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PLEASE REPLY TO:  
TALLAHASSEE

September 23, 1996

HAND-DELIVERED

Blanca S. Bayo, Director  
Division of Records and Reporting  
Gunter Building  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0870

Re: Application for rate increase by City Gas Company of Florida  
Docket No.: 960502-GU

Dear Ms. Bayo:

I am enclosing the response of City Gas Company of Florida to the Commission Staff's Plant Allocation Evaluation for filing in the above docket.

Yours truly,

*Joseph A. McGlothlin*  
Joseph A. McGlothlin

- ACK
- AFA
- APP
- CAF
- CMU  JAM/jei
- CTR
- EAG  cc: Cheryl Bulecza-Banks (with attachment)
- LEG  Sam Merta (with attachment)
- LIN
- OPC
- RCH
- SEC
- WAS
- OTH

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*Kay J...*  
EPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE  
10150 SEP 23 96  
FPSC-RECORDS/REPORTING

## Schedule B-5

Generally, the Company agrees with the recommendations made by Commission staff. However, the Company offers the following additional information with respect to two line items, as follows:

### Account 389 - Rockledge Office (Land) (Schedule B-5, Page 3 of 3, Line 1)

We agree with staff that the land underlying the propane facility should be excluded from rate base; however, we note that the land was acquired as a separate tax parcel (Tax Parcel #546) and is described separately on line 2 as "Rockledge Rented Improvements." The land included in line 1 is tax parcel #540 and should be allocated in accordance with the office building allocation which, per the staff's report, is 72.8% utility and 28.2% non-utility. Accordingly, the Non-Utility portion is \$22,756, rather than \$38,734 as described, a difference of \$15,978.

### Account 390 - Treasure Coast Sign (Schedule B-5, Page 3 of 3, Line 12)

We agree with staff that, with the move to a new facility, the City Gas sign for the former office is not currently on display. We will seek to utilize it at another facility, perhaps the Vero Beach office that is soon to be opened. We believe that it is appropriate to leave it in rate base during its temporary storage. This item amounts to \$2,772.

Attached are revised calculations of common plant (Schedules B-5, B-11 and C-19), reflecting staff's recommendations and the effects of the additional information described above.

## Schedule G-1

Generally, the Company agrees with the recommendations made by Commission staff. However, the Company notes that the two differences described with respect to Schedule B-5 are also applicable to Schedule G-1. In addition, the Company notes the following:

### Account 375 - New Additions - 1996 (Schedule G-1, Page 19 of 28, Line 19)

We agree we staff that these additional investments should be allocated in accordance with the allocation percentages applicable to the underlying facilities. We note, however, that the element described as "Exterior Painting, renovation and company sign: \$30,000" relates to the

DOCUMENT NUMBER - DATE

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FPSC-RECORDS/REPORTING

Hialeah buildings rather than the Rockledge office. Accordingly, we believe the appropriate allocation for this element of cost is the allocation factor for the 933 Building (78.2% utility, 27.8% non-utility), rather than the Rockledge office (71.8% utility, 28.2% non-utility). The dollar effect of this difference is \$1,920.

Attached are revised calculations of common plant (Schedule G-1) and depreciation applicable to common plant (Schedule G-2) reflecting staff's recommendations and the effects of the additional information described above.

### **Projected Test Year Capital Budget**

Generally we agree with the revised schedule of project completions that the Commission staff has noted with respect to the "Historic Test Year +1," identifying \$231,875 of mains construction projects that have been canceled and \$1,338,144 that have been rescheduled.

With respect to the Vero Beach North project, the Commission staff has indicated that this will not happen until February 1997. In fact, the closing on this acquisition of an existing 4" main is scheduled for September 26, 1996 (\$386,000 in FERC Account 376). Accordingly, the full amount of this purchase should be included in fiscal 1996. Additionally, we expect to close on the land required for the gate station before the end of this month (\$19,000 in FERC Account 389). The gate station itself is scheduled to be completed before October 15, 1996 (\$80,000 in FERC Account 379). With gas flowing immediately, this entire system will be used and useful from inception. We are already signing accounts and expect to be caught up with a backlog of connections before the end of the calendar year. Accordingly, the service line connections scheduled in the budget for July, August and September 1996, should be rescheduled for October, November and December 1996, on top of the additions already scheduled for those months. This would add in each of those months \$33,888 to FERC Account 380, \$760 in FERC Account 381, \$291 in FERC Account 382, \$125 in FERC Account 383, and \$145 in FERC Account 384.

### **Materials & Supplies**

We recognize that the M&S inventory does include some non-utility materials; however, we note that beginning in 1996 we have changed our procedures with respect to the purchase and handling of construction materials. Previously, our construction contractors sourced and inventoried our major construction materials including pipes, valves and fittings. In order to improve internal controls over the purchasing and use of materials, we now purchase the materials directly and maintain a company inventory.

Materials are now purchased together with Elizabethtown Gas Company's requirements in order to take advantage of quantity discounts. Improved controls have been and are being instituted to assure that the disposition of all company materials is fully accounted for. As of July 1996, our M&S inventory balance has grown to \$515,000, as compared with a peak of \$137,743 in fiscal 1995 and the average projected balance of \$166,263 as included in the MFRs. We believe that no adjustment should be made to reduce any portion of the projected inventory balance in the rate case projections as the projected balance understates the utility's working capital requirements under the new procedures.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA  
A DIVISION OF NUI CORPORATION  
DOCKET NO: 980902-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 09/30/95  
WITNESS: R.F. WALL

LINE NO.	A/C NO.	DESCRIPTION	Sept-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	Mar-95	Apr-95	May-95	Jun-95	Jul-95	Aug-95	Sep-95	13 MONTH AVERAGE
1	301	ORGANIZATION														
2	302	FRANCHISES & CONSENTS														
3	303	MISCELLANEOUS INTANGIBLE PLANT	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897
4	374	LAND	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275
5	375	STRUCTURES & IMPROVEMENTS	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545
6	387	OTHER EQUIPMENT	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376	1,437,376
7	388	LAND	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671	157,671
8	390	STRUCTURES & IMPROVEMENTS	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111	333,111
9	391	OFFICE FURNITURE & EQUIPMENT	1,570,589	1,588,427	1,588,298	1,588,288	1,588,288	1,588,288	1,588,288	1,588,288	1,588,288	1,588,288	1,588,288	1,588,288	1,588,288	1,588,288
10	392	TRANSPORTATION EQUIPMENT	1,747,281	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890	1,738,890
11	393	STORES EQUIPMENT	782,553	774,195	777,521	778,583	778,703	784,981	783,938	789,838	789,685	796,817	1,748,817	1,764,017	1,785,780	1,848,488
12	394	TOOL, SHOP, & GARAGE EQUIPMENT	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522	30,522
13	395	LABORATORY EQUIPMENT	750,580	753,382	758,983	759,726	759,726	759,726	761,099	761,099	761,099	761,099	761,099	761,099	761,099	761,099
14	397	COMMUNICATION EQUIPMENT	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940
15	398	MISCELLANEOUS EQUIPMENT	316,576	317,082	318,248	318,248	318,248	318,248	319,323	325,250	325,250	325,250	325,250	325,250	325,250	325,250
16	399	MISCELLANEOUS TANGIBLE PROPERTY	23,255	23,255	23,255	23,255	23,255	23,255	28,439	29,705	29,705	29,705	29,705	29,705	29,705	29,705
17		TOTAL	8,181,789	8,185,399	8,188,358	8,200,153	8,200,273	8,212,780	8,294,252	8,285,165	8,287,154	8,259,942	8,215,442	8,261,097	8,514,830	8,250,495

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LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NON-UTILITY %	13 MTH AVG NON-UTILITY	METHOD OF ALLOCATION
18	301	ORGANIZATION				
19	302	FRANCHISES & CONSENTS		n/a		n/a
20	303	MISCELLANEOUS INTANGIBLE PLANT	113,897	0.00%		n/a
21	374	LAND	25,275	0.00%		n/a
22	375	STRUCTURES & IMPROVEMENTS	771,545	74.44%	574,344	square footage and use
23	387	OTHER EQUIPMENT	1,439,031	23.53%	338,671	square footage and use
24	388	LAND	157,789	0.00%		regulated
25	390	STRUCTURES & IMPROVEMENTS	333,111	34.40%	114,581	square footage and use
26	391	OFFICE FURNITURE & EQUIPMENT	1,626,657	20.29%	330,044	square footage and use
27	392	TRANSPORTATION EQUIPMENT	1,753,145	19.00%	333,098	square footage and use
28	393	STORES EQUIPMENT	783,193	11.35%	88,622	based on payroll distribution, regulated/total
29	394	TOOL, SHOP, & GARAGE EQUIPMENT	30,522	11.35%	3,464	based on payroll distribution, regulated/total
30	395	LABORATORY EQUIPMENT	762,191	11.35%	86,509	based on payroll distribution, regulated/total
31	397	COMMUNICATION EQUIPMENT	82,940	0.00%		regulated
32	398	MISCELLANEOUS EQUIPMENT	322,591	11.35%	36,614	based on payroll distribution, regulated/total
33	399	MISCELLANEOUS TANGIBLE PROPERTY	30,030	0.00%		regulated
34		TOTAL	8,250,495	0.00%	1,803,947	regulated

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 09/30/95  
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA  
A DIVISION OF NUI CORPORATION  
DOCKET NO.: 980502-7J

13-MONTH AVERAGE

LINE NO.	A/C NO.	Land & Land Rights	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION		
			UTILITY	NONUTILITY	TOTAL	UTILITY	NONUTILITY	TOTAL
1	374	Medley Facility	153,843	545,445	699,288			
2	374	Titusville Gate	6,613	16,589	23,202			
3	374	Treasure Coast Gate	12,314	-	12,314			
4	374	Propane Sales	-	12,195	12,195			
5	374	West Miami Gate	7,300	-	7,300			
6	374	Ops Locks Gate	6,000	-	6,000			
7	374	SW Gate	5,259	-	5,259			
8	374	Rockledge Office	195	105	300			
9	374	Ravenwood North	-	10	10			
10	374	Miscellaneous Easements	5,677	-	5,677			
11	374	TOTAL	197,201	574,344	771,545			
		<u>Structures &amp; Improvements</u>						
12	375	Medley Facility Mueller Office Improvements	-	40,730	40,730	-	2,308	2,308
13	375	Medley Balance	596,778	96,619	693,397	166,457	26,949	193,406
14	375	Propane Sales	-	55,142	55,142	-	22,282	22,282
15	375	Rockledge - Office	8,775	3,446	12,221	4,485	1,761	6,246
16	375	Titusville Gate	4,625	6,309	10,934	892	1,217	2,109
17	375	SE Hialeah Gate	605	-	605	268	-	268
18	375	Hialeah #933 Building	489,577	136,425	626,002	151,345	42,173	193,518
19	375	TOTAL	1,100,380	338,671	1,439,051	323,446	96,691	420,137

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA  
A DIVISION OF NUI CORPORATION  
DOCKET NO.: 890502-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 08/30/95  
WITNESS: R. F. WALL

LINE NO.	A/C NO.	Description	13-MONTH AVERAGE			ACCUMULATED DEPRECIATION/AMORTIZATION		
			PLANT					
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL
<u>Land &amp; Land Rights</u>								
1	389	Rockledge - Office						
2	389	Rockledge Rented Improvements	57,940	22,756	80,696			
3	389	Rockledge Proposed Parking Lot		9,000	9,000			
4	389	Hialeah General Office		43,415	43,415			
5	389	TOTAL	<u>180,580</u>	<u>39,410</u>	<u>200,000</u>			
<u>Structures &amp; Improvements</u>			<u>218,530</u>	<u>114,581</u>	<u>333,111</u>			
6	390	Hialeah #955						
7	390	Hialeah #933	1,027,487	223,140	1,250,627	334,389	72,620	407,009
8	390	Medley meter shop	34,964	9,741	44,695	548	152	698
9	390	1001 Office	9,915		9,915	94		94
10	390	Rockledge Office	12,752	1,964	14,716			
11	390	Titusville Gate	196,488	77,172	273,660	63,590	24,975	88,565
12	390	Treasure Coast Sign	12,248	16,702	28,947	1,101	1,502	2,603
13	390	Melbourne Antenna Site	2,772		2,772	95		95
14	390	TOTAL	<u>1,298,613</u>	<u>330,044</u>	<u>1,628,657</u>	<u>399,818</u>	<u>99,679</u>	<u>499,494</u>
<u>Office Furniture &amp; Equipment</u>								
15		Office Furniture & Equipment						
16	381	Office Furniture & Equipment	1,420,047	333,098	1,753,145	592,512	138,985	731,497
17	381	TOTAL	<u>1,420,047</u>	<u>333,098</u>	<u>1,753,145</u>	<u>592,512</u>	<u>138,985</u>	<u>731,497</u>

\* Hialeah #955, its furnishings and equipment, and attributed land are included herein and are allocated between the City Gas utility and other uses in accordance with the Common Plant Study.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE B-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 08/30/95  
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA  
A DIVISION OF NLI CORPORATION  
DOCKET NO.: 960502-GU

LINE NO.	A/C NO.	DESCRIPTION	SEP-94	OCT-94	NOV-94	DEC-94	JAN-95	FEB-95	MAR-95	APR-95	MAY-95	JUN-95	JUL-95	AUG-95	SEP-95	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	405,038	407,553	410,068	412,584	415,099	417,615	420,130	422,646	425,164	427,686	430,209	432,731	435,253	420,137
2	387	OTHER EQUIPMENT	118,684	119,223	119,762	120,301	120,839	121,378	121,917	122,456	122,994	123,533	124,072	124,611	125,152	121,917
4	390	STRUCTURES & IMPROVEMENTS	484,341	486,827	489,338	491,854	494,370	496,886	498,402	502,035	504,668	507,300	508,933	512,467	514,006	499,484
5	391	OFFICE FURNITURE & EQUIPMENT	653,535	667,381	672,477	686,331	700,203	714,095	728,006	743,127	758,218	773,431	788,713	804,194	819,753	731,487
6	392	TRANSPORTATION EQUIPMENT	548,820	550,977	552,970	555,000	557,034	559,069	560,200	563,140	568,679	551,512	524,828	527,882	530,363	548,472
7	393	STORES EQUIPMENT	11,013	11,133	11,252	11,372	11,491	11,611	11,730	11,850	11,969	12,089	12,209	12,328	12,448	11,730
8	394	TOOL, SHOP, & GARAGE EQUIP	388,855	392,796	396,751	400,736	404,724	408,713	412,701	416,697	420,693	424,689	428,684	432,725	436,787	412,736
9	395	LABORATORY EQUIPMENT	44,882	45,199	45,516	45,833	46,151	46,468	46,785	47,102	47,419	47,734	48,053	48,370	48,687	46,785
11	397	COMMUNICATIONS EQUIPMENT	138,157	138,952	141,748	143,552	145,355	147,159	148,969	150,812	152,655	154,498	156,341	158,185	159,500	148,991
12	398	MISCELLANEOUS EQUIPMENT	12,572	12,696	12,820	12,944	13,068	13,192	13,344	13,502	13,660	13,819	13,977	14,136	14,495	13,402
13		TOTAL	<u>2,805,897</u>	<u>2,833,737</u>	<u>2,852,702</u>	<u>2,880,507</u>	<u>2,908,334</u>	<u>2,936,186</u>	<u>2,963,183</u>	<u>2,993,367</u>	<u>3,006,064</u>	<u>3,036,293</u>	<u>3,037,019</u>	<u>3,067,329</u>	<u>3,086,444</u>	<u>2,955,159</u>

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LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NON/UTILITY %	13 MTH AVG NON-UTILITY	METHOD OF ALLOCATION
14	375	STRUCTURES & IMPROVEMENTS	420,137	23.01%	96,691	square footage and use
15	387	OTHER EQUIPMENT	121,917	0.00%	-	regulated
17	390	STRUCTURES & IMPROVEMENTS	499,484	19.96%	99,679	square footage and use
18	391	OFFICE FURNITURE & EQUIPMENT	731,487	19.00%	138,984	square footage and use
19	392	TRANSPORTATION EQUIPMENT	548,472	11.35%	62,252	based on payroll distribution, regulated/total
20	393	STORES EQUIPMENT	11,730	11.35%	1,331	based on payroll distribution, regulated/total
21	394	TOOL, SHOP, & GARAGE EQUIP	412,736	11.35%	46,845	based on payroll distribution, regulated/total
22	395	LABORATORY EQUIPMENT	46,785	0.00%	-	regulated
24	397	COMMUNICATIONS EQUIPMENT	148,991	11.35%	16,910	based on payroll distribution, regulated/total
25	398	MISCELLANEOUS EQUIPMENT	13,402	0.00%	-	regulated
26		TOTAL	<u>2,955,159</u>		<u>462,692</u>	

SCHEDULE C-19

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA  
A DIVISION OF NUA CORPORATION

DOCKET NO.: 980802-GU

ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE - COMMON PLANT

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

PAGE 1 OF 1

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 09/30/95  
WITNESS: R. F. WALL

LINE NO.	A/C NO.	DESCRIPTION	OCT-94	NOV-94	DEC-94	JAN-95	FEB-95	MAR-95	APR-95	MAY-95	JUN-95	JUL-95	AUG-95	SEP-95	12 MONTH TOTAL
1	301	ORGANIZATION	187	187	187	187	187	187	187	187	187	187	187	187	2,244
2	302	FRANCHISES & CONSENTS	84	84	84	84	84	84	84	84	84	84	84	84	1,008
3	303	MISC. INTANGIBLE PLANT	84	84	84	84	84	84	84	84	84	84	84	84	1,008
4	375	STRUCTURES & IMPROVEMENTS	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,516	2,524	2,522	2,522	2,521	30,216
5	387	OTHER EQUIPMENT	539	539	539	539	539	539	539	539	540	539	539	539	6,468
6	390	STRUCTURES & IMPROVEMENTS	2,486	2,511	2,516	2,516	2,516	2,517	2,633	2,633	2,633	2,633	2,534	2,523	30,640
7	391	OFFICE FURNITURE & EQUIPMENT	12,083	12,064	12,064	12,064	12,064	12,064	12,246	12,246	13,213	13,281	13,347	13,546	152,550
8	392	TRANSPORTATION EQUIPMENT	1,874	2,018	2,030	2,034	2,035	2,068	2,940	2,949	2,996	2,763	2,769	2,771	28,123
9	393	STORES EQUIPMENT	121	120	119	119	119	119	119	119	120	120	120	120	1,436
10	394	TOOL, SHOP, & GARAGE EQUIP	3,940	3,955	3,985	3,988	3,988	3,988	3,996	3,996	3,996	3,996	4,041	4,062	47,931
11	395	LABORATORY EQUIPMENT	317	317	317	317	317	317	317	317	317	317	317	317	3,804
12	396	COMMUNICATIONS EQUIPMENT	1,794	1,797	1,804	1,804	1,804	1,808	1,843	1,843	1,843	1,843	1,843	1,843	21,870
13	398	MISCELLANEOUS EQUIPMENT	124	124	124	124	124	153	158	158	158	158	158	158	1,923
14		TOTAL	28,185	28,221	28,275	28,282	28,282	28,340	28,577	28,456	28,569	28,516	28,646	28,891	329,213

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NON-UTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
17	301	ORGANIZATION	2,244	0.00%	-	n/a
18	302	FRANCHISES & CONSENTS	1,008	0.00%	-	n/a
19	303	MISC. INTANGIBLE PLANT	30,216	23.52%	7,110	square footage and use
20	375	STRUCTURES & IMPROVEMENTS	6,468	0.00%	-	regulated
21	387	OTHER EQUIPMENT	30,640	20.29%	6,217	square footage and use
22	390	STRUCTURES & IMPROVEMENTS	152,550	18.00%	27,460	square footage and use
23	391	OFFICE FURNITURE & EQUIPMENT	29,123	11.35%	3,306	based on payroll distribution, regulated/total
24	392	TRANSPORTATION EQUIPMENT	1,436	11.35%	163	based on payroll distribution, regulated/total
25	393	STORES EQUIPMENT	47,931	11.35%	5,440	based on payroll distribution, regulated/total
26	394	TOOL, SHOP, & GARAGE EQUIP	3,804	0.00%	-	regulated
27	395	LABORATORY EQUIPMENT	21,870	11.35%	2,482	based on payroll distribution, regulated/total
28	397	COMMUNICATIONS EQUIPMENT	1,923	0.00%	-	regulated
29	398	MISCELLANEOUS EQUIPMENT	1,923	0.00%	-	regulated
30		TOTAL	329,213		53,792	

SCHEDULE G-1

ALLOCATION OF COMMON PLANT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE PROJECTED TEST YEAR, SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 8/30/97  
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA  
A DIVISION OF NUCOR CORPORATION

DOCKET NO.: 960502-GU

LINE NO.	A/C NO.	DESCRIPTION	Sept-96	Oct-96	Nov-96	Dec-96	Jan-97	Feb-97	Mar-97	Apr-97	May-97	Jun-97	Jul-97	Aug-97	Sep-97	13 MONTH AVERAGE
1	301	ORGANIZATION														
2	302	FRANCHISES & CONSENTS	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897	113,897
3	303	MISCELLANEOUS INTANGIBLE PLAN	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275	25,275
4	374	LAND	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545	771,545
5	375	STRUCTURES & IMPROVEMENTS	1,507,398	1,508,398	1,508,398	1,510,398	1,514,898	1,515,898	1,516,898	1,521,398	1,522,398	1,523,398	1,524,398	1,525,398	1,526,398	1,517,437
6	387	OTHER EQUIPMENT	158,310	158,310	158,310	158,310	158,310	158,310	158,310	158,310	158,310	158,310	158,310	158,310	158,310	158,310
7	388	LAND	196,111	196,111	196,111	196,111	208,111	208,111	208,111	208,111	208,111	208,111	208,111	208,111	208,111	204,419
8	390	STRUCTURES & IMPROVEMENTS	890,522	890,522	890,522	890,522	891,522	891,522	896,522	897,522	917,522	927,522	927,522	927,522	927,522	906,907
9	391	OFFICE FURNITURE & EQUIPMENT	1,629,229	1,632,762	1,640,482	1,648,162	1,656,862	1,664,562	1,672,261	1,680,962	1,688,662	1,696,362	1,704,062	1,711,762	1,719,462	1,672,736
10	392	AUTOS & TRUCKS	701,742	696,411	691,080	685,749	680,418	675,087	669,756	664,425	659,094	653,763	648,432	643,101	637,770	675,526
11	393	STORES EQUIPMENT	44,472	44,772	44,772	44,772	45,072	45,072	45,372	45,372	45,672	45,672	45,672	45,672	45,672	45,302
12	394	TOOL, SHOP, & GARAGE EQUIP	879,532	913,032	914,032	915,032	916,032	917,032	918,032	918,032	920,032	921,032	922,032	923,032	924,032	915,532
13	395	LABORATORY EQUIPMENT	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940	82,940
14	397	COMMUNICATION EQUIPMENT	358,214	357,464	358,714	359,964	363,464	364,714	367,464	368,464	370,714	371,964	373,214	374,464	377,214	366,541
15	398	MISCELLANEOUS EQUIPMENT (SPEC)	156,311	164,611	167,283	209,955	232,627	265,299	307,971	330,643	353,315	375,987	398,659	421,331	444,003	297,538
16	399	OTHER TANGIBLE PROPERTY														
17		TOTAL	7,513,498	7,556,050	7,584,341	7,612,632	7,660,973	7,719,264	7,754,355	7,798,896	7,842,487	7,885,778	7,919,389	7,952,680	7,987,451	7,752,904

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NON-UTILITY %	13 MONTH AVE NON-UTILITY	METHOD OF ALLOCATION
20	301	ORGANIZATION		n/a		n/a
21	302	FRANCHISES & CONSENTS	113,897	0.00%		n/a
22	303	MISCELLANEOUS INTANGIBLE PLAN	25,275	0.00%		n/a
23	374	LAND	771,545	74.44%	574,364	square footage and use
24	375	STRUCTURES & IMPROVEMENTS	1,517,437	23.07%	350,035	square footage and use
25	387	OTHER EQUIPMENT	158,310	0.00%		regulated
26	388	LAND	204,419	40.05%	81,871	square footage and use
27	390	STRUCTURES & IMPROVEMENTS	906,907	20.92%	188,590	square footage and use
28	391	OFFICE FURNITURE & EQUIPMENT	1,672,736	19.00%	317,820	square footage and use
29	392	AUTOS & TRUCKS	675,526	11.35%	76,672	based on payroll distribution, regulated/total
30	393	STORES EQUIPMENT	45,302	11.35%	5,142	based on payroll distribution, regulated/total
31	394	TOOL, SHOP, & GARAGE EQUIP	915,532	11.35%	103,913	based on payroll distribution, regulated/total
32	395	LABORATORY EQUIPMENT	82,940	0.00%		regulated
33	397	COMMUNICATION EQUIPMENT	366,541	11.35%	41,602	based on payroll distribution, regulated/total
34	398	MISCELLANEOUS EQUIPMENT (SPEC)	297,538	0.00%		regulated
35	399	OTHER TANGIBLE PROPERTY		n/a		regulated
36		TOTAL	7,752,904		1,740,948	

SCHEDULE G-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA  
A DIVISION OF NBJ CORPORATION  
DOCKET NO.: 980502-GU

DETAIL OF COMMON PLANT

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
PROJECTED YEAR: 9/30/97  
WITNESS: R. F. WALL

13-MONTH AVERAGE

ACCUMULATED DEPRECIATION/AMORTIZATION

LINE NO.	A/C NO.	Description	PLANT				ACCUMULATED DEPRECIATION/AMORTIZATION			
			% NON-UTILITY	UTILITY	NON-UTILITY	TOTAL	% NON-UTILITY	UTILITY	NON-UTILITY	TOTAL
1	374	Medley Facility	78.00%	153,843	\$48,445	\$99,288				
2	374	Titusville Gate	71.50%	8,813	16,589	23,202				
3	374	Treasure Coast Gate	0.00%	12,314		12,314				
4	374	Propane Sales	100.00%			7,300				
5	374	West Miami Gate	0.00%	7,300		6,000				
6	374	Opp Locks Gate	0.00%	6,000		5,259				
7	374	SW Gate	35.00%	196	106	300				
8	374	Rockledge Office	100.00%		10	10				
9	374	Ravenwood North	0.00%	5,877		5,877				
10	374	Misc. Essoments								
11	374	TOTAL		197,201	\$74,344	771,849				
12		<u>Structures &amp; Improvements</u>								
13	375	Medley Facility Muster Office Improvements	100.00%		40,730	40,730	100.00%		4,018	4,018
14	375	Medley Balance	13.93%	598,811	98,915	695,726	13.93%	191,599	31,009	222,808
15	375	Propane Sales	100.00%		55,142	55,142	100.00%		24,598	24,598
16	375	Rockledge - Office	28.20%	8,775	3,448	12,221	28.20%	4,854	1,906	6,760
17	375	Titusville Gate	57.70%	4,848	6,338	10,984	57.70%	1,067	1,484	2,571
18	375	SE Hialeah Gate	0.00%	605		605	0.00%	294		294
19	375	Hialeah #933 Building	21.79%	489,557	136,395	625,952	21.79%	171,812	47,898	218,808
20	375	New additions - 1996	18.46%	48,831	11,069	60,000	18.46%	727	165	892
21	375	New additions - 1997	0.00%	18,678		18,678	0.00%	838		838
22	375	TOTAL		1,167,401	390,035	1,517,436		371,111	111,077	482,188

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SUPPORTING SCHEDULES:

SCHEDULE G-1

DETAIL OF COMMON PLANT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
PROJECTED YEAR: 9/30/97  
WITNESS: R.F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA  
A DIVISION OF NLI CORPORATION  
DOCKET NO.: 980502-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	Land & Land Rights	PLANT				ACCUMULATED DEPRECIATION/AMORTIZATION			
			% NON-UTILITY	UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389	Rockledge - Office	28.20%	57,840	22,758	80,598				
2	389	Rockledge Rented Improvements	100.00%	-	8,000	8,000				
3	389	Rockledge Proposed Parking Lot	100.00%	-	43,415	43,415				
4	389	Hialeah General Office	19.71%	27,300	6,700	34,000				
5	389	New additions-1996	0.00%	28,000	-	28,000				
6	389	New additions-1997	0.00%	8,308	-	8,308				
7	389	TOTAL		122,548	81,871	204,419				
8		<u>Structures &amp; Improvements</u>								
9	390	Hialeah #755	17.84%	200,341	43,501	243,842	17.84%	63,199	13,723	76,921
10	390	Hialeah #933	21.79%	35,047	9,785	44,812	21.79%	1,877	523	2,400
11	390	Medley meter shop	0.00%	9,915	-	9,915	0.00%	471	-	471
12	390	1001 Office	13.35%	185,767	25,539	211,306	13.35%	4,725	728	5,452
13	390	Rockledge Office	28.20%	196,881	77,327	274,208	28.20%	71,088	27,912	98,977
14	390	Titusville Gate	57.70%	3,208	4,374	7,580	57.70%	1,344	1,834	3,179
15	390	Treasure Coast Sign	0.00%	2,772	-	2,772	0.00%	201	-	201
16	390	Melbourne Antenna Site	100.00%	-	1,325	1,325	100.00%	-	480	480
17	390	New additions-1996	20.18%	89,398	22,802	112,000	20.18%	1,289	321	1,580
18	390	New additions-1997	28.20%	13,030	5,117	18,147	28.20%	722	283	1,005
19	390	TOTAL		716,357	189,550	905,907		144,873	45,804	190,677

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
PROJECTED YEAR: 09/30/97  
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA  
A DIVISION OF NUI CORPORATION

DOCKET NO.: 960547-GU

LINE NO.	A/C NO.	DESCRIPTION	SEP-96	OCT-96	NOV-96	DEC-96	JAN-97	FEB-97	MAR-97	APR-97	MAY-97	JUN-97	JUL-97	AUG-97	SEP-97	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	466,296	468,938	471,576	474,217	476,860	479,511	482,164	484,819	487,481	490,145	492,811	495,479	498,148	482,188
2	387	OTHER EQUIPMENT	131,643	132,184	132,725	133,266	133,807	134,348	134,889	135,430	135,971	136,512	137,053	137,594	138,135	134,889
3	390	STRUCTURES & IMPROVEMENTS	182,162	183,572	184,982	186,392	187,802	189,213	190,624	192,043	193,480	194,932	196,400	197,868	199,336	190,677
4	391	OFFICE FURNITURE & EQUIPMENTS	911,909	927,865	943,868	959,949	976,106	992,348	1,008,668	1,025,086	1,041,549	1,058,110	1,074,750	1,091,469	1,108,268	1,009,225
5	392	TRANSPORTATION EQUIPMENT	492,565	489,366	486,147	482,908	479,649	476,370	473,071	469,752	466,413	463,072	459,730	456,386	453,042	472,959
6	393	STORES EQUIPMENT	14,455	14,829	14,804	14,979	15,154	15,331	15,508	15,686	15,864	16,043	16,222	16,402	16,582	15,512
7	394	TOOL, SHOP, & GARAGE EQUIP	487,387	492,006	496,798	501,507	506,401	511,210	516,024	520,844	525,669	530,499	535,334	540,175	545,021	516,074
8	395	LABORATORY EQUIPMENT	52,502	52,820	53,138	53,456	53,774	54,092	54,410	54,728	55,046	55,364	55,682	56,000	56,318	54,410
9	397	COMMUNICATION EQUIPMENT	182,384	184,403	186,429	188,462	190,502	192,562	194,629	196,711	198,805	200,906	203,014	205,129	207,251	194,707
10	398	MISCELLANEOUS EQUIPMENT	18,203	19,037	19,915	20,914	22,034	23,275	24,797	26,439	28,202	30,086	32,091	34,217	36,464	25,821
11		TOTAL	2,939,508	2,984,817	2,990,382	3,016,140	3,042,089	3,068,260	3,094,784	3,121,518	3,148,480	3,175,669	3,203,067	3,230,719	3,258,565	3,096,462

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LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	MONTH AVG NONUTILITY	METHOD OF ALLOCATION
12	375	STRUCTURES & IMPROVEMENTS	482,188	23.04%	111,077	square foot
13	387	OTHER EQUIPMENT	134,889	0.00%	0	regulated
14	390	STRUCTURES & IMPROVEMENTS	190,677	24.02%	45,804	square footage and use
15	391	OFFICE FURNITURE & EQUIPMENTS	1,009,225	19.00%	191,753	square footage and use
16	392	TRANSPORTATION EQUIPMENT	472,959	11.35%	53,681	based on payroll distribution: regulated/total
17	393	STORES EQUIPMENT	15,512	11.35%	1,761	based on payroll distribution: regulated/total
18	394	TOOL, SHOP, & GARAGE EQUIP	516,074	11.35%	58,574	based on payroll distribution: regulated/total
19	395	LABORATORY EQUIPMENT	54,410	0.00%	0	regulated
20	397	COMMUNICATION EQUIPMENT	194,707	11.35%	22,099	based on payroll distribution: regulated/total
21	398	MISCELLANEOUS EQUIPMENT	25,821	0.00%	0	regulated
22		TOTAL	3,096,462		484,749	

ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE - COMMON PLANT

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: CITY GAS COMPANY OF FLORIDA  
 A DIVISION OF NUCOR CORPORATION  
 DOCKET NO.: 980502-GU

PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1, PAGE 18 OF 28.

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 09/30/97  
 WITNESS: R. F. WALL

LINE NO.	A/C NO.	DESCRIPTION	OCT-96	NOV-96	DEC-96	JAN-97	FEB-97	MAR-97	APR-97	MAY-97	JUN-97	JUL-97	AUG-97	SEP-97	12 MONTH TOTAL
1	301	ORGANIZATION													
2	302	FRANCHISES & CONSENTS													
3	303	MISC. INTANGIBLE PLANT	187	187	187	187	187	187	187	187	187	187	187	187	2,244
4	375	STRUCTURES & IMPROVEMENT	84	84	84	84	84	84	84	84	84	84	84	84	1,008
5	387	OTHER EQUIPMENT	2,638	2,640	2,641	2,643	2,651	2,653	2,655	2,662	2,664	2,666	2,668	2,669	31,850
6	390	STRUCTURES & IMPROVEMENT	541	541	541	541	541	541	541	541	541	541	541	541	6,492
7	391	OFFICE FURN & EQUIPMENT	1,410	1,410	1,410	1,410	1,411	1,411	1,419	1,437	1,452	1,468	1,468	1,468	17,174
8	392	TRANSPORTATION EQUIPMENT	16,589	16,636	16,714	16,790	16,875	16,963	17,031	17,116	17,194	17,273	17,352	17,432	203,968
9	393	STORES EQUIPMENT	2,632	2,612	2,592	2,572	2,552	2,532	2,512	2,492	2,480	2,489	2,487	2,487	30,448
10	394	TOOL, SHOP, & GARAGE EQUIP	174	175	175	175	177	177	178	178	179	179	180	180	2,127
11	395	LABORATORY EQUIPMENT	4,618	4,793	4,799	4,804	4,809	4,814	4,820	4,825	4,830	4,835	4,841	4,846	57,834
12	397	COMMUNICATION EQUIPMENT	318	318	318	318	318	318	318	318	318	318	318	318	3,816
13	398	MISCELLANEOUS EQUIPMENT	2,019	2,026	2,033	2,040	2,080	2,067	2,082	2,094	2,101	2,108	2,115	2,122	24,867
14		TOTAL	834	878	899	1,120	1,241	1,522	1,642	1,763	1,884	2,005	2,126	2,247	18,261
			32,044	32,300	32,493	32,684	32,906	33,259	33,469	33,697	33,924	34,153	34,367	34,581	369,877

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LINE	A/C	DESCRIPTION	12 MONTH TOTAL	NON-UTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
15	301	ORGANIZATION		n/a		n/a
16	302	FRANCHISES & CONSENTS	2,244	0.00%		n/a
17	303	MISC. INTANGIBLE PLANT	1,008	0.00%		n/a
18	375	STRUCTURES & IMPROVEMENT	31,850	23.07%	7,348	n/a
19	387	OTHER EQUIPMENT	6,492	0.00%		square footage and use
20	390	STRUCTURES & IMPROVEMENT	17,174	20.92%	3,593	regulated
21	391	OFFICE FURN & EQUIPMENT	203,968	19.00%	38,751	square footage and use
22	392	TRANSPORTATION EQUIPMENT	30,448	11.35%	3,456	square footage and use
23	393	STORES EQUIPMENT	2,127	11.35%	241	based on payroll distribution: regulated/total
24	394	TOOL, SHOP, & GARAGE EQUIP	57,834	11.35%	6,541	based on payroll distribution: regulated/total
25	395	LABORATORY EQUIPMENT	3,816	0.00%		based on payroll distribution: regulated/total
26	397	COMMUNICATION EQUIPMENT	24,867	11.35%	2,822	regulated
27	398	MISCELLANEOUS EQUIPMENT	18,261	0.00%		based on payroll distribution: regulated/total
28		TOTAL	369,877		62,752	regulated

SUPPORTING SCHEDULES: G-1 p18; G-2 p28

RECAP SCHEDULES: C-2 p7