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FERC FORM NO. 2:
ANNUAL REPORT OF NATURAL GAS
COMPANIES
(Class A and Class B)

FLORIDA PUBLIC SERVICE COMMISSION

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

Exact Legal Name of Respondent (Company)

CITY GAS COMPANY OF FLORIDA

Year of Report

Dec. 31, 19 81

**CITY GAS COMPANY OF FLORIDA
955 EAST 25TH STREET
HIALEAH, FLORIDA 33013**

NOTICE OF ANNUAL MEETING OF STOCKHOLDERS

The Annual Meeting of Stockholders of CITY GAS COMPANY OF FLORIDA will be held on Wednesday, July 21, 1982, at 10:00 o'clock, A.M., Eastern Daylight Saving Time, at 955 East 25th Street, Hialeah, Florida 33013, for the following purposes:

1. To elect a board of seven Directors to serve until the next Annual Meeting of Stockholders or until their successors are elected and qualified.
2. To transact such other business as may properly come before the meeting, or any adjournment thereof.

In accordance with the By-Laws, the Board of Directors has fixed the close of business on June 2, 1982, as the record date for the determination of Stockholders entitled to notice of and to vote at the meeting. Accordingly, only holders of common stock of record on such date will be entitled to vote at said meeting.

By order of the Board of Directors.

CHARLES S. ROBERTS
Secretary

June 23, 1982

The form of proxy is enclosed to enable you to vote your shares at the meeting. If you cannot be present, you are urged, whether you own one or more shares, to sign, date and return the proxy as promptly as possible in the enclosed, self-addressed, stamped envelope.

**CITY GAS COMPANY OF FLORIDA
955 EAST 25TH STREET
HIALEAH, FLORIDA 33013**

Mailing Date:
June 23, 1982

PROXY STATEMENT

This Proxy Statement has been prepared and is furnished by the Management of CITY GAS COMPANY OF FLORIDA (the "Issuer") for use in the solicitation of proxies for the Annual Meeting of Stockholders of the Issuer to be held on July 21, 1982, for the purposes set forth in the accompanying notice of meeting.

All proxies, in the form solicited hereby, that are received by the Management will be voted at the meeting. A proxy may be revoked at any time before it is voted. The form of proxy vests, in the persons named therein as proxies, discretionary authority to vote on any matter not known to Management at the present time that may properly come before the meeting. Management is not aware of any matter, other than the election of Directors, that may be presented to the meeting.

The cost of preparing, assembling and mailing the proxy material is to be borne by the Issuer. The Issuer will also reimburse brokers, nominees or other fiduciaries for reasonable expenses incurred in obtaining instructions from their principals.

As at March 31, 1982, the end of the Issuer's fiscal year, there were issued and outstanding and entitled to vote, a total of 1,012,000 shares of the common stock of the Issuer, and the same number of shares are issued and outstanding and entitled to vote as of the date of the mailing of this Proxy Statement.

The Directors and Officers as a group, consisting of ten individuals, own a total of 142,542 shares, representing 14.1% of the total issued and outstanding shares of the common stock of the Issuer.

Jack Weiner owns 42,810 shares of the common stock of the Issuer in his own name. This is less than 5% of the total issued and outstanding shares of the common stock of the Issuer. Additionally, Jack Weiner and Anne Weiner, who are husband and wife, hold 17,809 shares of the common stock of the Issuer as Trustees for D. Weiner, and Jack Weiner and Anne Weiner hold 17,809 shares of common stock of the Issuer as Trustees for R. Weiner. The Management of the Issuer does not know whether or not Jack Weiner and Anne Weiner have any beneficial ownership in the shares held in trust, but compositely the shares held by Jack Weiner, individually, and by Jack Weiner and Anne Weiner, as Trustees, amount to 7.7% of the total issued and outstanding shares of the common stock of the Issuer. Jack Weiner and Anne Weiner reside at 3004 Brickell Avenue, Miami, Florida 33129.

Sid Weiner owns 62,620 shares of the stock of the Issuer, which amounts to 6.2% of the total issued and outstanding shares of the common stock of the Issuer. Sid Weiner resides at 11 Island Avenue, Miami Beach, Florida 33139.

The Management of the Issuer does not know of any other person who owns beneficially or of record 5% or more of the common stock of the Issuer which is outstanding and entitled to vote. The Directors of the Issuer do not have any beneficial interest in and disclaim ownership of the holdings of their wives or children, which holdings are hereinafter set forth.

ELECTION OF DIRECTORS

The persons named in the form of proxy solicited hereby intend to vote all proxies received in favor of the election of each of the persons named below as Directors. Discretionary authority is reserved to the persons named in the form of proxy solicited hereby to vote for substitute nominees, in the event that any of the persons named below as nominees shall be unable or unwilling to serve. Management is not aware that such an event will occur. The term of each Director elected will expire at the next Annual Meeting of Stockholders or upon the election and qualification of his successor. The Board of Directors of the issuer does not have a standing nominating committee.

<u>Name and Principal Occupation—Past Five Years</u>	<u>First Became Director</u>	<u>Position With The Issuer</u>	<u>Beneficial Common Stock Ownership as at March 31, 1982</u>
IVAN E. BALL Vice President of the Issuer (Age 58)	1973	Director, Vice President, Assistant Secretary and Assistant Treasurer	4,550
ALEXANDER BLUMENTHAL Attorney New York, New York (Age 75)	1958(1)	Director	4,000*
HARRY BLUMIN Certified Public Accountant, Retired Partner in the firms of Harry Blumin & Company and Harris, Kerr, Forster & Co. Directorship in other Companies: Airport Hotel Management, Inc. Miami, Florida (Age 80)	1965	Director and Treasurer	45,500**
JACK LANGER President of the Issuer Directorship in other Companies: Pan American Bank N.A., Miami, Florida (Age 45)	1968	Director and President	32,596
DAVID LANGER Chairman, Citrus County Florida Board of Public Instruction (Age 46)	1981	Director and Senior Vice President	29,896

<u>Name and Principal Occupation—Past Five Years</u>	<u>First Became Director</u>	<u>Position With The Issuer</u>	<u>Beneficial Common Stock Ownership as at March 31, 1982</u>
S. W. LANGER Chairman of the Board of the Issuer Directorships in other Companies: Keller Industries, Inc. Miami, Florida (Age 73)	1949	Director and Chairman of the Board	4,000***
CHARLES S. ROBERTS Certified Public Accountant, Partner in firms of Roberts & Marrow and Roberts, Hartmann, Long & Rees (Age 81)	1961	Director and Secretary	22,000****

(1) ALEXANDER BLUMENTHAL served as a Director of the Issuer from April, 1958 until July, 1965. He was again elected to the board of Directors in May, 1980.

*HENRY AND JANE BLUMENTHAL, the son and daughter-in-law of ALEXANDER BLUMENTHAL, own 1,140 shares of the common stock of the Issuer; MURIEL GRYMES BLUMENTHAL, the wife of ALEXANDER BLUMENTHAL, owns 1,416 shares of the common stock of the Issuer.

**FAYE BLUMIN, the wife of HARRY BLUMIN, owns 18,900 shares of the common stock of the Issuer; HOWARD BLUMIN, the son of HARRY BLUMIN, owns 17,300 shares of the common stock of the Issuer; STUART BLUMIN, the son of HARRY BLUMIN, owns 5,300 shares of the common stock of the Issuer.

***PAN AMERICAN BANK OF MIAMI, as Trustee of the SIDNEY W. LANGER TRUST, an Irrevocable Trust, owns 32,500 shares of the common stock of the Issuer.

****GRACE ROBERTS, the wife of CHARLES S. ROBERTS, owns 10,400 shares of common stock of the Issuer. GEORGE SCARBORO ROBERTS FOUNDATION, of which CHARLES S. ROBERTS is Trustee, owns 9,312 shares of the common stock of the Issuer; GLORIA MARKEL, the daughter of CHARLES S. ROBERTS, owns 10,000 shares of the common stock of the issuer.

(The above ownerships are in addition to the beneficial stock ownership of officers and directors as at March 31, 1982).

ACTIVITIES OF BOARD OF DIRECTORS

The Board of Directors held five meetings during the fiscal year. The Issuer has an Executive Committee which has the authority to act between meetings of the Board. The Issuer does not have standing Audit, Compensation or Nominating Committees. No Director attended less than 75% of the total of all Board Meetings during the year. All Nominee Directors, with the exception of Mr. Blumenthal, are officers of the Issuer, but three of these (Messrs. Blumin, David Langer and Roberts) have other principal occupations. Messrs. Blumin and Roberts are each paid a salary of \$12,000.00 per year. David Langer is paid a salary of \$24,000.00 per year as a part time employee. Mr. Blumenthal receives a director's fee of \$750.00 for each meeting attended by him, plus reimbursement for travel expenses. The three full-time employees who are Nominee Directors do not receive extra compensation for serving on the Board. Mr. S. W. Langer, Chairman of the Board, is the father of Jack Langer (a Nominee Director and President of the Issuer) and David Langer (a Nominee Director and Senior Vice President of the Issuer).

REMUNERATION OF DIRECTORS AND OFFICERS

The following table sets forth the remuneration paid during the fiscal year to each Officer or Director whose total remuneration exceeded \$50,000.00 and to all Officers and Directors as a group:

<u>Name of Individual or Identity of Group</u>	<u>Capacities in Which Served</u>	<u>Cash and Cash Equivalent Forms of Remuneration</u>	
		<u>Salaries and Bonuses (1)</u>	<u>Pension Fund Contributions</u>
S. W. LANGER	Chairman of Board and Chief Executive Officer	\$140,000.00	\$35,000.00
JACK LANGER	President	82,500.00	10,546.00
IVAN E. BALL	Vice President; Assistant Secretary; Assistant Treasurer	57,200.00	14,006.00
All Ten Officers and Directors as a group		\$430,950.91	\$69,504.00

(1) No amount is included for insurance benefits, because such benefits are available generally to Department Heads and to non-bargaining unit employees.

PENSION PLAN—TARGET BENEFIT

Non-bargaining unit employees of the Issuer who have completed one year of service become participants in the Issuer's non-contributory Target Benefit Pension Plan. (Bargaining unit employees have a separate plan, to which Issuer contributes in accordance with the Union contract). Pensions are

paid through the Manufacturer's Life Insurance Company, financed by contributions of the Issuer. The normal retirement date is the Plan anniversary date closest to the Participant's 65th birthday, or the Plan anniversary on which the Participant completes ten years of participation in the Plan, whichever is later, but in no event later than the Plan anniversary closest to the Participant's 75th birthday. Participants in the Pension Plan may take early retirement at age 59, with reduced benefits. The Target Benefit is a monthly pension for life amounting to 10% of the Participant's average monthly compensation, plus 33.33% of the Participant's monthly compensation in excess of the monthly covered compensation from the following table:

<u>NORMAL RETIREMENT DATE</u>	<u>ANNUAL AMOUNT</u>	<u>NORMAL RETIREMENT DATE</u>	<u>ANNUAL AMOUNT</u>
1975	\$ 6,600	1991-1995	\$10,800
1976	7,200	1996-1997	11,400
1977-1978	7,800	1998-1999	12,000
1979-1980	8,400	2000-2001	12,600
1981-1982	9,000	2002-2005	13,200
1983-1986	9,600	2006-2009	13,800
1987-1990	10,200	2010 or later	14,100

If the Participant has less than 35 years of service at normal retirement, the Target Benefit described above will be reduced proportionately for each year of service less than 35. The actual monthly pension may be more or less than the Target Benefit described above. The actual monthly pension will depend upon the total value of the accrued benefit when the Participant retires. The Plan assumes 5½% interest is earned each year to retirement on the contributions made by the Issuer, but if the actual earnings are more than or less than 5½%, then the amount of pension will be raised or lowered accordingly. Participants become 40% vested after 4 years of service plus 5% for the next two years, then 10% for each additional year, thereafter, reaching 100% after 11 years of service. If the Participant dies while employed, and is vested, but is not eligible for retirement, the amount in his account is paid to his beneficiary including the amount of his life insurance carried by the Plan. To purchase the life insurance, 45% of the Issuers contributions for each Participant is used for this purpose. The following table illustrates approximate annual pensions under the Pension Plan expressed in terms of single life annuities, based on the indicated assumptions (the illustrations are intended to be examples of the Pension formula as applied to various pay levels at various ages):

<u>YEAR OF BIRTH</u>	<u>YEAR OF EMPLOYMENT</u>	<u>AVERAGE ANNUAL SALARY</u>	<u>APPROXIMATE ANNUAL PENSION ASSUMING PLAN EARNS 10%</u>
1909	1946	\$140,000	\$11,040
1920	1970	18,000	3,420
1923	1966	56,000	22,440
1928	1964	18,000	5,580
1930	1971	15,000	3,300
1930	1969	11,000	1,680
1933	1973	14,000	2,460
1934	1972	28,000	17,300
1937	1959	81,000	70,260
1937	1964	34,000	23,400
1938	1971	14,000	3,660
1940	1969	11,000	2,460
1941	1969	9,000	1,800
1943	1976	15,000	4,260
1947	1970	21,000	12,380
1953	1979	12,000	3,600

PENSION PLAN (OLD PLAN)

The prior defined benefit Plan will be continued so as to pay to eligible Participants and Retirees benefits provided thereunder and specifically including retirement benefits accrued up to and through December 31, 1980, but without any further accrual of retirement benefits from said prior Plan following December 31, 1980. Each Retiree's accrued monthly retirement benefit under the Old Plan shall be increased by a 3% cost of living increase annually on June 1 of each year beginning June 1, 1982, both prior to and following retirement, until such time as the Retiree or his beneficiary shall cease to be entitled to retirement benefits under the Plan. It is not expected that any further contributions to this Old Plan will be required of the Issuer in order to fund the Plan, including the 3% cost of living increase.

INDEPENDENT PUBLIC ACCOUNTANT OF THE COMPANY

Touche Ross & Co., Certified Public Accounts, 444 Brickell Avenue, Miami, Florida 33131, was the independent public accountant for the Issuer for the fiscal year ended March 31, 1982. No independent public accountant has been selected by the Issuer for the current year, since it is and has been for many years the practice of the issuer to have its independent public accountant selected at the Annual Meeting of the Board of Directors, which is held immediately after the Annual Meeting of Stockholders. It is contemplated that independent public accountants for the Issuer for the current year will be selected in accordance with established practice. A representative of Touche Ross & Co. is

expected to be present at the Annual Meeting of the Stockholders of the Issuer to be held July 21, 1982, with the opportunity to make a statement if such representative desires to do so; additionally, he is expected to be available to respond to appropriate questions.

In addition to performing the annual audit for the Issuer and certifying to the annual financial statement for the fiscal year ended March 31, 1982, the above-named public accountants also certified Issuer's data required to be filed with the Florida Public Service Commission. The above-named public accountants did not perform any other services for the Issuer during the fiscal year ended March 31, 1982.

In selecting the independent public accountants for the Issuer for the fiscal year ended March 31, 1982, the Board considered the independence of the aforementioned independent accountants.

FORM 10K

A copy of this annual document, filed with the Securities and Exchange Commission, Washington, D.C., is available at no charge upon written request addressed to the Executive Offices of City Gas Company of Florida, 955 East 25th Street, Hialeah, Florida 33013.

PROPOSALS OF STOCKHOLDERS

Proposals of stockholders intended to be presented at the 1983 Annual Meeting of the Issuer must be received by the Issuer at its offices, the address of which is shown on this Proxy Statement, not later than March 1, 1983.

GENERAL

A copy of City Gas Company of Florida's Annual Report, including financial statements, for the fiscal year ended March 31, 1982, has been mailed to stockholders with this Proxy Statement. The Annual Report is not to be part of the Issuer's proxy soliciting material.

If you cannot attend the meeting, kindly date, sign and return the enclosed form of proxy.



FERC FORM NO. 2: ANNUAL REPORT OF NATURAL GAS COMPANIES (Class A and Class B)

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

Exact Legal Name of Respondent (Company) CITY GAS COMPANY OF FLORIDA	Year of Report Dec. 31, 19 <u>81</u>
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**INSTRUCTIONS FOR FILING THE
FERC FORM NO. 2**

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 260.1). It is designed to collect financial and operational information from natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a non-confidential public use form supporting a statistical publication (Statistics of Interstate Natural Gas Pipeline Companies), published by the Energy Information Administration.

II. Who Must Submit

Each Class A and Class B natural gas company, as classified in the Commission's Uniform System of Accounts Prescribed for Natural Gas Companies Subject To The Provisions of The Natural Gas Act (18 CFR 201) must submit this form.

Note: Class A means having annual gas operating revenues of \$2,500,000 or more.

Class B means having annual gas operating revenues of more than \$1,000,000 but less than \$2,500,000.

III. What and Where to Submit

(a) Submit an original and four (4) copies of this form to:

U.S. Department of Energy
Energy Information Administration, EI-414
Mail Station: BF 118
Forrestal Building
Washington, D.C. 20585

Retain one copy of this report for your files.

(b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analyst, or industry association. (Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (d) on Page 4, List of Schedules.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
825 N. Capitol St., N.E.
Room 3410-N
Washington, D.C. 20426

(c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and
- (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S. (See 18 CFR 158.10-158.12 for specific qualifications.)

<u>Schedules</u>	<u>Reference Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Changes in Financial Position	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the letter or report immediately following the cover sheet.

GENERAL INFORMATION (Continued)

III. What and Where to Submit (Continued) (c) (Continued)

Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statement of _____ for the year ended on which we have reported separately under date of _____ we have also reviewed schedules _____ of form 2 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

U.S. Department of Energy
National Energy Information Center
Energy Information Administration
Washington, D.C. 20585
(202) 252-8800

IV. When to Submit:

Submit this report form on or before April 30th of the year following the year covered by this report.

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18CFR 201) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or Mcf) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current years amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
 - (a) Enter the words "Not Applicable" on the particular page(s), or
 - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.

GENERAL INSTRUCTIONS (Continued)

- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses, ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:

Chief Accountant
Federal Energy Regulatory Commission
825 North Capitol Street, N.E.
Room 3410-North
Washington, D.C. 20426

- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Report all gas volumes on a pressure base of 14.73 psia and a temperature base of 60°F.
- XIII. Respondents may submit computer printed schedules (reduced to 8½ × 11) instead of the schedules if they are in substantially the same format.

DEFINITIONS

- I. Btu per cubic foot — The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32°F, and under standard gravitational force (980.665 cm. per sec.²) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state. (Sometimes called gross heating value or total heating value.)
- II. Commission Authorization (Comm. Auth.) — The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- III. Respondent — The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

(Natural Gas Act, 15 U.S.C. 717-717w)

"Sec. 10(a). Every natural gas (sic) company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such natural gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest due and paid, depreciation, amortization, and other reserves, costs of facilities, cost of maintenance and operation of facilities for the production, transportation, or sale of natural-gas (sic), cost of renewal and replacement of such facilities, transportation, delivery, use, and sale of natural-gas (sic)...."

"Sec. 16. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within which they shall be filed...."

GENERAL PENALTIES

"Sec. 21(b). Any person who willfully and knowingly violates any rule, regulation, restriction, condition, or order made or imposed by the Commission under authority of this act, shall, in addition to any other penalties provided by law, be punished upon conviction thereof by a fine of not exceeding \$500 for each and every day during which such offense occurs."

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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LIST OF SCHEDULES (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Title of Schedule <i>(a)</i>	Reference Page No. <i>(b)</i>	Date Revised <i>(c)</i>	Remarks <i>(d)</i>
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Advances for Gas Prior to Initial Deliveries or Commission Certification	219		NONE
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
City Gas Company of Florida	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1981
LIST OF SCHEDULES (Natural Gas Company) (Continued)			
Title of Schedule <i>(a)</i>	Reference Page No. <i>(b)</i>	Date Revised <i>(c)</i>	Remarks <i>(d)</i>
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Distribution Type Sales by States	302-303		
Residential and Commercial Space Heating Customers	305		
Interruptible, Off Peak, and Firm Sales to Distribution System Industrial Customers	305		
Field and Main Line Industrial Sales of Natural Gas	306-309		N/A
Sales for Resale—Natural Gas	310-311		N/A
Revenue from Transportation of Gas of Others—Natural Gas	312		N/A
Sales of Products Extracted from Natural Gas	313		NONE
Revenues from Natural Gas Processed by Others	313		NONE
Gas Operation and Maintenance Expenses	320-325		
Number of Gas Department Employees	325		
Exploration and Development Expenses	326		NONE
Abandoned Leases	326		NONE
Gas Purchases	327		
Exchange Gas Transactions	328-329		NONE
Gas Used in Utility Operations—Credit	330		
Other Gas Supply Expenses	331		
Transmission and Compression of Gas by Others	332		NONE
Miscellaneous General Expenses—Gas	333		
Depreciation, Depletion, and Amortization of Gas Plant	334-335		
Income from Utility Plant Leased to Others	336		NONE
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	337		
COMMON SECTION			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		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 81
LIST OF SCHEDULES (Natural Gas Company) (Continued)			
Title of Schedule <i>(a)</i>	Reference Page No. <i>(b)</i>	Date Revised <i>(c)</i>	Remarks <i>(d)</i>
COMMON SECTION (Continued)			
Distribution of Salaries and Wages	354-355		
Charges for Outside Professional and Other Consultative Services	357		
GAS PLANT STATISTICAL DATA			
Natural Gas Reserves and Land Acreage	500-501		NONE
Changes in Estimated Natural Gas Reserves	503		N/A
Changes in Est. Hydrocarbon Reserves and Costs, and Net Realizable Value	504-505		N/A
Natural Gas Production and Gathering Statistics	506		N/A
Products Extraction Operations-Natural Gas	507		N/A
Compressor Stations	509		N/A
Gas and Oil Wells	510		N/A
Field and Storage Lines	511		N/A
Gas Storage Projects	512-513		N/A
Transmission Lines	514		N/A
Liquefied Petroleum Gas Operations	515		NONE
Transmission System Peak Deliveries	516		A & B
Auxiliary Peaking Facilities	517		NONE
Gas Account-Natural Gas	518-519		
System Map	520		
Footnotes	551		N/A
Stockholders' Reports	-		

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

As of December 31, 19 81, or Fiscal Year Ended _____, 19 ____.

CITY GAS COMPANY OF FLORIDA

Amounts

Plant (Intrastate Only) (000 omitted)	\$ 47,007,253
Plant in Service	2,498,098
Construction Work in Progress	351,622
Plant Acquisition Adjustment	117,373
Plant Held for Future Use	117,373
Materials and Supplies	13,224,914
Less:	
Depreciation and Amortization Reserves	13,224,914
Contributions in Aid of Construction	\$ 36,749,432
Net Book Costs	\$ 39,687,892
Revenues and Expenses (Intrastate Only) (000 omitted)	\$ 39,687,892
Operating Revenues	1,631,451
Depreciation and Amortization Expenses	1,510,570
Income Taxes	1,121,489
Other Taxes	32,872,796
Other Operating Expenses	37,136,305
Total Operating Expenses	2,551,586
Net Operating Income	639,636
Other Income	1,086,910
Other Deductions	\$ 2,104,312
Net Income	
Customers (Intrastate Only)	66,648
Residential - Yearly Average	3,317
Commercial - Yearly Average	(and Industrial)
Industrial - Yearly Average	(N/A, included above)
Others - Yearly Average	69,965
Total	69,965
Other Statistics (Intrastate Only)	334
Average Annual Residential Use - MGF Therm	\$.5230
Average Residential Cost Per MGF Therm	\$14.56
Average Residential Monthly Bill	\$611.93
Gross Plant Investment Per Customer	

Name of Respondent City Gas Company 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 81	Year of Report 81
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GENERAL INFORMATION

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

**Ivan E. Ball, Vice President
955 East 25th Street
Hialeah, Florida 33013**

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

Florida

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

NONE

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

Distribution of natural gas.

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

(1) Yes... Enter the date when such independent accountant was initially engaged: _____
 (2) No

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 81
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CONTROL OVER RESPONDENT

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

the trust. If other companies are controlled by the organization which holds control over the respondent, list the names of such companies and the kind of business each is engaged in.

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.

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 81
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

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

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other,

as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled <i>(a)</i>	Kind of Business <i>(b)</i>	Percent Voting Stock Owned <i>(c)</i>	Footnote Ref. <i>(d)</i>
ESSEL CORPORATION	LP retail & wholesale	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 81
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OFFICERS

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

2. If a change was made during the year in the 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 <i>(a)</i>	Name of Officer <i>(b)</i>	Salary for Year <i>(c)</i>
1	Chairman of the Board & CEO	S.W. Langer	140,000
2	President	Jack Langer	80,875
3	Vice President/Financial	Ivan E. Ball	56,025
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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 81
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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 <i>(a)</i>	Principal Business Address <i>(b)</i>	Number of Directors' Meetings Attended During Year <i>(c)</i>	Fees During Year <i>(d)</i>
S.W. Langer, Chairman, CEO**	955 East 25th Street, Hia., FL	5	
Jack Langer, President	" "	5	
Moe Langer, Sr. Vice Pres.	" "	1	(Deceased)
Ivan E. Ball, Vice Pres.	" "	5	
Harry Blumin, Treasurer	" "	4	
Charles S. Roberts, Secretary	" "	5	
Alexander Blumenthal	" "	3	
David Langer, Sr. Vice Pres.	" "	3	

Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A Resubmission

Date of Report: (Mo., Da., Yr) **Dec. 31, 1981**

Year of Report: **1981**

SECURITY HOLDERS AND VOTING POWERS

(1) (A) 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.

(B) Give also the name and indicate the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of 10 largest 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 pro rata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: **December 22, 1981**
Shareholders of record for dividends

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy:
 Total: **786,395**
 By proxy: **786,395**

3. Give the date and place of such meeting:
7/22/81 955 E. 25th Street
Hialeah, FL 33013

Line No.	Name (Title) and Address of Security Holder	Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities (a)	1,012,000	1,012,000		
5	TOTAL number of security holders	1,339	1,339		
6	TOTAL votes of security holders listed below	574,717	574,717		
7	Cede & Co. Box 863, Bowling Green Station, New York, NY 10004	202,403			
8	Sid Weiner 11 Island Avenue, Apt. #2005, Miami Beach, FL 33139	62,920			
9	Harry Blumin 1100 Brickell Avenue, Suite 900, Miami, FL 33131	45,500	Same	(Director)	
10	Jack Weiner 3004 Brickell Avenue, Miami, FL 33129	42,810	as		
11	Jack Weiner & Ann G. Weiner TR VA 3004 Brickell Ave, Miami, FL 33134	35,618	Col. B	(Director)	
12	Jack Langer 3310 Granada Blvd., Coral Gables, FL 33134	32,596			
13	Panamco Inc. c/o Pan American Bank, N.A. Box 010831, Miami FL 32,500	29,896			
14	David Langer Route 4, Box 104, Inverness, FL 32650	29,480			
15	Karen Susan Platt 220 E. 60th Street, Apt. #66, New York, NY 10022	25,220			
16	Moe Langer 6394 S. Dixie Highway, S. Miami, FL 33143				(Deceased)
17					
18					

Affiliation of Officers and Directors

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

Name	Principal Occupation Or Business Affiliation	Affiliation or Connection with any other business or financial organization, firm or partnership	
		Affiliation or Connection	Name and Address
Alexander Blumenthal	Attorney	Self Employed	New York, NY
Harry Blumin	C.P.A.	Retired Partner	Harry Blumin & Co. Miami, FL Harris, Kerr, Forester and Co. Miami, FL
David Langer	N/A	N/A	N/A
Jack Langer	President	Director	Pan American Bank, N.A. Miami, FL
Moe Langer	President (1)	Director (2)	(1) Dixie Gas Corp. (2) Dixie Gas Corp. South Miami, FL (2) Langer Gas Corp. Woodridge, NY (2) Fallsburg Gas Corp. Fallsburg, NY
S.W. Langer	Chairman of the Board	Director	Keller Industries Inc. Miami, FL
Charles S. Roberts	C.P.A.	Partner	Roberts & Marrow Miami, FL Roberts, Hartmann, Long & Rees Miami, FL

Affiliation of Officers and Directors

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

Name	Principal Occupation Or Business Affiliation	Affiliation or Connection with any other business or financial organization, firm or partnership	
		Affiliation or Connection	Name and Address
NONE			

Business Transactions with Related Parties

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

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

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal, and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material, fuel, and supplies furnished
 - leasing of structures, land, and equipment
 - all rental transactions
 - sale, purchase, or transfer of various products
3. The columnar instructions follows:

Column

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

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

Business Transactions with Related Parties (Cont'd)

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

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

2. Below are examples of some types of transactions to include:

- purchase, sale, and transfer of equipment
- purchase, sale, and transfer of land and structures
- purchase, sale, and transfer of securities
- noncash transfer of assets
- noncash dividends other than stock dividends
- write off of bad debts or loans

3. The columnar instructions follow:

Column

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

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

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

Name of Respondent: **City Gas Company of Florida**

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

Date of Report (Mo., De., Yr) _____

Year of Report Dec. 31, 19 81

SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder	Total Votes	Common Stock	Preferred Stock	Other
	(a)	(b)	(c)	(d)	(e)
19	Charles S. Roberts 953 S.W. 1st Street, Miami, Florida	22,000		(Director)	
20	S.W. Langer 955 East 25th St., Hialeah, Florida 33013	5,000	Same	")	
21	Ivan E. Ball 955 East 25th St., Hialeah, Florida 33013	4,550	as	")	
22	Alexander Blumenthal 565 Fifth Avenue, New York, NY 10017	4,000	Col. b	")	
23	J. A. Wutzler 955 East 25th St., Hialeah, Florida 33013	224		(Officer)	
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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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. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding 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 effected.

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

(1) thru (7) NONE

(8) Non-bargaining unit wage increase effective 4/1/81: \$293,172
Bargaining unit wage increase effective 4/1/81: \$401,086

(9) The only material pending legal proceeding is the customer deposits issue that went before the U.S. Tax Court, decided in our favor in May 1980. The Internal Revenue Service appealed, and the case was heard by oral argument on 11/18/81. We expect a decision on this within the very near future.

(10) and (12) NONE

(11) Docket 810004-GU: Annual revenue increase of \$3.7 million effective 12/3/81 designed to produce rate of return of 10.46%:

	<u>Million</u>
Residential about 67,000 customers	\$.9
Commercial & Industrial, about 3,000 customers	<u>2.8</u>
	\$3.7

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 81

IMPORTANT CHANGES DURING THE YEAR (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 81
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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	46,330,770	47,358,875
3	Construction Work in Progress (107)	200	1,926,947	2,498,098
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		48,257,717	49,856,973
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200	13,419,916	13,224,914
6	Net Utility Plant (Enter Total of line 4 less 5)	—	34,837,801	36,632,059
7	Nuclear Fuel (120.1-120.4)	201		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	201		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	—		
10	Net Utility Plant (Enter Total of lines 6 and 9)	—	34,837,801	36,632,059
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)	214		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	215		2,381,501
15	(Less) Accum. Prov. for Depr. and Amort. (122)	215		1,278,043
16	Investments in Associated Companies (123)	216		
17	Investment in Subsidiary Companies (123.1)	217	3,636,046	4,079,512
18	(For Cost of Account 123.1, See Footnote Page 217, line 23)	—		
19	Other Investments (124)	216		
20	Special Funds (125-128)	—	20,750	20,715
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	—	3,656,796	5,203,685
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)	—	398,940	553,237
24	Special Deposits (132-134)	—		
25	Working Funds (135)	—	2,950	3,950
26	Temporary Cash Investments (136)	216		
27	Notes Receivable (141)	—	63,004	86,598
28	Customer Accounts Receivable (142)	—	2,525,708	3,093,902
29	Other Accounts Receivable (143)	—	288,798	224,263
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	65,444	60,414
31	Notes Receivable from Associated Companies (145)	—		
32	Accounts Receivable from Assoc. Companies (146)	—	3,898,605	2,710,371
33	Fuel Stock (151)	—		
34	Fuel Stock Expense Undistributed (152)	—		
35	Residuals (Elec) and Extracted Products (Gas) (153)	—		
36	Plant Material and Operating Supplies (154)	—	81,339	117,373
37	Merchandise (155)	—	92,663	204,051
38	Other Material and Supplies (156)	—	139,768	61,070
39	Nuclear Materials Held for Sale (157)	201		
40	Stores Expenses Undistributed (163)	—		
41	Gas Stored Underground — Current (164.1)	214	40,635	8,655
42	Liquefied Natural Gas Stored (164.2)	214		
43	Liquefied Natural Gas Held for Processing (164.3)	214		
44	Prepayments (165)	220	96,608	54,225
45	Advances for Gas Explor., Devel. and Prod. (166)	219		
46	Other Advances for Gas (167)	219		
47	Interest and Dividends Receivable (171)	—	318	300
48	Rents Receivable (172)	—		
49	Accrued Utility Revenues (173)	—	903,117	1,136,718
50	Miscellaneous Current and Accrued Assets (174)	—		
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)		8,467,009	8,194,299

Name of Respondent City Gas Company of Florida	This Report Is: (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 81
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (CONTINUED)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
52	DEFERRED DEBITS			
53	Unamortized Debt Expense (181)	256	155,533	138,141
54	Extraordinary Property Losses (182)	220		
55	Prelim. Survey and Investigation Charges (Electric) (183)	221		
56	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	221		
57	Clearing Accounts (184)	—	81,032	89,311
58	Temporary Facilities (185)	—		
59	Miscellaneous Deferred Debits (186)	223	1,265,121	959,762
60	Def. Losses from Disposition of Utility Plt. (187)			
61	Research, Devel. and Demonstration Expend. (188)	352-353		
62	Unamortized Loss on Reacquired Debt (189)	257		
63	Accumulated Deferred Income Taxes (190)	224-225		
64	Unrecovered Purchased Gas Costs (191)	—		4,289
65	Unrecovered Incremental Gas Costs (192.1)			
66	Unrecovered Incremental Surcharges (192.2)			
67	TOTAL Deferred Debits (Enter Total of lines 53 thru 66)		1,501,686	1,191,503
68	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 67)		45,800,150	51,221,546

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents	
			Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250	1,016,000	1,016,000
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)	251		
5	Stock Liability for Conversion (203, 206)	251		
6	Premium on Capital Stock (207)	251	6,538,906	6,538,906
7	Other Paid-In Capital (208-211)	252		
8	Installments Received on Capital Stock (212)	251		
9	(Less) Discount on Capital Stock (213)	253		
10	(Less) Capital Stock Expense (214)	253	369,639	369,639
11	Retained Earnings (215, 215.1, 216)	118-119	11,422,603	12,071,449
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	3,451,046	3,894,512
13	(Less) Reacquired Capital Stock (217)	250	68,540	68,540
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	—	21,990,376	23,082,688
15	LONG-TERM DEBT			
16	Bonds (221)	255	10,947,000	10,292,000
17	(Less) Reacquired Bonds (222)	255		
18	Advances from Associated Companies (223)	255		
19	Other Long-Term Debt (224)	255		
20	Unamortized Premium on Long-Term Debt (225)	256		
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	256		
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	—	10,947,000	10,292,000
23	CURRENT AND ACCRUED LIABILITIES			
24	Notes Payable (231)		750,000	1,500,000
25	Accounts Payable (232)	—	3,580,785	3,395,404
26	Notes Payables to Associated Companies (233)			
27	Accounts Payable to Associated Companies (234)	—		
28	Customer Deposits (235)	—	2,979,908	3,088,196
29	Taxes Accrued (236)	258-259	260,170	738,368
30	Interest Accrued (237)	—	180,448	393,513
31	Dividends Declared (238)	—	253,000	253,000
32	Matured Long-Term Debt (239)	—		
33	Matured Interest (240)	—		
34	Tax Collections Payable (241)	—	768,100	817,900
35	Miscellaneous Current and Accrued Liabilities (242)	265	122,748	101,203
36	TOTAL Current and Accrued Liabilities (Total of lines 24 thru 35)		8,895,159	10,287,584

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS) (CONTINUED)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents	
			Balance Beginning of Year (c)	Balance at End of Year (d)
37	DEFERRED CREDITS			
38	Customer Advances for Construction (252)			161,980
39	Accumulated Deferred Investment Tax Credits (255)	264	1,605,638	1,886,733
40	Deferred Gains from Disposition of Utility Plant (256)			
41	Other Deferred Credits (253)	266		76,217
42	Unamortized Gain on Reacquired Debt (257)	257		
43	Accumulated Deferred Income Taxes (281-283)	268-273	4,815,119	5,274,344
44	TOTAL Deferred Credits (Enter Total of lines 38 thru 43)		6,420,757	7,399,274
45	OPERATING RESERVES			
46	Property Insurance Reserve (261)			
47	Injuries and Damages Reserve (262)		210,000	160,000
48	Pensions and Benefits Reserve (263)			
49	Miscellaneous Operating Reserves (265)			
50	TOTAL Operating Reserves (Enter Total of lines 46 thru 49)		210,000	160,000
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Total of lines 14, 22, 36, 44 and 50)			

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 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 pro-

ceedings 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)		39,687,892	39,374,874
3	Operating Expenses			
4	Operation Expenses (401)		32,399,025	31,851,271
5	Maintenance Expenses (402)		473,771	436,977
6	Depreciation Expense (403)		1,581,613	1,531,619
7	Amort. & Depl. of Utility Plant (404-405)		2,544	2,544
8	Amort. of Utility Plant Acq. Adj. (406)		10,548	10,548
9	Amort. of Property Losses (407)			
10	Amort. of Conversion Expenses (407)		36,746	32,364
11	Taxes Other Than Income Taxes (408.1)	258	1,121,489	1,008,468
12	Income Taxes - Federal (409.1)	258	952,828	1,426,808
13	- Other (409.1) State	258	109,157	164,089
14	Provision for Deferred Inc. Taxes (410.1)	224,268-273	457,399	189,131
15	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	224,268-273		
16	Investment Tax Credit Adj. - Net (411.4) Amort.	264	(8,814)	(8,848)
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		37,136,306	36,644,971
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 177, line 21)		2,551,586	2,729,903

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, 1981
STATEMENT OF INCOME FOR THE YEAR (CONTINUED)				
Line No.	Account <i>(a)</i>	Ref. Page No. <i>(b)</i>	TOTAL	
			Current Year <i>(c)</i>	Previous Year <i>(d)</i>
21	Net Utility Operating Income <i>(Carried forward from page 114)</i>	—	2,551,586	2,729,903
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		933,815	762,759
26	Costs and Exp. of Merchandising, Jobbing and Contract Work (416)		772,068	580,123
27	Revenues From Nonutility Operations (417)			
28	Expenses of Nonutility Operations (417.1)			
29	Nonoperating Rental Income (418)		15,844	
30	Equity in Earnings of Subsidiary Companies (418.1)	—	443,466	577,311
31	Interest and Dividend Income (419)		10,531	15,852
32	Allowance for Other Funds Used During Construction (419.1)	—	31,534	26,541
33	Miscellaneous Nonoperating Income (421)		37,024	3,711
34	Gain on Disposition of Property (421.1)			
35	TOTAL Other Income <i>(Enter Total of lines 25 thru 34)</i>	—	700,146	806,051
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)			
38	Miscellaneous Amortization (425)	337		
39	Miscellaneous Income Deductions (426.1-426.5)	337	14,333	4,228
40	TOTAL Other Income Deductions <i>(Total of lines 37 thru 39)</i>	—	14,333	4,228
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	258		
43	Income Taxes—Federal (409.2)	258	92,050	98,113
44	Income Taxes—Other (409.2) State	258	11,927	11,226
45	Provision for Deferred Inc. Taxes (410.2)	224,268-273		
46	Provision for Deferred Income Taxes—Cr. (411.2)	224,268-273		
47	Investment Tax Credit Adj.—Net (411.5)			
48	Investment Tax Credits (420)		(57,800)	(48,262)
49	TOTAL Taxes on Other Income and Deduct. <i>(Total of 42 thru 48)</i>	—	46,177	61,077
50	Net Other Income and Deductions <i>(Enter Total of lines 35, 40, 49)</i>	—	639,636	740,746
51	Interest Charges			
52	Interest on Long-Term Debt (427)	—	687,654	741,597
53	Amort. of Debt Disc. and Expense (428)	256	13,977	15,265
54	Amortization of Loss on Recquired Debt (428.1)	257		
55	Amort. of Premium on Debt-Credit (429)	256		
56	Amortization of Gain on Recquired Debt-Credit (429.1)	257		
57	Interest on Debt to Assoc. Companies (430)	337		
58	Other Interest Expense (431)	337	399,415	208,386
59	Allowance for Borrowed Funds Used During Construction-Credit (432)	—	14,136	11,899
60	Net Interest Charges <i>(Enter Total of lines 52 thru 59)</i>	—	1,086,910	953,349
61	Income Before Extraordinary Items <i>(Total of lines 21, 50 and 60)</i>	—	2,104,312	2,517,300
62	Extraordinary Items			
63	Extraordinary Income (434)			
64	Extraordinary Deductions (435)			
65	Net Extraordinary Items <i>(Enter Total of line 63 less line 64)</i>	—		
66	Income Taxes—Federal and Other (409.3)	258		
67	Extraordinary Items After Taxes <i>(Enter Total of line 65 less line 66)</i>	—		
68	Net Income <i>(Enter Total of lines 61 and 67)</i>		2,104,312	2,517,300

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 81 Dec. 31, 19__
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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 <i>(a)</i>	Contra Primary Account Affected <i>(b)</i>	Amount <i>(c)</i>
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance -- Beginning of Year		14,873,649
2	Changes <i>(Identify by prescribed retained earnings accounts)</i>		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Acct. 439) <i>(Total of lines 4 thru 8)</i>		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acct. 439) <i>(Total of lines 10 thru 14)</i>		
16	Balance Transferred from Income (Account 433 less Account 418.1)		1,660,846
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436) <i>(Total of lines 18 thru 21)</i>		
23	Dividends Declared -- Preferred Stock (Account 437)		
24			
25			
26			
27			
28			
29	TOTAL Dividends Declared -- Preferred Stock (Acct. 437) <i>(Total of lines 24 thru 29)</i>		
30	Dividends Declared -- Common Stock (Account 438)		
31			
32	\$.25 per share per quarter		1,012,000
33			
34			
35			
36	TOTAL Dividends Declared -- Common Stock (Acct. 438) <i>(Total of lines 31 thru 35)</i>		1,012,000
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		443,466
38	Balance -- End of Year <i>(Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)</i>		15,965,961

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item <i>(a)</i>	Amount <i>(b)</i>		
	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)			
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total lines 38 and 47)	15,965,961		
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
49	Balance – Beginning of Year (Debit or Credit)	3,451,046		
50	Equity in Earnings for Year (Credit) (Account 418.1)	443,466		
51	Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance – End of Year	3,894,512		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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STATEMENT OF CHANGES IN FINANCIAL POSITION

1. This statement is not restricted to those items which are noncurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other," to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.

2. If the notes to the funds statement in the respondent's annual report to stockholders are applicable in every respect to this statement, such notes should be attached to page 122.

3. Under "Other" specify significant amounts and group others.

4. Codes used:
- (a) Such as net increase-decrease in working capital, etc., other than changes in short term investments shown as item 4(e).
 - (b) Bonds, debentures and other long-term debt.
 - (c) Net proceeds or payments.
 - (d) Include commercial paper.
 - (e) Identify separately such items as investments, fixed assets, intangibles, etc.
5. Enter on page 122 clarifications and explanations.

Line No.	SOURCES OF FUNDS (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Funds from Operations	
2	Net Income	2,104,312
3	Principal Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	1,562,202
5	Amortization of (Specify) Plant, Deferred items, Investment Credit	363,146
6	Provision for Deferred or Future Income Taxes (Net)	459,225
7	Investment Tax Credit Adjustments	347,710
8	Less Allowance for Other Funds Used During Construction	(31,534)
9	Other (Net) Unappropriated Undistributed Subsidiary Earnings	(443,466)
10		
11		
12		
13		
14		
15		
16		
17	TOTAL Funds from Operations (Enter Total of lines 2 thru 16)	4,361,595
18	Funds from Outside Sources (New Money)	
19	Long-Term Debt (b) (c)	
20	Preferred Stock (c)	
21	Common Stock (c)	
22	Net Increase in Short-Term Debt (d)	
23	Other (Net)	
24		
25		
26		
27		
28		
29		
30		
31	TOTAL Funds from Outside Sources (Enter Total of lines 19 thru 30)	
32	Sale of Non-Current Assets (e) Plant salvage	101,055
33		
34	Contributions from Associated and Subsidiary Companies	1,188,234
35	Other (Net) (a) Change in Working Capital	418,657
36		
37		
38		
39		
40		
41		
42		
43	TOTAL Sources of Funds (Enter Total of lines 17, 31, 32 thru 42)	6,069,541

Name of Respondent		This Report Is:	Date of Report	Year of Report
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STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)				
Line No.	APPLICATION OF FUNDS (a)	Amounts (b)		
44	Construction and Plant Expenditures (Including Land)			
45	Gross Additions to Utility Plant (Less Nuclear Fuel)	4,233,770		
46	Gross Additions to Nuclear Fuel			
47	Gross Additions to Common Utility Plant			
48	Gross Additions to Nonutility Plant	31,201		
49	Less Allowance for Other Funds Used During Construction			
50	Other Cost of Removal	115,580		
51	TOTAL Applications to Construction and Plant Expenditures (Incl Land) (45 thru 50)	4,380,551		
52	Dividends on Preferred Stock			
53	Dividends on Common Stock	1,012,000		
54	Funds for Retirement of Securities and Short-Term Debt			
55	Long-term Debt (b) (c)	655,000		
56	Preferred Stock (c)			
57	Redemption of Capital Stock			
58	Net Decrease in Short-term Debt (d)			
59	Other (Net)			
60				
61				
62				
63				
64				
65				
66	Purchase of Other Non-Current Assets (e)			
67	Expenditures on deferred charges	21,990		
68				
69	Investments in and Advances to Associated and Subsidiary Companies			
70	Other (Net) (a):			
71				
72				
73				
74				
75				
76				
77				
78	TOTAL Applications of Funds (Enter Total of lines 51 thru 77)	6,069,541		

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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Changes in Financial Position, or any account thereof. Classify the notes according to each basic statement, providing a sub-heading 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 Systems of Accounts.
 5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
 6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 81 Dec. 31, 19__
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 81	
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
Line No.	Item	Total	Electric	Gas	Other (Specify)	Other (Specify)	Common
1	UTILITY PLANT	(b)	(c)	(d)	(e)	(f)	(g)
2	In Service						
3	Plant in Service (Classified)	47,007,253		Same			
4	Plant Purchased or Sold			as			
5	Completed Construction not Classified			Col. (b)			
6	Experimental Plant Unclassified						
7	TOTAL (Enter Total of lines 3 thru 6)	47,007,253					
8	Leased to Others						
9	Held for Future Use						
10	Construction Work in Progress	2,498,098					
11	Acquisition Adjustments	351,622					
12	TOTAL Utility Plant (Enter Total of lines 7 thru 11)	49,856,973					
13	Accum. Prov. for Depr., Amort., & Depl.	13,224,914					
14	Net Utility Plant (Enter Total of line 12 less 13)	36,632,059					
DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
15	In Service:						
16	Depreciation	12,968,779					
17	Amort. and Depl. of Producing Natural Gas Land and Land Rights						
18	Amort. of Underground Storage Land and Land Rights						
19	Amort. of Other Utility Plant	35,650					
20	TOTAL In Service (Enter Total of lines 17 thru 20)	13,004,429					
21	Leased to Others						
22	Depreciation						
23	Amortization and Depletion						
24	TOTAL Leased to Others (Enter Total of lines 23 and 24)						
25	Held for Future Use						
26	Depreciation						
27	Amortization						
28	TOTAL Held for Future Use (Enter Total of lines 27 and 28)						
29	Abandonment of Leases (Natural Gas)						
30	Amort. of Plant Acquisition Adj.	220,485					
31	TOTAL Accumulated Provisions (Should agree with line 13 above) (Enter Total of lines 21, 25, 29, 30, and 31)	13,224,914					
32							

B L A N K P A G E

(Next page is 202)

Name of Respondent: **City Gas Company of Florida**

This Report Is: An Original A ReSubmission

Date of Report (Mo, Da, Yr): _____

Year of Report: **Dec. 31, 19 81**

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

1. Report below the original cost of gas plant in service according to the prescribed accounts.
 2. In addition to Account 101, Gas Plant in Service (Classified, this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified - Gas.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. Intangible Plant						
2	301 Organization						
3	302 Franchises and Consents		74,150				74,150
4	303 Miscellaneous Intangible Plant						
5	TOTAL Intangible Plant		74,150				74,150
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						

(Continued on page 205)

Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A Resubmission

Date of Report: (Mo., Da., Yr) _____

Year of Report: **Dec. 31, 19_81**

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
33	2. Production Plant (Continued) Products Extraction Plant (Continued)						
34	345 Compressor Equipment						
35	346 Gas Meas. and Reg. Equipment						
36	347 Other Equipment						
37	TOTAL Products Extraction Plant						
38	TOTAL Nat. Gas Production Plant						
39	Mtd. Gas Prod. Plant (Submit Suppl. Statement)						
40	TOTAL Production Plant						
41	3. Natural Gas Storage and Processing Plant 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						

Name of Respondent: **City Gas Company of Florida**

This Report Is: An Original A Revision

Date of Report: (Mo, Da, Yr) **Dec 31, 1981**

Year of Report: **1981**

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
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						
88	5. Distribution Plant						
89	374 Land and Land Rights	102,408		5,000			97,408
90	375 Structures and Improvements	226,847		1,199			225,648
91	376 Mains	26,480,153	2,060,145	51,356		5,564	28,494,506
92	377 Compressor Station Equipment						
93	378 Meas. and Reg. Sta. Equip.—General	341,341	468				341,809
94	379 Meas. and Reg. Sta. Equip.—City Gate	9,849,007	704,191	54,816		5,443	10,503,825
95	380 Services	3,716,590	314,033	118,910		889	3,912,602
96	381 Meters						
97	382 Meter Installations	1,370,182	60,097	27,021		169	1,403,427
98	383 House Regulators						
99	384 House Reg. Installations						
100	395 Industrial Meas. and Reg. Sta. Equipment	219,776	30,927	7,865			242,838
101	386 Other Progs. on Customers' Premises	2,108,749	335,336	87,800		(2,356,285)	-0-
102	387 Other Equipment	104,428	4,797	263			108,962
103	TOTAL Distribution Plant	44,519,481	3,509,994	354,230		(2,344,220)	45,331,025

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases. State the accounting treatment accorded such refunds and furnish the necessary particulars (details), including income tax effects, so that corrections of prior Income and Retained Earnings Statements and Balance Sheets may be made if needed; or furnish amended financial statements if that be deemed more appropriate by the utility.

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, line 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 <i>(e)</i>	Previous Year <i>(f)</i>	Current year <i>(g)</i>	Previous Year <i>(h)</i>	Current year <i>(i)</i>	Previous Year <i>(j)</i>	
						1
						2
						3
						4
						5
		Same as cols. (c) and (d)				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, 19 <u>81</u>
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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Previous Year <i>(l)</i>	Current Year <i>(k)</i>	Current Year <i>(m)</i>	Previous Year <i>(n)</i>	Current Year <i>(o)</i>	Previous Year <i>(p)</i>
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Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A Re submission

Date of Report: (Mo., Da., Yr) **Dec. 31, 19 81**

Year of Report: **Dec. 31, 19 81**

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 entries to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), 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 column (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.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
104	6. General Plant						
105	Land and Land Rights	89,696					89,696
106	Structures and Improvements	559,923	1,297	44,652			516,568
107	Office Furniture and Equipment	335,795	18,130	5,906			348,019
108	Transportation Equipment	203,285	293,787	64,000			433,072
109	Stores Equipment	12,433					12,433
110	Tools, Shop, and Garage Equipment	22,799	3,807	406			26,200
111	Laboratory Equipment	5,517	341				5,858
112	Power Operated Equipment						
113	Communication Equipment	147,544	16,288	2,423			161,409
114	Miscellaneous Equipment	8,525	423	125			8,823
115	Subtotal	1,385,517	334,073	117,512			1,602,078
116	Other Tangible Property						
117	TOTAL General Plant	1,385,517	334,073	117,512			1,602,078
118	TOTAL (Accounts 101 and 106)	45,979,148	3,844,067	471,742			47,007,253
119	Gas Plant Purchased (See Instr. 8)						
120	Gas Plant Sold (See Instr. 8)						
121	Experimental Gas Plant Unclassified						
122	TOTAL Gas Plant in Service	45,979,148	3,844,067	471,742		(2,344,220)	47,007,253

B L A N K P A G E

(Next page is 207)

Name of Respondent City Gas Company of Florida	This Report Is: (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 81
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PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)

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

2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1.

Line No.	Description and Location of Property <i>(a)</i>	Date Originally Included in This Account <i>(b)</i>	Date Expected to be Used in Utility Service <i>(c)</i>	Balance at End of Year <i>(d)</i>
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Page 500)			
2	NONE			
3				
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46	TOTAL			

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__ 81
CONSTRUCTION WORK IN PROGRESS—GAS (Account 107)				
<p>1. Report below descriptions and balances at end of year of projects in process of construction (107). Development, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, 3. Minor projects (less than \$500,000) may be grouped.</p>				
Line No.	Description of Project <i>(a)</i>	Construction Work in Progress—Gas (Account 107) <i>(b)</i>	Estimated Additional Cost of Project <i>(c)</i>	
1	Incomplete distribution system in Dade County area	2,200,594	440,119	
2				
3	Incomplete distribution system in Brevard County area	297,504	59,501	
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43	TOTAL	2,498,098	499,620	

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) Dec. 31, 1981	Year of Report Dec. 31, 1981
CONSTRUCTION OVERHEADS—GAS				
<p>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.</p> <p>2. On page 212 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 212 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>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.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)	
1	<u>Miami Division</u>			
2	Administrative and General	82,174	1,655,737	
3	Engineering	13,200	See Page 212	
4	Allowance for funds used during construction	25,860	256,551	
5	Total - Miami Division	121,234		
6				
7				
8				
9				
10	<u>Brevard Division</u>			
11	Administrative and General	55,094	951,997	
12	Engineering	24,250	See Page 212	
13	Allowance for funds used during construction	19,811	196,538	
14	Total - Brevard Division	99,155		
15				
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46	TOTAL	220,389		

Name of Respondent City Gas Company of Florida	This Report Is: (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 81
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instruction 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.

1. Capitalized Administrative and General overheads are developed by using the Payroll Allocation Method, as directed by memorandum dated February, 1972 from the Florida Public Service Commission.

2. Engineering Labor and Expenses capitalized are based on the percentage of the superintendent's actual time devoted to construction work.

3. In calculating allowance for funds used during construction, one-twelfth of the total cost of capital is applied monthly to applicable work orders, except blanket work orders which are not subject to AFC.

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): N/A - This structure not used by FPSC

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 $\left[s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right) \right]$ 12/31/81 3.26%

3. Rate for Other Funds $\left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$ 12/31/81 7.31%

4. Weighted Average Rate Actually Used for the Year:
 a. Rate for Borrowed Funds - 3.13%
 b. Rate for Other Funds - 6.92%

Name of Respondent: **City Gas Company of Florida**

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

Date of Report: (Mo., Da., Yr) **Dec. 31, 19 81**

Year of Report: **81**

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 202-205, 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 en-
- tries 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	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	13,176,873			
2	Depreciation Provisions for Year, Charged to (403) Depreciation Expense	1,581,613			
3	(413) Expenses of Gas Plant Leased to Others				
4	Transportation Expenses—Clearing				
5	Other Clearing Accounts		Same as CO1.		
6	Other Accounts (Specify):				
7					
8					
9	TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 8)	1,581,613	(b)		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	471,742			
12	Cost of Removal	114,991			
13	Salvage (Credit)	(100,333)			
14	TOTAL Net Charges for Plant Retired (Enter Total of lines 11 thru 13)	486,400			
15	Other Debit or Credit Items (Describe):				
16	(1) Transfers & Adjustments	(1,303,307)			
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	12,968,779			
Section B. Balances at End of Year According to Functional Classifications					
18	Production—Manufactured Gas				
19	Production and Gathering—Natural Gas				
20	Products Extraction—Natural Gas				
21	Underground Gas Storage				
22	Other Storage Plant				
23	Base Load LNG Terminating and Processing Plant				
24	Transmission				
25	Distribution	12,067,146			
26	General	901,633			
27	TOTAL (Enter Total of lines 18 thru 26)	12,968,779			

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>			
GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)						
<p>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.</p> <p>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.</p> <p>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</p>		<p>any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>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.</p> <p>5. Report pressure base of gas volumes as 14.73 psia at 60° F.</p>				
Line No.	Description <i>(a)</i>	Noncurrent (Account 117) <i>(b)</i>	Current (Account 164.1) <i>(c)</i>	LNG (Account 164.2) <i>(d)</i>	LNG (Account 164.3) <i>(e)</i>	Total <i>(f)</i>
1	Balance at Beginning of Year					
2	Gas Delivered to Storage (contra Account)					
3	Gas Withdawn 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:					
	NONE					

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility 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	<u>Utility Property - transferred 12/81</u>			
2				
3	Leased water heaters and dryers	-0-	2,381,501	2,381,501
4	(located on customers' premises)			
5				
6				
7				
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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

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

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	-0-
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	
4	(418) Nonoperating Rental Income	14,107
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	14,107
8	Net Charges for Plant Retired	
9	Book Cost of Plant Retired	5,986
10	Cost of Removal	589
11	Salvage (Credit)	(722)
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	5,853
13	Other Debit or Credit Items (Describe): Leased appls. - Docket #810004-GU	1,269,789
14		
15	Balance, End of Year (Enter Total of lines 7, 12, and 14)	1,278,043

Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A Resubmission

Date of Report (Mo., Da., Yr.): **Dec. 31, 1981**

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

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

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

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

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

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

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

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

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

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

8. Report on Line 23, column (a) the total cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	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)
1	Subsidiary Company:							
2	Essex Corporation	9/20/61	N/A	3,636,046	443,466		4,079,512	
3								
4								
5								
6								
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21								
22								
23	TOTAL Cost of Account 123.1 \$ 185,000			3,636,046	443,466		4,079,512	

Name of Respondent: **City Gas Company of Florida**

This Report is: (1) An Original (2) A Re-submission

Date of Report (Mo., Da., Yr): **(Mo., Da., Yr)**

Year of Report: **Dec. 31, 19 81**

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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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 81 Dec. 31, 19__
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PREPAYMENTS (Account 165)

1. Report below the particulars (details) on each prepayment.

2. Report all payments for undelivered gas on line 5 and complete page 218 showing particulars (details) for gas prepayments.

Line No.	Nature of Prepayment <i>(a)</i>	Balance at End of Year (In Dollars) <i>(b)</i>
1	Prepaid Insurance	39,342
2	Prepaid Rents	(572)
3	Prepaid Taxes (258)	2,725
4	Prepaid Interest	
5	Gas Prepayments (218)	
6	Miscellaneous Prepayments:	12,730
7	TOTAL	54,225

EXTRAORDINARY PROPERTY LOSSES (Account 132)

Line No.	Description of Property Abandoned or Extraordinary Loss Suffered <i>(Include in the description the date of abandonment or loss, the date of Commission authorization to use Account 182, and period of amortization (mo, yr to mo, yr).)</i> <i>(a)</i>	Total Amount of Loss <i>(b)</i>	Losses Recognized During Year <i>(c)</i>	WRITTEN OFF DURING YEAR		Balance at End of Year <i>(f)</i>
				Account Charged <i>(d)</i>	Amount <i>(e)</i>	
1	NONE					
2						
3						
4						
5						
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28						
29						
30	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 81 Dec. 31, 19__
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debit <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	Debits <i>(c)</i>	CREDITS		Balance at End of Year <i>(f)</i>
				Account Charged <i>(d)</i>	Amount <i>(e)</i>	
1	Piping allowances	1,071,001	62,080	186-9 401	144,560 79,431	909,090
2						
3	Conversion costs	190,909	5,276	407-2	43,320	152,865
4	(Expenditures for above					
5	are amortized over 10 years)					
6						
7	Data Processing Costs	-0-	2,612		-0-	2,612
8						
9	Energy Conservation Costs	-0-	64,541	186-9	13,608	50,933
10						
11	Energy Conservation Programs	-0-	289,481	Various	737,953	(448,472)
12						
13	Miscellaneous (4 items)	7,200	139,362	Various	41,250	105,312
14						
15						
16						
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44						
45						
46						
47	Misc. Work in Progress	(3,989)				28,487
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)	-0-	164,115	401	5,180	158,935
49	TOTAL	1,265,121				959,762

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

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

Line No.	Account Subdivisions <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited Account 410.1 <i>(c)</i>	Amounts Credited Account 411.1 <i>(d)</i>
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL Electric (<i>Enter Total of lines 2 thru 7</i>)			
9	Gas			
10				
11		NONE		
12				
13				
14				
15	Other			
16	TOTAL Gas (<i>Enter Total of lines 10 thru 15</i>)			
17	Other (<i>Specify</i>)			
18	TOTAL (Acct 190) (<i>Total of lines 8, 16 and 17</i>)			

NOTES

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.

Name of Respondent City Gas Company 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__ 81	Year of Report Dec. 31, 19__ 81
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
			NONE				6
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NOTES (Continued)

Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A Resubmission

Date of Report (Mo., Da., Yr): **Dec 31, 19 81**

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.

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.

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>	OUTSTANDING PER BALANCE SHEET <small>(Total amount outstanding without reduction for amount held by respondent.)</small>		HELD BY RESPONDENT			
					Shares <i>(e)</i>	Amount <i>(f)</i>	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS	
					Shares <i>(g)</i>	Cost <i>(h)</i>	Shares <i>(i)</i>	Amount <i>(j)</i>		
1	Common Stock issued (201):									
2	Common Stock	2,000,000	\$1.00		1,016,000	1,016,000	4,000	68,540		
3										
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 and 205, 203 and 206, 207, 212)

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

Common Stock Liability for Conversion, or Account 206, *Preferred Stock Liability for Conversion*, at the end of the year.

4. For Premium on Account 207, *Capital Stock*, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of item (a)	Number of Shares (b)	Amount (c)
1	<u>Premium on capital stock (207):</u>		
2	Premium on capital stock	1,016,000	6,583,906
3			
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46	TOTAL	1,016,000	6,583,906

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
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9	NONE	
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40	TOTAL	

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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.		giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.		
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement				
Line No.	Class and Series of Stock <i>(a)</i>			Balance at End of Year <i>(b)</i>
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
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13				
14				
15				
16				
17				
18				
19				
20				
21	TOTAL			
CAPITAL STOCK EXPENSE (Account 214)				
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.		giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.		
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement				
Line No.	Class and Series of Stock <i>(a)</i>			Balance at End of Year <i>(b)</i>
1	Capital stock expense - common stock			369,639
2				
3				
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20				
21	TOTAL			369,639

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 81
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**SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

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

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

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

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

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

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

Mortgage Bonds Retired:

First Mortgage Bonds:	2nd Series due 1981	5 1/8%	75,000
	3rd Series due 1982	5 1/4%	180,000
	4th Series due 1984	5 %	160,000
	5th Series due 1993	7 1/4%	-0-
	6th Series due 1997	8 %	125,000
	7th Series due 1990	12 %	115,000
			<u>\$655,000</u>

Net change in long-term debt - Decrease

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

Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A Resubmission

Date of Report (Mo., Da., Yr): **Dec 31, 1981**

Year of Report: **81**

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

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

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

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

5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

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

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

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

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

Line No.	Class and Series of Obligation and Name of Stock Exchange	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per \$100 at End of Year (i)
					Rate (In %) (e)	Amount (f)	Reacquired Bonds (Acct. 223) (g)	Sinking and Other Funds (h)	
1	Bonds (221):								
2	First Mortgage Bonds:								
3	2nd Series	5/1/61	5/1/81	--	5	1 1/8%	1,281		100.00
4	3rd Series	11/1/62	11/1/82	170,000	5	1 1/4	14,438		100.50
5	4th Series	11/1/64	11/1/84	2,010,000	5		105,167		103.33
6	5th Series	1/1/38	1/1/93	1,752,000	7	1/4	127,020		105.00
7	6th Series	4/2/72	4/1/97	4,125,000	8		332,667		106.86
8	7th Series	7/1/75	7/1/90	2,235,000	12		275,100		
9	Total Interest			10,292,000			855,673		
10	Less interest charged to Associated Co.						(168,019)		
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21	TOTAL			10,292,000			687,654		

Name of Respondent: **City Gas Company of Florida**

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

Date of Report (Mo., Da., Yr): _____

Year of Report: Dec. 31, 19 81

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 re-funding transaction, include also the maturity date of the new issue.

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

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

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

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

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal Amount of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2						
3						
4						
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NONE

Name of Respondent: **Cley Gas Company of Florida**

This Report is: An Original A Resubmission

Date of Report: (Mo., Da., Yr.) _____

Year of Report: **81**

Dec. 31, 19__

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 portions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

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

Line No.	Kind of Tax (See Instruction 5)	BALANCE AT BEGINNING OF YEAR					BALANCE AT END OF YEAR			
		Taxes Accrued (b)	Prepaid Taxes (c)	Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	Taxes Accrued (Account 206) (g)	Prepaid Taxes (Incl. in Account 165) (h)		
1	<u>Federal</u>									
2	Federal income tax	92,165		1,044,878	547,782	(1) (346,724)	242,537			
3	Federal Highway Use Tax		1,157	2,196	2,196			1,157		
4	Federal Unemployment tax	1,240		12,815	12,996		1,059			
5	F.I.C.A.	3,880		254,060	251,975		5,965			
6	Total Federal Taxes	97,285	1,157	1,313,949	814,949	(346,724)	249,561	1,157		
7										
8	<u>State</u>									
9	Florida income tax	(21,338)		121,084	98,705		1,041			
10	Florida gross receipts tax	158,163		573,186	606,359		124,990			
11	Florida unemployment tax	532		3,647	3,875		304			
12	Corp. annual report fee		-0-	10	10			-0-		
13	FPSC assessment	25,058		49,999	52,405		22,652			
14	Florida use tax	470		25,504	22,698		4,276			
15	Total State Taxes	162,885	-0-	774,430	784,052		153,263	-0-		
16										
17	<u>Local</u>									
18	Ad valorem	-0-		341,427	5,883		335,544			
19	Occupational licenses		1,642	2,643	2,569			1,568		
20	Total Local Taxes	-0-	1,642	344,070	8,452		335,544	1,568		
21										
22	Detail of adjustments	(1) Federal	Investment Recapture	credit utilized		(347,952)	(1)			
23						1,228	(1)			
24										
25										
26										
27										
28	TOTAL	260,170	2,799	2,432,449	1,607,453	(346,724)	738,368	2,725		

Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A ReSubmission

Date of Report: (Mo, Da, Yr) **Dec 31, 19 81**

Year of Report: **Dec 31, 19 81**

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

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

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

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

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

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

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

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)	Nonoperating Accounts (m)	Other Utility (Account 408.1, 409.1) (n)	Adj. tment to Ret. Earnings (Account 439) (o)	Other (p)
1		952,828		92,050	2,196			
2					4,900			
3		7,915			95,598			
4		<u>158,462</u>		<u>92,050</u>	<u>102,694</u>			
5		<u>1,119,205</u>						
6								
7								
8								
9		109,157		11,927	13,817			
10		559,369			1,454			
11		2,193						
12		10						
13		48,848			1,151			
14				<u>11,927</u>	<u>26,504</u>			
15		<u>719,577</u>			<u>42,926</u>			
16								
17								
18		341,427						
19		<u>2,398</u>						
20		<u>343,825</u>			<u>245</u>			
21					<u>245</u>			
22								
23								
24								
25								
26								
27								
28	TOTAL	2,182,607		103,977	145,865			

B L A N K P A G E

(Next page is 261)

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1981
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	2,104,312
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Deferred taxes, net of investment credit	390,785
11	Federal income taxes	1,044,879
12		
13		
14	Income Recorded on Books Not Included in Return	
15	Unappropriated undistributed subsidiary earnings	(443,466)
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Plant depreciation & amortization	(768,275)
21	Easements	(6,036)
22	Deferred Regulatory costs	(16,607)
23		
24		
25		
26		
27	Federal Tax Net Income	2,305,592

28	Show Computation of Tax:					
29						
30						
31		Taxable	Effective		Surtax	
32		Income	Rate	Tax	Exemption	Net
33						
34		2,305,592	46%	1,060,573	(9,625)	1,050,948
35	Cap. gain adj.	33,718	(46%-18%)	(6,069)		(6,069)
36				1,054,504		1,044,879
37						
38						
39						
40						
41						
42						
43						
44						

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1981
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INVESTMENT TAX CREDITS GENERATED AND UTILIZED

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

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

3. Report in columns (b) and (e) the amount of investment tax credits generated from properties acquired for use in utility operations. Report in columns (c) and (f) the amount of such generated credits utilized in computing the annual income tax-

es. 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 hereafter, 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	1962-74					
2	3%	411,967	407,733	Approx. (2)		
3	4%	391,469	391,469	30 Years (1)		
4	7%				143,200	87,136
5						
6	1975					
7	3%		(320)	" (2)		
8	4%	3,622	3,225	" (1)		
9	7%	148,415	148,415	" (1)		
10	10%					
11	11%					
12						
13	1976					
14	3%		(607)	" (2)		
15	4%	194,476	194,476	" (1)		
16	7%					
17	10%					
18	11%					
19						
20	1977					
21	3%					
22	4%		(62)	" (2)		
23	7%					
24	10%	196,686	196,686	" (1)		
25	11%					
26						
27	1978					
28	3%					
29	4%		61	" (2)		
30	7%					
31	10%	208,234	208,296	" (1)		
32	11%					
33						
34	1979					
35	3%					
36	4%		47	" (2)		
37	7%					
38	10%	169,730	169,777	" (1)		
39	11%					
40						

Name of Respondent		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, 1981	
INVESTMENT TAX CREDITS GENERATED AND UTILIZED (Continued)						
Line No.	Year (a)	Gas			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
41	1980					
42	3%			Approx.		
43	4%			30 Years		
44	7%					
45	10%	315,018	315,063	(1)		
46	11%					
47						
48	1981					
49	3%					
50	4%	(49)				
51	7%					
52	10%	347,759	347,953	" (1)		
53	11%					
54						
55						
56	1982					
57	3%					
58	4%					
59	7%					
60	10%					
61	11%					
62						
63						
64	1983					
65	3%					
66	4%					
67	7%					
68	10%					
69	11%					
70						
71						
72	1984					
73	3%					
74	4%					
75	7%					
76	10%					
77	11%					
78						
79						
80	1985					
81	3%					
82	4%					
83	7%					
84	10%					
85	11%					
86						
87						

Name of Respondent: **City Gas Company of Florida**

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

Date of Report (Mo, Da, Yr): **Dec 31, 1981**

Year of Report: **1981**

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)	Balance at End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Gas Utility								
2	3%	184,201			411-4	8,815	(1)	175,386	
3	4%	294,098			420	12,609	(1)	281,440	
4	7%								
5	10%	1,127,339	236	347,953	420	45,191	(1) (1,179) (2) 985	Dr. 1,429,907	
6									
7									
8	TOTAL	1,605,638		347,953		66,615	(243)	1,886,733	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)								
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									

(1) Recapture (cr. to 236)
(2) Transfer of property (10%)

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Balance at End of Year (b)
1	Pension Trust Fund	19,233
2	Legal Fees	24,473
3	Accrued Piping allowances	15,852
4	Audit Fees	23,548
5	Payroll Deductions	7,302
6	Pension, Insurance & Misc. Corp. Services	10,795
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
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33		
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35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	101,203

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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OTHER DEFERRED CREDITS (Account 253)

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

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

Line No.	Description of Other Deferred Credit <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	DEBITS		Credits <i>(e)</i>	Balance at End of Year <i>(f)</i>
			Contra Account <i>(c)</i>	Amount <i>(d)</i>		
1	PGA Overrecoveries	-0-			76,217	76,217
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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34						
35						
36						
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38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	-0-			76,217	76,217

Name of Respondent City Gas Company 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, 1981	Year of Report Dec. 31, 1981
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ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281)(Continued)

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21

NOTES (Continued)

NONE

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)

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

Line No.	Account Subdivisions <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) <i>(c)</i>	Amounts Credited (Account 411.1) <i>(d)</i>
1	Account 282			
2	Electric			
3	Gas	4,541,793	276,114	
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)			
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	4,541,793	276,114	
10	Classification of TOTAL			
11	Federal Income Tax	4,339,249	247,761	
12	State Income Tax	202,544	28,353	
13	Local Income Tax			

NOTES

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)

come and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year <i>(k)</i>	Line No.
Amounts Debited (Amount 410.2) <i>(e)</i>	Amounts Credited (Account 411.2) <i>(f)</i>	Debits		Credits			
		Acct. No. <i>(g)</i>	Amount <i>(h)</i>	Acct. No. <i>(i)</i>	Amount <i>(j)</i>		
							1
							2
				146	1,826	4,917,777	3
				410-1	98,044		4
							5
							6
							7
							8
					99,870	4,917,777	9
							10
					89,619	4,676,629	11
					10,251	241,178	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 81 Dec. 31, 19
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ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account)

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 in-

Line No.	Account Subdivisions <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) <i>(c)</i>	Amounts Credited (Account 411.1) <i>(d)</i>
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)			
10	Gas			
11	Contingencies re: Tax Court Case	291,669	72,206	
12	Pension Fund	(11,688)		
13	Easements	(6,655)	2,948	
14	Regulatory Costs	-0-	8,087	
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)			
18	Other (Specify)			
19	TOTAL Acct 283 (Total of lines 9, 17 and 18)	273,326	83,241	
20	Classification of TOTAL			
21	Federal Income Tax	275,212	82,106	
22	State Income Tax	(1,886)	1,135	
23	Local Income Tax			

NOTES

Provide in the space below explanations for pages 272 and 273. Include amounts relating to insignificant items listed under Other.

Name of Respondent City Gas Company 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 81	Year of Report Dec 31, 19 81
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ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)

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

Amounts Debited (Account 410.2) <i>(e)</i>	Amounts Credited (Account 411.2) <i>(f)</i>	ADJUSTMENTS				Balance at End of Year <i>(k)</i>	Line No.
		Debits		Credits			
		Acct. No. <i>(g)</i>	Amount <i>(h)</i>	Acct. No. <i>(i)</i>	Amount <i>(j)</i>		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
						363,875	11
						(11,688)	12
						(3,707)	13
						8,087	14
							15
							16
							17
							18
						356,567	19
							20
						357,318	21
						(751)	22
							23

B L A N K P A G E

(Next page is 301)

Name of Respondent: **City Gas Company of Florida**

This Report is: An Original A Resubmission

Date of Report: (Mo., Da., Yr) **Dec. 31, 19 81**

Year of Report: **1981**

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.
 2. Natural gas means either natural gas unmined 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 term basis, give the Btu content of the gas sold and the sales converted to Mcf.
 5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
 6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or

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 page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

Line No.	Title of Account (a)	GAS OPERATING REVENUES (Account 400)			THERMAL ENERGY OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER MO.
		Amount for Year (b)	Amt. for Previous Yr. (c)	Quantity for Year (d)	Quantity for Previous Yr. (e)	No. for Year (f)	
1	GAS SERVICE REVENUES	11,658,913	10,247,397	22,292,680	20,029,137	65,038	
2	480 Residential Sales						
3	481 Commercial & Industrial Sales						
4	Small (or Comm.) (See Instr. 6)	18,635,479	17,285,317	54,544,410	54,808,880	3,177	
5	Large (or Ind.) (See Instr. 6)	8,880,121	11,325,242	32,740,826	44,594,902	1	
6	482 Other Sales to Public Authorities						
7	483 Other Sales to Public Authorities	157,384	156,430	152,179	308,864		
8	TOTAL Sales to Ultimate Consumers	39,331,897	39,014,386	109,730,095	119,741,783	68,216	
9	483 Sales for Resale						
10	TOTAL Nat. Gas Service Revenues	39,331,897	39,014,386	109,730,095	119,741,783	68,216	
11	Revenues from Manufactured Gas						
12	TOTAL Gas Service Revenues	39,331,897	39,014,386				
13	OTHER OPERATING REVENUES						
14	487 Forfeited Discounts						
15	488 Misc. Service Revenues	109,511	101,818				
16	489 Rev. from Trans. of Gas of Others						
17	490 Sales of Prod. Ext. from Nat. Gas						
18	491 Rev. from Nat. Gas Proc. by Others						
19	492 Incidental Gasoline and Oil Sales						
20	493 Rent from Gas Property	238,301	248,685				
21	494 Interdepartmental Rents						
22	495 Other Gas Revenues	8,183	9,985				
23	TOTAL Other Operating Revenues	355,955	360,488				
24	TOTAL Gas Operating Revenues	39,687,892	39,374,874				
25	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	39,687,892		109,730,095			
26	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)						
27	Sales for Resale						
28	Other Sales to Pub. Auth. (Local Dist. Only)						
29	Interdepartmental Sales						
30	TOTAL (Same as Line 10, Columns (b) and (d))	39,687,892		109,730,095			

NOTES

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DISTRIBUTION TYPE SALES BY STATES Divisions

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

Line No.	Name of State <i>(a)</i>	Total Residential, Commercial and Industrial Terms AAA (14.73 psia at 60°F)		Residential
		Operating Revenues (Total of d, f and h) <i>(b)</i>	(Total of (e), (g) and (i)) <i>(c)</i>	Operating Revenues <i>(d)</i>
1	Miami Division	\$32,423,526	92,912,188	\$ 8,366,536
2	Unbilled Sales	170,237	273,647	
3	Total Miami:	\$32,593,763	93,185,835	
4				
5	Brevard Division	\$ 6,750,987	16,665,728	\$ 3,292,377
6	Unbilled Sales	(12,853)	(121,468)	
7	Total Brevard:	\$ 6,738,134	16,544,260	
8				
9	Total Company	\$39,174,513	109,577,916	\$11,658,913
10	Total Unbilled	157,384	152,179	
11	Total Gas Sales	\$39,331,897	109,730,095	
12				
13				
14				
15				
16				
17				
18				
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DISTRIBUTION TYPE SALES BY STATES (Continued)

2. Provide totals for sales within each State.
3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote

the components of mixed gas, i.e., whether natural and oil refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture.

Residential (Continued)	Commercial		Industrial		Line No.
	Operating Revenues (f)	Operating Revenues (g)	Operating Revenues (h)	Operating Revenues (i)	
XXX (14.73 psia at 60°F) Therms (e)		XXX (14.73 psia at 60°F) Therms (g)		XXX (14.73 psia at 60°F) Therms (i)	
15,661,795	15,176,869	44,509,567	8,880,121	32,740,826	1
					2
					3
					4
6,630,885	3,458,610	10,034,843	--	--	5
					6
					7
					8
22,292,680	18,635,479	54,544,410	8,880,121	32,740,826	9
					10
					11
					12
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B L A N K P A G E

(Next page is 305)

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RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS

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

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

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

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

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

dinance, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.

3. Off peak sales are seasonal and other sales which do not occur during wintertime peak demands.

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

Line No.	Item (a)	Number/Amount (b)
1	Interruptible Customers	
2	Average Number of Customers for the Year	1
3	Mcf of Gas Sales for the Year Therms	32,740,826
4	Off Peak Customers	
5	Average Number of Customers for the Year	
6	Mcf of Gas Sales for the Year	
7	Firm Customers	
8	Average Number of Customers for the Year	
9	Mcf of Gas Sales for the Year	
10	TOTAL Industrial Customers	1
11	Average Number of Customers for the Year	32,740,826
12	Mcf of Gas Sales for the Year Therms	

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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS

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

2. Natural gas means either natural gas unmixed, or any mixture of any natural and manufactured gas. Designate with an asterisk, however, any sales of mixed gas. In a footnote state the components of mixed gas, i.e., natural and refinery gases, natural and coke over 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	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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SALES OF PRODUCTS EXTRACTED FROM NATURAL GAS (Account 490)

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

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

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

REVENUES FROM NATURAL GAS PROCESSED BY OTHERS (Account 491)

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

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

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

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GAS OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production <i>(Submit Supplemental Statement)</i>	None	None
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records		
9	752 Gas Wells Expenses		
10	753 Field Lines Expenses		
11	754 Field Compressor Station Expenses		
12	755 Field Compressor Station Fuel and Power		
13	756 Field Measuring and Regulating Station Expenses		
14	757 Purification Expenses		
15	758 Gas Well Royalties		
16	759 Other Expenses		
17	760 Rents		
18	TOTAL Operation (Enter Total of lines 7 thru 17)		
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	782 Extracted Products Used by the Utility—Credit		
46	783 Rents		
47	TOTAL Operation (Enter Total of lines 33 thru 46)		

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	785 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				
67	Operation			
68	800 Natural Gas Well Head Purchases			
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	27,115,268	27,397,155	
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases			
75	805.1 Purchased Gas Cost Adjustments			
76	805.2 Incremental Gas Cost Adjustments			
77	TOTAL Purchased Gas (Enter Total of lines 68 to 76)	27,115,268	27,397,155	
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	808.2 Gas Delivered to Storage—Credit			
88	809.1 Withdrawals of Liquefied Natural Gas for Processing—Debit			
89	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	(10,471)	(6,026)	
94	TOTAL Gas Used in Utility Operations—Credit (Total of lines 91 thru 93)	(10,471)	(6,026)	
95	813 Other Gas Supply Expenses		13,900	
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94 and 95)	27,104,797	27,405,029	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 50, 65, and 96)	27,104,797	27,405,029	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>
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 <i>(Enter Total of lines 101 thru 113)</i>		
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 <i>(Enter Total of lines 116 thru 123)</i>		
125	TOTAL Underground Storage Expenses <i>(Total of lines 114 and 124)</i>	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 <i>(Enter Total of lines 128 thru 133)</i>		
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 <i>(Enter Total of lines 136 thru 144)</i>		
146	TOTAL Other Storage Expenses <i>(Enter Total of lines 134 and 145)</i>	None	None

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminating and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	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)			
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	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering	127,755	96,393
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	469,353	380,034
209	875 Measuring and Regulating Station Expenses—General		
210	876 Measuring and Regulating Station Expenses—Industrial	20,560	17,380
211	877 Measuring and Regulating Station Expenses—City Gate Check Station	23,749	14,590
212	878 Meter and House Regulator Expenses	438,951	358,356
213	879 Customer Installations Expenses	843,672	624,040
214	880 Other Expenses	24	
215	881 Rents	20,312	20,034
216	TOTAL Operation (Enter Total of lines 204 thru 215)	1,944,376	1,510,827
217	Maintenance		
218	885 Maintenance Supervision and Engineering	28,296	23,947
219	886 Maintenance of Structures and Improvements	2,679	2,086
220	887 Maintenance of Mains	79,615	139,639
221	888 Maintenance of Compressor Station Equipment		
222	889 Maintenance of Meas. and Reg. Sta. Equip.—General		
223	890 Maintenance of Meas. and Reg. Sta. Equip.—Industrial	29,692	22,709
224	891 Maintenance of Meas. and Reg. Sta. Equip.—City Gate Check Station	18,949	15,483
225	892 Maintenance of Services	127,175	81,889
226	893 Maintenance of Meters and House Regulators	113,875	91,918
227	894 Maintenance of Other Equipment	34,630	34,127
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	434,911	411,798
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	2,379,287	1,922,625
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision	79,916	55,818
233	902 Meter Reading Expenses	329,964	287,849
234	903 Customer Records and Collection Expenses	977,375	817,745
235	904 Uncollectible Accounts	73,150	62,830
236	905 Miscellaneous Customer Accounts Expenses	161,084	133,118
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	1,621,489	1,357,360
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision		
241	908 Customer Assistance Expenses		
242	909 Informational and Instructional Expenses		
243	910 Miscellaneous Customer Service and Informational Expenses		
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)		
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	34,112	28,308
248	912 Demonstrating and Selling Expenses	396,372	365,127
249	913 Advertising Expenses	7,828	7,413
250	916 Miscellaneous Sales Expenses /CNG Selling Expense	51,746	25,521
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	490,058	426,369

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	499,365	447,020
255	921 Office Supplies and Expenses	146,168	108,168
256	922 Administrative Expenses Transferred—Credit	(266,364)	(239,822)
257	923 Outside Services Employed	91,451	66,108
258	924 Property Insurance	12,632	14,172
259	925 Injuries and Damages	386,067	396,138
260	926 Employee Pensions and Benefits	545,353	422,886
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	10,783	21,146
263	929 Duplicate Charges—Credit	(253,307)	(139,738)
264	930.1 General Advertising Expenses	465	265
265	930.2 Miscellaneous General Expenses	52,059	42,978
266	931 Rents	13,633	12,365
267	TOTAL Operation (Enter Total of lines 254 thru 266)	1,238,305	1,151,686
268	Maintenance		
269	932 Maintenance of General Plant	38,860	25,179
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	1,277,165	1,176,865
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	32,872,796	32,288,248

NUMBER OF GAS DEPARTMENT EMPLOYEES

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

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

special construction employees in a footnote.

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

1.	Payroll Period Ended (Date)	10/31/81
2.	Total Regular Full-Time Employees	277
3.	Total Part-Time and Temporary Employees	3
4.	Total Employees	280

Name of Respondent City Gas Company 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__ 81	Year of Report Dec. 31, 19__ 81
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EXPLORATION AND DEVELOPMENT EXPENSES (Accounts 795, 796, 798)
(Except Abandoned Leases, Account 797)

1. Report below exploration and development costs for the year, exclusive of Account 797, *Abandoned Leases*, according to the prescribed accounts shown by the column headings.
 2. Provide subheadings and subtotals for exploration and development costs for each State.
 3. Explain in a footnote any differences between the amounts reported in column (f) and the amount shown on page 221, Preliminary Survey and Investigation Charges, for clearance to Account 798 during the year from Account 183.1, *Preliminary Natural Gas Survey and Investigation Charges*.

Line No.	Field (a)	County (b)	Delay Rentals (Account 795) (c)	Nonproductive Well Drilling (Account 796)		Other Exploration Costs (Account 798) (f)	Total (g)
				Number of Wells (d)	Amount (e)		
1							
2							
3		NONE					
4							
5							
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22							
23							
24							
25							
26							
27	TOTAL						

ABANDONED LEASES (Account 797)

1. Report below particulars (details) concerning the provision for the year to cover the probable loss on abandonment of natural gas leases included in Account 105, Gas Plant Held for Future Use which have never been productive.
 2. Explain the basis of determining the year's provision and state whether the basis is the same as that used for the preceding year. If the year's total provision is comprised of separate determinations with respect to certain groups or classes of leases, show separately the determinations for each such group or class. If the provision was so determined that component amounts may be identified by territories, fields, or counties, show the component amounts identified as such.

Line No.	Item (a)	Amount (b)
1		
2		
3	NONE	
4		
5		
6		
7		
8		
9		
10	TOTAL	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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GAS PURCHASES (Accounts 800, 801, 802, 803, 804, 804.1, 805, 805.1, 805.2)

1. Provide totals for the following accounts:

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

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

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

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

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

Line No.	Account Title (a)	Gas Purchased - Mcf (14.73 psia 60°F) (b)	Cost of Gas (In dollars) (c)	Average Cost Per Mcf (To nearest .01 of a cent) (d)
01	800 - Natural Gas Well Head Purchases			
02	801 - Natural Gas Field Line Purchases			
03	802 - Natural Gas Gasoline Plant Outlet Purchases			
04	803 - Natural Gas Transmission Line Purchases			
05	804 - Natural Gas City Gate Purchases	107,309,037	27,115,268	\$.2527
06	804.1 - Liquefied Natural Gas Purchases			
07	805 - Other Gas Purchases			
08	805.1 - Purchased Gas Cost Adjustments			
09	805.2 - Incremental Gas Cost Adjustments			
10	TOTAL (Enter Total of lines 01 thru 09)	107,309,037	27,115,268	\$.2527

Notes to Gas Purchases

Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)

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

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

Line No.	Name of Company (Designate associate companies with an asterisk) <i>(a)</i>	Exchange Gas Received			Exchange Gas Delivered
		Point of Receipt (City, state, etc.) <i>(b)</i>	Mcf <i>(c)</i>	Debit (Credit) Account 242 <i>(d)</i>	Point of Delivery (City, state, etc.) <i>(e)</i>
1					
2					
3					
4					
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6					
7					
8		None			
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41					
42	TOTAL				

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)

3. List individually net transactions occurring during the year for each rate schedule.
 4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.

5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.
 6. Report the pressure base of measurement of gas volumes at 14.73 psia at 60°F.

Exchange Gas Delivered		Excess Mcf Received or Delivered <i>(h)</i>	Debit (Credit) Account 806 <i>(i)</i>	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Identification <i>(n)</i>	Line No.
Mcf <i>(f)</i>	Debit (Credit) Account 174 <i>(g)</i>			Amount <i>(j)</i>	Account <i>(k)</i>	Amount <i>(l)</i>	Account <i>(m)</i>		
			NONE						1
									2
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									42

Name of Respondent: **City Gas Company of Florida**

This Report is: (1) An Original (2) A Re-submission

Date of Report (Mo, Da, Yr): **Dec. 31, 19 81**

Year of Report: **Dec. 31, 19 81**

GAS USED IN UTILITY OPERATIONS—CREDIT (Accounts 810, 811, 812)

1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.

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

3. If the reported Mcf for any use is an estimated quantity, state such fact in a footnote.

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

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

Line No.	Purpose for Which Gas Was Used	Account Charged	Natural Gas				Manufactured Gas	
			Mcf of Gas Used	Amount of Credit	Amount per Mcf (in Cents)	Mcf of Gas Used	Amount of Credit	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	810 Gas Used for Compressor Station Fuel—Credit							
2	811 Gas Used for Products Extraction—Credit							
3	Gas Shrinkage and Other Usage in Respondent's Own Processing							
4	Gas Shrinkage, Etc., for Respondent's Gas Processed by Others							
5	812 Gas Used for Other Utility Operations—Credit (Report separately for each principal use. Group minor uses.)							
6	812:							
7								
8	Miami Division	401	36,427	9,449	.2594			
9	Brevard Division	401	2,965	1,022	.3447			
10								
11								
12								
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22								
23								
24								
25	TOTAL		39,392	10,471	.2658			

Name of Respondent City Gas Company of Florida	This Report Is: (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 81
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OTHER GAS SUPPLY EXPENSES (Account 813)

Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance expenses separately. Indicate the functional classification and purpose of property to which any maintenance expenses relate.

Line No.	Description <i>(a)</i>	Amount (In dollars) <i>(b)</i>
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49		
50	TOTAL	-0-

Name of Respondent: **City Gas Company of Florida**

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

Date of Report (Mo., Da., Yr): _____

Year of Report: Dec. 31, 19__ **81**

TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)

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

2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from which received. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.

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

Line No.	Name of Company and Description of Service Performed (Designate associate companies with an asterisk) (a)	Distance Transported (in miles) (b)	Mcf of Gas Delivered (14.73 psia at 60°F) (c)	Mcf of Gas Received (14.73 psia at 60°F) (d)	Amount of Payment (in dollars) (e)	Amount per Mcf of Gas Received (in cents) (f)
1	NONE					
2						
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30						
31	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, 19 <u>81</u>
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			7,061
2	Experimental and general research expenses			
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			31,260
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
5	Goodwill advertising (10 items)			2,870
6	Miscellaneous (14 items)			4,612
7				<u>45,803</u>
8				
9				
10				
11				
12				
13				
14				
15				
16	<u>Brevard Division</u>			
17	A & G Expenses allocated from Miami Division			8,852
18	Payroll overheads allocated from Miami Division			12,155
19	Goodwill advertising (4 items)			370
20				<u>21,377</u>
21				
22				
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49	TOTAL			67,180

Name of Respondent: **City Gas Company of Florida**
 This Report is: (1) An Original (2) A Resubmission
 Date of Report (Mo, Da, Yr):
 Year of Report: Dec. 31, 19 81

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

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
 2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals between the report years (1971, 1974 and every fifth year thereafter).
 Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used it determines depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.
 3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

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

Line No.	Functional Classification	Depreciation Expense (Account 403) (a)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (b)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (c)	Amortization of Other Limited-term Gas Plant (Account 404.3) (d)	Amortization of Other Gas Plant (Account 405) (e)	Total (b to f) (g)
1	Intangible plant				2,544		2,544
2	Production plant, manufactured gas						
3	Production and gathering plant, natural gas						
4	Products extraction plant						
5	Underground gas storage plant						
6	Other storage plant						
7	Base load LNG terminating and processing plant						
8	Transmission plant						
9	Distribution plant	1,511,816					1,511,816
10	General plant	69,797					69,797
11	Common plant-gas						
12							
13							
14							
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21							
22							
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24							
25	TOTAL		1,581,613		2,544		1,584,157

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1981
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

Section B. Factors Used in Estimating Depreciation Charges

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

Notes to Depreciation, Depletion and Amortization of Gas Plant

Note: Depreciation accruals are calculated monthly by applying one-twelfth of the annual rate to the previous month's ending balance of each Primary Plant account in Utility Plant in Service. Lives, gross salvage, cost of removal, and net salvage have been detailed in a comprehensive depreciation study approved by the Commission June 28, 1976.

Name of Respondent City Gas Company of Florida	This Report Is: (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_81
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INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accounts 412 and 413)

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

2. For each lease show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange

amounts so that deductions appear as a subtraction from revenues, and income as the remainder.

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

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

5. Designate with an asterisk associated companies.

Line No.	
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NONE

Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (Account 425) — Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions* — Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, *Donations*; 426.2, *Life Insurance*; 426.3, *Penalties*; 426.4, *Expenditures for Certain Civic, Political and Related Activities*; and 426.5, *Other Deductions*,

of the Uniform System of Accounts. Amounts of less than \$10,000 may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430) — For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) — Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<u>Miscellaneous Income Deductions:</u>	
2	<u>Donations (426-1)</u>	
3		
4	American Cancer Society	4,490
5	Greater Miami Jewish Federation	3,000
6	Boys Club	2,235
7	United Way	1,800
8	Miscellaneous (7 items)	<u>2,808</u>
9		
10		
11		
12		
13	<u>Other Interest Expense (431)</u>	
14	Interest - Customer deposits - 8%	221,227
15	Short-term debt - various	154,481
16	Energy Conservation - various	<u>23,707</u>
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		<u>\$ 14,333</u>
		<u>\$399,415</u>

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 81
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REGULATORY COMMISSION EXPENSES

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

such a body was a party.

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

Line No.	Description <i>(Furnish name of regulatory commission or body, the docket or case number, and a description of the case.)</i> <i>(a)</i>	Assessed by Regulatory Commission <i>(b)</i>	Expenses of Utility <i>(c)</i>	Total Expenses to Date <i>(d)</i>	Deferred in Account 186 at Beginning of Year <i>(e)</i>
1	<u>Florida Public Service Commission:</u>				
2	Docket #800658-EG				
3	Relating to Energy Conservation				
4	Docket Nos. 800359, 800380, 800645-GU.				
5	Relating to PGA Investigation				
6	Docket #810004-GU (Amortized over 3 years)				
7	Relating to Request for Rate Increase				-0-
8					
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13	<u>Federal Energy Regulatory Commission:</u>				
14	Docket #RP-75-79				
15	Relating to new curtailment plan for				
16	Florida Natural Gas Companies				
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46	TOTAL				-0-

Name of Respondent City Gas Company of Florida	This Report Is: (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 81
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REGULATORY COMMISSION EXPENSES (Continued)

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

for Account 186.

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

4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 223

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

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 186, End of Year (l)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (j)	Contra Account (j)	Amount (k)		
Department (f)	Account No. (g)	Amount (h)					
	928	4,908					1
							2
							3
							4
							5
			164,115	928	5,180	158,935	6
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	928	695					12
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		5,603	164,115		5,180	158,935	46

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

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

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

A. Gas R, D & D Performed Internally

- (1) Pipeline
 - a. Design
 - b. Efficiency

- (2) Compressor Station
 - a. Design
 - b. Efficiency
- (3) System Planning, Engineering, and Operation
- (4) Transmission Control and Dispatching
- (5) LNG Storage and Transportation
- (6) Underground Storage
- (7) Other Storage
- (8) New Appliances and New Uses
- (9) Gas Exploration, Drilling, Production, and Recovery
- (10) Coal Gasification
- (11) Synthetic Gas
- (12) Environmental Research
- (13) Other (Classify and Include Items in Excess of \$5,000.)
- (14) Total Cost Incurred

Line No.	Classification (a)	Description (b)
1		
2		
3		
4		
5		
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8		
9		
10		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, 1981
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

B. Gas, R, D & D Performed Externally

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

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

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

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

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

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

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

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.	
		Account (e)	Amount (f)			
		NONE			1	
						2
						3
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 1981
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and enter such amounts in the appropriate lines and col-

umns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	705,846		
34	Customer Accounts	935,662		
35	Customer Service and Informational			
36	Sales	181,888		
37	Administrative and General	505,125		
38	TOTAL Operation (Total of lines 28 thru 37)	2,328,521		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	184,536		
46	Administrative and General	430		
47	TOTAL Maint. (Total of lines 40 thru 46)	184,966		

Name of Respondent City Gas Company of Florida	This Report Is: (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 81
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification <i>(a)</i>	Direct Payroll Distribution <i>(b)</i>	Allocation of Payroll Charged for Clearing Accounts <i>(c)</i>	Total <i>(d)</i>
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production—Manufactured Gas <i>(Lines 28 and 40)</i>			
50	Production—Natural Gas (Including Expl. and Dev.) <i>(Lines 29 and 41)</i>			
51	Other Gas Supply <i>(Lines 30 and 42)</i>			
52	Storage, LNG Terminating and Processing <i>(Lines 31 and 43)</i>			
53	Transmission <i>(Lines 32 and 44)</i>			
54	Distribution <i>(Lines 33 and 45)</i>	890,382		
55	Customer Accounts <i>(Line 34)</i>	935,662		
56	Customer Service and Informational <i>(Line 35)</i>			
57	Sales <i>(Line 36)</i>	181,888		
58	Administrative and General <i>(Lines 37 and 46)</i>	505,555		
59	TOTAL Operation and Maint. <i>(Total of lines 49 thru 58)</i>	2,513,487	179,553	2,693,040
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. <i>(Total of lines 25, 59, and 61)</i>	2,513,487	179,553	2,693,040
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			
66	Gas Plant	149,594	18,546	168,140
67	Other			
68	TOTAL Construction <i>(Total of lines 65 thru 67)</i>	149,594	18,546	168,140
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant	37,957		37,957
72	Other			
73	TOTAL Plant Removal <i>(Total of lines 70 thru 72)</i>	37,957		37,957
74	Other Accounts <i>(Specify):</i>			
75	Stores Expense	95,771		95,771
76	Deferred Conversion	1,985		1,985
77	Deferred Piping	1,536		1,536
78	Deferred Conservation Program Charges	40,959		40,959
79	Merchandising & Jobbing	106,111	3,864	109,975
80	Other Work In Progress	3,034		3,034
81	Essel Corporation	854,089	13,137	867,226
82	Total Other Accounts	1,103,485	17,001	1,120,486
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95				
96				
97	TOTAL SALARIES AND WAGES	3,804,523	215,100	4,019,623

B L A N K P A G E

(Next page is 357)

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 81
CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES				
1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account		426.4 Expenditures for Certain Civic, Political and Related Activities. (a) Name and address of person or organization rendering services, (b) description of services received during year and project or case to which services relate, (c) basis of charges, (d) total charges for the year, detailing utility department and account charged.		
		2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.		
		3. Designate with an asterisk associated companies.		
		<u>401 (923)</u>		
1				
2				
3				
4	Miller and Chevalier			
5	1700 Pennsylvania Avenue, N.W.	\$30,000		Fees plus expenses
6	Washington, D.C.			
7	Legal counsel for Customer Deposits			
8	Federal Tax Case			
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 81
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NATURAL GAS RESERVES AND LAND ACREAGE

1. Report below particulars (details) concerning the remaining recoverable saleable gas reserves and natural gas land acreage at end of year. Designate gas reserves on acreage acquired before October 8, 1969, and reserves on acreage acquired after October 7, 1969.

2. Classify the gas reserves and related land and land rights and costs under the sub-headings: (A) Producing Gas Lands, and (B) Non-producing Gas Lands. Provide a total for each classification.

3. For producing gas lands, report the required information alphabetically by State, County, or offshore area, and field. If the field name is not assigned, report

as "unnamed." Identify offshore fields according to their location in State or Federal domains by using the letter "S" for State domain, and "F" for Federal domain in column (a). For column (b), enter the zone number if applicable. The land, leasehold, and gas rights costs so reported should agree with the amounts carried under Account 101, *Gas Plant in Service*, and as reported for Accounts 325.1, 325.2, and 325.3 on page 202. In column (e) show for each field the year end remaining recoverable saleable gas reserves available to respondent from owned lands, leaseholds, and gas rights.

Line No.	OFFSHORE AREA		Name of Field or Block <i>(c)</i>	Name of State/County/Offshore Area <i>(d)</i>	Recoverable Gas Reserves (Thousands Mcf) <i>(e)</i>	OWNED LANDS
	Domain <i>(a)</i>	Zone <i>(b)</i>				Acres <i>(f)</i>
1			A. PRODUCING GAS LANDS			
2						
3						
4						
5						
6						
7						
8						
9			NONE			
10						
11						
12						
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37						
38						
39						
40	TOTAL					

Name of Respondent City Gas Company of Florida	This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_81
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TRANSMISSION SYSTEM PEAK DELIVERIES

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

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

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

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

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>81</u>
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TRANSMISSION SYSTEM PEAK DELIVERIES MIAMI DIVISION

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

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

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

Line No.	Item <i>(a)</i>	Month/Day/ Year <i>(b)</i>	Amount of Mcf Therms <i>(c)</i>	Curtailments on Month/Day Indicated <i>(d)</i>
Section A. Three Highest Days of System Peak Deliveries				
1	Date of <i>Highest Day's</i> Deliveries	1/12/81		
2	Deliveries to Customers Subject to FERC Rate Schedules		505,469	
3	Deliveries to Others FPSC			
4	TOTAL		505,469	None
5	Date of <i>Second Highest Day's</i> Deliveries	2/3/81		
6	Deliveries to Customers Subject to FERC Rate Schedules		449,760	
7	Deliveries to Others FPSC			
8	TOTAL		449,760	None
9	Date of <i>Third Highest Day's</i> Deliveries	2/4/81		
10	Deliveries to Customers Subject to FERC Rate Schedules		448,932	
11	Deliveries to Others FPSC			
12	TOTAL		448,932	None
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of <i>Three Consecutive Days'</i> Highest System Peak Deliveries	1/12 1/13 1/14		
14	Deliveries to Customers Subject to FERC Rate Schedules			
15	Deliveries to Others FPSC		1,329,683	
16	TOTAL			
17	Supplies from Line Pack		1,329,683	None
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
Section C. Highest Month's System Deliveries				
20	Month of <i>Highest Month's</i> System Deliveries	1/81		
21	Deliveries to Customers Subject to FERC Rate Schedules		11,856,531	
22	Deliveries to Others FPSC			
23	TOTAL		11,856,531	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1981
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TRANSMISSION SYSTEM PEAK DELIVERIES BREVARD DIVISION

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

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

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

Line No.	Item <i>(a)</i>	Month/Day/Year <i>(b)</i>	Amount of MCF Thousands <i>(c)</i>	Curtailments on Month/Day Indicated <i>(d)</i>
Section A. Three Highest Days of System Peak Deliveries				
1	Date of <i>Highest Day's</i> Deliveries	1/12/81		
2	Deliveries to Customers Subject to FERC Rate Schedules		164,667	
3	Deliveries to Others FPSC			
4	TOTAL		164,667	None
5	Date of <i>Second Highest Day's</i> Deliveries	1/13/81		
6	Deliveries to Customers Subject to FERC Rate Schedules		148,780	
7	Deliveries to Others FPSC			
8	TOTAL		148,780	None
9	Date of <i>Third Highest Day's</i> Deliveries	12/19/81		
10	Deliveries to Customers Subject to FERC Rate Schedules		139,841	
11	Deliveries to Others FPSC			
12	TOTAL		139,841	None
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Dates of <i>Three Consecutive Days' Highest System Peak Deliveries</i>	1/11 1/12 1/13		
14	Deliveries to Customers Subject to FERC Rate Schedules		434,604	
15	Deliveries to Others FPSC			
16	TOTAL		434,604	None
17	Supplies from Line Pack			
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
Section C. Highest Month's System Deliveries				
20	Month of <i>Highest Month's</i> System Deliveries	1/81		
21	Deliveries to Customers Subject to FERC Rate Schedules		2,965,177	
22	Deliveries to Others FPSC			
23	TOTAL		2,965,177	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1981
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AUXILIARY PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.

2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is

submitted. For other facilities, report the rated maximum daily delivery capacities.

3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility <i>(a)</i>	Type of Facility <i>(b)</i>	Maximum Daily Delivery Capacity of Facility, Mcf at 14.73 psia at 60°F <i>(c)</i>	Plant Cost of Facility (In dollars) <i>(d)</i>	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes <i>(e)</i>	No <i>(f)</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, 1981
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GAS ACCOUNT – NATURAL GAS

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

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.

01 NAME OF SYSTEM

Line No.	Item (a)	Ref. Page No. (b)	Therms Amount of Mcf at 60°F (c)
2	GAS RECEIVED		
3	Natural Gas Produced	506	
4	LPG Gas Produced and Mixed with Natural Gas	515	
5	Manufactured Gas Produced and Mixed with Natural Gas		
6	Purchased Gas		
7	Wellhead	327	
8	Field Lines	327	
9	Gasoline Plants	327	
10	Transmission Line	327	
11	City Gate Under FERC Rate Schedules	327	107,309,037
12	LNG FPSC	327	
13	Other	327	
14	TOTAL, Gas Purchased (Enter Total of lines 7 thru 13)	327	107,309,037
15	Gas of Others Received for Transportation	312	
16	Receipts of Respondents' Gas Transported or Compressed by Others	332	
17	Exchange Gas Received	328	
18	Gas Withdrawn from Underground Storage	512	
19	Gas Received from LNG Storage		
20	Gas Received from LNG Processing		
21	Other Receipts (Specify):		
22	TOTAL Receipts (Enter Total of lines 3 thru 5, 14, and 15 thru 21)		107,309,037

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, 1981
GAS ACCOUNT - NATURAL GAS (Continued)				
4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.			5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 518 and 519.	
01 NAME OF SYSTEM				
Line No.	Item (a)	Ref. Page No. (b)	Amount	Therms (c)
23	GAS DELIVERED			
24	Natural Gas Sales			
25	Field Sales			
26	To Interstate Pipeline Companies for Resale Pursuant to FERC Rate Schedules	310		
27	Retail Industrial Sales	306		
28	Other Field Sales	310		
29	TOTAL, Field Sales (Enter Total of lines 26 thru 28)			
30	Transmission Systems Sales			
31	To Interstate Pipeline Co. for Resale Under FERC Rate Sched.	310		
32	To Intrastate Pipeline Co. and Gas Utilities for Resale Under FERC Rate Schedules	310		
33	Mainline Industrial Sales Under FERC Certification	306		
34	Other Mainline Industrial Sales	306		
35	Other Transmission System Sales	310		
36	TOTAL, Transmission System Sales (Enter Total of lines 31 thru 35)			
37	Local Distribution by Respondent			
38	Retail Industrial Sales	303	32,740,826	
39	Other Distribution System Sales	303	76,837,090	
40	TOTAL, Distribution System Sales (Lines 38 + 39)		109,577,916	
41	Interdepartmental Sales			
42	TOTAL SALES (Enter Total of lines 29, 36, 40 and 41)		109,577,916	
43	Deliveries of Gas Transported or Compressed for:			
44	Other Interstate Pipeline Companies	312		
45	Others	312		
46	TOTAL, Gas Transported or Compressed for Others (Enter Total of lines 44 and 45)	312		
47	Deliveries of Respondent's Gas for Trans. or Compression by Others	332		
48	Exchange Gas Delivered	328		
49	Natural Gas Used by Respondent	330	43,179	
50	Natural Gas Delivered to Underground Storage	512		
51	Natural Gas Delivered to LNG Storage			
52	Natural Gas Delivered to LNG Processing			
53	Natural Gas for Franchise Requirements			
54	Other Deliveries (Specify):			
55	TOTAL SALES & OTHER DELIVERIES (Lines 42, 46, 47 thru 54)		109,621,095	
56	UNACCOUNTED FOR			
57	Production System Losses			
58	Storage Losses			
59	Transmission System Losses			
60	Distribution System Losses		(2,312,058)	
61	Other Losses (Specify in so far as possible):			
62	TOTAL Unaccounted for (Enter Total of lines 57 thru 61)		(2,312,058)	
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR (Enter Total of lines 55 and 62)		107,309,037	

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1981
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SYSTEM MAPS

1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
2. Indicate the following information on the maps:
 - (a) Transmission lines—colored in red, if they are not otherwise clearly indicated.
 - (b) Principal pipeline arteries of gathering systems.
 - (c) Sizes of pipe in principal pipelines shown on map.
 - (d) Normal directions of gas flow—indicated by arrows.
 - (e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.

- (f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.
 - (g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.
 - (h) Principal communities in which respondent renders local distribution service.
3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
 4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

System map filed under Commission Docket 810004-GU

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