Deferred Income Taxes (Account 190) | 234-235 | Ed. 12-89 | |
| BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) | | | |
| Capital Stock | 250-251 | Ed. 12-89 | |
| Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock .. | 252 | Ed. 12-86 | |

| Name of Respondent City Gas Company of Florida | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|--|---|--------------------------------|---------------------------------|
| LIST OF SCHEDULES (Natural Gas Company) (Continued) | | | |
| Title of Schedule (a) | Reference Page No. (b) | Date Revised (c) | Remarks (d) |
| BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued) | | | |
| Other Paid-in Capital | 253 | Ed. 12-86 | |
| Discount on Capital Stock | 254 | Ed. 12-86 | NONE |
| Capital Stock Expense | 254 | Ed. 12-86 | |
| Securities Issued or Assumed and Securities Refunded or Retired During the Year | 255 | Ed. 12-86 | |
| Long-Term Debt | 256-257 | Ed. 12-89 | |
| Unamortized Debt Exp., Premium and Discount on Long-Term Debt ... | 258-259 | Ed. 12-88 | |
| Unamortized Loss and Gain on Reacquired Debt | 260 | Ed. 12-86 | NONE |
| Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes | 261 | Ed. 12-88 | |
| Taxes Accrued, Prepaid and Charged During Year | 262-263 | Ed. 12-88 | |
| Investment Tax Credits Generated and Utilized | 264-265 | Ed. 12-88 | |
| Accumulated Deferred Investment Tax Credits | 266-267 | Ed. 12-89 | |
| Miscellaneous Current and Accrued Liabilities | 268 | Ed. 12-86 | |
| Other Deferred Credits | 269 | Ed. 12-88 | |
| Undelivered Gas Obligations Under Sales Agreements | 270-271 | Ed. 12-89 | NONE |
| Accumulated Deferred Income Taxes—Accelerated Amortization Property . | 272-273 | Ed. 12-89 | NONE |
| Accumulated Deferred Income Taxes—Other Property | 274-275 | Ed. 12-89 | |
| Accumulated Deferred Income Taxes—Other | 276-277 | Ed. 12-89 | |
| INCOME ACCOUNT SUPPORTING SCHEDULES | | | |
| Gas Operating Revenues | 300-301 | Ed. 12-89 | |
| Distribution Type Sales by States | 302-303 | Ed. 12-88 | N/A |
| Residential and Commercial Space Heating Customers | 305 | Ed. 12-88 | |
| Interruptible, Off Peak, and Firm Sales to Distribution System Industrial Customers | 305 | Ed. 12-88 | |
| Field and Main Line Industrial Sales of Natural Gas | 306-309 | Ed. 12-89 | N/A |
| Sales for Resale—Natural Gas | 310-311 | Ed. 12-88 | N/A |
| Revenue from Transportation of Gas of Others—Natural Gas | 312-313 | Rev. 12-88 | N/A |
| Sales of Products Extracted from Natural Gas | 315 | Ed. 12-86 | NONE |
| Revenues from Natural Gas Processed by Others | 315 | Ed. 12-86 | NONE |
| Gas Operation and Maintenance Expenses | 320-325 | Ed. 12-89 | |
| Number of Gas Department Employees | 325 | Ed. 12-88 | |
| Exploration and Development Expenses | 326 | Ed. 12-87 | NONE |
| Abandoned Leases | 326 | Ed. 12-87 | NONE |
| Gas Purchases | 327 | Ed. 12-89 | |
| Exchange Gas Transactions | 328-330 | Rev. 12-88 | NONE |
| Gas Used in Utility Operations—Credit | 331 | Ed. 12-88 | |
| Transmission and Compression of Gas by Others | 332-333 | Ed. 12-86 | N/A |
| Other Gas Supply Expenses | 334 | Ed. 12-87 | N/A |
| Miscellaneous General Expenses—Gas | 335 | Ed. 12-86 | |
| Depreciation, Depletion, and Amortization of Gas Plant | 336-338 | Ed. 12-88 | |
| Income from Utility Plant Leased to Others | 339 | Ed. 12-86 | NONE |
| Particulars Concerning Certain Income Deduction and Interest Charges Accounts | 340 | Ed. 12-86 | |

| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 19 89 |
|--|---|--------------------------------|----------------------------------|
| LIST OF SCHEDULES (Natural Gas Company) Continued | | | |
| Title of Schedule (a) | Reference Page No. (b) | Date Revised (c) | Remarks (d) |
| COMMON SECTION | | | |
| Regulatory Commission Expenses | 350-351 | Ed. 12-89 | NONE |
| Research, Development and Demonstration Activities | 352-353 | Ed. 12-89 | |
| Distribution of Salaries and Wages | 354-355 | Ed. 12-88 | |
| Charges for Outside Professional and Other Consultative Services | 357 | Ed. 12-87 | |
| GAS PLANT STATISTICAL DATA | | | |
| Natural Gas Reserves and Land Acreage | 500-501 | Ed. 12-89 | N/A |
| Changes in Estimated Natural Gas Reserves | 503 | Ed. 12-88 | N/A |
| Changes in Est. Hydrocarbon Reserves and Costs, and Net Realizable Value | 504-505 | Ed. 12-88 | " |
| Natural Gas Production and Gathering Statistics | 506 | Ed. 12-88 | " |
| Products Extraction Operations—Natural Gas | 507 | Ed. 12-88 | " |
| Compressor Stations | 508-509 | Ed. 12-88 | " |
| Gas and Oil Wells | 510 | Ed. 12-87 | " |
| Field and Storage Lines | 511 | Ed. 12-87 | " |
| Gas Storage Projects | 512-513 | Ed. 12-89 | " |
| Transmission Lines | 514 | Ed. 12-87 | " |
| Liquefied Petroleum Gas Operations | 516-517 | Ed. 12-86 | " |
| Transmission System Peak Deliveries | 518 | Ed. 12-88 | A&B |
| Auxiliary Peaking Facilities | 519 | Ed. 12-86 | NONE |
| Gas Account—Natural Gas | 520-521 | Ed. 12-88 | |
| System Map | 522 | Ed. 12-86 | |
| Footnote Data | 551 | | |
| Stockholders' Reports | — | | |
| Composite of Statistics | 552 | | |
| Business Contracts with Officer's, etc | 553 | | |
| Affiliation of Officers and Directors | 554 | | |
| Business Transactions with Related Parties | 555-556 | | |
| Gas Service - Business by Products | 557 | | N/A |

| | | | |
|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo. Da. Yr) | Year of Report Dec. 31, 19 89 |
|---|---|--------------------------------|----------------------------------|

CONTROL OVER RESPONDENT

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

name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

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

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

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
| CORPORATIONS CONTROLLED BY RESPONDENT | | | |
| <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> | |
| DEFINITIONS | | | |
| <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% | |

| | | | |
|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (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 89 |
|---|---|--------------------------------|----------------------------------|

OFFICERS

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

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

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

| Line No. | Title (a) | Name of Officer (b) | Salary for Year (c) |
|----------|-------------------------------|------------------------|------------------------|
| 1 | Chairman of the Board and CEO | S.W. Langer | 356,243 |
| 2 | President and COO | Jack Langer | 187,974 |
| 3 | Executive Vice President | Alice Harris | 88,714 |
| 4 | Senior Vice President | David Langer | 76,333 |
| 5 | Vice President and Controller | J.A. Wutzler | 68,392 |
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| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
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DIRECTORS

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

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

| Name (and Title) of Director (a) | Principal Business Address (b) | No. of Directors Meetings During Yr. (c) | Fees During Year (d) |
|--|---|---|-------------------------|
| S. W. Langer, CEO and Chairman | 955 E. 25 Street, Hialeah FL 33013-3498 | 4 | 0 |
| Jack Langer, President and COO | 955 E. 25 Street, Hialeah FL 33013-3498 | 4 | 0 |
| John Kean, President and CEO, NUI Corporation | 955 E. 25 Street, Hialeah FL 33013-3498 | 4 | 0 |
| Fred Sullivan, President Elizabethtown Gas Company | 955 E. 25 Street, Hialeah FL 33013-3498 | 4 | 0 |
| Peter Bermont | 955 E. 25 Street, Hialeah FL 33013-3498 | 4 | 1,800 |
| William Allen | 955 E. 25 Street, Hialeah FL 33013-3498 | 3 | 1,350 |

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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 89 |
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SECURITY HOLDERS AND VOTING POWERS

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

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

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

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

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

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

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

3. Give the date and place of such meeting:

VOTING SECURITIES

| Line No. | Name (Title) and Address of Security Holder (a) | Number of votes as of (date): | | | |
|----------|--|-------------------------------|---------------------|------------------------|--------------|
| | | Total Votes (b) | Common Stock (c) | Preferred Stock (d) | Other (e) |
| 4 | TOTAL votes of all voting securities | | | | |
| 5 | TOTAL number of security holders | | | | |
| 6 | TOTAL votes of security holders listed below | | | | |
| 7 | City Gas Company of Florida is a division of Elizabethtown Gas Company, of which all shares issued and outstanding, are owned by NUI Corporation (NYSE). | | | | |
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| Name of Respondent City Gas Company of Florida | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|---|--|---|---------------------|--------------------------------|---------------------------------|
| SECURITY HOLDERS AND VOTING POWERS (Continued) | | | | | |
| Line No. | Name (Title) and Address of Security Holder (a) | Total Votes (b) | Common Stock (c) | Preferred Stock (d) | Other (e) |
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| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 19 89 |
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IMPORTANT CHANGES DURING THE YEAR

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Items 1 through 8: Not applicable.

9. Legal proceedings: In an action brought by Consolidated Gas Company of Florida, Inc. ("Consolidated"), a competitor of the Company, in April 1983 in the United States District Court for the Southern District of Florida, Consolidated alleged, among other things, that the Company refused to sell natural gas to Consolidated and thereby illegally exercised monopoly powers. The court entered a judgment in August 1987, finding among other things, that the Company had violated Section 2 of the Sherman Antitrust Act and ordered the company to pay trebled antitrust damages totaling approximately \$4.8 million, plus attorneys' fees, to Consolidated and to sell natural gas to Consolidated. The Company's motion for a new trial was denied and, in December 1987, it filed an appeal to the United States Court of Appeals for the eleventh Circuit. On August 10, 1989, the Court of Appeals affirmed the ruling of the District Court. On August 28, 1989, the Company filed a petition for rehearing by the Court of Appeals. On October 30, 1989, the Court of Appeals granted the Company's request for rehearing and vacated

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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, 1989 |
|---|---|--------------------------------|---------------------------------|

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 re-organization, 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.

its previous affirmation of the ruling by the District Court. Oral arguments on the rehearing were presented on February 6, 1990. The Court has not yet announced its decision. In compliance with a court ruling, the Company has posted a \$5.3 million surety bond.

Items 10 through 12: Not applicable

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| IMPORTANT CHANGES DURING THE YEAR (Continued) | | | |
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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, 1989 |
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) |
|----------|--|----------------------|-------------------------------------|-------------------------------|
| 1 | UTILITY PLANT | | | |
| 2 | Utility Plant (101-106, 114) | 200-201 | 84,320,091 | 93,522,151 |
| 3 | Construction Work in Progress (107) | 200-201 | 1,213,213 | 730,835 |
| 4 | TOTAL Utility Plant (Enter Total of lines 2 and 3) | | 85,533,304 | 94,252,986 |
| 5 | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115) | 200-201 | 24,755,637 | 27,518,714 |
| 6 | Net Utility Plant (Enter Total of line 4 less 5) | — | 60,777,667 | 66,734,272 |
| 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) | — | 60,777,667 | 66,734,272 |
| 11 | Utility Plant Adjustments (116) | 122-123 | | |
| 12 | Gas Stored Underground-Noncurrent (117) | 220 | | |
| 13 | OTHER PROPERTY AND INVESTMENTS | | | |
| 14 | Nonutility Property (121) | 221 | 10,315,504 | 11,744,523 |
| 15 | (Less) Accum. Prov. for Depr. and Amort. (122) | 221 | 3,293,416 | 3,969,383 |
| 16 | Investments in Associated Companies (123) | 222-223 | | |
| 17 | Investments in Subsidiary Companies (123.1) | 224-225 | 7,129,788 | 7,632,358 |
| 18 | (For Cost of Account 123.1, See Footnote Page 224, line 42) | — | | |
| 19 | Other Investments (124) | 222-223,229 | | |
| 20 | Special Funds (125-128) | — | 8,513 | 9,702 |
| 21 | TOTAL Other Property and Investments (Total of lines 14 thru 20) | — | 14,160,389 | 15,417,200 |
| 22 | CURRENT AND ACCRUED ASSETS | | | |
| 23 | Cash (131) | — | 1,610,233 | 777,282 |
| 24 | Special Deposits (132-134) | — | | |
| 25 | Working Funds (135) | — | 6,525 | 6,625 |
| 26 | Temporary Cash Investments (136) | 222-223 | | |
| 27 | Notes Receivable (141) | — | 17,657 | 12,730 |
| 28 | Customer Accounts Receivable (142) | — | 4,362,317 | 4,674,306 |
| 29 | Other Accounts Receivable (143) | — | 451,688 | 540,401 |
| 30 | (Less) Accum. Prov. for Uncollectible Acct.-Credit (144) | — | 114,877 | 101,494 |
| 31 | Notes Receivable from Associated Companies (145) | — | | |
| 32 | Accounts Receivable from Assoc. Companies (146) | — | | 3,361 |
| 33 | Fuel Stock (151) | — | | |
| 34 | Fuel Stock Expenses Undistributed (152) | — | | |
| 35 | Residuals (Elec) and Extracted Products (Gas) (153) | — | | |
| 36 | Plant Materials and Operating Supplies (154) | — | 86,820 | 103,658 |
| 37 | Merchandise (155) | — | 166,345 | 249,914 |
| 38 | Other Materials and Supplies (156) | — | | |
| 39 | Nuclear Materials Held for Sale (157) | — | | |
| 40 | Stores Expense Undistributed (163) | — | (18,442) | |
| 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 | 487,573 | 549,105 |
| 45 | Advances for Gas Explor., Devel. and Prod. (166) | 229 | | |
| 46 | Other Advances for Gas (167) | 229 | | |
| 47 | Interest and Dividends Receivable (171) | — | 252 | 182 |
| 48 | Rents Receivable (172) | — | | |
| 49 | Accrued Utility Revenues (173) | — | 457,365 | 806,146 |
| 50 | Miscellaneous Current and Accrued Assets (174) | — | | |
| 51 | TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50) | | 7,513,456 | 7,622,216 |

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) |
|----------|---|----------------------|-------------------------------------|-------------------------------|
| 52 | DEFERRED DEBITS | | | |
| 53 | Unamortized Debt Expense (181) | — | 281,609 | 247,361 |
| 54 | Extraordinary Property Losses (182.1) | 230 | | |
| 55 | Unrecovered Plant and Regulatory Study Costs (182.2) | 230 | | |
| 56 | Prelim. Survey and investigation Charges (Electric) (183) | — | | |
| 57 | Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) | 231 | | |
| 58 | Clearing Accounts (184) | — | 5,171 | |
| 59 | Temporary Facilities (185) | — | | |
| 60 | Miscellaneous Deferred Debits (186) | 233 | 1,677,178 | 2,206,457 |
| 61 | Def. Losses from Disposition of Utility Plt. (187) | — | | |
| 62 | Research, Devel. and Demonstration Expend. (188) | 352-353 | | |
| 63 | Unamortized Loss on Reacquired Debt (189) | — | | |
| 64 | Accumulated Deferred Income Taxes (190) | 234-235 | 519,381 | 2,749,864 |
| 65 | Unrecovered Purchased Gas Costs (191) | — | | |
| 66 | TOTAL Deferred Debits (Enter Total of lines 53 thru 65) | | 2,483,339 | 5,203,682 |
| 67 | TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 66) | | 84,934,851 | 94,977,370 |

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) |
|----------|--|----------------------|-------------------------------------|-------------------------------|
| 1 | PROPRIETARY CAPITAL | | | |
| 2 | Common Stock Issued (201) | 250-251 | | |
| 3 | Preferred Stock Issued (204) | 250-251 | | |
| 4 | Capital Stock Subscribed (202, 205) | 252 | | |
| 5 | Stock Liability for Conversion (203, 206) | 252 | | |
| 6 | Premium on Capital Stock (207) | 252 | | |
| 7 | Other Paid-In Capital (208-211) | 253 | 18,725,075 | 18,725,076 |
| 8 | Installments Received on Capital Stock (212) | 252 | | |
| 9 | (Less) Discount on Capital Stock (213) | 254 | | |
| 10 | (Less) Capital Stock Expense (214) | 254 | | |
| 11 | Retained Earnings (215, 215.1, 216) | 118-119 | 19,946,660 | 20,998,669 |
| 12 | Unappropriated Undistributed Subsidiary Earnings (216.1) | 118-119 | 5,985,670 | 6,488,240 |
| 13 | (Less) Reacquired Capital Stock (217) | 250-251 | | |
| 14 | TOTAL Proprietary Capital (Enter Total of lines 2 thru 13) | — | 44,657,405 | 46,211,985 |
| 15 | LONG-TERM DEBT | | | |
| 16 | Bonds (221) | 256-257 | 19,451,000 | 18,328,000 |
| 17 | (Less) Reacquired Bonds (222) | 256-257 | | |
| 18 | Advances from Associated Companies (223) | 256-257 | | |
| 19 | Other Long-Term Debt (224) | 256-257 | | |
| 20 | Unamortized Premium on Long-Term Debt (225) | 258-259 | | |
| 21 | (Less) Unamortized Discount on Long-Term Debt-Dr. (226) | 258-259 | | |
| 22 | TOTAL Long-Term Debt (Enter Total of lines 16 thru 21) | — | 19,451,000 | 18,328,000 |
| 23 | OTHER NONCURRENT LIABILITIES | | | |
| 24 | Obligations Under Capital Leases - Noncurrent (227) | — | | |
| 25 | Accumulated Provision for Property Insurance (228.1) | — | | |
| 26 | Accumulated Provision for Injuries and Damages (228.2) | — | | |
| 27 | Accumulated Provision for Pensions and Benefits (228.3) | — | | |
| 28 | Accumulated Miscellaneous Operating Provisions (228.4) | — | | |
| 29 | Accumulated Provision for Rate Refunds (229) | — | | |
| 30 | TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29) | | | |
| 31 | CURRENT AND ACCRUED LIABILITIES | | | |
| 32 | Notes Payable (231) | — | | |
| 33 | Accounts Payable (232) | — | 2,501,346 | 3,093,988 |
| 34 | Notes Payable to Associated Companies (233) | — | | 2,000,000 |
| 35 | Accounts Payable to Associated Companies (234) | — | | 554,903 |
| 36 | Customer Deposits (235) | — | 4,640,435 | 4,521,866 |
| 37 | Taxes Accrued (236) | 262-263 | 7,297 | 376,583 |
| 38 | Interest Accrued (237) | — | 744,274 | 698,562 |
| 39 | Dividends Declared (238) | — | | |
| 40 | Matured Long-Term Debt (239) | — | | |
| 41 | Matured Interest (240) | — | | |
| 42 | Tax Collections Payable (241) | — | 644,988 | 687,623 |
| 43 | Miscellaneous Current and Accrued Liabilities (242) | 268 | 557,200 | 6,832,273 |
| 44 | Obligations Under Capital Leases-Current (243) | — | | |
| 45 | TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44) | | 9,095,540 | 18,765,798 |

| Name of Respondent City Gas Company of Florida | | This Report Is: (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 ⁸⁹ |
|---|--|---|-------------------------------------|--------------------------------|---|
| COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued) | | | | | |
| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) | |
| 46 | DEFERRED CREDITS | | | | |
| 47 | Customer Advances for Construction (252) | | 75,890 | 75,890 | |
| 48 | Accumulated Deferred Investment Tax Credits (255) | 266-267 | 2,463,061 | 2,318,326 | |
| 49 | Deferred Gains from Disposition of Utility Plant (256) | | | | |
| 50 | Other Deferred Credits (253) | 269 | 143,604 | (168,387) | |
| 51 | Unamortized Gain on Reacquired Debt (257) | 260 | | | |
| 52 | Accumulated Deferred Income Taxes (281-283) | 272-277 | 9,048,351 | 9,445,758 | |
| 53 | TOTAL Deferred Credits (Enter Total of lines 47 thru 52) | | 11,730,906 | 11,671,587 | |
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| 64 | | | | | |
| 65 | | | | | |
| 66 | | | | | |
| 67 | TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53) | | 84,934,851 | 94,977,370 | |

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STATEMENT OF INCOME FOR THE YEAR

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

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

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

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

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

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

| Line No. | Account (a) | (Ref.) Page No. (b) | TOTAL | |
|----------|--|------------------------|---------------------|----------------------|
| | | | Current Year (c) | Previous Year (d) |
| 1 | UTILITY OPERATING INCOME | | | |
| 2 | Operating Revenues (400) | 300-301 | 39,236,447 | 38,134,020 |
| 3 | Operating Expenses | | | |
| 4 | Operation Expenses (401) | 320-325 | 28,916,160 | 29,591,633 |
| 5 | Maintenance Expenses (402) | 320-325 | 553,816 | 553,025 |
| 6 | Depreciation Expense (403) | 336-338 | 2,603,414 | 2,416,243 |
| 7 | Amort. & Depl. of Utility Plant (404-405) | 336-338 | 3,744 | 3,744 |
| 8 | Amort. of Utility Plant Acq. Adj. (406) | 336-338 | 511,548 | 203,550 |
| 9 | Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407) | | | |
| 10 | Amort. of Conversion Expenses (407) | | 31,104 | 29,283 |
| 11 | Taxes Other Than Income Taxes (408.1) | 262-263 | 1,464,498 | 1,454,034 |
| 12 | Income Taxes — Federal (409.1) | 262-263 | 895,113 | 444,250 |
| 13 | — Other (409.1) | 262-263 | 120,759 | 21,774 |
| 14 | Provision for Deferred Income Taxes (410.1) | 234,272-277 | 231,013 | 124,623 |
| 15 | (Less) Provision for Deferred Income Taxes-Cr. (411.1) | 234,272-277 | | |
| 16 | Investment Tax Credit Adj. - Net (411.4) | 266 | (10,592) | (10,737) |
| 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) | | 35,320,577 | 34,831,422 |
| 20 | Net Utility Operating Income (Enter Total of line 2 less line 19) (Carry forward to page 117, line 21) | | 3,915,870 | 3,302,598 |

| | | | |
|---|---|--------------------------------|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|---|---|--------------------------------|---------------------------------|

STATEMENT OF INCOME FOR THE YEAR (Continued)

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

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

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

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

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

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

| ELECTRIC UTILITY | | GAS UTILITY | | OTHER UTILITY | | Line No. |
|---------------------|----------------------|------------------------------|----------------------|---------------------|----------------------|----------|
| Current Year (e) | Previous Year (f) | Current Year (g) | Previous Year (h) | Current Year (i) | Previous Year (j) | |
| | | | | | | 1 |
| | | | | | | 2 |
| | | | | | | 3 |
| | | | | | | 4 |
| | | | | | | 5 |
| | | | | | | 6 |
| | | | | | | 7 |
| | | | | | | 8 |
| | | Same as columns (c) & (d) | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | | | | | 15 |
| | | | | | | 16 |
| | | | | | | 17 |
| | | | | | | 18 |
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| | | | | | | 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) Dec. 31, 19 89 | Year of Report Dec. 31, 19 89 |
|---|---|--|----------------------------------|

STATEMENT OF INCOME FOR THE YEAR (Continued)

| Line No | OTHER UTILITY | | OTHER UTILITY | | OTHER UTILITY | |
|---------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| | Current Year (k) | Previous Year (l) | Current Year (m) | Previous Year (n) | Current Year (o) | Previous Year (p) |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |

| 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, 1989 |
| STATEMENT OF INCOME FOR THE YEAR (Continued) | | | | |
| Line No. | Account (a) | (Ref.) Page No. (b) | TOTAL | |
| | | | Current Year (c) | Previous Year (d) |
| 21 | Net Utility Operating Income (Carried forward from page 114) | — | 3,915,870 | 3,302,598 |
| 22 | Other Income and Deductions | | | |
| 23 | Other Income | | | |
| 24 | Nonutility Operating Income | | | |
| 25 | Revenues From Merchandising, Jobbing and Contract Work (415) | | 1,419,959 | 1,241,065 |
| 26 | (Less) Costs and Exp. of Merchandising, Job & Contract Work (416) | | 1,147,235 | 961,639 |
| 27 | Revenues From Nonutility Operations (417) | | | |
| 28 | (Less) Expenses of Nonutility Operations (417.1) | | | |
| 29 | Nonoperating Rental Income (418) | | 266,511 | 226,676 |
| 30 | Equity in Earnings of Subsidiary Companies (418.1) | 119 | 502,570 | 645,056 |
| 31 | Interest and Dividend Income (419) | | 110,781 | 237,812 |
| 32 | Allowance for Other Funds Used During Construction (419.1) | | | 16,523 |
| 33 | Miscellaneous Nonoperating Income (421) | | | |
| 34 | Gain on Disposition of Property (421.1) | | | |
| 35 | TOTAL Other Income (Enter Total of lines 25 thru 34) | | 1,152,586 | 1,405,493 |
| 36 | Other Income Deductions | | | |
| 37 | Loss on Disposition of Property (421.2) | | | |
| 38 | Miscellaneous Amortization (425) | 340 | | |
| 39 | Miscellaneous Income Deductions (426.1-426.5) | 340 | 39,078 | 40,988 |
| 40 | TOTAL Other Income Deductions (Total of lines 37 thru 39) | | 39,078 | 40,988 |
| 41 | Taxes Applic. to Other Income and Deductions | | | |
| 42 | Taxes Other Than Income Taxes (408.2) | 262-263 | | |
| 43 | Income Taxes—Federal (409.2) | 262-263 | (13,865) | (153,958) |
| 44 | Income Taxes—Other (409.2) | 262-263 | (2,374) | (22,944) |
| 45 | Provision for Deferred Inc. Taxes (410.2) | 234,272-277 | 134,868 | 304,049 |
| 46 | (Less) Provision for Deferred Income Taxes—Cr. (411.2) | 234,272-277 | | |
| 47 | Investment Tax Credit Adj.—Net (411.5) | | | |
| 48 | (Less) Investment Tax Credits (420) | | 130,646 | 148,402 |
| 49 | TOTAL Taxes on Other Inc. and Ded. (Total of 42 thru 48) | | (12,017) | (21,255) |
| 50 | Net Other Income and Deductions (Enter Total of lines 35, 40, 49) | | 1,125,525 | 1,385,760 |
| 51 | Interest Charges | | | |
| 52 | Interest on Long-Term Debt (427) | | 1,797,381 | 1,937,907 |
| 53 | Amort. of Debt Disc. and Expense (428) | 258-259 | 34,248 | 34,248 |
| 54 | Amortization of Loss on Recquired Debt (428.1) | | | |
| 55 | (Less) Amort. of Premium on Debt-Credit (429) | 258-259 | | |
| 56 | (Less) Amortization of Gain on Recquired Debt-Credit (429.1) | | | |
| 57 | Interest on Debt to Assoc. Companies (430) | 340 | | |
| 58 | Other Interest Expense (431) | 340 | 418,566 | 385,449 |
| 59 | (Less) Allowance for Borrowed Funds Used During Construction-Cr.(432) | | | 7,408 |
| 60 | Net Interest Charges (Enter Total of lines 52 thru 59) | | 2,250,195 | 2,350,196 |
| 61 | Income Before Extraordinary Items (Enter Total of lines 21, 50 and 60) | | 2,791,200 | 2,338,162 |
| 62 | Extraordinary Items | | | |
| 63 | Extraordinary Income (434) | | | |
| 64 | (Less) Extraordinary Deductions (435) | | | |
| 65 | Net Extraordinary Items (Enter Total of line 63 less line 64) | | | |
| 66 | Income Taxes—Federal and Other (409.3) | 262-263 | | |
| 67 | Extraordinary Items After Taxes (Enter Total of line 65 less line 66) | | | |
| 68 | Net Income (Enter Total of lines 61 and 67) | | 2,791,200 | 2,338,162 |

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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 89 | Year of Report Dec. 31, 19 89 |
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

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

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

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

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

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

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

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

| Line No. | Item (a) | Contra Primary Account Affected (b) | Amount (c) |
|---|---|--|---------------|
| UNAPPROPRIATED RETAINED EARNINGS (Account 216) | | | |
| 1 | Balance—Beginning of Year | | 25,932,330 |
| 2 | Changes (Identify by prescribed retained earnings accounts) | | |
| 3 | Adjustments to Retained Earnings (Account 439) | | |
| 4 | Credit: Tax credits - ESOP dividends | 409 | 132,659 |
| 5 | Credit: | | |
| 6 | Credit: | | |
| 7 | Credit: | | |
| 8 | Credit: | | |
| 9 | Total Credits to Retained Earnings (Account 439) (Enter Total of lines 4 thru 8) | | |
| 10 | Debit: | | |
| 11 | Debit: | | |
| 12 | Debit: | | |
| 13 | Debit: | | |
| 14 | Debit: | | |
| 15 | TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14) | | |
| 16 | Balance Transferred from Income (Account 433 less Account 418.1) | | 2,288,630 |
| 17 | Appropriations of Retained Earnings (Account 436) | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | TOTAL Appropriations of Retained Earnings (Account 436) (Total of lines 18 thru 21) | | |
| 23 | Dividends Declared—Preferred Stock (Account 437) | | |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | TOTAL Dividends Declared—Preferred Stock (Account 437) (Total of lines 24 thru 28) | | |
| 30 | Dividends Declared—Common Stock (Account 438) | | |
| 31 | | | 1,369,280 |
| 32 | | | |
| 33 | | | |
| 34 | | | |
| 35 | | | |
| 36 | TOTAL Dividends Declared—Common Stock (Account 438) (Total of lines 31 thru 35) | | 1,369,280 |
| 37 | Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings | | 502,570 |
| 38 | Balance—End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37) | | 27,486,909 |

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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 ⁸⁹ |
|---|---|--------------------------------|---|

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

| Line No. | Item (a) | Amount (b) |
|----------|---|---------------|
| | APPROPRIATED RETAINED EARNINGS (Account 215) | |
| | State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year. | |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |
| 45 | TOTAL Appropriated Retained Earnings (Account 215) | |
| | APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1) | |
| | State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote. | |
| 46 | TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1) | |
| 47 | TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Enter Total of lines 45 & 46) | |
| 48 | TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47) | |
| | UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) | |
| 49 | Balance—Beginning of Year (Debit or Credit) | 5,985,670 |
| 50 | Equity in Earnings for Year (Credit) (Account 418.1) | 834,838 |
| 51 | (Less) Dividends Received (Debit) | |
| 52 | Other Changes (Explain) | (332,268) |
| 53 | Balance—End of Year | 6,488,240 |

*Change due to merger effect on subsidiary's portfolio gains and losses. Investments were written down to market at time of merger, and reflected in acquisition adjustment. An adjustment to equity was necessary to maintain adjusted cost for financial reporting purposes.

| | | | |
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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 89 | Year of Report Dec. 31, 19 89 |
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STATEMENT OF CASH FLOWS

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

| Line No. | DESCRIPTION (See Instructions for Explanation of Codes) (a) | Amounts (b) |
|----------|---|----------------|
| 1 | Net Cash Flow from Operating Activities: | |
| 2 | Net Income (Line 68(c) on page 117) | 3,123,468 |
| 3 | Noncash Charges (Credits) to Income: | |
| 4 | Depreciation and Depletion | 3,487,454 |
| 5 | Amortization of (Specify) Acq. Adj. and Franchise | 510,996 |
| 6 | Antitrust Provision | 35,400 |
| 7 | Deferred Charges and Debt Expense | 324,701 |
| 8 | Deferred Income Taxes (Net) | 365,881 |
| 9 | Investment Tax Credit Adjustments (Net) | (136,122) |
| 10 | Net (Increase) Decrease in Receivables | (761,230) |
| 11 | Net (Increase) Decrease in Inventory | (100,407) |
| 12 | Net Increase (Decrease) in Payables and Accrued Expenses | 1,105,606 |
| 13 | (Less) Allowance for Other Funds Used During Construction | |
| 14 | (Less) Undistributed Earnings from Subsidiary Companies | (834,838) |
| 15 | Other: | |
| 16 | Increase in Prepayments | (61,532) |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | Net Cash Provided by (Used in) Operating Activities | |
| 22 | (Total of lines 2 thru 20) | 7,059,377 |
| 23 | | |
| 24 | Cash Flows from Investment Activities: | |
| 25 | Construction and Acquisition of Plant (including land): | |
| 26 | Gross Additions to Utility Plant (less nuclear fuel) | 4,673,398 |
| 27 | Gross Additions to Nuclear Fuel | |
| 28 | Gross Additions to Common Utility Plant | 1,654,180 |
| 29 | Gross Additions to Nonutility Plant | |
| 30 | (Less) Allowance for Other Funds Used During Construction | |
| 31 | Other: | |
| 32 | | |
| 33 | | |
| 34 | Cash Outflows for Plant (Total of lines 26 thru 33) | 6,327,578 |
| 35 | | |
| 36 | Acquisition of Other Noncurrent Assets (d) Deferred Debits | 1,205,029 |
| 37 | Proceeds from Disposal of Noncurrent Assets (d) | |
| 38 | | |
| 39 | Investments in and Advances to Assoc. and Subsidiary Companies | |
| 40 | Contributions and Advances from Assoc. and Subsidiary Companies | |
| 41 | Disposition of Investments in (and Advances to) | |
| 42 | Associated and Subsidiary Companies | |
| 43 | | |
| 44 | Purchase of Investment Securities (a) | |
| 45 | Proceeds from Sales of Investment Securities (a) | |

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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 89 |
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STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

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

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

5. Codes used:

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

6. Enter on page 122 clarifications and explanations.

| Line No. | DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a) | Amounts (b) |
|----------|---|----------------|
| 46 | Loans Made or Purchased | |
| 47 | Collections on Loans | |
| 48 | | |
| 49 | Net (Increase) Decrease in Receivables | |
| 50 | Net (Increase) Decrease in Inventory | |
| 51 | Net Increase (Decrease) in Payables and Accrued Expenses | |
| 52 | Other: | |
| 53 | | |
| 54 | | |
| 55 | | |
| 56 | Net Cash Provided by (Used in) Investing Activities | |
| 57 | (Total of lines 34 thru 55) | (7,532,607) |
| 58 | | |
| 59 | Cash Flows from Financing Activities: | |
| 60 | Proceeds from Issuance of: | |
| 61 | Long-Term Debt (b) | |
| 62 | Preferred Stock | |
| 63 | Common Stock | |
| 64 | Other: | |
| 65 | | |
| 66 | Net Increase in Short-Term Debt (c) | 2,000,000 |
| 67 | Other: | |
| 68 | Tax Savings on Dividends to ESOP | 132,659 |
| 69 | | |
| 70 | Cash Provided by Outside Sources (Total of lines 61 thru 69) | 2,132,659 |
| 71 | | |
| 72 | Payments for Retirement of: | |
| 73 | Long-term Debt (b) | 1,123,000 |
| 74 | Preferred Stock | |
| 75 | Common Stock | |
| 76 | Other: | |
| 77 | | |
| 78 | Net Decrease in Short-Term Debt (c) | |
| 79 | | |
| 80 | Dividends on Preferred Stock | |
| 81 | Dividends on Common Stock | 1,369,280 |
| 82 | Net Cash Provided by (Used in) Financing Activities | |
| 83 | (Total of lines 70 thru 81) | (359,621) |
| 84 | | |
| 85 | Net Increase (Decrease) in Cash and Cash Equivalents | |
| 86 | (Total of lines 22, 57 and 83) | (832,851) |
| 87 | | |
| 88 | Cash and Cash Equivalents at Beginning of Year | 1,616,758 |
| 89 | | |
| 90 | Cash and Cash Equivalents at End of Year | 783,907 |

| | | | |
|-----------------------------|--|--------------------------------|----------------|
| 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 89 |

NOTES TO FINANCIAL STATEMENTS

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

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

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

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

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

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

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

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

General-

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

Regulation-

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

Utility Plant and Related Depreciation-

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

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

Materials and Supplies-

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

Other Deferred Costs-

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

| | | | |
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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, 1989 |
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NOTES TO FINANCIAL STATEMENTS (Continued)

Revenues and Gas Costs-

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

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

Income Taxes-

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

(2) LONG-TERM DEBT:

At December 31, 1989, long term debt scheduled to be repaid over the next five years was as follows: \$1,288,000 in 1990, \$893,000 in 1991, \$1,806,000 in 1992, \$2,734,000 in 1993, and \$1,834,000 in 1994.

(3) CONTINGENCIES:

In an action brought by Consolidated Gas Company of Florida, Inc. ("Consolidated"), a competitor of the Company, in April 1983 in the United States District Court for the Southern District of Florida, Consolidated alleged, among other things, that the Company refused to sell natural gas to Consolidated and thereby illegally exercised monopoly powers. The court entered a judgment in August 1987, finding among other things, that the Company had violated Section 2 of the Sherman Antitrust Act and ordered the company to pay trebled antitrust damages totaling approximately \$4.8 million, plus attorneys' fees, to Consolidated and to sell natural gas to Consolidated. The Company's motion for a new trial was denied and, in December 1987, it filed an appeal to the United States Court of Appeals for the eleventh Circuit. On August 10, 1989, the Court of Appeals affirmed the ruling of the District Court. On August 28, 1989, the Company filed a petition for rehearing by the Court of Appeals.

| | | | |
|---|---|--------------------------------|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|---|---|--------------------------------|---------------------------------|

NOTES TO FINANCIAL STATEMENTS (Continued)

On October 30, 1989, the Court of Appeals granted the Company's request for rehearing and vacated its previous affirmation of the ruling by the District Court. Oral arguments on the rehearing were presented on February 6, 1990. The Court has not yet announced its decision. In compliance with a court ruling, the Company has posted a \$5.3 million surety bond.

(4) SUPPLEMENTAL DISCLOSURES:

Statement of Cash Flows:

| | |
|--|-------------|
| Federal income taxes paid during the year ended December 31, 1989 | \$ 646,991 |
| State income taxes paid during the year ended December 31, 1989 | \$ 157,000 |
| Interest expense paid during the year ended December 31, 1989 | \$2,261,659 |

| 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 89 |
|---|---|---|--------------------------------|---------------------------------|
| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | | |
| Line No. | Item (a) | Total (b) | Electric (c) | |
| 1 | UTILITY PLANT | | | |
| 2 | In Service | | | |
| 3 | Plant in Service (Classified) | 74,922,145 | | |
| 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) | 74,922,145 | | |
| 9 | Leased to Others | | | |
| 10 | Held for Future Use | | | |
| 11 | Construction Work in Progress | 730,835 | | |
| 12 | Acquisition Adjustments | 18,600,006 | | |
| 13 | TOTAL Utility Plant (Enter Total of lines 8 thru 12) | 94,252,986 | | |
| 14 | Accum. Prov. for Depr., Amort., & Depl. | 27,518,714 | | |
| 15 | Net Utility Plant (Enter Total of line 13 less 14) | 66,734,272 | | |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | | |
| 17 | In Service: | | | |
| 18 | Depreciation | 26,459,939 | | |
| 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 | 59,901 | | |
| 22 | TOTAL In Service (Enter Total of lines 18 thru 21) | 26,519,840 | | |
| 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. | 998,874 | | |
| 33 | TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32) | 27,518,714 | | |

| Name of Respondent City Gas Company of Florida | | This Report Is: (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_89 |
|---|---------------------------------|---|---------------------------------|--------------------------------|----------------------------------|
| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued) | | | | | |
| Gas (d) | Other (Specify) _____ (e) | Other (Specify) _____ (f) | Other (Specify) _____ (g) | Common (h) | Line No. |
| | | | | | 1 |
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| Same | | | | | 5 |
| as | | | | | 6 |
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|---|---|--------------------------------|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|---|---|--------------------------------|---------------------------------|

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

- Report below the original cost of gas plant in service according to the prescribed accounts.
- In addition to Account 101, *Gas Plant in Service (Classified)*, this page and the next include Account 102, *Gas Plant Purchased or Sold*; Account 103, *Experimental Gas Plant Unclassified*; and Account 106, *Completed Construction Not Classified—Gas*.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the

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

| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
|----------|--|-------------------------------------|------------------|
| 1 | 1. Intangible Plant | | |
| 2 | 301 Organization | | |
| 3 | 302 Franchises and Consents | 79,957 | |
| 4 | 303 Miscellaneous Intangible Plant | 25,275 | |
| 5 | TOTAL Intangible Plant | 105,232 | |
| 6 | 2. Production Plant | | |
| 7 | Natural Gas Production and Gathering Plant | | |
| 8 | 325.1 Producing Lands | | |
| 9 | 325.2 Producing Leaseholds | | |
| 10 | 325.3 Gas Rights | | |
| 11 | 325.4 Rights-of-Way | | |
| 12 | 325.5 Other Land and Land Rights | | |
| 13 | 326 Gas Well Structures | | |
| 14 | 327 Field Compressor Station Structures | | |
| 15 | 328 Field Meas. and Reg. Sta. Structures | | |
| 16 | 329 Other Structures | | |
| 17 | 330 Producing Gas Wells—Well Construction | | |
| 18 | 331 Producing Gas Wells—Well Equipment | | |
| 19 | 332 Field Lines | | |
| 20 | 333 Field Compressor Station Equipment | | |
| 21 | 334 Field Meas. and Reg. Sta. Equipment | | |
| 22 | 335 Drilling and Cleaning Equipment | | |
| 23 | 336 Purification Equipment | | |
| 24 | 337 Other Equipment | | |
| 25 | 338 Unsuccessful Exploration & Devel. Costs | | |
| 26 | TOTAL Production and Gathering Plant | | |
| 27 | Products Extraction Plant | | |
| 28 | 340 Land and Land Rights | | |
| 29 | 341 Structures and Improvements | | |
| 30 | 342 Extraction and Refining Equipment | | |
| 31 | 343 Pipe Lines | | |
| 32 | 344 Extracted Products Storage Equipment | | |
| 33 | 345 Compressor Equipment | | |
| 34 | 346 Gas Meas. and Reg. Equipment | | |
| 35 | 347 Other Equipment | | |
| 36 | TOTAL Products Extraction Plant | | |
| 37 | TOTAL Nat. Gas Production Plant | | |
| 38 | Mfd. Gas Prod. Plant (Submit Suppl. Statement) | | |
| 39 | TOTAL Production Plant | | |

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|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (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 89 |
|---|---|--------------------------------|----------------------------------|

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

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

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

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

| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | Line No. |
|--------------------|--------------------|------------------|----------------------------------|-------------|
| | | | | 1 |
| | | | 301 | 2 |
| | | | 79,957 | 302 |
| | | | 25,275 | 303 |
| | | | 105,232 | 5 |
| | | | | 6 |
| | | | | 7 |
| | | | 325.1 | 8 |
| | | | 325.2 | 9 |
| | | | 325.3 | 10 |
| | | | 325.4 | 11 |
| | | | 325.5 | 12 |
| | | | 326 | 13 |
| | | | 327 | 14 |
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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, 1989 |
|---|---|--------------------------------|---------------------------------|

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

| Line No | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
|---------|---|-------------------------------------|------------------|
| 40 | 3. Natural Gas Storage and Processing Plant | | |
| 41 | Underground Storage Plant | | |
| 42 | 350.1 Land | | |
| 43 | 350.2 Rights-of-Way | | |
| 44 | 351 Structures and Improvements | | |
| 45 | 352 Wells | | |
| 46 | 352.1 Storage Leaseholds and Rights | | |
| 47 | 352.2 Reservoirs | | |
| 48 | 352.3 Non-recoverable Natural Gas | | |
| 49 | 353 Lines | | |
| 50 | 354 Compressor Station Equipment | | |
| 51 | 355 Measuring and Reg. Equipment | | |
| 52 | 356 Purification Equipment | | |
| 53 | 357 Other Equipment | | |
| 54 | TOTAL Underground Storage Plant | | |
| 55 | Other Storage Plant | | |
| 56 | 360 Land and Land Rights | | |
| 57 | 361 Structures and Improvements | | |
| 58 | 362 Gas Holders | | |
| 59 | 363 Purification Equipment | | |
| 60 | 363.1 Liquefaction Equipment | | |
| 61 | 363.2 Vaporizing Equipment | | |
| 62 | 363.3 Compressor Equipment | | |
| 63 | 363.4 Meas. and Reg. Equipment | | |
| 64 | 363.5 Other Equipment | | |
| 65 | TOTAL Other Storage Plant | | |
| 66 | Base Load Liquefied Natural Gas Terminating and Processing Plant | | |
| 67 | 364.1 Land and Land Rights | | |
| 68 | 364.2 Structures and Improvements | | |
| 69 | 364.3 LNG Processing Terminal Equipment | | |
| 70 | 364.4 LNG Transportation Equipment | | |
| 71 | 364.5 Measuring and Regulating Equipment | | |
| 72 | 364.6 Compressor Station Equipment | | |
| 73 | 364.7 Communications Equipment | | |
| 74 | 364.8 Other Equipment | | |
| 75 | TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant | | |
| 77 | TOTAL Nat. Gas Storage and Proc. Plant | | |
| 78 | 4. Transmission Plant | | |
| 79 | 365.1 Land and Land Rights | | |
| 80 | 365.2 Rights-of-Way | | |
| 81 | 366 Structures and Improvements | | |
| 82 | 367 Mains | | |
| 83 | 368 Compressor Station Equipment | | |
| 84 | 369 Measuring and Reg. Sta. Equipment | | |
| 85 | 370 Communication Equipment | | |
| 86 | 371 Other Equipment | | |
| 87 | TOTAL Transmission Plant | | |

| | | | |
|---|---|---|---|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) Dec. 31, 19 ⁸⁹ | Year of Report Dec. 31, 19 ⁸⁹ |
|---|---|---|---|

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 |
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| | | | 360 | 56 |
| | | | 361 | 57 |
| | | | 362 | 58 |
| | | | 363 | 59 |
| | | | 363.1 | 60 |
| | | | 363.2 | 61 |
| | | | 363.3 | 62 |
| | | | 363.4 | 63 |
| | | | 363.5 | 64 |
| | | | | 65 |
| | | | | 66 |
| | | | 364.1 | 67 |
| | | | 364.2 | 68 |
| | | | 364.3 | 69 |
| | | | 364.4 | 70 |
| | | | 364.5 | 71 |
| | | | 364.6 | 72 |
| | | | 364.7 | 73 |
| | | | 364.8 | 74 |
| | | | | 75 |
| | | | | 76 |
| | | | | 77 |
| | | | | 78 |
| | | | 365.1 | 79 |
| | | | 365.2 | 80 |
| | | | 366 | 81 |
| | | | 367 | 82 |
| | | | 368 | 83 |
| | | | 369 | 84 |
| | | | 370 | 85 |
| | | | 371 | 86 |
| | | | | 87 |

| Name of Respondent | | This Report Is: | Date of Report (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 89 |
| 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 | 753,972 | | |
| 90 | 375 Structures and Improvements | 809,830 | 4,725 | |
| 91 | 376 Mains | 41,352,336 | 2,614,892 | |
| 92 | 377 Compressor Station Equipment | | | |
| 93 | 378 Meas. and Reg. Sta. Equip.—General | | | |
| 94 | 379 Meas. and Reg. Sta. Equip.—City Gate | 343,643 | | |
| 95 | 380 Services | 16,607,683 | 1,196,027 | |
| 96 | 381 Meters | 5,222,470 | 230,997 | |
| 97 | 382 Meter Installations | | 19,057 | |
| 98 | 383 House Regulators | 1,782,292 | 80,055 | |
| 99 | 384 House Reg. Installations | | 9,523 | |
| 100 | 385 Industrial Meas. and Reg. Sta. Equipment | 573,053 | 63,310 | |
| 101 | 386 Other Prop. on Customers' Premises | | | |
| 102 | 387 Other Equipment | 144,816 | 1,011 | |
| 103 | TOTAL Distribution Plant | 67,590,095 | 4,219,597 | |
| 104 | 6. General Plant | | | |
| 105 | 389 Land and Land Rights | 89,696 | | |
| 106 | 390 Structures and Improvements | 158,143 | 548,262 | |
| 107 | 391 Office Furniture and Equipment | 696,114 | 306,445 | |
| 108 | 392 Transportation Equipment | 656,694 | 58,140 | |
| 109 | 393 Stores Equipment | 16,716 | | |
| 110 | 394 Tools, Shop, and Garage Equipment | 482,174 | 16,410 | |
| 111 | 395 Laboratory Equipment | 80,566 | | |
| 112 | 396 Power Operated Equipment | | | |
| 113 | 397 Communication Equipment | 180,822 | 3,279 | |
| 114 | 398 Miscellaneous Equipment | 12,704 | 3,639 | |
| 115 | Subtotal | 2,373,629 | 936,175 | |
| 116 | 399 Other Tangible Property | | | |
| 117 | TOTAL General Plant | 2,373,629 | 936,175 | |
| 118 | TOTAL (Accounts 101 and 106) | 70,068,956 | 5,155,772 | |
| 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 | 70,068,956 | 5,155,772 | |

| 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 ⁸⁹ | | |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) | | | | | |
| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No |
| | | | | | 88 |
| | | | 753,972 | 374 | 89 |
| | | | 814,555 | 375 | 90 |
| 96,526 | | | 43,870,702 | 376 | 91 |
| | | | | 377 | 92 |
| | | | | 378 | 93 |
| | | | 343,643 | 379 | 94 |
| 90,490 | | | 17,713,220 | 380 | 95 |
| 11,722 | | (1,769,707) | 3,672,038 | 381 | 96 |
| 1,390 | | 1,769,707 | 1,787,374 | 382 | 97 |
| 4,228 | | (611,243) | 1,246,876 | 383 | 98 |
| 697 | | 611,243 | 620,069 | 384 | 99 |
| 328 | | | 636,035 | 385 | 100 |
| | | | | 386 | 101 |
| 285 | | | 145,542 | 387 | 102 |
| 205,666 | | | 71,604,026 | | 103 |
| | | | | | 104 |
| | | | 89,696 | 389 | 105 |
| 1,686 | | | 704,719 | 390 | 106 |
| 35,662 | (40,693) | | 926,204 | 391 | 107 |
| 56,691 | | | 658,143 | 392 | 108 |
| | | | 16,716 | 393 | 109 |
| | | | 498,584 | 394 | 110 |
| | | | 80,566 | 395 | 111 |
| | | | | 396 | 112 |
| | | | 184,101 | 397 | 113 |
| 1,013 | | | 15,330 | 398 | 114 |
| 95,052 | (40,693) | | 3,174,059 | | 115 |
| | 38,828 | | 38,828 | 399 | 116 |
| 95,052 | (1,865) | | 3,212,887 | | 117 |
| 300,718 | (1,865) | | 74,922,145 | | 118 |
| | | | | | 119 |
| | | | | | 120 |
| | | | | | 121 |
| 300,718 | (1,865) | | 74,922,145 | | 122 |

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| Name of Respondent City Gas Company of Florida | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|--|---|--|---|---------------------------------|
| PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1) | | | | |
| 1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use. | | give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1. | | |
| 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use. | | | | |
| Line No. | Description and Location of Property (a) | Date Originally Included in This Account (b) | Date Expected to be Used in Utility Service (c) | Balance at End of Year (d) |
| 1 | Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501) | | | |
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| 46 | TOTAL | | | |

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|---|---|--------------------------------|--------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec 31, 1989 |
|---|---|--------------------------------|--------------------------------|

CONSTRUCTION WORK IN PROGRESS—GAS (Account 107)

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

| Line No | Description of Project <i>(a)</i> | Construction Work in Progress—Gas (Account 107) <i>(b)</i> | Estimated Additional Cost of Project <i>(c)</i> |
|---------|--|---|--|
| 1 | Incomplete distribution plant in Dade County | 265,587 | 53,117 |
| 2 | " " " " Brevard County | 465,248 | 93,050 |
| 3 | | | |
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| 42 | | | |
| 43 | TOTAL | 730,835 | 146,167 |

| Name of Respondent City Gas Company of Florida | | This Report Is: (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 ⁸⁹ |
|---|--------------------------------|--|---|---|
| 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. | | 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction. | | |
| 2. On page 218 furnish information concerning construction overheads. | | 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. | | |
| 3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page | | | | |
| Line No. | Description of Overhead (a) | Total Amount Charged for the Year (b) | Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c) | |
| 1 | N/A | | | |
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| 45 | | | | |
| 46 | TOTAL | | | |

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|---|---|--------------------------------|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|---|---|--------------------------------|---------------------------------|

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

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

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

Effective January 1, 1989, the Company no longer capitalizes AFUDC.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

1. Components of Formula (Derived from actual book balances and actual cost rates):

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

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

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

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds —
b. Rate for Other Funds —

| | | | |
|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo. Da, Yr) | Year of Report Dec. 31, 19 89 |
|---|---|--------------------------------|----------------------------------|

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

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-209, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

| Line No | Item (a) | Total (c + d + e) (b) | Gas Plant in Service (c) | Gas Plant Held for Future Use (d) | Gas Plant Leased to Others (e) |
|---------|--|-----------------------------|-----------------------------|--------------------------------------|-----------------------------------|
| 1 | Balance Beginning of Year | 24,212,154 | | | |
| 2 | Depreciation Provisions for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense | 2,603,414 | | | |
| 4 | (413) Exp. of Gas Plt. Leas. to Others | | | | |
| 5 | Transportation Expenses—Clearing | | Same | | |
| 6 | Other Clearing Accounts | | As | | |
| 7 | Other Accounts (Specify): | | Col. (b) | | |
| 8 | | | | | |
| 9 | TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8) | 2,603,414 | | | |
| 10 | Net Charges for Plant Retired: | | | | |
| 11 | Book Cost of Plant Retired | 300,718 | | | |
| 12 | Cost of Removal | 65,490 | | | |
| 13 | Salvage (Credit) | 10,579 | | | |
| 14 | TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13) | 355,629 | | | |
| 15 | Other Debit or Cr. Items (Describe): | | | | |
| 16 | | | | | |
| 17 | Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16) | 26,459,939 | | | |

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

| | | | | | |
|----|---|------------|--|--|--|
| 18 | Production—Manufactured Gas | | | | |
| 19 | Prod. and Gathering—Natural Gas | | | | |
| 20 | Products Extraction—Natural Gas | | | | |
| 21 | Underground Gas Storage | | | | |
| 22 | Other Storage Plant | | | | |
| 23 | Base Load LNG Term. and Proc. Plt. | | | | |
| 24 | Transmission | | | | |
| 25 | Distribution | 25,631,448 | | | |
| 26 | General | 828,491 | | | |
| 27 | TOTAL (Enter Total of lines 18 thru 26) | 26,459,939 | | | |

| | | | |
|---|---|--------------------------------|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (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 89 |
|---|---|--------------------------------|---------------------------------|

GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)

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

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

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

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

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

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

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

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

N/A

| | | | |
|---|---|---|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) Dec. 31, 1989 | Year of Report Dec. 31, 1989 |
|---|---|---|---------------------------------|

NONUTILITY PROPERTY (Account 121)

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

| Line No. | Description and Location (a) | Balance at Beginning of Year (b) | Purchases, Sales, Transfers, etc. (c) | Balance at End of Year (d) |
|----------|--|-------------------------------------|--|-------------------------------|
| 1 | Leased water heaters, dryers, and ranges (located on customers' premises) | 10,315,504 | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | Additions | | 1,654,181 | |
| 6 | Retirements | | (225,162) | 11,744,523 |
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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

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

| Line No. | Item (a) | Amount (b) |
|----------|--|---------------|
| 1 | Balance, Beginning of Year | 3,293,416 |
| 2 | Accruals for Year, Charged to | |
| 3 | (417) Income from Nonutility Operations | |
| 4 | (418) Nonoperating Rental Income | 884,040 |
| 5 | Other Accounts (Specify): | |
| 6 | | |
| 7 | TOTAL Accruals for Year (Enter Total of lines 3 thru 6) | 884,040 |
| 8 | Net Charges for Plant Retired | |
| 9 | Book Cost of Plant Retired | 225,162 |
| 10 | Cost of Removal | 17,237 |
| 11 | Salvage (Credit) | 33,326 |
| 12 | TOTAL Net Charges (Enter Total of lines 9 thru 11) | 209,073 |
| 13 | Other Debit or Credit Items (Describe): | |
| 14 | | |
| 15 | Balance, End of Year (Enter Total of lines 1, 7, 12, and 14) | 3,968,383 |

| | | | |
|---|---|--------------------------------|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (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 89 |
|---|---|--------------------------------|---------------------------------|

INVESTMENTS (Accounts 123, 124, 136)

1. Report below investments in Accounts 123, *Investments in Associated Companies*, 124, *Other Investments*, and 136, *Temporary Cash Investments*.

2. Provide a subheading for each account and list thereunder the information called for:

(a) Investment in Securities — List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board

of Directors, and included in Account 124, *Other Investments*, state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, *Temporary Cash Investments*, also may be grouped by classes.

(b) Investment Advances — Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or open account.

| Line No. | Description of Investment (a) | Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (b) | Purchases or Additions During Year (c) |
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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, 1989 |
|--|--|---|---|--|---|
| INVESTMENTS (Accounts 123, 124, 136) (Continued) | | | | | |
| <p>Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.</p> <p>3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge.</p> <p>4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p> | | | <p>5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.</p> <p>6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).</p> | | |
| Sales or Other Dispositions During Year <i>(d)</i> | Principal Amount or No. of Shares at End of Year <i>(e)</i> | Book Cost at End of Year <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)</i> <i>(f)</i> | Revenues for Year <i>(g)</i> | Gain or Loss from Investment Disposed of <i>(h)</i> | Line No. |
| | | | | | 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 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 89 |
|---|---|--------------------------------|----------------------------------|

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

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

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

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

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

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

| Line No. | Description of Investment (a) | Date Acquired (b) | Date of Maturity (c) | Amount of Investment at Beginning of Year (d) |
|----------|--|----------------------|-------------------------|--|
| 1 | Subsidiary Company: | | | |
| 2 | Essel Corporation | 9/20/61 | N/A | 4,942,744 |
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| 42 | TOTAL Cost of Account 123.1 \$ 1,144,118 | | TOTAL | 4,942,744 |

| | | | |
|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (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 89 |
|---|---|--------------------------------|----------------------------------|

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

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

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

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

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

8. Report on Line 42, column (a) the total cost of Account 123.1.

| Equity in Subsidiary Earnings for Year (e) | Revenues for Year (f) | Amount of Investment at End of Year (g) | Gain or Loss from Investment Disposed of (h) | Line No. |
|---|-----------------------------|--|---|-------------|
| 129,113 | 834,838 | 5,906,695 | | 1 |
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|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 19 89 |
|---|---|--------------------------------|----------------------------------|

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) |
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| 42 | TOTAL | | | |

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|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo. Da, Yr) | Year of Report Dec. 31, 19 89 |
|---|---|--------------------------------|----------------------------------|

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 | | | | | | | |
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| 14 | | | | None | | | |
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|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 19 89 |
|---|---|--------------------------------|----------------------------------|

PREPAYMENTS (Account 165)

1. Report below the particulars (details) on each prepayment.
2. Report all payments for undelivered gas on line 5 and complete pages 226 to 227 showing particulars (details) for gas prepayments

| Line No. | Nature of Prepayment (a) | Balance at End of Year (In Dollars) (b) |
|----------|---------------------------------|--|
| 1 | Prepaid Insurance | 436,616 |
| 2 | Prepaid Rents | 341 |
| 3 | Prepaid Taxes (pages 262-263) | |
| 4 | Prepaid Interest | |
| 5 | Gas Prepayments (pages 226-227) | |
| 6 | Miscellaneous Prepayments: | 112,148 |
| 7 | TOTAL | 549,105 |

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

| Line No. | Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a) | Total Amount of Loss (b) | Losses Recognized During Year (c) | WRITTEN OFF DURING YEAR | | Balance at End of Year (f) |
|----------|--|-----------------------------|--------------------------------------|-------------------------|---------------|-------------------------------|
| | | | | Account Charged (d) | Amount (e) | |
| 1 | | | | | | |
| 2 | | | | | | |
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| 8 | | | | | | |
| 9 | TOTAL | | | | | |

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

| Line No. | Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr).] (a) | Total Amount of Charges (b) | Costs Recognized During Year (c) | WRITTEN OFF DURING YEAR | | Balance at End of Year (f) |
|----------|---|--------------------------------|-------------------------------------|-------------------------|---------------|-------------------------------|
| | | | | Account Charged (d) | Amount (e) | |
| 10 | | | | | | |
| 11 | | | | | | |
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| 30 | TOTAL | | | | | |

| Name of Respondent | | This Report Is: | | Date of Report | | Year of Report | |
|--|--|--|---------------|---|---------------|-------------------------------|--|
| City Gas Company of Florida | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | (Mo, Da, Yr) | | Dec. 31, 1989 | |
| MISCELLANEOUS DEFERRED DEBITS (Account 186) | | | | | | | |
| 1. Report below the particulars (details) called for concerning miscellaneous deferred debits. | | | | of amortization in column (a). | | | |
| 2. For any deferred debit being amortized, show period | | | | 3. Minor items (less than \$100,000) may be grouped by classes. | | | |
| Line No. | Description of Miscellaneous Deferred Debit (a) | Balance at Beginning of Year (b) | Debits (c) | CREDITS | | Balance at End of Year (f) | |
| | | | | Account Charged (d) | Amount (e) | | |
| 1 | Piping Allowances | 1,661,256 | 357,262 | 401 | 265,504 | 1,753,014 | |
| 2 | | | | | | | |
| 3 | Conversion Costs | 114,624 | 4,543 | 407-2 | 35,647 | 83,520 | |
| 4 | (Expenditures | | | | | | |
| 5 | for above are | | | | | | |
| 6 | amortized over | | | | | | |
| 7 | 10 years) | | | | | | |
| 8 | | | | | | | |
| 9 | Data Processing Costs | 64,336 | | 184-3 | 64,336 | -0- | |
| 10 | | | | | | | |
| 11 | Energy Conservation | (181,215) | 1,231,160 | 186 | 891,887 | 158,058 | |
| 12 | | | | | | | |
| 13 | School Appliances | 19,040 | 250 | 401 | 6,778 | 12,512 | |
| 14 | | | | | | | |
| 15 | Gate Station-painting | -0- | 67,306 | 402 | 6,718 | 60,588 | |
| 16 | Furman Consultants | -0- | 6,175 | | | 6,175 | |
| 17 | | | | | | | |
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| 46 | | | | | | | |
| 47 | Misc. Work in Progress | (863) | | | | 1,531 | |
| 48 | DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351) | -0- | 131,059 | | | 131,059 | |
| 49 | TOTAL | 1,677,178 | | | | 2,206,457 | |

| | | | |
|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (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 89 |
|---|---|--------------------------------|----------------------------------|

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
|----------|--|---|---|--|
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) |
| 1 | Electric | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | Other | | | |
| 8 | TOTAL Electric (Enter Total of lines 2 thru 7) | | | |
| 9 | Gas | | | |
| 10 | Customer Deposits | 519,381 | | |
| 11 | | | | |
| 12 | Antitrust case | -0- | | |
| 13 | Bad debts | -0- | | |
| 14 | | | | |
| 15 | Other | | | |
| 16 | TOTAL Gas (Enter Total of lines 10 thru 15) | 519,381 | | |
| 17 | Other (Specify) | | | |
| 18 | TOTAL (Acct 190) Total of lines 8, 16 and 17) | 519,381 | | |

NOTES

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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 89 | Year of Report Dec. 31, 19 89 |
|---|---|--|----------------------------------|

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

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

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

| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
|---|--|------------------|---------------|------------------|---------------|-------------------------------|----------|
| Amounts Debited to Account 410 2 (e) | Amounts Credited to Account 411 2 (f) | DEBITS | | CREDITS | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| | | | | | | | 1 |
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| | | | | | | | 9 |
| 18,575 | | 283 | 8,322 | | | | 10 |
| | | 410-4 | 209,064 | | | 283,420 | 11 |
| | | | | 242 | 2,463,339 | 2,463,339 | 12 |
| (3,105) | | | | | | 3,105 | 13 |
| | | | | | | | 14 |
| | | | | | | | 15 |
| 15,470 | | | 217,386 | | 2,463,339 | 2,749,864 | 16 |
| | | | | | | | 17 |
| 15,470 | | | 217,386 | | 2,463,339 | 2,749,864 | 18 |

NOTES (Continued)

| | | | |
|---|---|---------------------------------|--------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo. Da. Yr.) | Year of Report Dec 31, 1989 |
|---|---|---------------------------------|--------------------------------|

CAPITAL STOCK (Accounts 201 and 204)

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

and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible

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

| Line No. | Class and Series of Stock and Name of Stock Exchange <i>(a)</i> | Number of Shares Authorized by Charter <i>(b)</i> | Par or Stated Value Per Share <i>(c)</i> | Call Price at End of Year <i>(d)</i> |
|----------|--|--|---|---|
| 1 | None | | | |
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| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 19 ⁸⁹ |
|---|---|--------------------------------|---|

CAPITAL STOCK (Accounts 201 and 204) (Continued)

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

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

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

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

| OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.) | | HELD BY RESPONDENT | | | | Line No. |
|---|---------------|--------------------------------------|-------------|----------------------------|---------------|----------|
| | | AS REACQUIRED STOCK (Account 217) | | IN SINKING AND OTHER FUNDS | | |
| Shares (e) | Amount (f) | Shares (g) | Cost (h) | Shares (i) | Amount (j) | |
| | | None | | | | 1 |
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|---|---|---|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) Dec. 31, 1989 | Year of Report Dec. 31, 1989 |
|---|---|---|---------------------------------|

**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**
(Accounts 202 and 205, 203 and 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, *Common Stock Subscribed*, and Account 205, *Preferred Stock Subscribed*, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,

Common Stock Liability for Conversion, or Account 206, *Preferred Stock Liability for Conversion*, at the end of the year.
4. For Premium on Account 207, *Capital Stock*, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

| Line No. | Name of Account and Description of Item (a) | Number of Shares (b) | Amount (c) |
|----------|--|-------------------------|---------------|
| 1 | | | |
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| 14 | None | | |
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| 45 | | | |
| 46 | TOTAL | | |

| Name of Respondent City Gas Company of Florida | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 19 89 |
|--|---------------------|---|--------------------------------|----------------------------------|
| OTHER PAID-IN CAPITAL (Accounts 208-211, inc.) | | | | |
| <p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (Account 209)—State amount and give brief explanation of the</p> | | <p>capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (Account 210)—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211)—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p> | | |
| Line No. | Item (a) | Amount (b) | | |
| 1 | 211 Division equity | 18,725,076 | | |
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| 39 | | | | |
| 40 | TOTAL | 18,725,076 | | |

| | | | |
|---|---|--------------------------------|---|
| Name of Respondent City Gas Company of Florida | This Report Is: (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 ⁸⁹ |
|---|---|--------------------------------|---|

DISCOUNT ON CAPITAL STOCK (Account 213)

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

| Line No. | Class and Series of Stock (a) | Balance at End of Year (b) |
|----------|----------------------------------|-------------------------------|
| 1 | None | |
| 2 | | |
| 3 | | |
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| 20 | | |
| 21 | TOTAL | |

CAPITAL STOCK EXPENSE (Account 214)

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

| Line No. | Class and Series of Stock (a) | Balance at End of Year (b) |
|----------|----------------------------------|-------------------------------|
| 1 | None | |
| 2 | | |
| 3 | | |
| 4 | | |
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| 20 | | |
| 21 | TOTAL | |

| | | | | | | | | | | | | | | | | | | |
|--|---|--|--------------------------------------|---------------------|-----|--------|---------------------|-----|---------|---------------------|-----|---------|---------------------|-----|---------|--|--|-----------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 19 89 | | | | | | | | | | | | | | | |
| SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR | | | | | | | | | | | | | | | | | | |
| <p>1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate,</p> | | <p>nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p> | | | | | | | | | | | | | | | | |
| <p>First Mortgage Bonds Retired:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">5th Series due 1993</td> <td style="width: 20%; text-align: center;">7½%</td> <td style="width: 30%; text-align: right;">68,000</td> </tr> <tr> <td>6th Series due 1997</td> <td style="text-align: center;">8 %</td> <td style="text-align: right;">125,000</td> </tr> <tr> <td>7th Series due 1990</td> <td style="text-align: center;">12%</td> <td style="text-align: right;">230,000</td> </tr> <tr> <td>8th Series due 1994</td> <td style="text-align: center;">14%</td> <td style="text-align: right;">700,000</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;">1,123,000</td> </tr> </table> <p>All retirements of bonds are payments in accordance with normal Sinking Fund provisions and require no special accounting treatment. Payments are charged directly to liability account.</p> | | | | 5th Series due 1993 | 7½% | 68,000 | 6th Series due 1997 | 8 % | 125,000 | 7th Series due 1990 | 12% | 230,000 | 8th Series due 1994 | 14% | 700,000 | | | 1,123,000 |
| 5th Series due 1993 | 7½% | 68,000 | | | | | | | | | | | | | | | | |
| 6th Series due 1997 | 8 % | 125,000 | | | | | | | | | | | | | | | | |
| 7th Series due 1990 | 12% | 230,000 | | | | | | | | | | | | | | | | |
| 8th Series due 1994 | 14% | 700,000 | | | | | | | | | | | | | | | | |
| | | 1,123,000 | | | | | | | | | | | | | | | | |

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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 89 |
|---|---|--------------------------------|---------------------------------|

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

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

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

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

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

| Line No. | Class and Series of Obligation and Name of Stock Exchange (a) | Nominal Date of Issue (b) | Date of Maturity (c) | Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d) |
|----------|--|----------------------------------|-----------------------------|--|
| 1 | Bonds (221) | | | |
| 2 | First Mortgage Bonds: 5th Series | 1/1/68 | 1/1/93 | 1,208,000 |
| 3 | 6th Series | 4/1/72 | 4/1/97 | 3,125,000 |
| 4 | 7th Series | 7/1/75 | 7/1/90 | 395,000 |
| 5 | 8th Series | 7/1/84 | 7/1/94 | 3,600,000 |
| 6 | 9th Series | 5/1/87 | 5/1/02 | 10,000,000 |
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| 38 | TOTAL | | | 18,328,000 |

| Name of Respondent <i>City Gas Company of Florida</i> | | This Report Is: (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 89 |
|---|-----------|---|--|---|----------------------------------|
| LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued) | | | | | |
| <p>5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>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.</p> <p>7. If the respondent has any long-term securities which have been nominally issued and are nominally</p> | | | <p>outstanding at end of year, describe such securities in a footnote.</p> <p>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, <i>Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</i></p> <p>9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p> | | |
| INTEREST FOR YEAR | | HELD BY RESPONDENT | | Redemption Price Per \$100 at End of Year | Line No. |
| Rate (in %) | Amount | Reacquired Bonds (Acct. 222) | Sinking and Other Funds | | |
| (e) | (f) | (g) | (h) | (i) | |
| 7½% | 87,581 | | | 100.91 | 1 |
| 8 | 252,500 | | | 102.33 | 2 |
| 12 | 54,300 | | | 100.00 | 3 |
| 14 | 553,000 | | | N/A | 4 |
| 8½% | 850,000 | | | N/A | 5 |
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| | 1,797,381 | -0- | -0- | | 38 |

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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, 1989 |
|---|---|--------------------------------|---------------------------------|

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

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt.
2. Show premium amounts by enclosing the figures in parentheses.

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

| Line No | Designation of Long-Term Debt (a) | Principal Amount of Debt Issued (b) | Total Expense, Premium or Discount (c) | AMORTIZATION PERIOD | |
|---------|--|--|---|---------------------|----------------|
| | | | | Date From (d) | Date To (e) |
| 1 | Unamortized Debt Discount and Expense (181): | | | | |
| 2 | <u>First Mortgage Bonds:</u> | | | | |
| 3 | Due 1993 | | | 1968 | 1993 |
| 4 | 1997 | | | 1972 | 1997 |
| 5 | 1990 | | | 1975 | 1990 |
| 6 | 1994 | | | 1984 | 1994 |
| 7 | 2002 | | | 1987 | 2002 |
| 8 | | | | | |
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| 13 | Total | | | | |
| 14 | Amortization charged to Account 428 | | | | |
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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 89 | Year of Report Dec. 31, 19 89 | |
|--|---|--|--------------------------------------|----------|
| UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) (Cont.) | | | | |
| 5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts. | | 6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years. 7. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt Discount and Expense</i> , or credited to Account 429, <i>Amortization of Premium on Debt—Credit</i> . | | |
| Balance at Beginning of Year <i>(f)</i> | Debits During Year <i>(g)</i> | Credits During Year <i>(h)</i> | Balance at End of Year <i>(i)</i> | Line No. |
| 10,080 | | 2,520 | 7,560 | 1 |
| 28,215 | | 3,420 | 24,795 | 2 |
| 8,244 | | 5,496 | 2,748 | 3 |
| 48,510 | | 8,820 | 39,690 | 4 |
| <u>186,560</u> | | <u>13,992</u> | <u>172,568</u> | 5 |
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| 281,609 | | 34,248 | 247,361 | 14 |
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| Name of Respondent <i>City Gas Company of Florida</i> | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|--|---|--------------------------------|---------------------------------|

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

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

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

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

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

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

5. Explain in a footnote any debits and credits other than amortization debited to Account 428 1, *Amortization of Loss on Reacquired Debt*, or credited to Account 429 1, *Amortization of Gain on Reacquired Debt-Credit*.

| Line No. | Designation of Long-Term Debt <i>(a)</i> | Date Reacquired <i>(b)</i> | Principal of Debt Reacquired <i>(c)</i> | Net Gain or Net Loss <i>(d)</i> | Balance at Beginning of Year <i>(e)</i> | Balance at End of Year <i>(f)</i> |
|----------|---|-------------------------------|--|------------------------------------|--|--------------------------------------|
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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, 1989 |
| RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES | | | | |
| 1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount. | | 2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members. | | |
| Line No. | Particulars (Details) (a) | | | Amount (b) |
| 1 | Net Income for the Year (Page 117) | | | 2,791,200 |
| 2 | Reconciling Items for the Year | | | |
| 3 | | | | |
| 4 | Taxable Income Not Reported on Books | | | |
| 5 | Bad Debt Reserve Amortization | | | 8,250 |
| 6 | | | | 498,362 |
| 7 | (Acquisition Adjustment-NUI Political, etc. | | | 2,700 |
| 8 | Meals, etc. | | | 4,740 |
| 9 | Deductions Recorded on Books Not Deducted for Return) | | | |
| 10 | Deferred Taxes Net of Investment Credit | | | 224,643 |
| 11 | Amortization of Software | | | 66,346 |
| 12 | Federal Income Taxes | | | 881,248 |
| 13 | | | | |
| 14 | Income Recorded on Books Not Included in Return | | | |
| 15 | Unappropriate Undist. Subsidiary Earnings | | | (502,570) |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | Deductions on Return Not Charged Against Book Income | | | |
| 20 | Plant Depreciation and Amortization | | | (902,879) |
| 21 | Customer Deposits | | | (71,478) |
| 22 | Dividends Paid to ESOP | | | (246,979) |
| 23 | Rate Case Costs | | | (131,059) |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | Federal Tax Net Income | | | 2,622,504 |
| 28 | Show Computation of Tax: | | | |
| 29 | Taxable | Effective | Federal | |
| 30 | Income | Rate | Income Tax | |
| 31 | | | | |
| 32 | \$2,622,504 | 34% | \$891,651 | |
| 33 | | Deduct Prior Yr. Adj | (103,349) | |
| 34 | | Add Tax Savings on | | |
| 35 | | Dividends to ESOP | 92,946 | |
| 36 | | | \$881,248 | |
| 37 | | | | |
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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, 1989 |
|---|---|--------------------------------|---------------------------------|

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or

accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner

| Line No. | Kind of Tax (See Instruction 5) (a) | BALANCE AT BEGINNING OF YEAR | |
|----------|---|------------------------------|----------------------|
| | | Taxes Accrued (b) | Prepaid Taxes (c) |
| 1 | FEDERAL: Income tax | (61,201) | |
| 2 | Unemployment tax | 728 | |
| 3 | FICA | 2,768 | |
| 4 | Total Federal | (57,705) | |
| 5 | STATE: Income tax | (139,856) | |
| 6 | Emergency excise tax | 50,466 | |
| 7 | Gross receipts tax | 127,236 | |
| 8 | Unemployment tax | 182 | |
| 9 | Corporate annual report fee | | -0- |
| 10 | FPSC assessment | 22,592 | |
| 11 | Use tax | 4,382 | |
| 12 | Total State | 65,002 | |
| 13 | LOCAL: Ad valorem - 1989 | -0- | 75 |
| 14 | Occupational | | 75 |
| 15 | Total Local | -0- | 75 |
| 16 | | | |
| 17 | | | |
| 18 | TOTAL | 7,297 | 75 |

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

| Line No. | Electric (Account 408.1, 409.1) | Gas (Account 408.1 409.1) | Other Utility Departments (Account 408.1, 409.1) | Other Income and Deductions (Account 408.2, 409.2) |
|----------|---------------------------------------|---------------------------------|---|---|
| | (i) | (j) | (k) | (l) |
| 1 | | 1,120,404 | | (228,753) |
| 2 | | 10,081 | | |
| 3 | | 274,736 | | |
| 4 | | <u>1,405,221</u> | | <u>(228,753)</u> |
| 5 | | 190,252 | | (39,158) |
| 6 | | 35,174 | | |
| 7 | | 577,157 | | |
| 8 | | 1,127 | | |
| 9 | | 75 | | |
| 10 | | 50,127 | | |
| 11 | | | | <u>(39,158)</u> |
| 12 | | 853,912 | | |
| 13 | | <u>566,981</u> | | |
| 14 | | 3,147 | | |
| 15 | | <u>570,128</u> | | |
| 16 | | | | |
| 17 | | | | |
| 18 | TOTAL | 2,829,261 | | (267,911) |

| 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, 1989 | | |
| TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued) | | | | | |
| <p>that the total tax for each State and subdivision can readily be ascertained.</p> <p>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).</p> <p>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.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll</p> | | <p>deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> | | | |
| Taxes Charged During Year <i>(d)</i> | Taxes Paid During Year <i>(e)</i> | Adjustments <i>(f)</i> | BALANCE AT END OF YEAR | | Line No. |
| | | | Taxes Accrued (Account 236) <i>(g)</i> | Prepaid Taxes (Incl. in Account 165) <i>(h)</i> | |
| 891,651 | 559,000 | (1) 23,475 | 247,975 | | 1 |
| 12,722 | 12,812 | | 638 | | 2 |
| 341,145 | 338,828 | | 5,085 | | 3 |
| <u>1,245,518</u> | <u>910,640</u> | <u>23,475</u> | <u>253,698</u> | | 4 |
| 151,094 | 157,000 | (147,095) | 1,333 | | 5 |
| 35,174 | | 33,667 | 51,973 | | 6 |
| 577,157 | 661,329 | | 43,064 | | 7 |
| 1,587 | 1,689 | | 80 | | 8 |
| 75 | 75 | | | -0- | 9 |
| 50,127 | 48,484 | | 24,235 | | 10 |
| 60,455 | 62,637 | | 2,200 | | 11 |
| <u>875,669</u> | <u>931,214</u> | (2) <u>(113,428)</u> | <u>122,885</u> | <u>-0-</u> | 12 |
| 566,981 | 566,981 | | -0- | | 13 |
| 3,147 | 3,072 | | | -0- | 14 |
| <u>570,128</u> | <u>570,053</u> | | <u>-0-</u> | <u>-0-</u> | 15 |
| | | | | | 16 |
| | | | | | 17 |
| 2,691,315 | 2,411,907 | (89,953) | 376,583 | -0- | 18 |
| DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.) | | | | | |
| NON-UTILITY OP. ACCOUNTS <i>(m)</i> | Other Utility Opn. Income (Account 408.1, 409.1) <i>(n)</i> | Adjustment to Ret. Earnings (Account 439) <i>(o)</i> | Other <i>(p)</i> | | Line No. |
| 2,641 | | | (1) Prior yrs. adjs | 18,359 | 1 |
| 66,409 | | | ITC recapture | 5,116 | 2 |
| <u>69,050</u> | | | | <u>23,475</u> | 3 |
| | | | (2) Prior yrs adjs (113,428) | | 4 |
| 460 | | | | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| | | | | | 8 |
| 60,455 | | | | | 9 |
| <u>60,915</u> | | | | | 10 |
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| | | | | | 17 |
| 129,965 | | | | | 18 |

| | | | |
|---|---|--------------------------------|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|---|---|--------------------------------|---------------------------------|

INVESTMENT TAX CREDITS GENERATED AND UTILIZED

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

2. As indicated in column (a), show each year's activities from 1962 through the year covered by this report, identifying the data by the indicated percentages.

3. Report in columns (b) and (e) the amount of investment tax credits generated from properties acquired for use in utility operations. Report in columns (c) and (f) the amount of such generated credits utilized in computing the annual income taxes. Also explain by footnote any adjustments to

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

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

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

| Line No. | Year (a) | Gas | | | Other Departments or Operations | |
|----------|-------------|------------------|-----------------|--|---------------------------------|-----------------|
| | | Generated (b) | Utilized (c) | Weighted Average Life of Property (d) | Generated (e) | Utilized (f) |
| 1 | 1962-78 | | | | | |
| 2 | 3% | 411,967 | 406,744 | Approx (2) | | |
| 3 | 4% | 198,098 | 197,762 | 30 years (1) | | |
| 4 | 7% | 345,101 | 345,101 | | 143,200 | 87,136 |
| 5 | 10% | 208,234 | 208,296 | | | |
| 6 | 11% | | | | | |
| 7 | | | | | | |
| 8 | 1979 | | | | | |
| 9 | 3% | | | | | |
| 10 | 4% | | 47 | " (2) | | |
| 11 | 7% | | | | | |
| 12 | 10% | 169,730 | 169,777 | (1) | | |
| 13 | 11% | | | | | |
| 14 | | | | | | |
| 15 | 1980 | | | | | |
| 16 | 3% | | | | | |
| 17 | 4% | | | | | |
| 18 | 7% | | | | | |
| 19 | 10% | 315,063 | 315,063 | " (1) | | |
| 20 | 11% | | | | | |
| 21 | 10% | (45) | | (2) | | |
| 22 | | | | | | |
| 23 | 1981 | | | | | |
| 24 | 3% | | | | | |
| 25 | 4% | | (49) | (2) | | |
| 26 | 6% | | | | | |
| 27 | 7% | | | | | |
| 28 | 10% | 347,953 | 347,953 | " (1) | | |
| 29 | 11% | | | | | |
| 30 | 10% | (194) | | (2) | | |
| 31 | | | | | | |
| 32 | 1982 | | | | | |
| 33 | 3% | | | | | |
| 34 | 4% | | (37) | | Transfer to | subsidiary |
| 35 | 6% | | | | | |
| 36 | 7% | | | | | |
| 37 | 10% | 598,861 | 598,861 | " (1) | | |
| 38 | 11% | | | | | |
| 39 | | | (2,411) | (2) | | |
| 40 | | | | | | |

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

| | | | |
|---|---|--------------------------------|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|---|---|--------------------------------|---------------------------------|

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any

correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | Deferred for Year | | Allocations to Current Year's Income | | Adjustments (g) |
|----------|--|---|--------------------|---------------|--------------------------------------|----------------|------------------------|
| | | | Account No. (c) | Amount (d) | Account No. (e) | Amount (f) | |
| 1 | Gas Utility | | | | | | |
| 2 | 3% | 106,602 | | | 411 | 10,592 | |
| 3 | 4% | 193,394 | | | 420 | 11,799 | |
| 4 | 7% | | | | | | |
| 5 | 10% | 2,120,624 | | | 420 | 113,817 | 3,497 |
| 6 | 8% | 42,441 | | | 420 | 5,030 | |
| 7 | | | | | | | |
| 8 | TOTAL | 2,463,061 | | | | 141,238 | 3,497 |
| 9 | Other (List separately and show 3%, 4%, 7%, 10% and TOTAL) | | | | | | |
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|---|---|--------------------------------|---|
| Name of Respondent City Gas Company of Florida | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 19 ⁸⁹ |
|---|---|--------------------------------|---|

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)

| Balance at End of Year <i>(h)</i> | Average Period of Allocation to Income <i>(i)</i> | Adjustment Explanation | Line No. |
|--------------------------------------|--|-----------------------------------|----------|
| 96,010 | | | 1 |
| 181,595 | | | 2 |
| 2,003,310 | | | 3 |
| 37,411 | | | 4 |
| 2,318,326 | | | 5 |
| | | Basis reduction reversal 1,619 dr | 6 |
| | | Recapture 5,116 cr | 7 |
| | | <u>3,497</u> cr | 8 |
| | | | 9 |
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|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 19 89 |
|---|---|--------------------------------|----------------------------------|

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year. 2. Minor items (less than \$100,000) may be grouped under appropriate title.

| Line No. | Item <small>(a)</small> | Balance at End of Year <small>(b)</small> |
|----------|--|--|
| 1 | Loss provision - Consolidated antitrust case | 6,546,210 |
| 2 | ESOP Contributions | 141,000 |
| 3 | Medley sewer improvements | 46,406 |
| 4 | Legal fees | 40,933 |
| 5 | Actuarial services | 19,767 |
| 6 | Audit fees | 16,000 |
| 7 | Interest - Brevard County Detention Facility ATC | 13,565 |
| 8 | Xerox CAD System | 6,864 |
| 9 | Payroll deductions | 1,178 |
| 10 | Security deposit | 350 |
| 11 | | |
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| 41 | | |
| 42 | | |
| 43 | TOTAL | 6,832,273 |

| Name of Respondent City Gas Company of Florida | | This Report Is: (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_89 | |
|--|--|---|-----------------------|--|----------------|----------------------------------|--|
| 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 | 143,604 | 400 | 653,439 | 341,448 | (168,387) | |
| 2 | (Underrecoveries) | | | | | | |
| 3 | | | | | | | |
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| 46 | | | | | | | |
| 47 | TOTAL | 143,604 | | 653,439 | 341,448 | (168,387) | |

| | | | |
|---|---|---|---------------------------------|
| Name of Respondent City Gas Company 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 89 | Year of Report Dec 31, 19 89 |
|---|---|---|---------------------------------|

UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS

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

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

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

| Line No. | Name of Customer (Designate associated companies with an asterisk) (a) | Respondent's FERC Rate Schedule No. (b) | BALANCE AT BEGINNING OF YEAR | |
|----------|--|--|--|-----------------------|
| | | | Mcf (14.73 psia at 60°F) (c) | Amount (d) |
| 1 | | | | |
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| 18 | NONE | | | |
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| 45 | | | | |
| 46 | TOTAL | | | |

| | | | | | | | |
|---|---------------|---|---------------------------------|---|--------------------------------|----------------------------------|---|
| Name of Respondent <i>City Gas Company of Florida</i> | | This Report Is: (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 89 | |
| UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS (Continued) | | | | | | | |
| of circumstances causing forfeiture or other disposition of the take or pay obligation. 3. If for any reason a take or pay situation is in controversy, list the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make). | | | | 4. If any delivery obligation was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish a concise explanation of basis of computation in a footnote. | | | |
| BALANCE AT END OF YEAR | | UNDELIVERED GAS FOR CURRENT YEAR | | | Make-Up Period Expiration Date | | Line No. |
| Mcf (14.73 psia at 60°F) (e) | Amount (f) | Cents per Mcf (g) | Mcf (14.73 psia at 60°F) (h) | Percent of Year's Required Delivery (i) | (j) | | |
| | | | NONE | | | | 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 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, 19 89 | Year of Report Dec. 31, 19 89 |
|---|---|--|----------------------------------|

ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281)

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

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

NOTES

NONE

| | | | |
|---|---|---|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) Dec. 31, 1989 | Year of Report Dec. 31, 1989 |
|---|---|---|---------------------------------|

ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

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

| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
|---|--|------------------|---------------|------------------|---------------|-------------------------------|----------|
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | Debits | | Credits | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | (k) | |
| | | | | | | | 1 |
| | | | | | | | 2 |
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NOTES (Continued)

NONE

| | | | |
|---|---|--------------------------------|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|---|---|--------------------------------|---------------------------------|

ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)

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

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
|----------|---|-------------------------------------|---|--|
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) |
| 1 | Account 282 | | | |
| 2 | Electric Gas | | | |
| 3 | Gas | 9,013,887 | 339,613 | |
| 4 | Other (Define) | | | |
| 5 | TOTAL (Enter Total of lines 2 thru 4) | 9,013,887 | 339,613 | |
| 6 | Other (Specify) | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | TOTAL Account 282 (Enter Total of lines 5 thru 8) | 9,013,887 | 339,613 | |
| 10 | Classification of TOTAL | | | |
| 11 | Federal Income Tax | 8,263,337 | 289,952 | |
| 12 | State Income Tax | 750,550 | 49,661 | |
| 13 | Local Income Tax | | | |

NOTES

| | | | |
|---|---|---|---|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) Dec. 31, 19 ⁸⁹ | Year of Report Dec. 31, 19 ⁸⁹ |
|---|---|---|---|

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

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

| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
|---|--|------------------|---------------|------------------|---------------|----------------------------------|-------------|
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | Debits | | Credits | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | 410 | 43,620 | 410 | 265,060 | | 2 |
| | | | | 255 | 1,619 | 9,130,441 | 3 |
| | | | | | | | 4 |
| | | | 43,620 | | 266,679 | 9,130,441 | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| | | | 43,620 | | 266,679 | 9,130,441 | 9 |
| | | | | | | | 10 |
| | | | 20,799 | | 250,731 | 8,323,357 | 11 |
| | | | 22,821 | | 15,948 | 807,084 | 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 89 |
|---|---|--------------------------------|----------------------------------|

ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating

to amounts recorded in Account 283.

2. For Other (Specify), include deferrals relating to other

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
|----------|---|-------------------------------------|---|--|
| | | | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) |
| 1 | Account 283 | | | |
| 2 | Electric | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | Other | | | |
| 9 | TOTAL Electric (Total of lines 3 thru 8) | | | |
| 10 | Gas | | | |
| 11 | Pensions | (14,691) | | |
| 12 | Regulatory costs | | | |
| 13 | Computer Software | 24,966 | | |
| 14 | | | | |
| 15 | Bad Debt Reserves | (4,140) | | |
| 16 | Other Contingencies | 28,329 | | |
| 17 | TOTAL Gas (Total of lines 11 thru 16) | 34,464 | | |
| 18 | Other (Specify) | | | |
| 19 | TOTAL (Acct 283) (Total of lines 9,17 and 18) | 34,464 | | |
| 20 | Classification of TOTAL | | | |
| 21 | Federal Income Tax | 33,067 | | |
| 22 | State Income Tax | 1,397 | | |
| 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, 1989 | | |
| ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued) | | | | | | | |
| Income and deductions. 3. Provide in the space below explanations for pages 272 | | | and 273. Include amounts relating to insignificant items listed under Other. 4. Use separate pages as required. | | | | |
| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year | Line No. |
| Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | Debits | | Credits | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| | | | | | | | 1 |
| | | | | | | | 2 |
| | | | | | | | 3 |
| | | | | | | | 4 |
| | | | | | | | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| | | | | | | | 9 |
| | | | | | | | 10 |
| | | 410.4 | 14,691 | | | - | 11 |
| 49,317 | | | | | | 49,317 | 12 |
| (24,966) | | | | | | - | 13 |
| | | | | | | | 14 |
| | | 410.4 | 4,140 | | | - | 15 |
| | | 114/410.4 | 237,671 | | | 266,000 | 16 |
| 24,351 | | | 256,502 | | | 315,317 | 17 |
| | | | | | | | 18 |
| 24,351 | | | 256,502 | | | 315,317 | 19 |
| | | | | | | | 20 |
| 20,794 | | | 254,248 | | | 308,109 | 21 |
| 3,557 | | | 2,254 | | | 7,208 | 22 |
| | | | | | | | 23 |

NOTES (Continued)

| | | | |
|---|---|---|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) Dec. 31, 1989 | Year of Report Dec. 31, 1989 |
|---|---|---|---------------------------------|

GAS OPERATING REVENUES (ACCOUNT 400)

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

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
 4. Report quantities of natural gas sold in Mcf (14.73 psia at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.
 5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously

| Line No. | Title of Account (a) | OPERATING REVENUES | |
|----------|--|------------------------|---------------------------------|
| | | Amount for Year (b) | Amount for Previous Year (c) |
| 1 | GAS SERVICE REVENUES | | |
| 2 | 480 Residential Sales | 14,628,778 | 14,812,435 |
| 3 | 481 Commercial & Industrial Sales | | |
| 4 | Small (or Comm.) (See Instr. 6) | 18,499,509 | 17,258,234 |
| 5 | Large (or Ind.) (See Instr. 6) | 5,299,333 | 5,675,959 |
| 6 | 482 Other Sales to Public Authorities | | |
| 7 | 484 Interdepartmental Sales Accrued/PGA | 677,790 | 248,306 |
| 8 | TOTAL Sales to Ultimate Consumers | 39,105,410 | 37,994,934 |
| 9 | 483 Sales for Resale | | |
| 10 | TOTAL Nat. Gas Service Revenues | 39,105,410 | 37,994,934 |
| 11 | Revenues from Manufactured Gas | | |
| 12 | TOTAL Gas Service Revenues | 39,105,410 | 37,994,934 |
| 13 | OTHER OPERATING REVENUES | | |
| 14 | 485 Intra-company Transfers | | |
| 15 | 487 Forfeited Discounts | | |
| 16 | 488 Misc. Service Revenues | 131,037 | 139,086 |
| 17 | 489 Rev. from Trans. of Gas of Others | | |
| 18 | 490 Sales of Prod. Ext. from Nat. Gas | | |
| 19 | 491 Rev. from Nat. Gas Proc. by Others | | |
| 20 | 492 Incidental Gasoline and Oil Sales | | |
| 21 | 493 Rent from Gas Property | | |
| 22 | 494 Interdepartmental Rents | | |
| 23 | 495 Other Gas Revenues | | |
| 24 | TOTAL Other Operating Revenues | 131,037 | 139,086 |
| 25 | TOTAL Gas Operating Revenues | 39,236,447 | 38,134,020 |
| 26 | (Less) 496 Provision for Rate Refunds | | |
| 27 | TOTAL Gas Operating Revenues Net of Provision for Refunds | 39,236,447 | |
| 28 | Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.) | | |
| 29 | Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities) | | |
| 30 | Sales for Resale | | |
| 31 | Other Sales to Pub. Auth. (Local Dist. Only) | | |
| 32 | Interdepartmental Sales | | |
| 33 | TOTAL (Same as Line 10, Columns (b) and (d)) | 39,236,447 | |

| | | | |
|---|---|--------------------------------|---------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 1989 |
|---|---|--------------------------------|---------------------------------|

GAS OPERATING REVENUES (ACCOUNT 400) (Continued)

reported figures, explain any inconsistencies in a footnote.

6. *Commercial and Industrial Sales, Account 481*, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf

per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 106-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

| MCF OF NATURAL GAS SOLD | | AVG. NO. OF NAT. GAS CUSTRS. PER MO. | | Line No. |
|--------------------------|-----------------------------------|--------------------------------------|---------------------------------|----------|
| Quantity for Year (d) | Quantity for Previous Year (e) | Number for Year (f) | Number for Previous Year (g) | |
| 18,551,530 | 19,788,466 | 73,897 | 72,823 | 1 |
| 41,009,672 | 39,809,402 | 4,166 | 4,087 | 2 |
| 15,744,948 | 17,912,422 | 29 | 31 | 3 |
| 1,578,917 | (154,857) | | | 4 |
| 76,885,067 | 77,355,433 | 78,092 | 76,941 | 5 |
| 76,885,067 | 77,355,433 | 78,092 | 76,941 | 6 |

NOTES

All sales are within the State of Florida

| | | | | |
|------------|--|--|--|----|
| | | | | 7 |
| | | | | 8 |
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| | | | | 22 |
| | | | | 23 |
| | | | | 24 |
| | | | | 25 |
| | | | | 26 |
| | | | | 27 |
| 76,885,067 | | | | 28 |
| | | | | 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) Dec. 31, 1989 | Year of Report Dec. 31, 1989 |
|---|---|---|---------------------------------|

DISTRIBUTION TYPE SALES BY STATES

1. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by States. Do not include field and main line sales to industrial consumers; these should be reported on pages 306-309, Field and Main Line Industrial Sales of Natural Gas.

| Line No. | Name of State (e) | Total Residential, Commercial and Industrial | | Residential |
|----------|----------------------|--|--|---------------------------|
| | | Operating Revenues (Total of (d), (f) and (h)) (b) | Mcf (14.73 psia at 60°F) (Total of (e), (g) and (i)) (c) | Operating Revenues (d) |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | N/A | | |
| 11 | | | | |
| 12 | | | | |
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| 47 | | | | |
| 48 | | | | |
| 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) Dec. 31, 19 89 | Year of Report Dec. 31, 19 89 |
|--|---|--|--|----------------------------------|
| 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 | | | | |
| <p>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.</p> <p>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,</p> | | <p>ordinance, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.</p> <p>3. Off peak sales are seasonal and other sales which do not occur during wintertime demands.</p> <p>4. Report pressure base of gas volumes at 14.73 psia at 60°F.</p> | | |
| Line No. | Item (a) | Number/Amount (b) | | |
| 1 | Interruptible Customers | | | |
| 2 | Average Number of Customers for the Year | 29 | | |
| 3 | Mcf of Gas Sales for the Year | 15,744,948 | | |
| 4 | Off Peak Customers | | | |
| 5 | Average Number of Customers for the Year | | | |
| 6 | Mcf of Gas Sales for the Year | | | |
| 7 | Firm Customers Commercial/Industrial | | | |
| 8 | Average Number of Customers for the Year | 4,166 | | |
| 9 | Mcf of Gas Sales for the Year | 41,009,672 | | |
| 10 | TOTAL Industrial Customers | | | |
| 11 | Average Number of Customers for the Year | 4,195 | | |
| 12 | Mcf of Gas Sales for the Year | 56,754,620 | | |

| | | | |
|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (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 89 |
|---|---|--------------------------------|----------------------------------|

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 | | | | | |
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| 7 | | | | | |
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| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | NONE | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
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| 20 | | | | | |
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|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) | Year of Report Dec. 31, 19 89 |
|---|---|--------------------------------|----------------------------------|

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 | | | | | |
| 9 | | | | | |
| 10 | | NONE | | | |
| 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 | | | |
| 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, 1989 |
|---|---|--------------------------------|---------------------------------|

GAS OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
|----------|--|--------------------------------|---------------------------------|
| 1 | 1. PRODUCTION EXPENSES | | |
| 2 | A. Manufactured Gas Production | NONE | NONE |
| 3 | Manufactured Gas Production (<i>Submit Supplemental Statement</i>) | | |
| 4 | B. Natural Gas Production | | |
| 5 | B1. Natural Gas Production and Gathering | | |
| 6 | Operation | | |
| 7 | 750 Operation Supervision and Engineering | | |
| 8 | 751 Production Maps and Records | | |
| 9 | 752 Gas Wells Expenses | | |
| 10 | 753 Field Lines Expenses | | |
| 11 | 754 Field Compressor Station Expenses | | |
| 12 | 755 Field Compressor Station Fuel and Power | | |
| 13 | 756 Field Measuring and Regulating Station Expenses | | |
| 14 | 757 Purification Expenses | | |
| 15 | 758 Gas Well Royalties | | |
| 16 | 759 Other Expenses | | |
| 17 | 760 Rents | | |
| 18 | TOTAL Operation (Enter Total of lines 7 thru 17) | NONE | NONE |
| 19 | Maintenance | | |
| 20 | 761 Maintenance Supervision and Engineering | | |
| 21 | 762 Maintenance of Structures and Improvements | | |
| 22 | 763 Maintenance of Producing Gas Wells | | |
| 23 | 764 Maintenance of Field Lines | | |
| 24 | 765 Maintenance of Field Compressor Station Equipment | | |
| 25 | 766 Maintenance of Field Meas. and Reg. Sta. Equipment | | |
| 26 | 767 Maintenance of Purification Equipment | | |
| 27 | 768 Maintenance of Drilling and Cleaning Equipment | | |
| 28 | 769 Maintenance of Other Equipment | | |
| 29 | TOTAL Maintenance (Enter Total of lines 20 thru 28) | | |
| 30 | TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29) | NONE | NONE |
| 31 | B2. Products Extraction | | |
| 32 | Operation | | |
| 33 | 770 Operation Supervision and Engineering | | |
| 34 | 771 Operation Labor | | |
| 35 | 772 Gas Shrinkage | | |
| 36 | 773 Fuel | | |
| 37 | 774 Power | | |
| 38 | 775 Materials | | |
| 39 | 776 Operation Supplies and Expenses | | |
| 40 | 777 Gas Processed by Others | | |
| 41 | 778 Royalties on Products Extracted | | |
| 42 | 779 Marketing Expenses | | |
| 43 | 780 Products Purchased for Resale | | |
| 44 | 781 Variation in Products Inventory | | |
| 45 | (Less) 782 Extracted Products Used by the Utility—Credit | | |
| 46 | 783 Rents | | |
| 47 | TOTAL Operation (Enter Total of lines 33 thru 46) | NONE | NONE |

| | | | |
|---|---|--------------------------------|----------------------------------|
| Name of Respondent City Gas Company of Florida | This Report Is: (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 89 |
|---|---|--------------------------------|----------------------------------|

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
|--|--|--------------------------------|---------------------------------|
| B2. Products Extraction (Continued) | | | |
| 48 | Maintenance | | |
| 49 | 784 Maintenance Supervision and Engineering | | |
| 50 | 785 Maintenance of Structures and Improvements | | |
| 51 | 786 Maintenance of Extraction and Refining Equipment | | |
| 52 | 787 Maintenance of Pipe Lines | | |
| 53 | 788 Maintenance of Extracted Products Storage Equipment | | |
| 54 | 789 Maintenance of Compressor Equipment | | |
| 55 | 790 Maintenance of Gas Measuring and Reg. Equipment | | |
| 56 | 791 Maintenance of Other Equipment | | |
| 57 | TOTAL Maintenance (Enter Total of lines 49 thru 56) | | |
| 58 | TOTAL Products Extraction (Enter Total of lines 47 and 57) | None | None |
| C. Exploration and Development | | | |
| 60 | Operation | | |
| 61 | 795 Delay Rentals | | |
| 62 | 796 Nonproductive Well Drilling | | |
| 63 | 797 Abandoned Leases | | |
| 64 | 798 Other Exploration | | |
| 65 | TOTAL Exploration and Development (Enter Total of lines 61 thru 64) | None | None |
| D. Other Gas Supply Expenses | | | |
| 66 | Operation | | |
| 67 | 800 Natural Gas Well Head Purchases | | |
| 68 | 800.1 Natural Gas Well Head Purchases, Intracompany Transfers | | |
| 69 | 801 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 | 19,801,305 | 18,894,330 |
| 73 | 804.1 Liquefied Natural Gas Purchases | | |
| 74 | 805 Other Gas Purchases | | |
| 75 | (Less) 805.1 Purchased Gas Cost Adjustments | | |
| 76 | | | |
| 77 | TOTAL Purchased Gas (Enter Total of lines 67 to 75) | 19,801,305 | 18,894,330 |
| 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 | 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 | (38,374) | (36,607) |
| 94 | TOTAL Gas Used in Utility Operations—Credit (Total of lines 91 thru 93) | (38,374) | (36,607) |
| 95 | 813 Other Gas Supply Expenses | | |
| 96 | TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95) | 19,762,931 | 18,857,723 |
| 97 | TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96) | 19,762,931 | 18,857,723 |

| | | | |
|---|---|--|----------------------------------|
| Name of Respondent City Gas Company 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 89 | Year of Report Dec. 31, 19 89 |
|---|---|--|----------------------------------|

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

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

| Name of Respondent City Gas Company of Florida | | This Report Is: (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 89 |
|---|--|---|---------------------------------|---------------------------------|
| GAS OPERATION AND MAINTENANCE EXPENSES (Continued) | | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) | |
| 147 | C. Liquefied Natural Gas Terminating and Processing Expenses | | | |
| 148 | Operation | | | |
| 149 | 844.1 Operation Supervision and Engineering | | | |
| 150 | 844.2 LNG Processing Terminal Labor and Expenses | | | |
| 151 | 844.3 Liquefaction Processing Labor and Expenses | | | |
| 152 | 844.4 Liquefaction Transportation Labor and Expenses | | | |
| 153 | 844.5 Measuring and Regulating Labor and Expenses | | | |
| 154 | 844.6 Compressor Station Labor and Expenses | | | |
| 155 | 844.7 Communication System Expenses | | | |
| 156 | 844.8 System Control and Load Dispatching | | | |
| 157 | 845.1 Fuel | | | |
| 158 | 845.2 Power | | | |
| 159 | 845.3 Rents | | | |
| 160 | 845.4 Demurrage Charges | | | |
| 161 | (Less) 845.5 Wharfage Receipts—Credit | | | |
| 162 | 845.6 Processing Liquefied or Vaporized Gas by Others | | | |
| 163 | 846.1 Gas Losses | | | |
| 164 | 846.2 Other Expenses | | | |
| 165 | TOTAL Operation (Enter Total of lines 149 thru 164) | None | None | |
| 166 | Maintenance | | | |
| 167 | 847.1 Maintenance Supervision and Engineering | | | |
| 168 | 847.2 Maintenance of Structures and Improvements | | | |
| 169 | 847.3 Maintenance of LNG Processing Terminal Equipment | | | |
| 170 | 847.4 Maintenance of LNG Transportation Equipment | | | |
| 171 | 847.5 Maintenance of Measuring and Regulating Equipment | | | |
| 172 | 847.6 Maintenance of Compressor Station Equipment | | | |
| 173 | 847.7 Maintenance of Communication Equipment | | | |
| 174 | 847.8 Maintenance of Other Equipment | | | |
| 175 | TOTAL Maintenance (Enter Total of lines 167 thru 174) | | | |
| 176 | TOTAL Liquefied Nat Gas Terminating and Processing Exp (Lines 165 & 175) | | | |
| 177 | TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176) | None | None | |
| 178 | 3. TRANSMISSION EXPENSES | | | |
| 179 | Operation | | | |
| 180 | 850 Operation Supervision and Engineering | | | |
| 181 | 851 System Control and Load Dispatching | | | |
| 182 | 852 Communication System Expenses | | | |
| 183 | 853 Compressor Station Labor and Expenses | | | |
| 184 | 854 Gas for Compressor Station Fuel | | | |
| 185 | 855 Other Fuel and Power for Compressor Stations | | | |
| 186 | 856 Mains Expenses | | | |
| 187 | 857 Measuring and Regulating Station Expenses | | | |
| 188 | 858 Transmission and Compression of Gas by Others | | | |
| 189 | 859 Other Expenses | | | |
| 190 | 860 Rents | | | |
| 191 | TOTAL Operation (Enter Total of lines 180 thru 190) | None | None | |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|---|--|--|--------------------------------|---------------------------------|
| City Gas Company of Florida | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) | Dec. 31, 19 89 |
| GAS OPERATION AND MAINTENANCE EXPENSES (Continued) | | | | |
| Line No. | Account (a) | | Amount for Current Year (b) | Amount for Previous Year (c) |
| 3. TRANSMISSION EXPENSES (Continued) | | | | |
| 192 | Maintenance | | | |
| 193 | 861 | Maintenance Supervision and Engineering | | |
| 194 | 862 | Maintenance of Structures and Improvements | | |
| 195 | 863 | Maintenance of Mains | | |
| 196 | 864 | Maintenance of Compressor Station Equipment | | |
| 197 | 865 | Maintenance of Measuring and Reg. Station Equipment | | |
| 198 | 866 | Maintenance of Communication Equipment | | |
| 199 | 867 | Maintenance of Other Equipment | | |
| 200 | TOTAL Maintenance (Enter Total of lines 193 thru 199) | | | |
| 201 | TOTAL Transmission Expenses (Enter Total of lines 191 and 200) | | None | None |
| 202 | 4. DISTRIBUTION EXPENSES | | | |
| 203 | Operation | | | |
| 204 | 870 | Operation Supervision and Engineering | 13,664 | 17,160 |
| 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 | 471,387 | 771,353 |
| 209 | 875 | Measuring and Regulating Station Expenses—General | | |
| 210 | 876 | Measuring and Regulating Station Expenses—Industrial | 27,599 | 25,541 |
| 211 | 877 | Measuring and Regulating Station Expenses—City Gate Check Station | 33,256 | 22,882 |
| 212 | 878 | Meter and House Regulator Expenses | 550,479 | 569,114 |
| 213 | 879 | Customer Installations Expenses | 967,741 | 919,597 |
| 214 | 880 | Other Expenses | 363,381 | 264,571 |
| 215 | 881 | Rents | 160,522 | 154,244 |
| 216 | TOTAL Operation (Enter Total of lines 204 thru 215) | | 2,588,029 | 2,744,462 |
| 217 | Maintenance | | | |
| 218 | 885 | Maintenance Supervision and Engineering | | |
| 219 | 886 | Maintenance of Structures and Improvements | 9,886 | 5,515 |
| 220 | 887 | Maintenance of Mains | 104,699 | 178,075 |
| 221 | 888 | Maintenance of Compressor Station Equipment | | |
| 222 | 889 | Maintenance of Meas. and Reg. Sta. Equip.—General | | |
| 223 | 890 | Maintenance of Meas. and Reg. Sta. Equip.—Industrial | 9,892 | 16,352 |
| 224 | 891 | Maintenance of Meas. and Reg. Sta. Equip.—City Gate Check Station | 46,570 | 21,390 |
| 225 | 892 | Maintenance of Services | 44,346 | 87,997 |
| 226 | 893 | Maintenance of Meters and House Regulators | 276,918 | 199,976 |
| 227 | 894 | Maintenance of Other Equipment | 6,873 | 1,685 |
| 228 | TOTAL Maintenance (Enter Total of lines 218 thru 227) | | 499,184 | 510,990 |
| 229 | TOTAL Distribution Expenses (Enter Total of lines 216 and 228) | | 3,087,213 | 3,255,452 |
| 230 | 5. CUSTOMER ACCOUNTS EXPENSES | | | |
| 231 | Operation | | | |
| 232 | 901 | Supervision | 117,090 | 130,823 |
| 233 | 902 | Meter Reading Expenses | 451,014 | 428,030 |
| 234 | 903 | Customer Records and Collection Expenses | 1,595,427 | 1,506,549 |
| 235 | 904 | Uncollectible Accounts | 95,526 | 95,198 |
| 236 | 905 | Miscellaneous Customer Accounts Expenses | 110,409 | 93,479 |
| 237 | TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236) | | 2,369,466 | 2,254,079 |