State of Florida

ORIGINAL



Aublic Service Commission FPSC -M-E-M-O-R-A-N-D-U-M-NOV-4 PM 4: 12

COMMISSION

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

Pete Lester

Christine Romig

Michael Springer

Paul Stallcup

David Wheeler

Lisa Winters

Ralph Jaeger

Wayne Makin

Denise Vandiver

Norm Witman

Dan Hoppe

AUS	
CAF	
CMP	
COM	
CTR	
ECR	
GCL	
OPC	
MMS	
SEC	
OTH	

DOCUMENT RUMPER-DATE

State of Florida

Commissioners:
LILA A. JABER, CHAIRMAN
J. TERRY DEASON
BRAULIO L. BAEZ
RUDOLPH "RUDY" PRADLEY
CHARLES M. DAVIDSON



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. TO CA)

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:

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Re:

2

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

October 31, 2003

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> \$6,613 Non Utility

\$16,589

Total \$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> \$3,782 **Non - Utility** \$19,420

Total \$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

October 31, 2003

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:

4

October 31, 2003

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

Company Allocation:

\$5,259 utility.

Staft Findings:

This is used for utility operations. Accept as stated.

8) Account:

374 (page 17, line 8).

Description:

Rockledge Office.

Company Allocation:

Utility \$213 Non Utility \$87 Total

\$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

operations as recommended/accepted by the Commission in the 1996 and 2000 rate cases. No

change in use has occurred. Accept as stated.

October 31, 2003

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> \$1,407 Non Utility \$544 Total_ \$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> \$6,244 Non Utility \$8,517 **Total** \$14,761

Re:

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

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.

October 31, 2003

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

Description:

Hialeah #933 Building.

Company Allocation:

Utility \$465,664 Non Utility \$109,230

Total

\$574,894

Staff Findings:

Staff reviewed the Company's detailed "Common Plant Allocation Study" for this building conducted an on site inspection. This study based upon square footage and usage of the building. It considers each area individually 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:

Utility

Non Utility

Total

\$2,565

\$997

\$3,562

Staff Findings:

Accept as stated. See page 11, item # 10.

Page 7 October 31, 2003

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:

 Utility
 Non Utility
 Total

 \$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

 Utility
 Non Utility
 Total

 \$63,185
 \$17,511
 \$80,696

2) <u>Account</u>: 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:

Utility

Non-Utility

Total

October 31, 2003

\$140,000

\$60,000

\$200,000

Staff Findings:

Staff reviewed the Company's "Common Plant

Allocation Study" and conducted an on

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:

Utility

Non-Utility

Total

\$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.

Page 9
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>Uvility</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.

October 31, 2003

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:

 Utility
 Non Utility
 Total

 \$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.

Re:

NUI/City Gas Company of Florida

Rat: Case, Docket Number 030569-GU

5) Account:

390 (page 18, line 10).

Description:

Rockledge Office

Company Allocation:

Utility

Non Utility

Total

October 31, 2003

\$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.

Staft 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.

Re:

11

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

Staff Vindings:

Accept as stated.

9) Account:

390 (page 18, line 14).

Description:

74 Street Warehouse.

Company Allocation:

Utility \$95.862

Non Utility

Total

October 31, 2003

\$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> \$14,054 Non Utility \$5,465 **Total** \$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:

October 31, 2003

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:

Utility \$6,613

Non Utility \$16,589

Total \$23,202

Staff Findings:

See page 2, item # 2 for explanation of adjustment.

Proposed Allocation

Utility \$3,782

Non Utility \$19,420

Total \$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.

13

October 31, 2003

Re: NUI/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> \$213

Non Utility \$87

Total \$300

October 31, 2003

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.

Re:

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

October 31, 2003

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.

Re:

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

October 31, 2003

Company Allocations:

Utility

Non Utility \$545

Total

\$1,946

\$1,401

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:

Utility \$6,244

Non Utility \$8,517

Total \$14,761

Staff Findings:

This was allocated 42.3% utility and 57.7% non

utility. Accept as stated.

Account: 6)

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.

Re:

5)

17

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

October 31, 2003

Company Allocations:

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

Total \$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.

375 (page 206, line 20).

Description:

Account:

Port St. Lucie.

Company Allocation:

<u>Utility</u> \$2,709

Non Utility \$1054 Total \$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:

Utility Decree

Non Utility

Total

\$65,364

\$15,332

\$80,696

Staff 1 indings:

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

Re:

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

October 31, 2003

Proposed Allocation

Utility \$63.185

Non Utility \$17,511

Total \$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:

Utility

Non Utility

Total

\$140,000

\$60,000

\$200,000

Staff Findings:

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

stated.

October 31, 2003

Page 19

Re:

NUL'City Gas Company of Florida

Rate Case, Docket Number 030569-GU

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

Account: 1)

390 (page 207, line 7).

Description:

Hialeah #955.

Company Allocations:

Utility

Non-Utility

Total

\$920,813

\$564,369

\$1,485,182

Staff Findings:

Company's "Common Plant Staff reviewed the

Allocation Study" and conducted on site

inspections. Accept as stated.

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

Description:

Hialeah #933.

Company Allocations:

Utility \$141,004 Non-Utility \$33,075

Total \$174,078

Staff Findings:

reviewed the Company's detailed "Common Staff

Plant Allocation Study" and conducted an on site

inspection. Accept as stated.

Re:

October 31, 2003

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:

Utility

Non Utility

Total

\$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:

Utility

Non-Utility

Total

\$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.

Re:

21

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

6) Account:

390 (page 207, line 12).

October 31, 2003

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:

Utility \$95,861

Non Utility \$28,634

Total \$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

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22

October 31, 2003

Re:

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

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

Description:

Port St. Lucie.

Company Allocation:

Utility

Non Utility

Total

\$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.

Page Re:

23

NUL City Gas Company of Florida

Rate Case, Docket Number 030569-GU

October 31, 2003

Company Allocations:

<u>Utility</u>

Non Utility \$16,705

Total \$23,202

\$6,497

Staff Findings:

See page 2, item # 2 for explanation of allocation.

Proposed Allocation

Utility

Non Utility

<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).

24

October 31, 2003

NUI/City Gas Company of Florida Re:

Rate Case, Docket Number 030569-GU

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:

Utility

Non Utility

Total

\$216

\$84

\$300

Staff Findings:

Staff conducted site inspection. This is an on

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).

Re:

October 31, 2003

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

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:

26

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

October 31, 2003

\$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

Total

\$1,946

Exhibit #4.

Proposed Allocation

 Utility
 Non Utility

 \$1,578
 \$368

5) Account:

375 (page 209, line 17).

Description:

Titusville Gate.

Company Allocations:

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

Re:

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

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.

October 31, 2003

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

Description:

Hialeah #933 Building.

Company Allocations:

Utility

Non Utility

Total

\$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.

Page Re: 28

NUL'City Gas Company of Florida

Rate Case, Docket Number 030569-GU

October 31, 2003

Company Allocation:

<u>Utility</u> \$3,312

Non-Utility \$452 Total

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> \$3,052 Non Utility \$711 Total \$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> \$57,294

Non Utility \$23,402

Total \$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.

Re:

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

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:

Utility \$140,000

Non Utility \$60,000

Total \$200,000

October 31, 2003

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.

Re:

30

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

October 31, 2003

Company Allocations:

Utility \$928,329

Non Utility_ \$672,238

\$1,600,567

Staff Findings:

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

Accept as stated.

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

Description:

Hialeah #933.

Company Allocations:

Utility \$137,522

Non Utility \$36,556

Total \$174,078

Staff Findings:

Staff's review of the Company's "Common Plant and an on site inspection Allocation Study" 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).

Re:

31

October 31, 2003

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

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:

Utility \$336,561

Non Utility \$57,713

Total \$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

 Utility
 Non Utility
 Total

 \$356,251
 \$83,023
 \$439,274

6) Account:

390 (page 210, line 12).

Description:

Titusville Gate.

Company Allocations:

No charges.

Page 32 Re:

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

October 31, 2003

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).

Descr. ption:

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:

Utility \$102,086 Non Utility \$22,409

Total \$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.

October 31, 2003 Page 33 NUI/City Gas Company of Florida Re:

Rate Case, Docket Number 030569-GU

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

Description:

Port St. Lucie.

Company Allocation:

Utility Non Utility Total \$17,177 \$19,519 \$2,342

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

Utility Non Utility Total \$15,830 \$3,689 \$19,519

ACCOUNT SUMMARY

SUMMARY OF STAFF ADJUSTMENTS COMMON PLANT ALLOCATION

Schedule B-5, Historic Base Test Year Per MFRs Staff Proposal														
Accou	unt <u>Discription</u>	Percent Nonutility	<u>Utility</u>	Nonutility	<u>Total</u>	<u>Utility</u>	Nonutility	Percent Nonutility	Total <u>Adjustment</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					
Sched	lule G-1, Base Year +1													
Percent Staff Proposal Percent Total														
Accou	unt <u>Discription</u>	Nonutility	<u>Utility</u>	Nonutility	<u>Total</u>	<u>Utility</u>	Nonutility	Nonutility	Adjustment					
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					
Sched	lule G-1, Projected Test Year				•									
			Per l	MFRs		Staf	ff Proposal							
Acco	unt <u>Discription</u>	Percent Nonutility	<u>Utility</u>	Nonutility	<u>Total</u>	<u>Utility</u>	Nonutility	Percent Nonutility	Total Adjustment					
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 A	Adjustments All A	Accounts, Redu	ction to Plant in	1 Service	<u>-\$44,768</u>					
						•								

LINES

Page 34 October 31, 2003

Re: NUL'City Gas Company of Florida Rate Case, Docket Number 030569-GU

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.

RepLACEMENT

October 31, 2003

Page 35

Re: NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

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.

PAROJECTED
CONSTRUCTION

October 31, 2003

Page 36

NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

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 $\underline{\text{reduced}}$ from $\underline{\$41.353}$ to $\underline{\$576.637} = \underline{-\$41.353}$ reduction.

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

Page 37

Re: NUI/City Gas Company of Florida

Rate Case, Docket Number 000768-GU

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

October 31, 2003

Page 38

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 <u>revised</u> 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

Page 39

Re: NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

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 <u>revised</u> 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 <u>revised</u> costs of \$674,400 be included in the projected test year construction budget. Exhibit 7. These are summarized below.

Industrial Projects

- 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

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 1 moved from the budget. \$45,000 reduction.

October 31, 2003

Page 40
Re: NUI/City Gas Company of Florida

Rate Case, Docket Number 030569-GU

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.

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.

<u>Summary</u>

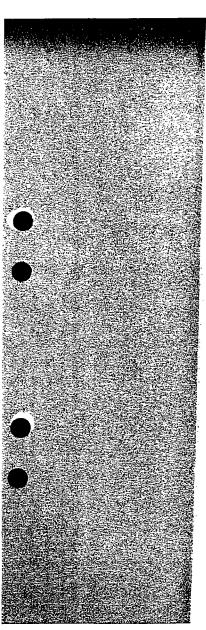
Staff recommends the total expenditures for this Division for industrial projects be $\underline{\text{reduced}}$ from $\underline{\$650,000}$ to $\underline{\$530,000} = \underline{-\$120,000}$ reduction.

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

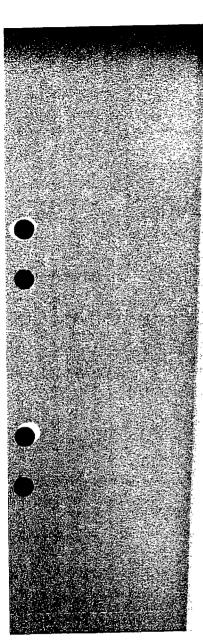
EXMIBIT 1

EXHIBIT 1



SCHEDI		C SERVICE COMMISSION		MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS PAGE 1 OF 1 EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TYPE OF DATA SHOWN:													
COMPA	NY.	CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI UTILITIES, INC.						E HISTORIC BASE						HISTORIC BASE	YEAR DATA: 9/30/ G. L. LOPEZ	02	
LINE NO.	A/C NO.	DESCRIPTION	Seo-01	<u>Oct-01</u>	Nov-01	Dec-01	Jan-02	Feb-02	<u>Mar-02</u>	., <u>Apr-02</u>	May-02	Jun-02	92-ابرار	Aug-02	Sep-02	13 MONTH AVERAGE	
1	30t	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	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	387	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	69,635	89,635	29,196	
6	371	OTHER EQUIPMENT	-		_		-	_	-		-	2,784	2,784	2,784	2,784	857	
7	374	LAND	60,063	60,063	69,616	69,618	69,816	69,616	69,616	69,616	69,618	69,616	69,616	69,616	69,616	68,146	
е	375	STRUCTURES & IMPROVEMENTS	589,863	589,863	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	376	MAINS	94,495,640	94,662,603	108,645,250	109,245,567	112,629,478	112,861,447	113,989,672	114,198,153	96,993,153	97,102,130	97,280,363	97,467,499	97,629,500	103,630,804	
10	379	MAR STATION EQUIPMENT - GATE STATION	4,762,290	4,791,070	4,827,670	4,841,219	4,846.815	4,849,501	4,848,990	4,850,883	4,829,879	4,829,879	4,829,879	4,829,879	4,829,879	4,829,756	
11	380	SERVICES	35,102,081	36,168,332	36,366,833	36,410,498	36,610,124	36,736,597	36,785,503	35,864,708	36,967,182	37,077,305	37,305,084	37,323,326	37,485,626	36,785,785	
12	381	METERS	7,434,885	8,006,089	8,045,789	6,079,168	8,110,659	8,269,487	8.247,465	8,217,199	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	2,773,728	2,783,077	2,878,333	2,786,151	2,886,623	2,894,010	2,915,352	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	2,025,780	2,008,655	2.015,704	2,022,744	2,009,142	2,010,167	2,046,453	2,029,537	2,040,534	2,015,604	
15	384	HOUSE REGULATORS - INSTALLATION	1,188,593	1,170,379	1,105,965	1,176,695	1,190,165	1,197,940	1,103.855	1,200,620	1,105,791	1,109,402	1,120,458	1,217,534	1,215,803	1,161,785	
16	385	INDUSTRIAL M&R STATION EQUIP	2,709,600	2,712,081	2,712,081	2,712,081	2,729,221	2,729,221	2,729,221	2,729,221	2,729,221	2,729,221	2,729,137	2,729,137	2,729,137	2,723,737	
37	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	150,337	150,337	150,337	151,606	
19	389	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	2,407,607	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	
21	391	OFFICE FURNITURE & EQUIPMENT	2,582,223	2,595,284	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	2,498,110	2,498,110	2,598,625	
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	2,097,559	
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	683,625	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	
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	1,294,670	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	35,628	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	161,592,665	162,553,174	177,500,271	177,868,632	181,559,613	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	\$ 161,592,665	\$ 162,553,174	\$ 177,500,271	\$ 177,868,632	\$ 181,559,613	\$ 182,075,906	\$ 183,249,725	\$ 183,510,660	\$ 183,774,073	\$ 184,129,297	\$ 184,515,100	\$ 184,768,558	\$ 185,213 092	\$ 179,403,905	
32		UTILITY PLANT PER BALANCE SHEET	\$ 161,592,665	<u>\$ 162,553,174</u>	\$ 177,500,271	\$ 177,868,632	\$ 181,559,613	\$ 182 075,906	\$ 183,249,725	\$ 183,510,660	\$ 183,774,073	\$ 184,129,297	\$ 184,515,100	\$ 184,708,558	5 185,213,092	\$ 179,403,905	

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



SCHED	JLE B-5					PAGE 1 OF 3										
FLORID		SERVICE COMMISSION CITY GAS COMPANY OF FLORIDA	WITH.	THE 13 MONT	I AVERAGE OF	THE HISTOR	WING THE REGI RIC BASE YEAR : THOD OF ALLOC	SEGREGATE	BY THE AMO	UNTS ACCOR	RDING TO REC	ANT GLATED	1	TYPE OF DATA HISTORIC BAS WITNESS:	E YEAR DATA	: 09/30/02
DOCKET		A DIVISION OF NUI UTILITIES, INC. 030569-GU						SHALL BE DE		, , , , , , , , , , , , , , , , , , ,				~~~~~~		
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 .	400 700	420.700	141.450	444.450	414.450		-	-				-		
2	302 303	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
4	374	MISCELLANEOUS INTANGIBLE PLANT	25,275	25,275	25,393	25,393	25,393	25,393	25,393	25,393	25,393 69,616	25,393	25,393	25,393	25,393	25,375
5	375	LAND STRUCTURES & IMPROVEMENTS		60,063 60,063 69,616 69,616 69,616 69,616 69,616 69,616 69,616 69,863 589,863 595,855 596,590 596,981 596,981 596,981 596,98								69,616	69,616	69,616	69,616	68,146
6	387	OTHER EQUIPMENT		89,863 589,863 595,855 596,590 596,981 596,981 596,981 595,981 596,981								596,981	596,981	596,981	. 596,981	595,769
. 7	389	LAND .										151,987	150,337	150,337	150,337	151,606
. ,	390	STRUCTURES & IMPROVEMENTS	2,157,738									333,111 2,400,706	333,111 2,400,706	333,111 2,409,273	333,111	333,111
9	391	OFFICE FURNITURE & EQUIPMENT	2,137,730										2,400,706		2,409,273	2,365,553
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	2,625,674 2,102,207	2,490,004	2.498,110 2.089,773	2,498,110	2,598,625
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	2,107,806 14,378	2,097,559 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
17		TATOT	10,172,899	10,285,179	10,971,874	10,642,482		10,640,981		10,640,981	10,640,981	10.640,981	10,510,321	10,530,367	10,548,400	10,577,699
		•						· · · · · · ·			- '					
			13 MONTH AVERAGE	NON-UTILITY %	NON-UTILITY		METHOD OF A									
		-	AVERAGE		NON-OTILITY		METHOD OF AL	LUCATION								
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 usag	e								
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 a	and use								•
23	387	OTHER EQUIPMENT .	151,606	0.00%	-		regulated									
24	389	LAND	333,111	38.35%	127,747		square footage a	and use								
25	390	STRUCTURES & IMPROVEMENTS	2,365,553	36.63%	866,408		square footage a	and use								
26	391	OFFICE FURNITURE & EQUIPMENT	2,598,625	38.00%	987,477		weighted averag	e of structures								
27	392	TRANSPORTATION EQUIPMENT	2,097,559	16.60%	348,195		three factor									
26	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													
32	398	MISCELLANEOUS EQUIPMENT	128,284 16.60% 21,295 three factor													
33	399	MISCELLANEOUS TANGIBLE PROPERTY_														
34		TOTAL	10,577,699	10,577,699 2,867,151												

SUPPORTING SCHEDULES: B-4, B-5 pp.2-3

RECAP SCHEDULES: B-3

SCHEDULE B-5 DETAIL OF COMMON PLANT PAGE 2 OF 3 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 ACCUMILATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS. FLORIDA PUBLIC SERVICE COMMISSION TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 09/30/02 WITNESS; R. F. WALL CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI UTILITIES, INC. 030569-GU COMPANY: DOCKET NO.: 13-MONTH AVERAGE __PLANT ACCUMULATED DEPRECIATION/AMORT/ZATION LINE NO. Land & Land Rights LITILITY NONUTILITY UTILITY NONUTILITY TOTAL TOTAL 1 374 Mediey 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 Gata 7,300 7,300 6 374 Opa Locks Gate 6,000 6,000 374 SW Gate 5,259 5,259 374 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 Structures & Improvements 13 375 Rockledge - Office 1,401 545 1.946 465 1,196 1,661 14 375 Titusville Gate 6,244 8,517 14,761 5,707 4,185 9,892 15 375 SE Hialeah Gate 605 605 587 16 375 Hislanh #923 Building 465,664 109,230 574,894 182,156 42,728 224,884 17 375 2,565 Port St. Lucie 997 3,562 356 356 18 375 Items to be Expensed

476,480 119,290 595,769

SUPPORTING SCHEDULES: B-11

TOTAL

19 375

RECAP SCHEDULES: B-5 p.1

188,122 49,256 237,378

2CHE	DULE B-5					PAGE 3 OF 3										
FLORI COMP	ANY:	C SERVICE COMMISSION CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI UTILITIES, INC. 030569-GU	OF LAND AND STRUC ALSO, SHOW THE 13	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 ACCOUNTLATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.												
		•			13-MON	TH AVERAGE										
				PLANT		ACCUMULATED I	EPRECIATIO	N/AMORTIZATION								
NO.	NO.	Land & Land Rights	UTILITY	NONUTILITY	TOTAL	UTILITY	NONUTILITY	TOTAL	•							
1	389	Rockledge - Office	65,364	15,332	80,696											
2	389	Rockledge Renled Improvements		9,000	9,000											
3	389	Rockledge Proposed Parking Lot		43,415	43,415											
4	389	Hialeah General Office	140,000	60,000	200,000											
5	389	TOTAL	205,364	127,747	333,111	-										
		Structures & Improvements														
6	390	Hialeah #955	907,446	556,177	1,463,623	289,550	177,466	467,016								
7	390	Haleah #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	160,058								
11	390	Tilusville Gale	-	-	-		-	-								
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	866,408	2,365,553	306,994	86,003	392,997								

SUPPORTING SCHEDULES: B-11

RECAP SCHEDULES: 8-5 p.1

TITUSVILLE GATE STATION

Allocation Calculations (See Attached Drawing)

TOTAL SQUARE FOOTAGE OF PROPERTY

328.9' x 152.3' = 50,091.5 sq.ft. 32.4' x 152.3' x .5 = 2,467.3 sq.ft. 52,558.8 sq.ft.

1. Titusville Gate Station Facilities - Regulated Utility Usage

36.0' x 92.2' = 3,319.2 sq.ft. 60.1' x 60.0' = 3,606.0 sq.ft. 35.0' x 24.0' x .5 = 420.0 sq.ft. 7,345.2 sq.ft

·

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

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

3. Vacant Land - Not used & Useful

2.

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

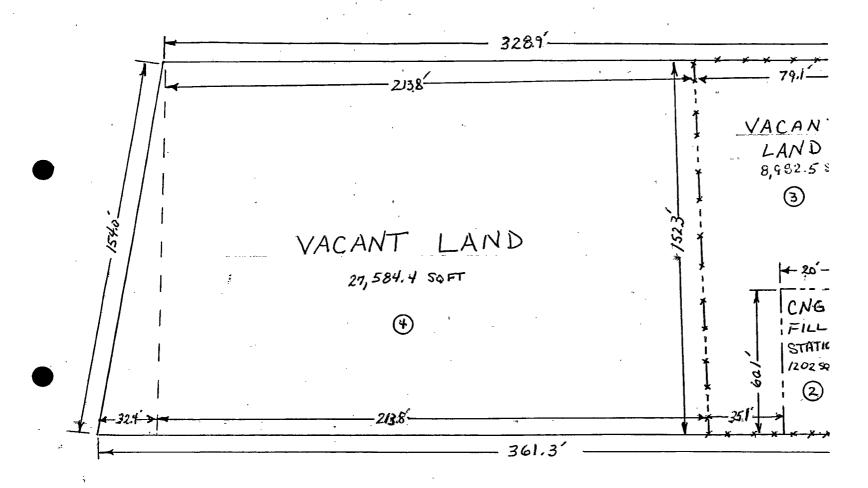
4. Vacant Land - Not used & useful

213.8' x 152.3' = 32,561.7 sq.ft. 32.4' x 152.3' x .5 = 2.467.3 sq.ft. 35,029.0 sq.ft.

TITUSVILLE GATE STATION ALLOCATION CONTINUED

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

Regulated Utility Usage		Percentage
 Gate Station Facilities CNG fill Station 	7,345.2 sq.ft. 1,202.0 sq.ft. 8,547.2 sq.ft / 52,558.8 sq.ft.	16.3 %
Nonregulated Utility Usage		
(3) Vacant Land (4) Vacant Land	8,982.5 sq.ft. 35,029.0 sq.ft.	
(4) Vacant Land	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)

	Description	<u>Usage</u>	Square Footage
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 sg.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 - $3,165 \times .83.3 = 2,636 \text{ sq.ft.}$ Nonregulated - $3,165 \times .16.7 = 529 \text{ sq.ft.}$

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 % 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)

	Description	<u>Usage</u>	Square Footage
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 - $3,165 \times .83.3 = 2,636 \text{ sq.ft.}$ Non-Regulated - $3,165 \times .16.7 = 529 \text{ sq.ft.}$

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 % 13,027 sq.ft.

RECOMMENDED TEST YEAR +1 ALLOCATION PERCENTAGES

78.3 % - REGULATED UTILITY USAGE

21.7 % - NONREGULATED UTILITY USAGE

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EXHIBIT 2

NUI Corporation Factor Method for Fiscal Method for Fiscal 2001 Allocations

			Distributio	n Services			A _F	pl. Busine	55		· ····						· · · -
	ETGCO	CGFCO	FLKGS	NCGAS	VGGAS	WVGAS	ETG.	CGF	NC	NUIEN	NUIEB	NUIEV	NUIVT	UBSCO	NUITL	NUI Capital	Total
Budgeted Labor-FY01 Gross Payroll	22,150 45.3%	5,620	555	1,450	709	113	4,656 9,5%	947	203	2,028	4,002 8.2%	168 0.3%	345	3,611	2,360 4.8%	0	48,917
% of Total for CS1	45.3%	11.5%	7.1%	3.0%	1.4%	0.2%	9.5%	1.976;	0.476	4,170	0.276	0.376	0.770	7.476	4.076	0.0%	100.076
Gross Plant-June 2000 (Investment Portfolio for Essel)	542,586		7,645	27,119	16,529	2,616	0	30,008	0		437 0.1%	2.038	51	4,729 0.6%	66 0.0%	0	788,456
% of Total for CS1	68.7%	19.4%	1.0%	3.4%	2.1%	0.3%	0.0%	3.8%	0.0%	0.2%	0.1%	0 3%	0.0%	0.6%	0.0%	0.0%	99,9%
Number of Customers June 2000 - 1	251,306		3.843	13,847	5,019	1,354	0		0	802	125	0	0	27	3,000	0	380,042
% of Total for CS1	66.2%	21.4%	1.0%	3.6%	1.3%	0.4%	0.0%	5.1%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.8%	0.0%	100.0%
Allocation % for :																	
CS1 - Common Services 1	59.9%	17.4%	1.0%	3.3%	1.6%	0.3%	3.2%	3.6%	0.1%	1.5%	2.8%	0.2%	0.2%	2.7%	1.9%	0.0%	99.7%
CS2 - Common Services 2	59.3%	19.7%	1.0%	3.3%	1.6%	0.3%	3,2%	2.2%	0.1%	1.5%	2.8%	0.2%	0.2%	2.7%	1.9%	0.0%	100.0%
								0.0%	0.0%		2.70/	0.0%	0.0%	0.0%	0.0%		400.00
SG - Natural Gas Operations	66.0%	21.3%	1.2%	3.7%	1.8%	0.3%	0.0%	(2517)	0.0%	2.0%	3.7%	0.0%	0.07	0.0%	0,076	0.0%	100.0%
SR - Regulated Operations	70.1%	22.3%	1.3%	4.0%	1.9%	0.4%		0.0%		- 13	0.0%	0.0%	0.0%	0.0%	0.0%	S 16	100.0%
Northern Utilities and Appliance BusOnly	90.0%	0.0%	1.6%	0.0%	2.4%	0.5%	5.5%	≎ े 0.0%	0.0%	0.0%	₹ 0.0%	0.0%	₹1 0.0%	0.0%	0.0%	0.0%	100.0%
Southern Utilities and Appliance Bus Only	· 0.0%	75.3%	0.0%	13.8%	0.0%	0.0%	0.0%	10.1%	0.8%	0.0%	0.0%	~ ™0.0%	72.0 0.0%	0.0%	0.0%	¥ 70.0%	100,0%
All Utilities, AB & NUI Energy	64.0%	20.7%	1.1%	3.6%	1.7%	0.3%	4.0%	2.5%	0.2%	1.9%	-0.0%	%o.o%	- ○: 0.0%	- 1 °0,0%	0.0%	0.0%	100.0%
All Utilities Plus the Appliance Business	65.0%		-				4.3%	2.5%	0.2%	0.0%	~~ 0.0%	0.0%	0.0%	0.0%	***** 0.0%		100.0%
			4.00/	0.000	4.00	0.4%	`	0.0%	0.0%	2.2%	0.0%	to a next	12°11' 0.000'	0.0%	- (7\0 ou		100,0%
All Utilities & NUI Energy	68.6%	21.8%	1.2%	3.9%	1.9%	0.4%	0.076	0.076	0.0%	2.276	0.0%			W.U.V.			100.0%
Appliance Business Only	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	35.2%	52.6%	12.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Northern Division Utilities Only	95.2%	0.0%	1.7%	0.0%	2.6%	0.5%	0.0%	0.0%	0.0%	0.0%	0,0%	. 0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Southern Division Utilitles Only	0.0%	84.1%	`- 0.0%	15.9%	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	94.2%	0.0%	0.0%	0.0%	0.0%	0.0%	5.8%	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%	83.3%	<i>j</i> 0.0%	0.0%	0.0%	0.0%	. 0.0%	16.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

NUI Corporation Factor Method for Fiscal Method for Fiscal 2003 Allocations

	Distr	bution Servic	es	Energy Sales & Service					Retail Business Services					Corporate				
•	ETGCO	CGFCO	ELKGS	NUIEB	NUI E	nergy NUIES	VAGAS	ARNIS!	Appliance Business NUS ABFLS ABPLS ABNCS UBSC			UBSCO :	NUI Te		NUIEV :	NUIVT	NUIHQ :	Total
	EIGCO	CGFCO	ELNGS	NOIEB	HUIEN	NUIES	TAGAS	7,01133	ADI ES	7.0 Eu	1.2.100							
Budgeted Labor-FY02																		
Gross Payroll	27,050	7,938	636	4,494	2,840	0	3,132	3,346	1,413		0	3,558	3,603	1,683	205	321		60,492
% of Total for CS1	44.7%	13.1%	1,1,0	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)																		- 1
Gross Flatte Julie 2007 (TSHKIF AVG)	558,579	174,372	7,20 .	371	901	145	61,756	2,569	24,621	0	0	5,706	615	2,986	30	23	- 35° 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	_ ō	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:								4.4%		-								- 1
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%
						ut vija bast		n anazzen	aber were	eer were	andressa.	sateliurs:	3-25-25-25	v <i>ant</i> iske	nieros esta	المسادر السائد		
SG - Natural Gas Operations	66,1%	22.2%	1.2%	3.3%	2.4%	34 0.0%	4.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.00 g	0.0%	0.0%	0.0%	100,1%
SG - Natural Gas Operations	40.17	11.170		Sales Lines	- I- 63-	10.00	ALC:	The state	3.4	光 色学	1000000	5.2	7	- (10 pro-10 pro	Page of Ship II	44.45	- 2,2,2	
				The Tale	1		Part Line		Total Control	September 1	e teche i t		المرابعين		eki	14,5400	1 1 m	
SR - Regulated Operations	74.0%	24.6%	1.4%	0.0%	,, 0.0%	0.0%	0.0%	ை: 0.0%	. 0.0%	0.0%	12200 COX			0.0%		0.0%	0.0%	100,0%
Northern Utilities and Appliance BusOnly	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%	100,0%
Southern Utilities and Appliance Bus Only		89.2%	0.0%		0.0%		0.0%	0.0%	9.9%	0.9%	0.0%	0.0%		0.0%	5-0.0%		0.0%	99.9%
,						-		3.1%	2,5%	0.2%	0.09/	. 35 0.0%	0.09	0.00	ee∵ in oer	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%				H:d*D7-b:				33,976
All Utilities Plus the Appliance Business	69.6%	23.2%	1.7%	0.0%	0.0%	**************************************	0.0%	3.1%	2.5%	0.2%	0.0%	0.0%	0.0%	0.0%	74 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%	~ 10.0%	100.0%
	es tables of		norman in a	Marin - 200		or towards		40.00	F. 181	1.8%	0.0%	-0.09/	0.0%	0.0%	0.0%	0.0%	0.0%	400.04
Appliance Business Only	0.0%	₹55: 10.0%					0.0%	43.8%	54.4%					Tan Bar Car			0.07	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%	11	2.0.0%	0.0%	- 25 0.0%	100.0%
Southern Division Utilities Only	SFS15 : 0.0%	100.0%	0.0%	0.0%	0.0%	∵ % 0.0%	530 K 0.0%	0.0%	₹^***0.0%	0.0%	° 0.0%	0.0%	0.0%	0.0%	** 0.0%	0.0%	0.0%	100.0%
				77700		- «× a and	#	4.3%	~ · · · ~ ~ a ow		32.3500 ne/	7.E 0.0%	0.04	0.0%	0.0%	, O ON	T 0.0%	100.00
NJ Utility and Appliance Business	95.7%	(Parties 0.0%		(,):::::::: 0.0%	Sec. 10.0%	£ . 49× 0,0%	24.164. 0.0%	4.376	- 0.0%	o.t U.U 76	O.U.A	· U.U /a		110,076	. 0.0%	0.074	0.076	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	CONTROL 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%
					39.4%	0.0%	45,2%	5 · · 0 00*	0.0%	:≅.~ 0.0%	0.0%	0.0%	- 0.0%	0.0%	0.0%	0,0%	0.0%	100.0%
Energy Sales and Service	0.0%	0.0%	0.0%	15.4%	39.4%		45,2%	. , 0.0%		200 0.0%	, j., 0.0%		- 0.0 vi			, 0,0%	U.U7	100.0%

EXHIBIT3

EXHIBIT 3

SCHED	ULE G-1						ALLOCATI	ON OF COMMO	N PLANT .					PAGE 15 OF 2	9			
FLORID	A PUBL	IC SERVICE COMMISSION		WITH TH	IE 13 MONTH A	VERAGE OF	E SHOWING TH THE HISTRORI	C BASE YEAR	1, SEGREGAT	TED BY THE A	MOUNTS ACC	ORDING	TYPE OF DATA SHOWN: HISTORIC BASE YEAR +1: 9/30/03					
COMPA		CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI UTILITIES, INC.		TO F	REGULATED AI		JLATED ITEMS -REGULATED F				REGULATED A	MD	,	WITNESS: R. I	F. WALL			
DOCKE	T NO.:	030569-GU																
LINE NO.	A/C NO.	DESCRIPTION	Sep-02	Oct-02	Nov-02	Dec-02	Jan-03	Feb-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					
4	374	LAND .	69,616	69,616	69,616	69,616	69,616	69,616	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	,121 153,121 153,121 155,827 155,827 155,827 155,827 155,827 155,827									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	10,518,246	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		
1.515	A/C	•	13 MONTH	NONUTILITY	13 MTH AVG													
LINE NO.	NO.	DESCRIPTION	AVERAGE	*	NONUTILITY		METHOD OF A	LLOCATION										
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 usad	ie										
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											
	3.0	J			-,													

regulated

three factor three factor

three factor

regulated

three factor

three factor

non regulated

square footage and use

square lootage and use

weighted average

154,994

333,111

2,398,330

2,695,655

2,161,213

14,378

727,398

23,017

1,294,670

127,511

10,784,904

35,828

0.00%

38.35%

36.83%

38.00%

16.60%

16.60%

0.00%

16.60%

16.60%

100.00%

127,747

883,346

1,024,349

2,387

120,748

214,915

21,167

35,828

2.932,237

16.60% 358,761

SUPPORTING SCHEDULES: G-1 pp 9, 16, 17

387 OTHER EQUIPMENT

392 AUTOS & TRUCKS

393 STORES EQUIPMENT

28 394 TOOL, SHOP, & GARAGE EQUIP

32 399 OTHER TANGIBLE PROPERTY

395 LABORATORY EQUIPMENT

397 COMMUNICATION EQUIPMENT

31 398 MISCELLANEOUS EQUIPMENT (SPECIFY)

JATOT.

390 STRUCTURES & IMPROVEMENTS

391 OFFICE FURNITURE & EQUIPMENT

389 LAND

22

23

24 25

26

29

30

RECAP SCHEDULES:

SCHEDULE G-1

DETAIL OF COMMON PLANT

PAGE 16 of 28

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

							13-MONTH AVERAGE				
					PLANT			ACCUMUI	ATED DEP	RECIATION/AMOF	TIZATION
LINE	A/C					TOTAL		% NONUTILITY	UTILITY	NONUTILITY	TOTAL
NO.	NO.	Land & Land Rights	% NONUTILITY	UIILITY	NONUTILITY	IOIAL		KHOHOTICHT	01,011		
1	374	Medley Facility	100.00%	-	-	-					
2	374	Tilusville Gate	71.50%	6,613	16,589	23,202					
3	374	Treasure Coast Gate	0.00%	12,314	-	12,314					
4	374	Progane Sales	100.00%	-	-	-					
5	374	West Miami Gale	0.00%	7,300	-	7,300					
6	374	Opa Locka Gale	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		Structures & Improvements								_	_
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		1,946		28.00%			1,711
17	375	Titusville Gate	57.70%	6,244		14,761		57.70%			10,275
18	375	SE Hialeah Gale	0.00%	605		605		0.00%			602
19	375	Hialeah #933 Building	19.00%	453,794		560,240		19.00%	-		224,104
20	375	Port St. Lucie	28.00%	2,709		3,763		28.00%			453
21	375	TOTAL		464,754	116,562	581,316			188.03	32 49,115	237,146

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 pp11, 15 & 21

SCHEDULE G-1

DETAIL OF COMMON PLANT

PAGE 17 of 28

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

		•		13-MONTH AVERAGE							
		•		PLANT				ACCUMUL	LATED DEPRECIATION/AMORTIZATION		
LINE NO.	A/C NO.	Land & Land Rights	% NONUTILITY	UTILITY	NONUTILITY	TOTAL	2	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 Let	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	1								
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	174,07B		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	2,396,330		-	340,700	96,622	437,323

SUPPORTING SCHEOULES:

RECAP SCHEDULES: G-1 pp11, 15 & 21

EXMIBIT 4

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SCHED	ULE G-1								PAGE 18 OF 2	8						
FLORID		SERVICE COMMISSION CITY GAS COMPANY OF FLORIDA		WITH T	IE 13 MONTH	AVERAGE OF	THE PROJECT	ED TEST YEAR	R, SEGREGATE	D BY THE AM	MS OF COMMO OUNTS ACCO REGULATED	RDING		TYPE OF DAT PROJECTED ' WITNESS: R.	TEST YEAR: 9/	30/04
00		A DIVISION OF NUI UTILITIES, INC.	•						LL BE DESCRI							
DOCKE	T NO.:	030569-GU														
LINE NO.	A/C 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 MONT
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	141,45
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	25,39
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	71,81
5	375	STRUCTURES & IMPROVÉMENTS	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	556,25
6	307	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	155,82
7	369	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	333,11
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	2,357,93
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	2,658,48
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	2,459,17
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	14,37
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	795,04
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	1,318.03
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

10			13 MONTH	NON-UTILITY	13 MONTH AVG	
19 _			AVERAGE		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 foolage 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	

208

COMPANY:

DETAIL OF COMMON PLANT

PAGE 19 of 28

FLORIDA PUBLIC SERVICE COMMISSION

CITY GAS COMPANY OF FLORIDA

A DIVISION OF NUI UTILITIES, INC.

EXPLANATION: PROVIDE A SCHEDULE SHOWING Á 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

DOCKET NO.: 030569-GU

13-MONTH AVERAGE

		•								
	1 374 Medi 2 374 Titus 3 374 Trea 4 374 Prop 5 374 Wesi				PLANT			ACCUMULATES	DEPRECIATION	MORTIZATION
LINE NO.		Land & Land Rights	% 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	i 84	300				
9	374	Ravenwood North	100.00%			-				
ģ	374	Misc. Easements	0.00%	7,887		7,887				
10	374	Homestead Lateral	0.00%	9,553	-	9,553				
11	374	TOTAL		55,026	16,789	71,816	•			
12		Structures & Improvements							-	
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 Gale	0.00%	605	· -	605	0.00%	616		616
19	375	Hisleah #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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 pp 12, 18 & 22

SCHEDULE G-1

DETAIL OF COMMON PLANT

PAGE 20 of 28

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

CITY GAS COMPANY OF FLORIDA A DIVISION OF NUI UTILITIES, INC. 030569-GU

DOCKET NO .:

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 ACCUMILATED 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

						PLANT				ACCUMULATED	DEPRECIATION/A	MORTIZATION
LINE	A/C											
NO.	NO	Land & Land Rights		NON-UTILITY	UTILITY	NON-UTILITY .	TOTAL		_	UTILITY	NON-LITILITY	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		Structures & Improvements										
7	390	Hialeah #955		42.00%	928,329	672,238	1,600,567	•	12.00%	313,865	227,296	541,181
8	390	Hialeah #933		21.00%	137,522	36,556	174,078	2	21.00%	22,311	5,931	26,242
9	390	Medley meter shop		0.00%	-	-	-		0.00%	-		-
10	390	1001 Office		11.00%	-		-	1	11.00%	(316,541)	(39,123)	(355,664)
11	390	Rockledge Office	•	12.00%	386,561	52,713	439,274	•	12.00%	176,969	24,132	201,101
12	390	Titusville Gale		58,00%			_	!	58.00%	-	-	
13	390	Treasure Coast Sign		0.00%	_				0.00%	_		_
		-		100.00%	_	_	_		20.00%	٠ .		
14	390	Melbourne Antenna Site			400.000	22.400	424.405		18.00%	14,157	3,108	17,265
15	390	74 Street Warehouse		18.00%	102,086		124,495					-
16	390	Port St. Lucie		12.00%	17,177	2,342	19,519		12.00%	3,062	418	3,479
17	390	Theoretical Reserve Adjustment		11.00%_		<u>:</u> _	:	1	11.00%_	(103,999)	(12,854)	(116,852)
18	390	TOTAL			1,571,675	786,259	2,357,934		_	109,846	208,907	318,753

DETAIL OF ROCKLEDGE OFFICE ALLOCATION

PROJECTED TEST YEAR (SEE ATTACHED FLOOR PLAN DRAWING)

	Description	<u>Usage</u>	Square Footage
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 - $3,165 \times .880 = 2,785 \text{ sq.ft.}$ Nonregulated - $3,165 \times .120 = 380 \text{ sq.ft.}$

TOTAL SQUARE FOOTAGE ALLOCATION OF THE ROCKLEDGE OFFICE

Regulated - 7,785 sq.ft. + 2,785 sq.ft. = 10,570 sq.ft. - 81.1 % Nonregulated - 2,303 sq.ft. + 380 sq.ft. = 2.457 sq.ft. - 18.9 % 13,027 sq.ft. - =====

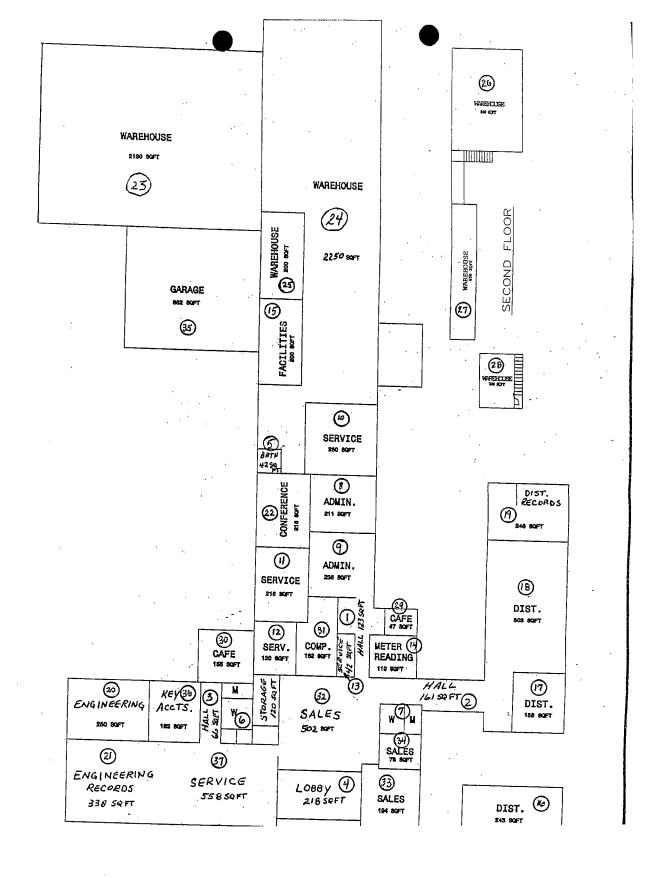
Note:

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



Miami Division January 2003

Inactive Accounts Reconciliation - 5 1/2 Years

	Accounts Status	Number of Accounts
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

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

										_		 				
Quad	- As-Built	Plate	2".PE	1-1/A" PE	# of Serv	Ft of	A Seit Sert L	Cost of	1 - 1 - 1 - 1 - 1 - 1 - 1	A	Projected Start Date	Charles Co. Co.	Repl , Date Order Start	and the same of the same of the	Orig Install = Date	3% Infl Total Cost
		A Secretary	0 3435	19500	:144	7200	\$226.200		\$295,320	<u> </u>	8 Jul	1998	, 316-770	Comp	1963	\$304,180
C111	Milasum work	CHURCH TO	O 11 47 44 5 O	10550	267	13350	· · · · · · · · · · · · · · · · · · ·	The standing thrown thinks a page	\$250,540	1 25. 3	սչ <u>ջալ, _Մին</u> չ 5 Oct	1997	33444444444444444444444444444444444444	Comp	1963	\$250,540
	4C04		ពិនេះជាទីខ	10775	59	2950	A PROPERTY OF LANGUAGE		\$153.310		2 Feb	1998	c 1915	Comp	1963	\$157,909
C111	4C175	יניייעלו היאורטייני 	0	16500	299	14950	· "resumer" Larvette."		\$334,920		7 Nov	1998	99.901-4526882 1	Comp	1963	\$344,968
Committee the con-	4C240		0	3220		mera menunemus and	\$37.352	ALL CONTRACTOR CANADISTS	NAMES OF TAXABLE PARTY.		4 Jan ≟∔⊹	1999	三17 四级数	Comp	1963	\$59,487
B214	4B125	AND ALCOHOLD	0	14265	273	of property of	\$165,474	وفاعين مدركها والمناسطة المتناطقة	all framewort, all		1 Jan	1999	2	Comp	1961	\$314,572
	4B126		0.√°≥	24900 湯		21650			\$496.680		5 Nov	1999	2	2003 Pend	£1965	\$526,928
B214	4B124	0215745244	0	15880	247	AND	\$184,208	on a state of the second	adiabate suffrance	TATE OF STREET	3 May	2004	2	Car make Manhan Cara Per	1965	\$372,366
A215	'4A14'		7300	0	412		\$84,680				6 Feb	2005	3 3		37.1967 .2	\$357,787
B215	4B119	ment of the second	3500	13500	217	10850			\$301,360		8 Dec	2005	3	and A Co. Control Market Commerce	1969	\$381,754
B215	4B120		0:1:10	4150	42	2100	\$48,140	\$ \$20,16 0	\$68,300) 1	0 Sep	2006	3. 意思		£ 51969	¥ :\$ 89,116
B215	4C291	STAR GRAPH CONT.	0	2200	31	1550	\$25,520	\$14,880	\$40,400		4 Nov	2006	4		1962	\$52,713
C226)	4C242	西兰州	0 海洋流	7550	210 主要	10500	\$87,580	\$100,800	\$188,380	134	5 Dec 🚓	¥2006.	4 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	THE SECOND	0.435.6	7100 73.5	318 5	15900	\$82,360	\$152,640	\$235,000	心教打	2 Dec	图2007	55		1961	\$315,820
C228	4A15	ALTHUR MARKET	0	0	308	15400	\$0	\$147,840	\$147,840)	6 Aug	2008	6		1967	\$204,645
A216.	4A16	E SUFF	4985	0	456	22800	\$57,826	\$218,880	\$276,700	三海	4 Feb 3	2009	6.5		1967	\$394,517
A216	4A56		0	0	240	12000	\$0	\$115,200	\$115,200)	1 Jan	2010	6		1967	\$169,175
A216	4C270	200	0	7900	¥161.4	8050	\$91,640	£:\$77,28 0	\$168,920		5 Jul	2010	777		1970	\$248,065
C209	4C269		3000	620	57	2850	\$41,992	\$27,360	\$69,352	2	4 Dec	2010	7		1970	\$101,846
BATTER BEARING .	∉4C82 ⊱	生活生	0.74	8830	471差年基	3550	\$102,428	\$34,080	\$136,508		1 Feb	2011	37		1970	\$206,481
C209	4C78		0	2800	73	3650	\$32,480	\$35,040	\$67,520		0 May	2011	7		1970	\$102,130
C209)	4C288	1	0.0	8650	108	5400	\$100,340	\$51,840	\$152,180		5 Dec		8		1961	\$230,186
C208	4C76		0	7440	132	6600	\$86,304	\$63,360	\$149,664	1	4 May	2012	8		1961	\$233,172
C208	4C208		经60	0	117. A	5850 i	44.17.50	\$56,160	\$56,160) <u>(</u>	8 Oct	de stationer in the	9 46	5.2	Contract of the Contract of th	\$ \$87,495
C212	4C210		0	4450	100	5000	\$51,620	\$48,000	\$99,620		0 Dec	2012	9	rainis raintament ester	1970	\$155,205
C212;	ALL CALLS COLUMN 1.34	EMPTINES AND A	0.	0	49	2450	* TE\$0	H-LE-T-MAINLESSEE),, \$23,25(STATE OF THE PARTY OF	0 Feb 💨	فارف والهوازي والمحمور ويستطيب والأ	9	表现是是	1970 ·	\$36,223
C212	4B128	e makers at a second	3250	4600	79	3950	\$91,060	\$37,920	\$128,980		7 May	2012	10	NAMES AND DESCRIPTIONS OF THE PARTY AND	1964	\$200,947
B216.			0. 61	442	82	4100	\$5,127	A Section of the second	\$44,48		1 Aug	2012	。11篇 至	Contract the same	1962	\$69,309
A235	4A62	417 (2001-00)	0	0	104	5200	\$0				4 Oct	2012	11	on the contemporary and the	1962	\$77,774
	4A17	是是专门	0 1997	0 - 3-53	353	17650	a na a sa a sa a sa sa sa sa sa sa sa sa sa	· chariemess victorian	\$169,440	at the second	2 Dec	2012			1962	\$263,982
C90	4C196	12 - Jan Jan 1	0	1950	20	1000	\$22,620				0 Jul	2013	12 *** 354 \$***	Comp	1964	\$51,704
a Mariana rate.	With Severy Wisers to or E.	4-14-C+11+1 A4.	0 : >::	3432 👍	62	3100	\$39,811	Sur. which Lawren	and the second s		0 Sep	2013	12	enterial i	1964	\$111,641
C90	4C193		0	13600	208		\$157,760		\$257,600		3 Dec	2013	12	rate Autoria (1964)	1964	\$413,372
Č80 🕏	A CO WO WOOD !	對極於	Market in S	9435	178 - ```	8900	\$109,446	المائدة فالمناف المائية والمناف المائية	\$194,88		3 Aug	2014	12	型。 型。	1964	The Color of Street Control of the I
C90	3D30	FIELD (CHECK	0	0	0	\$0	\$0) \$()	0		13		1965	\$0

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

1 136	1				· ") <u>.</u>	A LEGAL		Sec. 3	464 (n. 13 <u>5</u> -				1963年	Orig	
Ouad	As-Built	ிர் Plato	2" DE	4 4/4" D	# of Serv	Ft of	Cost of Main	Cost of	∵ Total L'Cost	Leaks Pro	The state of the s	Repl Order	Date Start	Date Comp	Install	7% Inti
D14	4D30		CHECK		に 統介を 統領を 総合を	O:	• • • • • • • • • • • • • • • • • • •	- Serv		15 971 45 36 17 25 14 6 15 19	art Date -	13	Jan A	· · · · · · · · · · · · · · · · · · ·	1965	10tar cost
D14	4C218	- 645.654	0	13550	168	8400	\$157.180	Carlotte To the Control	\$237.820	ىرى مىنى ئىلىنى ئىل 3 Jar	ლოკლარე ი 20	015 14	(The State of the S	1968	\$404,873
1	4C217		ŏ.	4200 €	40 70 1	2000	\$48.720	and the second of the second		11.1.		015 14		e subbled		\$115,629
B152	4B209	1.114.464	%	8800	124	6200	\$102.080	\$59,520		The state of the s	** **** · *** · ***	016 15	namena Madelesis N	CAR PAIN SAME SAME AND	1967	\$283,367
C89 7	at the second of the last	34.30 .	io are	3600	29	.1450	\$41.760	\$13,920	CATHERINA TO SERVICE	entre and section of the		016 16	"声"强强			\$97.635
C89	4C258	Charles diene	0	10800	74	3700	\$125.280	\$35.520	\$160.800	and the state of t	وريد بالتوحيرة بالمهاي	016 16	Artinent finalis	STATE OF STREET, STATE OF STREET	1962	\$281,964
C109	4C253	4.0	0 (2)	10550	: 93 3 E S	4650	\$122.380		\$569,020	A THE PART AND A PROPERTY OF		017 18	346.63		1967. "S	1.027-713
C109	4C368	canti Sala	0	600	15	750	\$6,960	\$7,200	\$14,160	لسفعتنين محسافا بالأكاف سناكا وبم	APPLE CONTRACTOR OF THE SECOND	017 18	ada in interchasion and wi	Janes Stranger & The	1967	\$25,575
D15	4D29	FIELD	CHECK	0	0.25	0	∵ \$0	DOTE OF TAXABLE SAME	DALESTON SAME TO 12 PT	CONTRACTOR OF COST AND	ANTON CHARGE	19		三三年四章	£1967	\$ \$0
D15	3D31	it i libbautions	0	0	0	0	\$0	\$0	\$0	0	action to state	19)	· V-Jr. · · · · D. III · G C I Jack · L	1965	\$0
C32	4C136		0 - 1	3100	78374	3900	\$35,960	\$37,440	\$73,400	34.4 Jul	4: 20	017 6 20			1968	\$132,569
C189	4C314	1-4-14 . 10-4-21	0	11100	50	2500	\$128,760	\$24,000	\$152,760	1 Au	g 20	017 21	AL MAN MAN CONTRACTOR	210 110 110	1968	\$275,902
C189	4C316	机器操	0:50	4550 🗱	35 %	1,750	\$52,780	3 \$36,800	\$ \$89,580	2 No	v 3 2	017 57 21		计对象	1968	\$161,791
C131	4C220		0	14550	168	8400	\$168,780	\$80,640	\$249,420	2 Oc	t 20	017 22)		1962	\$450,480
A236	4A66	湖潭潭	0 5	0	91.77	4550	\$ 5.50	\$43,680	\$43,680	3 Jul	20	018 23	- W W.		1962	\$81,258
D37	4D40	FIELD	CHECK	0	0	0	\$0	\$0				24	.		1965	\$0
C206	4C87-	1	0 / 52	2100	73 TEA	3650	\$24,360		\$.\$ 59,400	D. T. C.	J	018 25			تنبينين مستبيعة تتاكيك	\$110,501
B132	2B04		0	1800	0	0	\$20,880	\$0				018 26		Total Control of the	1967	\$38,843
Charles to 10, 411	4C17		0	0, ,	. 55	2750	CALL DIES, A DEPARTMENT	A THE CAP SELECT CONTRACTOR	The second second		v	AND DESCRIPTION OF ANY PROPERTY.	A SEC		33.47	\$49,112
C49	4C301	er Transition	0	200	0	0	\$2,320	\$0			STWARTSTONE 121	28	T RESERVE AND A CONTROL	ev encent a handred at a tradfer	1961	\$0
C210	,4C83		0 7	.6 0 10	Co. Line of Land	2150	"II Agents 164 : to 1	and a superincipality of	A STATE OF THE PARTY OF THE PAR	上数 0 Jar	- Company of the same	019`29		THE BOOK	A CALLERY WATER TO THE	\$173,131
A234	4A36	ATP 270 7677	0	0	57	2850	\$0	\$27,360	·			019 30) Yes va vestik este	errenen en	1962	\$52,425
-remember at	4B96	数为过程	0.	0.136.5	C -d I medianes 15 - 1	1500	ATTIVITY OF A CAPTURE	and the second	المتحالية والمتحالة المتحالة المتحالة	0 Ma	. Paris of the second	and the relief of the state			5 1967. d	\$27,592
B194	4B02	TERRO CTOR	0	9360	138	6900	\$108,576		\$174,816			019 32	i Mostanessines	Photos Profession	1965	\$334,966
B194	437 456 11	D. W.	0.1	.8785 ₋ .	103	The same ha	\$101,906	La Continue	riche, for the last Legalitette	. i i i 0 Oc	Jane Brand Charles	019 - 32			Mary and the water	\$289,995
C91	4C333	nertenan sene	0	0	32	1600	\$0		AT ANY DESCRIPTION OF ACTOR	CHROMANIA DE LO NOTORIO		020 33	acalendaria	volen sestiko estinte	1964	\$30,314
U/1 C	93C17	HARAIT.	0.18	620	0.3	0	\$7,192	\$0	- bed in with the language	· 通過 O Ma	y 20	Appendix y - Tay 1 is now 1 to			1963	Security part lander
B210	4B123		CHECK			0	\$0	\$0			e are received the	35 35 767 878) Patawski ska	r - viinge gegen and an de state	1964	\$0
B210	4B26	FIELD	CHECK	.00043	$0_{L^{2}}$	0, ,	\$0	ter the land the land	・ かぶんしゅつかい いんばん	1913.0	MAELE	35		in the second	1964	10 W
C169	4C151	- frametan	Zumatiti val iko	_0 -6/28/7/55	0 30 0 - 25 955 - 3	0	\$0	\$0			eran ereri eri il		A Marie Tra	Comp	1964	\$0
C 169	4C241		redig Mili	* 0 -97-459-	U	U :	\$0		\$0	1	क्षा १ % अस्ति है	Trans Alexander	A STATE OF THE STATE OF	Comp	1964	総対等所法で 1-40

22,035 \$ 7607 332,449 (62.96mes) 4

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9/23/2003

Name of Business Unit	<u> </u>	1		<u> </u>		1					ļ	 _	1		<u> </u>			
Capital and Market Expenditures -		1				1			.1	1		L	1			1	<u></u>	
Miami			1	l						L					L	<u> </u>	l	
Fiscal 2004 Projected - Utility Expenditures		Ţ													L			
New Business Expenditures	Project ID	Activity	Account	RC	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	puA	Sep		Total
New Dodiness Expenditores	Fiolectio	ACOVILY	ACCOUNT	<u> </u>	900	1100) San	1 100	IVICII	- Apr	- IVIAY	9011		1 1 1 1 1 1	1 55		700
Industrial Accounts:		1			1					1								
Mains:		 			<u> </u>	1	<u> </u>		1					<u> </u>				
See Below		í		7	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 20,000	\$ 35,000	\$ 105,000	\$ 120,000	\$ 115,000	\$ 110,000	\$ 105,000	\$ 30,000	\$	650,000
						 			1	ļ						<u> </u>	3	
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		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		36,000
Industrial Accounts Total					\$ 6,000	\$ 6,000	\$ 11,000	\$ 11,000	\$ 26,000	\$ 41,000	\$ 111,000	\$ 126,000	\$ 121,000	\$ 115,000	\$ 111,000	\$ 36,000	\$	722,000
						ļ	<u> </u>		-		ļ	 	 		<u> </u>			
						<u> </u>												
Explain Industrial Accounts Activity:															ļ			
Explain hibosinal Accounts Activity.					 	 	 		 			 	 					
Miami Dade Community College - Homestead					\$-	S-	5,000	5,000			30,000	10,000					\$	70,000
South Florida Reception Center									5,000	10,000	40,000	50,000						300,000
Florida International University					S-	S-	S -	\$	S-	L			25,000		25,000			100,000
Miami-Dade Water & Sewer - Perrine		6.				l			5,000	\$ 15,000	\$ 35,000	\$ 60,000	15,000		L		\$	130,000
Miami-Dade West Reception Center						l				1			5,000		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
					<u> </u>	<u> </u>			<u> </u>		<u> </u>		ļ			<u> </u>		
				·	<u> </u>				<u> </u>		!		<u> </u>	<u> </u>	L			

Miami ' Industrial

Name of Business Uni	it	7	J		T			9/23/2003
Capital and Market E	xpenditures -							
Miami	İ	T						
Fiscal 2004 Projecte	ed - Utility Ex	(penditure	es					
New Business Expend	litures							
<u> –</u>			-					
			 - - - - - - - - 			-		
		<u> </u>	 -				Projected	Start/Complete
Project Name	Project ID	Activity	Account	RC	Units	Footage	Cost	Date
Campo Sano		-	 		20	1,400'	\$28,000	8/03 to 8/04
Sun Villas	 	 			40	2,900'	\$58,000	1/03 to 1/04
GCIAD Homes		<u> </u>			10	870'	\$17,400	5/03 to 5/04
Kendall Kingdom					237	18,000'	\$190,000	6/03 to 6/04
Miller Cove II					70	5,500'	\$90,000	11/03 to 11/04
Valencia Grand					30	2,300'	\$45,000	11/03 to 11/04
Gardenview Apartments		7			67	1,500'	\$30,000	11/03 to 11/04
High Pine Town Homes					50	3,800'	\$85,000	10/03 to 10/04
Pine Manor					42	3,000'	\$63,000	10/03 to 10/04
French Village					12	900'	\$18,000	1/04 to 1/05
Mediterranean Village					12	900'	\$18,000	1/04 to 1/05
Summerville					267	21,000'	\$350,000	1/04 to 1/05
Other					72	5,500'	\$95,000	4/04 to 4/05
					1			
			<u> </u>					
	1	, , ,	 					
TOTAL	-	<u> </u>		,	929	67,570	\$1,087,400	

Miami Projects

																		-	
Name of Business Unit	I		1	L	L	L	l	L	!		└ ──		<u> </u>		 			₩-	
Capital and Market Expenditures -	<u>L</u>		<u> </u>	<u>.L</u>	 _	ļ <u> —</u>	Ĺ	Ĺ	ļ		<u> </u>	<u> </u>			 				
Clewiston		1			L				L		L		l					↓	
Fiscal 2004 Projected - Utility Expenditures	ļ	J	ļ.—.					<u> </u>		 	<u> </u>			-	 			╁─	
New Business Expenditures	Project IO	Activity	Account	RC	Oct	Nov	Dec	Jan	Fet	Mar	Apr	Мау	Jun	Jul	A	ug	Sep	F	Total
Industrial Accounts:	<u> </u>							İ	ļ.==					ļ ——	 	+		ļ	
Mains:	 	 	 		t											工			
See Below					\$ 50,000	\$ 100,000	\$ 25,000	\$ -	\$	\$ -	\$ 60,000	\$ 50,000	\$ -	\$	\$	- \$		\$	285,000
	-	 	 	 	 				·	-				 	-			T	
Mains Total		+	1		\$ 50,000	\$ 100,000	\$ 25,000	<u>s</u> -	\$	\$	\$ 60,000	\$ 50,000	\$ -	\$ -	\$	- \$		\$	285,000
(Services Included with Mains for this Presentation),								F	I					 	-		<u> </u>	
Industrial M & R Stations & Equipment	 	┼	 					 	-	 		25,000	25,000						50,000
Capitalized Labor - (rc 143, 141)		1			1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1.0	00	1,000	l	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	\$ 1,0	30 \$	1,000	\$	347,000
								-								\pm			
					ļ									 		+		-	
Explain Industrial Accounts Activity:		1														-		J	
SFWMD - Station 5A		 			0	0	0	0		0 0	60,000	50,000	0	0		0	0	\$	110,000
Palm Beach Corrections						50,000				Ϊ								\$	50,000
Sugar Growers Coop		1			50,000	50,000	25,000				L							\$	125,000
					\$ 50,000	\$ 100,000	\$ 25,000	\$ -	\$.	\$ -	\$ 60,000	\$ 50,000	S -	5	\$	- \$		S	285,000
		 	 	 	 		<u> </u>		 	 				 				\vdash	

Name of Business Unit															,						
Capital and Market Expenditures -		\leftarrow	 	ļ	+				ļ	! 								 			
Clewision		-		<u> </u>					i	-				-							
Fiscal 2004 Projected - Utility Expenditures			+			-			<u> </u>								-		·		
riscal 2004 i Tojected + Ottally Experiorities		+			 	+												 			
System improvements	Project ID	Activity	Account	RC	Oc	ļ	Nov	Dec	Jar		eb	Mar	Apr	Мах	Jun	Jul	Aug	Sep	Total		=
Highway Rerouting - Mains		+	+		ļ	+	-+		 							-	†	 -	S -	<u> </u>	†· —
Highway Rerouting - Services		1				+	-+			1						1	1	f	5 -	$\overline{}$	T
Highway Rerouting - Meter & Regulators	1		 		_	1			1					i — –	1		1	$\overline{}$	15 -		7
Riser Replacements		i -	†		i	 	ΤŤ		†	1				<u> </u>	i .			1	· -		T
Service Line Relocations or Replacement		i —	-		 	—				1				Γ			1	Г	S		1
Main Relocations or Replacement		1				—				t	-				i	!	 		\$		
Telemetry Improvements	<u> </u>				1	1	_		i	1	_i_	i	· · · · · · · · · · · · · · · · · · ·	i~	1	ī	1	1	s -		
Gate Stations - New		T -				1			l	†					1	1	T	T	S -		1
Gate Stations - Improvements					\$ 25,000	\$ 50	000	\$ 50,000	\$ 50,000	1 \$ 50.0	00 S	25,000			i	T	1	i	\$ 250,000		1
Abandonment (5yr)		1			1		T			1					i			1	5		T
Abandonment Mains					<u> </u>						\neg			r			1	1	\$ -		1
Abandonment Service Lines					i — — —		\neg]	1		5 -		7
Inactive Pull Meters			i .			1									Ī		1		S		L
Galvanized System Replacements Mains - Compliance		i			ļ		_		·	1						_	-		\$ -	C	Ι.
Galvanized System Replacements Services - Compliance		1					\neg			1				Γ					\$ -		T
Galvanized System Replacements - Non - Compliance																			S .	1	1
Meter Change-Outs (Cost of Meters Only)			1			1	1		1	7	-i-				1		1	Τ	S -	<u> </u>	
Replacement Regulators (Cost of Regulators Only)							\neg										1		\$ -		
nprovements - Other - Mains					\$ 25,000	\$ 50,	000	50,000	\$ 25,000	\$	- \$	-	s -	2 -					\$ 150,000		1
Si inprovements - Other - Mains Si inprovements - Other - Services To.					\$ 2,000	\$ 2,	000	2,000	\$ 2,000	\$ 2.0	00 5	2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ _24,000		1
0.					\$ 52,000	\$ 102.	000 1	102,000	\$ 77,000			27,000	\$ 2,000	\$ 2,000	1 \$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 424,000		
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RWIP - Account 108500					S -	S	- 1	-	S -	S	- S		\$.	\$ -	S -	\$ -	S -	5 -	\$	í———	T
	-						\neg			1						_	1	Γ'			
						T	\neg		i	1	1										
						T	\neg			1 -								Ī			
xplain Major System Improvement Projects					<u>0</u> d		40v	Dec	Jan	F	eb	Mar	Apr	Мау	Jun	Jul	Auq	Sep	Total		1
lenoist Farm Rd Gate Station Upprade					50.000	50.	-	50,000	50,000	50.0	<u></u>						 		250.000		+
peline Integrity Compliance		_			50,000		~	50,000	30,000	50.0					50,000		 		150,000		1
Service and Constitution of the Constitution o					30,000	 	-+			30,0	~	\rightarrow			30,000	— •		 	-50,000	i —	+
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ite: \$6,000 of capital labor is included in system improvem	ent work	-					\neg				1			~	r —						T

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9/23/2003

PSLIVERO BEACH DIVISION (PSL)			1				,	 -									
Capital and Market Expenditures -		 -	ļ — — —					 		 	 	 			 		+
Capital and Market Expenditules :		 -							 	 				 -		 	
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		L															<u> </u>
Major Feeder Main Extensions and Distribution M	lain Projects:		├ ─-	 	+	 	 	 	ļ					 	 	 	+
Residential/Commercial:				<u> </u>	1										Ţ	<u> </u>	-
US Highway 1			-	+-					<u> </u>	\$ 41,659							\$ 41,659
North South Corridor (Traditions)				T		\$ 41.047	\$ 34,000				L		ļ				\$ 75.047
The Lakes									L	L				<u> </u>	\$ 14,845	!	\$ 14,845
Lake Forest Pointe		L						\$ 37,369				L	l				\$ 37.369
Cascades Phase 2			T			\$ 27,400						\$ 26,000		L			\$ 53,400
Magnolia Lakes			i	$\overline{}$			\$ 27,740					l	\$ 20,000			L	\$ 47,740
Waterford			1		_							\$ 26,458	\$ 20,000				\$ 45,458
Portofino Isles				1					1	\$ 17,088	I	l	L	l	1		15 17,088
Stuart Pointe Apartments				1	\$ 14,819	ī — —						Γ	I	I		·	\$ 14,819
St Andrews Pointe				1	1			\$ 26,753	1	i		T					\$ 26,753
Tesoro					\$ 250,000	\$ 165,378	\$ 85,000		1	1				F		I	\$ 500,378
Bedford Park				1					\$ 22,428	\$ 20,000							\$ 42,428
Sandpiper Estates				1							\$ 34,710				T		\$ 34,710
																	S -
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MONTHLY TOTALS			f		\$ 264.819	\$ 233,825	\$ 146,740	\$ 64,122	\$ 22,428	\$ 78,747	\$ 34,710	\$ 52,458	\$ 40,000	5	\$ 14,845	S	\$ 952,694
Industrial															 		
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MONTHLY TOTALS	-1			 	<u> </u>					\$.		\$.	\$.	\$.	s -	s -	S .
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 	- J			 	+						 				+	 -	\$ -
Capitalized Labor - Department Number 149			1	\leftarrow	S 534	\$ 464	\$ 534	S 511	S 464	\$ 534	\$ 511	\$ 487	\$ 511	\$ 511	\$ 511	\$ 511	\$ 6,083
Cognitive Cooks - Deparatient (disiple) 143																	
TOTALS	11				\$ 265,353	\$ 234,289	\$ 147,274	\$ 64,633	\$ 22,892	\$ 79,281	\$ 35,221	\$ 52,945	\$ 40,511	\$ 511	\$ 15,356	\$ 511	\$ 958,777

PSL/VERO BEACH D								9/23/2003
Capital and Market Ex	xpenditures -		<u> </u>					
Fiscal 2004 Projecte	d - Utility Ex	penditure	25					
New Business Expend	itures							
		 				-		, , , , , , , , , , , , , , , , , , ,
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							Projected	Start/Complete
Project Name	Project ID	Activity	Account	RC	Units	Footage	Cost	<u>Date</u>
Bedford Park					210	6,000'	\$42,428	Feb/Mar
Lake Forest Pointe					215	6,998'	\$37,369	Jan
Cascades 2			1		1,200	10,000'	\$53,400	Nov/May
Magnolia Lakes		 			470	8,940'	\$47,740	Dec/Jun
St. Andrews Apartments					184	5,010'	\$26,753	Jan
Stuart Pointe Apartments					196	2,775'	\$14,819	Oct
Tesoro					900	6,625'	\$470,378	Oct/May
Waterford					600	8,700'	\$46,458	May/Sep
Portofino Isles					699	3,200'	\$17,088	Mar
The Lakes					115	2,780'	\$14,485	Jan
Sandpiper Estates					190	6,500'	\$34,710	Apr
					-			
TOTAL		*-			4,979	67,528	\$805,628	
IUIAL					4,313	01,020	φουσ,028	
Tesoro includes new gate	e station costs	to be incu	rred this FY					
				Proi	octe			

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PSLATERO BEACH DIVISION (VERO BEACH)					I							_	1					
Capital and Market Expenditures -		ļ	ļ						 -			-	4	 	-	 		
Fiscal 2004 Projected - Utility Expenditures	Project ID	Activity ID	Account	RC	Oct	Nov	1=	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
New Business Expenditures	_						+-											
Major Feeder Main Extensions and Distribution M	ain Projects:		 	 	 	 	-			 	 -	 	+	 -	 			+
Residential/Commercial:							1-											1.
58th Avenue	+		 	+	\$ 35,000	\$ 60,00	io —			i e	 	+	+	 ~	 	 		\$ 95,000
Oslo Road										\$ 46,400	\$ 40,000							\$ 86,400
Project 3 (Aviation Blvd. portion)				T	T					1	L	1	\$ 110,000	\$ 110,000	\$ 30,00			\$ 250,000
Citrus Springs 2	1							34,176	L	!	<u> </u>							\$ 34,176
Citrus Springs Villas				1		\$ 13,35	0			ļ		1		<u></u>				\$ 13,350
Legend Lakes				1							\$ 27,821				ــــــــــــــــــــــــــــــــــــــ	<u> </u>		\$ 27,821
Pointe West											ļ	\$ 26,700		<u> </u>				\$ 26,700
The Oaks of Vero						\$ 42,45					L	1						\$ 42,453
Carriage Lakes						L	S	25,632			L		1			ł		\$ 25,632
The Colony													T	\$ 30,038		I		IS 30,038
Lakes of Brookhaven							T		\$ 27,159	I	1					1		\$ 27,159
													T			T		S -
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				1	1		7							1			1	5 -
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MONTHLY TOTALS					\$ 35,000	\$ 115.80	3 5	59.808	\$ 27,159	\$ 46,400	\$ 67.821	\$ 26,700	\$ 110,000	\$ 140,038	\$ 30.000	2	- S	- \$ 658,729
Industrial				+		<u> </u>	-+					4 441.44	V			+		
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MONTHLY TOTALS	+				-	-	- 5		s .	5 -	5	 • 	· .	2	\$. 5	. 5
MONTHET TOTALS	+			+	+ *		-1-	i	<u> </u>	·	<u> </u>	 • • • • • • • • • • • • • • • • • • •	+ 	*	 • 	+		·
	_		<u> </u>								 	 						\$ -
Capitalized Labor - Department Number 149					\$ 133	\$ 11	6 \$	133	\$ 128	\$ 116	\$ 133	\$ 128	\$ 122	\$ 128	\$ 128	\$ 12	8 S 12	8
TOTALS				-	\$ 35.133	\$ 115,91	. 	50.044	5 27 297		67.05	20.000	\$ 110,122		20 420	- 42	8 5 12	8 \$ 658,729
TUTALS	1		L	.!	35,133	115,91	913	39,941	3 27,287	3 46,516	S 67,954	3 26,828	3 110,122	3 140,166	13 30,128	13 12	0 3 12	3 058.729

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Capital and Market E	xpenditures -							
Fiscal 2004 Projecte	ed - Utility Ex	xpenditur	es		 			
New Business Expend	itures							
New Business Expend	itures							
		-						
Project Name	Project ID	Activity	Account	RC	Units	Contagn	Projected Cost	Start/Complete
r toject Name	Flojectib	Activity	Account	<u> </u>	Units	Footage	Cost	Date
Citrus Springs 2			-		240	6,400'	\$34,176	Dec-03
Citrus Springs Villas			1		102	2,500'	\$13,350	
Legend Lakes			1		240	5,210'	\$27,821	
South Lakes					110	5,000'	\$26,700	
The Oaks of Vero					172	7,950'	\$42,453	
Carriage Lakes					64	4,800'	\$25,632	
Pointe West					1,390	2,700'	\$14,418	
The Colony					550	5,625'	\$30,038	
The Lakes of Brookhaven					49	5,086'	\$27,159	
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TOTAL					0.04			
OTAL	1		<u> </u>		2,917	45,271	\$241,747	}

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Distribution Services South - BREVARD DIVISION	7			7			T	T	i	1		, —	T	T	ī	<u> </u>	1
Capital and Market Expenditures -	1	_	 	 			j		i	1		1				T	
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Fiscal 2004 Projected - Utility Expenditures	Project ID	Activity ID	Account	RC	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
		1		1			1	T				1		1	T		
New Business Expenditures		1		T				1	1		1			1		T	
	1		1	-	1		†·				1					Ľ	
Major Feeder Main Extensions and Distribution Main	Projects:	 	1	i	1			1				T					
Residential/Commercial:	Т '	1		T					1.			1					
BRIDGEWATER PH2	T	1			1	\$ 52,500											\$ 52,500
BROOKSIDE @ BL 4		1	i —	1	S 12,597			Ţ	l	1	1			1		<u> </u>	\$ 12,597
BROOKHAVEN, PB					\$ 44,384		Ľ							.L			5 44,384
DEER LAKES PH3	i	I		1			1		\$ 13,307				ļ		ļ		5 13,307
DEER LAKES PH4					I		J	1							\$ 16,562		\$ 16,562
EAGLE LAKE PH2							<u> </u>			<u> </u>	\$ 31,150						\$ 31,150
FAIRMONT			L			\$ 59,302		<u> </u>	L	L		1					\$ 59,302
FOREST GLEN @ BL 3		ļ			<u> </u>		ļ	1	<u> </u>	ļ	<u> </u>		4	ļ		\$ 41,352	\$ 41,352
MERRITT GLEN	L	<u> </u>		1		\$ 36,711	ļ		<u> </u>	ļ	1			1			\$ 36,711
PALMWOOD, MEL	1	l				\$ 20,650		<u> </u>	ļ		1			-			\$ 20,650
PLANTATION POINT PH2				ļ <u> </u>	1		<u> </u>	ļ	ļ	<u> </u>	L		 	 		\$ 17,013	\$ 17,013 \$ 50,064
REFLECTIONS@FOUNTAINS				.l	└		ļ			1	\$ 50,064		-	A		l — —	
SABAL POINTE	ļ			1			 			ļ	ļ	 	 	\$ 8,110		6 10 507	\$ 8,110
SHERIDAN LAKES PHZ								<u> </u>	1			ļ	-			\$ 18,667	
SUMMERS CREEK PH2				1	\$ 25,950	L	<u> </u>	<u> </u>			1	<u> </u>		1			\$ 25,950
SUMMERFIELD PH2		ļ		l	ļ. —		ļ	ļ		\$ 17,500		_	!				\$ 17,500
SUNNY LAKES PH2		ļ	L	ļ. <u>.</u>	ļ	\$ 12,366	_	ļ			<u> </u>	_	ļ		ļ	ļ	\$ 12,366 \$ 17,500
TITUSVILLAGE U12	ļ	<u> </u>	ļ	ļ	L		 		\$ 17,500		ļ	 			 	l ———	
VILLA SIENNA, STB	ļ	1	ļ	<u> </u>	\$ 8,472		L	 				ļ		ļ			\$ 8,472 \$ 32,006
WINGATE PH3	ļ	ļ		J	ļ		L					ļ	\$ 32,006	4			
WOODFIELD PH3		<u> </u>						!		S 17,500				1			
St. Patrick PUD			<u> </u>				<u> </u>	 	ļ	\$ 38,400	<u> </u>		ļ	+	ļ		\$ 38,400 \$ 32,900
Fem Meadows				ļ		\$ 32,900		 				 		£ 00 000	L		\$ 25,280
		-		ļ			 	 	l		ļ	<u> </u>	 	\$ 25,280	 -		\$ 25,280
Malabar Rd	 	1 .		+	\$ 80,025			 	ļ	-	 		 	_			\$ 80,025
Bayside Lakes Schools				+	3 80,025			\$ 40,464		ļ	ļ	 	 				\$ 40,464
Avenues @ Viera		 	 	+	\vdash			40,464				\$ 83,683	 				\$ 83,683
Mains for projected Commercial services	ļ		—	+	¢ 12.095	€ 13 OR5	E 13 085	E 13 085	£ 13 095	t 12 085	e 13 085	\$ 13.085	E 13 085	\$ 13,985	E 13 085		
MONTHLY TOTALS				-	\$ 185,413	\$ 278.414	S 13,985	\$ 54.449	\$ 44.702	S 87 385	\$ 95,199	\$ 97.66A	\$ 45,903	\$ 47,375	\$ 30.547	\$ 91,017	\$ 1022 233
Industrial		ļ	-	-	9 100,413	220,414	9 13,503	- 34,443	± 44,132	97,363	35,193	31,000	43,391	47,575	30,547	31,011	J
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MONTHLY TOTALS				 	s -	• .	\$ -		\$.	٠.	s	٠.	\$ -		. 2	- 2	- 2
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	l	1		+			 		_	<u> </u>		 	 	_			
Capitalized Labor - Department Number 146					\$ 1,840	* 1664	\$ 1,874	5 1041	£ 1 830	\$ 1,828	\$ 1,917	\$ 1,682	£ 1804	\$ 2,023	¢ 1703	E 1950	\$ 22,066
Coprosicco capor - Department Number 140				+	3 1,040	■ 1,004	1,874	J 1,341	# 1,039	J 1,020	• 1'arı	1,002	1,004	2,023	J 1,103		* 22,000
TOTALS				 	€ 187 252	\$ 230.070	\$ 15,850	\$ 56 300	\$ 48.624	E 80 212	\$ 97.146	€ 90 350	\$ 47.705	\$ 49,398	\$ 32.250	\$ 92.967	\$ 1,044,300
TOTALS	!	<u>!</u>		!	1 101,253	\$ 230,076	3 13,639	3 30,390	3 40,031	3 09,213	3 97,116	3 99,330	13 47,753	45,350	32,230	3 32,307	3 1,044,300
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Distribution Services South		DIVISIO	V					9/23/2003
Capital and Market Expenditur	es -							
Fiscal 2004 Projected - Utilit	y Expenditu	res						
New Business Expenditures							· · · · · · · · · · · · · · · · · · ·	
		-	-		1			
							Projected	Start/Complete
Project Name	Project ID	Activity	Account	RC	Units	Footage	Cost	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				1	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	

9/23/2003

Distribution Services South - BREVARD DIVISIO	NC NC	T	1	1	T			1	7			\neg		T			T	1	T	T	i		
Capital and Market Expenditures -		1		ļ	1				F					<u> </u>						-			
Fiscal 2004 Projected - Utility Expenditures			ļ					ļ	-			#		ļ						Ė			
New Business Expenditures	Project ID	Activity	Account	RC	ļ	Oct	No	v De		Jan	F	eb	Mar	ļ	Арг	Мау	Jun	<u>Jul</u>	Aug		Sep		Total
Industrial Accounts:				ļ		-	-								=	-	1				-		
Mains:				<u> </u>	 							\exists		l						+		_	
See Below					\$		\$	- \$ 100,000	\$		\$		\$ -	S	-	\$ -	\$ 6,000	\$ 35,000	\$ 25,000	S		\$	166,000
		+	 	1	┼			-	+			-		\vdash	-		-	-	 	├		>	
Mains Total		†		i	\$	-	\$	- \$ 100,000	\$		\$	-	\$ -	s		\$ -	\$ 6,000	\$ 35,000	\$ 25,000	s	- 1	\$	166,000
(Services Included with Mains for this Presentation)												_								ļ	$=$ Γ		
Industrial M & R Stations & Equipment	l		 		+-	-		- 300,000	+			-			-		 -	 -	-	1	-+		300,000
Capitalized Labor - Department Number 146					1	368	33	375		388	3	68	366		383	336	361	405	341	I	390		4,413
Industrial Accounts Total		ļ			\$		\$	\$ 400,000	\$		\$	- 1	\$	s	-	\$	\$ 6,000	\$ 35,000	\$ 25,000	\$	[:	5 4	66,000
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		 		-	 	-		-	+			+			-			 		-			
Explain Industrial Accounts Activity:		+	<u> </u>	+	+			+	_			-+			1	_				 			
Dec-Brevard Landfill	1 mile 2" HP ste	eel, HP mete	er, FGT tap ((400K)	1				1														
Jun-NE Slag Cement	Service line onl	ly required fr	om Morton	Salt reg sta	tion (6K	3			1				-										
Florida Space Authority July/August (50K)		1		T	1				T														
Holmes Regional Hospital July (10k)]	ļ	T	1				_														