



Public Service Commission

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COMMISSION CLERK

DATE: November 4, 2003
TO: Blanca S. Bayó, Commission Clerk and Administrative Services Director
FROM: Division of Auditing and Safety (Mills)
RE: Docket No. 030569-GU

Please place the following in the above docket file.

- NUI/City Gas Company of Florida, Plant Allocation Engineering Report (Schedule B-5 + G-1).

CEM:dr

Attachment

cc: Without Attachments

- Matt Brinkley
John Baxter
Elisabeth Draper
Ryan Fitch
Betty Gardner
Craig Hewitt
Kathy Kaproth
Chrissy Kenny
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DOCUMENT NUMBER-DATE

10992 NOV -4 8

FPSC-CON. DIVISION OF REG.

State of Florida

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3625 NW 82nd AVENUE
SUITE 400
MIAMI, FLORIDA 33166-
7602

Public Service Commission

October 31, 2003

TO: C.E.MILLS, BUREAU CHIEF SAFETY, BUREAU OF SAFETY, DIVISION OF AUDIT & SAFETY, TALLAHASSEE.

FROM: NORMAN C. WITMAN, SAFETY ENGINEER, BUREAU OF SAFETY, DIVISION OF AUDIT & SAFETY, MIAMI. *NCW*

RE: NUI/CITY GAS COMPANY OF FLORIDA, RATE CASE, DOCKET NUMBER 030569-GU/PLANT ALLOCATION (SCHEDULES B-5 & G1).

BRIEF

The Engineering Staff (R. Fletcher; N. Witman) of the Bureau of Safety (Natural Gas) were requested to verify the common plant allocations for NUI/City Gas Company of Florida, as contained in their Minimum Filing Requirement (MFR), Schedule B5, pages 16-18 and Schedule G-1, pages 205-210, specifically, Accounts 374, 375, 389, and 390.

An evaluation was conducted during September and October 2003. This evaluation included on site inspections of those facilities, verification as to their use/usefulness, and a determination of the allocation between regulated and non regulated utility operations of the facilities.

RECOMMENDATION

It is recommended that the findings of this report should be entered into the record of NUI/City Gas Company Rate Case, Docket Number 030569- GU and that any necessary allocations and adjustments be made by the Commission Analysts.

DISCUSSION

Staff's evaluation of Schedule B-5 "Allocation of Common Plant" for the Historic Base Year focused on each individual account by line item. Please see Exhibits # 1 & # 2.

The Base Year findings are listed below:

DOCUMENT NUMBER 030569-001

10992 NOV-4 03

PHASE
YEAR

Base Year
Schedule B-5, Account 374 - Land & Land Rights
Account Adjustments: See item #2.

- 1) **Account:** 374 (page 17, line 1).
Description: Medley Facility.
Company Allocation: No charges.
Staff Findings: Accept as stated.

- 2) **Account:** 374 (page 17, line 2).
Description: Titusville Gate.
Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$6,613	\$16,589	\$23,202

Staff Findings: Since the previous rate case, approximately 7,600 sq. ft. of regulated utility usage have been eliminated from this property due to the removal of surplus gas pipe storage along the north side of the fenced area. A large portion of this property remains vacant with no apparent utility usage. The calculated allocation for this property shows an increase in non utility usage of 83.7 percent and a regulated utility usage of 16.3 percent. It is recommended that the allocation of the Titusville Gate Station property as proposed by City Gas Company be revised as the result of the elimination of the pipe storage. The regulated utility usage of the property should be reduced to 16.3 percent, and the non utility usage portion will increase to 83.7 percent. Exhibit # 1.

Proposed Allocation

<u>Utility</u>	<u>Non -Utility</u>	<u>Total</u>
\$3,782	\$19,420	\$23,202

Re: NUI/City Gas Company of Florida
Rate Case, Docket Number 030569-GU

- 3) **Account:** 374 (Page 17, line 3).
Description: Treasure Coast Gate.
Company Allocation: \$12,314 - utility.
Staff Findings: This is used for regulated utility operation. Accept as stated.
- 4) **Account:** 374 (page 17, line 4).
Description: Propane Sales.
Company Allocation: No charges.
Staff Findings: Accept as stated.
- 5) **Account:** 374 (page 17, line 5).
Description: West Miami Gate.
Company Allocation: \$7,300 utility.
Staff Findings: This is used for utility operations. Accept as stated.
- 6) **Utility:** 374 (page 17, line 6).
Description: Opa Locka Gate.
Company Allocation: \$6,000 - utility.
Staff Findings: This is used for utility operations. Accept as stated.
- 7) **Account:** 374 (page 17, line 7).
Description: SW Gate.

Re: NUI/City Gas Company of Florida
Rate Case, Docket Number 030569-GU

Company Allocation: \$5,259 utility.

Staff Findings: This is used for utility operations. Accept as stated.

8) **Account:** 374 (page 17, line 8).

Description: Rockledge Office.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$213	\$87	\$300

Staff Findings: Staff's on site inspection indicates this allocation appears reasonable. It is the same as in the 2000 rate case. Accept as stated.

9) **Account:** 374 (page 17, line 9).

Description: Ravenwood North.

Company Allocation: Non utility.

Staff Findings: Accept as stated.

10) **Account:** 374 (page 17, line 10).

Description: Miscellaneous Easements.

Company Allocation: \$5,677 utility.

Staff Findings: These easements are used solely for utility operations as recommended/accepted by the Commission in the 1996 and 2000 rate cases. No change in use has occurred. Accept as stated.

Re: NUI/City Gas Company of Florida
Rate Case, Docket Number 030569-GU

- 11) **Account:** 374 (page 17, line 11).
- Description:** Homestead Lateral.
- Company Allocation:** \$8,083 utility.
- Staff Findings:** These easements are used solely for utility operations. Accept as stated.

Base Year
Schedule B5, Account 375 - Structures & Improvements.
Account Adjustments: None.

- 1) **Account:** 375 (page 17, line 13).
 - Description:** Rockledge Office.
 - Company Allocation:**
- | <u>Utility</u> | <u>Non Utility</u> | <u>Total</u> |
|----------------|--------------------|--------------|
| \$1,407 | \$544 | \$1,946 |
- Staff Findings:** Staff's on site inspection indicates this allocation is substantially correct. Accept as stated.

- 2) **Account:** 375 (page 17, line 14).
 - Description:** Titusville Gate.
 - Company Allocation:**
- | <u>Utility</u> | <u>Non Utility</u> | <u>Total</u> |
|----------------|--------------------|--------------|
| \$6,244 | \$8,517 | \$14,761 |

Staff Findings: Accept as stated.

3) **Account:** 375 (page 17, line 15).

Description: SE Hialeah Gate.

Company Allocation: \$605 utility.

Staff Findings: This is used for utility operations. Accept as stated.

4) **Account:** 375 (page 17, line 16).

Description: Hialeah #933 Building.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$465,664	\$109,230	\$574,894

Staff Findings: Staff reviewed the Company's detailed "Common Plant Allocation Study" for this building and conducted an on site inspection. This study was based upon square footage and usage of the building. It considers each area individually and applies an allocation factor depending on regulated, non regulated, other usage, or combination of usage of the areas. Accept as stated.

5) **Account:** 375 (page 17, line 17).

Description: Port St. Lucie.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$2,565	\$997	\$3,562

Staff Findings: Accept as stated. See page 11, item # 10.

Re: NUI/City Gas Company of Florida
Rate Case, Docket Number 030569-GU

Base Year
Schedule B-5, Account 389 - Land & Land Rights.
Account Adjustments: See item # 1.

1) Account: 389 (page 18, line 1).

Description: Rockledge Office.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$67,364	\$15,332	\$80,696

Staff Findings:

The staff's allocation of the Rockledge Office was determined to be 78.3 percent utility usage and 21.7 percent non utility usage. Any land or land rights associated with the Rockledge Office should be allocated using the same percentage. The 19.0 percent non utility allocation proposed by City Gas Company is less than the allocation calculated by staff. It is therefore recommended that the allocation proposed by City Gas Company be denied and staff's allocation of 78.3 percent regulated utility usage and 21.7 percent non utility usage be applied for the allocation of costs relating land and land rights. Exhibit # 1.

Proposed Allocation

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$63,185	\$17,511	\$80,696

2) Account: 389 (page 18, line 2).

Descr.ption: Rockledge Rented Improvements.

Company Allocation: \$9,000 non utility.

Staff Findings: Accept as stated.

Re: NUI/City Gas Company of Florida
Rate Case, Docket Number 030569-GU

- 3) **Account:** 389 (page 18, line 3).
Description: Rockledge Proposed Parking Lot.
Company Allocation: \$43,415 non utility.
Staff Findings: This is non utility use, accept as stated.

- 4) **Account:** 389 (page 18, line 4)
Description: Hialeah General Office.

Company Allocation:

<u>Utility</u>	<u>Non-Utility</u>	<u>Total</u>
\$140,000	\$60,000	\$200,000

- Staff Findings:** Staff reviewed the Company's "Common Plant Allocation Study" and conducted an on site inspection. Accept as stated.

Base Year
Schedule B-5, Account 390 - Structures & Improvements.
Account Adjustments: None.

- 1) **Account:** 390 (page 18, line 6).

Description: Hialeah #955.

Company Allocation:

<u>Utility</u>	<u>Non-Utility</u>	<u>Total</u>
\$907,446	\$556,177	\$1,463,623

- Staff Findings:** Staff reviewed the Company's detailed "Common Plant Allocation Study" for this building and conducted an on site inspection. Accept as stated.

Re: NUI/City Gas Company of Florida
 Rate Case, Docket Number 030569-GU

2) **Account:** 390 (page 18, line 7).

Description: Hialeah #933.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$140,878	\$33,046	\$173,924

Staff Findings: Staff has reviewed the Company's detailed "Common Plant Allocation Study," conducted on site inspections and agrees with this allocation. Accept as stated.

3) **Account:** 390 (page 18, line 8).

Description: Medley Meter Shop.

Company Allocation: No Charges.

Staff Findings: Accept as stated.

4) **Account:** 390 (page 18, line 9).

Description: 1001 Office.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$39,784	\$125,984	\$165,768

Staff Findings: This was allocated based on the Company's method of allocation which was accepted by the Commission in the 2000 rate case. Accept as stated.

October 31, 2003

5) **Account:** 390 (page 18, line 10).

Description: Rockledge Office

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$301,121	\$117,103	\$418,223

Staff Findings: Staff has evaluated the Company's "Common Plant Allocation Study" and conducted on site inspections. Accept as stated.

6) **Account:** 390 (page 18, line 11).

Description: Titusville Gate.

Company Allocation: No charges.

Staff Findings: Accept as stated.

7) **Account:** 390 (page 18, line 12).

Description: Treasure Coast Sign.

Company Allocation: No charges.

Staff Findings: Accept as stated.

8) **Account:** 390 (page 18, line 13).

Description: Melbourne Antenna Site.

Company Allocation: No charges.

DATE
YEAR + 1

Staff Findings: Accept as stated.

9) **Account:** 390 (page 18, line 14).

Description: 74 Street Warehouse.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$95,862	\$26,634	\$124,495

Staff Findings: Staff reviewed the Company's "Common Plant Allocation Study" for this building and conducted an on site inspection. Accept as stated.

10) **Account:** 390 (page 18, line 15).

Description: Port St. Lucie.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$14,054	\$5,465	\$19,519

Staff Findings: This was allocated using the same allocation as the Rockledge office which was 72% utility and 28% non utility and accepted by the Commission in the 2000 rate case. Accept as stated.

Base Year +1
Schedule G-1.

Staff's evaluation of Schedule G-1 "Allocation of Common Plant" for the Base Year + 1 looked at each individual account by line item. Please see Exhibits # 2 and # 3. The findings are listed below.

Re: NUI/City Gas Company of Florida
 Rate Case, Docket Number 030569-GU

Base Year +1
Schedule G-1, Account 374 - Land & Land Rights.
Account Adjustments: See item # 2.

1) **Account:** 374 (page 206, line 1).
Description: Medley Facility.
Company Allocations: No Charges.
Staff Findings: Accept as stated.

2) **Account:** 374 (page 206, line 2).
Description: Titusville Gate.
Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$6,613	\$16,589	\$23,202

Staff Findings: See page 2, item # 2 for explanation of adjustment.

Proposed Allocation

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$3,782	\$19,420	\$23,202

3) **Account:** 374 (page 206, line 3).
Description: Treasure Coast Gate.
Company Allocations: \$12,314 - utility.
Staff Findings: This is used for utility operations. Accept as stated.

Re: NU/City Gas Company of Florida
Rate Case, Docket Number 030569-GU

- 4) **Account:** 374 (page 206, line 4).
Description: Propane Sales.
Company Allocations: No Charges.
Staff Findings: Accept as stated.
- 5) **Account:** 374 (page 206, line 5).
Description: West Miami Gate.
Company Allocations: \$7,300 utility.
Staff Findings: This is used for utility operations. Accept as stated.
- 6) **Account:** 374 (page 206, line 6).
Description: Opa Locka Gate.
Company Allocations: \$6,000 - utility.
Staff Findings: This is used for utility operations. Accept as stated.
- 7) **Account:** 374 (page 206, line 7).
Description: SW Gate.
Company Allocations: \$5,259 - utility.
Staff Findings: This is used for utility operations. Accept as stated.

Re: NUI/City Gas Company of Florida
Rate Case, Docket Number 030569-GU

8) **Account:** 374 (page 206, line 8).

Description: Rockledge Office.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$213	\$87	\$300

Staff Findings: There is no change to allocations in this account from the base year. Accept as stated.

9) **Account:** 374 (page 206, line 9).

Description: Ravenwood North.

Company Allocations: No charges.

Staff Findings: Accept as stated.

10) **Account:** 374 (page 206, line 9).

Description: Miscellaneous Easements.

Company Allocations: \$6,702 - utility.

Staff Findings: This is used for utility operations. Accept as stated.

11) **Account:** 374 (page 206, line 10).

Description: Homestead Lateral.

Company Allocations: \$9,553 - utility.

Staff Findings: This is used for utility operations. Accept as stated.

Base Year +1
Schedule G-1 Account 375 - Structures & Improvements.
Account Adjustments: None.

- 1) **Account:** 375 (page 206, line 13).
Description: Medley Office Improvements.
Company Allocations: No charges.
Staff Findings: Accept as stated.

- 2) **Account:** 375 (page 206, line 14).
Description: Medley Balance.
Company Allocations: No charges.
Staff Findings: Accept as stated.

- 3) **Account:** 375 (page 206, line 15).
Description: Propane Sales.
Company Allocations: No charges.
Staff Findings: Accept as stated.

- 4) **Account:** 375 (page 206, line 16).
Description: Rockledge office.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,401	\$545	\$1,946

Staff Findings: Staff reviewed the Company's "Common Plant Allocation Study" and conducted an on site inspection. Accept as stated.

5) **Account:** 375 (page 206, line 17).

Description: Titusville Gate.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$6,244	\$8,517	\$14,761

Staff Findings: This was allocated 42.3% utility and 57.7% non utility. Accept as stated.

6) **Account:** 375 (page 206, line 18).

Description: SE Hialeah Gate.

Company Allocations: \$605 - utility.

Staff Findings: This is used for utility operations. Accept as stated.

7) **Account:** 375 (page 206, line 19).

Description: Hialeah #933 Building.

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Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$453,794	\$106,446	\$560,240

Staff Findings: Staff's review of the Company's "Allocation of Common Plant Study" and an on site inspection indicates the allocation should be accepted.

5) **Account:** 375 (page 206, line 20).

Description: Port St. Lucie.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$2,709	\$1054	\$3,763

Staff Findings: Accept as stated. See page 11, item # 10 for allocation method.

Base Year +1
Schedule G-1, Account 389 - Land & Land Rights.
Account Adjustments: See item # 1.

1) **Account:** 389 (page 207, line 1).

Description: Rockledge office.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$65,364	\$15,332	\$80,696

Staff Findings: See page 7, item # 1 for explanation of allocation.

Proposed Allocation

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$63,185	\$17,511	\$80,696

- 2) **Account:** 389 (page 207, line 2).
Description: Rockledge Rented Improvements.
Company Allocations: \$9,000 - non utility.
Staff Findings: Accept as stated.

- 3) **Account:** 389 (page 207, line 3).
Description: Rockledge Proposed Parking Lot.
Company Allocations: \$43,415 - non utility.
Staff Findings: Accept as stated.

- 4) **Account:** 389 (page 207, line 4).
Description: Hialeah General Office.
Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$140,000	\$60,000	\$200,000

- Staff Findings:** Staff reviewed the Company's "Common Plant Allocation Study" and conducted an on site inspection. This is the same allocation the base year. No change in use has occurred. Accept as stated.

Re: NUI/City Gas Company of Florida
Rate Case, Docket Number 030569-GU

Base Year +1
Schedule G-1, Account 390 - Structures & improvements.
Account Adjustments: None.

1) **Account:** 390 (page 207, line 7).

Description: Hialeah #955.

Company Allocations:

<u>Utility</u>	<u>Non-Utility</u>	<u>Total</u>
\$920,813	\$564,369	\$1,485,182

Staff Findings: Staff reviewed the Company's "Common Plant Allocation Study" and conducted on site inspections. Accept as stated.

2) **Account:** 390 (page 207, line 8).

Description: Hialeah #933.

Company Allocations:

<u>Utility</u>	<u>Non-Utility</u>	<u>Total</u>
\$141,004	\$33,075	\$174,078

Staff Findings: Staff reviewed the Company's detailed "Common Plant Allocation Study" and conducted an on site inspection. Accept as stated.

Re: NUI/City Gas Company of Florida
Rate Case, Docket Number 030569-GU

3) **Account:** 390 (page 207, line 9).

Description: Medley Meter Shop.

Company Allocations: No Charges.

Staff Findings: Accept as stated.

4) **Account:** 390 (page 207, line 10).

Description: 1001 Office.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$42,594	\$134,829	\$177,473

Staff Findings: This was allocated using the Commission accepted (2000 rate case) Company method of allocation. Utility usage appears correct. Accept as stated.

5) **Account:** 390 (page 207, line 11).

Description: Rockledge Office.

Company Allocations:

<u>Utility</u>	<u>Non-Utility</u>	<u>Total</u>
\$300,659	\$116,923	\$417,582

Staff Findings: Staff evaluated the Company's "Allocation of Common Plant Study" and conducted an on site inspection. Staff agrees with this allocation. Accept as stated.

6) **Account:** 390 (page 207, line 12).

Company Allocations: No charges.

Description: Titusville Gate.

Staff Findings: Accept as stated.

7) **Account:** 390 (page 207, line 13).

Description: Treasure Coast Sign.

Company Allocations: No charges.

Staff Findings: Accept as stated.

8) **Account:** 390 (page 207, line 14).

Description: Melbourne Antenna Site.

Company Allocations: No charges.

Staff Findings: Accept as stated.

9) **Account:** 390 (page 207, line 15).

Description: 74 Street Warehouse.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$95,861	\$28,634	\$124,495

Staff Findings: Staff reviewed the Company's detailed "Common Plant Allocation Study" and conducted an on site inspection. Accept as stated.

PROJECTED
TEST YEAR

10) **Account:** 390 (page 207, line 16).

Description: Port St. Lucie.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$14,054	\$5,465	\$19,519

Staff Findings: Accept as stated. See page 11, item # 10 for allocation method.

Projected Test Year
Schedule G-1

Staff's evaluation of Schedule G-1 "Allocation of Common Plant" for the projected test year focused on each individual account by line item. Please see Exhibits # 2 and # 4. The findings are listed below:

Projected Test Year
Schedule G-1, Account 374 - Land & Land Rights.
Account Adjustment: See item # 2.

1) **Account:** 374 (page 209, line 1).

Description: Medley Facility.

Company Allocation: No charges.

Staff Findings: Accept as stated.

2) **Account:** 374 (page 209, line 2).

Description: Titusville Gate.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$6,497	\$16,705	\$23,202

Staff Findings: See page 2, item # 2 for explanation of allocation.

Proposed Allocation

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$3,782	\$19,420	\$23,202

- 3) **Account:** 374 (page 209, line 3).
Description: Treasure Coast Gate.
Company Allocations: \$12,314 - utility.
Staff Findings: This is used for utility operations. Accept as stated.
- 4) **Account:** 374 (page 209, line 4).
Description: Propane Sales.
Company Allocations: No charges.
Staff Findings: Accept as stated.
- 5) **Account:** 374 (page 209, line 5).
Description: West Miami Gate.
Company Allocations: \$7,300 - utility.
Staff Findings: This is used for utility operations. Accept as stated.
- 6) **Account:** 374 (page 209, line 6).

Description: Opa Locka Gate.

Company Allocations: \$6,000 - utility.

Staff Findings: This is used for utility operations. Accept as stated.

7) **Account:** 374 (page 209, line 7).

Description: SW Gate.

Company Allocations: \$5,259 - utility.

Staff Findings: This is used for utility operations. Accept as stated.

8) **Account:** 374 (page 209, line 8).

Description: Rockledge Office.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$216	\$84	\$300

Staff Findings: Staff conducted an on site inspection. This is substantially the same allocation as in the base year. Accept as stated.

9) **Account:** 374 (page 209, line 9).

Description: Ravenwood North.

Company Allocations: No charges.

Staff Findings: Accept as stated.

10) **Account:** 374 (page 209, line 9).

Description: Misc. Easements.

Company Allocations: \$7,887 - utility.

Staff Findings: These easements are used for utility operations.
Accept as stated.

11) **Account:** 374 (page 209, line 10).

Description: Homestead Lateral.

Company Allocations: \$9,553 - utility.

Staff Findings: This is used for utility operations. Accept as stated.

Projected Test Year

Schedule G-1 Account 375 - Structures & Improvements.

Account Adjustment: See items # 4 and # 8.

1) **Account:** 375 (page 209, line 13).

Description: Medley Facility Mueller Office Improvements.

Company Allocations: No charges.

Staff Findings: Accept as stated.

2) **Account:** 375 (page 209, line 14).

Description: Medley Balance.

Company Allocations: No charges.

Staff Findings: Accept as stated.

3) **Account:** 375 (page 209, line 15).

Re: NUI/City Gas Company of Florida
Rate Case, Docket Number 030569-GU

Description: Propane Sales.

Company Allocations: No charges.

Staff Findings: Accept as stated.

4) **Account:** 375 (page 209, line 16).

Description: Rockledge Office.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,712	\$234	\$1,946

Staff Findings: Staff's allocation of the Rockledge Office was calculated to be 81.1 percent utility usage and 18.9 percent non utility usage. Any structures or improvements associated with the Rockledge Office should be allocated using the same percentage. The 12.0 percent non utility allocation proposed by City Gas Company is less than that calculated by staff, and an adjustment should be made. The non utility portion of the Rockledge Office usage should be increased to 18.9 percent Exhibit #4.

Proposed Allocation

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$1,578	\$368	\$1,946

5) **Account:** 375 (page 209, line 17).

Description: Titusville Gate.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$6,200	\$8,562	\$14,761

Staff Findings: Staff's review and an on site inspection indicate this should be accepted as stated.

6) **Account:** 375 (page 209, line 18).

Description: SE Hialeah Gate.

Company Allocations: \$605.

Staff Findings: This is used for utility operations. Accept as stated.

7) **Account:** 375 (page 209, line 19).

Description: Hialeah #933 Building.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$422,788	\$112,387	\$535,175

Staff Findings: Staff's review of the Company's "Common Plant Allocation Study" and on site inspection indicates that the allocation should be accepted.

8) **Account:** 375 (page 209, line 19).

Description: Port St. Lucie.

Company Allocation:

<u>Utility</u>	<u>Non-Utility</u>	<u>Total</u>
\$3,312	\$452	\$3,763

Staff Findings:

This was originally allocated by the Company using the same allocation as the Rockledge office which was 88% utility and 12% non utility. Staff has changed that allocation. See page 26, item # 4 for details of Staff's allocation method.

Proposed Allocation

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$3,052	\$711	\$3,763

Projected Test Year
Schedule G-1 Account 389 - Land & Land Rights.
Account Adjustment: None.

1) **Account:** 389 (page 186, line 1).

Description: Rockledge Office.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$57,294	\$23,402	\$80,696

Staff Findings:

Staff's review and an on site inspection indicated this appears to be a reasonable allocation. This is the same allocation accepted by the Commission in the 2000 rate case. Accept as stated.

2) **Account:** 389 (page 210, line 2).

Description: Rockledge Rented Improvement.

Staff Findings: Accept as stated.

3) **Account:** 389 (page 210, line 3).

Description: Rockledge Proposed Parking Lot.

Company Allocations: \$43,415 - non utility.

Staff Findings: Accept as stated.

4) **Account:** 389 (page 210, line 4).

Description: Hialeah General Office.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$140,000	\$60,000	\$200,000

Staff Findings: Staff's review of the Company's "Allocation of Common Plant Study" and an on site inspection indicates that the allocation should be accepted. This is the same allocation as accepted by the Commission in the 2000 rate case. No change in use has occurred.

Projected Test Year.

Schedule G-1 Account 390 - Structures & Improvements.

Account Adjustment: See items # 5 and # 10.

Account: 390 (page 210, line 7).

Description: Hialeah #955.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$928,329	\$672,238	\$1,600,567

Staff Findings: Staff's review of the Company's "Common Plant Allocation Study" and an on site inspection indicates that this allocation appears reasonable. Accept as stated.

2) **Account:** 390 (page 210, line 8).

Description: Hialeah #933.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$137,522	\$36,556	\$174,078

Staff Findings: Staff's review of the Company's "Common Plant Allocation Study" and an on site inspection indicates that this allocation appears substantially correct. Accept as stated.

3) **Account:** 390 (page 210, line 9).

Description: Medley Meter Shop.

Company Allocations: No charges.

Staff Findings: Accept as stated.

4) **Account:** 390 (page 210, line 10).

October 31, 2003

Description: 1001 Office.

Company Allocations: No charges.

Staff Findings: This building is scheduled to not be used by the Company. The lease was scheduled to be terminated on 10/1/03. Accept as stated.

5) **Account:** 390 (page 210, line 11).

Description: Rockledge Office.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$336,561	\$57,713	\$439,274

Staff Findings: The usage allocation of the Rockledge Office was determined to be 81.1 percent utility usage and 18.9 percent non utility usage. Account 390 structures and improvements for the Rockledge Office should be allocated using the same percentage. The 12.0 percent non utility allocation proposed by City Gas Company is less than that calculated by staff. It is therefore recommended that the allocation proposed by City Gas Company be denied and staff's allocation of 81.1 percent regulated utility usage and 18.9 percent non utility usage be applied for the allocation of costs relating structures and improvements. Exhibit # 1.

Proposed Allocation

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$356,251	\$83,023	\$439,274

6) **Account:** 390 (page 210, line 12).

Description: Titusville Gate.

Company Allocations: No charges.

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 Rate Case, Docket Number 030569-GU

Staff Findings: Accept as stated.

7) **Account:** 390 (page 210, line 13).

Description: Treasure Coast Sign.

Company Allocations: No charges.

Staff Findings: Accept as stated.

8) **Account:** 390 (page 210, line 14).

Description: Melbourne Antenna Site.

Company Allocations: No charges.

Staff Findings: Accept as stated.

9) **Account:** 390 (page 210, line 15).

Description: 74 Street Warehouse.

Company Allocations:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$102,086	\$22,409	\$124,495

Staff Findings: Staff's review of the Company's "Common Plant Allocation Study" and an on site inspection indicates that this allocation appears reasonable. Accept as stated.

10) **Account:** 390 (page 207, line 16).

Description: Port St. Lucie.

Company Allocation:

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$17,177	\$2,342	\$19,519

Staff Findings: This was originally allocated by the Company using the same allocation as the Rockledge office which was 88% utility and 12% non utility. Staff has changed that allocation. See page 26, item # 4 for details of Staff's allocation method.

Proposed Allocation

<u>Utility</u>	<u>Non Utility</u>	<u>Total</u>
\$15,830	\$3,689	\$19,519

ACCOUNT
SUMMARY

SUMMARY OF STAFF ADJUSTMENTS
COMMON PLANT ALLOCATION

Schedule B-5, Historic Base Test Year

<u>Account</u>	<u>Discription</u>	<u>Percent Nonutility</u>	<u>Per MFRs</u>			<u>Staff Proposal</u>		<u>Percent Nonutility</u>	<u>Total Adjustment</u>
			<u>Utility</u>	<u>Nonutility</u>	<u>Total</u>	<u>Utility</u>	<u>Nonutility</u>		
374	Page 2, Item 2 - Titusville Gate	71.5 %	\$6,613	\$16,589	\$23,202	\$3,782	\$19,420	83.7 %	\$2,831
389	Page 7, Item 1 - Rockledge Office	19.0 %	\$65,364	\$15,332	\$80,696	\$63,185	\$17,511	21.7%	\$2,179

Schedule G-1, Base Year +1

<u>Account</u>	<u>Discription</u>	<u>Percent Nonutility</u>	<u>Per MFRs</u>			<u>Staff Proposal</u>		<u>Percent Nonutility</u>	<u>Total Adjustment</u>
			<u>Utility</u>	<u>Nonutility</u>	<u>Total</u>	<u>Utility</u>	<u>Nonutility</u>		
374	Page 12, Item 2 - Titusville Gate	71.5 %	\$6,613	\$16,589	\$23,202	\$3,782	\$19,420	83.7 %	\$2,831
389	Page 17, Item 1 - Rockledge Office	19.0 %	\$65,364	\$15,332	\$80,696	\$63,185	\$17,511	21.7%	\$2,179

Schedule G-1, Projected Test Year

<u>Account</u>	<u>Discription</u>	<u>Percent Nonutility</u>	<u>Per MFRs</u>			<u>Staff Proposal</u>		<u>Percent Nonutility</u>	<u>Total Adjustment</u>
			<u>Utility</u>	<u>Nonutility</u>	<u>Total</u>	<u>Utility</u>	<u>Nonutility</u>		
374	Page 22, Item 2 - Titusville Gate	72.0 %	\$6,479	\$16,705	\$23,202	\$3,782	\$19,420	83.7 %	\$2,697
375	Page 26, Item 4 - Rockledge Office	12.0 %	\$1,712	\$234	\$1,946	\$1,578	\$368	18.9 %	\$134
375	Page 27, Item 8 - Port St. Lucie Office	12.0%	\$3,312	\$452	\$3,763	\$3,052	\$711	18.9%	\$260
390	Page 30, Item 5 - Rockledge Office	12.0 %	\$386,561	\$52,713	\$439,274	\$356,251	\$83,023	18.9 %	\$30,310
390	Page 32, Item 10 - Port St. Lucie Office	12.0%	\$17,177	\$2,342	\$19,519	\$15,830	\$3,689	18.9%	\$1,347

Total Adjustments All Accounts; Reduction to Plant in Service -\$44,768

SERVICE
LINES

Special Reports

Service Lines

Staff was requested to determine the number of Company service lines that have been and are still inactive for 5 or more years. Please find listed below, according to Company documents and Company officials, the number of service lines inactive for 5 or more years by Division.

- 1) Brevard Division = None.
- 2) Treasure Coast Division = 5; includes Port St. Lucie and Vero.
- 3) Clewiston = None.
- 4) Miami/Hialeah Division = 950. This includes 162 under investigation and 788 no access (can't get in) to verify. Please see Exhibit # 5.

Staff recommends that the Company complete, as soon as practical, a study to determine how many of the 950 service lines in the Miami Division should be cut/capped and retired from service. The Commission Rate Case Analyst and Bureau of Safety should be provided the final report prepared by the Company. This report should be used in the Rate Case to determine the necessary retirements.

BARE STEEL
REPLACEMENT

Special Reports

New Bare Steel Replacement Program

Staff was requested by the Commission's Tallahassee Office - Bureau of Safety to review the Company's existing "Bare Steel Replacement Program." Exhibit # 6.

The Company appears to have approximately 332,449 feet (62.96 miles) of pipeline and 7,607 service lines in the Miami Division, which are classified as bare steel. These facilities do not appear to have any effective cathodic protection on them. Some of these facilities have experienced corrosion and corrosion related gas leaks.

According to the Company, the existing replacement program is scheduled to be completed in 2020. Exhibit # 6.

Staff believes that in order to assure continuing public safety and pipeline integrity, the schedule should be improved upon.

Staff recommends the Company formulate, organize, implement, and complete a "New Bare Steel Replacement Program." It is recommended this program should be completed within 5 years. The Commission's Bureau of Safety should be provided with the particulars of the program and regular annual updates as it progresses.

PROJECTED
CONSTRUCTION

Projected Test Year
Schedule G-1
Proposed Construction Budget

Brevard Division

Evaluations were performed to determine the reasonableness, feasibility, and status of the construction projects included in the Brevard Division's proposed construction budget for the projected test year ending September 30, 2004, shown on Schedule G-1, page 27 of 28 of the MFRs (Page 217). The cost data was obtained from a copy of the Proposed FY 2004 Budget of the Brevard Division, which was provided by Company officials. Exhibit 11.

Staff Findings:

Line 6, Account 376

This account includes estimated dollar expenditures for 24 separate residential construction projects, 3 commercial projects plus mains, and 4 industrial projects for fiscal year 2004 (projected test year).

Staff's review indicated the Forest Glen Residential Project has been cancelled. It was budgeted for \$41,353. It is recommended the **\$41,353** be **removed** from the budget and the remaining 23 residential construction projects and their **revised** costs of **\$576,637** be included in the projected test year construction budget. All commercial and industrial projects appear reasonable and their total costs of \$837,590 should be included in the projected test year construction budget.

Summary

Staff recommends the total expenditures for this Division for residential projects be **reduced** from **\$41,353** to **\$576,637** = **-\$41,353 reduction**.

Total expenditure **reduction** for all projects for this Division equals **-\$41,353**. The **revised** Staff recommended total construction budget for all projects equals **\$1,414,227** for the Brevard Division.

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Vero Division

Evaluations were performed to determine the reasonableness, feasibility, and status of the construction projects included in the Vero Division's proposed construction budget for the projected test year ending September 30, 2004 shown on Schedule G-1, page 27 of 28 of the MFRs (Page 217). The cost data was obtained from a copy of the Proposed FY 2004 Budget of the Vero Division, which was provided by Company officials. Exhibit 10.

Staff Findings:

Line 6, Account 376 - Mains:

This account includes estimated dollar expenditures for 12 separate construction projects for fiscal year 2004 (projected test year). The projects consist of 3 separate main extensions and 9 residential projects. Exhibit 10.

It is recommended that each of the 12 construction projects and their related total costs of \$658,729 be included in projected test year construction budget.

Summary

There are no recommended adjustments. Accept as stated.

Port St. Lucie Division

Evaluations were performed to determine the reasonableness, feasibility, and status of the construction projects included in the Port St. Lucie Division's proposed construction budget for the projected test year ending September 30, 2004 shown on Schedule G-1, page 27 of 28 of the MFRs (Page 217). The cost data was obtained from a copy of the Proposed FY 2004 Budget of the Port St. Lucie Division, which was provided by Company officials. Exhibit 9.

Staff Findings

Line 2, Account 376 - Mains:

This account includes estimated dollar expenditures for 13 separate construction projects for fiscal year 2004 (projected test year). The projects consist of 2 separate main extensions and 11 residential projects. Exhibit 9. It is recommended the 13

Re: NUI/City Gas Company of Florida
Rate Case, Docket Number 000768-GU

construction projects and their related costs of \$952,694 be included in the projected test year construction budget.

Summary

There are no recommended adjustments. Accept as stated.

Clewiston Division

Evaluations were performed to determine the reasonableness, feasibility, and status of the construction projects included in the Clewiston Division's proposed construction budget for the projected test year ending September 30, 2004 shown on Schedule G-1, page 27 of 28 of the MFRs (Page 217). The cost data was obtained from a copy of the Proposed FY 2004 Budget of the Clewiston Division which was provided by Company officials. Exhibit 8.

Staff Findings

Line 6, Account 376 - Mains:

This account includes estimated dollar expenditures for 3 separate industrial construction projects and 2 major system improvements for fiscal year 2004 (projected test year). Exhibit 8. It is recommended the 5 construction projects and their revised costs of \$835,000 be included in the projected test year construction budget.

Summary

The Sugar Growers Coop. project was originally estimated to cost \$285,000, but has been re estimated to cost \$150,000. Therefore, Staff recommends the total expenditure, for this Division be reduced from \$970,000 to \$835,000 = -\$135,000 reduction for the Clewiston Division.

Miami Division

Evaluations were performed to determine the reasonableness, feasibility, and status of the construction projects included in the Miami Division's proposed construction budget for the projected test year ending September 30, 2004 shown on Schedule G-1, page 27 of 28 of the MFRs (Page 217). The cost data was obtained from a

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copy of the Proposed FY 2004 Budget of the Miami Division, which was provided by Company officials. Exhibit 7.

Staff Findings

Line 6, Account 376 - Mains:

This account includes estimated dollar expenditures for 12 separate residential construction projects and 5 industrial construction projects for fiscal year 2004 (projected test year). Reviews of each of the proposed 5 industrial projects determined that 2 are unlikely to be started or completed during fiscal year 2004. It is recommended the 5 industrial projects and their revised costs of \$530,000 be included in the projected test year construction budget. Additionally, reviews of each of the 12 residential projects indicated that 3 are unlikely to be started or completed during fiscal year 2004. It is recommended the 12 residential projects and their revised costs of \$674,400 be included in the projected test year construction budget. Exhibit 7. These are summarized below.

Industrial Projects

- 1) Miami - Dade Community College - The College is experiencing budget problems and County funding appears unavailable. Total estimated cost for fiscal year 2004 equals \$70,000. Staff recommends the \$70,000 be removed from the budget. \$70,000 reduction.
- 2) Miami - Dade West Reception Center - This project is contingent on completion of the South Florida Reception Center, which does not appear will be completed in fiscal year 2004. Total estimated cost for fiscal year 2004 equals \$50,000. Staff recommends the \$50,000 be removed from the budget. \$50,000 reduction.

Residential Projects

- 1) Valencia Grand - Originally, a preliminary estimate by the Company in 1999. Still in County Planning and Zoning. Little currently in the Company's Engineering Department. Staff recommends the \$45,000 be removed from the budget. \$45,000 reduction.

- 2) Mediterranean Village - This project appears to be at least a year away from starting. No information in the Company's Sales or Engineering Departments. Staff recommends the \$18,000 be removed from the budget. \$18,000 reduction.

- 3) Summerville - No information in the Company's Sales or Engineering Departments. Still in County Planning and Zoning. Staff recommends the \$350,000 be removed from the budget. \$350,000 reduction.

Summary

Staff recommends the total expenditures for this Division for industrial projects be reduced from \$650,000 to \$530,000 = -\$120,000 reduction.

Staff recommends the total expenditures for this Division for residential projects be reduced from \$1,087,400 to \$674,400 = -\$413,000 reduction.

Total expenditure reduction for all projects for this Division equals -\$533,000. The revised Staff recommended total construction budget for all projects in Miami equals \$1,204,400 which should be included in the budget for the Miami Division.

EXHIBIT 1

EXHIBIT 1

SCHEDULE B-4

MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 9/30/02
WITNESS: G. L. LOPEZ

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NU UTILITIES, INC.
DOCKET NO.: 030599-GU

LINE NO.	A/C NO.	DESCRIPTION	Sept-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sept-02	13 MONTH AVERAGE
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	130,708	130,708	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	139,810
3	303	MISCELLANEOUS INTANGIBLE	25,275	25,275	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,375
4	367	TRANSMISSION MAIN	-	-	-	-	-	-	-	-	17,327,507	17,342,543	17,355,291	17,355,821	17,355,821	6,672,078
5	369	MEASURING & REGULATING EQUIP	-	-	-	-	-	-	-	-	21,004	89,635	89,635	89,635	89,635	20,106
6	371	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	2,784	2,784	2,784	2,784	857
7	374	LAND	60,063	60,063	69,618	69,618	69,618	69,618	69,618	69,618	69,618	69,618	69,618	69,618	69,618	68,146
8	375	STRUCTURES & IMPROVEMENTS	588,863	588,863	595,855	596,590	596,981	596,981	596,981	596,981	596,981	596,981	596,981	596,981	596,981	595,769
9	378	MAINS	84,495,640	84,662,803	108,645,250	109,245,567	112,629,478	112,861,447	113,989,672	114,188,153	96,893,153	97,102,130	97,280,383	97,467,499	97,629,500	103,630,804
10	379	MAI STATION EQUIPMENT - GATE STATION	4,782,290	4,781,070	4,827,670	4,841,219	4,846,815	4,848,501	4,848,990	4,850,883	4,829,879	4,829,879	4,829,879	4,829,879	4,829,879	4,829,879
11	380	SERVICES	36,102,081	36,168,332	36,368,833	36,410,499	36,610,124	36,736,597	36,785,503	36,864,708	36,967,182	37,077,305	37,305,084	37,323,326	37,485,628	36,785,785
12	381	METERS	7,434,885	8,006,089	8,045,789	8,079,188	8,110,659	8,269,487	8,247,465	8,217,189	8,263,591	8,301,241	8,330,343	8,313,067	8,549,812	8,166,832
13	382	METER & REGULATOR INSTALLATIONS	2,743,257	2,744,069	2,814,849	2,751,500	2,773,729	2,783,077	2,878,333	2,786,151	2,886,623	2,894,010	2,915,552	2,819,973	2,736,184	2,809,776
14	383	HOUSE REGULATORS	1,963,421	2,013,374	2,007,960	2,009,403	2,025,700	2,008,655	2,015,704	2,022,744	2,009,142	2,010,167	2,046,453	2,046,534	2,046,534	2,015,804
15	384	HOUSE REGULATORS - INSTALLATION	1,188,583	1,170,379	1,105,985	1,176,695	1,190,165	1,197,940	1,103,855	1,200,620	1,105,781	1,109,402	1,120,458	1,217,534	1,215,803	1,161,785
16	385	INDUSTRIAL MAI STATION EQUIP	2,708,600	2,712,081	2,712,081	2,712,081	2,728,221	2,728,221	2,728,221	2,728,221	2,728,221	2,728,221	2,728,221	2,728,221	2,728,221	2,723,737
17	386	OTHER PROP ON CUSTOMER PREMISES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	387	OTHER DISTRIBUTION EQUIPMENT	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	150,337	150,337	151,606
19	388	LAND & LAND RIGHTS	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
20	390	STRUCTURES & IMPROVEMENTS	2,157,738	2,157,738	2,407,507	2,403,129	2,403,108	2,400,706	2,400,706	2,400,706	2,400,706	2,400,706	2,400,706	2,400,706	2,400,273	2,365,553
21	391	OFFICE FURNITURE & EQUIPMENT	2,582,223	2,585,284	2,732,617	2,625,066	2,625,675	2,625,675	2,625,675	2,625,675	2,625,675	2,625,675	2,496,665	2,488,110	2,498,110	2,588,625
22	392	TRANSPORTATION EQUIPMENT	2,075,412	2,075,412	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,089,773	2,107,805	2,097,558
23	393	STORES EQUIPMENT	11,456	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,153
24	394	TOOLS, SHOP, GARAGE EQUIPMENT	863,825	691,708	864,295	714,921	714,930	714,930	714,930	714,930	714,930	714,930	714,930	714,930	720,910	723,144
25	395	LABORATORY EQUIPMENT	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017
26	397	COMMUNICATION EQUIPMENT	1,211,907	1,298,479	1,284,648	1,278,372	1,278,372	1,278,184	1,278,184	1,278,184	1,278,184	1,278,184	1,278,184	1,278,184	1,294,670	1,277,709
27	398	MISCELLANEOUS EQUIPMENT	100,595	102,238	189,856	127,407	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	128,284
28	399	MISCELLANEOUS TANGIBLE PROPERTY	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828
29		UTILITY PLANT IN SERVICE	161,582,665	162,553,174	177,500,271	177,868,632	181,558,613	182,075,906	183,249,725	183,510,660	183,774,073	184,129,297	184,515,100	184,708,558	185,213,092	179,403,905
30			-	-	-	-	-	-	-	-	-	-	-	-	-	
31		TOTAL UTILITY PLANT	\$ 161,582,665	\$ 162,553,174	\$ 177,500,271	\$ 177,868,632	\$ 181,558,613	\$ 182,075,906	\$ 183,249,725	\$ 183,510,660	\$ 183,774,073	\$ 184,129,297	\$ 184,515,100	\$ 184,708,558	\$ 185,213,092	\$ 179,403,905
32		UTILITY PLANT PER BALANCE SHEET	\$ 161,582,665	\$ 162,553,174	\$ 177,500,271	\$ 177,868,632	\$ 181,558,613	\$ 182,075,906	\$ 183,249,725	\$ 183,510,660	\$ 183,774,073	\$ 184,129,297	\$ 184,515,100	\$ 184,708,558	\$ 185,213,092	\$ 179,403,905

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-5, E-6

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 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: 09/30/02
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-CU

LINE NO.	A/C NO.	DESCRIPTION	Sept-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sept-02	13 MONTH AVERAGE
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	130,798	130,798	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	139,819
3	303	MISCELLANEOUS INTANGIBLE PLANT	25,275	25,275	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,375
4	374	LAND	60,063	60,063	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	69,616	68,146
5	375	STRUCTURES & IMPROVEMENTS	589,863	589,863	595,855	596,590	596,590	596,590	596,590	596,590	596,590	596,590	596,590	596,590	596,590	595,769
6	387	OTHER EQUIPMENT	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	151,987	150,337	150,337	151,606
7	389	LAND	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
8	390	STRUCTURES & IMPROVEMENTS	2,157,738	2,157,738	2,407,607	2,403,129	2,403,198	2,400,706	2,400,706	2,400,706	2,400,706	2,400,706	2,400,706	2,409,273	2,409,273	2,365,553
9	391	OFFICE FURNITURE & EQUIPMENT	2,582,222	2,585,284	2,732,617	2,625,066	2,625,674	2,625,674	2,625,674	2,625,674	2,625,674	2,625,674	2,496,664	2,498,110	2,498,110	2,598,625
10	392	TRANSPORTATION EQUIPMENT	2,075,412	2,075,412	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,102,207	2,089,773	2,107,806	2,097,559
11	393	STORES EQUIPMENT	11,457	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,153
12	394	TOOL, SHOP, & GARAGE EQUIPMENT	683,626	691,708	864,295	714,921	714,930	714,930	714,930	714,930	714,930	714,930	714,930	720,910	720,910	723,144
13	395	LABORATORY EQUIPMENT	23,017	23,018	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017
14	397	COMMUNICATION EQUIPMENT	1,211,907	1,298,479	1,284,648	1,278,372	1,278,372	1,278,184	1,278,184	1,278,184	1,278,184	1,278,184	1,278,184	1,294,670	1,294,670	1,277,709
15	398	MISCELLANEOUS EQUIPMENT	100,595	102,238	189,856	127,407	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	128,284
16	399	MISCELLANEOUS TANGIBLE PROPERTY	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828
17		TOTAL	10,172,899	10,285,179	10,971,874	10,642,482	10,643,663	10,640,981	10,640,981	10,640,981	10,640,981	10,640,981	10,510,321	10,530,367	10,548,400	10,577,699

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NON-UTILITY %	13 MTH AVG NON-UTILITY	METHOD OF ALLOCATION
18	301	ORGANIZATION	-	n/a	-	n/a
19	302	FRANCHISES & CONSENTS	139,819	0.00%	-	n/a
20	303	MISCELLANEOUS INTANGIBLE PLANT	25,375	38.40%	9,744	933 & 955 usage
21	374	LAND	68,146	24.47%	16,676	square footage and use
22	375	STRUCTURES & IMPROVEMENTS	595,769	20.02%	119,290	square footage and use
23	387	OTHER EQUIPMENT	151,606	0.00%	-	regulated
24	389	LAND	333,111	38.35%	127,747	square footage and use
25	390	STRUCTURES & IMPROVEMENTS	2,365,553	36.63%	866,408	square footage and use
26	391	OFFICE FURNITURE & EQUIPMENT	2,598,625	38.00%	987,477	weighted average of structures
27	392	TRANSPORTATION EQUIPMENT	2,097,559	16.60%	348,195	three factor
28	393	STORES EQUIPMENT	14,153	16.60%	2,349	three factor
29	394	TOOL, SHOP, & GARAGE EQUIPMENT	723,144	16.60%	120,042	three factor
30	395	LABORATORY EQUIPMENT	23,017	0.00%	-	regulated
31	397	COMMUNICATION EQUIPMENT	1,277,709	16.60%	212,100	three factor
32	398	MISCELLANEOUS EQUIPMENT	128,284	16.60%	21,295	three factor
33	399	MISCELLANEOUS TANGIBLE PROPERTY	35,828	100.00%	35,828	non regulated
34		TOTAL	10,577,699		2,887,151	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY-GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-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: 09/30/02
WITNESS: R. F. WALL

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE			ACCUMULATED DEPRECIATION/AMORTIZATION		
			PLANT					
			UTILITY	NONUTILITY	TOTAL	UTILITY	NONUTILITY	TOTAL
1	374	Medley Facility	-	-	-	-	-	-
2	374	Titusville Gate	6,613	16,589	23,202	-	-	-
3	374	Treasure Coast Gate	12,314	-	12,314	-	-	-
4	374	Propane Sales	-	-	-	-	-	-
5	374	West Miami Gate	7,300	-	7,300	-	-	-
6	374	Opa Locka Gate	6,000	-	6,000	-	-	-
7	374	SW Gate	5,259	-	5,259	-	-	-
8	374	Rockledge Office	213	87	300	-	-	-
9	374	Ravenwood North	-	-	-	-	-	-
10	374	Miscellaneous Easements	5,687	-	5,687	-	-	-
11	374	Homestead Lateral	8,083	-	8,083	-	-	-
12	374	TOTAL	51,470	16,676	68,146	-	-	-
<u>Structures & Improvements</u>								
13	375	Rockledge - Office	1,401	545	1,946	1,196	465	1,661
14	375	Titusville Gate	6,244	8,517	14,761	4,185	5,707	9,892
15	375	SE Hialeah Gate	605	-	605	587	-	587
16	375	Hialeah #923 Building	465,664	109,230	574,894	182,156	42,728	224,884
17	375	Port St. Lucie	2,565	997	3,562	-	356	356
18	375	Items to be Expensed	-	-	-	-	-	-
19	375	TOTAL	476,480	119,290	595,769	188,122	49,256	237,378

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: 09/30/02
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-GU

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE			ACCUMULATED DEPRECIATION/AMORTIZATION		
			PLANT					
			UTILITY	NONUTILITY	TOTAL	UTILITY	NONUTILITY	TOTAL
1	389	Rockledge - Office	65,364	15,332	80,696			
2	389	Rockledge Rented Improvements	-	9,000	9,000			
3	389	Rockledge Proposed Parking Lot	-	43,415	43,415			
4	389	Hiataah General Office	140,000	60,000	200,000			
5	389	TOTAL	205,364	127,747	333,111			
		Structures & Improvements						
6	390	Hiataah #955	907,446	556,177	1,463,623	289,550	177,466	467,016
7	390	Hiataah #933	140,878	33,046	173,924	15,827	3,712	19,539
8	390	Medley meter shop	-	-	-	-	-	-
9	390	1001 Office	39,784	125,984	165,768	(40,874)	(129,435)	(170,309)
10	390	Rockledge Office	301,121	117,103	418,223	129,642	50,416	180,058
11	390	Titusville Gate	-	-	-	-	-	-
12	390	Treasure Coast Sign	-	-	-	-	-	-
13	390	Melbourne Antenna Site	-	-	-	-	-	-
14	390	74 Street Warehouse	95,862	28,634	124,495	8,501	2,539	11,040
15	390	Port St. Lucie	14,054	5,465	19,519	1,802	701	2,503
16	390	Theoretical Reserve Adjustment	-	-	-	(97,455)	(19,397)	(116,852)
17	390	TOTAL	1,499,146	856,408	2,355,553	306,994	86,003	392,997

TITUSVILLE GATE STATION
Allocation Calculations
(See Attached Drawing)

TOTAL SQUARE FOOTAGE OF PROPERTY

$$\begin{array}{rcl} 328.9' \times 152.3' & = & 50,091.5 \text{ sq.ft.} \\ 32.4' \times 152.3' \times .5 & = & \underline{2,467.3 \text{ sq.ft.}} \\ & & 52,558.8 \text{ sq.ft.} \end{array}$$

1. Titusville Gate Station Facilities - Regulated Utility Usage

$$\begin{array}{rcl} 36.0' \times 92.2' & = & 3,319.2 \text{ sq.ft.} \\ 60.1' \times 60.0' & = & 3,606.0 \text{ sq.ft.} \\ 35.0' \times 24.0' \times .5 & = & \underline{420.0 \text{ sq.ft.}} \\ & & 7,345.2 \text{ sq.ft.} \end{array}$$

2. Compressed Natural Gas (CNG) Fill Station - Regulated Utility Usage

$$20.0' \times 60.1' = 1,202.0 \text{ sq.ft.}$$

3. Vacant Land - Not used & Useful

$$\begin{array}{rcl} 79.1' \times 92.2' & = & 7,293.0 \text{ sq.ft.} \\ 60.1' \times 35.1' & = & \underline{2,109.5 \text{ sq.ft.}} \\ & & 9,402.5 \text{ sq.ft.} \\ 35.0' \times 24.0' \times .5 & = & \underline{420.0 \text{ sq.ft.}} \text{ (minus)} \\ & & 8,982.5 \text{ sq.ft.} \end{array}$$

4. Vacant Land - Not used & useful

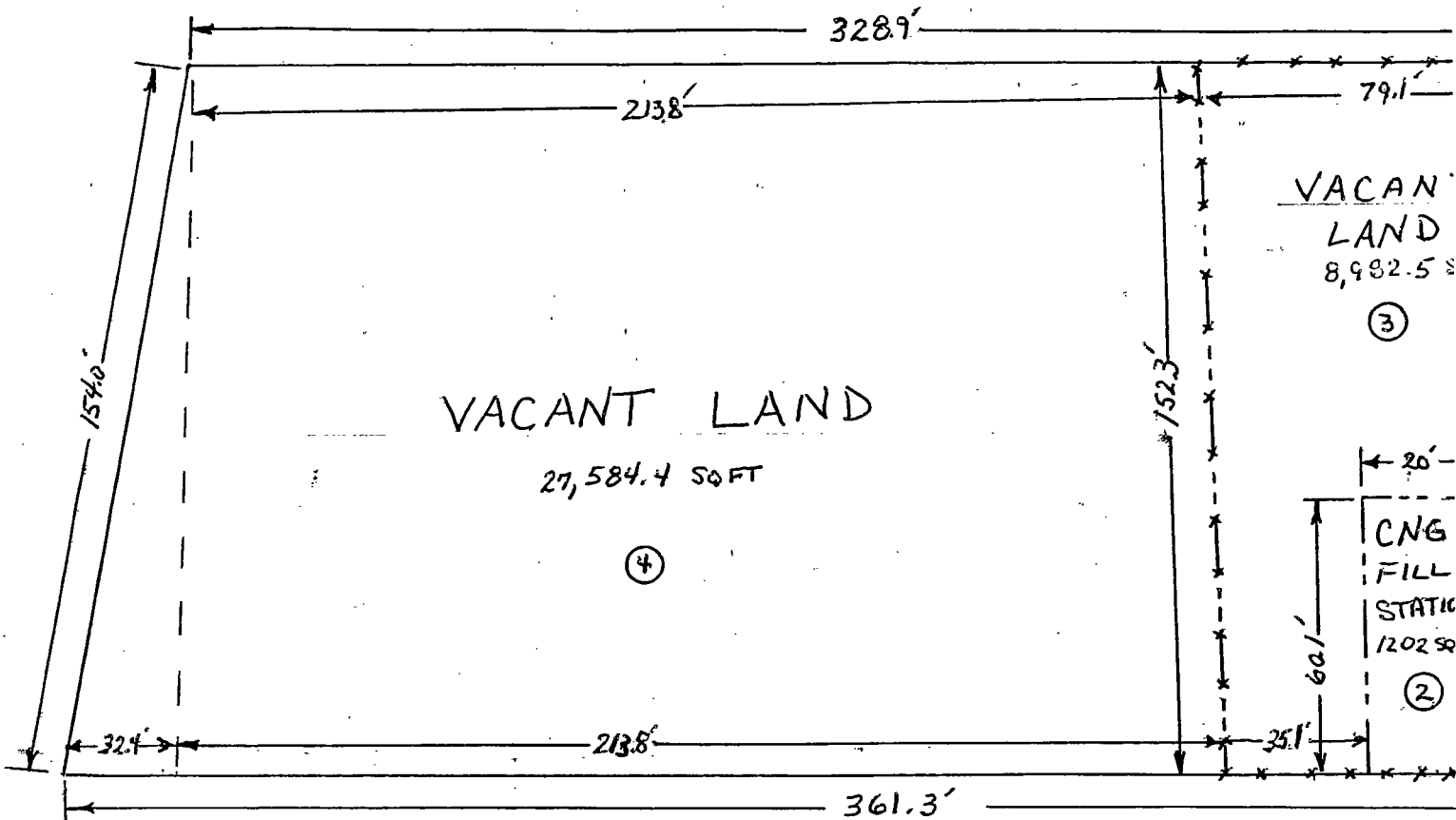
$$\begin{array}{rcl} 213.8' \times 152.3' & = & 32,561.7 \text{ sq.ft.} \\ 32.4' \times 152.3' \times .5 & = & \underline{2,467.3 \text{ sq.ft.}} \\ & & 35,029.0 \text{ sq.ft.} \end{array}$$

TITUSVILLE GATE STATION ALLOCATION CONTINUED

The allocation calculations between regulated and non-regulated utility usage are shown below.

<u>Regulated Utility Usage</u>		<u>Percentage</u>
(1) Gate Station Facilities	7,345.2 sq.ft.	
(2) CNG fill Station	<u>1,202.0 sq.ft.</u>	
	8,547.2 sq.ft. / 52,558.8 sq.ft.	16.3 %

<u>Nonregulated Utility Usage</u>		
(3) Vacant Land	8,982.5 sq.ft.	
(4) Vacant Land	<u>35,029.0 sq.ft.</u>	
	44,011.5 sq.ft. / 52,558.8 sq.ft.	83.7 %



TITUSVILLE GATE STATION

DETAIL OF ROCKLEDGE OFFICE ALLOCATION
HISTORIC TEST YEAR
(SEE ATTACHED FLOOR PLAN DRAWING)

	<u>Description</u>	<u>Usage</u>	<u>Square Footage</u>
1.	Hall	Combined	123 sq.ft.
2.	Hall	Combined	161 sq.ft.
3.	Hall	Combined	66 sq.ft.
4.	Lobby	Combined	218 sq.ft.
5.	Rest Room	Combined	42 sq.ft.
6.	Rest Room	Combined	75 sq.ft.
7.	Rest Room	Combined	66 sq.ft.
8.	Administration	Combined	211 sq.ft.
9.	Administration	Combined	236 sq.ft.
10.	Service Check-in	Nonregulated	280 sq.ft.
11.	Service Supervisor	Nonregulated	215 sq.ft.
12.	Service Secretary	Nonregulated	120 sq.ft.
13.	Service Turn-on & off	Regulated	42 sq.ft.
14.	Meter Readers	Regulated	110 sq.ft.
15.	Facilities (Operations)	Regulated	200 sq.ft.
16.	Electronics Maintenance	Regulated	243 sq.ft.
17.	Distribution Superintendent	Regulated	158 sq.ft.
18.	Distribution Staff	Regulated	645 sq.ft.
19.	Distribution Records	Regulated	246 sq.ft.
20.	Engineering & Maps	Regulated	250 sq.ft.
21.	Engineering Records	Regulated	338 sq.ft.
22.	Conference Room	Combined	216 sq.ft.
23.	Warehouse	Combined	250 sq.ft.
		Nonregulated	800 sq.ft.
		Regulated	1,080 sq.ft.
24.	Warehouse	Combined	752 sq.ft.
		Nonregulated	196 sq.ft.
		Regulated	1,129 sq.ft.
25.	Appliance Parts Storage	Nonregulated	200 sq.ft.
26.	Distribution Records (upstairs)	Regulated	840 sq.ft.
27.	Parts & Supplies (upstairs)	Nonregulated	266 sq.ft.
		Combined	134 sq.ft.
28.	Appliance Parts (upstairs)	Nonregulated	226 sq.ft.
29.	Kitchen	Combined	47 sq.ft.

DETAIL OF ROCKLEDGE OFFICE CONTINUED - (HISTORIC TEST YEAR)

30.	Kitchen & Lunch Room	Combined	155 sq.ft.
31.	Computer Room	Regulated	162 sq.ft.
32.	Customer Sales	Regulated	502 sq.ft.
33.	Customer Sales	Regulated	194 sq.ft.
34.	Customer Sales	Regulated	78 sq.ft.
35.	Garage-distribution vehicles only	Regulated	862 sq.ft.
36.	Key Accounts	Regulated	162 sq.ft.
37.	Turn On/Off Service Area	Regulated	558 sq.ft.

SQUARE FOOTAGE BY ALLOCATION BY TYPE

Regulated	-	7,559 sq.ft.
Nonregulated	-	2303 sq.ft.
Combined	-	3165 sq.ft.

Note: The combined usage is allocated using the Three Factor Allocation of 83.3 % regulated and 16.7 % nonregulated. Therefore the combined square footage total is allocated as follows:

Regulated	-	$3,165 \times .83.3 = 2,636$ sq.ft.
Nonregulated	-	$3,165 \times .16.7 = 529$ sq.ft.

TOTAL SQUARE FOOTAGE ALLOCATION OF THE ROCKLEDGE OFFICE

Regulated	-	$7,559 \text{ sq.ft.} + 2,636 \text{ sq.ft.} = 10,195 \text{ sq.ft.}$	-	78.3 %
Nonregulated	-	$2,303 \text{ sq.ft.} + 529 \text{ sq.ft.} = 2,832 \text{ sq.ft.}$	-	21.7 %
		13,027 sq.ft.		=====

RECOMMENDED HISTORIC TEST YEAR ALLOCATION PERCENTAGES

78.3 %	-	REGULATED UTILITY USAGE
21.7 %	-	NONREGULATED UTILITY USAGE

DETAIL OF ROCKLEDGE OFFICE ALLOCATION
 TEST YEAR +1
 (SEE ATTACHED FLOOR PLAN DRAWING)

	<u>Description</u>	<u>Usage</u>	<u>Square Footage</u>
1.	Hall	Combined	123 sq.ft.
2.	Hall	Combined	161 sq.ft.
3.	Hall	Combined	66 sq.ft.
4.	Lobby	Combined	218 sq.ft.
5.	Rest Room	Combined	42 sq.ft.
6.	Rest Room	Combined	75 sq.ft.
7.	Rest Room	Combined	66 sq.ft.
8.	Administration	Combined	211 sq.ft.
9.	Administration	Combined	236 sq.ft.
10.	Service Check-in	Nonregulated	280 sq.ft.
11.	Service Supervisor	Nonregulated	215 sq.ft.
12.	Service Secretary	Nonregulated	120 sq.ft.
13.	Service Turn-on & off	Regulated	42 sq.ft.
14.	Meter Readers	Regulated	110 sq.ft.
15.	Facilities (Operations)	Regulated	200 sq.ft.
16.	Electronics Maintenance	Regulated	243 sq.ft.
17.	Distribution Superintendent	Regulated	158 sq.ft.
18.	Distribution Staff	Regulated	645 sq.ft.
19.	Distribution Records	Regulated	246 sq.ft.
20.	Engineering & Maps	Regulated	250 sq.ft.
21.	Engineering Records	Regulated	338 sq.ft.
22.	Conference Room	Combined	216 sq.ft.
23.	Warehouse	Combined	250 sq.ft.
		Nonregulated	800 sq.ft.
		Regulated	1,080 sq.ft.
24.	Warehouse	Combined	752 sq.ft.
		Nonregulated	196 sq.ft.
		Regulated	1,129 sq.ft.
25.	Appliance Parts Storage	Nonregulated	200 sq.ft.
26.	Distribution Records (upstairs)	Regulated	840 sq.ft.
27.	Parts & Supplies (upstairs)	Nonregulated	266 sq.ft.
		Combined	134 sq.ft.
28.	Appliance Parts (upstairs)	Nonregulated	226 sq.ft.
29.	Kitchen	Combined	47 sq.ft.

DETAIL OF ROCKLEDGE OFFICE CONTINUED - (TEST YEAR +1)

30.	Kitchen & Lunch Room	Combined	155 sq.ft.
31.	Computer Room	Regulated	162 sq.ft.
32.	Customer Sales	Regulated	502 sq.ft.
33.	Customer Sales	Regulated	194 sq.ft.
34.	Customer Sales	Regulated	78 sq.ft.
35.	Garage-distribution vehicles only	Regulated	862 sq.ft.
36.	Key Accounts	Regulated	162 sq.ft.
37.	Turn On/Off Service Area	Regulated	558 sq.ft.

SQUARE FOOTAGE BY ALLOCATION BY TYPE

Regulated	-	7,559 sq.ft.
Nonregulated	-	2303 sq.ft.
Combined	-	3165 sq.ft.

Note: The combined usage is allocated using the Three Factor Allocation of 83.3 % regulated and 16.7 % nonregulated. Therefore the combined square footage total is allocated as follows:

Regulated	-	$3,165 \times .83.3 = 2,636$ sq.ft.
Non-Regulated	-	$3,165 \times .16.7 = 529$ sq.ft.

TOTAL SQUARE FOOTAGE ALLOCATION OF THE ROCKLEDGE OFFICE

Regulated	-	$7,559$ sq.ft. + $2,636$ sq.ft. = $10,195$ sq.ft.	-	78.3 %
Nonregulated	-	$2,303$ sq.ft. + 529 sq.ft. = $2,832$ sq.ft.	-	21.7 %
		<u>$13,027$ sq.ft.</u>		<u>=====</u>

RECOMMENDED TEST YEAR +1 ALLOCATION PERCENTAGES

78.3 %	-	REGULATED UTILITY USAGE
21.7 %	-	NONREGULATED UTILITY USAGE

EXHIBIT-2

EXHIBIT 2

NUI Corporation
Factor Method for Fiscal Method for Fiscal 2003 Allocations

	Distribution Services			Energy Sales & Service				Retail Business Services					Corporate				Total	
	ETGCO	CGFCO	ELKGS	NUIEB	NUIEN	NUIES	VAGAS	ABNJS	ABFLS	ABPLS	ABNCS	UBSCO	NUITL	TICCO	NUIEV	NUIVI		NUHQ
Budgeted Labor-FY02																		
Gross Payroll	27,050	7,938	636	4,494	2,840	0	3,132	3,346	1,413	273	0	3,558	3,603	1,683	205	321	0	60,492
% of Total for CS1	44.7%	13.1%	1.1%	7.4%	4.7%	0.0%	5.2%	5.5%	2.3%	0.5%	0.0%	5.9%	6.0%	2.8%	0.3%	0.5%	0.0%	100.0%
Gross Plant-June 2001 (13mth Avg)																		
	55,579	174,372	7,201	371	901	145	61,756	2,569	24,621	0	0	5,706	615	2,986	30	23	0	839,882
% of Total for CS1	66.4%	20.8%	0.9%	0.0%	0.1%	0.0%	7.4%	0.3%	2.9%	0.0%	0.0%	0.7%	0.1%	0.4%	0.0%	0.0%	0.0%	100.0%
Number of Customers-June 2001 (13mth Avg)																		
	256,925	101,360	4,840	106	3,660	0	316	3,333	2,638	0	0	29	5,791	377	0	0	0	379,374
% of Total for CS1	67.7%	26.7%	1.3%	0.0%	1.0%	0.0%	0.1%	0.9%	0.7%	0.0%	0.0%	0.0%	1.5%	0.1%	0.0%	0.0%	0.0%	100.0%
Allocation % for:																		
CS1 - Common Services 1	59.6%	20.2%	1.1%	2.5%	1.9%	0.0%	4.2%	2.2%	2.0%	0.2%	0.0%	2.2%	2.5%	1.1%	0.1%	0.2%	0.0%	100.0%
SG - Natural Gas Operations	66.1%	22.2%	1.2%	3.3%	2.4%	0.0%	4.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.1%
SR - Regulated Operations	74.0%	24.6%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Northern Utilities and Appliance Bus.-Only	94.5%	0.0%	1.7%	0.0%	0.0%	0.0%	0.0%	3.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Southern Utilities and Appliance Bus.- Only	0.1%	89.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.9%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	99.9%
All Utilities, AB & NUI Energy	69.6%	23.2%	1.3%	0.0%	0.0%	0.0%	0.0%	3.1%	2.5%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	99.9%
All Utilities Plus the Appliance Business	69.6%	23.2%	1.3%	0.0%	0.0%	0.0%	0.0%	3.1%	2.5%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	99.9%
All Utilities & NUI Energy	74.0%	24.6%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Appliance Business Only	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	43.8%	54.4%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Northern Division Utilities Only	98.2%	0.0%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Southern Division Utilities Only	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
NJ Utility and Appliance Business	95.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Florida Utility and Appliance Business	0.0%	89.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	9.9%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	99.9%
Customer Service Business Units	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	19.5%	33.0%	0.7%	0.0%	13.8%	25.0%	7.8%	0.0%	0.0%	0.0%	99.8%
Energy Sales and Service	0.0%	0.0%	0.0%	15.4%	39.4%	0.0%	45.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

EXHIBIT 3

EXHIBIT 3

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 HISTORIC BASE YEAR + 1, 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 +1; 9/30/03
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO.: 030569-GU

LINE NO.	A/C NO.	DESCRIPTION	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	13 MONTH AVERAGE
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459
3	303	MISCELLANEOUS INTANGIBLE PLANT	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393
4	374	LAND	69,616	69,616	69,616	69,616	69,616	69,616	71,816	71,816	71,816	71,816	71,816	71,816	71,816	70,631
5	375	STRUCTURES & IMPROVEMENTS	596,981	596,981	596,981	596,981	596,981	596,981	596,981	596,981	556,251	556,251	556,251	556,251	556,251	581,316
6	387	OTHER EQUIPMENT	153,121	153,121	153,121	153,121	155,827	155,827	155,827	155,827	155,827	155,827	155,827	155,827	155,827	154,994
7	389	LAND	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
8	390	STRUCTURES & IMPROVEMENTS	2,409,273	2,409,273	2,409,273	2,409,273	2,409,273	2,409,273	2,409,273	2,409,273	2,409,273	2,417,273	2,419,273	2,425,273	2,233,011	2,398,330
9	391	OFFICE FURNITURE & EQUIPMENT	2,498,110	2,498,110	2,498,110	2,498,110	2,783,139	2,783,139	2,781,827	2,781,827	2,781,827	2,784,828	2,784,828	2,784,828	2,784,828	2,695,655
10	392	AUTOS & TRUCKS	2,107,806	2,140,266	2,174,868	2,174,868	2,174,868	2,174,868	2,162,279	2,162,279	2,162,279	2,163,506	2,164,732	2,165,959	2,167,185	2,161,213
11	393	STORES EQUIPMENT	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378
12	394	TOOL, SHOP, & GARAGE EQUIP	720,910	720,910	720,910	720,910	720,910	720,910	720,910	722,148	725,253	731,053	739,053	745,053	747,253	727,398
13	395	LABORATORY EQUIPMENT	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017
14	397	COMMUNICATION EQUIPMENT	1,294,670	1,294,670	1,294,670	1,294,670	1,294,670	1,294,670	1,294,670	1,294,670	1,294,670	1,294,670	1,294,670	1,294,670	1,294,670	1,294,670
15	398	MISCELLANEOUS EQUIPMENT (SPECIFY)	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511	127,511
16	399	OTHER TANGIBLE PROPERTY	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828
		TOTAL	10,551,184	10,583,644	10,618,246	10,618,246	10,905,981	10,905,981	10,892,080	10,895,518	10,857,893	10,875,921	10,887,147	10,900,374	10,711,537	10,784,904

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MTH AVG NONUTILITY	METHOD OF ALLOCATION
17	301	ORGANIZATION	-	N/A	-	n/a
18	302	FRANCHISES & CONSENTS	141,459	0.00%	-	n/a
19	303	MISCELLANEOUS INTANGIBLE PLANT	25,393	38.40%	9,751	933 & 955 usage
20	374	LAND	70,631	23.61%	16,676	square footage and use
21	375	STRUCTURES & IMPROVEMENTS	581,316	20.05%	116,562	square footage and use
22	387	OTHER EQUIPMENT	154,994	0.00%	-	regulated
23	389	LAND	333,111	38.35%	127,747	square footage and use
24	390	STRUCTURES & IMPROVEMENTS	2,398,330	36.83%	883,346	square footage and use
25	391	OFFICE FURNITURE & EQUIPMENT	2,695,655	38.00%	1,024,349	weighted average
26	392	AUTOS & TRUCKS	2,161,213	16.60%	358,761	three factor
27	393	STORES EQUIPMENT	14,378	16.60%	2,387	three factor
28	394	TOOL, SHOP, & GARAGE EQUIP	727,398	16.60%	120,748	three factor
29	395	LABORATORY EQUIPMENT	23,017	0.00%	-	regulated
30	397	COMMUNICATION EQUIPMENT	1,294,670	16.60%	214,915	three factor
31	398	MISCELLANEOUS EQUIPMENT (SPECIFY)	127,511	16.60%	21,167	three factor
32	399	OTHER TANGIBLE PROPERTY	35,828	100.00%	35,828	non regulated
33		TOTAL	10,784,904		2,932,237	

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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:
BASE YEAR +1: 9/30/03
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-GU

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE				ACCUMULATED DEPRECIATION/AMORTIZATION			
			PLANT							
			% NONUTILITY	UTILITY	NONUTILITY	TOTAL	% NONUTILITY	UTILITY	NONUTILITY	TOTAL
1	374	Medley Facility	100.00%	-	-	-				
2	374	Titusville Gate	71.50%	6,613	16,589	23,202				
3	374	Treasure Coast Gate	0.00%	12,314	-	12,314				
4	374	Propane Sales	100.00%	-	-	-				
5	374	West Miami Gate	0.00%	7,300	-	7,300				
6	374	Ops Locka Gate	0.00%	6,000	-	6,000				
7	374	SW Gate	0.00%	5,259	-	5,259				
8	374	Rockledge Office	29.00%	213	87	300				
9	374	Ravenwood North	100.00%	-	-	-				
9	374	Misc. Easements	0.00%	6,702	-	6,702				
10	374	Homestead Lateral	0.00%	9,553	-	9,553				
11	374	TOTAL		53,954	16,676	70,631				
12		<u>Structures & Improvements</u>								
13	375	Medley Office Improvements	100.00%	-	-	-	100.00%	0	0	0
14	375	Medley Balance	100.00%	-	-	-	100.00%	0	0	0
15	375	Propane Sales	100.00%	-	-	-	100.00%	0	0	0
16	375	Rockledge - Office	28.00%	1,401	545	1,946	28.00%	1,232	479	1,711
17	375	Titusville Gate	57.70%	6,244	8,517	14,761	57.70%	4,346	5,929	10,275
18	375	SE Hialeah Gate	0.00%	605	-	605	0.00%	602	0	602
19	375	Hialeah #933 Building	19.00%	453,794	106,446	560,240	19.00%	181,525	42,580	224,104
20	375	Port St. Lucie	28.00%	2,709	1,054	3,763	28.00%	326	127	453
21	375	TOTAL		464,754	116,562	581,316		188,032	49,115	237,146

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-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:
BASE YEAR +1: 9/30/03
WITNESS: R. F. WALL

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE				ACCUMULATED DEPRECIATION/AMORTIZATION			
			PLANT							
			% NONUTILITY	UTILITY	NONUTILITY	TOTAL	% NONUTILITY	UTILITY	NONUTILITY	TOTAL
1	389	Rockledge - Office	19.00%	65,364	15,332	80,696				
2	389	Rockledge Rented Improvements	100.00%	-	9,000	9,000				
3	389	Rockledge Proposed Parking Lot	100.00%	-	43,415	43,415				
4	389	Hialeah General Office	30.00%	140,000	60,000	200,000				
			0.00%	-	-	-				
5	389	TOTAL		205,364	127,747	333,111				
6		Structures & Improvements								
7	390	Hialeah #955	38.00%	920,813	564,369	1,485,182	38.00%	311,890	191,158	503,048
8	390	Hialeah #933	19.00%	141,004	33,075	174,078	19.00%	19,352	4,539	23,891
9	390	Medley meter shop	100.00%	-	-	-	100.00%	-	-	-
10	390	1001 Office	76.00%	42,594	134,879	177,473	76.00%	(43,298)	(137,110)	(180,408)
11	390	Rockledge Office	28.00%	300,659	116,923	417,582	28.00%	137,160	53,340	190,500
12	390	Titusville Gate	57.70%	-	-	-	57.70%	-	-	-
13	390	Treasure Coast Sign	0.00%	-	-	-	0.00%	-	-	-
14	390	Melbourne Antenna Site	100.00%	-	-	-	100.00%	-	-	-
15	390	74 Street Warehouse	23.00%	95,861	28,634	124,495	23.00%	10,897	3,255	14,153
16	390	Port St. Lucie	28.00%	14,054	5,465	19,519	28.00%	2,154	837	2,991
17	390	Theoretical Reserve Adjustment	16.60%	-	-	-	16.60%	(97,455)	(19,397)	(116,852)
18	390	TOTAL		1,514,984	883,346	2,398,330		340,700	96,622	437,323

EXHIBIT 4

EXHIBIT 4

SCHEDULE G-1

ALLOCATION OF COMMON PLANT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED AMOUNTS 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: 9/30/04
WITNESS: R. F. WALL

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.

DOCKET NO.: 030569-GU

LINE NO.	AVC NO.	DESCRIPTION	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	13 MONTH AVERAGE
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	302	FRANCHISES & CONSENTS	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459	141,459
3	303	MISCELLANEOUS INTANGIBLE PLANT	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393	25,393
4	374	LAND	71,816	71,816	71,816	71,816	71,816	71,816	71,816	71,816	71,816	71,816	71,816	71,816	71,816	71,816
5	375	STRUCTURES & IMPROVEMENTS	556,251	556,251	556,251	556,251	556,251	556,251	556,251	556,251	556,251	556,251	556,251	556,251	556,251	556,251
6	387	OTHER EQUIPMENT	155,827	155,827	155,827	155,827	155,827	155,827	155,827	155,827	155,827	155,827	155,827	155,827	155,827	155,827
7	389	LAND	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
8	390	STRUCTURES & IMPROVEMENTS	2,233,011	2,233,011	2,243,011	2,275,011	2,295,011	2,332,511	2,363,511	2,393,511	2,428,511	2,451,011	2,461,011	2,472,011	2,472,011	2,357,934
9	391	OFFICE FURNITURE & EQUIPMENT	2,784,828	2,784,827	2,797,444	2,811,060	2,832,477	2,844,894	2,857,310	2,876,927	2,889,334	2,899,760	2,913,377	2,928,794	2,939,210	2,858,481
10	392	AUTOS & TRUCKS	2,167,185	2,168,411	2,211,838	2,247,264	2,393,691	2,447,617	2,446,043	2,599,470	2,597,896	2,637,322	2,685,749	2,684,175	2,682,602	2,459,174
11	393	STORES EQUIPMENT	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378	14,378
12	394	TOOL, SHOP, & GARAGE EQUIP	747,253	747,253	756,253	764,153	771,653	781,153	791,053	812,053	819,553	825,353	833,753	840,553	845,553	795,045
13	395	LABORATORY EQUIPMENT	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017	23,017
14	397	COMMUNICATION EQUIPMENT	1,294,670	1,294,670	1,294,970	1,305,270	1,305,870	1,315,870	1,319,870	1,329,870	1,329,870	1,335,870	1,335,870	1,335,870	1,335,870	1,318,032
15	398	MISCELLANEOUS EQUIPMENT (SPECIFY)	127,511	127,511	127,511	130,511	130,511	133,511	183,511	235,511	275,511	276,511	276,511	276,511	276,511	198,280
16	399	OTHER TANGIBLE PROPERTY	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828	35,828
17		TOTAL	10,711,537	10,712,763	10,788,107	10,890,349	11,086,293	11,212,636	11,318,378	11,604,422	11,697,755	11,782,907	11,863,351	11,894,994	11,908,837	11,344,024

LINE NO.	AVC NO.	DESCRIPTION	13 MONTH AVERAGE	NON-UTILITY %	13 MONTH AVG NON-UTILITY	METHOD OF ALLOCATION
20	301	ORGANIZATION	-	n/a	-	n/a
21	302	FRANCHISES & CONSENTS	141,459	0.00%	-	n/a
22	303	MISCELLANEOUS INTANGIBLE PLANT	25,393	42.00%	10,665	933 & 955 usage
23	374	LAND	71,816	23.38%	16,789	square footage and use
24	375	STRUCTURES & IMPROVEMENTS	556,251	21.87%	121,633	square footage and use
25	387	OTHER EQUIPMENT	155,827	0.00%	-	regulated
26	389	LAND	333,111	40.77%	135,817	square footage and use
27	390	STRUCTURES & IMPROVEMENTS	2,357,934	33.35%	786,259	square footage and use
28	391	OFFICE FURNITURE & EQUIPMENT	2,858,481	27.00%	771,790	weighted average of buildings
29	392	AUTOS & TRUCKS	2,459,174	11.00%	270,509	regulated
30	393	STORES EQUIPMENT	14,378	11.00%	1,582	regulated
31	394	TOOL, SHOP, & GARAGE EQUIP	795,045	11.00%	87,455	three factor
32	395	LABORATORY EQUIPMENT	23,017	0.00%	-	regulated
33	397	COMMUNICATION EQUIPMENT	1,318,032	11.00%	144,983	three factor
34	398	MISCELLANEOUS EQUIPMENT (SPECIFY)	198,280	11.00%	21,811	three factor
35	399	OTHER TANGIBLE PROPERTY	35,828	100.00%	35,828	non regulated
36		TOTAL	11,344,024		2,405,121	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-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:
PROJECTED YEAR: 9/30/04
WITNESS: R. F. WALL

13-MONTH AVERAGE

LINE NO.	A/C NO.	Land & Land Rights	PLANT				ACCUMULATED DEPRECIATION/AMORTIZATION			
			% NON-UTILITY	UTILITY	NON-UTILITY	TOTAL	% NON-UTILITY	UTILITY	NON-UTILITY	TOTAL
1	374	Medley Facility	100.00%	-	-	-				
2	374	Titusville Gate	72.00%	6,497	16,705	23,202				
3	374	Treasure Coast Gate	0.00%	12,314	-	12,314				
4	374	Propane Sales	100.00%	-	-	-				
5	374	West Miami Gate	0.00%	7,300	-	7,300				
6	374	Opa Locka Gate	0.00%	6,000	-	6,000				
7	374	SW Gate	0.00%	5,259	-	5,259				
8	374	Rockledge Office	28.00%	216	84	300				
9	374	Ravenwood North	100.00%	-	-	-				
9	374	Misc. Easements	0.00%	7,887	-	7,887				
10	374	Homeslead Lateral	0.00%	9,553	-	9,553				
11	374	TOTAL		55,026	16,789	71,816				
12		<u>Structures & Improvements</u>								
13	375	Medley Facility Mueller Office Improvements	100.00%	-	-	-	100.00%	-	-	-
14	375	Medley Balance	100.00%	-	-	-	100.00%	-	-	-
15	375	Propane Sales	100.00%	-	-	-	100.00%	-	-	-
16	375	Rockledge - Office	12.00%	1,712	234	1,946	12.00%	1,550	211	1,762
17	375	Titusville Gate	58.00%	6,200	8,562	14,761	58.00%	4,477	6,182	10,659
18	375	SE Hialeah Gate	0.00%	605	-	605	0.00%	616	-	616
19	375	Hialeah #933 Building	21.00%	422,788	112,387	535,175	21.00%	168,407	44,766	213,173
19	375	Port St. Lucie	12.00%	3,312	452	3,763	12.00%	485	66	551
20	375	TOTAL		434,617	121,633	556,251		175,537	51,226	226,763

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: CITY GAS COMPANY OF FLORIDA
A DIVISION OF NUI UTILITIES, INC.
DOCKET NO.: 030569-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:
PROJECTED YEAR: 9/30/04
WITNESS: R. F. WALL

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	29.00%	57,294	23,402	80,696			
2	389	Rockledge Rented Improvements.	100.00%	-	9,000	9,000			
3	389	Rockledge Proposed Parking Lot	100.00%	-	43,415	43,415			
4	389	Hialeah General Office	30.00%	140,000	60,000	200,000			
5	389	TOTAL		197,294	135,817	333,111			
6		<u>Structures & Improvements</u>							
7	390	Hialeah #955	42.00%	928,329	672,238	1,600,567	42.00%	313,885	227,296
8	390	Hialeah #933	21.00%	137,522	36,556	174,078	21.00%	22,311	5,931
9	390	Medley meter shop	0.00%	-	-	-	0.00%	-	-
10	390	1001 Office	11.00%	-	-	-	11.00%	(316,541)	(39,123)
11	390	Rockledge Office	12.00%	386,561	52,713	439,274	12.00%	176,969	24,132
12	390	Titusville Gate	58.00%	-	-	-	58.00%	-	-
13	390	Treasure Coast Sign	0.00%	-	-	-	0.00%	-	-
14	390	Melbourne Antenna Site	100.00%	-	-	-	100.00%	-	-
15	390	74 Street Warehouse	18.00%	102,086	22,409	124,495	18.00%	14,157	3,108
16	390	Port St. Lucie	12.00%	17,177	2,342	19,519	12.00%	3,062	418
17	390	Theoretical Reserve Adjustment	11.00%	-	-	-	11.00%	(103,999)	(12,854)
18	390	TOTAL		1,571,675	786,259	2,357,934		109,846	208,907

DETAIL OF ROCKLEDGE OFFICE ALLOCATION
 PROJECTED TEST YEAR
 (SEE ATTACHED FLOOR PLAN DRAWING)

	<u>Description</u>	<u>Usage</u>	<u>Square Footage</u>
1.	Hall	Combined	123 sq.ft.
2.	Hall	Combined	161 sq.ft.
3.	Hall	Combined	66 sq.ft.
4.	Lobby	Combined	218 sq.ft.
5.	Rest Room	Combined	42 sq.ft.
6.	Rest Room	Combined	75 sq.ft.
7.	Rest Room	Combined	66 sq.ft.
8.	Administration	Combined	211 sq.ft.
9.	Administration	Combined	236 sq.ft.
10.	Service Check-in	Nonregulated	280 sq.ft.
11.	Service Supervisor	Nonregulated	215 sq.ft.
12.	Service Secretary	Nonregulated	120 sq.ft.
13.	Service Turn-on &off	Regulated	42 sq.ft.
14.	Meter Readers	Regulated	110 sq.ft.
15.	Facilities (Operations)	Regulated	200 sq.ft.
16.	Electronics Maintenance	Regulated	243 sq.ft.
17.	Distribution Superintendent	Regulated	158 sq.ft.
18.	Distribution Staff	Regulated	645 sq.ft.
19.	Distribution Records	Regulated	246 sq.ft.
20.	Engineering & Maps	Regulated	250 sq.ft.
21.	Engineering Records	Regulated	338 sq.ft.
22.	Conference Room	Combined	216 sq.ft.
23.	Warehouse	Combined	250 sq.ft.
		Nonregulated	800 sq.ft.
		Regulated	1,080 sq.ft.
24.	Warehouse	Combined	752 sq.ft.
		Nonregulated	196 sq.ft.
		Regulated	1,129 sq.ft.
25.	Appliance Parts Storage	Nonregulated	200 sq.ft.
26.	Distribution Records (upstairs)	Regulated	840 sq.ft.
27.	Parts & Supplies (upstairs)	Nonregulated	266 sq.ft.
		Combined	134 sq.ft.
28.	Training Center (upstairs)	Regulated	226 sq.ft.
29.	Kitchen	Combined	47 sq.ft.

DETAIL OF ROCKLEDGE OFFICE CONTINUED - (PROJECTED TEST YEAR)

30.	Kitchen & Lunch Room	Combined	155 sq.ft.
31.	Computer Room	Regulated	162 sq.ft.
32.	Customer Sales	Regulated	502 sq.ft.
33.	Customer Sales	Regulated	194 sq.ft.
34.	Customer Sales	Regulated	78 sq.ft.
35.	Garage-distribution vehicles only	Regulated	862 sq.ft.
36.	Key Accounts	Regulated	162 sq.ft.
37.	Turn On/Off Service Area	Regualted	558 sq.ft.

SQUARE FOOTAGE BY ALLOCATION BY TYPE

Regulated	-	7,785 sq.ft.
Nonregulated	-	2,077 sq.ft.
Combined	-	3,165 sq.ft.

Note: The combined usage is allocated using the Three Factor Allocation of 88.0 % regulated and 12.0 % nonregulated. This Three Factor projection was provided by City Gas Company accounting personnel and is based on a ratio of estimates for (1) number of customers, (2) Gross Payroll, and (3) Gross Plant as anticipated for Calendar Year 2004.

Therefore the combined square footage total is allocated as follows:

Regulated	-	$3,165 \times .880 = 2,785$ sq.ft.
Nonregulated	-	$3,165 \times .120 = 380$ sq.ft.

TOTAL SQUARE FOOTAGE ALLOCATION OF THE ROCKLEDGE OFFICE

Regulated	-	$7,785 \text{ sq.ft.} + 2,785 \text{ sq.ft.} = 10,570 \text{ sq.ft.}$	-	81.1 %
Nonregulated	-	$2,303 \text{ sq.ft.} + 380 \text{ sq.ft.} = \underline{2,457} \text{ sq.ft.}$	-	18.9 %
		13,027 sq.ft.		=====

Note: The only planned change in the usage of the Rockledge office and warehouse space for the Projected Test Year is the 226 square feet of second floor room (number 28 on the floor plan drawing). Currently, this room is used for storage of appliance part and venting materials and is considered nonutility usage. During physical year 2004, this space will be used as a training center for operator qualification of company employees which will be considered as regulated utility usage for the Projected Test Year Allocation calculations.

RECOMMENDED PROJECTED TEST YEAR ALLOCATION PERCENTAGES

81.1 %	-	REGULATED UTILITY USAGE
18.9 %	-	NONREGULATED UTILITY USAGE

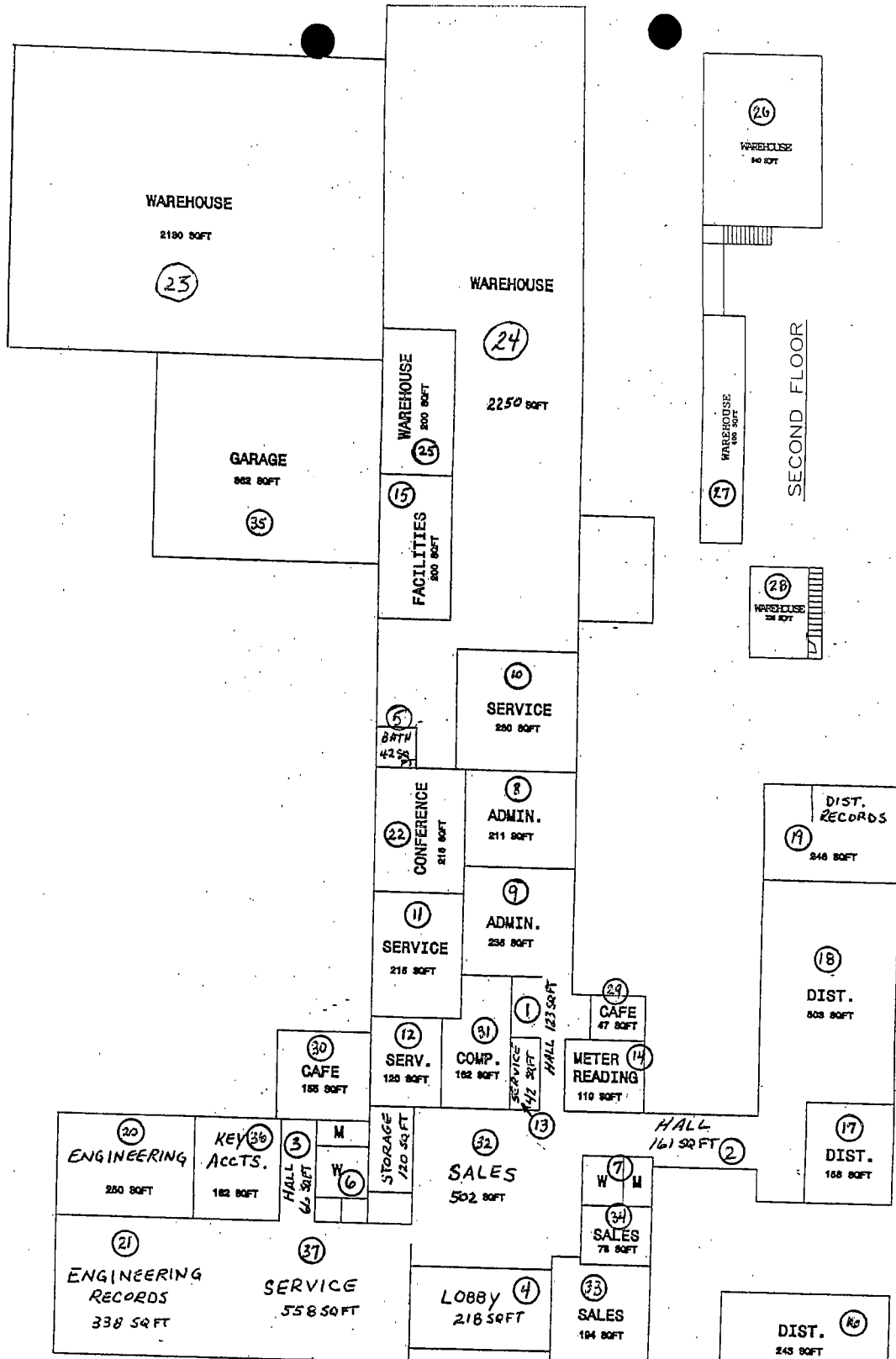


EXHIBIT 5

EXHIBIT 5

Inactive Accounts Reconciliation – 5 ½ Years

	<i>Accounts Status</i>	<i>Number of Accounts</i>
1	Cut/Capped	529
2	Complete on Arrival	1686
3	Active	188
4	Branch of Meter	18
5	Empty Lot	4
6	Bad Address	130
7	CGI (can't get in)	788
8	Open – under investigation	162
	Total	3,505

EXHIBIT 6

EXHIBIT 6

Replacement area Master Schedule
 NUI City Gas Company of Florida
 Miami Division

Quad	As-Built	Plate	2" PE	1-1/4" PE	# of Serv	Ft of Serv	Cost of Main	Cost of Serv	Total Cost	Leaks 5 Yr	Projected Start Date	Repl Order	Date Start	Date Comp	Orig Install Date	3% Infl Total Cost
C111	4C176		0	19500	144	7200	\$226,200	\$69,120	\$295,320		8 Jul 1998	1		Comp	1963	\$304,180
C111	4C03		0	10550	267	13350	\$122,380	\$128,160	\$250,540		5 Oct 1997	1		Comp	1963	\$250,540
C111	4C04		0	10775	59	2950	\$124,990	\$28,320	\$153,310		2 Feb 1998	1		Comp	1963	\$157,909
C111	4C175		0	16500	299	14950	\$191,400	\$143,520	\$334,920		7 Nov 1998	1		Comp	1963	\$344,968
C169	4C240		0	3220	39	1950	\$37,352	\$18,720	\$56,072		4 Jan 1999	17		Comp	1963	\$59,487
B214	4B125		0	14265	273	13650	\$165,474	\$131,040	\$296,514		1 Jan 1999	2		Comp	1961	\$314,572
B214	4B126		0	24900	433	21650	\$288,840	\$207,840	\$496,680		5 Nov 1999	2	2003	Pend	1965	\$526,928
B214	4B124		0	15880	247	12350	\$184,208	\$118,560	\$302,768		3 May 2004	2			1965	\$372,366
A215	4A14		7300	0	412	20600	\$84,680	\$197,760	\$282,440		6 Feb 2005	3			1967	\$357,787
B215	4B119		3500	13500	217	10850	\$197,200	\$104,160	\$301,360		8 Dec 2005	3			1969	\$381,754
B215	4B120		0	4150	42	2100	\$48,140	\$20,160	\$68,300		0 Sep 2006	3			1969	\$89,116
B215	4C291		0	2200	31	1550	\$25,520	\$14,880	\$40,400		4 Nov 2006	4			1962	\$52,713
C226	4C242		0	7550	210	10500	\$87,580	\$100,800	\$188,380		5 Dec 2006	4			1962	\$245,793
C226	4C320		0	8200	162	8100	\$95,120	\$77,760	\$172,880		3 Jun 2007	4			1962	\$232,336
C226	4C305		0	7100	318	15900	\$82,360	\$152,640	\$235,000		12 Dec 2007	5			1961	\$315,820
C228	4A15		0	0	308	15400	\$0	\$147,840	\$147,840		6 Aug 2008	6			1967	\$204,645
A216	4A16		4985	0	456	22800	\$57,826	\$218,880	\$276,706		4 Feb 2009	6			1967	\$394,517
A216	4A56		0	0	240	12000	\$0	\$115,200	\$115,200		1 Jan 2010	6			1967	\$169,175
A216	4C270		0	7900	161	8050	\$91,640	\$77,280	\$168,920		5 Jul 2010	7			1970	\$248,065
C209	4C269		3000	620	57	2850	\$41,992	\$27,360	\$69,352		4 Dec 2010	7			1970	\$101,846
C209	4C82		0	8830	71	3550	\$102,428	\$34,080	\$136,508		1 Feb 2011	7			1970	\$206,481
C209	4C78		0	2800	73	3650	\$32,480	\$35,040	\$67,520		0 May 2011	7			1970	\$102,130
C209	4C288		0	8650	108	5400	\$100,340	\$51,840	\$152,180		5 Dec 2011	8			1961	\$230,186
C208	4C76		0	7440	132	6600	\$86,304	\$63,360	\$149,664		4 May 2012	8			1961	\$233,172
C208	4C208		0	0	117	5850	\$0	\$56,160	\$56,160		8 Oct 2012	9			1970	\$87,495
C212	4C210		0	4450	100	5000	\$51,620	\$48,000	\$99,620		0 Dec 2012	9			1970	\$155,205
C212	4C209		0	0	49	2450	\$0	\$23,250	\$23,250		0 Feb 2012	9			1970	\$36,223
C212	4B128		3250	4600	79	3950	\$91,060	\$37,920	\$128,980		7 May 2012	10			1964	\$200,947
B216	4A61		0	442	82	4100	\$5,127	\$39,360	\$44,487		1 Aug 2012	11			1962	\$69,309
A235	4A62		0	0	104	5200	\$0	\$49,920	\$49,920		4 Oct 2012	11			1962	\$77,774
A235	4A17		0	0	353	17650	\$0	\$169,440	\$169,440		2 Dec 2012	11			1962	\$263,982
C90	4C196		0	1950	20	1000	\$22,620	\$9,600	\$32,220		0 Jul 2013	12		Comp	1964	\$51,704
C90	4C195		0	3432	62	3100	\$39,811	\$29,760	\$69,571		0 Sep 2013	12			1964	\$111,641
C90	4C193		0	13600	208	10400	\$157,760	\$99,840	\$257,600		3 Dec 2013	12			1964	\$413,372
C90	4C194		0	9435	178	8900	\$109,446	\$85,440	\$194,886		3 Aug 2014	12			1964	\$322,117
C90	3D30	FIELD CHECK	0	0	0	0	\$0	\$0	\$0		0	13			1965	\$0

Replacement area Master Schedule
 NUI City Gas Company of Florida
 Miami Division

Quad	As-Built	Plate	2" PE	1-1/4" PE	# of Serv	Ft of Serv	Cost of Main	Cost of Serv	Total Cost	Leaks 5 Yr	Projected Start Date	Repl Order	Date Start	Date Comp	Orig Install Date	3% Infl Total Cost
D14	4D30	FIELD CHECK	0	0	0	0	\$0	\$0	\$0	6		13			1965	\$0
D14	4C218		0	13550	168	8400	\$157,180	\$80,640	\$237,820	3	Jan	2015	14		1968	\$404,873
C130	4C217		0	4200	40	2000	\$48,720	\$19,200	\$67,920	3	Sep	2015	14		1968	\$115,629
B152	4B209		0	8800	124	6200	\$102,080	\$59,520	\$161,600	5	Jan	2016	15		1967	\$283,367
C89	3C111		0	3600	29	1450	\$41,760	\$13,920	\$55,680	0	Jun	2016	16		1962	\$97,635
C89	4C258		0	10800	74	3700	\$125,280	\$35,520	\$160,800	5	Oct	2016	16		1962	\$281,964
C109	4C253		0	10550	93	4650	\$122,380	\$446,640	\$569,020	4	Mar	2017	18		1967	\$1,027,713
C109	4C368		0	600	15	750	\$6,960	\$7,200	\$14,160	0	Jul	2017	18		1967	\$25,575
D15	4D29	FIELD CHECK	0	0	0	0	\$0	\$0	\$0	4		19			1967	\$0
D15	3D31		0	0	0	0	\$0	\$0	\$0	0		19			1965	\$0
C32	4C136		0	3100	78	3900	\$35,960	\$37,440	\$73,400	4	Jul	2017	20		1968	\$132,569
C189	4C314		0	11100	50	2500	\$128,760	\$24,000	\$152,760	1	Aug	2017	21		1968	\$275,902
C189	4C316		0	4550	35	1750	\$52,780	\$36,800	\$89,580	2	Nov	2017	21		1968	\$161,791
C131	4C220		0	14550	168	8400	\$168,780	\$80,640	\$249,420	2	Oct	2017	22		1962	\$450,480
A236	4A66		0	0	91	4550	\$0	\$43,680	\$43,680	2	Jul	2018	23		1962	\$81,258
D37	4D40	FIELD CHECK	0	0	0	0	\$0	\$0	\$0	2		24			1965	\$0
C206	4C87		0	2100	73	3650	\$24,360	\$35,040	\$59,400	1	Aug	2018	25		1968	\$110,501
B132	2B04		0	1800	0	0	\$20,880	\$0	\$20,880	1	Oct	2018	26		1967	\$38,843
C50	4C17		0	0	55	2750	\$0	\$26,400	\$26,400	1	Nov	2018	27		1970	\$49,112
C49	4C301		0	200	0	0	\$2,320	\$0	\$2,320	1		28			1961	\$0
C210	4C83		0	6010	43	2150	\$69,716	\$20,640	\$90,356	0	Jan	2019	29		1970	\$173,131
A234	4A36		0	0	57	2850	\$0	\$27,360	\$27,360	0	Mar	2019	30		1962	\$52,425
B36	4B96		0	0	30	1500	\$0	\$14,400	\$14,400	0	May	2019	31		1967	\$27,592
B194	4B02		0	9360	138	6900	\$108,576	\$66,240	\$174,816	0	Jun	2019	32		1965	\$334,966
B194	4B13		0	8785	103	5150	\$101,906	\$49,440	\$151,346	0	Oct	2019	32		1965	\$289,995
C91	4C333		0	0	32	1600	\$0	\$15,360	\$15,360	0	Mar	2020	33		1964	\$30,314
C71	3C17		0	620	0	0	\$7,192	\$0	\$7,192	0	May	2020	34		1963	\$14,194
B210	4B123	FIELD CHECK	0	0	0	0	\$0	\$0	\$0	0		35			1964	\$0
B210	4B26	FIELD CHECK	0	0	0	0	\$0	\$0	\$0	0		35			1964	\$0
C169	4C151		0	0	0	0	\$0	\$0	\$0	0				Comp	1964	\$0
C169	4C241		0	0	0	0	\$0	\$0	\$0	0				Comp	1964	\$0

22,035' ↑ 7667
 332,449'
 (62.96 miles)

EXHIBIT 7

EXHIBIT 7

Name of Business Unit					Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	
Capital and Market Expenditures -																		
Miami																		
Fiscal 2004 Projected - Utility Expenditures																		
New Business Expenditures	Project ID	Activity	Account	RC	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	
<i>Industrial Accounts:</i>																		
<i>Mains:</i>																		
See Below					\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 20,000	\$ 35,000	\$ 105,000	\$ 120,000	\$ 115,000	\$ 110,000	\$ 105,000	\$ 30,000	\$ 650,000	
																	\$	
Mains Total					\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 20,000	\$ 35,000	\$ 105,000	\$ 120,000	\$ 115,000	\$ 110,000	\$ 105,000	\$ 30,000	\$ 650,000	
(Services Included with Mains for this Presentation)																		
Industrial M & R Stations & Equipment					3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Capitalized Labor - (rc 143, 141)					3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Industrial Accounts Total					\$ 6,000	\$ 6,000	\$ 11,000	\$ 11,000	\$ 26,000	\$ 41,000	\$ 111,000	\$ 126,000	\$ 121,000	\$ 116,000	\$ 111,000	\$ 36,000	\$ 722,000	
<i>Explain Industrial Accounts Activity:</i>																		
Miami Dade Community College - Homestead					\$-	\$-	5,000	5,000	10,000	10,000	30,000	10,000						\$ 70,000
South Florida Reception Center									5,000	10,000	40,000	50,000	70,000	50,000	50,000	25,000		\$ 300,000
Florida International University					\$-	\$-	\$-	\$-	\$-				25,000	50,000	25,000			\$ 100,000
Miami-Dade Water & Sewer - Perrine									5,000	15,000	35,000	60,000	15,000					\$ 130,000
Miami-Dade West Reception Center													5,000	10,000	30,000	5,000		\$ 50,000
					\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 20,000	\$ 35,000	\$ 105,000	\$ 120,000	\$ 115,000	\$ 110,000	\$ 105,000	\$ 30,000	\$ 650,000	

EXHIBIT 8

EXHIBIT 8

Name of Business Unit																	
Capital and Market Expenditures -																	
Clewiston																	
Fiscal 2004 Projected - Utility Expenditures																	
New Business Expenditures	Project ID	Activity	Account	RC	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<i>Industrial Accounts:</i>																	
Mains:																	
See Below					\$ 50,000	\$ 100,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 285,000
																	\$ -
Mains Total					\$ 50,000	\$ 100,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 285,000
<i>(Services Included with Mains for this Presentation)</i>																	
Industrial M & R Stations & Equipment												25,000	25,000				50,000
Capitalized Labor - (rc 143, 141)					1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Industrial Accounts Total					\$ 51,000	\$ 101,000	\$ 26,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 61,000	\$ 76,000	\$ 26,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 347,000
<i>Explain Industrial Accounts Activity:</i>																	
SFWMD - Station 5A					0	0	0	0	0	0	60,000	50,000	0	0	0	0	\$ 110,000
Palm Beach Corrections						50,000											\$ 50,000
Sugar Growers Coop					50,000	50,000	25,000										\$ 125,000
					\$ 50,000	\$ 100,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 285,000

Name of Business Unit																		
Capital and Market Expenditures -																		
Cleveland																		
Fiscal 2004 Projected - Utility Expenditures																		
System Improvements	Project ID	Activity	Account	RC	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	
Highway Rerouting - Mains																	\$ -	
Highway Rerouting - Services																	\$ -	
Highway Rerouting - Meter & Regulators																	\$ -	
Riser Replacements																	\$ -	
Service Line Relocations or Replacement																	\$ -	
Main Relocations or Replacement																	\$ -	
Telemetry Improvements																	\$ -	
Gate Stations - New																	\$ -	
Gate Stations - Improvements					\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000							\$ 250,000	
Abandonment (5yr)																	\$ -	
Abandonment Mains																	\$ -	
Abandonment Service Lines																	\$ -	
Inactive PUV Meters																	\$ -	
Galvanized System Replacements - Mains - Compliance																	\$ -	
Galvanized System Replacements - Services - Compliance																	\$ -	
Galvanized System Replacements - Non - Compliance																	\$ -	
Meter Change-Outs (Cost of Meters Only)																	\$ -	
Replacement Regulators (Cost of Regulators Only)																	\$ -	
S - Improvements - Other - Mains					\$ 25,000	\$ 50,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
S - Improvements - Other - Services					\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 24,000
To.					\$ 52,000	\$ 102,000	\$ 102,000	\$ 77,000	\$ 52,000	\$ 27,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 424,000
RWIP - Account 108500					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Explain Major System Improvement Projects:					Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	
Benost Farm Rd Gate Station Upgrade					50,000	50,000	50,000	50,000	50,000								250,000	
Pipeline Integrity Compliance					50,000				50,000				50,000					150,000
Note: \$8,000 of capital labor is included in system improvement work																		

EXHIBIT 9

EXHIBIT 9

EXHIBIT 10

EXHIBIT 10

EXHIBIT II

EXHIBIT 11

Distribution Services South - BREVARD DIVISION Capital and Market Expenditures -																	
Fiscal 2004 Projected - Utility Expenditures	Project ID	Activity ID	Account	RC	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
New Business Expenditures																	
Major Feeder Main Extensions and Distribution Main Projects:																	
Residential/Commercial:																	
BRIDGEWATER PH2						\$ 52,500											\$ 52,500
BROOKSIDE @ BL 4					\$ 12,597												\$ 12,597
BROOKHAVEN, PB					\$ 44,384												\$ 44,384
DEER LAKES PH3									\$ 13,307								\$ 13,307
DEER LAKES PH4														\$ 16,562			\$ 16,562
EAGLE LAKE PH2										\$ 31,150							\$ 31,150
FAIRMONT					\$ 59,302												\$ 59,302
FOREST GLEN @ BL 3															\$ 41,352		\$ 41,352
MERRITT GLEN					\$ 36,711												\$ 36,711
PALMWOOD, MEL					\$ 20,650												\$ 20,650
PLANTATION POINT PH2																\$ 17,013	\$ 17,013
REFLECTIONS@FOUNTAINS										\$ 50,064							\$ 50,064
SABAL POINTE														\$ 8,110			\$ 8,110
SHERIDAN LAKES PH2																\$ 18,667	\$ 18,667
SUMMERS CREEK PH2					\$ 25,950												\$ 25,950
SUMMERFIELD PH2										\$ 17,500							\$ 17,500
SUNNY LAKES PH2					\$ 12,366												\$ 12,366
TITUSVILLE U12									\$ 17,500								\$ 17,500
VILLA SIENNA, STB					\$ 8,472												\$ 8,472
WINGATE PH3													\$ 32,006				\$ 32,006
WOODFIELD PH3										\$ 17,500							\$ 17,500
St. Patrick PUD										\$ 38,400							\$ 38,400
Fern Meadows						\$ 32,900											\$ 32,900
														\$ 25,280			\$ 25,280
Malabar Rd.					\$ 80,025												\$ 80,025
Bayside Lakes Schools								\$ 40,464									\$ 40,464
Avenues @ Viera												\$ 83,683					\$ 83,683
Mains for projected Commercial services					\$ 13,985	\$ 13,985	\$ 13,985	\$ 13,985	\$ 13,985	\$ 13,985	\$ 13,985	\$ 13,985	\$ 13,985	\$ 13,985	\$ 13,985	\$ 13,985	\$ 167,818
MONTHLY TOTALS					\$ 185,413	\$ 228,414	\$ 13,985	\$ 54,449	\$ 44,792	\$ 87,385	\$ 95,190	\$ 97,668	\$ 45,991	\$ 47,375	\$ 30,547	\$ 91,017	\$ 1,022,233
Industrial																	\$ -
																	\$ -
MONTHLY TOTALS					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capitalized Labor - Department Number 146					\$ 1,840	\$ 1,664	\$ 1,874	\$ 1,941	\$ 1,839	\$ 1,828	\$ 1,917	\$ 1,682	\$ 1,804	\$ 2,023	\$ 1,703	\$ 1,950	\$ 22,066
TOTALS					\$ 187,253	\$ 230,078	\$ 15,859	\$ 56,390	\$ 46,631	\$ 89,213	\$ 97,116	\$ 99,350	\$ 47,795	\$ 49,398	\$ 32,250	\$ 92,967	\$ 1,044,300

Distribution Services South - BREVARD DIVISION							9/23/2003	
Capital and Market Expenditures -								
Fiscal 2004 Projected - Utility Expenditures								
New Business Expenditures								
Project Name	Project ID	Activity	Account	RC	Units	Footage	Projected Cost	Start/Complete Date
BRIDGEWATER PH2	2230717				150	10,200'	\$52,500.00	Nov-03
BROOKSIDE @ BL 4	2230837				125	2,449'	\$12,597.09	Oct-03
BROOKHAVEN, PB	2330778				62	5,293'	\$44,384.31	Oct-03
DEER LAKES PH3	2130550				47	2,928'	\$13,307.56	Feb-04
DEER LAKES PH4	2130550				68	3,654'	\$16,561.79	Aug-04
EAGLE LAKE PH2	2230739				103	6,545'	\$31,149.59	Apr-04
FAIRMONT					142	11,356'	\$59,302.17	Nov-03
FOREST GLEN @ BL 3	2230838				105	4,997'	\$41,352.59	Sep-04
MERRITT GLEN	2330702				121	7,840'	\$36,711.00	Nov-03
PALMWOOD, MEL					59	4,010'	\$20,650.00	Nov-03
PLANTATION POINT PH2	2230738				74	3,670'	\$17,013.61	Sep-04
REFLECTIONS@FOUNTAINS	2330761				148	10,135'	\$50,064.10	Apr-04
SABAL POINTE	2330763				24	1,649'	\$ 8,110.31	Jul-04
SHERIDAN LAKES PH2	2230746				82	4,045'	\$18,667.18	Sep-04
SUMMERS CREEK PH2	2330700				53	5,432'	\$25,950.00	Oct-03
SUMMERFIELD PH2	2230715				50	3,400'	\$17,500.00	Mar-03
SUNNY LAKES PH2	2230700				85	2,587'	\$12,366.60	Nov-03
TITUSVILLAGE U12	2230656				50	3,400'	\$17,500.00	Feb-04
VILLA SIENNA, STB	2330689				30	1,633'	\$ 8,472.00	Oct-03
WINGATE PH3	2230721				85	6,939'	\$32,006.53	Jun-03
WOODFIELD PH3	2130668				50	3,500'	\$17,500.00	Mar-04
St. Patrick PUD					80	1,024'	\$ 6,144.00	Mar-04
Fern Meadows					94	6,392'	\$32,900.00	Nov-03
Ridgeway Mannor					87	3,200'	\$25,280.00	Jul-04
TOTAL					1,974	116,278	\$617,990	

Projects

9/23/2003

Distribution Services South - BREVARD DIVISION																	
Capital and Market Expenditures -																	
Fiscal 2004 Projected - Utility Expenditures																	
New Business Expenditures	Project ID	Activity	Account	RC	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<i>Industrial Accounts:</i>																	
Mains:					-	-	1	-	-	-	-	-	1	-	-	-	
See Below					\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 35,000	\$ 25,000	\$ -	\$ 166,000
					-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Mains Total					\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 35,000	\$ 25,000	\$ -	\$ 166,000
<i>(Services Included with Mains for this Presentation)</i>																	
Industrial M & R Stations & Equipment					-	-	300,000	-	-	-	-	-	-	-	-	-	300,000
Capitalized Labor - Department Number 146					368	333	375	388	368	366	383	336	361	405	341	390	4,413
Industrial Accounts Total					\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 35,000	\$ 25,000	\$ -	\$ 466,000
<i>Explain Industrial Accounts Activity:</i>																	
Dec-Brevard Landfill																	1 mile 2" HP steel, HP meter, FGT tap (400K)
Jun-NE Slag Cement																	Service line only required from Morton Salt reg station (6K)
Florida Space Authority July/August (50K)																	
Holmes Regional Hospital July (10K)																	