

Form Approved  
OMB No. 1902-0028  
(Expires 9/30/87)




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

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

Exact Legal Name of Respondent (Company) CITY GAS COMPANY OF FLORIDA	Year of Report Dec. 31, 1986
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FERC FORM NO. 2 (REVISED 12-84)

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

IDENTIFICATION		
01 Exact Legal Name of Respondent  City Gas Company of Florida		02 Year of Report  Dec. 31, 19 <u>86</u>
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code)  955 East 25th Street Hialeah, FL 33013-3498		
05 Name of Contact Person  J. A. Wutzler		06 Title of Contact Person  Vice President and Controller
07 Address of Contact Person (Street, City, State, Zip Code)  Same as item 04		
08 Telephone of Contact Person, Including Area Code  (305) 691-8710	09 This Report Is  (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name  J. A. Wutzler		02 Title  Vice President and Controller
03 Signature  		04 Date Signed (Mo, Day, Yr)  3/30/87
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 86
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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 (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
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Statement of Income for the Year	114-117	12-84	
Statement of Retained Earnings for the Year	118-119		
Statement of Changes in Financial Position	120-121		
Notes to Financial Statements	122-123		
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debts)</b>			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201	Ed. 12-85	
Gas Plant in Service	204-209	Ed. 12-85	
Gas Plant Leased to Others	213	Ed. 12-85	N/A
Gas Plant Held for Future Use	214	Ed. 12-85	N/A
Production Properties Held for Future Use	215	Ed. 12-85	None
Construction Work in Progress—Gas	216	Ed. 12-85	
Construction Overheads—Gas	217	Ed. 12-85	
General Description of Construction Overhead Procedure	218	Ed. 12-85	
Accumulated Provision for Depreciation of Gas Utility Plant	219	Ed. 12-85	
Gas Stored	220	Ed. 12-85	None
Nonutility Property	221	Ed. 12-85	
Accumulated Provision for Depreciation and Amortization of Nonutility Property	221	Ed. 12-85	
Investments	222-223	Ed. 12-86	
Investments in Subsidiary Companies	224-226	Ed. 12-86	
Gas Prepayments Under Purchase Agreements	226-227	Ed. 12-86	None
Advances for Gas Prior to Initial Deliveries or Commission Certification	229	Ed. 12-86	None
Prepayments	230	Ed. 12-85	
Extraordinary Property Losses	230	Ed. 12-85	None
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-86	None
Preliminary Survey and Investigation Charges	231	Ed. 12-86	N/A
Miscellaneous Deferred Debts	233	Ed. 12-85	
Accumulated Deferred Income Taxes (Account 190)	234-235	Ed. 12-85	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
Capital Stock	250-252	Ed. 12-86	
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-86	

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

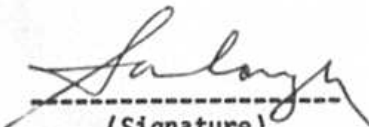
We represent to the best of our knowledge and belief that our annual report for the year ended 1986, as filed pursuant to Commission rule, is in substantial compliance with the following except as noted in the report or as separately explained herein:

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

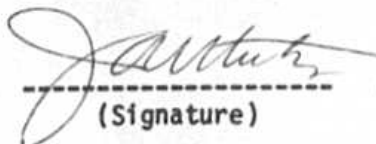
We are aware that Section 837.06, Florida Statutes provides:

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

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

  
-----  
(Signature) 3/30/87  
(Date)

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

  
-----  
(Signature) 3/30/87  
(Date)



EXECUTIVE SUMMARY

Supplement to Annual Report

of

City Gas Company of Florida  
Company Name

For the Year

1986

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**PART I - TELEPHONE NUMBERS**

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

B. Direct Telephone Numbers for Each:

<u>Officer(s)</u> <u>Name</u>	<u>Title</u>	<u>Number</u>
1. S.W. Langer	President & Chairman of the Board	Same as above
2. David Langer	Senior Vice President	
3. Alice M. Harris	Executive Vice President	
4. Jack Langer	Vice President/Special Projects	
5. Harry Blumin	Secretary/Treasurer	
6. Larry Hixon	Vice President/General Manager Brevard Division	
7. J.A. Wutzler	Vice President & Controller	
8. Salvatore Bertolo	Vice President/Operations	

C. Direct Telephone Numbers For Each:

<u>Director(s)</u> <u>Name</u>	<u>Title</u>	<u>Number</u>
1. S.W. Langer	President & Chairman of the Board	Same as above
2. David Langer	Senior Vice President	
3. Jack Langer	Vice President/Special Projects	
4. Harry Blumin	Secretary/Treasurer	
5. William Goldrich	Director	
6. Michael Weintraub	Director	
7. William Allen	Director	
8. Peter Bermont	Director	

PART II - COMPANY PROFILE

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

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

- see attached-

## PART II - COMPANY PROFILE

### A. Brief Company History

City Gas Company of Florida was incorporated 4/2/49 as a propane distributor headquartered in Hialeah, Florida, using underground pipelines. Starting in the late fifties, City Gas acquired a number of LP gas companies in Dade, Broward, and Brevard Counties. In 1960, natural gas became available, and the underground pipeline systems facilitated the conversion from LP to natural gas. Upon the conversion to natural gas, the Company became regulated under the Florida Public Service Commission. In 1964, City Gas was listed on the American Stock Exchange. City Gas is now the second largest natural gas utility in Florida.

### B. Operating Territory

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

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

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

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

### C. Major Goals and Objectives

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

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

PART II - COMPANY PROFILE (Continued)

Stockholders: To achieve our allowable return on investment, presently set at 15.75% by the FPSC (13.7% for purposes of income tax reform); to achieve consistent growth in earnings and dividends, and steady customer growth.

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

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

D. Major Operating Divisions and Functions

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

E. Affiliates and Relationships

The only affiliate of City Gas is a wholly-owned subsidiary, Essel Corporation, in Dade County.

F. Current and Projected Growth Patterns

Actual:	<u>Changes from previous year</u>		
	<u>Total</u> <u>customers</u>	<u>Therm</u> <u>sales</u>	<u>Gross</u> <u>plant</u>
1982	3.4%	(26.4)%	8.7%
1983	1.6	(6.3)	4.5
1984	2.1	3.2	3.1
1985	1.0	(1.7)	2.5
1986	2.4	.7	4.4
1987 (Projected)	2.0	3.0	3.0
1988 "	2.0	3.0	3.0

The loss of our major customer caused the decline in therm sales in 1982.

PART III - CORPORATE RECORDS

A. Location:

955 East 25th Street  
Hialeah, Florida 33013

B. Description:

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

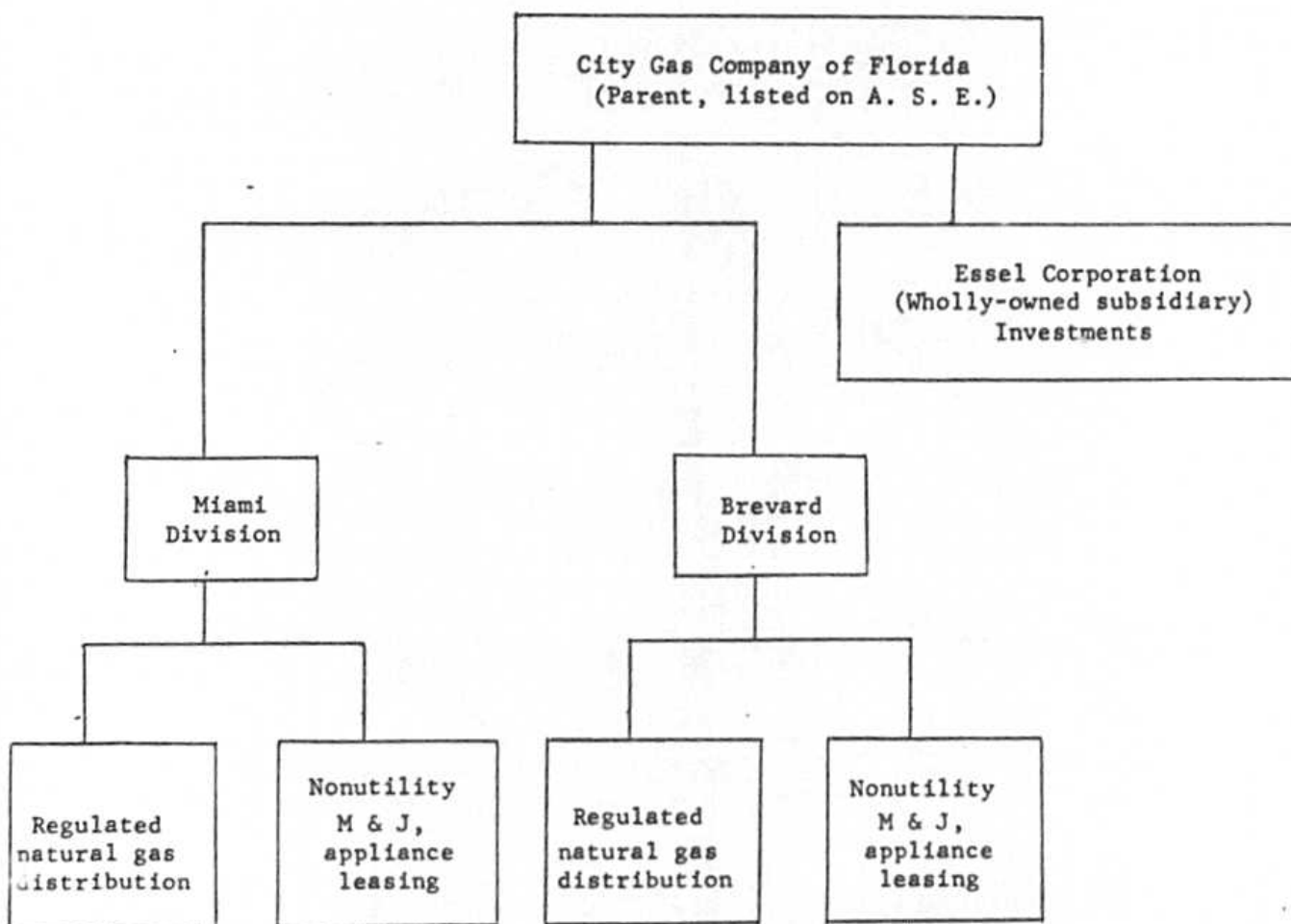
C. List Audit Groups Reviewing Records and Operations:

Florida Public Service Commission staff  
Touche Ross & Co. - Independent CPA



PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

Current as of: 3/31/87



A. List

PART V - LAISON PERSONNEL DIRECTORY (4)B

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

(1) Also list appropriate legal counsels, and others who may not be on the general payroll.

(2) Please provide individual telephone numbers if the person cannot be reached through the Company's operator.

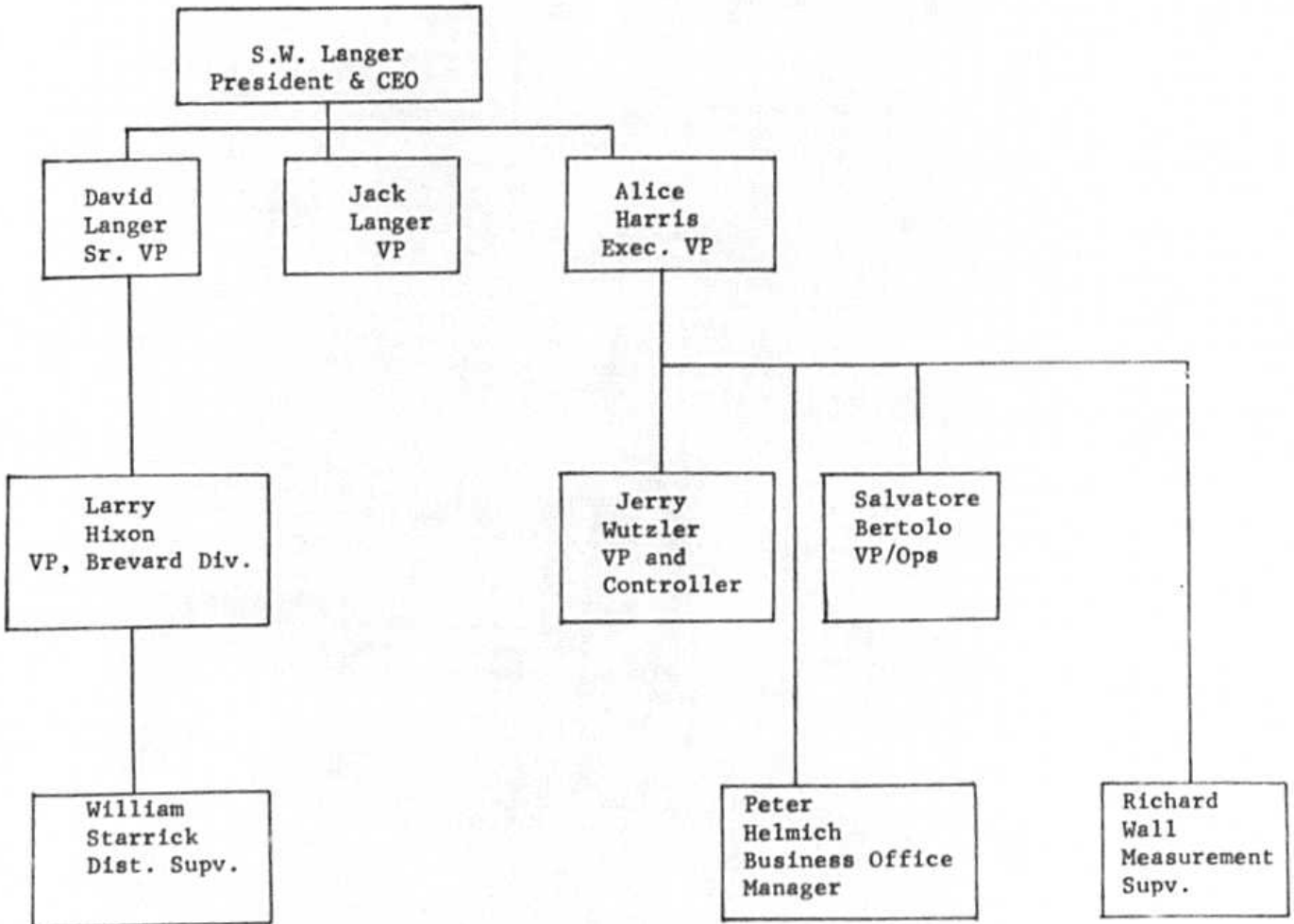
(3) Please provide appropriate organizational charts for all persons listed within the Company.

(4) Defines as personal visits or telephone calls as a result of routine recurring interface, rate cases, or audits.

PART V - LIAISON PERSONNEL

B. Organizational Chart\*

Current as of : 3/31/87



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

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Exact Legal Name of Respondent (Company)

City Gas Company of Florida

Year of Report

Dec. 31, 1986

Name of Respondent City Gas Company of Florida	This Report Is: (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 86
LIST OF SCHEDULES (Natural Gas Company) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</b>			
Other Paid-in Capital .....	253	Ed. 12-86	None
Discount on Capital Stock .....	254	Ed. 12-86	None
Capital Stock Expense .....	254	Ed. 12-86	
Securities Issued or Assumed and Securities Refunded or Retired During the Year .....	255	Ed. 12-86	
Long-Term Debt .....	256-257	Ed. 12-86	
Unamortized Debt Exp., Premium and Discount on Long-Term Debt ..	258-259	Ed. 12-86	
Unamortized Loss and Gain on Reacquired Debt .....	260	Ed. 12-86	None
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes .....	261		
Taxes Accrued, Prepaid and Charged During Year .....	262-263	Ed. 12-86	
Investment Tax Credits Generated and Utilized .....	264-265	Ed. 12-86	
Accumulated Deferred Investment Tax Credits .....	266-267	Ed. 12-86	
Miscellaneous Current and Accrued Liabilities .....	268	Ed. 12-86	
Other Deferred Credits .....	269	Ed. 12-86	
Undelivered Gas Obligations Under Sales Agreements .....	270-271	Ed. 12-86	None
Accumulated Deferred Income Taxes—Accelerated Amortization Property .	272-273	Ed. 12-86	None
Accumulated Deferred Income Taxes—Other Property .....	274-275	Ed. 12-86	
Accumulated Deferred Income Taxes—Other .....	276-277	Ed. 12-86	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Gas Operating Revenues .....	300-301	Ed. 12-86	
Distribution Type Sales by States .....	302-303		
Residential and Commercial Space Heating Customers .....	305		None
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	Ed. 12-86	N/A
Revenue from Transportation of Gas of Others—Natural Gas .....	312-313	Ed. 12-86	N/A
Sales of Products Extracted from Natural Gas .....	315	Ed. 12-86	None
Revenues from Natural Gas Processed by Others .....	315	Ed. 12-86	None
Gas Operation and Maintenance Expenses .....	320-325	12-84	
Number of Gas Department Employees .....	325		
Exploration and Development Expenses .....	326		None
Abandoned Leases .....	326		None
Gas Purchases .....	327	12-84	
Exchange Gas Transactions .....	328-329		None
Gas Used in Utility Operations—Credit .....	330	Ed. 12-86	
Other Gas Supply Expenses .....	331		N/A
Transmission and Compression of Gas by Others .....	332-333	Ed. 12-86	N/A
Miscellaneous General Expenses—Gas .....	335	Ed. 12-86	
Depreciation, Depletion, and Amortization of Gas Plant .....	336-338	Ed. 12-86	
Income from Utility Plant Leased to Others .....	339		None
Particulars Concerning Certain Income Deduction and Interest Charges Accounts .....	340	Ed. 12-86	

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

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
<b>GENERAL INFORMATION</b>			
<p>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.</p> <p style="text-align: center;">J. A. Wutzler, Vice President and Controller  955 East 25 Street  Hialeah, FL 33013-3498</p>			
<p>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.</p> <p style="text-align: center;">Florida</p>			
<p>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.</p> <p style="text-align: center;">N/A</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p style="text-align: center;">Distribution of natural gas</p>			
<p>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?</p> <p>(1) <input type="checkbox"/> Yes. . . Enter the date when such independent accountant was initially engaged: _____.</p> <p>(2) <input checked="" type="checkbox"/> No</p>			



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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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_86
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**CORPORATIONS CONTROLLED BY RESPONDENT**

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

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

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

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

DEFINITIONS

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

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

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

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

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

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
Essex Corporation	Investments	100%	

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**OFFICERS**

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

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

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chairman of the Board	S. W. Langer	214,167
2			
3	Executive Vice President	Alice Harris	64,500
4	Senior Vice President	David Langer	64,500
5	Vice President	Jack Langer	77,250
6	Vice President & Controller	J. A. Wutzler	53,750
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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>86</u>
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**DIRECTORS**

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

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

Name (and Title) of Director  (a)	Principal Business Address  (b)	Number of Directors' Meetings Attended During Year (c)	Fees During Year (d)
S. W. Langer, Pres.**	955 E. 25 St, Hialeah, FL 33013-3498	5	12,500
Harry Blumin, Secy & Treas*	"	5	12,500
William Goldrich	"	5	12,500
David Langer, Sr. V.P.	"	5	12,500
Jack Langer, V.P.*	"	5	12,500
Michael Weintraub	"	5	12,500
William Allen (1)	"	0	0
Peter Bermont (1)	"	0	0
Phillip Frost (2)	"	1	2,500
Arthur Hertz (3)	"	4	10,000
(1) Elected December 10, 1986 (2) Resigned November 26, 1986 (3) Resigned November 1, 1986			

Name of Respondent City Gas Company of Florida	This Report Is: (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 86
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**SECURITY HOLDERS AND VOTING POWERS**

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

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

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

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

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

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: 12/22/86  
Date of Record for dividend

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: 798,848  
By proxy: 798,848

3. Give the date and place of such meeting: 7/31/86  
955 E. 25 St.  
Hialeah, FL.

Line No.	Name (Title) and Address of Security Holder  (a)	VOTING SECURITIES				
		Number of votes as of (date): 12/22/86				
		Total Votes (b)	Same as Col. (c)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities			907,600		
5	TOTAL number of security holders			846		
6	TOTAL votes of security holders listed below			665,501		
7	CEDE & Co.			383,580		
8	P. O. Box 863					
9	Bowling Green, NY 10004					
10						
11	Phillip Frost			57,000		
12	125 East Marino Drive					
13	Miami Beach, FL 33139					
14						
15	Harris Kerr & Forester			33,000		
16	1101 Brickell Ave. #900					
17	Miami, FL 33131					
18						
19	Jack Langer, V.P. & Dir.			32,596		
20	3310 Granada Blvd.					
21	Coral Gables, FL 33134					
22						
23	NCNB National Bank of FL			32,500		
24	250 S. E. 1st Street					
25	Miami, FL 33101					
26						

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
SECURITY HOLDERS AND VOTING POWERS (Continued)					
Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
27	Grace Roberts		32,400		
28	8501 Ponce de Leon Blvd.				
29	Coral Gables, FL 33143				
30					
31	Kray & Company		31,949		
32	P. O. Box 96625				
33	Chicago, IL 60693				
34					
35	David Langer, Sr. V.P. & Dir.		29,896		
36	8011 Halycon Court				
37	Inverness, FL 32650				
38					
39	Fay Blumin		22,000		
40	1101 Brickell Avenue #900				
41	Miami, FL 33131				
42					
43	Karen Platt		10,580		
44	220 E. 60 Street Apt. 6L				
45	New York, NY 10022				
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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 86
<b>IMPORTANT CHANGES DURING THE YEAR</b>			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of</p> <p>Item 9: Legal proceedings:</p> <p>gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.</p> <p>6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.</p>			
<p>The federal antitrust case between the Company and Consolidated Gas Company of Florida, Inc., as described in last year's Form No. 2, has not yet been decided by the U. S. District Court for the Southern District of Florida. In January, 1987 this Company filed a Motion with the Court of reopen proceedings to hear additional testimony, based on certain post-trial events. The Court has not yet ruled on our Motion.</p> <p>In another case as described in last year's Form No. 2, the Company petitioned the Supreme Court of Florida to issue its writ directing, among other things, that the FPSC convene a duly constituted panel of the Commission to consider City Gas' Motion for Reconsideration in FPSC Dockets No. 850115-GU and 850118-GU. These dockets involved proposed tariff changes from both companies for a new interruptible gas rate to serve the Dade County Water and Sewer Authority, wherein the FPSC approved Miller's filing but did not approve that of City Gas. In January, 1987 the Court upheld and approved the action of the FPSC.</p>			



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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, 1986
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	61,057,256	63,754,914
3	Construction Work in Progress (107)	200-201	696,776	1,499,317
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		61,754,032	65,254,231
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	19,061,638	20,685,061
6	Net Utility Plant (Enter Total of line 4 less 5)	--	42,692,394	44,569,170
7	Nuclear Fuel (120.1-120.4, 120.6)	--		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	--		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	--		
10	Net Utility Plant (Enter Total of lines 6 and 9)	--	42,692,394	44,569,170
11	Utility Plant Adjustments (116)	122-123		
12	Gas Stored Underground-Noncurrent (117)	220		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	5,838,649	7,370,359
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221	1,842,549	2,215,690
16	Investments in Associated Companies (123)	222-223		
17	Investment in Subsidiary Companies (123.1)	224-225	5,516,175	6,432,904
18	(For Cost of Account 123.1, See Footnote Page 217, line 23)	--		
19	Other Investments (124)	222-223,229		
20	Special Funds (125-128)	--	3,104	4,763
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	--	9,515,379	11,592,336
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)	--	1,714,011	1,128,766
24	Special Deposits (132-134)	--	18,000	
25	Working Funds (135)	--	6,025	6,225
26	Temporary Cash Investments (136)	222-223	570,902	
27	Notes Receivable (141)	--	42,338	33,482
28	Customer Accounts Receivable (142)	--	3,294,367	3,214,689
29	Other Accounts Receivable (143)	--	78,516	96,476
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	--	65,673	64,758
31	Notes Receivable from Associated Companies (145)	--		
32	Accounts Receivable from Assoc. Companies (146)	--		
33	Fuel Stock (151)	--		
34	Fuel Stock Expense Undistributed (152)	--		
35	Residuals (Elec) and Extracted Products (Gas) (153)	--		
36	Plant Material and Operating Supplies (154)	--	87,923	77,565
37	Merchandise (155)	--	179,909	143,293
38	Other Material and Supplies (156)	--		
39	Nuclear Materials Held for Sale (157)	--		
40	Stores Expenses Undistributed (163)	--		
41	Gas Stored Underground -- Current (164.1)	220		
42	Liquefied Natural Gas Stored (164.2)	220		
43	Liquefied Natural Gas Held for Processing (164.3)	220		
44	Prepayments (165)	230	143,283	157,985
45	Advances for Gas Explor., Devel. and Prod. (166)	229		
46	Other Advances for Gas (167)	229		
47	Interest and Dividends Receivable (171)	--	353	585
48	Rents Receivable (172)	--		
49	Accrued Utility Revenues (173)	--	796,786	410,418
50	Miscellaneous Current and Accrued Assets (174)	--		
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)		6,866,740	5,204,726

Name of Respondent City Gas Company of Florida		This Report Is: (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>86</u>
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)</b>				
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)	—	188,819	156,623
54	Extraordinary Property Losses (182.1)	230		
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
56	Prelim. Survey and Investigation Charges (Electric) (183)	231		
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	231		
58	Clearing Accounts (184)	—		(47,524)
59	Temporary Facilities (185)	—		
60	Miscellaneous Deferred Debits (186)	233	1,407,416	1,518,017
61	Def. Losses from Disposition of Utility Plt. (187)	—		
62	Research, Devel. and Demonstration Expend. (188)	352-353		
63	Unamortized Loss on Reacquired Debt (189)	—		
64	Accumulated Deferred Income Taxes (190)	234-235	613,016	640,199
65	Unrecovered Purchased Gas Costs (191)	—		
66	Unrecovered Incremental Gas Costs (192.1)	—		
67	Unrecovered Incremental Surcharges (192.2)	—		
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 67)		2,209,251	2,267,315
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		61,283,764	63,633,547

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<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>				
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)	250-251	1,016,000	1,016,000
3	Preferred Stock Issued (204)	250-251		
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	6,538,906	6,538,906
7	Other Paid-In Capital (208-211)	253		
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254	369,639	369,639
11	Retained Earnings (215, 215.1, 216)	118-119	15,917,741	17,853,064
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	5,331,175	5,340,479
13	(Less) Reacquired Capital Stock (217)	250-251	2,287,559	2,287,559
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	—	26,146,624	28,091,251
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	11,420,000	10,997,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257	3,500,000	3,000,000
20	Unamortized Premium on Long-Term Debt (225)	—		
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	—		
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	—	14,920,000	13,997,000
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)	—		
25	Accumulated Provision for Property Insurance (228.1)	—		
26	Accumulated Provision for Injuries and Damages (228.2)	—		
27	Accumulated Provision for Pensions and Benefits (228.3)	—		
28	Accumulated Miscellaneous Operating Provisions (228.4)	—		
29	Accumulated Provision for Rate Refunds (229)	—		
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)	—		
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	—		1,500,000
33	Accounts Payable (232)	—	2,653,279	1,908,444
34	Notes Payable to Associated Companies (233)	—		
35	Accounts Payable to Associated Companies (234)	—		
36	Customer Deposits (235)	—	4,062,804	4,306,118
37	Taxes Accrued (236)	262-263	174,694	222,120
38	Interest Accrued (237)	—	714,192	690,293
39	Dividends Declared (238)	—	273,450	272,280
40	Matured Long-Term Debt (239)	—		
41	Matured Interest (240)	—		
42	Tax Collections Payable (241)	—	613,605	512,758
43	Miscellaneous Current and Accrued Liabilities (242)	—	458,223	512,769
44	Obligations Under Capital Leases-Current (243)	—		
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	—	8,950,247	9,924,782

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<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)</b>				
Line No.	Title of Account  (a)	Ref. Page No.  (b)	Omit Cents	
			Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		100,093	265,093
48	Accumulated Deferred Investment Tax Credits (255)	266-267	2,988,309	2,710,459
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	269	729,746	490,586
51	Unamortized Gain on Reacquired Debt (257)	260		
52	Accumulated Deferred Income Taxes (281-283)	272-277	7,448,745	8,077,866
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		11,266,893	11,544,004
54				
55	Injuries and damages reserve			76,510
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		61,283,764	63,633,547



Name of Respondent City Gas Company 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, 1986	Year of Report Dec. 31, 1986
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**STATEMENT OF INCOME FOR THE YEAR**

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

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

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

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

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

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

Line No.	Account  (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		35,836,721	41,833,018
3	Operating Expenses			
4	Operation Expenses (401)		26,429,555	31,354,591
5	Maintenance Expenses (402)		540,213	710,881
6	Depreciation Expense (403)		2,194,405	2,123,129
7	Amort. & Depl. of Utility Plant (404-405)		2,736	2,652
8	Amort. of Utility Plant Acq. Adj. (406)		10,549	10,549
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			154,328
10	Amort. of Conversion Expenses (407)		33,300	37,239
11	Taxes Other Than Income Taxes (408.1)	262-263	1,370,757	1,400,376
12	Income Taxes — Federal (409.1)	262-263	1,328,039	1,559,016
13	— Other (409.1) State	262-263	170,141	188,779
14	Provision for Deferred Inc. Taxes (410.1)	234, 272-277	247,387	290,608
15	(Less) Provision for Deferred Income Taxes—Cr. (411.1)	234, 272-277		
16	Investment Tax Credit Adj. — Net (411.4) Amort.	264-265	(12,599)	(8,682)
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)		32,314,483	37,823,466
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		3,522,238	4,009,552

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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

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

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

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

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

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

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
						2
						3
						4
						5
						6
						7
						8
		Same as cols. (c) & (d)				9
						10
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						20



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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
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Name of Respondent		This Report Is:	Date of Report	Year of Report
City Gas Company of Florida		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 1986
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried forward from page 114)	—	3,522,238	4,009,552
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		978,887	889,768
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		686,282	612,574
27	Revenues From Nonutility Operations (417)			
28	(Less) Expenses of Nonutility Operations (417.1)			
29	Nonoperating Rental Income (418)		167,713	188,186
30	Equity in Earnings of Subsidiary Companies (418.1)		9,304	380,809
31	Interest and Dividend Income (419)		833,225	248,785
32	Allowance for Other Funds Used During Construction (419.1)		42,817	27,587
33	Miscellaneous Nonoperating Income (421)		62,309	76,899
34	Gain on Disposition of Property (421.1)		73,355	
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		1,481,328	1,199,460
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)			12,921
38	Miscellaneous Amortization (425)	340		
39	Miscellaneous Income Deductions (426.1-426.5)	340	55,423	253,315
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		55,423	266,236
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263		
43	Income Taxes—Federal (409.2)	262-263	(68,084)	69,214
44	Income Taxes—Other (409.2) State	262-263	(7,081)	7,636
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	268,411	(111,362)
46	(Less) Provision for Deferred Income Taxes—Cr. (411.2)	234,272-277		
47	Investment Tax Credit Adj.—Net (411.5)			
48	(Less) Investment Tax Credits (420)		231,838	135,263
49	TOTAL Taxes on Other Income and Deduct. (Total of 42 thru 48)		(38,592)	(169,775)
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)		1,464,497	1,102,999
51	Interest Charges			
52	Interest on Long-Term Debt (427)		1,490,033	1,634,335
53	Amort. of Debt Disc. and Expense (428)	256—257	32,196	32,196
54	Amortization of Loss on Reacquired Debt (428.1)	258-259		
55	(Less) Amort. of Premium on Debt-Credit (429)	256—257		
56	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)	258-259		
57	Interest on Debt to Assoc. Companies (430)	340		
58	Other Interest Expense (431)	340	449,953	477,329
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		19,194	12,366
60	Net Interest Charges (Enter Total of lines 52 thru 59)		1,952,988	2,131,494
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		3,033,747	2,981,057
62	Extraordinary Items			
63	Extraordinary Income (434)			
64	(Less) Extraordinary Deductions (435)			
65	Net Extraordinary Items (Enter Total of line 63 less line 64)			
66	Income Taxes—Federal and Other (409.3)	262-263		
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)			
68	Net Income (Enter Total of lines 61 and 67)		3,033,747	2,981,057

Name of Respondent City Gas Company of Florida	This Report Is: (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 86
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**STATEMENT OF RETAINED EARNINGS FOR THE YEAR**

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

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

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

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

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

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

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

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>		
1	Balance — Beginning of Year		21,248,916
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)		3,024,443
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436) ( <i>Total of lines 18 thru 21</i> )		
23	Dividends Declared — Preferred Stock (Account 437)		
24			
25			
26			
27			
28			
29	TOTAL Dividends Declared — Preferred Stock (Acct. 437) ( <i>Total of lines 24 thru 29</i> )		
30	Dividends Declared — Common Stock (Account 438)		
31			
32	\$.30 per share per quarter		1,089,120
33			
34			
35			
36	TOTAL Dividends Declared — Common Stock (Acct. 438) ( <i>Total of lines 31 thru 35</i> )		1,089,120
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		9,304
38	Balance — End of Year ( <i>Total of lines 01, 09, 15, 16, 22, 29, 36 and 37</i> )		23,193,543

Name of Respondent City Gas Company of Florida		This Report Is: (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 86
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	APPROPRIATED RETAINED EARNINGS (Account 215)  State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)  State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)			
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total lines 38 and 47)	23,193,543		
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
49	Balance — Beginning of Year (Debit or Credit)	5,331,175		
50	Equity in Earnings for Year (Credit) (Account 418.1)	9,304		
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance — End of Year	5,340,479		



Name of Respondent City Gas Company of Florida	This Report Is: (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 86
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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	3,033,747
3	Principal Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	2,745,928
5	Amortization of (Specify) Plant, Deferred Items, Investment Credit	760,057
6	Provision for Deferred or Future Income Taxes (Net)	629,121
7	Investment Tax Credit Adjustments	(40,716)
8	(Less) Allowance for Other Funds Used During Construction	(42,817)
9	Other (Net)	
10	Unappropriated Undist. Sub. Earnings	(9,304)
11		
12		
13		
14		
15		
16		
17	TOTAL Funds from Operations (Enter Total of lines 2 thru 16)	7,076,016
18	Funds from Outside Sources (New Money)	
19	Long-Term Debt (b) (c)	
20	Preferred Stock (c)	
21	Common Stock (c)	
22	Net Increase in Short-Term Debt (d)	
23	Other (Net)	
24		
25		
26		
27		
28		
29		
30		
31	TOTAL Funds from Outside Sources (Enter Total of lines 19 thru 30)	
32	Sale of Non-Current Assets (e)	
33		
34	Contributions from Associated and Subsidiary Companies	
35	Other (Net) (a)	
36	Change in Working Capital	1,524,257
37		
38		
39		
40		
41		
42		
43	TOTAL Sources of Funds (Enter Total of lines 17, 31, 32 thru 42)	8,600,273

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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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)	4,381,321
45	Gross Additions to Utility Plant (Less Nuclear Fuel)	
46	Gross Additions to Nuclear Fuel	
47	Gross Additions to Common Utility Plant	
48	Gross Additions to Nonutility Plant	1,715,095
49	(Less) Allowance for Other Funds Used During Construction	(42,817)
50	Other Net Cost of Retired Plant	21,217
51	TOTAL Applications to Construction and Plant Expenditures (Incl. Land) (45 thru 50)	6,074,816
52	Dividends on Preferred Stock	
53	Dividends on Common Stock	1,089,120
54	Funds for Retirement of Securities and Short-Term Debt	
55	Long-term Debt (b) (c)	923,000
56	Preferred Stock (c)	
57	Redemption of Capital Stock	
58	Net Decrease in Short-term Debt (d)	
59	Other (Net)	
60		
61		
62		
63		
64		
65		
66	Purchase of Other Non-Current Assets (e)	
67	Expenditures on Deferred Items	513,337
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)	8,600,273

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>86</u>
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**NOTES TO FINANCIAL STATEMENTS**

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

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

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

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

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

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

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



<b>Name of Respondent</b> City Gas Company of Florida	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 1986
<b>NOTES TO FINANCIAL STATEMENTS (Continued)</b>			

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_86
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	63,403,292		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	63,403,292		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	1,499,317		
12	Acquisition Adjustments	351,622		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	65,254,231		
14	Accum. Prov. for Depr., Amort., & Depl.	20,685,061		
15	Net Utility Plant (Enter Total of line 13 less 14)	44,569,170		
<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
17	In Service:			
18	Depreciation	20,363,163		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	48,669		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	20,411,832		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.	273,229		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	20,685,061		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)**

Gas <i>(d)</i>	Other (Specify) <i>(e)</i>	Other (Specify) <i>(f)</i>	Other (Specify) <i>(g)</i>	Common <i>(h)</i>	Line No.
					1
					2
					3
Same					4
as					5
Col (b)					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
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					31
					32
					33

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, <i>Gas Plant in Service (Classified)</i>, this page and the next include Account 102, <i>Gas Plant Purchased or Sold</i>; Account 103, <i>Experimental Gas Plant Unclassified</i>; and Account 106, <i>Completed Construction Not Classified—Gas</i>.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the</p>		<p>entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).</p>		
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	1. Intangible Plant			
2	301 Organization			
3	302 Franchises and Consents	79,957		
4	303 Miscellaneous Intangible Plant		25,275	
5	TOTAL Intangible Plant	79,957	25,275	
6	2. Production Plant			
7	Natural Gas Production and Gathering Plant			
8	325.1 Producing Lands			
9	325.2 Producing Leaseholds			
10	325.3 Gas Rights			
11	325.4 Rights-of-Way			
12	325.5 Other Land and Land Rights			
13	326 Gas Well Structures			
14	327 Field Compressor Station Structures			
15	328 Field Meas. and Reg. Sta. Structures			
16	329 Other Structures			
17	330 Producing Gas Wells—Well Construction			
18	331 Producing Gas Wells—Well Equipment			
19	332 Field Lines			
20	333 Field Compressor Station Equipment			
21	334 Field Meas. and Reg. Sta. Equipment			
22	335 Drilling and Cleaning Equipment			
23	336 Purification Equipment			
24	337 Other Equipment			
25	338 Unsuccessful Exploration & Devel. Costs			
26	TOTAL Production and Gathering Plant			
27	Products Extraction Plant			
28	340 Land and Land Rights			
29	341 Structures and Improvements			
30	342 Extraction and Refining Equipment			
31	343 Pipe Lines			
32	344 Extracted Products Storage Equipment			
33	345 Compressor Equipment			
34	346 Gas Meas. and Reg. Equipment			
35	347 Other Equipment			
36	TOTAL Products Extraction Plant			
37	TOTAL Nat. Gas Production Plant			
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)			
39	TOTAL Production Plant			

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_86	
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)</b>				
<p>including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the</p>		<p>offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>		
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			301	2
			79,957	302 3
			25,275	303 4
			105,232	5
				6
				7
			325.1	8
			325.2	9
			325.3	10
			325.4	11
			325.5	12
			326	13
			327	14
			328	15
			329	16
			330	17
			331	18
			332	19
			333	20
			334	21
			335	22
			336	23
			337	24
			338	25
				26
				27
			340	28
			341	29
			342	30
			343	31
			344	32
			345	33
			346	34
			347	35
				36
				37
				38
				39



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)**

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

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 86
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)**

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				40
				41
			350.1	42
			350.2	43
			351	44
			352	45
			352.1	46
			352.2	47
			352.3	48
			353	49
			354	50
			355	51
			356	52
			357	53
				54
				55
			360	56
			361	57
			362	58
			363	59
			363.1	60
			363.2	61
			363.3	62
			363.4	63
			363.5	64
				65
				66
			364.1	67
			364.2	68
			364.3	69
			364.4	70
			364.5	71
			364.6	72
			364.7	73
			364.8	74
				75
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			365.1	79
			365.2	80
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			371	86
				87



Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
88	5. Distribution Plant			
89	374 Land and Land Rights	753,662	310	
90	375 Structures and Improvements	886,647	6,961	
91	376 Mains	35,358,468	2,080,602	
92	377 Compressor Station Equipment			
93	378 Meas. and Reg. Sta. Equip.—General			
94	379 Meas. and Reg. Sta. Equip.—City Gate	342,260		
95	380 Services	13,945,210	953,617	
96	381 Meters	4,793,064	75,672	
97	382 Meter Installations			
98	383 House Regulators	1,566,903	69,068	
99	384 House Reg. Installations			
100	385 Industrial Meas. and Reg. Sta. Equipment	344,862	47,261	
101	386 Other Prop. on Customers' Premises			
102	387 Other Equipment	146,256	3,520	
103	TOTAL Distribution Plant	58,137,332	3,237,011	
104	6. General Plant			
105	389 Land and Land Rights	89,696		
106	390 Structures and Improvements	515,732	5,525	
107	391 Office Furniture and Equipment	371,411	237,101	
108	392 Transportation Equipment	776,413	43,059	
109	393 Stores Equipment	16,716		
110	394 Tools, Shop, and Garage Equipment	429,288	25,323	
111	395 Laboratory Equipment	80,566		
112	396 Power Operated Equipment			
113	397 Communication Equipment	197,097	4,410	
114	398 Miscellaneous Equipment	11,426	1,076	
115	Subtotal	2,488,345	316,494	
116	399 Other Tangible Property			
117	TOTAL General Plant	2,488,345	316,494	
118	TOTAL (Accounts 101 and 106)	60,705,634	3,578,780	
119	Gas Plant Purchased (See Instr. 8)			
120	(Less) Gas Plant Sold (See Instr. 8)			
121	Experimental Gas Plant Unclassified			
122	TOTAL Gas Plant in Service	60,705,634	3,578,780	

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <sup>86</sup>	
<b>GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)</b>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					88
			753,972	374	89
		(161,158)	732,450	375	90
87,852			37,351,218	376	91
				377	92
				378	93
			342,260	379	94
88,207			14,810,620	380	95
22,262			4,846,474	381	96
				382	97
20,733			1,615,238	383	98
				384	99
7,927			384,196	385	100
				386	101
			149,776	387	102
226,981		(161,158)	60,986,204		103
					104
			89,696	389	105
		(363,712)	157,545	390	106
25,310			583,202	391	107
103,961			715,511	392	108
			16,716	393	109
			454,611	394	110
			80,566	395	111
				396	112
			201,507	397	113
			12,502	398	114
129,271		(363,712)	2,311,856		115
				399	116
129,271		(363,712)	2,311,856		117
356,252		(524,870)	63,403,292		118
					119
					120
					121
356,252		(524,870)	63,403,292		122

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Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
<b>PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)</b>					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.			give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1.		
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use,					
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)	
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Page 500)				
2	None				
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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, 1986
<b>CONSTRUCTION WORK IN PROGRESS—GAS (Account 107)</b>				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$500,000) may be grouped.		
Line No.	Description of Project  (a)	Construction Work in Progress—Gas (Account 107)  (b)	Estimated Additional Cost of Project  (c)	
1	Incomplete Distribution System in Dade County	359,126	71,825	
2	" " " " Brevard County	1,140,191	59,182	
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43	TOTAL	1,499,317	131,007	

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
<b>CONSTRUCTION OVERHEADS—GAS</b>				
<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 218 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</p>		<p>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	81,052		1,568,825
3	Engineering	22,929		see page 218
4	Allowance for funds used during construction	<u>15,541</u>		1,850,119
5	Total Miami Division	119,522		
6				
7	<u>Brevard Division</u>			
8	Administrative and General	77,228		1,403,646
9	Engineering	14,471		see page 218
10	Allowance for funds used during construction	<u>47,385</u>		5,641,126
11	Total Brevard Division	139,084		
12				
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46	TOTAL	258,606		

Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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**GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE**

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

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

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

1. Capitalized Administrative and General overheads were developed by using the Payroll Allocation Method, as directed by memorandum dated February, 1972 from the Florida Public Service Commission. This Allocation Method was discontinued following FPSC Order No. 16437, effective 8/21/86.

2. Engineering Labor and Expenses capitalized were based on the percentage of the superintendent's actual time devoted to construction work. This Allocation Method was discontinued following FPSC Order No. 16437, effective 8/21/86.

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 AFUDC.

**COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES**

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

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S	N/A- This structure not used	
(2)	Short-Term Interest		By FPSC.	s
(3)	Long-Term Debt	D		d
(4)	Preferred Stock	P		p
(5)	Common Equity	C		c
(6)	Total Capitalization		100%	
(7)	Average Construction Work in Progress Balance	W		

2. Gross Rate for Borrowed Funds       $s \left( \frac{S}{W} \right) + d \left( \frac{D}{D+P+C} \right) \left( 1 - \frac{S}{W} \right)$       3.56

3. Rate for Other Funds       $\left[ 1 - \frac{S}{W} \right] \left[ p \left( \frac{P}{D+P+C} \right) + c \left( \frac{C}{D+P+C} \right) \right]$       6.72

4. Weighted Average Rate Actually Used for the Year:	<u>Annual</u>	<u>Monthly</u>
a. Rate for Borrowed Funds —	3.25%	.26%
b. Rate for Other Funds —	7.34%	.58%



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 86
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**ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-209, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c + d + e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	18,753,025			
2	Depreciation Provisions for Year, Charged to		Same		
3	(403) Depreciation Expense	2,194,405	as		
4	(413) Exp. of Gas Plt. Leas. to Others		Col. (b)		
5	Transportation Expenses—Clearing				
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	2,194,405			
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	356,252			
12	Cost of Removal	54,563			
13	Salvage (Credit)	28,343			
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	382,472			
15	Other Debit or Cr. Items (Describe):				
16	Transfer to subsidiary	(201,795)			
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	20,363,163			

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

18	Production—Manufactured Gas				
19	Prod. and Gathering—Natural Gas				
20	Products Extraction—Natural Gas				
21	Underground Gas Storage				
22	Other Storage Plant				
23	Base Load LNG Term. and Proc. Plt.				
24	Transmission				
25	Distribution	19,625,908			
26	General	737,255			
27	TOTAL (Enter Total of lines 18 thru 26)	20,363,163			

Name of Respondent City Gas Company of Florida	This Report Is: (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 <sub>86</sub>
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**GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)**

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

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

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

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

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

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

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

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

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, 1986
<b>INVESTMENTS (Accounts 123, 124, 136)</b>				
<p>1. Report below investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investments</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in Securities — List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, <i>Other Investments</i>, state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, also may be grouped by classes.</p> <p>(b) Investment Advances — Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or open account.</p>				
Line No.	Description of Investment  (a)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (b)	Purchases or Additions During Year (c)	
1	Acct. 124:			
2	1/13/86 400 Shares Alabama Power 8.28, PF			31,200
3	1/21/86 1,000 " Central P & L 8.72, PF			85,000
4	1/13/86 600 " Consolidated Ed 5.20, PF			33,150
5	2/13/86 1,060 " Florida P & L 4.50, PF			50,880
6	1/13/86 5,000 " Florida Progress, Common			152,375
7	2/13/86 550 " Tucson El Power 8.50, PF			48,400
8				
9	Total acct. 124			401,005
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11	Acct. 136:			
12	Merrill Lynch - Ready Asset Trust & CMA	570,902		
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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, 1986
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**INVESTMENTS (Accounts 123, 124, 136) (Continued)**

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

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

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

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

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

Sales or Other Dispositions During Year <i>(d)</i>	Principal Amount or No. of Shares at End of Year <i>(e)</i>	Book Cost at End of Year <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)</i> <i>(f)</i>	Revenues for Year <i>(g)</i>	Gain or Loss from Investment Disposed of <i>(h)</i>	Line No.
31,200	-0-	-0-	1,656	3,428	1
85,000	-0-	-0-	4,360	1,500	2
33,150	-0-	-0-	1,575	2,250	3
50,880	-0-	-0-	3,578	1,723	4
152,375	-0-	-0-	5,700	62,117	5
48,400	-0-	-0-	2,337	2,337	6
<hr/> 401,005	<hr/> -0-	<hr/> -0-	<hr/> 19,206	<hr/> 73,355	7
570,902		-0-	5,137	N/A	8
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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, 1986
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**INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)**

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

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

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

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	<u>Subsidiary Company:</u>			
2	Essel Corporation	9/20/61	N/A	5,516,175
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42	TOTAL Cost of Account 123.1 \$		TOTAL	5,516,175

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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**INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)**

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

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

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

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

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

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
916,729	765,352	6,432,904		1
				2
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916,729	765,352	6,432,904		42



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19.86
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**GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS**

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

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

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

Line No.	Name of Vendor (Designate associated companies with an asterisk)  (e)	Seller FERC Rate Schedule No.  (b)	BALANCE BEGINNING OF YEAR	
			Mcf (14.73 psia at 60°F) (c)	Amount (d)
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42	TOTAL			

Name of Respondent City Gas Company of Florida	This Report Is: (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>86</u>
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**ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION  
(Accounts 124, 166 and 167)**

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

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

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

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

Line No.	Date of Advance, Payee, Purpose and Estimated Date of Repayment (a)	Account Number (124, 166 or 167) (b)	Balance at Beginning of Year (c)	Advances During Year (d)	Repayments or Other Credits During Year (e)	Accounts Charged (f)	Balance at End of Year (g)
1							
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20				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, 1986	
<b>PREPAYMENTS (Account 165)</b>						
1. Report below the particulars (details) on each prepayment.			2. Report all payments for undelivered gas on line 5 and complete page 218 showing particulars (details) for gas prepayments.			
Line No.	Nature of Prepayment (a)			Balance at End of Year (In Dollars) (b)		
1	Prepaid Insurance			116,439		
2	Prepaid Rents			393		
3	Prepaid Taxes (258)			25		
4	Prepaid Interest					
5	Gas Prepayments (218)					
6	Miscellaneous Prepayments:			41,128		
7	TOTAL			157,985		
<b>EXTRAORDINARY PROPERTY LOSSES (Account 182.1)</b>						
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	None					
2						
3						
4						
5						
6						
7						
8						
9	TOTAL					
<b>UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)</b>						
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
10	None					
11						
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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 Dec. 31, 19 86	
<b>MISCELLANEOUS DEFERRED DEBITS (Account 186)</b>						
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.			of amortization in column (a).			
2. For any deferred debit being amortized, show period			3. Minor items (less than \$100,000) may be grouped by classes.			
Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Piping allowances	865,842	369,601	401	179,485	1,055,958
2						
3	Conversion costs	181,320	12,157	407-2	45,457	148,020
4	(Expenditures for above					
5	are amortized over					
6	10 years)					
7						
8	Data processing costs	199,595	210,006	184-3	152,257	257,344
9						
10						
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46						
47	Misc. Work in Progress	16,739		various	17,612	(873)
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)	143,920		401	86,352	57,568
49	TOTAL	1,407,416	591,764		481,163	1,518,017

Name of Respondent City Gas Company of Florida		This Report Is: (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 86
<b>ACCUMULATED DEFERRED INCOME TAXES (Account 190)</b>				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.			2. At Other (Specify), include deferrals relating to other income and deductions.	
Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited Account 410.1  (c)	Amounts Credited Account 411.1  (d)
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)			
9	Gas			
10	Customer deposits	613,016		
11				
12				
13				
14				
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)	613,016		
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	613,016		
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 86
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)**

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited 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
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							7
							8
							9
27,183						640,199	10
							11
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							15
27,183						640,199	16
							17
27,183						640,199	18

NOTES (Continued)



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_86
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**CAPITAL STOCK (Accounts 201 and 204)**

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

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

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

Line No.	Class and Series of Stock and Name of Stock Exchange  (a)	Number of Shares Authorized by Charter  (b)	Par or Stated Value Per Share  (c)	Call Price at End of Year  (d)
1	<u>Common stock issued (201):</u>			
2	Common stock	2,000,000	\$ 1.00	
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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, 1986
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**CAPITAL STOCK (Accounts 201 and 204) (Continued)**

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

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

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

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

OUTSTANDING PER BALANCE SHEET <i>(Total amount outstanding without reduction for amounts held by respondent.)</i>		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK <i>(Account 217)</i>		IN SINKING AND OTHER FUNDS		
Shares <i>(e)</i>	Amount <i>(f)</i>	Shares <i>(g)</i>	Cost <i>(h)</i>	Shares <i>(i)</i>	Amount <i>(j)</i>	
1,016,000	1,016,000	101,000	2,287,559			1
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Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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.		Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.		
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.		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.		
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,				
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)	
1	<u>Premium on Capital Stock (207):</u>	1,016,000	6,538,906	
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46	TOTAL	1,016,000	6,538,906	

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 19 86	Year of Report Dec. 31, 19 86
<b>OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)</b>				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders (Account 208)</i>—State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock (Account 209)</i>—State amount and give brief explanation of the</p>		<p>capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)</i>—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital (Account 211)</i>—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>		
Line No.	Item (a)	Amount (b)		
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14	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_86
<b>DISCOUNT ON CAPITAL STOCK (Account 213)</b>				
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.		ment 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 state-				
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)		
1	None			
2				
3				
4				
5				
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21	<b>TOTAL</b>			
<b>CAPITAL STOCK EXPENSE (Account 214)</b>				
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.		ment 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 state-				
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)		
1	Common stock	369,639		
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20				
21	<b>TOTAL</b>	<b>369,639</b>		

<b>Name of Respondent</b> City Gas Company of Florida	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 1986
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**SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

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

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

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

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

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

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

First Mortgage Bonds Retired:

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

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



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 86
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**LONG-TERM DEBT (Accounts 221, 222, 223, and 224)**

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

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

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

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

Line No.	Class and Series of Obligation and Name of Stock Exchange <i>(a)</i>	Nominal Date of Issue <i>(b)</i>	Date of Maturity <i>(c)</i>	Outstanding (Total amount outstanding without reduction for amounts held by respondent) <i>(d)</i>
1	<u>Bonds (221):</u>			
2	First Mortgage Bonds: 5th Series	1/1/68	1/1/93	1,412,000
3	6th Series	4/2/72	4/1/97	3,500,000
4	7th Series	7/1/75	7/1/90	1,085,000
5	8th Series	7/1/84	7/1/94	5,000,000
6				<u>10,997,000</u>
7				
8				
9	<u>Notes (224):</u>			
10	Prime less 1/2% due 1989	5/20/82	11/1/89	3,000,000
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38	TOTAL			13,997,000

<b>Name of Respondent</b> City Gas Company of Florida	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 1986		
<b>LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)</b>					
<p>5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</p> <p>7. If the respondent has any long-term securities which have been nominally issued and are nominally</p>		<p>outstanding at end of year, describe such securities in a footnote.</p> <p>8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, <i>Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies</i>.</p> <p>9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>			
<b>INTEREST FOR YEAR</b>		<b>HELD BY RESPONDENT</b>			
Rate (in %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds	Redemption Price Per \$100 at End of Year	Line No.
(e)	(f)	(g)	(h)	(i)	
7-1/4	102,370			101.82	1
8	282,500			103.33	2
12	137,100			102.57	3
14	700,000			N/A	4
	1,221,970				5
					6
					7
					8
Prime-1/2%	268,063				9
					10
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	1,490,033				38

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)					
1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt. 2. Show premium amounts by enclosing the figures in parentheses.			3. In column (b) show the principal amount of bonds or other long-term debt originally issued. 4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.		
Line No	Designation of Long-Term Debt  (a)	Principal Amount of Debt Issued  (b)	Total Expense, Premium or Discount  (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	<u>Unamortized Debt Discount and Expense (881):</u>				
2	<u>First Mortgage Bonds:</u>				
3	Due 1993	2,500,000	62,981	1968	1993
4	Due 1997	5,000,000	85,745	1972	1997
5	Due 1990	3,500,000	82,562	1975	1990
6	Due 1994	5,000,000	88,032	1984	1994
7		<u>16,000,000</u>	<u>319,320</u>		
8					
9					
10					
11	Long-term bank loan due 1989	5,000,000	<u>75,081</u>	1982	1989
12					
13	Amortization charged to City Gas Company (Account 428)		394,401		
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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 86	
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) (Cont.)				
5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.		6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years. 7. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt Discount and Expense</i> , or credited to Account 429, <i>Amortization of Premium on Debt—Credit</i> .		
Balance at Beginning of Year <i>(f)</i>	Debits During Year <i>(g)</i>	Credits During Year <i>(h)</i>	Balance at End of Year <i>(i)</i>	Line No.
17,640 38,475 24,732 <u>74,970</u> 155,817		2,520 3,420 5,496 <u>8,820</u> 20,256	15,120 35,055 19,236 <u>66,150</u> 135,561	1 2 3 4 5 6 7
<u>33,002</u>		<u>11,940</u>	<u>21,062</u>	8 9 10 11
188,819		32,196	156,623	12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44

Name of Respondent City Gas Company of Florida	This Report Is: (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 86
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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)**

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

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

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

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

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

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

Line No.	Designation of Long-Term Debt <i>(a)</i>	Date Reacquired <i>(b)</i>	Principal of Debt Reacquired <i>(c)</i>	Net Gain or Net Loss <i>(d)</i>	Balance at Beginning of Year <i>(e)</i>	Balance at End of Year <i>(f)</i>
1						
2						
3						
4						
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8						
9						
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11						
12			None			
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Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 86
<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES</b>				
1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.		2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.		
Line No.	Particulars (Details) (a)			Amount (b)
1	Net Income for the Year (Page 117)			3,033,747
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Customer deposits			55,509
6	Interest from IRS			12,198
7				
8	Deferred taxes			596,579
9	Deductions Recorded on Books Not Deducted for Return Amortization of software			2,396
10	Amortization of deferred regulatory costs			86,351
11	Federal Income Taxes			1,186,041
12	Political and civic			29,726
13	PAYSOP & ESOP contributions			26,290
14	Income Recorded on Books Not Included in Return			
15	Unappropriated Undist. Subsidiary Earnings			(774,656)
16	Dividends received deduction			(16,325)
17	Amortization of investment tax credits			(244,435)
18				
19	Deductions on Return Not Charged Against Book Income			
20	Plant Depreciation & Amortization			(1,386,367)
21				
22				
23				
24				
25				
26				
27	Federal Tax Net Income			2,607,054
28	Show Computation of Tax:			
29	Taxable	Effective		
30	Income	Rate	Tax	
31	2,533,700	46%	1,165,502	
32	73,354	28%	20,539	
33	<u>2,607,054</u>		<u>1,186,041</u>	
34				
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Name of Respondent		This Report Is:		Date of Report	Year of Report
City Gas Company of Florida		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	Dec. 31, 19 86
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR					
<p>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.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or</p>			<p>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.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner</p>		
Line No.	Kind of Tax (See Instruction 5)	BALANCE AT BEGINNING OF YEAR			
		Taxes Accrued (b)	Prepaid Taxes (c)		
1	Federal: income tax	17,791			
2	unemployment tax	1,252			
3	FICA	9,372			
4	Total Federal	28,415			
5	State: income tax	(20,264)			
6	emergency excise tax	43			
7	gross receipts tax	141,614			
8	unemployment tax	1,723			
9	Corp. annual report fee		-0-		
10	FPSC assessment	23,577			
11	Use tax	(414)			
12	Total State	146,279	-0-		
13	Local: ad valorem - 1986	-0-			
14	occupational		85		
15	Total Local	-0-	85		
16					
17					
18	TOTAL	174,694	85		
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Line No.	Electric (Account 408.1, 409.1)	Gas Account 408.1 409.1)	Other Utility Departments (Account 408.1, 409.1)	Other Income and Deductions (Account 408.2, 409.2)	
	(i)	(j)	(k)	(l)	
1		1,262,007		(75,966)	
2		10,336			
3		234,634			
4		1,506,977		(75,966)	
5		163,274			
6		65,563			
7		524,088			
8		13,512			
9		44,188			
10		810,625			
11		484,556			
12		1,201			
13		485,757			
14					
15					
16					
17					
18	TOTAL	2,803,359		(75,966)	

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 86		
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)</b>					
<p>that the total tax for each State and subdivision can readily be ascertained.</p> <p>5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll</p>		<p>deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>			
Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
1,186,041	1,120,230	(1) 7,587	91,189		1
12,317	12,167		1,402		2
286,993	285,535		10,830		3
1,485,351	1,417,932	7,587	103,421		4
155,333	153,838	(2) (9,549)	(28,318)		5
65,563	61,283		4,323		6
524,088	547,861		117,841		7
16,599	16,539		1,783		8
50	50			-0-	9
44,188	47,964		19,801		10
16,093	12,410		3,269		11
821,914	839,945	(9,549)	118,699	-0-	12
484,556	484,556		+0-		13
1,201	1,141			25	14
485,757	485,697		-0-	25	15
					16
					17
2,793,022	2,743,574	(1,962)	222,120	25	18
<b>DISTRIBUTION OF TAXES CHARGE (Show utility department where applicable and account charged.)</b>					
<del>FERC</del> Non <del>FERC</del> Op (Account 409.3) Accts. (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)		Line No.
1,981		(1) ITC Utilized	(158,127)		1
52,359		Prior yr. liability	146,761		2
54,340		Prior yr. refund	18,953		3
(7,941)		(2) Prior yr. adj.	(9,549)		4
			(1,962)		5
3,087					6
50					7
16,093					8
11,289					9
					10
					11
					12
					13
					14
					15
					16
					17
65,629					18

Name of Respondent City Gas Company of Florida	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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**INVESTMENT TAX CREDITS GENERATED AND UTILIZED**

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

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

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

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

4. Report in column (d), the weighted-average useful life of all properties used in computing the investment tax credits in column (b). Also, show in this column for the year 1971 and thereafter, the option exercised [(1) rate base treatment, (2) 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	411,967	407,733	Approx. (2)		
2	3%			30 yrs. (1)		
3	4%					
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%		(62)	" (2)		
22	4%					
23	7%	196,686	196,686	" (1)		
24	10%					
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						

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INVESTMENT TAX CREDITS GENERATED AND UTILIZED (Continued)						
Line No.	Year (a)	Gas			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
41	1980			Approx.		
42	3%			30 yrs.		
43	4%					
44	7%					
45	10%	315,063	315,063	" (1)		
46	11%					
47	10%	(45)		(2)		
48	1981					
49	3%					
50	4%		(49)	(2)		
51	7%					
52	10%	347,953	347,953	" (1)		
53	11%					
54	10%	(194)		(2)		
55						
56	1982					
57	3%					
58	4%		(37)		Transf. to subsidiary	
59	7%					
60	10%	598,861	598,861	" (1)		
61	11%					
62	10%		(2,411)	(2)		
63						
64	1983					
65	3%					
66	4%		(9,824)		Transf. to subsidiary	
67	7%					
68	10%	334,607	334,607	" (1)		
69	11%					
70	10%		(24,680)		Def'd tax on basis reduction	
71	10%		(7,358)		Transf. to subsidiary	
72	1984					
73	3%					
74	4%		129		Transf. from subsidiary	
75	7%					
76	10%	367,230	367,230	" (1)		
77	11%					
78	10%		(81,044)		Def'd tax on basis reduction	
79	10%		5,312		Transf. from subsidiary	
80	1985					
81	3%					
82	4%					
83	7%					
84	10%	467,491	467,491	" (1)		
85	11%					
86	10%		(102,877)		Def'd tax on basis reduction	
87	8%	19,351	19,351	" (1)		



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

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

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

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments  (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Gas Utility						
2	3%	140,060			411-4	12,599	
3	4%	230,737			420	13,844	
4	7%						
5	10%	2,598,967		27,494	420	204,269	(110,812) cr.
6	8%	18,545		42,602	420	6,422	
7							
8	<b>TOTAL</b>	<b>2,988,309</b>		<b>70,096</b>		<b>237,134</b>	<b>(110,812)</b>
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
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Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>86</u>	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)					
Balance at End of Year  (h)	Average Period of Allocation to Income  (i)	Adjustment Explanation			Line No.
127,461		Deferred tax on basis reduction			1
216,893					2
2,311,380					3
54,725					4
2,710,459					5
					6
		7			
		8			
		9			
		10			
		11			
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Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)				
<p>1. Describe and report the amount of other current and accrued liabilities at the end of year.</p> <p>2. Minor items (less than \$100,000) may be grouped under appropriate title.</p>				
Line No.	Item (a)	Balance at End of Year (b)		
1	ESOP Contributions	170,988		
2	Legal fees	93,627		
3	Pension and corporate services	71,339		
4	Pension trust contributions	70,170		
5	Medley sewer improvements	61,875		
6	Audit fees	31,500		
7	Interest - Brevard County Detention Facility ATC	7,881		
8	Payroll deductions	3,947		
9	PAYSOP Contributions	1,092		
10	Security deposit	350		
11				
12				
13				
14				
15				
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43	TOTAL	512,769		

Name of Respondent City Gas Company of Florida	This Report Is: (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 86
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**OTHER DEFERRED CREDITS (Account 253)**

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

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			CONTRA Account (c)	Amount (d)		
1	PGA Overrecoveries	597,741	400	686,221	577,314	488,834
2						
3	Fast Meter refunds	130,574		317,374	186,800	-0-
4						
5	Leased appliance revenue	1,431	400	6,797	7,118	1,752
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47	TOTAL	729,746		1,010,392	771,232	490,586

Name of Respondent City Gas Company of Florida	This Report Is: (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_86
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**UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS**

1. Report below the information called for concerning obligations to customers under take or pay clauses of gas sale agreements. If any of the obligations are included in an account other than 253, *Other Deferred Credits*, show the account in which included and on page 266 of this report show the aggregate dollar amount with notation that details are reported on this page. Explain why any take or pay obligations were not included in Account 253.

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

Line No.	Name of Customer <i>(Designate associated companies with an asterisk)</i>	Respondent's FERC Rate Schedule No.	BALANCE AT BEGINNING OF YEAR	
			Mcf (14.73 psia at 60°F)	Amount
	(a)	(b)	(c)	(d)
1				
2				
3				
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7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18	None			
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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 86
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ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
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							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, 1986
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)**

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	<del>Account 282</del> Gas			
2	<del>BOOKING</del> Gas			
3	Gas	7,209,796	678,887	
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	7,209,796	678,887	
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	7,209,796	678,887	
10	Classification of TOTAL			
11	Federal Income Tax	6,751,224	602,639	
12	State Income Tax	458,572	76,248	
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>86</u>
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)**

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
		255	111,993	255	1,181		1
				410	39,042		2
				101	61,576		3
							4
			111,993		101,799	7,898,877	5
							6
							7
							8
			111,993		101,799	7,898,877	9
							10
			111,993		90,713	7,375,143	11
					11,086	523,734	12
							13

NOTES (Continued)



Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
<b>ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)</b>				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating		to amounts recorded in Account 283. 2. For Other (Specify), include deferrals relating to other		
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)			
10	Gas			
11	Contingencies re: Tax Court Case	44,034	22,191	
12	Regulatory Costs	69,913		
13	Computer software	125,002		
14	ESOP contributions	-		
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)	238,949	22,191	
18	Other (Specify)			
19	TOTAL (Acct 283) (Total of lines 9,17 and 18)	238,949	22,191	
20	Classification of TOTAL			
21	Federal Income Tax	247,161	(5,302)	
22	State Income Tax	(8,212)	27,493	
23	Local Income Tax			
NOTES				

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 86
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)**

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
		410.1				66,225	11
		410.1	42,286			27,627	12
		410.1	1,177			123,825	13
		410.1	38,688			(38,688)	14
							15
							16
			82,151			178,989	17
							18
			82,151			178,989	19
							20
			73,114			168,745	21
			9,037			10,244	22
							23

NOTES (Continued)

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
<b>GAS OPERATING REVENUES (ACCOUNT 400)</b>				
1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.		for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.		
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.		4. Report quantities of natural gas sold in Mcf (14.73 psia at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.		
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		5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously		
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	<b>GAS SERVICE REVENUES</b>			
2	480 Residential Sales	14,607,036	15,909,738	
3	481 Commercial & Industrial Sales			
4	Small (or Comm.) (See Instr. 6)	15,617,712	18,210,410	
5	Large (or Ind.) (See Instr. 6)	5,503,389	7,252,108	
6	<del>482 Sales to Public Authorities</del>			
7	<del>482 Sales to Public Authorities</del> Sales - Accrued/PGA	(36,827)	320,837	
8	TOTAL Sales to Ultimate Consumers	35,691,310	41,693,093	
9	483 Sales for Resale			
10	TOTAL Nat. Gas Service Revenues	35,691,310	41,693,093	
11	Revenues from Manufactured Gas			
12	TOTAL Gas Service Revenues	35,691,310	41,693,093	
13	<b>OTHER OPERATING REVENUES</b>			
14	485 Intracompany Transfers			
15	487 Forfeited Discounts			
16	488 Misc. Service Revenues	145,411	139,925	
17	489 Rev. from Trans. of Gas of Others			
18	490 Sales of Prod. Ext. from Nat. Gas			
19	491 Rev. from Nat. Gas Proc. by Others			
20	492 Incidental Gasoline and Oil Sales			
21	493 Rent from Gas Property			
22	494 Interdepartmental Rents			
23	495 Other Gas Revenues			
24	TOTAL Other Operating Revenues	145,411	139,925	
25	TOTAL Gas Operating Revenues	35,836,721	41,833,018	
26	(Less) 496 Provision for Rate Refunds			
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	35,836,721		
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)			
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)			
30	Sales for Resale			
31	Other Sales to Pub. Auth. (Local Dist. Only)			
32	Interdepartmental Sales			
33	TOTAL (Same as Line 10, Columns (b) and (d))	35,836,721		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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**GAS OPERATING REVENUES (ACCOUNT 400) (Continued)**

reported figures, explain any inconsistencies in a footnote.

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

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.

Therms <del>NO</del> OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER MO.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
19,537,089	19,229,654	70,682	70,075	2
				3
36,231,932	35,291,677	3,811	3,736	4
17,027,281	17,705,414	29	28	5
				6
(91,760)	(7,158)			7
72,704,542	72,219,587	74,522	73,839	8
				9
72,704,542	72,219,587	74,522	73,839	10
<b>NOTES</b>				11
All sales are within the State of Florida.				12
				13
				14
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				29
				30
				31
				32
72,704,542				33

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) Dec. 31, 1986	Year of Report Dec. 31, 1986
<b>DISTRIBUTION TYPE SALES BY STATES</b>					
1. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by States. Do not include field and main				line sales to industrial consumers; these should be reported on page 306, Field and Main Line Industrial Sales of Natural Gas.	
Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential	
		Operating Revenues (Total of (d), (f) and (h)) (b)	Mcf (14.73 psia at 60°F) (Total of (e), (g) and (i)) (c)	Operating Revenues (d)	
1	Florida	See pages 300-301			
2					
3					
4					
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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,

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

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

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

Line No.	Item (a)	Number/Amount (b)
1	Interruptible Customers	
2	Average Number of Customers for the Year	29
3	<del>Mcf</del> of Gas Sales for the Year	17,027,281
	Therms	
4	Off Peak Customers	
5	Average Number of Customers for the Year	
6	Mcf of Gas Sales for the Year	
7	Firm Customers	Commercial / Industrial
8	Average Number of Customers for the Year	3,811
9	<del>Mcf</del> of Gas Sales for the Year	36,231,932
	Therms	
10	TOTAL Industrial Customers	Interruptible, Commercial/Industrial
11	Average Number of Customers for the Year	3,840
12	<del>Mcf</del> of Gas Sales for the Year	53,259,213

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 oven gases, etc., and specify the approximate percentage of natural gas in the mixture.

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

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

Line No.	Name of Customer (Designate associated companies with an asterisk) (a)	Latest Effective Docket Number in which Delivery was Authorized (b)	Point of Delivery (State and county, or city) (c)	Type of Sale (See Instr. 6) (d)	Approx. Btu per Cu. Ft. (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13		None			
14					
15					
16					
17					
18					
19					
20					
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22					
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<b>SALES OF PRODUCTS EXTRACTED FROM NATURAL GAS (Account 490)</b>					
1. Report particulars (details) concerning sales of gasoline, butane, propane, and other products extracted from natural gas, including sales of any such products which may have been purchased from others for re-sale.			2. If the purchasers are numerous, it is permissible to group the sales by kind of product. Show the number of purchasers grouped. Show separately, however, sales to associated companies or to companies which were associated at the time the applicable sales contracts were made.		
Line No.	Name of Purchaser (Designate associated companies with an asterisk)  (a)	Name of Product  (b)	Quantity (In gallons)  (c)	Amount of Sales (In dollars)  (d)	Sales Amount per Gallon (In cents) (d ÷ c) (e)
1		None			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
<b>REVENUES FROM NATURAL GAS PROCESSED BY OTHERS (Account 491)</b>					
1. Report particulars (details) concerning royalties and other revenues derived from permission granted to others for the right to remove products from the respondent's natural gas.			2. If the respondent's natural gas is processed by others for removal of saleable products and no revenue therefrom is derived by the respondent, complete only columns (a) and (b) below, and include the date of contract in column (a).		
Line No.	Name of Processor and Description of Transaction (Designate associated companies with an asterisk)  (a)	Mcf of Respondent's Gas Processed (14.73 psia at 60°F)  (b)	Revenue (In dollars)  (c)		
1		None			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)	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	(Less) 782 Extracted Products Used by the Utility—Credit			
46	783 Rents			
47	TOTAL Operation (Enter Total of lines 33 thru 46)	None	None	

Name of Respondent		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 <sup>86</sup>
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)		Amount for Current Year (b)	Amount for Previous Year (c)
B2. Products Extraction (Continued)				
48	Maintenance			
49	784	Maintenance Supervision and Engineering		
50	785	Maintenance of Structures and Improvements		
51	786	Maintenance of Extraction and Refining Equipment		
52	787	Maintenance of Pipe Lines		
53	788	Maintenance of Extracted Products Storage Equipment		
54	789	Maintenance of Compressor Equipment		
55	790	Maintenance of Gas Measuring and Reg. Equipment		
56	791	Maintenance of Other Equipment		
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)			
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)		None	None
C. Exploration and Development				
60	Operation			
61	795	Delay Rentals		
62	796	Nonproductive Well Drilling		
63	797	Abandoned Leases		
64	798	Other Exploration		
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)		None	None
D. Other Gas Supply Expenses				
66	Operation			
67	800	Natural Gas Well Head Purchases		
68	800.1	Natural Gas Well Head Purchases, Intracompany Transfers		
69	801	Natural Gas Field Line Purchases		
70	802	Natural Gas Gasoline Plant Outlet Purchases		
71	803	Natural Gas Transmission Line Purchases		
72	804	Natural Gas City Gate Purchases	17,581,003	23,727,634
73	804.1	Liquefied Natural Gas Purchases		
74	805	Other Gas Purchases		
75	(Less) 805.1	Purchased Gas Cost Adjustments		
76	(Less) 805.2	Incremental Gas Cost Adjustments		
77	TOTAL Purchased Gas (Enter Total of lines 67 to 76)		17,581,003	23,727,634
78	806	Exchange Gas		
79	Purchased Gas Expenses			
80	807.1	Well Expenses—Purchased Gas		
81	807.2	Operation of Purchased Gas Measuring Stations		
82	807.3	Maintenance of Purchased Gas Measuring Stations		
83	807.4	Purchased Gas Calculations Expenses		
84	807.5	Other Purchased Gas Expenses		
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)			
86	808.1	Gas Withdrawn from Storage—Debit		
87	(Less) 808.2	Gas Delivered to Storage—Credit		
88	809.1	Withdrawals of Liquefied Natural Gas for Processing—Debit		
89	(Less) 809.2	Deliveries of Natural Gas for Processing—Credit		
90	(Less)	Gas Used in Utility Operations—Credit		
91	810	Gas Used for Compressor Station Fuel—Credit		
92	811	Gas Used for Products Extraction—Credit		
93	812	Gas Used for Other Utility Operations—Credit	(45,150)	(62,844)
94	TOTAL Gas Used in Utility Operations—Credit (Total of lines 91 thru 93)		(45,150)	(62,844)
95	813	Other Gas Supply Expenses		24,589
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)		17,535,853	23,689,379
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)		17,535,853	23,689,379



Name of Respondent City Gas Company of Florida		This Report Is: (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 86
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 Compressor Station Expenses			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Enter Total of lines 101 thru 113)	None	None	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)			
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	None	None	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses			
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Enter Total of lines 128 thru 133)	None	None	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures and Improvements			
138	843.3 Maintenance of Gas Holders			
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance of Liquefaction Equipment			
141	843.6 Maintenance of Vaporizing Equipment			
142	843.7 Maintenance of Compressor Equipment			
143	843.8 Maintenance of Measuring and Regulating Equipment			
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)			
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)	None	None	

Name of Respondent City Gas Company of Florida		This Report Is: (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 86
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	<b>C. Liquefied Natural Gas Terminaling and Processing Expenses</b>			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(Less) 845.5 Wharfage Receipts—Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	<b>TOTAL Operation (Enter Total of lines 149 thru 164)</b>	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	<b>TOTAL Maintenance (Enter Total of lines 167 thru 174)</b>			
176	<b>TOTAL Liquefied Nat Gas Terminaling and Processing Exp (Lines 165 &amp; 175)</b>			
177	<b>TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)</b>	None	None	
178	<b>3. TRANSMISSION EXPENSES</b>			
179	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	<b>TOTAL Operation (Enter Total of lines 180 thru 190)</b>	None	None	



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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
<b>3. TRANSMISSION EXPENSES (Continued)</b>			
192	Maintenance		
193	861 Maintenance Supervision and Engineering		
194	862 Maintenance of Structures and Improvements		
195	863 Maintenance of Mains		
196	864 Maintenance of Compressor Station Equipment		
197	865 Maintenance of Measuring and Reg. Station Equipment		
198	866 Maintenance of Communication Equipment		
199	867 Maintenance of Other Equipment		
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)		
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	None	None
202	<b>4. DISTRIBUTION EXPENSES</b>		
203	Operation		
204	870 Operation Supervision and Engineering	144,042	108,919
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	434,600	579,016
209	875 Measuring and Regulating Station Expenses—General		
210	876 Measuring and Regulating Station Expenses—Industrial	16,006	21,694
211	877 Measuring and Regulating Station Expenses—City Gate Check Station	14,697	15,898
212	878 Meter and House Regulator Expenses	526,949	743,010
213	879 Customer Installations Expenses	890,835	855,813
214	880 Other Expenses	28,158	577
215	881 Rents	33,109	11,641
216	TOTAL Operation (Enter Total of lines 204 thru 215)	2,088,396	2,336,568
217	Maintenance		
218	885 Maintenance Supervision and Engineering	22,924	30,737
219	886 Maintenance of Structures and Improvements	3,762	28,912
220	887 Maintenance of Mains	161,283	140,994
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	12,854	23,289
224	891 Maintenance of Meas. and Reg. Sta. Equip.—City Gate Check Station	12,157	10,890
225	892 Maintenance of Services	73,098	50,764
226	893 Maintenance of Meters and House Regulators	211,104	387,119
227	894 Maintenance of Other Equipment	4,807	961
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	501,989	679,666
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	2,590,385	3,016,234
230	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>		
231	Operation		
232	901 Supervision	116,115	132,425
233	902 Meter Reading Expenses	456,155	412,408
234	903 Customer Records and Collection Expenses	1,386,002	1,376,656
235	904 Uncollectible Accounts	140,232	195,340
236	905 Miscellaneous Customer Accounts Expenses	182,889	191,956
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	2,281,393	2,308,785

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
239	Operation		
240	907 Supervision		
241	908 Customer Assistance Expenses		
242	909 Informational and Instructional Expenses		
243	910 Miscellaneous Customer Service and Informational Expenses		
244	<b>TOTAL Customer Service and Information Expenses (Lines 240 thru 243)</b>		
245	<b>7. SALES EXPENSES</b>		
246	Operation		
247	911 Supervision	42,301	41,064
248	912 Demonstrating and Selling Expenses	460,178	428,201
249	913 Advertising Expenses	2,412	
250	916 Miscellaneous Sales Expenses	40,605	40,166
251	<b>TOTAL Sales Expenses (Enter Total of lines 247 thru 250)</b>	545,496	509,431
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
253	Operation		
254	920 Administrative and General Salaries	817,658	724,950
255	921 Office Supplies and Expenses	169,751	132,868
256	(Less) (922) Administrative Expenses Transferred—Cr.	234,087	294,013
257	923 Outside Services Employed	280,651	363,890
258	924 Property Insurance	22,148	16,601
259	925 Injuries and Damages	1,614,639	825,342
260	926 Employee Pensions and Benefits	1,263,406	603,190
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	103,492	135,231
263	(Less) (929) Duplicate Charges—Cr.	267,586	137,569
264	930.1 General Advertising Expenses	2,246	2,917
265	930.2 Miscellaneous General Expenses	160,788	108,927
266	931 Rents	45,311	28,094
267	<b>TOTAL Operation (Enter Total of lines 254 thru 266)</b>	3,978,417	2,510,428
268	Maintenance		
269	935 Maintenance of General Plant	38,224	31,215
270	<b>TOTAL Administrative and General Exp (Total of lines 267 and 269)</b>	4,016,641	2,541,643
271	<b>TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)</b>	26,969,768	32,065,472

**NUMBER OF GAS DEPARTMENT EMPLOYEES**

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

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

construction employees in a footnote.

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

1. Payroll Period Ended (Date)	11/2/86
2. Total Regular Full-Time Employees	204
3. Total Part-Time and Temporary Employees	4
4. Total Employees	208

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**EXPLORATION AND DEVELOPMENT EXPENSES (Accounts 795, 796, 798)**  
(Except Abandoned Leases, Account 797)

1. Report below exploration and development costs for the year, exclusive of Account 797, *Abandoned Leases*, according to the prescribed accounts shown by the column headings.  
2. Provide subheadings and subtotals for exploration and development costs for each State.

3. Explain in a footnote any difference between the amounts reported in column (f) and the amount shown on page 231, *Preliminary Survey and Investigation Charges*, for clearance to Account 798 during the year from Account 183.1, *Preliminary Natural Gas Survey and Investigation Charges*.

Line No.	Field (a)	County (b)	Delay Rentals (Account 795) (c)	Nonproductive Well Drilling (Account 796)		Other Exploration Costs (Account 798) *, (f)	Total (g)
				Number of Wells (d)	Amount (e)		
1							
2							
3							
4							
5							
6							
7							
8					None		
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10							
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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		
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9		
10	TOTAL	

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**GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1, 805.2)**

1. Provide totals for the following accounts:
- 800 Natural Gas Well Head Purchases
  - 800.1 Natural Gas Well Head Purchases, Intracompany Transfers
  - 801 Natural Gas Field Line Purchases
  - 802 Natural Gas Gasoline Plant Outlet Purchases
  - 803 Natural Gas Transmission Line Purchases
  - 804 Natural Gas City Gate Purchases
  - 804.1 Liquefied Natural Gas Purchases
  - 805 Other Gas Purchases
  - 805.1 Purchase Gas Cost Adjustments
  - 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 - <del>14.73</del> Therm (14.73 psia at 60°F) (b)	Cost of Gas (In dollars) (c)	Average Cost Per <del>14.73</del> Therm (To nearest .01 of a cent) (d)
01	800 — Natural Gas Well Head Purchases			
02	800.1 — Natural Gas Well Head Purchases, Intracompany Transf.			
03	801 — Natural Gas Field Line Purchases			
04	802 — Natural Gas Gasoline Plant Outlet Purchases			
05	803 — Natural Gas Transmission Line Purchases			
06	804 — Natural Gas City Gate Purchase	70,265,923	17,581,003	.25021
07	804.1 — Liquefied Natural Gas Purchases			
08	805 — Other Gas Purchases			
09	805.1 — Purchased Gas Cost Adjustments			
10	805.2 — Incremental Gas Cost Adjustments			
11	TOTAL (Enter Total of lines 01 thru 10)	70,265,923	17,581,003	.25021

Notes to Gas Purchases

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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)**

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

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

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



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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

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

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

Exchange Gas Delivered		Excess Mcf Received or Delivered (h)	Debit (Credit) Account 806 (i)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Identification (n)	Line No.
Mcf (f)	Debit (Credit) Account 174 (g)			Amount (j)	Account (k)	Amount (l)	Account (m)		
			None						1
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**GAS USED IN UTILITY OPERATIONS—CREDIT (Accounts 810, 811, 812)**

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

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

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

4. If any natural gas was used by the respondent for which a 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  (a)	Account Charged  (b)	Natural Gas			Manufactured Gas	
			Therms of Gas Used  (c)	Amount of Credit  (d)	Amount per Therm Used (In Cents)  (e)	Mcf of Gas Used  (f)	Amount of Credit  (g)
1	810 Gas used for Compressor Station Fuel—Cr						
2	811 Gas used for Products Extraction—Cr						
3	Gas Shrinkage and Other Usage in Respdnt's Own Proc.						
4	Gas Shrinkage, Etc. for Respdnt's Gas Processed by Others						
5	812 Gas used for Other Util. Oprs—Cr (Rpt sep. for each prin. use. Group minor uses)	401	179,888	45,150	.25099		
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25	TOTAL		179,888	45,150	.25099		

Name of Respondent City Gas Company of Florida		This Report Is: (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 86
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas) (930.3)				
1	Industry association dues			25,887
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			39,468
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	Director's fees & expenses	(31 items)		93,087
6	Miscellaneous	(15 items)		2,346
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49	TOTAL			160,788

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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)				
<p>1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.</p> <p>2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals</p>		<p>between the report years (1971, 1974 and every fifth year thereafter).</p> <p>Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the</p>		
Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant			
9	Distribution plant	2,106,480		
10	General plant	87,925		
11	Common plant-gas			
12				
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25	TOTAL	2,194,405		

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

manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine

depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.

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

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

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
2,736		2,736	Intangible plant	1
			Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating and processing plant	7
			Transmission plant	8
		2,106,480	Distribution plant	9
		87,925	General plant	10
			Common plant-gas	11
				12
				13
				14
				15
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				23
				24
2,736		2,197,141	<b>TOTAL</b>	25

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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)**

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

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

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

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

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**INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 412 and 413)**

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

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

subtraction from revenues, and income as the remainder.

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

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

5. Designate with an asterisk associated companies.

Line No.	
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**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.

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

(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.

(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.

(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*

(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	University of Miami	\$ 12,500
4	Florida Chamber fo Commerce	5,000
5	Greater Miami Jewish Fed.	4,900
6	United Way	2,300
7	Baptist Hospital	2,000
8	Miscellaneous (16 items)	<u>7,425</u>
9		\$ 34,125
10		
11	<u>Penalties (426-3)</u>	
12	Internal Revenue Service	1,416
13		
14	<u>Expenditures for certain Civic, Political, etc. (426-4)</u>	
15	Republican Party of Florida,	
16	Martinez Inaugural	10,000
17	Various contribution (8 items)	<u>19,725</u>
18		29,725
19		
20	<u>Other Deductions (426-5)</u>	
21	Social Club dues and expenses	20,522
22	Fast meter refunds (adjustment)	<u>(30,365)</u>
23		(9,843)
24		\$ 55,423
25		
26	<u>Other Interest Expense (431):</u>	
27	Customer deposits 8-9%	\$314,720
28	Fast meter settlement, various	66,300
29	PGA True-up - various	53,834
30	Short-term debt, various	20,880
31	Brevard County ATC, 8%	7,881
32	IRS, misc. various	137
33	Tax deficiencies re: Cust deposits	
34	tax case, various	<u>(13,799)</u>
35		\$ 449,953
36		
37		
38		
39		
40		

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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**REGULATORY COMMISSION EXPENSES**

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

such a body was a party.

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

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	<u>Florida Public Service Commission:</u>				
2	Docket No. 830581-GU(amortized				
3	over 3 years)		259,085	259,085	143,920
4					
5					
6	Other expenses incurred through				
7	various FPSC Docketed and				
8	Undocketed matters		17,140	17,140	-0-
9					
10					
11					
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45					
46	TOTAL		276,225	276,225	143,920

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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 86	
<b>REGULATORY COMMISSION EXPENSES (Continued)</b>							
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.			for Account 186.				
4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 233			5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.				
			6. Minor items (less than \$25,000) may be grouped.				
EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	Deferred in Account 186, End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
	401	17,140		401	86,352	57,568	1
							2
							3
							4
							5
							6
						-0-	7
							8
							9
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		17,140			86,352	57,568	45
							46

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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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		
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6		
7		
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9		
10		
11		
12		
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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 86
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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
						4
						5
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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**DISTRIBUTION OF SALARIES AND WAGES**

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

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution	1,073,726	125,620	1,199,346
34	Customer Accounts	1,052,452	114,264	1,166,716
35	Customer Service and Informational			
36	Sales	315,219		315,219
37	Administrative and General	856,310		856,310
38	TOTAL Operation (Total of lines 28 thru 37)	3,297,707	239,884	3,537,591
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution	241,444	10,141	251,585
46	Administrative and General	97		97
47	TOTAL Maint. (Total of lines 40 thru 46)	241,541	10,141	251,682

Name of Respondent City Gas Company of Florida		This Report Is: (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 86
<b>DISTRIBUTION OF SALARIES AND WAGES (Continued)</b>				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
Gas (Continued)				
48	Total Operation and Maintenance	3,539,248	250,025	3,789,273
49	Production—Manufactured Gas (Lines 28 and 40)			
50	Production—Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)			
51	Other Gas Supply (Lines 30 and 42)			
52	Storage, LNG Terminating and Processing (Lines 31 and 43)			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)	1,315,170	135,761	1,450,931
55	Customer Accounts (Line 34)	1,052,452	114,264	1,166,716
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)	315,219		315,219
58	Administrative and General (Lines 37 and 46)	856,407		856,407
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	3,539,248	250,025	3,789,273
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	3,539,248	250,025	3,789,273
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			
66	Gas Plant	200,159	18,970	219,129
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	200,159	18,970	219,129
69	Plant Removal (By Utility Departments)			
70	Electric Plant			
71	Gas Plant	27,963	969	28,932
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	27,963	969	28,932
74	Other Accounts (Specify):			
75	Merchandising & jobbing	138,785	2,908	141,693
76	Stores expense	65,832		65,832
77	Other work in progress	43,922		43,922
78	Leased appliances	20,719	969	21,688
79	Deferred debits - Data processing	17,961		17,961
80	Deferred piping	8,843		8,843
81	Deferred conversion costs	6,540		6,540
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	302,602	3,877	306,479
96	TOTAL SALARIES AND WAGES	4,069,972	273,841	4,343,813

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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 86
<b>CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES</b>			
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account</p>		<p>426.4 Expenditures for Certain Civic, Political and Related Activities.  (a) Name and address of person or organization rendering services.  (b) description of services received during year and project or case to which services relate,  (c) basis of charges,  (d) total charges for the year, detailing utility department and account charged.  2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.  3. Designate with an asterisk associated companies.</p>	
<p>1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45</p>	<p>Touche Ross and Company  444 Brickell Avenue  Miami, FL 33131  Independent Public Accountantss</p> <p>Steel Hector &amp; Davis  4000 Southeast Financial Center  Miami, FL 33131-2398  Legal Counsel - various matters</p> <p>Fine Jacobson Schwartz Nash  Block &amp; England  Suite 700-777 Brickell Avenue  Miami, FL 33131  Legal counsel - Consolidated Gas  antitrust case</p> <p>Ram Systems, Inc.  311 N.E. 8th Street  Suite 108  Homestead, FL 33030</p> <p>Software design and programming, hardware purchases</p>	<p>\$53,036</p> <p>\$114,334</p> <p>\$34,806</p> <p>\$148,465</p>	<p>Contract Fee</p> <p>Fees plus expenses</p> <p>Fees plus expenses</p> <p>Contract fees</p>

Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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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 and remaining recoverable saleable gas reserves available to respondent from owned lands, leaseholds, and gas rights.

Line No.	OFFSHORE AREA		Name of Field or Block (c)	Name of State/County/Offshore Area (d)	Recoverable Gas Reserves (Thousands Mcf) (e)	OWNED LANDS
	Domain (a)	Zone (b)				Acres (f)
1			A. PRODUCING GAS LANDS			
2						
3						
4						
5						
6						
7						
8						
9						
10						
11				None		
12						
13						
14						
15						
16						
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21						
22						
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39						
40	TOTAL					

Name of Respondent City Gas Company of Florida		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_86
<b>LIQUEFIED PETROLEUM GAS OPERATIONS (Continued)</b>					
<p>Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title, and percent ownership if jointly owned.</p> <p>4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture</p>			<p>of natural gas and gasified LPG.</p> <p>5. If any plant was not operated during the past year, give particulars (details) in a footnote, and state whether the book cost of such plant, or any portion thereof, has been retired in the books of account, or what disposition of the plant and its book cost is contemplated.</p> <p>6. Report pressure base of gas at 14.73 psia at 60°F. Indicate the Btu content in a footnote.</p>		
Gallons of LPG Used (e)	Gas Produced		LPG Storage Cap. Gallons (h)	Function of Plant (Base load, peaking, etc.) (i)	Line No.
	Amount of Mcf (f)	Amount of Mcf Mixed with Natural Gas (g)			
		None			1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40



Name of Respondent City Gas Company of Florida	This Report Is: (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>86</u>
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**TRANSMISSION SYSTEM PEAK DELIVERIES**

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

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

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

Line No.	Item (a) Miami Division	Month/Day/ Year (b)	Amount of <del>Mcf</del> Therms (c)	Curtailments on Month/Day Indicated (d)
	<b>Section A. Three Highest Days of System Peak Deliveries</b>			
1	Date of <i>Highest Day's</i> Deliveries	1/28/86		
2	Deliveries to Customers Subject to <del>FPSC</del> Rate Schedules		315,951	
3	Deliveries to Others FPSC			
4	TOTAL		315,951	none
5	Date of <i>Second Highest Day's</i> Deliveries	1/27/86		
6	Deliveries to Customers Subject to <del>FPSC</del> Rate Schedules		275,805	
7	Deliveries to Others FPSC			
8	TOTAL		275,805	none
9	Date of <i>Third Highest Day's</i> Deliveries	1/14/86		
10	Deliveries to Customers Subject to <del>FPSC</del> Rate Schedules		251,862	
11	Deliveries to Others FPSC			
12	TOTAL		251,862	none
	<b>Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)</b>			
13	Dates of <i>Three Consecutive Days'</i> Highest System Peak Deliveries	1/27/86 1/28/86 1/29/86		
14	Deliveries to Customers Subject to <del>FPSC</del> Rate Schedules		838,940	
15	Deliveries to Others FPSC			
16	TOTAL		838,940	none
17	Supplies from Line Pack		838,940	none
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
	<b>Section C. Highest Month's System Deliveries</b>			
20	Month of <i>Highest Month's</i> System Deliveries	1/86		
21	Deliveries to Customers Subject to <del>FPSC</del> Rate Schedules		5,682,389	
22	Deliveries to Others FPSC			
23	TOTAL		5,682,389	none

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__
<b>LIQUEFIED PETROLEUM GAS OPERATIONS (Continued)</b>					
<p>Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title, and percent ownership if jointly owned.</p> <p>4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture</p>			<p>of natural gas and gasified LPG.</p> <p>5. If any plant was not operated during the past year, give particulars (details) in a footnote, and state whether the book cost of such plant, or any portion thereof, has been retired in the books of account, or what disposition of the plant and its book cost is contemplated.</p> <p>6. Report pressure base of gas at 14.73 psia at 60°F. Indicate the Btu content in a footnote.</p>		
Gallons of LPG Used (e)	Gas Produced		LPG Storage Cap. Gallons (h)	Function of Plant (Base load, peaking, etc.) (i)	Line No.
	Amount of Mcf (f)	Amount of Mcf Mixed with Natural Gas (g)			
					1
					2
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 86
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**TRANSMISSION SYSTEM PEAK DELIVERIES**

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

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

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

Line No.	Item  (a) Brevard Division	Month/Day/ Year  (b)	Amount of <del>Mcf</del> Therms  (c)	Curtailments on Month/Day Indicated  (d)
	<b>Section A. Three Highest Days of System Peak Deliveries</b>			
1	Date of <i>Highest Day's</i> Deliveries	1/27/86		
2	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		171,457	
3	Deliveries to Others FPSC			
4	TOTAL		171,457	none
5	Date of <i>Second Highest Day's</i> Deliveries	1/28/86		
6	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		142,934	
7	Deliveries to Others FPSC			
8	TOTAL		142,934	none
9	Date of <i>Third Highest Day's</i> Deliveries	3/1/86		
10	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		117,038	
11	Deliveries to Others FPSC			
12	TOTAL		117,038	none
	<b>Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)</b>			
13	Dates of <i>Three Consecutive Days'</i> Highest System Peak Deliveries	1/27/86 1/28/86 1/29/86		
14	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		430,203	
15	Deliveries to Others FPSC			
16	TOTAL		430,203	none
17	Supplies from Line Pack		430,203	none
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
	<b>Section C. Highest Month's System Deliveries</b>			
20	Month of <i>Highest Month's</i> System Deliveries	1/86		
21	Deliveries to Customers Subject to <del>FERC</del> Rate Schedules		2,265,749	
22	Deliveries to Others FPSC			
23	TOTAL		2,265,749	

Name of Respondent City Gas Company of Florida		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986	
<b>AUXILIARY PEAKING FACILITIES</b>						
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is sub-</p>			<p>mitted. For other facilities, report the rated maximum daily delivery capacities.</p> <p>3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.</p>			
	Location of Facility  (a)	Type of Facility  (b)	Maximum Daily Delivery Capacity of Facility, Mcf at Mcf at 14.73 psia at 60°F (c)	Cost of Facility (In dollars)  (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
1						
2						
3						
4						
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10						
11						
12						
13						
14						
15		None				
16						
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Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19.86
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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 (s)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60°F) (c)
2	<b>GAS RECEIVED</b>		
3	Natural Gas Produced	506	
4	LPG Gas Produced and Mixed with Natural Gas	515	
5	Manufactured Gas Produced and Mixed with Natural Gas		
6	Purchased Gas		
7	Wellhead	327	
8	Field Lines	327	
9	Gasoline Plants	327	
10	Transmission Line	327	
11	City Gate Under <del>PPSC</del> Rate Schedules	327	70,265,923
12	LNG FPSC	327	
13	Other	327	
14	TOTAL, Gas Purchased (Enter Total of lines 7 thru 13)	327	70,265,923
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)		70,265,923

Name of Respondent City Gas Company of Florida		This Report Is: (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 86
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 520 and 521.	
01 NAME OF SYSTEM				
Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60°F) (c)	
23	GAS DELIVERED			
24	Natural Gas Sales			
25	Field Sales			
26	To Interstate Pipeline Companies for Resale Pursuant to FERC Rate Schedules	310		
27	Retail Industrial Sales	306		
28	Other Field Sales	310		
29	TOTAL, Field Sales (Enter Total of lines 26 thru 28)			
30	Transmission Systems Sales			
31	To Interstate Pipeline Co. for Resale Under FERC Rate Sched.	310		
32	To Intrastate Pipeline Co. and Gas Utilities for Resale Under FERC Rate Schedules	310		
33	Mainline Industrial Sales Under FERC Certification	306		
34	Other Mainline Industrial Sales	306		
35	Other Transmission System Sales	310		
36	TOTAL, Transmission System Sales (Enter Total of lines 31 thru 35)			
37	Local Distribution by Respondent			
38	Retail Industrial Sales	303	17,027,281	
39	Other Distribution System Sales	303	55,677,261	
40	TOTAL, Distribution System Sales (Lines 38 + 39)		72,704,542	
41	Interdepartmental Sales			
42	TOTAL SALES (Enter Total of lines 29, 36, 40 and 41)		72,704,542	
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	179,888	
50	Natural Gas Delivered to Underground Storage	512		
51	Natural Gas Delivered to LNG Storage			
52	Natural Gas Delivered to LNG Processing			
53	Natural Gas for Franchise Requirements			
54	Other Deliveries (Specify):			
55	TOTAL SALES & OTHER DELIVERIES (Lines 42, 46, 47 thru 54)		72,884,430	
56	UNACCOUNTED FOR			
57	Production System Losses			
58	Storage Losses			
59	Transmission System Losses			
60	Distribution System Losses		(2,618,507)	
61	Other Losses (Specify in so far as possible):			
62	TOTAL Unaccounted for (Enter Total of lines 57 thru 61)		(2,618,507)	
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR (Enter Total of lines 55 and 62)		70,265,923	



Name of Respondent City Gas Company of Florida	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1986
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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.

No important changes  
See Natural Gas Tariff Volume No. 2,  
Sheet No. 2

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

As of December 31, 1986, or Fiscal Year Ended \_\_\_\_\_, 198  .

Amounts

<u>Plant (Intrastate Only) (000 omitted)</u>	
Plant in Service	\$ 63,403
Construction Work in Progress	1,499
Plant Acquisition Adjustment	352
Plant Held for Future Use	
Materials and Supplies	78
Less:	
Depreciation and Amortization Reserves	20,685
Contributions in Aid of Construction	
Net Book Costs	\$ 44,647
<u>Revenues and Expenses (Intrastate Only) (000 omitted)</u>	
Operating Revenues	\$ 35,837
Depreciation and Amortization Expenses	2,241
Income Taxes	1,746
Other Taxes	1,371
Other Operating Expenses	26,957
Total Operating Expenses	32,315
Net Operating Income	3,522
Other Income	1,481
Other Deductions	\$ 1,970
Net Income	3,033
<u>Customers (Intrastate Only)</u>	
Residential - Yearly Average	70,682
Commercial - Yearly Average (and industrial)	3,840
Industrial - Yearly Average	N/A included above
Others - Yearly Average	
Total	74,522
<u>Other Statistics (Intrastate Only)</u>	
Average Annual Residential Use - <del>MOBK</del> Therms	276
Average Residential Cost Per <del>MOBK</del> Therms	\$ .7477
Average Residential Monthly Bill	\$ 17.20
Gross Plant Investment Per Customer	\$ 744.18



**Business Contracts with Officers, Directors and Affiliates**

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

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

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

Affiliation of Officers and Directors

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

Name	Principal Occupation Or Business Affiliation	Affiliation or Connection with any other business or financial organization, firm or partnership	
		Affiliation or Connection	Name and Address
David Langer	Senior Vice President	Vice Chairman	Citrus County, Fla Board of Public Ins. Inverness, Florida
Jack Langer	Vice President	Director	Atico Savings Bank Miami, Florida Miami Heart Institute Miami, Florida
Michael Weintraub	Attorney	Vice Chairman	Pan American Mortgage Corp. Miami, Florida
		Partner	Smather & Thompson Miami, Florida
		Director	NCNB Corp. Miami, Florida Continental Corp. New York, N.Y.
		Trustee	University of Miami Coral Gables, Florida

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
William Allen	Banker	Chairman	Atico Savings Bank Miami, Florida
		Director	Channel 2 Miami, Florida Ann Bates Leach Eye Inst. (AKA Baskin Palmer Eye Inst.) Miami, Florida Biscayne Kennel Club Miami, Florida James E. Scott Community Assn. Miami, Florida Miami Heart Inst. Miami, Florida
Peter Bermont	Stock Broker	1st Vice Pres., Resident Manager	Drexel Burnham Lambert Miami, Florida
		Director	The Bank of Coral Gables Coral Gables, Florida
		Trustee	Miami Childrens Hosp. Miami, Florida
Harry Blumin	C.P.A.	Retired partner & Director	Pannell, Kerr, Forster & Co. Miami, Florida
William Goldrich	C.P.A. & Real Estate Investor	Director	Mercy Hospital Out-patient Center Miami, Florida Fuchs Baking Co. Miami, Florida
		Vice Chairman	City of Miami Health Facilities Authority Miami, Florida



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. Indicate purchase with the letter "P", sale with the letter "S".
- (d) Enter the book cost, less accrued depreciation, for each item reported in column (b).
- (e) Enter the net profit or loss for each line - column (c) less column (d).
- (f) Enter the fair market value for each item reported in column (b). In the space below or in a supplemental schedule, describe the basis or method used to derive fair market value.

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

Use brief description the basis which was used to arrive at fair market value of the asset(s) disposed.

