

EI803-81-AR

Form Approved
OMB No. 1902-0021
(Expires 12/31/84)

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**FERC FORM NO. 1:
ANNUAL REPORT OF ELECTRIC
UTILITIES, LICENSEES AND OTHERS
(Class A and Class B)**

This report is mandatory under the Federal Power Act, Sections 3,4(a), 304 and 309, and 18 CFR 141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

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Auditing & Financial Analysis
Department
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Exact Legal Name of Respondent (Company)

FLORIDA PUBLIC UTILITIES COMPANY

Year of Report

Dec. 31, 19 81



FERC FORM NO. 1: ANNUAL REPORT OF ELECTRIC UTILITIES, LICENSEES AND OTHERS (Class A and Class B)

This report is mandatory under the Federal Power Act, Sections 3,4(a), 304 and 309, and 18 CFR 141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)	Year of Report
FLORIDA PUBLIC UTILITIES COMPANY	Dec. 31, 19 <u>81</u>

OPINION OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Florida Public Utilities Company:

In connection with our examination of the consolidated financial statements of Florida Public Utilities Company and its wholly-owned subsidiary, Flo-Gas Corporation for the year ended December 31, 1981 on which we have issued our opinion separately under date of February 17, 1982, we have also examined the following schedules, filed with the Federal Energy Regulatory Commission as a part of the Company's annual report on Form 1 for the year ended December 31, 1981, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases:

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

Our examination for this purpose included such tests of the accounting records for the year and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying schedules identified above conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Deloitte Haskins & Sells
DELOITTE HASKINS & SELLS

February 17, 1982

FLORIDA PUBLIC UTILITIES COMPANY

Y/E DECEMBER 31, 1981

FURNISHED IN ACCORDANCE WITH JUNE 18, 1975 MEMORANDUM TO ALL TELEPHONE,
ELECTRIC AND GAS UTILITIES OPERATING UNDER THE JURISDICTION OF THE
FLORIDA PUBLIC SERVICE COMMISSION - FROM THE ACCOUNTING DEPARTMENT

SCHEDULE OF SUB-ACCOUNTS
ELECTRIC UTILITIES

<u>426</u>	<u>Other Income Deductions</u>	
426.11	Charitable Contributions and Donations - Inside Service Area	\$ 4 063
426.12	Charitable Contributions and Donations - Outside Service Area	-
426.13	Civic and Social Club Dues	5 876
426.3	Penalties	1 479
426.4	Expenditures for Lobbying and Other Politically Related Activities	650
426.5	Other	<u>12 000</u>
	Total	<u>\$24 068</u>
 <u>913</u>	 <u>Advertising</u>	
913.1	Promotional Advertising	<u>\$ 47</u>

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

As of December 31, 198 1, or Fiscal Year Ended _____, 198 1.

Amounts

Plant (Intrastate Only) (000 omitted)	
Plant in Service *	\$ 16 428
Construction Work in Progress	139
Plant Acquisition Adjustment	
Plant Held for Future Use	5
Materials and Supplies	361
Less:	
Depreciation and Amortization Reserves *	4 280
Contributions in Aid of Construction	
Net Book Costs	\$ 12 653
Revenues and Expenses (Intrastate Only) (000 omitted)	
Operating Revenues	\$ 25 233
Depreciation and Amortization Expenses*	564
Income Taxes	612
Other Taxes	328
Other Operating Expenses	22 517
Total Operating Expenses	24 021
Net Operating Income	1 212
Other Income	**
Other Deductions	\$ 500
Net Income	\$ 712
Customers (Intrastate Only)	
Residential - Yearly Average	13 149
Commercial - Yearly Average	2 142
Industrial - Yearly Average	7
Others - Yearly Average	214
Total	15 512
Other Statistics (Intrastate Only)	
Average Annual Residential Use - KWH	10 829
Average Residential Cost Per KWH	7.14¢
Average Residential Monthly Bill	\$64.41
Gross Plant Investment Per Customer	\$ 1 092

*Includes allocation for Common Utility Plant.

**Reported on Gas Statistics Sheet.

**INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1**

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from public utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a non-confidential public use form supporting a statistical publication (Statistics of Privately Owned Electric Utilities in the United States) published by the Energy Information Administration.

II. Who Must Submit

Each Class A and Class B public utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 CFR 101) must submit this form.

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

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

III. What and Where to Submit

(a) Submit an original and six (6) copies of this form to:

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

Retain one copy of this report for your files.

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

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

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

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications.)

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

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

GENERAL INFORMATION (Continued)

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

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

In connection with our regular examination of the financial statement of _____ we have also reviewed schedules _____ of form 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

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

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

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

IV. When to Submit:

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

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current years amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
 - (a) Enter the words "Not Applicable" on the particular page(s), or
 - (b) Omit the page(s) and enter "NA", "None", or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.

GENERAL INSTRUCTIONS (Continued)

- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:
- Chief Accountant
Federal Energy Regulatory Commission
825 North Capitol Street, N.E.
Room 3410-North
Washington, D.C. 20426
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8½ by 11) instead of the preprinted schedules if they are in substantially the same format.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) — The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent — The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

(Federal Power Act, 16 U.S.C. 791a-825r)

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:
...(3) 'corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities' as hereinafter defined;

(4) 'person' means an individual or a corporation;

(5) 'licensee' means any person, State, or municipality licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality' means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power;...."

(11) 'project' means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, a forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit as any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, lands, or interest in lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

EXCERPTS FROM THE LAW (Continued)

"Sec. 4. The Commission is hereby authorized and empowered—

(a) To make investigations and to collect and record data concerning the utilization of the water resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites,...to the extent the Commission may deem necessary or useful for the purposes of this Act."

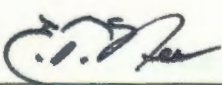
"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed...."

GENERAL PENALTIES

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information or document required by the Commission in the course of an investigation conducted under this Act,...shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing...."

**FERC FORM NO 1:
ANNUAL REPORT OF ELECTRIC UTILITIES, LICENSEES AND OTHERS (Class A and Class B)**

IDENTIFICATION		
01 Exact Legal Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		02 Year of Report Dec. 31, 19 <u>81</u>
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 401 South Dixie, West Palm Beach, Florida 33402		
05 Name of Contact Person E. T. Neun	06 Title of Contact Person Vice President & Treasurer	
07 Address of Contact Person (Street, City, State, Zip Code) As Above		
08 Telephone of Contact Person, Including Area Code (305) 832-2461	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) April 30, 1982
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name E. T. Neun	03 Signature 	04 Date Signed (Mo, Da, Yr) April 30, 1982
02 Title Vice President & Treasurer		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 81	
LIST OF SCHEDULES (Electric Utility)				
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."				
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS				
General Information	101		NONE	
Control Over Respondent	102			
Corporations Controlled by Respondent	103			
Officers	104			
Directors	105			
Security Holders and Voting Powers	106-107			
Important Changes During the Year	108-109			
Comparative Balance Sheet	110-113			
Statement of Income for the Year	114-117			
Statement of Retained Earnings for the Year	118-119			
Statement of Changes in Financial Position	120-121			
Notes to Financial Statements	122-123			
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debts)				
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200		NONE	
Nuclear Fuel Materials	201			
Electric Plant in Service	202-204			
Electric Plant Leased to Others	207			
Electric Plant Held for Future Use	208			
Construction Work in Progress - Electric	210			
Construction Overheads - Electric	211			
General Description of Construction Overhead Procedure	212			
Accumulated Provision for Depreciation of Electric Utility Plant	213			
Nonutility Property	215			
Investments in Subsidiary Companies	217			
Extraordinary Property Losses	220			
Material and Supplies	218			
Miscellaneous Deferred Debits	223			
Accumulated Deferred Income Taxes (Account 190)	224-225			
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)				
Capital Stock	250			NONE
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	251			
Other Paid-In Capital	252			
Discount on Capital Stock	253			
Capital Stock Expense	253			
Long-Term Debt	256-257			

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Taxes Accrued, Prepaid and Charged During Year	258-259		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
Accumulated Deferred Investment Tax Credits	264		
Other Deferred Credits	266		
Accumulated Deferred Income Taxes—Accelerated Amortization Property	268-269		NONE
Accumulated Deferred Income Taxes—Other Property	270-271		
Accumulated Deferred Income Taxes—Other	272-273		NONE
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	301		
Sales of Electricity by Rate Schedules	304		
Sales for Resale	310-311		
Electric Operation and Maintenance Expenses	320-323		
Number of Electric Department Employees	323		
Purchased Power	326-327		
Interchange Power	328		NONE
Transmission of Electricity for or by Others	332		NONE
Miscellaneous General Expenses—Electric	333		
Depreciation and Amortization of Electric Plant	334-336		
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	337		
COMMON SECTION			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		NONE
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401		
Monthly Peaks and Output	401		
Steam-Electric Generating Plant Statistics (Large Plants)	402-403		NONE
Steam-Electric Generating Plant Statistics (Large Plants) Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient Generating Units	404		NONE
Hydroelectric Generating Plant Statistics (Large Plants)	406-407		NONE
Pumped Storage Generating Plant Statistics (Large Plants)	408-409		NONE
Generating Plant Statistics (Small Plants)	410		
Changes Made or Scheduled to be Made in Generating Plant Capacities	411		NONE
Steam-Electric Generating Plants	412-413		NONE
Hydroelectric Generating Plants	414-415		NONE

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Pumped Storage Generating Plants	416-418		NONE
Internal-Combustion Engine and Gas-Turbine Generating Plants	420-421		NONE
Transmission Line Statistics	422-423		
Transmission Lines Added During Year	424		NONE
Substations	425		
Electric Distribution Meters and Line Transformers	427		
Environmental Protection Facilities	428		NONE
Environmental Protection Expenses	429		NONE
Footnote Data	450		
Stockholders' Reports	-		

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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GENERAL INFORMATION

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

E. T. Neun, Vice President & Treasurer
 401 South Dixie, P. O. Drawer C
 West Palm Beach, FL 33402

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

State of Florida
 March 6, 1924; Reincorporated April 25, 1929.

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

NOT APPLICABLE

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

Distribution of Electricity, Gas,
 and Water in the State of Florida.

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

(1) ☐ YES ...Enter the date when such independent accountant was initially engaged:_____.

(2) ☒ NO

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19__81
CONTROL OVER RESPONDENT			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of</p> <p>trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.</p>			
<p>NONE</p>			

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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CORPORATIONS CONTROLLED BY RESPONDENT

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

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

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

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

DEFINITIONS

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

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

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

4. Joint control is that in which neither interest can effectively

control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
Flo-Gas Corporation	Bottled (Propane) Gas	100%	

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
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OFFICERS

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

2. If a change was made during the year in the incumbent of

any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	CHAIRMAN OF THE BOARD PRESIDENT	ROBERT L. TERRY	\$55,168.00
2		EDWARD J. PATTERSON	\$52,312.00
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 <u>81</u>
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DIRECTORS

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

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

Name (and Title) of Director (a)	Principal Business Address (b)
R. L. Terry* Chairman of the Board	401 South Dixie West Palm Beach, Florida
E. J. Patterson** President	401 South Dixie West Palm Beach, Florida
E. D. Chambers	199 Woodbine Avenue Merrick, New York
D. Downey*	400 Royal Palm Way Palm Beach, Florida
W. M. Hobson	1243 E. Colonial Drive Salisbury, North Carolina
G. O. Jerauld Senior Vice President	401 South Dixie West Palm Beach, Florida
F. C. Cressman Senior Vice President	401 South Dixie West Palm Beach, Florida

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 19 81					
SECURITY HOLDERS AND VOTING POWERS											
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the</p>				<p>close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p>				<p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>			
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p style="text-align: center;">12-18-81 Dividend Record Date</p>		<p>2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy</p> <p>Total: 232,349 By proxy: 232,349</p>		<p>3. Give the date and place of such meeting:</p> <p style="text-align: center;">4-21-81 401 South Dixie Highway West Palm Beach, Florida</p>							
Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES									
		Number of votes as of (date): 12-18-81									
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)						
4	TOTAL votes of all voting securities	347 464	347 464								
5	TOTAL number of security holders	1 187	1 187								
6	TOTAL votes of security holders listed below	182 675	182 675								
7	Essex & Company, 1st Nat'l Bank in Palm Beach, Palm Beach, FL	51 807	51 807								
8	Cede & Company, Fla. Nat'l Bank of P.B. County, W.P.B., FL	37 029	37 029								
9	R. L. Terry, Chmn. of Bd., 137 Kings Road, Palm Beach, FL	24 400	24 400								
10	Flo-Gas Corporation, P. O. Drawer C, West Palm Beach, FL33402	18 915	18 915								
11	K. N. Terry, 1st Nat'l. Bank of Palm Beach, 255 South County										
12	Road, Palm Beach, Florida 33480	17 964	17 964								
13	Woodland Inv't. Trust, 1401 N. Western Ave., Lake Forest, IL	8 000	8 000								
14	B. M. Starkweather, 23 Autenrieth Road, Scarsdale, NY 10583	4 613	4 613								
15	Woodland Inv't Partners, 1401 N. Western Ave., Lake Forest, IL	4 000	4 000								
16	Diocese of Bismarck, P. O. Box 1575, Bismarck, ND 58501	3 700	3 700								
17	Notre Dame Securities Co., 50 Congress St., Boston, MA 02109	3 500	3 500								
18											

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981	
SECURITY HOLDERS AND VOTING POWERS (Continued)							
Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)		
19	G. O. Jerauld, Senior V.P., 700 Osprey Way, North Palm Beach, Florida 33403	2 046	2 046				
21	E. J. Patterson, President, 301 Lake Shore Drive, #201, Lake Park, Florida 33403	2 038	2 038				
23	E. T. Neun, V.P. & Treas., 508 5th Court, Palm Beach Gardens, Florida 33410	1 622	1 622				
25	F. C. Cressman, Senior V.P., 7990 W. Lake Drive, West Palm Beach, Florida 33406	873	873				
27	D. Downey, Director, 400 Royal Palm Way, Palm Beach, FL 33480	500	500				
28	E. D. Chambers, Director, 199 Woodbine Ave., Merrick, NY 11566	400	400				
29	W. D. Little, Asst. Treas., 2604 Nassau Road, West Palm Beach, Florida 33406	377	377				
31	D. L. Troy, Asst. Treas., 2720 West End Road, West Palm Beach, Florida 33406	354	354				
33	B. L. Demmon, V.P., 402 8th Avenue, Marianna, FL 32446	285	285				
34	M. K. Hall, Corp. Secy., 4663 Okeechobee Road, West Palm Beach, Florida 33409	202	202				
35	W. M. Hobson, Director, 1243 E. Colonial Drive, Salisbury, North Carolina 28144	50	50				
37							
38							
39							
40							
41	The Company's Employee Stock Purchase Plan offers Common Stock at a discount to qualified employees. During 1981, 1980 and 1979, 3,891 shares, 2,333 shares and 3,932 shares respectively, were issued under the Plan for aggregate consideration of \$65,873, \$30,982 and \$52,808, respectively. At December 31, 1981, 16,567 Common Shares remained in reserve for issuance under this Plan.						
42							
43							
44							
45							
46							
47							
48							
49	At December 31, 1981, 16,800 shares of Common Stock were reserved for issuance to qualified salaried employees under the Company's Stock Option Plan. There were no options outstanding under the Plan.						
50							
51							
52							
53							
54							
55							

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made

available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. (Reserved.)

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

1. NONE
2. NONE
3. NONE
4. NONE
5. NONE
6. NONE
7. NONE
8. NONE
9. NONE
10. NONE
12. NONE

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114) 118	200	33 226 530	35 773 809	
3	Construction Work in Progress (107)	200	220 318	306 407	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		33 446 848	36 080 216	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115) 119	200	8 780 609	9 712 513	
6	Net Utility Plant, Less Nuclear Fuel (Enter Total of line 4 less 5)	—	24 666 239	26 367 703	
7	Nuclear Fuel (120.1-120.4)	201			
8	(Less) Accum. Prov. for Amort. of Nuclear Fuel Assemblies (120.5)	201			
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	—			
10	Net Utility Plant (Enter Total of lines 6 and 9)	—	24 666 239	26 367 703	
11	Utility Plant Adjustments (116)	122			
12	Gas Stored Underground-Noncurrent (117)	—			
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	215	40 591	40 591	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	—	1 054	1 462	
16	Investments in Associated Companies (123)	—			
17	Investment in Subsidiary Companies (123.1)	217	1 278 695	1 217 922	
18	(For cost of Account 123.1, see footnote for line 23, page 217)	—			
19	Other Investments (124)	—			
20	Special Funds (125-128)	—			
21	TOTAL Other Property and Investments (Enter Total of lines 14 thru 20)	—	1 318 232	1 257 051	
22	CURRENT AND ACCRUED ASSETS				
23	Cash (131)	—	332 119	310 625	
24	Special Deposits (132-134)	—	349 755	348 334	
25	Working Funds (135)	—	11 600	12 600	
26	Temporary Cash Investments (136)	—			
27	Notes Receivable (141)	—			
28	Customer Accounts Receivable (142)	—	3 871 318	4 624 517	
29	Other Accounts Receivable (143)	—	56 305	(50 771)	
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	60 998	53 715	
31	Notes Receivable from Associated Companies (145)	—			
32	Accounts Receivable from Assoc. Companies (146)	—	489 317	915 182	
33	Fuel Stock (151)	218	3 818	3 163	
34	Fuel Stock Expense Undistributed (152)	218			
35	Residuals (Elec) and Extracted Products (Gas) (153)	218			
36	Plant Material and Operating Supplies (154)	218	765 122	797 029	
37	Merchandise (155)	218	166 688	199 780	
38	Other Material and Supplies (156)	218	(3 187)	53 778	
39	Nuclear Materials Held for Sale (157)	201/218			
40	Stores Expenses Undistributed (163)	218			
41	Gas Stored Underground — Current (164.1)	—			
42	Liquefied Natural Gas Stored (164.2)	—			
43	Liquefied Natural Gas Held for Processing (164.3)	—			
44	Prepayments (165)	—	107 702	43 326	
45	Advances for Gas Explor., Devel. and Prod. (166)	—			
46	Other Advances for Gas (167)	—			
47	Interest and Dividends Receivable (171)	—			
48	Accum. Defer. Income Taxes-Current Portion (190)	—		227 556	
49	Accrued Utility Revenues (173)	—			
50	Miscellaneous Current and Accrued Assets (174)	—			
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)		6 089 559	7 431 404	

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
52	DEFERRED DEBITS			
53	Unamortized Debt Expense (181)	—	87 176	78 320
54	Extraordinary Property Losses (182)	220	39 892	15 939
55	Prelim. Survey and Investigation Charges (Electric) (183)	—		
56	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	—		
57	Clearing Accounts (184)	—		
58	Temporary Facilities (185)	—	11 548	13 905
59	Miscellaneous Deferred Debits (186)	223	222 511	236 086
60	Def. Losses from Disposition of Utility Plt. (187)	—		
61	Research, Devel. and Demonstration Expend. (188)	352-353		
62	Unamortized Loss on Reacquired Debt (189)	—		
63	Accumulated Deferred Income Taxes (190)	224	129 564	154 626
64	Unrecovered Purchased Gas Costs (191)	—		
65	Unrecovered Incremental Gas Costs (192.1)	—		
66	Unrecovered Incremental Surcharges (192.2)	—		
67	TOTAL Deferred Debits (Enter Total of lines 53 thru 66)		490 691	498 876
68	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 67)		32 564 721	35 555 034

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 81
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents		
			Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250	1 036 814	1 048 880	
3	Preferred Stock Issued (204)	250	1 067 100	1 059 800	
4	Capital Stock Subscribed (202, 205)	251			
5	Stock Liability for Conversion (203, 206)	251			
6	Premium on Capital Stock (207)	251	2 256 563	2 312 669	
7	Other Paid-In Capital (208-211)	252	106 629	106 629	
8	Installments Received on Capital Stock (212)	251			
9	(Less) Discount on Capital Stock (213)	253			
10	(Less) Capital Stock Expense (214)	253	2 938	2 727	
11	Retained Earnings (215, 215.1, 216)	118-119	4 696 891	5 342 016	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	1 268 695	1 207 922	
13	(Less) Reacquired Capital Stock (217)	250			
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	—	10 429 754	11 075 189	
15	LONG-TERM DEBT				
16	Bonds (221)	256	7 738 000	7 560 000	
17	(Less) Reacquired Bonds (222)	256			
18	Advances from Associated Companies (223)	256			
19	Other Long-Term Debt (224)	256	948 000	912 000	
20	Unamortized Premium on Long-Term Debt (225)				
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)				
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	—	8 686 000	8 472 000	
23	CURRENT AND ACCRUED LIABILITIES				
24	Notes Payable (231)	—	1 932 448	1 900 000	
25	Accounts Payable (232)	—	3 474 358	4 407 402	
26	Notes Payable to Associated Companies (233)	—			
27	Accounts Payable to Associated Companies (234)	—			
28	Customer Deposits (235)	—	1 217 665	1 348 988	
29	Taxes Accrued (236)	258-259	511 033	746 908	
30	Interest Accrued (237)	—	308 755	312 958	
31	Dividends Declared (238)	—	153 357	158 616	
32	Matured Long-Term Debt (239)	—			
33	Matured Interest (240)	—			
34	Tax Collections Payable (241)	—	243 583	289 624	
35	Miscellaneous Current and Accrued Liabilities (242)	—	228 339	710 942	
36	TOTAL Current and Accrued Liabilities (Enter Total of lines 24 thru 35)		8 069 538	9 875 438	

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents		
			Balance at Beginning of Year (c)	Balance at End of Year (d)	
37	DEFERRED CREDITS				
38	Customer Advances for Construction (252)		288 256	457 074	
39	Accumulated Deferred Investment Tax Credits (255)	264	1 238 603	1 440 904	
40	Deferred Gains from Disposition of Utility Plant (256)				
41	Other Deferred Credits (253)	266	454 135	510 363	
42	Unamortized Gain on Reacquired Debt (257)				
43	Accumulated Deferred Income Taxes (281-283)	268-273	3 398 435	3 724 066	
44	TOTAL Deferred Credits (Enter Total of lines 38 thru 43)		5 379 429	6 132 407	
45	OPERATING RESERVES				
46	Property Insurance Reserve (261)				
47	Injuries and Damages Reserve (262)				
48	Pensions and Benefits Reserve (263)				
49	Miscellaneous Operating Reserves (265)				
50	TOTAL Operating Reserves (Enter Total of lines 46 thru 49)				
51					
52					
53					
54					
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 36, 44 and 50)		32 564 721	35 555 034	

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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STATEMENT OF INCOME FOR THE YEAR

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

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

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

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

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

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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		47 976 686	39 504 312
3	Operating Expenses			
4	Operation Expenses (401)		41 693 526	34 229 658
5	Maintenance Expenses (402)		1 124 817	885 818
6	Depreciation Expense (403)		1 101 642	1 066 994
7	Amort. & Depl. of Utility Plant (404-405)			
8	Amort. of Utility Plant Acq. Adj. (406)		12 532	12 991
9	Amort. of Property Losses (407)		23 953	23 953
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	258	1 068 631	994 835
12	Income Taxes - Federal (409.1)	258	528 824 •	61 357
	- Other (409.1)	258	90 282 •	33 395
14	Provision for Deferred Inc. Taxes (410.1)	268,270,272	73 014 •	347 204
15	(Less) Provision for Deferred Income Taxes—Cr. (411.1)	268,270,272		
16	Investment Tax Credit Adj. - Net (411.4)	264	202 302 •	156 729
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		45 919 523	37 812 934
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		2 057 163	1 691 378

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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STATEMENT OF INCOME FOR THE YEAR (Continued)

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

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

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

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

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY - Water		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
25 232 397	20 117 579	22 185 837	18 974 164	558 452	412 569	2
						3
21 846 865	17 208 385	19 579 732	16 805 949	266 929	215 324	4
670 673	539 291	358 322	260 032	95 822	86 495	5
538 697	570 353	482 226	432 013	45 751	29 668	6
						7
		12 532	12 991			8
15 852	15 852	8 101	8 101			9
						10
327 608	288 224	692 318	668 562	48 705	38 049	11
511 290	170 413	22 959	(88 713)	(5 425)	(20 343)	12
70 666	31 897	17 958	3 133	1 658	(1 635)	13
(42 752)	221 687	102 756	110 969	13 010	14 548	14
						15
72 785	53 717	111 213	97 239	18 304	5 773	16
						17
						18
24 011 684	19 099 819	21 388 117	18 310 276	484 754	367 879	19
						20
1 220 713	1 017 760	797 720	663 888	73 698	44 690	

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STATEMENT OF INCOME FOR THE YEAR (Continued)						
Line No.	OTHER UTILITY - Common		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6	34 968	34 960				
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	34 968	34 960				
20	(34 968)	(34 960)				

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 81
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	Ref. Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
21	Net Utility Operating Income (Carried forward from page 114)	-	2 057 163 +	1 691 378	
22	Other Income and Deductions				
23	Other Income				
24	Nonutility Operating Income				
25	Revenues From Merchandising, Jobbing and Contract Work (415)		1 393 382	1 372 403	
26	Costs and Exp. of Merchandising, Jobbing and Contract Work (416)		1 461 485	1 363 880	
27	Revenues From Nonutility Operations (417)				
28	Expenses of Nonutility Operations (417.1)				
29	Nonoperating Rental Income (418)		(530)	1 240	
30	Equity in Earnings of Subsidiary Companies (418.1)	-	139 227	85 589	
31	Interest and Dividend Income (419)		160 697	66 960	
32	Allowance for Other Funds Used During Construction (419.1) -	-	6 770	3 664	
33	Miscellaneous Nonoperating Income (421)				
34	Gain on Disposition of Property (421.1)		33 220		
35	TOTAL Other Income (Enter Total of lines 25 thru 34)	-	271 281	165 976	
36	Other Income Deductions				
37	Loss on Disposition of Property (421.2)				
38	Miscellaneous Amortization (425)	337			
39	Miscellaneous Income Deductions (426.1-426.5)	337	24 068	20 469	
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)	-	24 068	20 469	
41	Taxes Applicable to Other Income and Deductions				
42	Taxes Other Than Income Taxes (408.2)	258	350	275	
43	Income Taxes—Federal (409.2)	258	34 275 +	25 975	
44	Income Taxes—Other (409.2)	258	3 956 +	3 183	
45	Provision for Deferred Inc. Taxes (410.2)	268,270,272			
46	Provision for Deferred Income Taxes—Cr. (411.2)	268,270,272			
47	Investment Tax Credit Adj.—Net (411.5)				
48	Investment Tax Credits (420)				
49	TOTAL Taxes on Other Inc. and Ded. (Enter Total of 42 thru 48)	-	38 581	29 433	
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)	-	208 632 +	116 074	
51	Interest Charges				
52	Interest on Long-Term Debt (427)	-	605 613	623 084	
53	Amort. of Debt Disc. and Expense (428)		8 856	11 074	
54	Amortization of Loss on Recquired Debt (428.1)				
55	Amort. of Premium on Debt-Credit (429)				
56	Amortization of Gain on Recquired Debt-Credit (429.1)				
57	Interest on Debt to Assoc. Companies (430)	337			
58	Other Interest Expense (431)	337	438 332	306 394	
59	Allowance for Borrowed Funds Used During Construction-Credit (432)	-	(4 448)	(2 422)	
60	Net Interest Charges (Enter Total of lines 52 thru 59)	-	1 048 353	938 130	
61	Income Before Extraordinary Items (Enter Total of lines 21, 50 and 60)	-	1 217 442	869 322	
62	Extraordinary Items				
63	Extraordinary Income (434)				
64	Extraordinary Deductions (435)				
65	Net Extraordinary Items (Enter Total of line 63 less line 64)	-			
66	Income Taxes—Federal and Other (409.3)	258			
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)	-			
68	Net Income (Enter Total of lines 61 and 67)		1 217 442	869 322	

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

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

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

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

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

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

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

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance -- Beginning of Year		4 696 891
2	Changes (<i>Identify by prescribed retained earnings accounts</i>)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (<i>Enter Total of lines 4 thru 8</i>)		
10	Debit: Retirement of Capital Stock Expense Applicable to		
11	Debit: Converted \$1.12 Preference Stock	214	211
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (<i>Enter Total of lines 10 thru 14</i>)		211
16	Balance Transferred from Income (Account 433 less Account 418.1)		1 078 215
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436) (<i>Enter Total of lines 18 thru 21</i>)		
23	Dividends Declared -- Preferred Stock (Account 437)		
24	Preferred	238	28 500
25	Preferred Series 'B'	238	20 544
26	Convertible Preference	238	1 797
27			
28			
29	TOTAL Dividends Declared--Preferred Stock (Account 437) (<i>Enter Total of lines 24 thru 28</i>)		50 841
30	Dividends Declared -- Common Stock (Account 438)		
31	(See Schedule)	238	582 038
32			
33			
34			
35			
36	TOTAL Dividends Declared--Common Stock (Account 438) (<i>Enter Total of lines 31 thru 35</i>)		582 038
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		200 000
38	Balance -- End of Year (<i>Enter Total of lines 01, 09, 15, 16, 22, 29, 36 and 37</i>)		5 342 016

FERC #1
FERC #2

FLORIDA PUBLIC UTILITIES COMPANY

YEAR ENDED DECEMBER 31, 1981

SCHEDULE OF DIVIDENDS DECLARED

Account 437: Dividends Declared - Preferred Stock

Preferred Stock	
6,000 Shares @ \$4.75 per share	\$ 28 500
Preferred Stock - Series B	
4,350 Shares @ \$2.375	10 331
4,300 Shares @ \$2.375	10 213
	20 544
Convertible Preference	
1,605 Shares @ \$.28	449
1,605 Shares @ \$.28	449
1,605 Shares @ \$.28	450
1,605 Shares @ \$.28	449
	1 797

Account 438: Dividends Declared - Common Stock

345,438 Shares @ \$.42	145 084
345,438 Shares @ \$.42	145 084
347,464 Shares @ \$.42	145 935
347,464 Shares @ \$.42	145 935
	582 038
	\$632 879

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)		
Line No.	Item (a)	Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215) State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.	
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1) State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.	
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216)	5 342 016
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)	
49	Balance — Beginning of Year (Debit or Credit)	1 268 695
50	Equity in Earnings for Year (Credit) (Account 418.1)	139 227
51	Dividends Received (Debit)	200 000
52	Other Changes (<i>Explain</i>)	
53	Balance — End of Year	1 207 922

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STATEMENT OF CHANGES IN FINANCIAL POSITION

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

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

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

4. Codes Used:

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

5. Enter on page 122 clarifications and explanations.

Line No.	SOURCES OF FUNDS (See instructions for explanation of codes) (a)	Amounts (b)
1	Funds from Operations	
2	Net Income	1 217 442
3	Principal Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	1 114 174
5	Amortization of (Specify) Property Loss	23 953
6	Provision for Deferred or Future Income Taxes (Net) -Excl. Current Portion	300 570
7	Investment Tax Credit Adjustments	202 302
8	Less Allowance for Other Funds Used During Construction	11 218
9	Other (Net)	122 385
10	Depreciation Charged to Transportation 113 121	
11	Depreciation of Non-Utility Property 408	
12	Amortization of Debt Expense 8 856	
13		
14		
15	TOTAL Funds from Operations (Enter Total of lines 2 thru 14)	2 969 608
16	Funds from Outside Sources (New Money)	
17	Long-Term Debt (b) (c)	
18	Preferred Stock (c)	
19	Common Stock (c)	65 873
20	Net Increase in Short-Term Debt (d)	
21	Other (Net)	195 130
22	Temporary Facilities (2 357)	
23	Other Work in Progress 28 669	
24	Customer Advances for Construction 168 818	
25		
26		
27	TOTAL Funds from Outside Sources (Enter Total of lines 17 thru 26)	261 003
28	Sale of Non-Current Assets (e)	
29		
30	Contributions from Associated and Subsidiary Companies (incl. in Net Income)	
31	Other (Net) (a)	
32		
33		
34		
35		
36		
37	TOTAL Sources of Funds (Enter Total of lines 15, 27, 28 thru 36)	3 230 611

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STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)

Line No.	APPLICATION OF FUNDS (a)	Amounts (b)
38	Construction and Plant Expenditures (Including Land)	
39	Gross Additions to Utility Plant (Less Nuclear Fuel)	2 691 064
40	Gross Additions to Nuclear Fuel	
41	Gross Additions to Common Utility Plant	237 696
42	Gross Additions to Nonutility Plant	
43	Less Allowance for Other Funds Used During Construction	11 218
44	Other	
45	TOTAL Applications to Construction and Plant Expenditures (Including Land) (Enter Total of lines 38 thru 44)	2 917 542
46	Dividends on Preferred Stock	50 841
47	Dividends on Common Stock	582 038
48	Funds for Retirement of Securities and Short-Term Debt	
49	Long-term Debt (b) (c)	214 000
50	Preferred Stock (c)	5 000
51	Redemption of Capital Stock	
52	Net Decrease in Short-term Debt (d)	32 448
53	Other (Net)	
54		
55		
56		
57		
58	Purchase of Other Non-Current Assets (e)	
59		
60		
61	Investments in and Advances to Associated and Subsidiary Companies	365 092
62	Other (Net) (a):	
63	Increase (Decrease) in Working Capital	(936 350)
64		
65		
66		
67		
68	TOTAL Applications of Funds (Enter Total of lines 45 thru 67)	3 230 611

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NOTES TO FINANCIAL STATEMENTS

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

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

3. For Account 116, *Utility Plant Adjustments*, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

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

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

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

Regulation: Accounting and reporting policies of the Florida Public Utilities Company are subject to regulation by the Florida Public Service Commission (FPSC) and the Federal Energy Regulatory Commission (FERC). The Company's wholly-owned subsidiary, Flo-Gas Corporation, was subject to regulation by the Department of Energy until January 28, 1981 when crude oil and refined petroleum products were decontrolled. The following summarizes the most significant of these policies.

Basis of Consolidation: The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary, Flo-Gas Corporation. All significant inter-company balances and transactions have been eliminated.

For comparative purposes, certain amounts in 1980 and 1979 consolidated financial statements have been reclassified to conform with the 1981 classifications.

Revenues: Operating revenues are recognized based on monthly cycle billings to customers. Monthly billing charges include adjustments of purchased gas and electricity costs through use of fuel cost recovery clauses.

In March 1980 the FPSC adopted a projected fuel cost recovery clause which permits full recovery of fuel and purchased electricity costs. Effective with the April 1980 billings, the monthly purchased fuel and electricity adjustment factor is a levelized rate based on projected purchased electricity costs and KWH sales over each ensuing six-month period. The net under or over recovery of purchased power costs during a projection period, plus interest, is deferred and collected from or refunded to customers during the succeeding six-month projection period. At December 31, 1981 and 1980 the Company had net over-recoveries of approximately \$246,000 and \$232,000, respectively. These over recoveries have been recorded as liabilities.

During 1981 revenues were charged with \$443,100 for refunds due to certain electric customers as a result of FPSC proceedings and a rate reduction to a large industrial consumer. Of this amount, \$401,900 will be paid to customers in 1982 when approved by the FPSC.

Utility Plant, Depreciation and Amortization: Utility plant is shown at cost net of contributions in aid of construction. Property additions have been presented net of such contributions aggregating approximately \$167,500, \$117,400, and \$55,700 received in 1981, 1980 and 1979, respectively.

The cost of additions and replacements of units of property is added to utility plant. The cost of property retired, plus any removal costs, less salvage value is charged to accumulated depreciation.

Book depreciation and amortization is provided on a straight-line service life basis. The property lives range from five to seventy-five years.

Maintenance and repairs of property are charged to Operating Expenses-Maintenance.

Substantially all of the utility plant and the common stock of the Company's

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NOTES TO FINANCIAL STATEMENTS (Continued)

wholly-owned subsidiary, Flo-Gas Corporation, collateralize first mortgage bonds.

Bond issuance expenses are being amortized over the lives of the issues to which they pertain.

Income Taxes: Deferred taxes are provided on all material book/tax timing differences. Timing differences primarily relate to depreciation and construction-related costs. For income tax purposes, the Company uses accelerated depreciation methods. Certain taxes, administrative and payroll related costs and costs of removal that are capitalized for financial reporting purposes are deducted for income taxes.

Investment tax credits which reduce current Federal income taxes approximately \$276,500, \$213,600, and \$220,200 in 1981, 1980 and 1979, respectively are deferred and amortized to income at a rate approximating the lives of the related property.

The effective income tax rate differs from that computed by applying to income before income tax provisions the statutory Federal income tax rates of 46% in 1981, 1980 and 1979.

Under a \$4,000,000 bank line of credit, the Company has borrowed \$1,900,000 with interest payable at 15 $\frac{1}{2}$ % at year end. Interest is payable at the prime rate. Maximum borrowings outstanding during 1981, 1980 and 1979 were \$1,932,000, \$1,932,000 and \$1,650,000, respectively. The weighted average interest rate on short-term debt for 1981, 1980 and 1979 was 17.6%, 15.0% and 12.6%, respectively.

Common Stock: The Company has reserved 39,652 shares for conversion of the 6 $\frac{1}{2}$ % convertible debentures, 33,367 shares for issue under employee stock purchase and stock option plans, and 1,698 shares for conversion of the \$1.12 convertible preference stock.

Preferred Stocks: The shares of the \$1.12 convertible preference stock are convertible at the option of the holders at any time into common stock at a conversion price of \$19.31 per share (subject to adjustment under certain circumstances).

A purchase fund for the 4 $\frac{1}{2}$ %, Series B Preferred Stock provides that the Company will annually, prior to June 15, call for redemption on July 1 at \$100 per share a number of shares equal to 1% of the aggregate number of shares originally issued. The sinking fund requirement for the next five years is \$5,000 annually.

Earnings Per Share: Primary earnings per share, based upon the weighted average number of shares of Common Stock outstanding each year, give recognition to Preferred and Preference dividends.

Computations of fully diluted earnings per share assume the conversion of the \$1.12 Convertible Preference Stock at the beginning of each year, conversion of the 6 $\frac{1}{2}$ % Convertible Debentures at the beginning of each year, and the elimination of both the applicable Preference dividends and net interest cost of the Debentures.

Long-Term Debt: The Convertible Debentures are convertible into shares of Common Stock any time at the option of the holders at a conversion rate of \$23.00 per share (subject to adjustment under certain circumstances).

A purchase fund provides that the Company will annually pay to the trustee an amount sufficient to purchase on the next ensuing November 1, a principal amount of Convertible Debentures not to exceed \$36,000.

The debt indentures and Amended Certificates of Reincorporation provide for certain restrictions on the payment of cash dividends. At December 31, 1981, 1980, and 1979, \$3,445,637, \$3,459,400 and \$3,496,345, respectively of the Company's retained earnings were restricted under such provisions.

The Company provides electric, gas, and water utility service. Total revenue by utility includes both sales to unaffiliated customers, as reported in the Company's income statement, and intersegment sales which are recorded at cost plus an insignificant markup.

Operating profit is total revenue less operating expenses. In computing operating profit, none of the following items have been added or deducted: interest charges, income taxes or other income (deductions). Depreciation for electric, gas,

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NOTES TO FINANCIAL STATEMENTS (Continued)

and water, respectively, was \$538,697, \$608,418, and \$45,751 in 1981; \$570,353, \$548,504, and \$29,668 in 1980; \$568,255, \$504,091, and \$28,087 in 1979. Capital expenditures for the three utilities were \$1,224,218, \$1,709,066, and \$196,408, respectively, in 1981; \$941,563, \$1,465,211, and \$157,197, respectively, in 1980; and \$944,042, \$1,560,700, and \$88,108, respectively, in 1979.

Identifiable assets by utility are those assets that are used in the Company's operations for each utility. Corporate assets are principally cash and common plant.

Contracts with the Lake Worth Utilities Authority account for \$9,019,200 of the sales to unaffiliated customers of gas operations in 1981; \$7,429,748 in 1980; and \$5,048,578 in 1979.

The Company has a non-contributory employees' pension plan covering substantially all employees. The Company's policy is to fund each year's accrued pension costs, including amortization of the estimated unfunded prior service costs. The total pension costs for 1981, 1980 and 1979 were \$288,047, \$283,919 and \$258,739, respectively. Prior service costs established prior to January 1, 1977 are being amortized over a 20-year period and prior service costs established after December 31, 1976 over a 15-year period.

The Company's Employee Stock Purchase Plan offers Common Stock at a discount to qualified employees. During 1981, 1980 and 1979, 3,891 shares, 2,333 shares and 3,932 shares respectively, were issued under the Plan for aggregate consideration of \$65,873, \$30,982 and \$52,808, respectively. At December 31, 1981, 16,567 Common Shares remained in reserve for issuance under this Plan.

At December 31, 1981, 16,800 shares of Common Stock were reserved for issuance to qualified salaried employees under the Company's Stock Option Plan. There were no options outstanding under the Plan.

The FPSC is currently investigating possible over-earnings in the Fernandina Beach electric operations for the year 1981. It is the Company's opinion that any 1981 over-earnings, which would be subject to refund to customers in 1982, would not have a material effect on earnings per share.

The Company has no material lease or purchase commitments outstanding.

In December 1980 and November 1979 due to favorable insurance claim experience the Company received refunds of premiums in the amount of \$77,340 and \$220,551, respectively. These refunds were recorded as a reduction in insurance expense and increased net income by approximately \$.12 and \$.35 per share, respectively.

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	Other (Specify) Water (e)	Other (Specify) (f)	Common (g)
1	UTILITY PLANT						
2	In Service						
3	Plant in Service (Classified)	34 729 279	16 119 247	16 195 188	1 716 095		698 749
4	Plant Purchased or Sold						
5	Completed Construction not Classified	736 040	73 411	416 096	8 837		237 696
6	Experimental Plant Unclassified						
7	TOTAL (Enter Total of lines 3 thru 6)	35 465 319	16 192 658	16 611 284	1 724 932		936 445
8	Leased to Others						
9	Held for Future Use	5 090	5 090				
10	Construction Work in Progress	306 407	138 747	168 331	(671)		
11	Acquisition Adjustments	303 400		303 400			
12	TOTAL Utility Plant (Enter Total of lines 7 thru 11)	36 080 216	16 336 495	17 083 015	1 724 261		936 445
13	Accum. Prov. for Depr., Amort., & Depl.	9 712 513	4 224 195	4 960 893	306 741		220 684
14	Net Utility Plant Less Nuclear Fuel (Enter Total of line 12 less 13)	26 367 703	12 112 300	12 122 122	1 417 520		715 761
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
16	In Service						
17	Depreciation	9 507 641	4 224 195	4 756 021	306 741		220 684
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights						
19	Amort. of Underground Storage Land and Land Rights						
20	Amort. of Other Utility Plant						
21	TOTAL In Service (Enter Total of lines 17 thru 20)	9 507 641	4 224 195	4 756 021	306 741		220 684
22	Leased to Others						
23	Depreciation						
24	Amortization and Depletion						
25	TOTAL Lessed to Others (Enter Total of lines 23 and 24)						
26	Held for Future Use						
27	Depreciation						
28	Amortization						
29	TOTAL Held for Future Use (Enter Total of lines 27 and 28)						
30	Abandonment of Leases (Natural Gas)						
31	Amort. of Plant Acquisition Adj.	204 872		204 872			
32	TOTAL Accumulated Provisions (Should agree with line 13 above) (Enter Total of lines 21, 25, 29, 30, and 31)	9 712 513	4 224 195	4 960 893	306 741		220 684

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NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.5 and 157)							
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.				2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.			
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year			Balance End of Year (f)	
			Additions (c)	Amortization (d)	Other Reductions (Explain in a footnote) (e)		
1	Nuclear Fuel in Process of Refinement, Conversion, Enrichment & Fabrication (120.1)						
2	Fabrication						
3	Nuclear Materials						
4	Allowance for Funds Used during Construction						
5	Other Overhead Construction Costs						
6	SUBTOTAL (Enter Total of lines 2 thru 5)						
7	Nuclear Fuel Materials and Assemblies						
8	In Stock (120.2)						
9	In Reactor (120.3)						
10	SUBTOTAL (Enter Total of lines 8 and 9)						
11	Spent Nuclear Fuel (120.4)						
12	Less Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)						
13	TOTAL Nuclear Fuel Stock (Enter Total of lines 6, 10, and 11 less line 12)	NONE					
14	Estimated Net Salvage Value of Nuclear Materials in line 9						
15	Estimated Net Salvage Value of Nuclear Materials in line 11						
16	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing						
17	Nuclear Materials Held for Sale (157)						
18	Uranium						
19	Plutonium						
20	Other						
21	TOTAL Nuclear Materials Held for Sale (Enter Total of lines 18, 19, and 20)						

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 19_81	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)							
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, <i>Electric Plant in Service (Classified)</i>, this page and the next include Account 102, <i>Electric Plant Purchased or Sold</i>; Account 103, <i>Experimental Electric Plant Unclassified</i>; and Account 106, <i>Completed Construction Not Classified—Electric</i>.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at</p>							
(Continued on page 204)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchises and Consents						
4	(303) Miscellaneous Intangible Plant						
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)						
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)						
16	B. Nuclear Production Plant						
17	(320) Land and Land Rights						
18	(321) Structures and Improvements						
19	(322) Reactor Plant Equipment						
20	(323) Turbogenerator Units						
21	(324) Accessory Electric Equipment						
22	(325) Misc. Power Plant Equipment						
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)						
24	C. Hydraulic Production Plant						
25	(330) Land and Land Rights	1 837					1 837
26	(331) Structures and Improvements	4 833					4 833
27	(332) Reservoirs, Dams, and Waterways	46 066	15 413				61 479
28	(333) Water Wheels, Turbines, and Generators	16 552	81 715				98 267
29	(334) Accessory Electric Equipment	4 207	61 826				66 033
30	(335) Misc. Power Plant Equipment	375					375
31	(336) Roads, Railroads, and Bridges						
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	73 870	158 954				232 824

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
33	D. Other Production Plant						
34	(340) Land and Land Rights	2 235					2 235
35	(341) Structures and Improvements	16 390					16 390
36	(342) Fuel Holders, Products, and Accessories	4 649					4 649
37	(343) Prime Movers	213 451					213 451
38	(344) Generators	28 486					28 486
39	(345) Accessory Electric Equipment						
40	(346) Misc. Power Plant Equipment	3 831					3 831
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	269 042					269 042
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	342 912	158 954				501 866
43	3. TRANSMISSION PLANT						
44	(350) Land and Land Rights	41 471					41 471
45	(352) Structures and Improvements	17 303					17 303
46	(353) Station Equipment	587 958	16 079				604 037
47	(354) Towers and Fixtures	245 176					245 176
48	(355) Poles and Fixtures	473 962					473 962
49	(356) Overhead Conductors and Devices	262 563					262 563
50	(357) Underground Conduit						
51	(358) Underground Conductors and Devices						
52	(359) Roads and Trails	1 961					1 961
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	1 630 394	16 079				1 646 473
54	4. DISTRIBUTION PLANT						
55	(360) Land and Land Rights	41 223					41 223
56	(361) Structures and Improvements	16 940					16 940
57	(362) Station Equipment	902 927	33 146	30 001			906 072
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	2 241 272	135 580	16 674			2 360 178
60	(365) Overhead Conductors and Devices	3 268 945	159 937	18 533			3 410 349
61	(366) Underground Conduit	25 263	36 247			361	61 871
62	(367) Underground Conductors and Devices	482 739	70 052	28		(361)	552 402
63	(368) Line Transformers	2 824 163	214 547	33 046			3 005 664
64	(369) Services	1 072 048	120 710	23 778			1 168 980
65	(370) Meters	983 666	68 772	2 692			1 049 746
66	(371) Installations on Customer Premises	147 835	17 929	7 381			158 383

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
<p>the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported</p> <p>amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
67	(372) Leased Property on Customer Premises						
68	(373) Street Lighting and Signal Systems	233 643	4 553	2 099			236 097
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	12 240 664	861 473	134 232			12 967 905
70	5. GENERAL PLANT						
71	(389) Land and Land Rights	23 297					23 297
72	(390) Structures and Improvements	269 718	1 056				270 774
73	(391) Office Furniture and Equipment	43 977	10 303	3 282			50 998
74	(392) Transportation Equipment	415 271	73 999	33 350		(1 560)	454 360
75	(393) Stores Equipment	21 474	20 487				41 961
76	(394) Tools, Shop and Garage Equipment	39 131	898				40 029
77	(395) Laboratory Equipment	28 231	3 343				31 574
78	(396) Power Operated Equipment	72 629	1 803			1 560	75 992
79	(397) Communication Equipment	77 778	4 460				82 238
80	(398) Miscellaneous Equipment	4 071	1 120				5 191
81	SUBTOTAL (Enter Total of lines 71 thru 80)	995 577	117 469	36 632			1 076 414
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	995 577	117 469	36 632			1 076 414
84	TOTAL (Accounts 101 and 106)	15 209 547	1 153 975	170 864			16 192 658
85	(102) Electric Plant Purchased (See Inst. 8)						
86	(102) Electric Plant Sold (See Instr. 8)						
87	(103) Experimental Electric Plant Unclassified						
88	TOTAL Electric Plant in Service	15 209 547	1 153 975	170 864			16 192 658

FERC #1

FLORIDA PUBLIC UTILITIES COMPANY

Y/E DECEMBER 31, 1981

NOTE 5: SUPPLEMENTAL STATEMENT

To reverse prior year's Completed Construction Not Classified
included in Column (c):

364	8 394
365	8 394
366	814
367	<u>814</u>
	18 416

1980 Completed Construction Not Classified included in Column (c):

364	13 005
365	13 005
366	18 303
367	18 304
397	<u>420</u>
	63 037

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ELECTRIC PLANT LEASED TO OTHERS (Account 104)

1. Report below the information called for concerning electric plant leased to others.

2. In column (c) give the date of Commission authorization of the lease of electric plant to others.

Line No.	Name of Lessee (Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9		NONE			
10					
11					
12					
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44					
45					
46					
47	TOTAL				

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19__81
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Land Rights:			
2				
3	Land and land rights for Amelia Island			
4	Substation - Fernandina Beach	Nov. 1976	1982	5 090
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Other Property:			
21				
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23				
24				
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33				
34				
35				
36				
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44				
45				
46				
47	TOTAL			5 090

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 81
CONSTRUCTION WORK IN PROGRESS—ELECTRIC (Account 107)					
<p>1. Report below descriptions and balances at end of year of projects in process of construction (107). ment, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Develop- 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.</p>					
Line No.	Description of Project (a)				Construction Work in Progress—Electric (Account 107) (b)
1	System Upgrade, Highway 73 South from Foran's Store to				
2	County Road 278				3 163
3	Construct 69,000/12,470 Volt Distribution Substation				117 381
4	Provide Service to Villa Parcels 7 & 8, Amelia Island				
5	Plantation				(14 415)
6	Provide Service to Amelia Surf and Racquet Club				26 485
7	Install Additional Steel Structures and Bus-Stepdown				
8	Substation - State Road 200				269
9	Construct 69 KV Transmission Line to Amelia Plantation				
10	Substation				3 681
11	Provide Underground Electric Service to Phase I of				
12	Plantation Oaks				2 183
13					
14					
15					
16					
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43					
44					
45					
46	TOTAL				138 747

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
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CONSTRUCTION OVERHEADS—ELECTRIC

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.

2. On page 212 furnish information concerning construction overheads.

3. A respondent should not report "none" to this page if no overhead

apportionments are made, but rather should explain on page 212 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.

4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1		
2		
3	Administrative & General	38 430
4		
5		
6		
7		
8		
9		
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46	TOTAL	38 430

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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GENERAL DESCRIPTION OF CONSTRUCTION OF OVERHEAD PROCEDURE

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

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

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

Administrative and General Overheads are intended to cover that portion of Administrative and General Expenses determined as applicable to construction.

Overheads are distributed to construction jobs on the basis of direct labor costs incurred.

Engineering and Superintendence treated as overheads include only such portion as are not directly chargeable to specific construction jobs. All supervision costs which are directly applicable are charged to construction.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	\$ 1 912 168		
(2)	Short-Term Interest			s
(3)	Long-Term Debt	D		d
(4)	Preferred Stock	P		p
(5)	Common Equity	C		c
(6)	Total Capitalization		100%	+++++
(7)	Average Construction Work in Progress Balance	W		

2. Gross Rate for Borrowed Funds $s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$ NOTE: Average Short-Term Debt Exceeds Average Construction Work in Progress.

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

4. Weighted Average Rate Actually Used for the Year:
a. Rate for Borrowed Funds—
b. Rate for Other Funds—

SEE ATTACHED SCHEDULE

FLORIDA PUBLIC UTILITIES COMPANY
 ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION
FOR YEAR ENDING DECEMBER 31, 1981

In order to be in compliance with the Florida Public Service Commission procedure on Allowance for Funds Used During Construction, Order No. 6640 dated April 28, 1975, the following method of allocation was used:

<u>Source of Capital</u>	<u>12/31/77*</u> <u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Rate (%)</u>
Common Equity	\$ 7 265 711	.3440	14.50	4.988
Preferred Equity	1 123 700	.0532	4.81	.256
Long-Term Debt	9 108 000	.4312	7.26	3.131
Customer Deposits	1 045 484	.0495	6.00	.297
Unclaimed Deposits	40 679	.0019		
Deferred Income Tax	2 409 158	.1141		
Investment Tax Credit	128 611	.0061		
Total	<u>\$21 121 343</u>	<u>1.0000</u>		<u>8.672</u>
Rounded				<u>8.67</u>
Equity Portion (Account 419.1)				5.24
Debt Portion (Account 432)				3.43

Effective October 1, 1978 in the Marianna Division only, the following was used:

<u>Source of Capital</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Rate (%)</u>
Common Equity	\$ 6 584 987	.3402	13.25	4.51
Preferred Equity	1 123 700	.0581	4.84	.28
Long-Term Debt	9 108 000	.4706	7.24	3.41
Deferred Income Tax	2 409 158	.1245		
Investment Tax Credit	128 611	.0066		
Total	<u>\$19 354 456</u>	<u>1.0000</u>		<u>8.20</u>

* The difference between the 12-31-77 and the 12-31-80 Sources of Capital were not material enough to merit a change in the AFUDC rates between 1978 and 1981.

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 202-204, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing en-

tries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	3 809 984	3 809 984		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	538 697	538 697		
4	(413) Expenses of Electric Plant Leased to Others				
5	Transportation Expenses—Clearing	49 178	49 178		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 8)	587 875	587 875		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired	170 864	170 864		
12	Cost of Removal ✓	42 158	42 158		
13	Salvage (Credit) ✓	(39 358)	(39 358)		
14	TOTAL Net Charges for Plant Retired (Enter Total of lines 11 thru 13)	173 664	173 664		
15	Other Debit or Credit Items (Describe)				
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	4 224 195	4 224 195		

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

18	Steam Production				
19	Nuclear Production				
20	Hydraulic Production—Conventional	69 779	69 779		
21	Hydraulic Production—Pumped Storage				
22	Other Production	80 828	80 828		
23	Transmission	547 408	547 408		
24	Distribution	3 144 421	3 144 421		
25	General	381 759	381 759		
26	TOTAL (Enter Total of lines 18 thru 25)	4 224 195	4 224 195		

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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, *Nonutility Property*.
5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 43), or (2) other nonutility property (line 44).

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Two frame dwellings and one small storage			
2	building in Jackson County, Florida	4 505		4 505
3	Land in Jackson County, Florida	32 004		32 004
4	Air-conditioning equipment installed in the			
5	Gallo Building in Lake Worth, Florida	4 082		4 082
6				
7				
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36				
37				
38				
39				
40				
41				
42				
43	Minor Item Previously Devoted to Public Service			
44	Minor Items — Other Nonutility Property			
45	TOTAL	40 591		40 591

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 19_81		
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)								
<p>1. Report below investments in Account 123.1, <i>Investment in Subsidiary Companies</i>.</p> <p>2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).</p> <p>(a) Investment in Securities — List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.</p> <p>(b) Investment Advances — Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.</p> <p>4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.</p> <p>5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p> <p>6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.</p> <p>7. In column (h), report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).</p> <p>8. Report on line 23, column (a) the total cost of Account 123.1.</p>								
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	Flo-Gas Corporation	5-1949		10 000	139 277	200 000	10 000	
2	Common Stock			1 268 695			1 207 922	
3	Equity in Earnings							
4								
5								
6								
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23	Total Cost of Account 123.1: \$ <u>10,000</u>			TOTAL	1 278 695	139 227	200 000	1 217 922

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies at end of year under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected—debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	3 818	3 163	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to — Construction (Estimated)			
6	Assigned to — Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)	765 122	797 029	
10	Assigned to — Other			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	765 122	797 029	
12	Merchandise (Account 155)	166 688	199 780	
13	Other Materials and Supplies (Account 156)	(3 187)	53 778	
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)			
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	932 441	1 053 750	

Physical inventories were taken and the appropriate adjustments recorded in the following:

	Amount	Account Debited	Account Credited
<u>West Palm Beach</u>			
Gas Operation and Construction-Supplies	\$ 1 338	163	154
Merchandise Supplies	1 059	163	155
<u>Sanford</u>			
Gas Operation and Construction Supplies	1 514	163	154
Merchandise Supplies	301	163	155
<u>Fernandina Beach</u>			
Electric Operation and Construction Supplies	4 054	154	163
Water Operation and Construction Supplies	1 976	163	154

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EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182)							
Line No.	Description of Property Abandoned or Extraordinary Loss Suffered <i>(Include in the description the date of abandonment or loss, the date of Commission authorization to use Account 182, and period of amortization (mo, yr to mo, yr).)</i> (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Abandonment of Stationary Electric Generating Equipment - Fernandina Beach	205 474		407	15 852	11 889	
2							
3							
4							
5	Retirement of Gas Storage and Manufacturing Facilities	37 099		407	7 420	3 710	
6							
7							
8							
9	- West Palm Beach	7 032		407	1 406	704	
10							
11							
12							
13	- Sanford	(3 627)		407	(725)	(364)	
14							
15							
16							
17	- DeLand						
18							
19							
20							
21	NOTE: The Gas Facilities were abandoned in June 1977 and are being amortized over five years as directed by the Florida Public Service Commission.						
22							
23							
24							
25	NOTE: The equipment in Fernandina Beach was abandoned in April 1972. Amortization began 1-1-73 based upon five-year amortization plan. Under the date of 1-24-74 the Florida Public Service Commission directed that a ten-year amortization plan be used.						
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51	TOTAL	245 978			23 953	15 939	

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Audit Fees		68 750	923	65 313	
2				146	3 437	
3						
4	Pension Plan Trust		288 047	265	288 047	
5						
6	Under-Recovery of					
7	Electric Fuel Adjustment					
8	Charges Being Amortized					
9	Over Succeeding Six-month					
10	Periods	221 849	232 203	555	189 959	264 093
11						
12	Energy Conservation					
13	Program Costs Being					
14	Amortized over Six-Month					
15	Periods		98 346	906-910	132 909	(34 563)
16						
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47	Misc. Work in Progress	662				6 556
48	DEFERRED REGULATORY COMMIS- SION EXPENSES (See pages 350-351)					
49	TOTAL	222 511				236 086

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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 3. If more space is needed, use separate pages as required.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	(190.1) Accelerated Depreciation Property-Federal	117 136	121 163
3	(190.12) Self-Insurance Reserve-Federal		9 889
4	(190.13) CCA Refund-Federal		134 378
5	(190.14) Over Earnings Refund-Federal		41 270
6	(190.15) Conservation Program-Federal		15 105
7	Other **	12 428	35 846
8	TOTAL Electric (Enter Total of lines 2 thru 7)	129 564	357 651
9	Gas		
10	(190.12) Self-Insurance Reserve-Federal		20 736
11	(190.22) Self-Insurance Reserve-State		2 373
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		23 109
17	Other (Specify) * Water		1 422
18	TOTAL (Account 190) (Enter Total of lines 8, 16 and 17)	129 564	382 182

NOTES

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

* (190.12) Self-Insurance Reserve-Federal	1 276
(190.22) Self-Insurance Reserve-State	146
	<u>1 422</u>

** (190.2) Accelerated Depr. Property-State	12 890
(190.22) Self-Insurance Reserve-State	1 131
(190.23) CCA Refund - State	15 375
(190.24) Over Earnings Refund-State	4 722
(190.25) Conservation Program - State	1 728
	<u>35 846</u>

C

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 81
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**
(Accounts 202 and 205, 203 and 206, 207, 212)

- | | |
|---|--|
| <p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account</p> | <p>203, <i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i> at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> |
|---|--|

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 207: Premium on Capital Stock		
2	Common	349 460	2 309 689
3	Convertible Preference	1 490	2 980
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46	TOTAL	350 950	2 312 669

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	SEE ATTACHED SCHEDULE	
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40	TOTAL	

FLORIDA PUBLIC UTILITIES COMPANY
CAPITAL SURPLUS

	Year Ended December 31			
	<u>1943</u>	<u>1944</u>	<u>1945</u>	<u>1946</u>
<u>Credits</u>				
Capital Surplus - Beginning of Period	\$195,298.59*	\$195,298.59	\$318,733.72	\$198,879.16
Excessive Abandonments Restored to Utility Plant		123,435.13		
Excess Reserve for Plant Adjustments			122,895.44	
Reductions in Par Value of Common Stock			357,250.00	
Total Credits	<u>195,298.59</u>	<u>318,733.72</u>	<u>798,879.16</u>	<u>198,879.16</u>
<u>Debits</u>				
Issuance of 4½% Cumulative Preferred Stock			600,000.00	
Excess of the Par Value of the New Authorized \$3 Par Value Common Stock Over the Par Value of the Old Shares				92,250.00
Total Debits			<u>600,000.00</u>	<u>92,250.00</u>
Capital Surplus - End of Period	<u>\$195,298.59</u>	<u>\$318,733.72</u>	<u>\$198,879.16</u>	<u>\$106,629.16</u>

*Since certain charges to capital surplus in years prior to 1942 subsequently were considered more appropriately chargeable to earned surplus, the Company, with approval of the stockholders, transferred the balance in the earned surplus account at January 1, 1942 (as adjusted) to capital surplus. The amount thus transferred, \$195,298.59, was determined as follows:

Balance in earned surplus, January 1, 1942, per books		\$584,828.06
Add: Excess Reserve for Uncollectible Accounts		25,000.00
Total		<u>\$609,828.06</u>
Deduct: Gas Utility Plant adjustment arising in connection with original cost studies	\$ 89,529.47	
Appropriation to reserve for plant adjustment	<u>325,000.00</u>	
		<u>414,529.47</u>
Amount Transferred		<u><u>\$195,298.59</u></u>

As it was the intention to transfer to capital surplus the balance in earned surplus at January 1, 1942 after adjusting such balance with respect to plant adjustments arising in connection with original cost studies, credits in years subsequent to 1942 resulting from such original cost studies were made direct to capital surplus as shown in the foregoing statement of capital surplus.

NOTE: There has been no change in this amount subsequent to 1946.

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DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.
2. If any change occurred during the year in the balance with

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	NONE	
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20		
21	TOTAL	

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
2. If any change occurred during the year in the balance with respect

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	\$1.12 Convertible Preference Stock During the year this account was credited with \$211 representing the retirement of that portion of capital stock expense applicable to the conversion to Common Stock of 115 shares of Convertible Preference Stock at \$1.835 per share. The offsetting charge was recorded to Account 439, Miscellaneous Debits to Retained Earnings.	2 727
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21	TOTAL	2 727

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981			
LONG TERM DEBT (Accounts 221, 222, 223, and 224)									
<p>1. Report by balance sheet the account particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. Show premium amounts by enclosing the figures in parentheses.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p> <p>10. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.</p> <p>12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>									
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount	Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent)	Interest for Year Amount
	(a)	(b)	(c)	(d)	(e)	Date From (f)	Date To (g)	(h)	(i)
	First Mortgage Bonds:								
1	3 $\frac{3}{4}$ % Series Due 1984	500 000	8 998	8-1-54	8-1-84	8-1-54	8-1-84	354 000	13 428
2	4 $\frac{1}{2}$ % Series Due 1984	600 000	8 724	8-1-56	8-1-84	8-1-56	8-1-84	440 000	20 010
3	5 % Series Due 1988	650 000	8 783	9-1-58	9-1-88	9-1-58	9-1-88	507 000	25 617
4	5 $\frac{1}{2}$ % Series Due 1989	1 000 000	15 091	7-1-59	7-1-89	7-1-59	7-1-89	790 000	41 790
5	10 $\frac{3}{4}$ % Series Due 1991	2 500 000	58 200	7-1-75	7-1-91	7-1-75	7-1-91	1 900 000	209 625
6	4 $\frac{3}{4}$ % Series Due 1993	1 000 000	11 690	6-1-63	6-1-93	6-1-63	6-1-93	838 000	40 043
7	4 $\frac{3}{4}$ % Series Due 1995	1 000 000	18 192	6-1-65	6-1-95	6-1-65	6-1-95	861 000	41 115
8	8 % Series Due 2002	2 000 000	39 023	7-1-72	7-1-02	7-1-72	7-1-02	1 870 000	150 400
9									
10	Debentures:								
11	6 $\frac{3}{4}$ % Series Due 1989	1 200 000	24 149	11-1-69	11-1-89	11-1-69	11-1-89	912 000	63 585
	Total							8 472 000	605 613

FERC #1

FLORIDA PUBLIC UTILITIES COMPANY

YEAR ENDED DECEMBER 31, 1981

ACCOUNT 224: Debentures Retired

On November 1, 1981, \$36,000.00 principal amount of 6 $\frac{3}{4}$ % Debentures due 1989 was redeemed through operation of the sinking fund provision of the Debenture Indenture dated as of November 1, 1969.

The following entry was recorded on the books to reflect the retirement of the above mentioned debentures:

224 6 $\frac{3}{4}$ % Debentures Due 1989

\$36 000 00

125 Sinking Fund

\$36 000 00

.....

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981	
LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)									
Line No.	Class and Series of Obligation, Coupon Rate and Commission Authorization (new issue) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)
						Date From (f)	Date To (g)		
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49	TOTAL								

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR								
1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.				2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.				
				3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.				
				4. List the aggregate of each kind of tax in such manner that				
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)
1	<u>FEDERAL</u>							
2	Income-Normal & Surtax 1980	(57 168)		7 699	(49 469)			
3	Income-Normal & Surtax 1981			555 400	387 000		168 400	
4	Unemployment 1980	498			498			
5	Unemployment 1981			12 472	11 696		776	
6	F.I.C.A. 1981			289 969	289 969			
7	Highway Use Tax 1981			567	567			
8	Total Federal	(56 670)		866 107	640 261		169 176	
9	<u>STATE OF FLORIDA</u>							
10	Income 1980	(3 763)		138	(3 625)			
11	Income 1981			94 100	86 100		8 000	
12	Gross Receipts 1980	61 422		(1)	61 421			
13	Gross Receipts 1981			265 955	199 752		66 203	
14	Unemployment 1980	213			213			
15	Unemployment 1981			3 564	3 342		222	
16	F.P.S.C. Assessment 1980	26 827			26 827			
17	F.P.S.C. Assessment 1981			62 160	30 525		31 635	
18	Intangible Pers. Prop. 1981			3 712	3 712			
19	Business Licenses 1981			202	202			
20	Total State of Florida	84 699		429 830	408 469		106 060	
21	<u>LOCAL</u>							
22	Advalorem 1980	402 734		(1 127)	401 607			
23	Advalorem 1981			376 154			376 154	
24	Business Licenses 1981			6 119	6 119			
25	Franchise 1980-1981	80 270		65 745	146 015			
26	Franchise 1981-1982			95 518			95 518	
27	Total Local	483 004		542 409	553 741		471 672	
28	TOTAL	511 033		1 838 346	1 602 471		746 908	

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 19_81	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)							
<p>5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under other accounts in column (l). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>							
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)							
Line No.	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (o)	Gas (Account 408.1, 409.1)	Other Utility Departments (Account 408.1, 409.1) Water	Other Income and Deductions (Account 408.2, 409.2) (p)	Balance Sheet Accounts and Other M & J
1							
2	(14 960)			24 432	1 369	(3 142)	
3	526 250			(1 473)	(6 794)	37 417	
4							
5	1 436			4 646	283		6 107
6	56 149			121 060	8 958		103 802
7	567						
8	569 442			148 665	3 816	34 275	109 909
9							
10	(2 412)			2 855	105	(410)	
11	73 078			15 103	1 553	4 366	
12	(1)						
13	72 324			193 631			
14							
15	325			1 043	77		2 119
16							
17	20 467			27 732	13 961		
18	1 670			1 930	112		
19				10		192	
20	165 451			242 304	15 808	4 148	2 119
21							
22	(1 127)						
23	170 379			180 536	25 239		
24	419			5 467	75	158	
25	1 034			64 711			
26	3 966			91 552			
27	174 671			342 266	25 314	158	
28	TOTAL 909 564			733 235	44 938	38 581	112 028

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

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

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

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117) Excluding Equity in Earnings of Subsidiary	1 078 215
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Self-Insurance Reserve	73 000
6	Refund-Container Corporation of America	307 500
7	Refund-1980 Over-Earnings, Fernandina Beach	94 440
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Income Taxes	838 553
11	Amortization of Acquisition Adjustment	12 532
12	Amortization of Property Loss	23 953
13	Conservation Program Costs	34 563
14	Income Recorded on Books Not Included in Return	
15	Note 2: Subsidiary Flo-Gas Corporation	
16	Tax Assigned \$47,600; Intercompany Interest \$98,604	
17	The Surtax Exemption of \$100,000 is apportioned on the	
18	basis of each member's contribution to taxable income.	
19	Deductions on Return Not Charged Against Book Income	
20	Depreciation	347 858
21	Expenses Capitalized on Books	247 927
22	Tax Savings on Capital Gain	13 000
23	Cost of Removal - ADR & ACRS Property	12 000
24	Unrecovered Purchased Power Costs	42 244
25	Excess of Bad Debt Charge Off Over Accruals	7 284
26		
27	Federal Tax Net Income	1 792 443
28	Show Computation of Tax:	
29	Net Income Subject to Normal Tax	1 792 443
30	Less First Exemption (Consolidated Portion)	23 600
31	Less Second Exemption (Consolidated Portion)	23 600
32	Less Third Exemption (Consolidated Portion)	23 600
33	Less Fourth Exemption (Consolidated Portion)	23 600
34	Balance After Exemptions	1 698 043
35	Tax on First Exemption @ 17%	4 012
36	Tax on Second Exemption @ 20%	4 720
37	Tax on Third Exemption @ 30%	7 080
38	Tax on Fourth Exemption @ 40%	9 440
39	Tax on Balance after Exemptions @ 46%	781 100
40	Total	806 352
41	Rounded	806 400
42	Less Investment Tax Credit	251 000
43	Federal Income Tax Accrual for 1981	555 400
44		

[illegible]

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OTHER DEFERRED CREDITS (Account 253)						
<p>1. Report below the particulars (details) called for concerning other deferred credits.</p> <p>2. For any deferred credit being amortized, show the period of amortization.</p> <p>3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.</p>						
Line No.	Description of Other Deferred Credit (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Over-Recovery of Fuel					
2	Adjustment Charges	454 135	449	818 476	874 704	510 363
3						
4	Amortized Over Succeeding Six Month Periods.					
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	454 135				510 363

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
2. For Other (Specify), include deferrals relating to other

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Account 281) (Enter Total of 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

NONE

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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ACCUMULATED DEFERRED INCOME TAXES--ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

income and deductions.

3. Use separate pages as required.

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

NOTES (Continued)

NONE

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 282			
2	Electric	1 666 450	180 846	
3	Gas	1 620 328	125 865	
4	Other (<i>Define</i>) <u>Water</u>	111 657	14 432	
5	TOTAL (<i>Enter Total of lines 2 thru 4</i>)	3 398 435	321 143	
6	Other (<i>Specify</i>)			
7				
8				
9	TOTAL Account 282 (<i>Enter Total of lines 5 thru 8</i>)	3 398 435	321 143	
10	Classification of TOTAL			
11	Federal Income Tax	3 158 303	286 660	
12	State Income Tax	240 132	34 483	
13	Local Income Tax			

NOTES

1954-1970 Additions - Guideline Class Lives Used, Utilizing Double Declining Balance Depreciation.

1971-1980 Additions - Asset Depreciation Range Lives Used, Utilizing Declining Balance and Sum-of-the Years' Digits Depreciation.

1981 Additions - Accelerated Cost Recovery System Used; Three, Five and Fifteen Year Lives.

Straight-Line Depreciation has been used on any used property acquired.

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ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)							
income and deductions.							
3. Use separate pages as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
				190	4 488	1 851 784	2
						1 746 193	3
						126 089	4
					4 488	3 724 066	5
							6
							7
							8
					4 488	3 724 066	9
							10
					4 027	3 448 990	11
					461	275 076	12
							13

NOTES (Continued)

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (*Specify*), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (<i>Enter Total of lines 2 thru 8</i>)			
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (<i>Enter Total of lines 10 thru 16</i>)			
18	Other (<i>Specify</i>)			
19	TOTAL Account 283 (<i>Enter Total of lines 9, 17 and 18</i>)			
20	Classification of TOTAL			
21	Federal Income Tax			
22	State Income Tax			
23	Local Income Tax			

NOTES

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

NONE

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ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)

income and deductions.

3. Use separate pages as required.

		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited (Account 410.2)	Amounts Credited (Account 411.2)	Debits		Credits			
		Acct. No.	Amount	Acct. No.	Amount		
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
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							21
							22
							23

NOTES (Continued)

NONE

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
ELECTRIC OPERATING REVENUES (Account 400)			

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of

twelve figures at the close of each month.

3. If previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

4. *Commercial and Industrial Sales, Account 442*, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Ac-

count 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

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

6. For lines 2, 4, 5, and 6, see page 414 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT-HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	10 162 408	8 230 930	142 397	140 620	13 149	12 875
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	7 041 083	5 542 633	98 983	93 481	2 142	2 115
5	Large (or Industrial) (See Instr. 4)	6 559 441	5 508 583	91 631	88 906	7	7
6	(444) Public Street and Highway Lighting	169 166	143 958	1 816	1 790	24	24
7	(445) Other Sales to Public Authorities	340 773	288 421	4 602	4 611	188	187
8	(446) Sales to Railroads and Railways #	(192 679)	(470 282)				
9	(448) Interdepartmental Sales	121 195	85 044	1 532	1 289	1	1
10	TOTAL Sales to Ultimate Consumers	24 201 387	19 329 287	340 961	330 697	15 511	15 209
11	(447) Sales for Resale	969 047	732 190	19 079	19 562	1	1
12	TOTAL Sales of Electricity	25 170 434 *	20 061 477	360 040 **	350 259	15 512	15 210
13	Other Operating Revenues						
14	(450) Forfeited Discounts						
15	(451) Miscellaneous Service Revenues	29 378	26 336				
16	(453) Sales of Water and Water Power						
17	(454) Rent from Electric Property	12 186	12 285				
18	(455) Interdepartmental Rents						
19	(456) Other Electric Revenues	20 399	17 481				
20							
21							
22							
23							
24	TOTAL Other Operating Revenues	61 963	56 102				
25	TOTAL Electric Operating Revenues	25 232 397	20 117 579				

* Includes \$ _____ unbilled revenues.

** Includes _____ MWH relating to unbilled revenues.

#449 - Over Recovery - Purchased Electricity/Tax Savings Refund

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customers, average MWh per customer, and average revenue per MWh, excluding data for Sales for Resale is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one

rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	MWh of Sales per Customer (e)	Revenue per MWh Sold (f)
1	SEE ATTACHED SCHEDULE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL					

SALE OF ELECTRICITY BY RATE SCHEDULES

Number and Title of Rate Schedule (a)	MWH Sold (b)	Revenue (c)	Average No. of Customers (d)	MWH Sales /Customer (e)	Revenue/ MWH Sold (f)
<u>Code</u>					
<u>Marianna Division</u>					
Residential	40-1	561	\$ 57 727	653*	.86 103
	41-1	75 170	4 838 242	7 386	10.18 64
	43-1	641	35 988	276*	2.32 56
	51-1	188	22 964	218*	.86 122
<u>Fernandina Div.</u>					
Residential	60-1	128	12 687	147*	.87 99
	61-1	6 803	566 346	877	7.76 83
	62-1	58 781	4 614 354	4 886	12.03 79
	63-1	9	647	4*	2.25 72
	71-1	110	12 497	127*	.87 114
	72-1	7	730	4*	1.75 104
	73-1	2	226	2*	1.00 113
Billed	142 400	10 162 408	13 149	10.83	71
Unbilled	6 214	454 131			
<u>Marianna Division</u>					
Comm'l. & Ind'l.	40-3	246	25 429	285*	.86 103
	43-3	9	508	5*	1.80 56
	45-3	62 951	4 089 211	1 490	42.25 65
	51-3	154	18 661	177*	.87 121
	52-3	70	6 696	40*	1.75 96
	53-3	83	8 636	47*	1.77 104
	47-5	15 671	914 350	4	3,917.75 58
	50-5	15 318	802 403	1	15,318.00 52
<u>Fernandina Div.</u>					
Comm'l. & Ind'l.	60-3	199	23 800	64*	3.11 120
	63-3	39	3 004	19*	2.05 77
	65-3	13 951	1 284 331	610	22.87 92
	67-3	21 166	1 568 476	42	503.95 74
	71-3	70	7 812	63*	1.11 112
	72-3	29	2 807	15*	1.93 97
	73-3	16	1 712	9*	1.78 107
	66-5	60 642	4 842 688	2	30,321.00 80
Billed	190 614	13 600 524	2 149	88.70	71
Unbilled	3 654	276 680			

*Denotes duplicate customers.

SALE OF ELECTRICITY BY RATE SCHEDULES (Continued)

Number and Title of Rate Schedule (a)		MWH Sold (b)	Revenue (c)	Average No. of Customers (d)	MWH Sales /Customer (e)	Revenue/ MWH Sold (f)
	<u>Code</u>					
<u>Marianna Division</u>						
Public Street & Highway Lighting	42-8	802	\$ 78 376	9	89.11	98
	49-8	58	6 743	8	7.25	116
	54-8	295	19 170	4	73.75	65
	55-8	26	2 266	2	13.00	87
<u>Fernandina Div.</u>						
Public Street & Highway Lighting	78-8	634	62 611	1	634.00	99
Billed		1 815	169 166	24	75.63	93
Unbilled		18	1 720			
<u>Marianna Division</u>						
Other Public Auth.	41-7	17	1 131	2	8.50	67
	45-7	2 511	165 810	119	21.10	66
	51-7	1	106	1*	1.00	106
<u>Fernandina Div.</u>						
Other Public Auth.	77-7	2 074	173 727	67	30.96	84
Billed		4 603	340 774	188	24.48	74
Unbilled		97	7 329			
Total Billed		339 432	24 272 872	15 510	21.88	72
Total Unbilled Revenue		9 983	739 860			
Total		349 415	\$25 012 732	15 510	21.88	72

NOTE: All rates include fuel adjustment clauses

Estimated Revenue

Marianna Division \$ 2 283 733

Fernandina Beach Division 9 825 201

\$12 108 934

*Denotes duplicate customers

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 19_81			
SALES FOR RESALE (Account 447)									
<p>1. Report sales during the year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.</p> <p>2. Provide in column (a) subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point</p>				<p>of delivery; FP(C), firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin identified in column (e), providing a subtotal for each state (or county) of delivery in columns (l) and (p).</p>					
Line No.	Sales To (a)	Statistical Classification (b)	Export Across State Lines (c)	FERC Rate Schedule No. (d)	Point of Delivery (State or county) (e)	Substation Ownership (If applicable) (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1	<u>Municipalities:</u>	FP			Blountstown, FL	RS	6	<u>MVa</u> 3.9	5.1
2	City of Blountstown								
3									
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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SALES FOR RESALE (Account 447) (Continued)

3. Report separately firm, dump, and other power sold to the same utility.

4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.

5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether or not

they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).

6. For column (l) enter the number of megawatt-hours shown on the bills rendered to the purchasers.

7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (j)	Voltage at Which Delivered (k)	Megawatt-Hours (l)	REVENUE				Line No.
			Demand Charges (m)	Energy (n)	Other Charges (o)	Total (p)	
15 Min Int	12.5KV	19 080	248 584	146 916	573 547	969 047	1
							2
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Ø Contains customer charge & Purchased Fuel Adjustment.

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(504) Steam Transferred—Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents		
12	TOTAL Operation (Enter Total of lines 4 thru 11)		
13	Maintenance		
14	(510) Maintenance Supervision and Engineering		
15	(511) Maintenance of Structures		
16	(512) Maintenance of Boiler Plant		
17	(513) Maintenance of Electric Plant		
18	(514) Maintenance of Miscellaneous Steam Plant		
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)		
20	TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)		
21	B. Nuclear Power Generation		
22	Operation		
23	(517) Operation Supervision and Engineering		
24	(518) Fuel		
25	(519) Coolants and Water		
26	(520) Steam Expenses		
27	(521) Steam from Other Sources		
28	(522) Steam Transferred—Cr.		
29	(523) Electric Expenses		
30	(524) Miscellaneous Nuclear Power Expenses		
31	(525) Rents		
32	TOTAL Operation (Enter Total of lines 23 thru 31)		
33	Maintenance		
34	(528) Maintenance Supervision and Engineering		
35	(529) Maintenance of Structures		
36	(530) Maintenance of Reactor Plant Equipment		
37	(531) Maintenance of Electric Plant		
38	(532) Maintenance of Miscellaneous Nuclear Plant		
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)		
40	TOTAL Power Production Expenses—Nuclear Power (Enter Total of lines 32 and 39)		
41	C. Hydraulic Power Generation		
42	Operation		
43	(535) Operation Supervision and Engineering		
44	(536) Water for Power		
45	(537) Hydraulic Expenses		
46	(538) Electric Expenses	2 087	1 460
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1 506	5 624
48	(540) Rents		
49	TOTAL Operation (Enter Total of lines 43 thru 48)	3 593	7 084

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 81
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering			
53	(542) Maintenance of Structures	4 089	2 854	
54	(543) Maintenance of Reservoirs, Dams, and Waterways			
55	(544) Maintenance of Electric Plant	9 133	24 705	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	7		
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	13 229	27 559	
58	TOTAL Power Production Expenses—Hydraulic Power (Enter Total of lines 49 and 57)	16 822	34 643	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering		47	
62	(547) Fuel	534	417	
63	(548) Generation Expenses	33	1 111	
64	(549) Miscellaneous Other Power Generation Expenses	263	363	
65	(550) Rents			
66	TOTAL Operation (Enter Total of lines 61 thru 65)	830	1 938	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering			
69	(552) Maintenance of Structures	24		
70	(553) Maintenance of Generating and Electric Plant	5 579	1 305	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	215	457	
72	TOTAL Maintenance (Enter Total of lines 68 thru 72)	5 818	1 762	
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 71)	6 648	3 700	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	20 514 293	16 100 366	
76	(556) System Control and Load Dispatching			
77	(557) Other Expenses			
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	20 514 293	16 100 366	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	20 537 763	16 138 709	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering			
83	(561) Load Dispatching			
84	(562) Station Expenses	10 200	8 986	
85	(563) Overhead Line Expenses			
86	(564) Underground Line Expenses			
87	(565) Transmission of Electricity by Others			
88	(566) Miscellaneous Transmission Expenses	2		
89	(567) Rents			
90	TOTAL Operation (Enter Total of lines 82 thru 89)	10 202	8 986	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering			
93	(569) Maintenance of Structures			
94	(570) Maintenance of Station Equipment	22 967	5 822	
95	(571) Maintenance of Overhead Lines	4 908	10 700	
96	(572) Maintenance of Underground Lines			
97	(573) Maintenance of Miscellaneous Transmission Plant			
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	27 875	16 522	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	38 077	25 508	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	62 509	70 979	
103	(581) Load Dispatching			

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
104	3. DISTRIBUTION EXPENSES (Continued)			
105	(582) Station Expenses	746	439	
106	(583) Overhead Line Expenses	26 775	31 404	
107	(584) Underground Line Expenses	365	19	
108	(585) Street Lighting and Signal System Expenses	5 970	6 068	
109	(586) Meter Expenses	93 971	94 127	
110	(587) Customer Installations Expenses	20 582	22 287	
111	(588) Miscellaneous Distribution Expenses	72 657	50 050	
112	(589) Rents	1 284	1 520	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	284 859	276 893	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	16 807	311	
116	(591) Maintenance of Structures	3 117	5 978	
117	(592) Maintenance of Station Equipment	125 286	67 886	
118	(593) Maintenance of Overhead Lines	402 742	357 336	
119	(594) Maintenance of Underground Lines	16 081	11 566	
120	(595) Maintenance of Line Transformers	20 576	10 654	
121	(596) Maintenance of Street Lighting and Signal Systems	15 408	15 769	
122	(597) Maintenance of Meters	2 190	1 459	
123	(598) Maintenance of Miscellaneous Distribution Plant	4 170	5 167	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	606 377	476 126	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	891 236	753 019	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	32 532	17 019	
129	(902) Meter Reading Expenses	62 993	61 167	
130	(903) Customer Records and Collection Expenses	236 251	225 115	
131	(904) Uncollectible Accounts	24 307	21 898	
132	(905) Miscellaneous Customer Accounts Expenses	18 517	15 926	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	374 600	341 125	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision & (906) Common	85 008		
137	(908) Customer Assistance Expenses	32 799		
138	(909) Informational and Instructional Expenses	11 672	5 478	
139	(910) Miscellaneous Customer Service and Informational Expenses	3 430	32	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	132 909	5 510	
141	6. SALES EXPENSES			
142	Operation			
143	(911) Supervision	2 546	17 077	
144	(912) Demonstrating and Selling Expenses	1 897	1 755	
145	(913) Advertising Expenses	1 859	422	
146	(916) Miscellaneous Sales Expenses	160	138	
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	6 462	19 392	
148	7. ADMINISTRATIVE AND GENERAL EXPENSES			
149	Operation			
150	(920) Administrative and General Salaries	136 746	119 216	
151	(921) Office Supplies and Expenses	35 926	27 542	
152	(922) Administrative Expenses Transferred—Cr.	(38 430)	(31 538)	
153	(923) Outside Services Employed	132 635	66 167	
154	(924) Property Insurance	5 228	5 555	
155	(925) Injuries and Damages	61 535	94 325	
156	(926) Employee Pensions and Benefits	115 705	114 921	

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 81
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
157	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
158	(927) Franchise Requirements			
159	(928) Regulatory Commission Expenses	9 907	15 429	
160	(929) Duplicate Charges—Cr.			
161	(930.1) General Advertising Expenses	4 457	3 099	
162	(930.2) Miscellaneous General Expenses	35 739	29 244	
163	(931) Rents	19 669	3 131	
164	TOTAL Operation (Enter Total of lines 150 thru 163)	519 117	447 091	
165	Maintenance			
166	(932) Maintenance of General Plant	17 374	17 322	
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	536 491	464 413	
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	22 517 538	17 747 676	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)	11-1-81
2. Total Regular Full-Time Employees (Equivalent Employees from Joint Functions - 10)	71
3. Total Part-Time and Temporary Employees	
4. Total Employees	71

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 19 81			
PURCHASED POWER (Account 555) (Except interchange power)									
<p>1. Report power purchased for resale during the year. Report on page 424 particulars (details) concerning interchange power transactions during the year; do not include such figures on this page.</p> <p>2. Provide in column (a) subheadings and classify purchases as to: (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b) using the following codes: FP, firm power; DP, dump or surplus power; O, other. Describe the nature of any purchases classified as Other Power. Enter an "x" in column (c) if purchase involves import across a state line.</p> <p>3. Report separately firm, dump, and other power purchased</p>									
Line No.	Purchased From (a)	Statistical Classification (b)	Import Across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Receipt (e)	Substation Ownership (if applicable) (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1	<u>Nonassociated Utilities</u>								
2	Gulf Power Company	FP			Altha, Florida	SS	7.9	5.5	7.2
3	Gulf Power Company	FP			Blountstown, FL	SS	8.5	6.3	7.7
4	Gulf Power Company	FP			Marianna, Florida	SS	20.0	15.5	19.3
5	Gulf Power Company	FP			Marianna, Florida	SS	21.0	14.4	18.6
6									
7	<u>Municipalities</u>								
8	City of Jacksonville								
9	Electric Authority	FP			Yulee, Florida	SS	MW*	30.7	38.4
10									
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* 70% of Maximum Demand for preceding eleven months.

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981	
PURCHASED POWER (Account 555) (Continued) (Except interchange power)								
from the same company.			readings. Furnish those figures whether they are used or not in the determination of demand charges. Show in column (j) type of demand reading (i.e. instantaneous, 15, 30, or 60 minutes integrated).					
4. If receipt of power is at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; SS, seller owned or leased.			6. For column (l) enter the number of megawatt hours purchased as shown by the power bills rendered to the purchases.					
5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billing, enter this number in column (g). Base the number of megawatts of maximum demand shown in columns (h) and (i) on actual monthly			7. Explain in a footnote any amount entered in column (o), such as fuel or other adjustments.					
Type of Demand Reading (j)	Voltage at Which Received (k)	Megawatt-Hours (l)	Cost Of Energy				Total (m + n + o) (p)	Line No.
			Demand Charges (m)	Energy Charges (n)	Other Charges (o)			
15 Min Int	12.5KV	28 224	381 696	895 150	76 759	1 353 605	1	
15 Min Int	12.5KV	28 632	421 038	890 076	65 958	1 377 072	2	
15 Min Int	12.5KV	71 660	994 998	2 269 529	163 168	3 427 695	3	
15 Min Int	12.5KV	74 290	999 579	2 349 798	166 026	3 515 403	4	
							5	
							6	
							7	
							8	
15 Min Int	67 KV	176 760	1 314 018	1 325 700	8 259 772	10 899 490	9	
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981		
SUMMARY OF INTERCHANGE ACCORDING TO COMPANIES AND POINTS OF INTERCHANGE (Included in Account 555)									
<p>1. Report below all of the megawatt-hours received and delivered during the year. For receipts and deliveries under interchange power agreements, show the net charge or credit resulting therefrom.</p> <p>2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).</p>			<p>3. Furnish particulars (details) of settlements for interchange power in a footnote or on a supplemental page; include the name of each company, the nature of the transaction, and the dollar amounts involved. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts</p>			<p>were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.</p>			
Line No.	Name of Company (a)	Interchanges Across State Lines (b)	FERC Rate Schedule Number (c)	Point of Interchange (d)	Voltage at Which Interchanged (e)	Megawatt-Hours			Amount of Settlement (i)
						Received (f)	Delivered (g)	Net Difference (h)	
1	NONE								
2									
3									
4									
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
<p align="center">TRANSMISSION OF ELECTRICITY FOR OR BY OTHERS (Accounts 456 and 565) (Including transactions sometimes referred to as "wheeling")</p>			
<p>1. Describe below and give particulars of any transactions by respondent during the year for transmission of electricity for or by others during year, including transactions sometimes referred to as wheeling.</p> <p>2. Provide separate subheadings for: (a) <i>Transmission of Electricity for Others</i> (included in Account 456) and (b) <i>Transmission of Electricity by Others</i> (Account 565).</p> <p>3. Furnish the following information in the space below concerning each transaction:</p> <p>(a) Name of company and description of service rendered or received. Designate associated companies.</p> <p>(b) Points of origin and termination of service specifying also any transformation service involved.</p> <p>(c) MWh received and MWh delivered.</p> <p>(d) Monetary settlement received or paid and basis of settlement, included in Account 456 or 565.</p> <p>(e) Nonmonetary settlement, if any, specifying the MWh representing compensation for the service, specifying whether such power was firm power, dump or other power, and state basis of settlement. If nonmonetary settlement was other than MWh describe the nature of such settlement and basis of determination.</p> <p>(f) Other explanations which may be necessary to indicate the nature of the reported transactions. Include in such explanations a statement of any material services remaining to be received or furnished at end of year and the accounting recorded to avoid a possible material distortion of reported operating income for the year.</p>			
<p align="center">NONE</p>			

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 81
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)				Amount (b)
1	Industry Association Dues				4 691
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses				
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent				9 762
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)				
6	(1) Directors' Fees (33 Items)				(3) 1 776
7	(1) Directors' Expense (27 Items)				(3) 2 099
8	(1) Pension Plan Expense				
9	(2) George B. Buck, Cons. Actuaries, Inc. (4 Items)				(3) 10 339
10	(2) Chase Manhattan Bank (4 Items)				(3) 6 701
11	(1) Miscellaneous (10 Items)				(3) 370
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45					
46	TOTAL				35 738

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)
 (Except amortization of acquisition adjustments)

1. Report in Section A for the year the amounts for: (a) *Depreciation Expense* (Account 403); (b) *Amortization of Limited-Term Electric Plant* (Account 404); and (c) *Amortization of Other Electric Plant* (Account 405).

2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.

If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification <i>(a)</i>	Depreciation Expense (Account 403) <i>(b)</i>	Amortization of Limited-Term Electric Plant (Acct. 404) <i>(c)</i>	Amortization of Other Electric Plant (Acct. 405) <i>(d)</i>	Total <i>(e)</i>
1	Intangible Plant				
2	Steam Production Plant				
3	Nuclear Production Plant				
4	Hydraulic Production Plant—Conventional	6 180			6 180
5	Hydraulic Production Plant—Pumped Storage				
6	Other Production Plant	13 246			13 246
7	Transmission Plant	70 800			70 800
8	Distribution Plant	426 516			426 516
9	General Plant	21 955			21 955
10	Common Plant—Electric				9 105*
11	TOTAL	538 697			547 802

B. Basis for Amortization Charges

*Not allocated on Pages 114 and 115.
 *Not included on Page 213, line 3.

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13			- MARIANNA DIVISION -				
14	331				3.1		
15	332				3.1		
16	333				3.3		
17	334				3.3		
18	335				3.9		
19							
20	341		50.0	0	2.0		
21	343		37.0	0	2.7		
22	344		37.0	0	2.7		
23	345		32.3	0	3.1		
24							
25	355		34.5	0	2.9		
26	356		40.0	0	2.5		
27							
28	361		41.6	0	2.4		
29	362		29.0	10	3.1		
30	364		25.0	(5)	4.2		
31	365		22.6	30	3.1		
32	367		38.5	0	2.6		
33	368		28.1	10	3.2		
34	369		28.6	0	3.3		
35	370		29.7	(10)	3.7		
36	371		16.7	20	4.8		
37	373		21.7	0	4.6		
38							
39							
40	390		41.7	0	2.4		
41	391		32.8	5	2.9		
42	392	(Lt. Equip.)	5.0	20	16.0		
43	392	(Heavy Trucks)	10.0	20	8.0		
44	393		27.0	0	3.7		
45	394		25.0	0	4.0		
46	395		32.3	9	3.1		
47	396		17.5	0	5.7		
48	397		11.8	10	7.6		
49	398		40.0	0	2.5		
50							
51							
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Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges (Continued)							
Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
64			- FERNANDINA BEACH -				
65							
66	341		20.0	0	5.00		
67	342		20.0	0	5.00		
68	343		20.0	0	5.00		
69	344		20.0	0	5.00		
70	346		20.0	0	5.00		
71							
72	350		76.9	0	1.34		
73	352		42.0	0	2.38		
74	353		37.0	0	2.70		
75	354		45.5	0	2.20		
76	355		30.4	(20)	3.95		
77	356		29.8	0	3.36		
78	359		39.5	0	2.53		
79							
80	360		44.3	0	2.26		
81	361		47.3	0	2.09		
82	362		29.5	10	3.04		
83	364		26.7	0	3.75		
84	365		32.3	0	3.10		
85	366		50.3	0	1.99		
86	367		34.1	0	2.93		
87	368		32.8	5	2.90		
88	369		27.2	0	3.68		
89	370		33.3	(5)	3.15		
90	371		10.5	5	8.96		
91	373		17.7	0	5.65		
92							
93	390		54.3	0	1.84		
94	391		30.7	0	3.26		
95	392	(Autos & Lt. Trucks)	5.0	20	16.00		
96	392	(Heavy Trucks)	10.0	20	8.00		
97	393		36.5	0	2.73		
98	394		30.5	0	3.28		
99	395		35.5	0	2.82		
100	396		10.2	0	9.80		
101	397		20.5	0	4.88		
102	398		41.2	0	2.43		
103							
104							
105							
106							
107	NOTE:	Certain properties in Fernandina Beach are being depreciated under a					
108		Duration-of-Contract method. The contracts cover 5 and 6 year periods					
109		ending 1981 and 1982.					
110							
111							
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113							
114							
115							

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

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

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

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

Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

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

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

Line No.	Item (a)	Amount (b)
1	Account 425: Miscellaneous Amortization	
2	NONE	
3	Account 426: Miscellaneous Income Deductions	
4	426.11 Charitable Contributions and Donations	
5	- inside service area	4 063
6	426.12 Charitable Contributions and Donations	
7	- outside service area	-
8	426.13 Civic and Social Club Dues	5 876
9	426.3 Penalties	1 479
10	426.4 Expenditures for Lobbying and Other Politically	
11	Related Activities	650
12	426.5 Other - Consulting Fees for J. K. Roberts	12 000
13	Total Miscellaneous Income Deductions	24 068
14		
15	Account 430: Interest on Debt to Associated Companies	
16	NONE	
17	Account 431: Other Interest Expense	
18	Customer Deposit Interest	92 782
19	Interest on State Sales Tax Underpayment	8 069
20	Interest on Income Tax Liability	136
21	Interest on \$400,000 Note Payable 10-28-80 to 9-28-81*	53 688
22	Interest on \$400,000 Note Payable 10-17-81 to 9-17-82*	13 841
23	Interest on \$400,000 Note Payable 11-28-80 to 10-28-81*	59 753
24	Interest on \$400,000 Note Payable 12-30-80 to 11-30-81*	65 208
25	Interest on \$ 40,560 Note to Texgas Corp. (10%) 7-22-80 to	
26	10-22-81	1 397
27	Interest on \$400,000 Note Payable 11-30-81 to 10-30-82*	5 529
28	Interest on \$400,000 Note Payable 9-28-81 to 8-28-82*	17 956
29	Interest on \$400,000 Note Payable 11-17-80 to 10-17-81*	56 795
30	Interest on \$400,000 Note Payable 10-28-81 to 9-28-82*	10 093
31	Interest on \$300,000 Note Payable 6-25-80 to 5-25-81*	21 296
32	Interest on \$300,000 Note Payable 5-25-81 to 4-25-82*	31 789
33		438 332
34		
35		
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38		
39	*Subject to Fluctuations in the Prime Interest Rate	
40		
41		

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
REGULATORY COMMISSION EXPENSES					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.			2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.		
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	FLORIDA PUBLIC SERVICE COMMISSION				
2	Docket No. 810001CI		1 336	1 336	
3	Docket No. 810271EU		326	326	
4	FEDERAL ENERGY REGULATORY COMMISSION				
5	Docket No. ER80-536		1 057	6 839	
6	Docket No. ER81-3-000		4 650	4 650	
7	Docket No. ER81-278		2 537	2 537	
8					
9					
10	The above dockets include legal fees and expenses incurred by the Company				
11	in the representation in and interpretation of testimony in various rate				
12	filings, fuel adjustment hearings, and other such matters before the				
13	regulatory commissions.				
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46	TOTAL		9 906	15 688	

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REGULATORY COMMISSION EXPENSES (Continued)							
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.			
4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 223 for Account 186.				6. Minor items (less than \$25,000) may be grouped.			
EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		Deferred in Account 186, End of Year (l)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)		
Department (f)	Account No. (g)	Amount (h)					
Electric	928	1 336					1
Electric	928	326					2
							3
							4
Electric	928	1 057					5
Electric	928	4 650					6
Electric	928	2 537					7
							8
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		9 906					46

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 <u>81</u>
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

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

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

A. Electric R, D & D Performed Internally

(1) Generation

a. Hydroelectric

i. Recreation, fish, and wildlife

ii. Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) System Planning, Engineering and Operation

(3) Transmission

a. Overhead

b. Underground

(4) Distribution

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$5,000.)

(7) Total Cost Incurred

B. Electric R, D & D Performed Externally

(1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		
2		NONE
3		
4		
5		
6		
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (*Classify*)
- (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.

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

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

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

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

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

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	NONE				1
					2
					3
					4
					5
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 81
DISTRIBUTION OF SALARIES AND WAGES					
<p>Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to <i>Utility Departments, Construction, Plant Removals, and Other Accounts</i>, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.</p>					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	2 756			
4	Transmission	7 872			
5	Distribution	229 104			
6	Customer Accounts	211 241			
7	Customer Service and Informational				
8	Sales	3 024			
9	Administrative and General	477			
10	TOTAL Operation (Enter Total of lines 3 thru 9)	454 474			
11	Maintenance				
12	Production	4 554			
13	Transmission	1 844			
14	Distribution	221 942			
15	Administrative and General	2 572			
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	230 912			
17	Total Operation and Maintenance				
18	Production (Enter Total of lines 3 and 12)	7 310			
19	Transmission (Enter Total of lines 4 and 13)	9 716			
20	Distribution (Enter Total of lines 5 and 14)	451 046			
21	Customer Accounts (Transcribe from line 6)	211 241			
22	Customer Service and Informational (Transcribe from line 7)				
23	Sales (Transcribe from line 8)	3 024			
24	Administrative and General (Enter Total of lines 9 and 15)	3 049			
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	685 386	159 591	844 977	
26	Gas				
27	Operation				
28	Production—Manufactured Gas				
29	Production—Natural Gas (Including Expl. and Dev.)				
30	Other Gas Supply	6 955			
31	Storage, LNG Terminating and Processing	6 303			
32	Transmission				
33	Distribution	667 866			
34	Customer Accounts	348 333			
35	Customer Service and Informational				
36	Sales	234 738			
37	Administrative and General	30 990			
38	TOTAL Operation (Enter Total of lines 28 thru 37)	1 295 185			
39	Maintenance				
40	Production—Manufactured Gas				
41	Production—Natural Gas				
42	Other Gas Supply				
43	Storage, LNG Terminating and Processing	8 005			
44	Transmission				
45	Distribution	207 448			
46	Administrative and General	9 073			
47	TOTAL Maintenance (Enter Total of lines 40 thru 46)	224 526			

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DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
	Gas (Continued)				
48	Total Operation and Maintenance				
49	Production—Manufactured Gas (Enter Total of lines 28 and 40)				
50	Production—Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)				
51	Other Gas Supply (Enter Total of lines 30 and 42)	6 955			
52	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)	14 308			
53	Transmission (Enter Total of lines 32 and 44)				
54	Distribution (Enter Total of lines 33 and 45)	875 314			
55	Customer Accounts (Transcribe from line 34)	348 333			
56	Customer Service and Informational (Transcribe from line 35)				
57	Sales (Transcribe from line 36)	234 738			
58	Administrative and General (Enter Total of lines 37 and 46)	40 063	284 127	324 190	
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	1 519 711	329 695	1 849 406	
60	Other Utility Departments				
61	Operation and Maintenance	104 291	21 795	126 086	
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	2 309 388	511 081	2 820 469	
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant	240 180		240 180	
66	Gas Plant	172 381		172 381	
67	Other	34 490		34 490	
68	TOTAL Construction (Enter Total of lines 65 thru 67)	447 051		447 051	
69	Plant Removal (By Utility Department)				
70	Electric Plant	14 791		14 791	
71	Gas Plant	9 149		9 149	
72	Other	787		787	
73	TOTAL Plant Removal (Enter Total of lines 70 thru 72)	24 727		24 727	
74	Other Accounts (Specify):				
75					
76	143 Other Accounts Receivable-Miscellaneous			26 283	
77	146 Accounts Receivable-Assoc. Companies			644 993	
78	163 Stores Expense			129 011	
79	184 Clearing Accounts			39 791	
80	185 Temporary Facilities			3 981	
81	186 Miscellaneous Deferred Debits			57 816	
82	416 Costs and Expenses of Merchandising				
83	Jobbing and Contract Work-Gas			360 668	
84	418 Non-Operating Rental Income			2 957	
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	1 265 500		1 265 500	
96	TOTAL SALARIES AND WAGES	4 046 666	511 081	4 557 747	

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of

allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Account 118: Common Utility Plant

General Office Building and Land

Land 145 767

Structures & Improvements 401 841

Data Processing Equipment 151 141

Account 106: Completed Construction Not Classified

Data Processing Equipment 237 696

936 445

Account 119: Accumulated Provision for

Depreciation of Common Utility Plant

SEE ATTACHED SCHEDULES

Note 1: Expenses of operation and maintenance are charged to clearing accounts 'X'921 and 'X'932 and to Flo-Gas Corporation (Account 146) on the basis of allocation of Common Utility Plant at 12-31-80 per schedule attached.

Note 2: The data processing equipment is allocated on a composite study of the time split between customer billing functions and administrative and general functions. The portion relating to customer billing functions is allocated on division customer counts and the portion relating to administrative and general functions is allocated on divisional payroll totals.

ALLOCATION OF COMMON UTILITY PLANT
AS OF DECEMBER 31, 1981

Allocation of Common Plant	Allocation Per Study Sq. Footage	Allocation Per Study %	Common Utility Plant
General "X"	\$ 7 004	55.55	\$304 196
Local "A" West Palm Beach	5 604	44.45	243 412
Subtotal	12 608	100.00	547 608
Data Processing Equipment			388 837
Total	\$ 12 608	100.00	\$936 445

Allocation
of
Local "A"

Fla. Pub. Utils. Co.	\$13 571 369	87.85	\$213 837*
Flo-Gas Corp. (Non-Reg.)	1 876 847	12.15	29 575*
Total	\$15 448 216	100.00	\$243 412

Allocation
of
General "X"

Fla. Pub. Utils. Co. - CE	\$ 8 350 278	21.96	\$ 66 801
- DE	7 986 217	21.00	63 881
- AG	13 785 206	36.25	110 271
- BG	2 100 116	5.52	16 792
- EG	1 411 531	3.71	11 286
- DW	1 724 261	4.54	13 811
Flo-Gas Corp. - AG	1 906 422	5.01	15 240
- BG	469 657	1.24	3 772
- EG	291 070	.77	2 342
Total	\$38 024 758	100.00	\$304 196

Composite Allocation	Building and Land	Data Processing Equip. %	Amount	Common Utility Plant
Fla. Pub. Utils. Co. - CE	\$ 66 801	15.6	\$ 60 659	\$127 460
- DE	63 881	11.2	43 550	107 431
- AG	324 108	44.5	173 032	497 140
- BG	16 792	5.9	22 941	39 733
- EG	11 286	4.2	16 331	27 617
- DW	13 811	5.2	20 220	34 031
Flo-Gas Corp. - (Non-Reg.) - AG	44 815	9.6	37 328	82 143
- BG	3 772	1.9	7 388	11 160
- EG	2 342	1.9	7 388	9 730
Total	\$ 547 608	100.0	\$388 837	\$936 445

*Included in Allocation Basis of General "X"

COMPUTATION AND ALLOCATION OF
COMMON UTILITY PLANT
ACCUMULATED DEPRECIATION BALANCES
AS OF DECEMBER 31

	<u>1980</u>	<u>1981</u>
Computation of Common Utility Plant Accumulated Provision for Depreciation:		
Avg. Bal. X 1.93% 15 Years (Less Retirements) \$17 109)	<u>\$97 357</u>	
Avg. Bal. X 1.93% 16 Years (Less Retirements) \$17 541)		<u>\$104 689</u>

Allocation of Common Plant Accumulated
Provision for Depreciation Applicable to:

West Palm Beach			
Local "A"	\$97 357 X 44.45% X 87.71% =	\$37 957	
General "X"	97 357 X 55.55% X 36.04% =	<u>19 491</u>	\$57 448
Sanford	97 357 X 55.55% X 5.36% =		2 899
DeLand	97 357 X 55.55% X 3.87% =		2 093
Marianna	97 357 X 55.55% X 22.17% =		11 990
Fernandina (E)	97 357 X 55.55% X 21.17% =		11 449
Fernandina (W)	97 357 X 55.55% X 4.44% =		2 401
Flo-Gas (Non-Reg.)	97 357 X 55.55% X 6.95% =	\$ 3 759	
(Local "A")	97 357 X 44.45% X 12.29% =	<u>5 318</u>	9 077
			<u>\$97 357</u>

West Palm Beach			
Local "A"	\$104 689 X 44.45% X 87.85% =	\$40 880	
General "X"	104 689 X 55.55% X 36.25% =	<u>21 081</u>	\$ 61 961
Sanford	104 689 X 55.55% X 5.52% =		3 210
DeLand	104 689 X 55.55% X 3.71% =		2 158
Marianna	104 689 X 55.55% X 21.96% =		12 771
Fernandina (E)	104 689 X 55.55% X 21.00% =		12 213
Fernandina (W)	104 689 X 55.55% X 4.54% =		2 640
Flo-Gas (Non-Reg.)	104 689 X 55.55% X 7.02% =	\$ 4 082	
(Local "A")	104 689 X 44.45% X 12.15% =	<u>5 654</u>	9 736
			<u>\$104 689</u>

Computation of Accumulated Provision for
Depreciation on Data Processing Equipment:

Avg. Bal. X 20% X 3½ Years	<u>\$88 791</u>	
Avg. Bal. X 20% X 4½ Years		<u>\$115 995</u>

Allocation of Accumulated Provision for
Depreciation of Data Processing Equipment:

West Palm Beach	\$88 791 X 45.5% =	\$40 400	
Sanford	88 791 X 5.7% =	5 061	
DeLand	88 791 X 4.2% =	3 729	
Marianna	88 791 X 15.9% =	14 118	
Fernandina (E)	88 791 X 10.7% =	9 501	
Fernandina (W)	88 791 X 4.7% =	4 173	
Flo-Gas Corp.	88 791 X 13.3% =	<u>11 809</u>	
		<u>\$88 791</u>	

West Palm Beach	115 995 X 44.5% =	\$ 51 618
Sanford	115 995 X 5.9% =	6 844
DeLand	115 995 X 4.2% =	4 872
Marianna	115 995 X 15.6% =	18 095
Fernandina (E)	115 995 X 11.2% =	12 991
Fernandina (W)	115 995 X 5.2% =	6 032
Flo-Gas Corp.	115 995 X 13.4% =	<u>15 543</u>
		<u>\$115 995</u>

MONTHLY PEAKS AND OUTPUT
MARIANNA, FLORIDA SYSTEM

Month (a)	Megawatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (MWH) (g)
January	44.7	Monday	12	6:00 PM	15 Min.Int.	18 897
February	42.5	Thursday	12	6:30 PM	"	17 131
March	33.0	Monday	23	6:45 PM	"	14 771
April	36.4	Wednesday	15	1:00 PM	"	15 762
May	36.3	Wednesday	27	2:15 PM	"	15 006
June	48.0	Monday	22	2:15 PM	"	21 869
July	50.0	Wednesday	15	3:00 PM	"	21 744
August	47.5	Monday	17	1:45 PM	"	19 179
September	40.1	Tuesday	15	1:45 PM	"	16 878
October	38.1	Friday	30	2:45 PM	"	14 121
November	32.7	Monday	23	8:15 AM	"	12 879
December	33.9	Saturday	19	5:45 PM	"	14 739
Total						<u>202 976</u>

MONTHLY PEAKS AND OUTPUT
FERNANDINA BEACH SYSTEM

January	32.7	Tuesday	13	7:30 AM	15 Min.Int.	16 276
February	30.6	Thursday	12	6:45 PM	"	12 749
March	25.7	Friday	20	7:30 AM	"	13 104
April	25.8	Saturday	11	7:30 PM	"	12 024
May	26.2	Thursday	28	6:00 PM	"	11 808
June	38.4	Wednesday	17	3:30 PM	"	19 088
July	37.2	Wednesday	15	5:45 PM	"	18 939
August	33.8	Thursday	6	4:30 PM	"	16 488
September	29.2	Sunday	27	7:30 PM	"	14 112
October	30.7	Wednesday	14	10:00 AM	"	13 609
November	26.7	Friday	13	6:15 PM	"	13 608
December	32.0	Saturday	19	9:45 AM	"	14 976
Total						<u>176 781</u>

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, and interchanged during the year.

Line No.	Item (a)	Megawatt-Hours (b)	Line No.	Item (a)	Megawatt-Hours (b)
1	SOURCES OF ENERGY		20	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		21	Sales to Ultimate Consumers (Including Interdepartmental Sales)	340 961
3	Steam		22	Sales for Resale	19 079
4	Nuclear		23	Energy Furnished Without Charge	
5	Hydro—Conventional	171	24	Energy Used by the Company (Excluding Station Use):	
6	Hydro—Pumped Storage		25	Electric Department Only	245
7	Other	23	26	Energy Losses:	
8	Less Energy for Pumping	(2)	27	Transmission and Conversion Losses	
9	Net Generation (Enter Total of lines 3 thru 8)	192	28	Distribution Losses	
10	Purchases	379 565	29	Unaccounted for Losses	19 472
11	Interchanges:		30	TOTAL Energy Losses	19 472
12	In (gross)		31	Energy Losses as Percent of Total on Line 19 <u>5.13</u> %	
13	Out (gross)		32	TOTAL (Enter Total of lines 21, 22, 23, 25, and 30)	379 757
14	Net Interchanges (Lines 12 and 13)				
15	Transmission for/by Others (Wheeling)				
16	Received _____ MWh				
17	Delivered _____ MWh				
18	Net Transmission (Lines 16 and 17)				
19	TOTAL (Enter Total of lines 9, 14, and 18)+ 10	379 757			

MONTHLY PEAKS AND OUTPUT

1. Report below the information called for pertaining to simultaneous peaks established monthly (in megawatts) and monthly output (in megawatt-hours) for the combined sources of electric energy of respondent.

2. Report in column (b) the respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Show monthly peak *including* such emergency deliveries in a footnote and briefly explain the nature of the emergency. There may be cases of commingling of purchases and exchanges and "wheeling," also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of MW demand for determination of peaks as specified by this report may be unavailable. In these cases, report peaks which include these

intermingled transactions. Furnish an explanatory note which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. If the individual MW amounts of such totals are needed for billing under separate rate schedules and are estimated, give the amount and basis of estimate.

3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).

4. Monthly output is the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year must agree with line 19 above.

5. If the respondent has two or more power systems not physically connected, furnish the information called for below for each system.

Name of System:

Line No.	Month (a)	MONTHLY PEAK					Monthly Output (MWh) (See Instr. 4) (g)
		Megawatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
33	January						
34	February						
35	March						
36	April	SEE	ATTACHED	SCHEDULE			
37	May						
38	June						
39	July						
40	August						
41	September						
42	October						
43	November						
44	December						
45	TOTAL						

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- Report data for Plant in Service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate

average number of employees assignable to each plant.

6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.

7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.

8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name (b)	Plant Name (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	NONE	
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)		
6	Net Peak Demand on Plant—MW (60 minutes)		
7	Plant Hours Connected to Load		
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water		
10	When Limited by Condenser Water		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use		
13	Cost of Plant:		
14	Land and Land Rights		
15	Structures and Improvements		
16	Equipment Costs		
17	Total Cost		
18	Cost per MW of Installed Capacity (Line 5)		
19	Production Expenses:		
20	Operation Supervision and Engineering		
21	Fuel		
22	Coolants and Water (Nuclear Plants Only)		
23	Steam Expenses		
24	Steam From Other Sources		
25	Steam Transferred (Cr.)		
26	Electric Expenses		
27	Misc. Steam (or Nuclear) Power Expenses		
28	Rents		
29	Maintenance Supervision and Engineering		
30	Maintenance of Structures		
31	Maintenance of Boiler (or Reactor) Plant		
32	Maintenance of Electric Plant		
33	Maint. of Misc. Steam (or Nuclear) Plant		
34	Total Production Expenses		
35	Expenses per Net MWh		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit: (Coal—tons of 2,000 lb.)(Oil—barrels of 42 gals.)(Gas—Mcf)(Nuclear—indicate)		
38	Quantity (Units) of Fuel Burned		
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas)(Give unit if nuclear)		
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year		
41	Average Cost of Fuel per Unit Burned		
42	Avg. Cost of Fuel Burned per Million Btu		
43	Avg. Cost of Fuel Burned per MWh Net Gen.		
44	Average Btu per MWh Net Generation		

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 <u>81</u>
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.

11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate

plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.

12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

Plant Name _____ (d)	Plant Name _____ (e)	Plant Name _____ (f)	Line No.
NONE			1
			2
			3
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)
Average Annual Heat Rates and Corresponding Net MWh Output for Most Efficient
Generating Units

1. Report only the most efficient generating units (not to exceed 10 in number) which were operated at annual capacity factors of 50 percent or higher. List only unit type installations, i.e., single boiler serving one turbine-generator. It is not necessary to report single unit plants on this page. Do not include non-condensing or automatic extraction-type turbine units operated for processing steam and electric power generation.

2. Annual Unit Capacity Factor =

3. Report annual system heat rate for total conventional steam-power generation and corresponding net generation (line 11).

4. Compute all heat rates on this page and also on pages 403 and 404 on the basis of total fuel burned, including burner lighting and banking fuel.

Net Generation—Kwh:

Unit KW. Capacity (as included in plant total—line 5, p. 402) × 8,760 hours

Line No.	Plant Name (a)	Unit No. (b)	MW (Generator Rating at Maximum Hydrogen Pressure) (c)	Btu Per Net MWh (d)	New Generation Thousand MWh (e)	Kind of Fuel (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						

Total System Steam Plants

11						
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.

3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. _____ Plant Name _____ (b)	FERC Licensed Project No. _____ Plant Name _____ (c)
1	Kind of Plant (Run-of-River or Storage)		
2	Type of Plant Construction (Conventional or Outdoor)	NONE	
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Capacity (Generator Name Plate Ratings in MW)		
6	Net Peak Demand on Plant—Megawatts (60 minutes)		
7	Plant Hours Connected to Load		
8	Net Plant Capability (In megawatts)		
9	(a) Under the Most Favorable Oper. Conditions		
10	(b) Under the Most Adverse Oper. Conditions		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use		
13	Cost of Plant:		
14	Land and Land Rights		
15	Structures and Improvements		
16	Reservoirs, Dams, and Waterways		
17	Equipment Costs		
18	Roads, Railroads, and Bridges		
19	TOTAL Cost (Enter Total of lines 14 thru 18)		
20	Cost per MW of Installed Capacity (Line 5)		
21	Production Expenses:		
22	Operation Supervision and Engineering		
23	Water for Power		
24	Hydraulic Expenses		
25	Electric Expenses		
26	Misc. Hydraulic Power Generation Expenses		
27	Rents		
28	Maintenance Supervision and Engineering		
29	Maintenance of Structures		
30	Maintenance of Reservoirs, Dams, and Waterways		
31	Maintenance of Electric Plant		
32	Maintenance of Misc. Hydraulic Plant		
33	Total Production Expenses (Total lines 22 thru 32)		
34	Expenses per Net MWh		

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses

classified as "Other Power Supply Expenses."
 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. _____ Plant Name _____ <div style="text-align: center;">(d)</div>	FERC Licensed Project No. _____ Plant Name _____ <div style="text-align: center;">(e)</div>	FERC Licensed Project No. _____ Plant Name _____ <div style="text-align: center;">(f)</div>	Line No.
			1
NONE			2
			3
			4
			5
			6
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)				
<p>1. Large plants are pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.</p> <p>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."</p>				
Line No.	Item (a)	FERC Licensed Project No. _____ Plant Name _____ (b)		
1	Type of Plant Construction (Conventional or Outdoor)			
2	Year Originally Constructed			
3	Year Last Unit was Installed	NONE		
4	Total Installed Capacity (Generator Name Plate Ratings in MW)			
5	Net Peak Demand on Plant—Megawatts (60 minutes)			
6	Plant Hours Connected to Load While Generating			
7	Net Plant Capability (In megawatts):			
8	Average Number of Employees			
9	Generation Exclusive of Plant Use			
10	Energy Used for Pumping			
11	Net Output for Load (line 9 minus line 10)			
12	Cost of Plant			
13	Land and Land Rights			
14	Structures and Improvements			
15	Reservoirs, Dams and Waterways			
16	Water Wheels, Turbines, and Generators			
17	Accessory Electric Equipment			
18	Miscellaneous Powerplant Equipment			
19	Roads, Railroads, and Bridges			
20	TOTAL Cost (Enter Total of lines 13 thru 19)			
21	Cost per MW of Installed Capacity (line 20 ÷ line 4)			
22	Production Expenses			
23	Operation Supervision and Engineering			
24	Water for Power			
25	Pumped Storage Expenses			
26	Electric Expenses			
27	Miscellaneous Pumped Storage Power Generation Expenses			
28	Rents			
29	Maintenance Supervision and Engineering			
30	Maintenance of Structures			
31	Maintenance of Reservoirs, Dams, and Waterways			
32	Maintenance of Electric Plant			
33	Maintenance of Miscellaneous Pumped Storage Plant			
34	Production Exp. Before Pumping Exp. (Enter Total of lines 23 thru 33)			
35	Pumping Expenses			
36	Total Production Expenses (Enter Total of lines 34 and 35)			
37	Expenses per MWh (Enter result of line 9 divided by line 36)			

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

6. Pumping energy (line 10) is that energy measured as input to the plant for pumping purposes.

7. Include on line 35 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed, leave lines 35, 36 and 37 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other sources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier, contract number, and date of contract.

FERC Licensed Project No. _____ Plant Name _____ (c)	FERC Licensed Project No. _____ Plant Name _____ (d)	FERC Licensed Project No. _____ Plant Name _____ (e)	Line No.
			1
			2
NONE			3
			4
			5
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[illegible]

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 19 81	
CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES							
Give below the information called for concerning changes in electric generating plant capacities during the year.							
A. Generating Plants or Units Dismantled, Removed from Service, Sold, or Leased to Others During Year							
1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service.				2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.			
Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (In megawatts)			Date (f)	If Sold or Leased to Another, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1	NONE						
2							
3							
4							
5							
6							
7							
B. Generating Units Scheduled for or Undergoing Major Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (In megawatts) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	NONE						
9							
10							
11							
12							
13							
14							
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name and Location (a)	Type (Hydro, Pumped Storage, Steam, Internal Combustion, Gas-Turbine, Nuclear, etc.) (b)	Installed Capacity (In megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
15	NONE						
16							
17							
18							
19							
20							
21							
D. New Units in Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name and Location (a)	Type (Hydro, Pumped Storage, Steam, Internal Combustion, Gas-Turbine, Nuclear, etc.) (b)	Unit No. (c)	Size of Unit (In megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
22	NONE						
23							
24							
25							
26							
27							
28							

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981	
STEAM-ELECTRIC GENERATING PLANTS							
<p>1. Include on this page steam-electric plants of 25,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at end of year. Show unit type installation, boiler, and turbine-generator, on same line.</p> <p>3. Exclude plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any generating plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing</p>							
Line No.	Name of Plant	Location of Plant	Boilers (Include both ratings for the boiler and the turbine-generator of dual-rated installations)				
			Number and Year Installed	Kind of Fuel and Method of Firing	Rated Pressure (In psig)	Rated Steam Temperature (Indicate reheat boilers as 1050/1000)	Rated Max. Continuous M lbs. Steam per Hour
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	NONE						
2							
3							
4							
5							
6							
7							
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY					This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981		
STEAM-ELECTRIC GENERATING PLANTS (Continued)												
<p>output, expenses or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any generating plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.</p> <p>7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.</p>												
Turbine-Generators <i>Report cross-compound turbine-generator units on two lines — H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements</i>												
Year Installed	Turbines <i>(Include both ratings for the boiler and the turbine-generator of dual-rated installations)</i>				Generators <i>Name Plate Rating in Kilowatts</i>						Plant Capacity, Maximum Generator Name Plate Rating <i>(Should agree with column (n))</i>	Line No.
	Max. Rating Mega- watt	Type <i>(Indicate tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); and noncondensing (NC). Show back pressures)</i>	Steam Pressure at Throttle psig.	RPM	At Minimum Hydrogen Pressure	At Maximum Hydrogen Pressure <i>(Include both ratings for the boiler and the turbine-generator of dual-rated installations)</i>	Hydrogen Pressure <i>(Designate air cooled generators)</i>		Power Factor	Voltage (In MV) <i>(If other than 3 phase, 60 cycle, indicate other characteristic)</i>		
							Min. (o)	Max. (p)				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
					NONE							1
												2
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19__81
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HYDROELECTRIC GENERATING PLANTS

1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity.
2. Report the information called for concerning generating plants and equipment at end of year. Show associated prime movers and generators on the same line.
3. Exclude from this schedule, plant, the book cost of which is included in Account 121, *Nonutility Property*.

4. Designate any plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving

Line No.	Name of Plant (a)	Location (b)	Name of Stream (c)	Water Wheels <small>(In column (e), indicate whether horizontal or vertical. Also indicate type of runner — Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), impulse (I). Designate reversible type units by appropriate footnote)</small>			
				Attended or Unattended (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head With Pond Full (g)
1	NONE						
2							
3							
4							
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8							
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981			
HYDROELECTRIC GENERATING PLANTS (Continued)										
<p>particulars (details) as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p> <p>5. Designate any plant or portion thereof leased to another company, and give name of lessee, date and term of lease and</p>					<p>annual rent, and how determined. Specify whether lessee is an associated company.</p> <p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.</p>					
Water Wheels (Continued)			Generators						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts) (q)	Line No.
Design Head (h)	RPM (i)	Maximum Hp. Capacity of Unit at Design Head (j)	Year Installed (k)	Voltage (l)	Phase (m)	Frequency or d.c. (n)	Name Plate Rating of Unit (In megawatts) (o)	Number of Units in Plant (p)		
		NONE								1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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PUMPED STORAGE GENERATING PLANTS

1. Include in this schedule pumped storage plants of 10,000 Kw (name-plate rating) or more of installed capacity.

2. Report the information called for concerning generating plants and equipment at end of year. Show associated prime movers and generators on the same line.

3. Exclude from this schedule the book cost of plant included in Account 121, *Nonutility Property*.

4. Designate any plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual

Line No.	Name of Plant	Location	Name of Stream	WATER WHEELS OF HYDRAULIC TURBINES/PUMPS				
				<i>(In column (e), indicate whether horizontal or vertical or inclined. Also indicate type of runner — Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), impulse (I), or Tublar (T). Designate reversible type units by appropriate footnote)</i>				
	(a)	(b)	(c)	Attended or Unattended (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head with Pond Full (g)	Design Head (h)
1	NONE							
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
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PUMPED STORAGE GENERATING PLANTS (Continued)

rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent shares in the operation of, furnish a concise statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

SEPARATE MOTOR-DRIVEN PUMPS

RPM <small>(Designate whether turbine or pump)</small>	Maximum Hp Capacity of Unit at Design Head	Year Installed	Type	RPM	Phase	Frequency or dc	NAME PLATE RATING IN		Line No.
							Hp	MVa	
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
	NONE								1
									2
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									4
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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PUMPED STORAGE GENERATING PLANTS (Continued)

5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.

6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Line No.	GENERATORS OR GENERATOR/MOTORS (In column (v), designate whether generator or motor)						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts)
	Year Installed	Voltage	Phase	Fre- quency or d.c.	Name Plate Rating of Unit (In megawatts) (Designate whether MVA, MW, or Hp; indicate power factor)	Number of Units in Plant	
	(r)	(s)	(t)	(u)	(v)	(w)	(x)
1							
2							
3							
4							
5							
6							
7							
8					NONE		
9							
10							
11							
12							
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 19<u>81</u>	
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS							
<p>1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.</p> <p>2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this page, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p> <p>4. Designate any plants or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) as to such matters as percent of ownership by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.</p>							
Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers (In column (a), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4)				
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)	
1	NONE						
2							
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 19 81		
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)								
<p>5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p>				<p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.</p>				
Prime Movers (Continued)		Generators					Total Installed Generating Capacity (Name plate ratings) (In megawatts)	Line No.
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency or d.c. (k)	Name Plate Rating of Unit (In megawatts) (l)	Number of Units in Plant (m)		
	NONE							1
								2
								3
								4
								5
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction.

If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Yulee, Florida	Block 97						
2		Fern.Bch,FL	138 000	138 000	Wood Pole	9.1	NONE	1
3								
4	Block 97	Block 83						
5	Fern.Bch., FL	Fern.Bch,FL	67 000	67 000	Wood Pole	2.3	NONE	1
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
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19								
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21								
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24								
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28								
29								
30								
31								
32								
33								
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35								
36	TOTAL					11.4		

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 <u>81</u>
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or

shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
394.6MCM	\$ 25 803*	\$750 499	\$ 776 302	\$ 10 202	\$ 27 875		\$ 38 077	1
4/0 Alum.	-	231 202	231 202					2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
		*Includes	Roads & Trails	\$1 961				13
								14
								15
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								33
								34
	\$ 25 803	\$981 701	\$1 007 504	\$ 10 202	\$ 27 875		\$ 38 077	35
								36

[illegible]

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS					
<p>1. Report below the information called for concerning distribution watt-hour meters and line transformers.</p> <p>2. Include watt-hour demand distribution meters, but not external demand meters.</p> <p>3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>					
Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS		
			Number (c)	Total Capacity (In MVA) (d)	
1	Number at Beginning of Year	16 480	6 067	198 308	
2	Additions During Year				
3	Purchases	555	248	11 058	
4	Associated with Utility Plant Acquired				
5	TOTAL Additions (Enter Total of lines 3 and 4)	555	248	11 058	
6	Reductions During Year				
7	Retirements	118	87	3 233	
8	Associated with Utility Plant Sold				
9	TOTAL Reductions (Enter Total of lines 7 and 8)	118	87	3 233	
10	Number at End of Year (Lines 1 + 5 - 9)	16 917	6 228	206 133	
11	In Stock	804	488	30 338	
12	Locked Meters on Customers' Premises	466			
13	Inactive Transformers on System				
14	In Customers' Use	15 639	5 723	175 139	
15	In Company's Use	8	17	656	
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	16 917	6 228	206 133	

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgement where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimated on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

A. Air pollution control facilities:

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling equipment

- (3) Monitoring equipment
- (4) Other.

B. Water pollution control facilities:

- (1) Cooling towers, ponds, piping, pumps, etc.
- (2) Waste water treatment equipment
- (3) Sanitary waste disposal equipment
- (4) Oil interceptors
- (5) Sediment control facilities
- (6) Monitoring equipment
- (7) Other.

C. Solid waste disposal costs:

- (1) Ash handling and disposal equipment
- (2) Land
- (3) Settling ponds
- (4) Other.

D. Noise abatement equipment:

- (1) Structures
- (2) Mufflers
- (3) Sound proofing equipment
- (4) Monitoring equipment
- (5) Other.

E. Esthetic costs:

- (1) Architectural costs
- (2) Towers
- (3) Underground lines
- (4) Landscaping
- (5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:

- (1) Preparation of environmental reports
- (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
- (3) Parks and related facilities
- (4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (g) the actual costs that are included in column (f).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR			Balance at End of Year (f)	Actual Cost (g)
			Additions (c)	Retirements (d)	Adjustments (e)		
1	Air Pollution Control Facilities						
2	Water Pollution Control Facilities	NONE					
3	Solid Waste Disposal Costs						
4	Noise Abatement Equipment						
5	Esthetic Costs						
6	Additional Plant Capacity						
7	Miscellaneous (Identify significant)						
8	TOTAL (Total of lines 1 thru 7)						
9	Construction Work in Progress						

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 501. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Report expenses under the subheadings listed below.

4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.

5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equip-

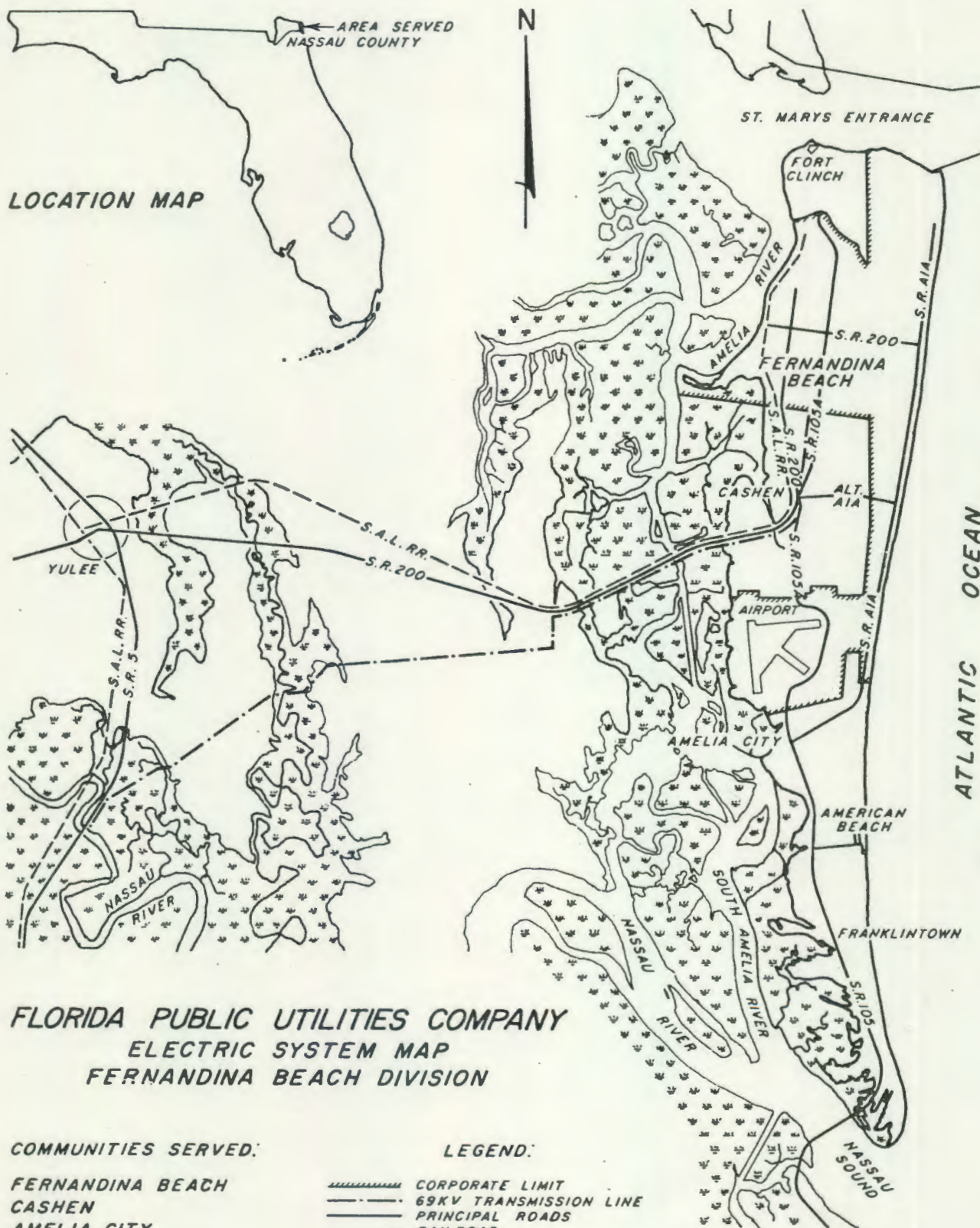
ment, use of alternate environmentally preferable fuels, or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expense (a)	Amount (b)	Actual Expenses (c)
1	Depreciation		
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs		
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels		
7	Replacement Power Costs		
8	Taxes and Fees		
9	Administrative and General		
10	Other (Identify significant)		
11	TOTAL		

NONE



Business Contracts with Officers, Directors and Affiliates

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

Name of Officer, Director or Affiliate	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
D. Downey	Law Firm of Paty, Downey, Lewis & Fick	\$ 13 000	Legal Fees

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

Affiliation of Officers and Directors

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

Name	Principal Occupation Or Business Affiliation	Affiliation or Connection with any other business or financial organization, firm or partnership	
		Affiliation or Connection	Name and Address
E. J. Patterson		Director	Florida National Bank of Palm Beach County, West Palm Beach, Florida
D. Downey		Attorney	Law Firm of Paty, Downey, Lewis & Fick, P. O. Box 2345, Palm Beach, FL 33480

Business Transactions with Related Parties

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

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

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

Column

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

[illegible]

Business Transactions with Related Parties (Cont'd)

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

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

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

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

3. The columnar instructions follow:

Column

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

Name of Company or Related Party (a)	Description of Items (b)	Sale or Purchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Value** (f)
Flo-Gas Corporation	Thirty Gas Meters (Sale)	460 S	460	-0-	
Flo-Gas Corporation	Block System with 6,200' of 2" Main 112 Services (Purchase)	4 140 P	4 140	-0-	

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

STATEMENT OF FINANCIAL POSITION - SEPARATED YEAR 19 81

MARIANNA

Title of Account

City of
Blountstown
Other
Jurisdiction

Total
System
\$

Florida
Jurisdiction
\$

Non-Utility
\$

1. Utility Plant				
2. Utility Plant (101-106), 114).....	8 474 575	8 320 799	153 776	
3. Construction Work in Progress (107).....	3 163.	3 163		
4. Total Utility Plant.....	\$ 8 477 738	\$ 8 323 962	\$ 153 776	\$
5. Less Accumulated Provision for Depreciation Amortization and Depletion (108, 111, 115).....	2 260 421	2 215 644	44 777	
6. Net Utility Plant, Less Nuclear Fuel.....	\$ 6 217 317	\$ 6 108 318	\$ 108 999	\$
7. Nuclear Fuel (120.1 - 120.4).....				
8. Less: Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5).....				
9. Net Nuclear Fuel.....	\$	\$	\$	\$
10. Net Utility Plant.....	\$ 6 217 317	\$ 6 108 318	\$ 108 999	\$
1. Gas Stored Underground-Noncurrent (117).....				
2. Utility Plant Adjustments (116).....				
3. Other Property and Investments				
4. Nonutility Property (121) (less Accumulated Provision for Depreciation and Amortization Included in (122) \$.....	36 509			36 509
Investment in Associated Companies (123).....				
5. Investment in Subsidiary Companies (Cost \$ (123.1).....				
7. Other Investments (124).....				
3. Special Funds (125-128).....				
9 Total Other Property and Investments.....	\$	\$	\$	\$
Current and Accrued Assets.....				
0. Cash (131).....				
1. Special Deposits (132-134).....				
2. Working Funds (135).....				
3. Temporary Cash Investments (136).....				
4. Notes and Accounts Receivable (less Accumulated Provision of Uncollectable Accounts) (141-144).....	860 535	782 232	78 303	
5. Receivables from Associated Companies (145,146)				
6. Materials and Supplies (151-157, 163).....	143 431	140 849	2 582	
7. Gas Stores Underground - Current (164).....				
2. Prepayments (165).....				
1. Interest and Dividends Receivable (171).....				
1. Rents Receivable (172).....				
1. Accrued Utility Revenues (173).....				
2. Miscellaneous Current & Accrued Assets (174).....				
Total Current & Accrued Assets.....	\$	\$	\$	\$

Title of Account

Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
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Deferred Debits

1. Unamortized Debt Expense (181).....			
2. Extraordinary Property Losses (182).....			
3. Preliminary Survey & Investigation Charges(183)			
4. Clearing Accounts (184).....			
5. Temporary Facilities (185).....			
6. Miscellaneous Deferred Debits (186).....*	204 104	204 104	
7. Deferred Losses from Disposition of Utility Plant (187).....			
8. Research, Development & Demonstration Expend- itures (188).....			
9. Unamortized Loss on Reacquired Debt (189).....			
10. Accumulated Deferred Income Taxes (190).....			
11. Total Deferred Debits.....	\$	\$	\$

Total Assets & Other Debits.....	\$	\$	\$
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*Deferred Purch. Elect. Costs

Proprietary Capital

12. Common Stock Issued (201).....			
13. Preferred Stock Issued (204).....			
Capital Stock Subscribed (202, 205).....			
15. Stock Liability for Conversion (203, 206).....			
16. Premium on Capital Stock (207).....			
17. Other - Paid in Capital Stock (208-211).....			
18. Installments Received on Capital Stock (212)..			
19. Discount on Capital Stock (213).....()	((
20. Capital Stock Expense (214).....()	((
21. Retained Earnings (215, 215.1, 216).....			
22. Unappropriated Undistributed Subsidiary Earnings (216.1).....			
23. Reacquired Capital Stock (217).....()	((
Total Proprietary Capital.....	\$	\$	\$

Long Term Debt

24. Bonds (221) (Less \$ _____ reacquired(222)..			
25. Advances from Associated Companies (223).....			
26. Other Long-Term Debt (224).....			
27. Unamortized Premium on Long-Term Debt (225)...			
Unamortized Discount on Long-Term Debt-Dr. (226).....			
28. Total Long-Term Debt.....	\$	\$	\$

MARIANNA

City of
Blountstown

Title of Account

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Current & Accrued Liabilities</u>				
1. Notes Payable (231).....				
2. Accounts Payable (232).....				
3. Payables to Associated Companies (233, 234)...				
4. Customer Deposits (235).....	283 715	283 715		
5. Taxes Accrued (236).....				
6. Interest Accrued (237).....				
7. Dividends Declared (238).....				
8. Matured Long-Term Debt (239).....				
9. Matured Interest (240).....				
10. Tax Collections Payable (241).....				
11. Miscellaneous Current & Accrued Liabilities (242).....				
12. Total Current & Accrued Liabilities...	\$	\$	\$	\$
<u>Deferred Credits</u>				
13. Customer Advances for Construction (252).....	51 548	51 548		
14. Accumulated Deferred Investment Tax Credits (255).....	322 135	322 135		
15. Deferred Gains from Disposition of Utility Plant (256).....				
16. Other Deferred Credits (253) Purch. Elect. ^{Over Recovery}	306 380	306 380		
17. Unamortized Gain on Reacquired Debt (257)....				
18. Accumulated Deferred Income Taxes (281-283)...	950 264	950 264		
19. Total Deferred Credits.....	\$	\$	\$	\$
<u>Operating Reserves</u>				
20. Operating Revenues (261-265).....				
21. Total Liabilities & Other Credits	\$	\$	\$	\$
<u>Electric Utility Plant</u>				
22. Electric Plant in Service (101).....	8 347 115	8 195 646	151 469	
23. Electric Plant Purchased or Sold (102).....				
24. Experimental Electric Plant (103) Unclassified.....				
25. Electric Plant Leased to Other (104).....				
26. Electric Plant Held for Future Use (105)....				
27. Completed Construction not Classified Electric (106).....				
28. Electric Plant Acquisition Adjustment (114) ^{Common Plant}	127 460	125 153	2 307	
Total.....	\$8 474 575	\$ 8 320 799	\$ 153 776	\$

Title of Account

City of
Blountstown

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Electric Utility Plant (Cont'd)</u>				
1. Accumulated provision for depreciation of Electric Utility Plant (108).....	2 229 555	2 185 337	44 218	
2. Accumulated provision for Amortization of Electric Utility Plant (111).....				
3. Accumulated provision for Depreciation of Common Plant Allocated	30 866	30 307	559	
4. Total.....	\$ 2 260 421	\$ 2 215 644	\$ 44 777	\$
<u>Nuclear Fuel in Process of Refinement, Con- version Enrichment & Fabrication (120.1)...</u>				
1. Nuclear Fuel Materials & Assemblies-Stock Account (120.2).....				
7. Nuclear Fuel Assemblies in Reactor (120.3)...				
1. Spent Nuclear Fuel (120.4).....				
9. Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5).....				
Total.....	\$	\$	\$	\$
<u>Other Property & Investments</u>				
1. Non-utility Property (121).....	36 509			36 509.
2. Accumulated Provision for Depreciation & Amortization of Non-Utility property (122).				
3. Total.....	\$ 36 509	\$	\$	\$ 36 509
<u>Special Funds</u>				
1. Sinking Funds (125).....				
2. Depreciation Fund (126).....				
3. Amortization Fund - Federal (127).....				
4. Other Special Funds (128).....				
Total.....	\$	\$	\$	\$
<u>Special Deposits</u>				
1. Interest Special Deposits (132).....				
2. Dividend Special Deposits (133).....				
3. Other Special Deposits (134).....				
Total.....	\$	\$	\$	\$

Title of Account

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Notes and Accounts Receivable</u>				
1. Notes Receivable (141).....				
2. Customer Accounts Receivable (142).....	872 006	793 703	78 303	
3. Other Accounts Receivable (143).....				
4. Accumulated Provision for Uncollectible Accounts Credit (144).....	(11 471)	(11 471)		
5. Total.....	\$ 860 535	\$ 782 232	\$ 78 303	\$

Receivables from Associated Companies

6. Notes Receivable from Associated Companies (145).....				
7. Accounts Receivable from Associated Companies (146).....				
8. Total.....	\$	\$	\$	\$

Materials and Supplies

9. Fuel Stock (151).....				
10. Fuel Stock Expenses Undistributed (152).....				
11. Residuals (153).....				
12. Plant Materials & Operations Supplies (154).....	143 431	140 849	2 582	
13. Merchandise (155).....				
14. Other Materials & Supplies (156).....				
15. Nuclear Materials Held for Sale (157).....				
16. Stores Expense Undistributed (163).....				
17. Total.....	\$ 143 431	\$ 140 849	\$ 2 582	\$

Proprietary Capital

18. Common Stock Subscribed (202).....				
19. Preferred Stock Subscribed (205).....				
20. Total.....	\$	\$	\$	\$
21. Donations Received from Stockholders (208).....				
22. Reduction in Part or Stated Value of Capital Stock (209).....				
23. Gain on Resale or Cancellation of Reacquired Capital Stock (210).....				
24. Miscellaneous Paid in Capital (211).....				
25. Total.....	\$	\$	\$	\$
Appropriated Retained Earnings (215).....				
Appropriated Retained Earnings, Amortization Reserve, Federal (215.1).....				
26. Unappropriated Retained Earnings (216).....				
27. Total.....	\$	\$	\$	\$

Total
SystemFlorida
JurisdictionOther
Jurisdiction

Non-Utility

Long Term Debt

1. Bonds (221).....
2. Reacquired Bond (222).....
3. Total.....

\$ \$ \$ \$

Payables to Associated Companies

4. Notes Payable to Associated Companies (233)....
5. Accounts Payable to Associated Companies (234).....
6. Total.....

\$ \$ \$ \$

Deferred Credits

7. Accumulated Deferred Income Taxes - Accelerated
Amortization Property (281).....
8. Accumulated Deferred Income Taxes - Other
Property (282).....
9. Accumulated Deferred Income Taxes - Other (283).....
10. Total.....

850 865 850 865

99 399 99 399

\$ 950 264 \$ 950 264 \$ \$

Operating Reserves

11. Property Insurance Reserve (261).....
12. Injuries and Damages Reserve (262).....
13. Pensions and Benefits Reserve (263).....
14. Miscellaneous Operating Reserve (265).....
15. Total.....

\$ \$ \$ \$

Intangible Plant

16. Organization (301).....
17. Franchises and Consents (302).....
18. Miscellaneous Intangible Plant (303).....
19. Total.....

\$ \$ \$ \$

Production Plant

A. Steam Production

20. Land and Land Rights (310).....
21. Structures and Improvements (311).....
22. Boiler Plant Equipment (312).....
23. Engines and Engine Driven Generators (313)....
24. Turbogenerator Units (314).....
25. Accessory Electric Equipment (315).....
26. Miscellaneous Power Plant Equipment (316).....

Total..... \$ \$ \$ \$

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Production Plant (Cont'd)</u>				
B. Nuclear Production				
1. Land and Land Rights (320).....				
2. Structures and Improvements (321).....				
3. Reactor Plant Equipment (322).....				
4. Turbogenerator Units (323).....				
5. Accessory Electric Equipment (324).....				
6. Miscellaneous Power Plant Equipment (325).....				
7. Total.....	\$	\$	\$	\$
C. Hydraulic Production				
8. Land and Land Rights (330).....	1 837	1 837		
9. Structures and Improvements (331).....	4 833	4 833		
10. Reservoirs, Dams, and Waterways (332).....	61 479	61 479		
11. Water Wheels, Turbines and Generators (333)....	98 267	98 267		
12. Accessory Electric Equipment (334).....	66 033	66 033		
13. Miscellaneous Power Plant Equipment (335).....	375	375		
14. Roads, Railroads and Bridges (336).....				
15. Total.....	\$ 232 824	\$ 232 824	\$	\$
D. Other Production				
16. Land and Land Rights (340).....				
17. Structures and Improvements (341).....	3 236	3 236		
18. Fuel Holders, Producers, and Accessories (342).				
19. Prime Movers (343).....				
20. Generators (344).....				
21. Accessory Electric Equipment (345).....				
22. Miscellaneous Power Plant Equipment (346).....				
23. Total.....	\$ 3 236	\$ 3 236	\$	\$
<u>Transmission Plant</u>				
24. Land and Land Rights (350).....				
25. Structures and Improvements (352).....				
26. Station Equipment (353).....				
27. Towers and Fixtures (354).....				
28. Poles and Fixtures (355).....				
29. Overhead Conductors and Devices (356).....				
30. Underground Conduit (357).....				
31. Underground Conductors and Devices (358).....				
32. Roads and Trails (359).....				
33. Total.....	\$	\$	\$	\$

Total
SystemFlorida
JurisdictionOther
Jurisdiction

Non-Utility

Distribution Plant

1. Land and Land Rights (360).....	7 941	7 941		
Structures and Improvements (361).....	749	749		
3. Station Equipment (362).....	503 497	465 474	38 023	
4. Storage Battery Equipment (363).....				
5. Poles, Towers and Fixtures (364).....	1 641 036	3 947 246	104 126	
6. Overhead Conductors and Devices (365).....	2 410 336			
7. Underground Conduit (366).....	5 769	5 769		
8. Underground Conductors and Devices (367).....	36 285	36 285		
9. Line Transformers (368).....	1 711 821	1 711 821		
10. Services (369).....	645 696	645 696		
11. Meters (370).....	496 596	495 096	1 500	
12. Installations on Customers' Premises (371).....	94 658	94 658		
13. Leased Property on Customers' Premises (372)...				
14. Street Lighting and Signal Systems (373).....	124 627	124 627		
15. Total.....	\$ 7 679 011	\$ 7 535 362	\$ 143 649	\$

General Plant

16. Land and Land Rights (389).....	2 822			
Structures and Improvements (390).....	26 894			
18. Office Furniture and Equipment (391).....	24 072			
19. Transportation Equipment (392).....	258 821			
20. Stores Equipment (393).....	17 342			
21. Tools, Shop and Garden Equipment (394).....	18 975			
22. Laboratory Equipment (395).....	12 455			
23. Power Operated Equipment (396).....	12 320			
24. Communication Equipment (397).....	55 756			
25. Miscellaneous Equipment (398).....	2 587			
26. Other Tangible Property (399).....				
27. Total.....	\$ 432 044	\$ 424 224	\$ 7 820	\$
28. Grand Total.....	\$ 8 347 115	\$ 8 195 646	\$ 151 469	\$

STATEMENT OF INCOME - SEPARATED YEAR 1981

MARIANNA

City of
Blountstown

Title of Accounts	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Utility Operating Income</u>				
1. Operating Revenues (400).....	12 094 816	11 125 769	969 047	
2. Operating Expenses:				
3. Operation Expense (401).....	10 412 509	9 458 898	953 611	
4. Maintenance Expense (402).....	347 277	347 277		
5. Depreciation Expense (403).....	278 805	273 716	5 089	
6. Amort. & Depl. of Utility Plant (404-405)...				
7. Amort. of Utility Plant Acq. Adj. (406).....				
8. Amort. of Property Losses (407).....				
9. Amort. of Conversion Expense (407).....				
10. Taxes Other Than Income Taxes (408.1).....	150-179	144 882	5 297	
11. Income Taxes - Federal (409.1).....	168 759	169 614	(855)	
12. - Other (409.1)...State.....	25 594	25 562	32	
13. Provision for Deferred Inc. Taxes (410.1)...	75 852	75 409	443	
14. Provision for Deferred Income Taxes-Cr. (411.1).....) () () (
15. Investment Tax Credit Adj.-Net (411.4).....	38 410	37 715	695	
16. Gains from Disp. of Utility Plant (411.6)...) () () (
17. Losses from Disp. of Utility Plant (411.7)...				
18. Total Utility Operating Expenses.....	\$11 497 385	\$10 533 073	\$ 964 312	\$
19. Net Utility Operating Income.....	\$ 597 431	\$ 592 696	\$ 4 735	\$
<u>Other Income and Deductions</u>				
20. Other Income:				
21. Nonutility Operating Income (415-418).....				
22. Equity in Earnings of Subsidiary Companies (418.1).....				
23. Interest and Dividend Income (419).....				
24. Allowance for Other Funds Used During Construction (419.1).....				
25. Miscellaneous Nonoperating Income (421)...				
26. Gain on Disposition of Property (421.1)...				
27. Total Other Income.....	\$	\$	\$	\$
28. Other Income Deductions:				
29. Less on Disposition of Property (421.2)...				
30. Miscellaneous Amortization (425).....				
31. Miscellaneous Income Deductions (426.1- 426.5).....				
32. Total Other Income Deductions.....	\$	\$	\$	\$

Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-utility
Taxes Applicable to Other Income & Deductions				
2. Taxes Other Than Income Taxes (408.2).....				
Income Taxes - Federal (409.2).....				
- Other (409.2).....				
5. Provision for Deferred Inc. Taxes (410.2)...				
Provision for Deferred Income Taxes-Cr. (411.2).....	()	()
Investment Tax Credit Adj.-Net (411.5).....				
Investment Tax Credits (420).....				
9. Total Taxes on Other Income & Deductions	\$	\$	\$	\$
Net Other Income & Deductions.....	\$	\$	\$	\$

Interest Charges

1. Interest on Long-Term Debt (427).....				
Amort. of Debt. Disc. and Expenses (428).....				
Amortization of Loss on Reacquired Debt (428.1).				
Amort. of Premium on Debt-Credit (429).....	()	()
Amortization of Gain on Reacquired Debt-Credit (429.1).....	()	()
Interest on Debt to Assoc. Companies (430).....				
Other Interest Expense (431).....				
3. Allowance for Borrowed Funds Used During Construction-Credit (432).....	()	()
Net Interest Charges.....	\$	\$	\$	\$
Income Before Extraordinary Items.....	\$	\$	\$	\$

Extraordinary Items

Extraordinary Income (434).....				
Extraordinary Deductions (435).....	()	()
Net Extraordinary Items.....	\$	\$	\$	\$
Income Taxes - Federal and Other (409.3).....				
Extraordinary Items After Taxes.....	\$	\$	\$	\$
Net Income.....	\$	\$	\$	\$

MARIANNA

Title of Accounts

City of
Blountstown
Other
Jurisdiction

Non-Utility

Total
System
\$Florida
Jurisdiction
\$

\$

\$

Operating RevenuesSales of Electricity

1. Residential Sales (440).....	4 954 921	4 954 921		
2. Commercial & Industrial Sales (442).....	5 865 894	5 865 894		
3. Public Street & Highway Lighting.....	106 555	106 555		
4. Other Sales to Public Authorities (445).....	167 046	167 046		
5. Over-Recovery of Purch. Elect.....	(20 850)	(20 850)		
6. Interdepartmental Sales (448).....				
7. Total Sales to Ultimate Consumers.....	\$11 073 566	\$11 073 566	\$	\$
8. Sales for Resale (447).....	969 047	969 047		
9. Total Sales of Electricity.....	\$12 042 613	\$11 073 566	\$	969 047 \$

Other Operating Revenues

10. Forfeited Discounts (450).....				
11. Miscellaneous Service Revenues (451).....	27 862	27 862		
12. Sales of Water & Water Power (453).....				
13. Rent from Electric Property (454).....	10 977	10 977		
14. Interdepartmental Rents (455).....				
15. Other Electric Revenues (456).....	13 364	13 364		
16. Total Other Operating Revenues.....	\$ 52 203	\$ 52 203	\$	\$
17. Total Electric Operating Revenues (400).....	\$12 094 816	\$11 125 769	\$	969 047 \$

Operating ExpensesPower Production ExpensesSteam Power GenerationOperation

18. Operation Supervision & Engineering (500).....				
19. Fuel Recoverable (501.1).....				
20. Fuel Non-Recoverable (501.2).....				
21. Steam Expenses (502).....				
22. Steam from Other Sources (503).....				
23. Steam Transferred - Cr. (504).....	()	()
24. Electric Expenses (505).....				
25. Miscellaneous Steam Power Expenses (506).....				
26. Rents (507).....				
27. Total Operation.....	\$	\$	\$	\$

Title of Accounts

	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
<u>Maintenance</u>				
1. Maintenance Supervision & Engineering (510).....				
2. Maintenance of Structures (511).....				
3. Maintenance of Boiler Plant (512).....				
4. Maintenance of Electric Plant (513).....				
5. Maintenance of Miscellaneous Steam Plant (514).....				
6. Total Maintenance.....	\$	\$	\$	\$
7. Total Power Production Expenses - Steam Power.....	\$	\$	\$	\$
<u>Nuclear Power Generation</u>				
<u>Operation</u>				
8. Operation Supervision & Engineering (517).....				
9. Fuel Recoverable (518.1).....				
10. Fuel Non-Recoverable (518.2).....				
11. Coolants & Water (519).....				
12. Steam Expenses (520).....				
13. Steam from Other Sources (521).....				
14. Steam Transferred - Cr. (522).....	((()
15. Electric Expenses (523).....				
16. Miscellaneous Nuclear Power Expenses (524).....				
17. Rents (525).....				
18. Total Operation.....	\$	\$	\$	\$
<u>Maintenance</u>				
19. Maintenance Supervision & Engineering (528)....				
20. Maintenance of Structures (529).....				
21. Maintenance of Reactor Plant Equipment (530)...				
22. Maintenance of Electric Plant (531).....				
23. Maintenance of Miscellaneous Nuclear Plant (532).....				
24. Total Maintenance.....	\$	\$	\$	\$
25. Total Power Production Expenses - Nuclear Power.....	\$	\$	\$	\$

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Hydraulic Power Generation</u>				
Operation				
1. Operation Supervision & Engineering (535).....				
2. Water for Power (536).....				
3. Hydraulic Expenses (537).....				
4. Electric Expenses (538).....	2 087	2 087		
5. Miscellaneous Hydraulic Power Generation Expenses (539).....	1 506	1 506		
6. Rents (540).....				
7. Total Operation.....	\$ 3 593	\$ 3 593	\$	\$

Maintenance

8. Maintenance Supervision & Engineering (541)....				
9. Maintenance of Structures (542).....	4 089	4 089		
10. Maintenance of Reservoirs, Dams & Waterways (543).....				
11. Maintenance of Electric Plant (544).....	9 133	9 133		
12. Maintenance of Miscellaneous Hydraulic Plant (545).....	7	7		
13. Total Maintenance.....	\$ 13 229	\$ 13 229	\$	\$
14. Total Power Production Expenses - Hydraulic Power.....	\$ 16 822	\$ 16 822	\$	\$

Other Power Generation

Operation

5. Operation Supervision & Engineering (546).....				
6. Fuel Recoverable (547.1).....				
7. Fuel Non-Recoverable (547.2).....				
8. Generation Expenses (548).....				
9. Miscellaneous Other Power Generation Expenses (549).....				
0. Rents (550).....				
1. Total Operation.....	\$	\$	\$	\$

Maintenance

2. Maintenance Supervision & Engineering (551)....				
3. Maintenance of Structures (552).....				
4. Maintenance of Generating & Electric Plant (553)				
5. Maintenance of Miscellaneous Other Power Generation Plant (554).....				
Total Maintenance.....	\$	\$	\$	\$
Total Power Production Expenses - Other Power.....	\$	\$	\$	\$

Total
System
\$Florida
Jurisdiction
\$Jurisdiction
\$Non-Utility
\$Other Power Supply Expenses

1. Purchased Power Recoverable (555.1).....	9 602 357	8 662 886	939 471	
2. Purchased Power Non-Recoverable (555.2).....				
3. System Control & Load Dispatching (556).....				
4. Other Expenses (557).....				
5. Total Other Power Supply Expenses.....	\$ 9 602 357	\$ 8 662 886	\$ 939 471	\$
6. Total Power Production Expenses.....	\$ 9 619 179	\$ 8 679 708	\$ 939 471	\$

Transmission ExpensesOperation

7. Operation Supervision & Engineering (560).....				
8. Load Dispatching (561).....				
9. Station Expenses (562).....				
10. Overhead Line Expenses (563).....				
11. Underground Line Expenses (564).....				
12. Transmission of Electricity by Others (565).....				
13. Miscellaneous Transmission Expenses (566).....				
4. Rents (567).....				
15. Total Operation.....	\$	\$	\$	\$

Maintenance

5. Maintenance Supervision & Engineering (568).....				
7. Maintenance of Structures (569).....				
9. Maintenance of Station Equipment (570).....				
1. Maintenance of Overhead Lines (571).....				
20. Maintenance of Underground Lines (572).....				
.. Maintenance of Miscellaneous Transmission Plant (573).....				
12. Total Maintenance.....	\$	\$	\$	\$
1. Total Transmission Expenses.....	\$	\$	\$	\$

Distribution ExpensesOperation

1. Operation Supervision & Engineering (580).....	29 985
.. Load Dispatching (581).....	
Station Expenses (582).....	746
Overhead Line Expenses (583).....	22 615
Underground Line Expenses (584).....	
Street Lighting & Signal System Expenses (585).....	4 355
Meter Expenses (586).....	63 192
Customer Installations Expenses (587).....	13 332
	468

Title of Accounts

City of
Blountstown

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Distribution Expenses (Cont'd)</u>				
Operation (Cont'd)				
1. Miscellaneous Distribution Expenses (588).....	52 883			
2. Rents (589).....	1 284			
3. Total Operation.....	\$ 188 392	\$ 178 823	\$ 9 569	\$
Maintenance				
4. Maintenance Supervision & Engineering (590).....	8 231	8 231		
5. Maintenance of Structures (591).....				
6. Maintenance of Station Equipment (592).....	1 478	1 478		
7. Maintenance of Overhead Lines (593).....	296 824	296 824		
8. Maintenance of Underground Lines (594).....	154	154		
9. Maintenance of Line Transformers (595).....	5 962	5 962		
10. Maintenance of Street Lighting & Signal Systems (596).....	10 651	10 651		
11. Maintenance of Meters (597).....				
12. Maintenance of Miscellaneous Distribution Plant (598).....				
Total Maintenance.....	\$ 323 300	\$ 323 300	\$	\$
14. Total Distribution Expenses.....	\$ 511 692	\$ 502 123	\$ 9 569	\$
<u>Customer Accounts Expenses</u>				
Operation				
15. Supervision (901).....	15 651			
16. Meter Reading Expenses (902).....	45 515			
7. Customer Records & Collection Expenses (903)....	153 994			
18. Uncollectible Accounts (904).....	11 546			
9. Miscellaneous Customer Accounts Expenses (905).....	10 511			
20. Total Customer Accounts Expenses.....	\$ 237 217	\$ 236 617	\$ 600	\$
<u>Customer Service & Informational Expenses</u>				
Operation				
11. Supervision (907) & Common (906).....	31 924	31 924		
Customer Assistance Expenses (908).....	24 166	24 166		
Informational & Instructional Expenses (909)....	5 857	5 857		
Miscellaneous Customer Service & Informational Expenses (910).....	2 607	2 607		
21. Total Customer Service & Informational Expenses.....	\$ 64 554	\$ 64 554	\$	\$

MARIANNA

City of
Blountstown
Other
Jurisdiction / Non-Utility

	Total System \$	Florida Jurisdiction \$	City of Blountstown Other Jurisdiction \$	Non-Utility \$
<u>Sales Expenses</u>				
Operation				
1. Supervision (911).....		832	832	
2. Demonstrating & Selling Expenses (912).....		947	947	
3. Advertising Expenses (913).....		174	174	
4. Miscellaneous Sales Expenses (916).....		160	160	
5. Total Sales Expenses.....	\$	2 113	\$ 2 113	\$

Administrative and General Expenses

Operation				
6. Administrative & General Salaries (920).....		83 796		
7. Office Supplies & Expenses (921).....		20 120		
8. Administrative Expenses Transferred - Cr. (922)(17 278)	(((
9. Outside Services Employed (923).....		54 432		
10. Property Insurance (924).....		2 668		
11. Injuries & Damages (925).....		39 295		
12. Employee Pensions & Benefits (926).....		77 652		
13. Franchise Requirements (927).....				
14. Regulatory Commission Expenses (928).....		9 089		
15. Duplicate Charges - Cr. (929).....()	((
General Advertising Expenses (930.1).....		25 388		
17. Miscellaneous General Expenses (930.2).....		19 121		
18. Rents (931).....				
19. Total Operation.....	\$	314 283	\$ 310 312	\$ 3 971

Maintenance

0. Maintenance of General Plant (932).....		10 747	10 747	
1. Total Administrative & General Expenses.....	\$	325 030	\$ 321 059	\$ 3 971
2. Total Electric Operation Expenses (401).....	\$	10 412 509	\$9 458 898	\$ 953 611
3. Total Electric Maintenance Expenses (402)....	\$	347 277	\$ 347 277	\$
4. Total-Operation & Maintenance	\$	10 759 786	\$9 806 175	\$ 953 611

Depreciation Expense (403)

1. Intangible Plant.....				
2. Steam Product Plant.....				
3. Nuclear-Production Plant.....				
4. Hydraulic Production Plant - Conventional.....		6 180		
5. Hydraulic Production Plant - Pumped Storage....				
6. Other Production Plant.....		62		
7. Transmission Plant.....				
8. Distribution Plant.....		259 358		
		470		

Title of Accounts

City of
Blountstown

Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
\$	\$	\$	\$

Depreciation Expense (403) Cont'd

1. General Plant.....	7 924				
2. Common Plant - Electric.....	5 281				
3. Total.....	\$ 278 805	\$ 273 716	\$ 5 089	\$	

Amortization Expense (404) Limited Term
Plant

4. Intangible Plant.....					
5. Steam Production Plant.....					
6. Nuclear Production Plant.....					
7. Hydraulic Production Plant - Conventional....					
8. Hydraulic Production Plant - Pumped Storage...					
9. Other Production Plant.....					
10. Transmission Plant.....					
11. Distribution Plant.....					
12. General Plant.....					
13. Common Plant - Electric.....					
4. Total.....	\$	\$	\$	\$	

Amortization Expense (405) Other Electric
Plant

5. Intangible Plant.....					
6. Steam Production Plant.....					
7. Nuclear Production Plant.....					
8. Hydraulic Production Plant - Conventional....					
9. Hydraulic Production Plant - Pumped Storage...					
10. Other Production Plant.....					
11. Transmission Plant.....					
12. Distribution Plant.....					
13. General Plant.....					
14. Common Plant - Electric.....					
15. Total	\$	\$	\$	\$	
Amortization (404, 405) Total.....	\$	\$	\$	\$	

STATEMENT OF FINANCIAL POSITION - SEPARATED YEAR 1981

FERNANDINA BEACH

Title of Account

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
1. <u>Utility Plant</u>				
2. Utility Plant (101-106), 114).....	7 958 064	7 958 064		
3. Construction Work in Progress (107).....	135 584	135 584		
4. Total Utility Plant.....	\$ 8 093 648	\$ 8 093 648	\$	\$
5. Less Accumulated Provision for Depreciation Amortization and Depletion (108, 111, 115).....	2 019 844	2 019 844		
6. Net Utility Plant, Less Nuclear Fuel.....	\$ 6 073 804	\$ 6 073 804	\$	\$
7. Nuclear Fuel (120.1 - 120.4).....				
8. Less: Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5).....				
9. Net Nuclear Fuel.....	\$	\$	\$	\$
10. Net Utility Plant.....	\$ 6 073 804	\$ 6 073 804	\$	\$
1. Gas Stored Underground-Noncurrent (117).....				
2. Utility Plant Adjustments (116).....				
3. Other Property and Investments				
4. Nonutility Property (121) (less Accumulated Provision for Depreciation and Amortization Included in (122) \$.....				
Investment in Associated Companies (123).....				
5. Investment in Subsidiary Companies (Cost \$) (123.1).....				
7. Other Investments (124).....				
3. Special Funds (125-128).....				
9 Total Other Property and Investments.....	\$	\$	\$	\$
Current and Accrued Assets.....				
1. Cash (131).....				
1. Special Deposits (132-134).....				
2. Working Funds (135).....				
3. Temporary Cash Investments (136).....				
4. Notes and Accounts Receivable (less Accumulated Provision of Uncollectable Accounts) (141-144).....				
5. Receivables from Associated Companies (145,146)				
6. Materials and Supplies (151-157, 163).....	217 312	217 312		
7. Gas Stores Underground - Current (164).....				
3. Prepayments (165).....				
1. Interest and Dividends Receivable (171).....				
Rents Receivable (172).....				
Accrued Utility Revenues (173).....				
7. Miscellaneous Current & Accrued Assets (174).....				
Total Current & Accrued Assets.....	\$	\$	\$	\$

Title of Account

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Deferred Debits</u>				
1. Unamortized Debt Expense (181).....				
2. Extraordinary Property Losses (182).....	11 889	11 889		
3. Preliminary Survey & Investigation Charges(183)				
4. Clearing Accounts (184).....				
5. Temporary Facilities (185).....	13 905	13 905		
6. Miscellaneous Deferred Debits (186)*.....	59 989	59 989		
7. Deferred Losses from Disposition of Utility Plant (187).....				
8. Research, Development & Demonstration Expend- itures (188).....				
9. Unamortized Loss on Reacquired Debt (189).....				
10. Accumulated Deferred Income Taxes (190).....	382 181	382 181		
11. Total Deferred Debits.....	\$	\$	\$	\$
Total Assets & Other Debits.....	\$	\$	\$	\$
*Deferred Purch. Elect. Costs				
<u>Proprietary Capital</u>				
12. Common Stock Issued (201).....				
13. Preferred Stock Issued (204).....				
Capital Stock Subscribed (202, 205).....				
15. Stock Liability for Conversion (203, 206).....				
16. Premium on Capital Stock (207).....				
17. Other - Paid in Capital Stock (208-211).....				
18. Installments Received on Capital Stock (212)..				
19. Discount on Capital Stock (213).....()	(((
20. Capital Stock Expense (214).....()	(((
21. Retained Earnings (215, 215.1, 216).....				
22. Unappropriated Undistributed Subsidiary Earnings (216.1).....				
23. Reacquired Capital Stock (217).....()	(((
Total Proprietary Capital.....	\$	\$	\$	\$
<u>Long Term Debt</u>				
24. Bonds (221) (Less \$ _____ reacquired(222)..				
25. Advances from Associated Companies (223).....				
26. Other Long-Term Debt (224).....				
27. Unamortized Premium on Long-Term Debt (225)...				
Unamortized Discount on Long-Term Debt-Dr. (226).....				
28. Total Long-Term Debt.....	\$	\$	\$	\$

FERNANDINA BEACH

Title of Account

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Current & Accrued Liabilities</u>				
1. Notes Payable (231).....				
2. Accounts Payable (232).....				
3. Payables to Associated Companies (233, 234)...				
4. Customer Deposits (235).....				
5. Taxes Accrued (236).....				
6. Interest Accrued (237).....				
7. Dividends Declared (238).....				
8. Matured Long-Term Debt (239).....				
9. Matured Interest (240).....				
10. Tax Collections Payable (241).....				
11. Miscellaneous Current & Accrued Liabilities (242).....				
12. Total Current & Accrued Liabilities...	\$	\$	\$	\$
<u>Deferred Credits</u>				
13. Customer Advances for Construction (252).....	81 398	81 398		
14. Accumulated Deferred Investment Tax Credits (255).....				
15. Deferred Gains from Disposition of Utility Plant (256).....				
16. Other Deferred Credits (253)... Purch. Elect. Over Recovery	203 983	203 983		
17. Unamortized Gain on Reacquired Debt (257)....				
18. Accumulated Deferred Income Taxes (281-283)..	901 520	901 520		
19. Total Deferred Credits.....	\$	\$	\$	\$
<u>Operating Reserves</u>				
20. Operating Revenues (261-265).....				
21. Total Liabilities & Other Credits	\$	\$	\$	\$
<u>Electric Utility Plant</u>				
22. Electric Plant in Service (101).....	7 772 132	7 772 132		
23. Electric Plant Purchased or Sold (102).....				
24. Experimental Electric Plant (103) Unclassified.....				
25. Electric Plant Leased to Other (104).....				
26. Electric Plant Held for Future Use (105)....	5 090	5 090		
27. Completed Construction not Classified Electric (106).....	73 411	73 411		
28. Common Plant Allocated (118)	107 431	107 431		
Total.....	\$ 7 958 064	\$ 7 958 064	\$	\$

FERNANDINA BEACH

Page 4 of 8

Title of Account

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Electric Utility Plant (Cont'd)</u>				
1. Accumulated provision for depreciation of Electric Utility Plant (108).....	1 994 640	1 994 640		
2. Accumulated provision for Amortization of Electric Utility Plant (111).....				
3. Accumulated provision for Depreciation of Common Plant Allocated (119).....	25 204	25 204		
4. Total.....	\$2 019 844	\$2 019 844	\$	\$
5. Nuclear Fuel in Process of Refinement, Con- version Enrichment & Fabrication (120.1)...				
6. Nuclear Fuel Materials & Assemblies-Stock Account (120.2).....				
7. Nuclear Fuel Assemblies in Reactor (120.3)...				
8. Spent Nuclear Fuel (120.4).....				
9. Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5).....				
Total.....	\$	\$	\$	\$
<u>Other Property & Investments</u>				
1. Non-utility Property (121).....				
2. Accumulated Provision for Depreciation & Amortization of Non-Utility property (122).....				
3. Total.....	\$	\$	\$	\$
<u>Special Funds</u>				
4. Sinking Funds (125).....				
5. Depreciation Fund (126).....				
6. Amortization Fund - Federal (127).....				
7. Other Special Funds (128).....				
8. Total.....	\$	\$	\$	\$
<u>Special Deposits</u>				
9. Interest Special Deposits (132).....				
10. Dividend Special Deposits (133).....				
11. Other Special Deposits (134).....				
Total.....	\$	\$	\$	\$

FERNANDINA BEACH

Title of Account

Total
System
\$

Florida
Jurisdiction
\$

Other
Jurisdiction
\$

Non-Utility
\$

Notes and Accounts Receivable

1. Notes Receivable (141).....
2. Customer Accounts Receivable (142).....
3. Other Accounts Receivable (143).....
4. Accumulated Provision for Uncollectible
Accounts Credit (144).....
5. Total.....

\$

\$

\$

\$

Receivables from Associated Companies

6. Notes Receivable from Associated Companies
(145).....
7. Accounts Receivable from Associated Companies
(146).....
8. Total.....

\$

\$

\$

\$

Materials and Supplies

9. Fuel Stock (151)..... 3 163 3 163
10. Fuel Stock Expenses Undistributed (152).....
11. Residuals (153).....
12. Plant Materials & Operations Supplies (154).. 214 149 214 149
13. Merchandise (155).....
14. Other Materials & Supplies (156).....
15. Nuclear Materials Held for Sale (157).....
16. Stores Expense Undistributed (163).....
17. Total.....

\$

217 312

\$ 217 312

\$

\$

Proprietary Capital

18. Common Stock Subscribed (202).....
19. Preferred Stock Subscribed (205).....
20. Total.....

\$

\$

\$

\$

21. Donations Received from Stockholders (208)..
22. Reduction in Part or Stated Value of Capital
Stock (209).....
23. Gain on Resale or Cancellation of Reacquired
Capital Stock (210).....
24. Miscellaneous Paid in Capital (211).....

25. Total.....

\$

\$

\$

\$

26. Appropriated Retained Earnings (215).....
27. Appropriated Retained Earnings, Amortization
Reserve, Federal (215.1).....
28. Unappropriated Retained Earnings (216).....

29. Total.....

\$

\$

\$

\$

FERNANDINA BEACH

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Long Term Debt</u>				
1. Bonds (221).....				
2. Reacquired Bond (222).....				
3. Total.....	\$	\$	\$	\$
<u>Payables to Associated Companies</u>				
4. Notes Payable to Associated Companies (233)....				
5. Accounts Payable to Associated Companies (234).....				
6. Total.....	\$	\$	\$	\$
<u>Deferred Credits</u>				
7. Accumulated Deferred Income Taxes - Accelerated Amortization Property (281).....				
8. Accumulated Deferred Income Taxes - Other Property (282).....	872 306	872 306		
9. Accumulated Deferred Income Taxes - Other (283).....	29 214	29 214		
10. Total.....	\$ 901 520	\$ 901 520	\$	\$
<u>Operating Reserves</u>				
11. Property Insurance Reserve (261).....				
12. Injuries and Damages Reserve (262).....				
13. Pensions and Benefits Reserve (263).....				
14. Miscellaneous Operating Reserve (265).....				
15. Total.....	\$	\$	\$	\$
<u>Intangible Plant</u>				
16. Organization (301).....				
17. Franchises and Consents (302).....				
18. Miscellaneous Intangible Plant (303).....				
9. Total.....	\$	\$	\$	\$
<u>Production Plant</u>				
A. Steam Production				
1. Land and Land Rights (310).....				
2. Structures and Improvements (311).....				
3. Boiler Plant Equipment (312).....				
4. Engines and Engine Driven Generators (313)....				
5. Turbogenerator Units (314).....				
6. Accessory Electric Equipment (315).....				
7. Miscellaneous Power Plant Equipment (316).....				
Total.....	\$	\$	\$	\$

Total
SystemFlorida
JurisdictionOther
Jurisdiction

Non-Utility

Production Plant (Cont'd)

B. Nuclear Production

1. Land and Land Rights (320).....
2. Structures and Improvements (321).....
3. Reactor Plant Equipment (322).....
4. Turbogenerator Units (323).....
5. Accessory Electric Equipment (324).....
6. Miscellaneous Power Plant Equipment (325).....

7. Total.....\$ \$ \$ \$

C. Hydraulic Production

8. Land and Land Rights (330).....
9. Structures and Improvements (331).....
10. Reservoirs, Dams, and Waterways (332).....
11. Water Wheels, Turbines and Generators (333)....
12. Accessory Electric Equipment (334).....
13. Miscellaneous Power Plant Equipment (335).....
14. Roads, Railroads and Bridges (336).....

5. Total.....\$ \$ \$ \$

D. Other Production

16. Land and Land Rights (340)..... 2 235 2 235
17. Structures and Improvements (341)..... 13 154 13 154
18. Fuel Holders, Producers, and Accessories (342). 4 649 4 649
19. Prime Movers (343)..... 213 451 213 451
20. Generators (344)..... 28 486 28 486
21. Accessory Electric Equipment (345).....
22. Miscellaneous Power Plant Equipment (346)..... 3 831 3 831
23. Total.....\$ 265 806 \$ 265 806 \$ \$

Transmission Plant

1. Land and Land Rights (350)..... 41 471 41 471
2. Structures and Improvements (352)..... 17 303 17 303
3. Station Equipment (353)..... 604 037 604 037
4. Towers and Fixtures (354)..... 245 176 245 176
5. Poles and Fixtures (355)..... 473 962 473 962
6. Overhead Conductors and Devices (356)..... 262 563 262 563
7. Underground Conduit (357).....
8. Underground Conductors and Devices (358).....
9. Roads and Trails (359)..... 1 961 1 961

Total.....\$1 646 473 \$ 1 646 473 \$ \$

	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
<u>Distribution Plant</u>				
1. Land and Land Rights (360).....	33 282	33 282		
2. Structures and Improvements (361).....	16 192	16 192		
3. Station Equipment (362).....	402 575	402 575		
4. Storage Battery Equipment (363).....				
5. Poles, Towers and Fixtures (364).....	703 394	703 394		
6. Overhead Conductors and Devices (365).....	984 265	984 265		
7. Underground Conduit (366).....	37 799	37 799		
8. Underground Conductors and Devices (367).....	492 925	492 925		
9. Line Transformers (368).....	1 293 843	1 293 843		
10. Services (369).....	523 284	523 284		
11. Meters (370).....	553 150	553 150		
12. Installations on Customers' Premises (371).....	63 725	63 725		
13. Leased Property on Customers' Premises (372)...				
14. Street Lighting and Signal Systems (373).....	111 469	111 469		
15. Total.....	\$5 215 903	\$ 5 215 903	\$	\$
<u>General Plant</u>				
16. Land and Land Rights (389).....	20 475	20 475		
17. Structures and Improvements (390).....	243 880	243 880		
18. Office Furniture and Equipment (391).....	26 927	26 927		
19. Transportation Equipment (392).....	195 539	195 539		
20. Stores Equipment (393).....	24 618	24 618		
21. Tools, Shop and Garden Equipment (394).....	21 054	21 054		
22. Laboratory Equipment (395).....	19 119	19 119		
23. Power Operated Equipment (396).....	63 672	63 672		
24. Communication Equipment (397).....	26 062	26 062		
25. Miscellaneous Equipment (398).....	2 604	2 604		
26. Other Tangible Property (399).....				
27. Total.....	\$ 643 950	\$ 643 950	\$	\$
28. Grand Total.....	\$ 7 772 132	\$ 7 772 132	\$	\$

STATEMENT OF INCOME - SEPARATED YEAR 19 81

FERNANDINA BEACH

Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Utility Operating Income</u>				
1. Operating Revenues (400).....	13 137 580	13 137 580		
2. Operating Expenses:				
3. Operation Expense (401).....	11 434 356	11 434 356		
4. Maintenance Expense (402).....	323 396	323 396		
5. Depreciation Expense (403).....	268 997	268 997		
6. Amort. & Depl. of Utility Plant (404-405)...				
7. Amort. of Utility Plant Acq. Adj. (406).....				
8. Amort. of Property Losses (407).....	15 852	15 852		
9. Amort. of Conversion Expense (407).....				
10. Taxes Other Than Income Taxes (408.1).....	177 430	177 430		
11. Income Taxes - Federal (409.1).....	342 531	342 531		
12. - Other (409.1).....	45 072	45 072		
13. Provision for Deferred Inc. Taxes (410.1)...	(118 604)	(118 604)		
14. Provision for Deferred Income Taxes-Cr. (411.1).....	()	()		()
15. Investment Tax Credit Adj.-Net (411.4).....	34 374	34 374		
16. Gains from Disp. of Utility Plant (411.6)...	()	()		()
17. Losses from Disp. of Utility Plant (411.7)...				
18. Total Utility Operating Expenses.....	\$ 12 523 404	\$ 12 523 404	\$	\$
19. Net Utility Operating Income.....	\$ 614 176	\$ 614 176	\$	\$

Other Income and Deductions

20. Other Income:				
21. Nonutility Operating Income (415-418).....				
22. Equity in Earnings of Subsidiary Companies (418.1).....				
23. Interest and Dividend Income (419).....				
24. Allowance for Other Funds Used During Construction (419.1).....				
25. Miscellaneous Nonoperating Income (421)...				
26. Gain on Disposition of Property (421.1)...				
27. Total Other Income.....	\$	\$	\$	\$
28. Other Income Deductions:				
29. Loss on Disposition of Property (421.2)...				
30. Miscellaneous Amortization (425).....				
31. Miscellaneous Income Deductions (426.1- 426.5).....				
32. Total Other Income Deductions.....	\$	\$	\$	\$

FERNANDINA BEACH

Page 2 of 9

Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-utility
	\$	\$	\$	\$
1. Taxes Applicable to Other Income & Deductions				
2. Taxes Other Than Income Taxes (408.2).....				
3. Income Taxes - Federal (409.2).....				
4. - Other (409.2).....				
5. Provision for Deferred Inc. Taxes (410.2)...				
6. Provision for Deferred Income Taxes-Cr. (411.2).....	()	()
7. Investment Tax Credit Adj.-Net (411.5).....				
3. Investment Tax Credits (420).....				
9. Total Taxes on Other Income & Deductions	\$	\$	\$	\$
1. Net Other Income & Deductions.....	\$	\$	\$	\$

Interest Charges

1. Interest on Long-Term Debt (427).....				
2. Amort. of Debt, Disc. and Expenses (428).....				
3. Amortization of Loss on Recquired Debt (428.1).				
4. Amort. of Premium on Debt-Credit (429).....	()	()
5. Amortization of Gain on Recquired Debt-Credit (429.1).....	()	()
6. Interest on Debt to Assoc. Companies (430).....				
7. Other Interest Expense (431).....				
8. Allowance for Borrowed Funds Used During				
9. Construction-Credit (432).....	()	()
1. Net Interest Charges.....	\$	\$	\$	\$
Income Before Extraordinary Items.....	\$	\$	\$	\$

Extraordinary Items

Extraordinary Income (434).....				
Extraordinary Deductions (435).....	()	()
Net Extraordinary Items.....	\$	\$	\$	\$
Income Taxes - Federal and Other (409.3).....				
Extraordinary Items After Taxes.....	\$	\$	\$	\$
Net Income.....	\$	\$	\$	\$

Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Operating Revenues</u>				
Sales of Electricity				
1. Residential Sales (440).....	5 207 486	5 207 486		
2. Commercial & Industrial Sales (442).....	7 734 630	7 734 630		
3. Public Street & Highway Lighting.....	62 611	62 611		
4. Other Sales to Public Authorities(445).....	173 727	173 727		
Over-Recovery Purch. Elect.	(36 203)	(36 203)		
5. Tax Savings Refund	(135 626)	(135 626)		
6. Interdepartmental Sales (448).....	121 195	121 195		
7. Total Sales to Ultimate Consumers.....	\$13 127 820	\$13 127 820	\$	\$
8. Sales for Resale (447).....				
9. Total Sales of Electricity.....	\$13 127 820	\$13 127 820	\$	\$
<u>Other Operating Revenues</u>				
10. Forfeited Discounts (450).....				
11. Miscellaneous Service Revenues (451).....	1 516	1 516		
12. Sales of Water & Water Power (453).....				
13. Rent from Electric Property (454).....	1 209	1 209		
Interdepartmental Rents (455).....				
15. Other Electric Revenues (456).....	7 035	7 035		
16. Total Other Operating Revenues.....	\$ 9 760	\$ 9 760	\$	\$
17. Total Electric Operating Revenues (400).....	\$13 137 580	\$13 137 580	\$	\$
<u>Operating Expenses</u>				
Power Production Expenses				
Steam Power Generation				
Operation				
18. Operation Supervision & Engineering (500).....				
19. Fuel Recoverable (501.1).....				
20. Fuel Non-Recoverable (501.2).....				
21. Steam Expenses (502).....				
22. Steam from Other Sources (503).....				
23. Steam Transferred - Cr. (504).....	()	()
24. Electric Expenses (505).....				
25. Miscellaneous Steam Power Expenses (506).....				
Rents (507).....				
26. Total Operation.....	\$	\$	\$	\$

FERNANDINA BEACH

Page 4 of 9

Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Maintenance</u>				
1. Maintenance Supervision & Engineering (510).....				
2. Maintenance of Structures (511).....				
3. Maintenance of Boiler Plant (512).....				
4. Maintenance of Electric Plant (513).....				
5. Maintenance of Miscellaneous Steam Plant (514).....				
6. Total Maintenance.....	\$	\$	\$	\$
7. Total Power Production Expenses - Steam Power.....	\$	\$	\$	\$

Nuclear Power Generation

Operation

1. Operation Supervision & Engineering (517).....				
2. Fuel Recoverable (518.1).....				
3. Fuel Non-Recoverable (518.2).....				
4. Coolants & Water (519).....				
5. Steam Expenses (520).....				
6. Steam from Other Sources (521).....				
7. Steam Transferred - Cr. (522).....	((()
8. Electric Expenses (523).....				
9. Miscellaneous Nuclear Power Expenses (524).....				
10. Rents (525).....				
11. Total Operation.....	\$	\$	\$	\$

Maintenance

1. Maintenance Supervision & Engineering (528)....				
2. Maintenance of Structures (529).....				
3. Maintenance of Reactor Plant Equipment (530)...				
4. Maintenance of Electric Plant (531).....				
5. Maintenance of Miscellaneous Nuclear Plant (532).....				
6. Total Maintenance.....	\$	\$	\$	\$
7. Total Power Production Expenses - Nuclear Power.....	\$	\$	\$	\$

Total
System
\$Florida
Jurisdiction
\$Other
Jurisdiction
\$Non-Utility
\$Hydraulic Power Generation

Operation

1. Operation Supervision & Engineering (535).....				
2. Water for Power (536).....				
3. Hydraulic Expenses (537).....				
4. Electric Expenses (538).....				
5. Miscellaneous Hydraulic Power Generation Expenses (539).....				
6. Rents (540).....				
7. Total Operation.....	\$	\$	\$	\$

Maintenance

8. Maintenance Supervision & Engineering (541)....				
9. Maintenance of Structures (542).....				
10. Maintenance of Reservoirs, Dams & Waterways (543).....				
11. Maintenance of Electric Plant (544).....				
12. Maintenance of Miscellaneous Hydraulic Plant (545).....				
13. Total Maintenance.....	\$	\$	\$	\$
14. Total Power Production Expenses - Hydraulic Power.....	\$	\$	\$	\$

Other Power Generation

Operation

15. Operation Supervision & Engineering (546).....	534	534		
16. Fuel Recoverable (547.1).....				
17. Fuel Non-Recoverable (547.2).....				
18. Generation Expenses (548).....	33	33		
19. Miscellaneous Other Power Generation Expenses (549).....	263	263		
20. Rents (550).....				
1. Total Operation.....	\$ 830	\$ 830	\$	\$

Maintenance

2. Maintenance Supervision & Engineering (551)....				
3. Maintenance of Structures (552).....	24	24		
4. Maintenance of Generating & Electric Plant (553)	5 579	5 579		
5. Maintenance of Miscellaneous Other Power Generation Plant (554).....	215	215		
Total Maintenance.....	\$ 5 818	\$ 5 818	\$	\$
Total Power Production Expenses - Other Power.....	\$ 6 648	\$ 6 648	\$	\$

Total
System
\$Florida
Jurisdiction
\$Other
Jurisdiction
\$Non-Utility
\$Other Power Supply Expenses

1. Purchased Power Recoverable (555.1).....	10 911 936	10 911 936	
2. Purchased Power Non-Recoverable (555.2).....			
3. System Control & Load Dispatching (556).....			
4. Other Expenses (557).....			
5. Total Other Power Supply Expenses.....	\$ 10 911 936	\$ 10 911 936	\$
6. Total Power Production Expenses.....	\$ 10 918 584	\$ 10 918 584	\$

Transmission Expenses

Operation

7. Operation Supervision & Engineering (560).....			
8. Load Dispatching (561).....			
9. Station Expenses (562).....	10 200	10 200	
10. Overhead Line Expenses (563).....			
11. Underground Line Expenses (564).....			
12. Transmission of Electricity by Others (565).....			
13. Miscellaneous Transmission Expenses (566).....	2	2	
14. Rents (567).....			
15. Total Operation.....	\$ 10 202	\$ 10 202	\$

Maintenance

16. Maintenance Supervision & Engineering (568).....			
17. Maintenance of Structures (569).....			
18. Maintenance of Station Equipment (570).....	22 967	22 967	
19. Maintenance of Overhead Lines (571).....	4 908	4 908	
20. Maintenance of Underground Lines (572).....			
21. Maintenance of Miscellaneous Transmission Plant (573).....			
22. Total Maintenance.....	\$ 27 875	\$ 27 875	\$
23. Total Transmission Expenses.....	\$ 38 077	\$ 38 077	\$

Distribution Expenses

Operation

24. Operation Supervision & Engineering (580).....	32 524	32 524	
25. Load Dispatching (581).....			
26. Station Expenses (582).....			
27. Overhead Line Expenses (583).....	4 160	4 160	
28. Underground Line Expenses (584).....	365	365	
29. Street Lighting & Signal System Expenses (585).....	1 616	1 616	
30. Meter Expenses (586).....	30 779	30 779	
31. Customer Installations Expenses (587).....	7 250	7 250	
	468		

Title of Accounts

Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
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Distribution Expenses (Cont'd)

Operation (Cont'd)

1. Miscellaneous Distribution Expenses (588).....	19 774	19 774		
2. Rents (589).....				
3. Total Operation.....	\$ 96 468	\$ 96 468	\$	\$

Maintenance

4. Maintenance Supervision & Engineering (590).....	8 576	8 576		
5. Maintenance of Structures (591).....	3 117	3 117		
6. Maintenance of Station Equipment (592).....	123 808	123 808		
7. Maintenance of Overhead Lines (593).....	105 918	105 918		
8. Maintenance of Underground Lines (594).....	15 927	15 927		
9. Maintenance of Line Transformers (595).....	14 613	14 613		
10. Maintenance of Street Lighting & Signal Systems (596).....	4 757	4 757		
11. Maintenance of Meters (597).....	2 190	2 190		
12. Maintenance of Miscellaneous Distribution Plant (598).....	4 170	4 170		
Total Maintenance.....	\$ 283 076	\$ 283 076	\$	\$
14. Total Distribution Expenses.....	\$ 379 544	\$ 379 544	\$	\$

Customer Accounts Expenses

Operation

15. Supervision (901).....	16 881	16 881		
16. Meter Reading Expenses (902).....	17 478	17 478		
17. Customer Records & Collection Expenses (903)....	82 257	82 257		
18. Uncollectible Accounts (904).....	12 761	12 761		
19. Miscellaneous Customer Accounts Expenses (905).....	8 006	8 006		
20. Total Customer Accounts Expenses.....	\$ 137 383	\$ 137 383	\$	\$

Customer Service & Informational Expenses

Operation

1. Supervision (907) & Common (906).....	53 084	53 084		
2. Customer Assistance Expenses (908).....	8 633	8 633		
Informational & Instructional Expenses (909)....	5 815	5 815		
Miscellaneous Customer Service & Informational Expenses (910).....	823	823		
5. Total Customer Service & Informational Expenses.....	\$ 68 355	\$ 68 355	\$	\$

FERNANDINA BEACH

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Sales Expenses</u>				
Operation				
1. Supervision (911).....	1 714	1 714		
2. Demonstrating & Selling Expenses (912).....	950	950		
3. Advertising Expenses (913).....	1 685	1 685		
4. Miscellaneous Sales Expenses (916).....				
5. Total Sales Expenses.....	\$ 4 349	\$ 4 349	\$	\$

Administrative and General Expenses

Operation				
6. Administrative & General Salaries (920).....	52 950	52 950		
7. Office Supplies & Expenses (921).....	15 806	15 806		
8. Administrative Expenses Transferred - Cr. (922)(21 152)	(21 152)()(
9. Outside Services Employed (923).....	78 203	78 203		
10. Property Insurance (924).....	2 560	2 560		
11. Injuries & Damages (925).....	22 240	22 240		
12. Employee Pensions & Benefits (926).....	38 053	38 053		
13. Franchise Requirements (927).....				
14. Regulatory Commission Expenses (928).....	818	818		
15. Duplicate Charges - Cr. (929).....(..)	(..)()(
General Advertising Expenses (930.1).....	793	793		
17. Miscellaneous General Expenses (930.2).....	14 014	14 014		
18. Rents (931).....	548	548		
19. Total Operation.....	\$ 204 833	\$ 204 833	\$	\$

Maintenance

20. Maintenance of General Plant (932).....	6 627	6 627		
21. Total Administrative & General Expenses.....	\$ 211 460	\$ 211 460	\$	\$
22. Total Electric Operation Expenses (401).....	\$ 11 434 356	\$ 11 434 356	\$	\$
23. Total Electric Maintenance Expenses (402)....	\$ 323 396	\$ 323 396	\$	\$
24. Total Operation & Maintenance	\$ 11 757 752	\$ 11 757 752	\$	\$

Depreciation Expense (403)

25. Intangible Plant.....				
26. Steam Product Plant.....				
27. Nuclear-Production Plant.....				
28. Hydraulic Production Plant - Conventional.....				
29. Hydraulic Production Plant - Pumped Storage....				
30. Other Production Plant.....	13 184	13 184		
31. Transmission Plant.....	70 800	70 800		
32. Distribution Plant.....	167 158	167 158		

FERNANDINA BEACH

Page 9 of 9

Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Depreciation Expense (403) Cont'd</u>				
1. General Plant.....	14 031	14 031		
2. Common Plant - Electric.....	3 824	3 824		
3. Total.....	\$ 268 997	\$ 268 997	\$	\$

Amortization Expense (404) Limited Term
Plant

4. Intangible Plant.....				
5. Steam Production Plant.....				
6. Nuclear Production Plant.....				
7. Hydraulic Production Plant - Conventional.....				
8. Hydraulic Production Plant - Pumped Storage...				
9. Other Production Plant.....				
10. Transmission Plant.....				
Distribution Plant.....				
General Plant.....				
3. Common Plant - Electric.....				
4. Total.....	\$	\$	\$	\$

Amortization Expense (405) Other Electric
Plant

5. Intangible Plant.....				
6. Steam Production Plant.....				
7. Nuclear Production Plant.....				
9. Hydraulic Production Plant - Conventional.....				
9. Hydraulic Production Plant - Pumped Storage...				
0. Other Production Plant.....				
1. Transmission Plant.....				
2. Distribution Plant.....				
3. General Plant.....				
4. Common Plant - Electric.....				
5. Total	\$	\$	\$	\$
Amortization (404, 405) Total.....	\$	\$	\$	\$

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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STATEMENT OF INCOME FOR THE YEAR

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

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

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

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

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

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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		12 094 817	8 890 734
3	Operating Expenses			
4	Operation Expenses (401)		10 412 509	7 741 127
5	Maintenance Expenses (402)		347 277	312 999
6	Depreciation Expense (403)		273 524	257 467
7	Amort. & Depl. of Utility Plant (404-405)			
8	Amort. of Utility Plant Acq. Adj. (406)			
9	Amort. of Property Losses (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	258	150 178	133 965
12	Income Taxes - Federal (409.1)	258	168 759	(73 128)
	- Other (409.1)	258	25 594	(2 860)
14	Provision for Deferred Inc. Taxes (410.1)	268,270,272	75 852	138 297
15	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	268,270,272		
16	Investment Tax Credit Adj. - Net (411.4)	264	38 411	22 993
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		11 492 104	8 530 860
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		602 713	359 874

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981	
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.5 and 157)							
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.				2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.			
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year			Balance End of Year (f)	
			Additions (c)	Amortization (d)	Other Reductions (Explain in a footnote) (e)		
1	Nuclear Fuel in Process of Refinement, Conversion, Enrichment & Fabrication (120.1)						
2	Fabrication						
3	Nuclear Materials						
4	Allowance for Funds Used during Construction						
5	Other Overhead Construction Costs						
6	SUBTOTAL (Enter Total of lines 2 thru 5)						
7	Nuclear Fuel Materials and Assemblies						
8	In Stock (120.2)						
9	In Reactor (120.3)						
10	SUBTOTAL (Enter Total of lines 8 and 9)						
11	Spent Nuclear Fuel (120.4)						
12	Less Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)						
13	TOTAL Nuclear Fuel Stock (Enter Total of lines 6, 10, and 11 less line 12)						
14	Estimated Net Salvage Value of Nuclear Materials in line 9						
15	Estimated Net Salvage Value of Nuclear Materials in line 11						
16	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing						
17	Nuclear Materials Held for Sale (157)						
18	Uranium						
19	Plutonium						
20	Other						
21	TOTAL Nuclear Materials Held for Sale (Enter Total of lines 18, 19, and 20)						

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)			

1. Report below the original cost of electric plant in service according to the prescribed accounts.

2. In addition to Account 101, *Electric Plant in Service (Classified)*, this page and the next include Account 102, *Electric Plant Purchased or Sold*; Account 103, *Experimental Electric Plant Unclassified*; and Account 106, *Completed Construction Not Classified—Electric*.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.

5. Classify Account 106 according to prescribed ac-

counts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at

(Continued on page 204)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchises and Consents						
4	(303) Miscellaneous Intangible Plant						
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)						
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)						
16	B. Nuclear Production Plant						
17	(320) Land and Land Rights						
18	(321) Structures and Improvements						
19	(322) Reactor Plant Equipment						
20	(323) Turbogenerator Units						
21	(324) Accessory Electric Equipment						
22	(325) Misc. Power Plant Equipment						
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)						
24	C. Hydraulic Production Plant						
25	(330) Land and Land Rights	1 837					1 837
26	(331) Structures and Improvements	4 833					4 833
27	(332) Reservoirs, Dams, and Waterways	46 066	15 413				61 479
28	(333) Water Wheels, Turbines, and Generators	16 552	81 715				98 267
29	(334) Accessory Electric Equipment	4 207	61 826				66 033
30	(335) Misc. Power Plant Equipment	375					375
31	(336) Roads, Railroads, and Bridges						
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	73 870	158 954				232 824

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
33	D. Other Production Plant						
34	(340) Land and Land Rights						
35	(341) Structures and Improvements	3 236					3 236
36	(342) Fuel Holders, Products, and Accessories						
37	(343) Prime Movers						
38	(344) Generators						
39	(345) Accessory Electric Equipment						
40	(346) Misc. Power Plant Equipment						
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	3 236					3 236
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	77 106	158 954				236 060
43	3. TRANSMISSION PLANT						
44	(350) Land and Land Rights						
45	(352) Structures and Improvements						
46	(353) Station Equipment						
47	(354) Towers and Fixtures						
48	(355) Poles and Fixtures						
49	(356) Overhead Conductors and Devices						
50	(357) Underground Conduit						
51	(358) Underground Conductors and Devices						
52	(359) Roads and Trails						
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)						
54	4. DISTRIBUTION PLANT						
55	(360) Land and Land Rights	7 941					7 941
56	(361) Structures and Improvements	748					748
57	(362) Station Equipment	476 241	32 257	5 001			503 497
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	1 576 767	72 642	8 373			1 641 036
60	(365) Overhead Conductors and Devices	2 329 434	91 320	10 418			2 410 336
61	(366) Underground Conduit	2 880	2 889				5 769
62	(367) Underground Conductors and Devices	30 494	5 791				36 285
63	(368) Line Transformers	1 638 536	93 945	20 660			1 711 821
64	(369) Services	615 770	45 547	15 621			645 696
65	(370) Meters	476 816	20 577	797			496 596
66	(371) Installations on Customer Premises	92 067	8 333	5 742			94 658

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
<p>the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported</p>		<p>amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p>		<p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
67	(372) Leased Property on Customer Premises						
68	(373) Street Lighting and Signal Systems	123 693	1 650	715			124 628
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	7 371 387	374 951	67 327			7 679 011
70	5. GENERAL PLANT						
71	(389) Land and Land Rights	2 822					2 822
72	(390) Structures and Improvements	25 838	1 056				26 894
73	(391) Office Furniture and Equipment	18 852	8 264	3 045			24 071
74	(392) Transportation Equipment	238 446	32 442	10 507		(1 560)	258 821
75	(393) Stores Equipment	17 343					17 343
76	(394) Tools, Shop and Garage Equipment	18 395	580				18 975
77	(395) Laboratory Equipment	10 860	1 595				12 455
78	(396) Power Operated Equipment	10 157	603			1 560	12 320
79	(397) Communication Equipment	54 768	988				55 756
80	(398) Miscellaneous Equipment	2 587					2 587
81	SUBTOTAL (Enter Total of lines 71 thru 80)	400 068	45 528	13 552			432 044
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	400 068	45 528	13 552			432 044
84	TOTAL (Accounts 101 and 106)	7 848 561	579 433	80 879			8 347 115
85	(102) Electric Plant Purchased (See Inst. 8)						
86	(102) Electric Plant Sold (See Instr. 8)						
87	(103) Experimental Electric Plant Unclassified						
88	TOTAL Electric Plant in Service	7 848 561	579 433	80 879			8 347 115

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 202-204, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing en-

tries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	2 000 634	2 000 634		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	273 524	273 524		
4	(413) Expenses of Electric Plant Leased to Others				
5	Transportation Expenses—Clearing	27 434	27 434		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 8)	300 958	300 958		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired	80 879	80 879		
12	Cost of Removal	14 445	14 445		
13	Salvage (Credit)	(23 287)	(23 287)		
14	TOTAL Net Charges for Plant Retired (Enter Total of lines 11 thru 13)	72 037	72 037		
15	Other Debit or Credit Items (Describe)				
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	2 229 555	2 229 555		

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

18	Steam Production				
19	Nuclear Production				
20	Hydraulic Production—Conventional	69 779	69 779		
21	Hydraulic Production—Pumped Storage				
22	Other Production	1 124	1 124		
23	Transmission				
24	Distribution	1 978 037	1 978 037		
25	General	180 615	180 615		
26	TOTAL (Enter Total of lines 18 thru 25)	2 229 555	2 229 555		

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ELECTRIC OPERATING REVENUES (Account 400)			

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of

twelve figures at the close of each month.

3. If previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

4. *Commercial and Industrial Sales, Account 442*, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Ac-

count 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

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

6. For lines 2, 4, 5, and 6, see page 414 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT-HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	4 954 922	3 860 432	76 558	78 645	7 386	7 336
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	4 149 141	3 022 932	63 513	59 973	1 490	1 479
5	Large (or Industrial) (See Instr. 4)	1 716 753	1 300 620	30 989	31 287	5	5
6	(444) Public Street and Highway Lighting	106 555	87 379	1 180	1 161	23	23
7	(445) Other Sales to Public Authorities	167 046	127 600	2 529	2 535	121	121
8	(446) Sales to Railroads and Railways - #	(20 850)	(285 875)				
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	11 073 567	8 113 088	174 769	173 601	9 025	8 964
11	(447) Sales for Resale	969 047	732 190	19 079	19 563	1	1
12	TOTAL Sales of Electricity	12 042 614 *	8 845 278	193 848 **	193 164	9 026	8 965
13	Other Operating Revenues						
14	(450) Forfeited Discounts						
15	(451) Miscellaneous Service Revenues	27 862	25 401				
16	(453) Sales of Water and Water Power						
17	(454) Rent from Electric Property	10 977	11 081				
18	(455) Interdepartmental Rents						
19	(456) Other Electric Revenues	13 364	8 974				
20							
21							
22							
23							
24	TOTAL Other Operating Revenues	52 203	45 456				
25	TOTAL Electric Operating Revenues	12 094 817	8 890 734				

* Includes \$ _____ unbilled revenues.

** Includes _____ MWH relating to unbilled revenues.

#(449) Over Recovery - Purchased Electricity

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customers, average MWh per customer, and average revenue per MWh, excluding data for Sales for Resale is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one

rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	MWh of Sales per Customer (e)	Revenue per MWh Sold (f)
1						
2						
3						
4						
5						
6						
7						
8						
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29						
30						
31						
32						
33						
34						
35						
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37						
38						
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40						
41	Total Billed					
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL					

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SALES FOR RESALE (Account 447) (Continued)

3. Report separately firm, dump, and other power sold to the same utility.

4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.

5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether or not

they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).

6. For column (l) enter the number of megawatt-hours shown on the bills rendered to the purchasers.

7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (j)	Voltage at Which Delivered (k)	Megawatt-Hours (l)	REVENUE				Line No.
			Demand Charges (m)	Energy (n)	Other Charges (o)	Total (p)	
							1
							2
							3
							4
							5
							6
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering			
5	(501) Fuel			
6	(502) Steam Expenses			
7	(503) Steam from Other Sources			
8	(504) Steam Transferred—Cr.			
9	(505) Electric Expenses			
10	(506) Miscellaneous Steam Power Expenses			
11	(507) Rents			
12	TOTAL Operation (Enter Total of lines 4 thru 11)			
13	Maintenance			
14	(510) Maintenance Supervision and Engineering			
15	(511) Maintenance of Structures			
16	(512) Maintenance of Boiler Plant			
17	(513) Maintenance of Electric Plant			
18	(514) Maintenance of Miscellaneous Steam Plant			
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)			
20	TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)			
21	B. Nuclear Power Generation			
22	Operation			
23	(517) Operation Supervision and Engineering			
24	(518) Fuel			
25	(519) Coolants and Water			
26	(520) Steam Expenses			
27	(521) Steam from Other Sources			
28	(522) Steam Transferred—Cr.			
29	(523) Electric Expenses			
30	(524) Miscellaneous Nuclear Power Expenses			
31	(525) Rents			
32	TOTAL Operation (Enter Total of lines 23 thru 31)			
33	Maintenance			
34	(528) Maintenance Supervision and Engineering			
35	(529) Maintenance of Structures			
36	(530) Maintenance of Reactor Plant Equipment			
37	(531) Maintenance of Electric Plant			
38	(532) Maintenance of Miscellaneous Nuclear Plant			
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)			
40	TOTAL Power Production Expenses—Nuclear Power (Enter Total of lines 32 and 39)			
41	C. Hydraulic Power Generation			
42	Operation			
43	(535) Operation Supervision and Engineering			
44	(536) Water for Power			
45	(537) Hydraulic Expenses			
46	(538) Electric Expenses	2 087	1 460	
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1 506	5 624	
48	(540) Rents			
49	TOTAL Operation (Enter Total of lines 43 thru 48)	3 593	7 084	

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SALES FOR RESALE (Account 447) (Continued)

3. Report separately firm, dump, and other power sold to the same utility.

4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.

5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether or not

they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).

6. For column (l) enter the number of megawatt-hours shown on the bills rendered to the purchasers.

7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (j)	Voltage at Which Delivered (k)	Megawatt-Hours (l)	REVENUE				Line No.
			Demand Charges (m)	Energy (n)	Other Charges (o)	Total (p)	
							1
							2
							3
							4
							5
							6
							7
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering			
5	(501) Fuel			
6	(502) Steam Expenses			
7	(503) Steam from Other Sources			
8	(504) Steam Transferred—Cr.			
9	(505) Electric Expenses			
10	(506) Miscellaneous Steam Power Expenses			
11	(507) Rents			
12	TOTAL Operation (Enter Total of lines 4 thru 11)			
13	Maintenance			
14	(510) Maintenance Supervision and Engineering			
15	(511) Maintenance of Structures			
16	(512) Maintenance of Boiler Plant			
17	(513) Maintenance of Electric Plant			
18	(514) Maintenance of Miscellaneous Steam Plant			
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)			
20	TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)			
21	B. Nuclear Power Generation			
22	Operation			
23	(517) Operation Supervision and Engineering			
24	(518) Fuel			
25	(519) Coolants and Water			
26	(520) Steam Expenses			
27	(521) Steam from Other Sources			
28	(522) Steam Transferred—Cr.			
29	(523) Electric Expenses			
30	(524) Miscellaneous Nuclear Power Expenses			
31	(525) Rents			
32	TOTAL Operation (Enter Total of lines 23 thru 31)			
33	Maintenance			
34	(528) Maintenance Supervision and Engineering			
35	(529) Maintenance of Structures			
36	(530) Maintenance of Reactor Plant Equipment			
37	(531) Maintenance of Electric Plant			
38	(532) Maintenance of Miscellaneous Nuclear Plant			
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)			
40	TOTAL Power Production Expenses—Nuclear Power (Enter Total of lines 32 and 39)			
41	C. Hydraulic Power Generation			
42	Operation			
43	(535) Operation Supervision and Engineering			
44	(536) Water for Power			
45	(537) Hydraulic Expenses			
46	(538) Electric Expenses	2 087	1 460	
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1 506	5 624	
48	(540) Rents			
49	TOTAL Operation (Enter Total of lines 43 thru 48)	3 593	7 084	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering			
53	(542) Maintenance of Structures	4 089	2 854	
54	(543) Maintenance of Reservoirs, Dams, and Waterways			
55	(544) Maintenance of Electric Plant	9 133	24 705	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	7		
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	13 229	27 559	
58	TOTAL Power Production Expenses—Hydraulic Power (Enter Total of lines 49 and 57)	16 822	34 643	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering			
62	(547) Fuel			
63	(548) Generation Expenses			
64	(549) Miscellaneous Other Power Generation Expenses			
65	(550) Rents			
66	TOTAL Operation (Enter Total of lines 61 thru 65)			
67	Maintenance			
68	(551) Maintenance Supervision and Engineering			
69	(552) Maintenance of Structures			
70	(553) Maintenance of Generating and Electric Plant			
71	(554) Maintenance of Miscellaneous Other Power Generation Plant			
72	TOTAL Maintenance (Enter Total of lines 68 thru 72)			
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 71)			
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	9 602 357	7 061 167	
76	(556) System Control and Load Dispatching			
77	(557) Other Expenses			
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	9 602 357	7 061 167	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	9 619 179	7 095 810	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering			
83	(561) Load Dispatching			
84	(562) Station Expenses			
85	(563) Overhead Line Expenses			
86	(564) Underground Line Expenses			
87	(565) Transmission of Electricity by Others			
88	(566) Miscellaneous Transmission Expenses			
89	(567) Rents			
90	TOTAL Operation (Enter Total of lines 82 thru 89)			
91	Maintenance			
92	(568) Maintenance Supervision and Engineering			
93	(569) Maintenance of Structures			
94	(570) Maintenance of Station Equipment			
95	(571) Maintenance of Overhead Lines			
96	(572) Maintenance of Underground Lines			
97	(573) Maintenance of Miscellaneous Transmission Plant			
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)			
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)			
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	29 985	32 785	
103	(581) Load Dispatching			

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 81
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
104	3. DISTRIBUTION EXPENSES (Continued)			
105	(582) Station Expenses	746	439	
106	(583) Overhead Line Expenses	22 615	29 817	
107	(584) Underground Line Expenses		19	
108	(585) Street Lighting and Signal System Expenses	4 354	4 493	
109	(586) Meter Expenses	63 192	63 138	
110	(587) Customer Installations Expenses	13 332	14 133	
111	(588) Miscellaneous Distribution Expenses	52 883	29 525	
112	(589) Rents	1 284	1 483	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	188 391	175 832	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	8 231		
116	(591) Maintenance of Structures			
117	(592) Maintenance of Station Equipment	1 478	6 824	
118	(593) Maintenance of Overhead Lines	296 824	251 127	
119	(594) Maintenance of Underground Lines	154		
120	(595) Maintenance of Line Transformers	5 963	9 011	
121	(596) Maintenance of Street Lighting and Signal Systems	10 651	9 080	
122	(597) Maintenance of Meters			
123	(598) Maintenance of Miscellaneous Distribution Plant			
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	323 301	276 042	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	511 692	451 874	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	15 651	7 969	
129	(902) Meter Reading Expenses	45 515	44 409	
130	(903) Customer Records and Collection Expenses	153 994	139 516	
131	(904) Uncollectible Accounts	11 546	8 037	
132	(905) Miscellaneous Customer Accounts Expenses	10 511	7 280	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	237 217	207 211	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision & (906) Common	31 924		
137	(908) Customer Assistance Expenses	24 166		
138	(909) Informational and Instructional Expenses	5 857	1 634	
139	(910) Miscellaneous Customer Service and Informational Expenses	2 607	32	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	64 554	1 666	
141	6. SALES EXPENSES			
142	Operation			
143	(911) Supervision	832	7 998	
144	(912) Demonstrating and Selling Expenses	947	884	
145	(913) Advertising Expenses	174	253	
146	(916) Miscellaneous Sales Expenses	160	138	
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	2 113	9 273	
148	7. ADMINISTRATIVE AND GENERAL EXPENSES			
149	Operation			
150	(920) Administrative and General Salaries	83 796	73 067	
151	(921) Office Supplies and Expenses	20 120	16 884	
152	(922) Administrative Expenses Transferred—Cr.	(17 278)	(16 274)	
153	(923) Outside Services Employed	54 432	32 429	
154	(924) Property Insurance	2 668	2 894	
155	(925) Injuries and Damages	39 295	64 327	
156	(926) Employee Pensions and Benefits	77 652	72 067	

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
157	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
158	(927) Franchise Requirements			
159	(928) Regulatory Commission Expenses	9 089	9 443	
160	(929) Duplicate Charges—Cr.			
161	(930.1) General Advertising Expenses	3 664	2 384	
162	(930.2) Miscellaneous General Expenses	21 725	19 124	
163	(931) Rents	19 121	2 549	
164	TOTAL Operation (Enter Total of lines 150 thru 163)	314 284	278 894	
165	Maintenance			
166	(932) Maintenance of General Plant	10 747	9 398	
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	325 031	288 292	
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	10 759 786	8 054 126	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)	11-1-81
2. Total Regular Full-Time Employees (Equivalent Employees from Joint Functions - 5)	39
3. Total Part-Time and Temporary Employees	
4. Total Employees	39

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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PURCHASED POWER (Account 555)
(Except interchange power)

1. Report power purchased for resale during the year. Report on page 424 particulars (details) concerning interchange power transactions during the year; do not include such figures on this page.

2. Provide in column (a) subheadings and classify purchases as to: (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities,

(6) Cooperatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b) using the following codes: FP, firm power; DP, dump or surplus power; O, other. Describe the nature of any purchases classified as Other Power. Enter an "x" in column (c) if purchase involves import across a state line.

3. Report separately firm, dump, and other power purchased

Line No.	Purchased From (a)	Statistical Classification (b)	Import Across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Receipt (e)	Substation Ownership (If applicable) (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
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Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19 <u>81</u>
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues			
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)			
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46	TOTAL			

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)

(Except amortization of acquisition adjustments)

1. Report in Section A for the year the amounts for: (a) *Depreciation Expense* (Account 403); (b) *Amortization of Limited-Term Electric Plant* (Account 404); and (c) *Amortization of Other Electric Plant* (Account 405).

2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.

If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant				
2	Steam Production Plant				
3	Nuclear Production Plant				
4	Hydraulic Production Plant—Conventional	6 180			6 180
5	Hydraulic Production Plant—Pumped Storage				
6	Other Production Plant	62			62
7	Transmission Plant				
8	Distribution Plant	259 358			259 358
9	General Plant	7 924			7 924
10	Common Plant—Electric				5 281*
11	TOTAL	273 524			278 805

B. Basis for Amortization Charges

*Not allocated on pages 114 and 115.

*Not included on page 213, line 3.

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA BEACH	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 1981
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STATEMENT OF INCOME FOR THE YEAR

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

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

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

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

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

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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		13 137 580	11 226 845
3	Operating Expenses			
4	Operation Expenses (401)		11 434 356	9 467 258
5	Maintenance Expenses (402)		323 396	226 292
6	Depreciation Expense (403)		265 173	312 886
7	Amort. & Depl. of Utility Plant (404-405)			
8	Amort. of Utility Plant Acq. Adj. (406)			
9	Amort. of Property Losses (407)		15 852	15 852
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	258	177 430	154 259
12	Income Taxes - Federal (409.1)	258	342 531	243 541
	- Other (409.1)	258	45 072	34 757
14	Provision for Deferred Inc. Taxes (410.1)	268,270,272	(118 604)	83 390
15	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	268,270,272		
16	Investment Tax Credit Adj. - Net (411.4)	264	34 374	30 724
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		12 519 580	10 568 959
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		618 000	657 886

Name of Respondent TOTAL COMPANY FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original ¹ (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981	
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
Line No.	Item (a)	Marianna Electric (b)	Fern. Beach Electric (c)	W.P.B. Gas (d)	Other (Specify) Sanford-Gas (e)	Other (Specify) DeLand-Gas (f)	Fern. Beach Water (g)
1	UTILITY PLANT						
2	In Service						
3	Plant in Service (Classified)	8 347 115	7 772 132	13 139 605	1 875 094	1 180 489	1 716 095
4	Plant Purchased or Sold						
5	Completed Construction not Classified		73 411	394 353	20 791	952	8 837
6	Experimental Plant Unclassified						
7	TOTAL (Enter Total of lines 3 thru 6)	8 347 115	7 845 543	13 533 958	1 895 885	1 181 441	1 724 932
8	Leased to Others						
9	Held for Future Use		5 090				
10	Construction Work in Progress	3 163	135 584	66 934	101 397		(671)
11	Acquisition Adjustments			(29 523)	102 833	230 090	
12	TOTAL Utility Plant (Enter Total of lines 7 thru 11)	8 350 278	7 986 217	13 571 369	2 100 115	1 411 531	1 724 261
13	Accum. Prov. for Depr., Amort., & Depl.	2 229 555	1 994 640	3 809 426	602 637	548 830	306 741
14	Net Utility Plant Less Nuclear Fuel (Enter Total of line 12 less 13)	6 120 723	5 991 577	9 761 943	1 497 478	862 701	1 417 520
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
16	In Service						
17	Depreciation	2 229 555	1 994 640	3 811 613	529 797	414 611	306 741
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights						
19	Amort. of Underground Storage Land and Land Rights						
20	Amort. of Other Utility Plant						
21	TOTAL In Service (Enter Total of lines 17 thru 20)	2 229 555	1 994 640	3 811 613	529 797	414 611	306 741
22	Leased to Others						
23	Depreciation						
24	Amortization and Depletion						
25	TOTAL Lessed to Others (Enter Total of lines 23 and 24)						
26	Held for Future Use						
27	Depreciation						
28	Amortization						
29	TOTAL Held for Future Use (Enter Total of lines 27 and 28)						
30	Abandonment of Leases (Natural Gas)						
31	Amort. of Plant Acquisition Adj.			(2 187)	72 840	134 219	
32	TOTAL Accumulated Provisions (Should agree with line 13 above) (Enter Total of lines 21, 25, 29, 30, and 31)	2 229 555	1 994 640	3 809 426	602 637	548 830	306 741

NOTE: Figures Above Exclude Common Plant.

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19__	
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.5 and 157)							
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.				2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.			
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year			Balance End of Year (f)	
			Additions (c)	Amortization (d)	Other Reductions (Explain in a footnote) (e)		
1	Nuclear Fuel in Process of Refinement, Conversion, Enrichment & Fabrication (120.1)						
2	Fabrication						
3	Nuclear Materials						
4	Allowance for Funds Used during Construction						
5	Other Overhead Construction Costs						
6	SUBTOTAL (Enter Total of lines 2 thru 5)						
7	Nuclear Fuel Materials and Assemblies						
8	In Stock (120.2)						
9	In Reactor (120.3)						
10	SUBTOTAL (Enter Total of lines 8 and 9)						
11	Spent Nuclear Fuel (120.4)						
12	Less Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)						
13	TOTAL Nuclear Fuel Stock (Enter Total of lines 6, 10, and 11 less line 12)						
14	Estimated Net Salvage Value of Nuclear Materials in line 9						
15	Estimated Net Salvage Value of Nuclear Materials in line 11						
16	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing						
17	Nuclear Materials Held for Sale (157)						
18	Uranium						
19	Plutonium						
20	Other						
21	TOTAL Nuclear Materials Held for Sale (Enter Total of lines 18, 19, and 20)						

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA BEACH		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 1981	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)							
1. Report below the original cost of electric plant in service according to the prescribed accounts. 2. In addition to Account 101, <i>Electric Plant in Service (Classified)</i> , this page and the next include Account 102, <i>Electric Plant Purchased or Sold</i> ; Account 103, <i>Experimental Electric Plant Unclassified</i> ; and Account 106, <i>Completed Construction Not Classified—Electric</i> .				3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts. 5. Classify Account 106 according to prescribed ac-			
				counts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at			
(Continued on page 204)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchises and Consents						
4	(303) Miscellaneous Intangible Plant						
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)						
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)						
16	B. Nuclear Production Plant						
17	(320) Land and Land Rights						
18	(321) Structures and Improvements						
19	(322) Reactor Plant Equipment						
20	(323) Turbogenerator Units						
21	(324) Accessory Electric Equipment						
22	(325) Misc. Power Plant Equipment						
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)						
24	C. Hydraulic Production Plant						
25	(330) Land and Land Rights						
26	(331) Structures and Improvements						
27	(332) Reservoirs, Dams, and Waterways						
28	(333) Water Wheels, Turbines, and Generators						
29	(334) Accessory Electric Equipment						
30	(335) Misc. Power Plant Equipment						
31	(336) Roads, Railroads, and Bridges						
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)						

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
33	D. Other Production Plant						
34	(340) Land and Land Rights	2 235					2 235
35	(341) Structures and Improvements	13 154					13 154
36	(342) Fuel Holders, Products, and Accessories	4 649					4 649
37	(343) Prime Movers	213 451					213 451
38	(344) Generators	28 486					28 486
39	(345) Accessory Electric Equipment						
40	(346) Misc. Power Plant Equipment	3 831					3 831
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	265 806					265 806
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	265 806					265 806
43	3. TRANSMISSION PLANT						
44	(350) Land and Land Rights	41 471					41 471
45	(352) Structures and Improvements	17 303					17 303
46	(353) Station Equipment	587 958	16 079				604 037
47	(354) Towers and Fixtures	245 176					245 176
48	(355) Poles and Fixtures	473 962					473 962
49	(356) Overhead Conductors and Devices	262 563					262 563
50	(357) Underground Conduit						
51	(358) Underground Conductors and Devices						
52	(359) Roads and Trails	1 961					1 961
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	1 630 394	16 079				1 646 473
54	4. DISTRIBUTION PLANT						
55	(360) Land and Land Rights	33 282					33 282
56	(361) Structures and Improvements	16 192					16 192
57	(362) Station Equipment	426 686	889	25 000			402 575
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	664 505	62 938	8 301			719 142
60	(365) Overhead Conductors and Devices	939 511	68 617	8 115			1 000 013
61	(366) Underground Conduit	22 383	33 358			361	56 102
62	(367) Underground Conductors and Devices	452 245	64 261	28		(361)	516 117
63	(368) Line Transformers	1 185 627	120 602	12 386			1 293 843
64	(369) Services	456 278	75 163	8 157			523 284
65	(370) Meters	506 850	48 195	1 895			553 150
66	(371) Installations on Customer Premises	55 768	9 596	1 639			63 725

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA BEACH		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 1982		Year of Report Dec. 31, 19 81	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
<p>the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported</p>		<p>amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p>		<p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
67	(372) Leased Property on Customer Premises						
68	(373) Street Lighting and Signal Systems	109 950	2 903	1 384			111 469
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	4 869 277	486 522	66 905			5 288 894
70	5. GENERAL PLANT						
71	(389) Land and Land Rights	20 475					20 475
72	(390) Structures and Improvements	243 880					243 880
73	(391) Office Furniture and Equipment	25 125	2 039	237			26 927
74	(392) Transportation Equipment	176 825	41 557	22 843			195 539
75	(393) Stores Equipment	4 131	20 487				24 618
76	(394) Tools, Shop and Garage Equipment	20 736	318				21 054
77	(395) Laboratory Equipment	17 371	1 748				19 119
78	(396) Power Operated Equipment	62 472	1 200				63 672
79	(397) Communication Equipment	23 010	3 472				26 482
80	(398) Miscellaneous Equipment	1 484	1 120				2 604
81	SUBTOTAL (Enter Total of lines 71 thru 80)	595 509	71 941	23 080			644 370
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	595 509	71 941	23 080			644 370
84	TOTAL (Accounts 101 and 106)	7 360 986	574 542	89 985			7 845 543
85	(102) Electric Plant Purchased (See Inst. 8)						
86	(102) Electric Plant Sold (See Instr. 8)						
87	(103) Experimental Electric Plant Unclassified						
88	TOTAL Electric Plant in Service	7 360 986	574 542	89 985			7 845 543

FERC #1

FLORIDA PUBLIC UTILITIES COMPANY

Y/E DECEMBER 31, 1981

FERNANDINA BEACH

NOTE 5: SUPPLEMENTAL STATEMENT

To reverse prior year's Completed Construction Not Classified
included in Column (c):

364	8 394
365	8 394
366	814
367	<u>814</u>
	18 416

1980 Completed Construction Not Classified included in Column (c):

364	13 005
365	13 005
366	18 303
367	18 304
397	<u>420</u>
	63 037

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA BEACH	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 1982	Year of Report Dec. 31, 19_81
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 202-204, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing en-

tries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1 809 350	1 809 350		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	265 173	265 173		
4	(413) Expenses of Electric Plant Leased to Others				
5	Transportation Expenses—Clearing	21 744	21 744		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 8)	286 917	286 917		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired	89 985	89 985		
12	Cost of Removal	27 713	27 713		
13	Salvage (Credit)	(16 071)	(16 071)		
14	TOTAL Net Charges for Plant Retired (Enter Total of lines 11 thru 13)	101 627	101 627		
15	Other Debit or Credit Items (Describe)				
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	1 994 640	1 994 640		

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

18	Steam Production				
19	Nuclear Production				
20	Hydraulic Production—Conventional				
21	Hydraulic Production—Pumped Storage				
22	Other Production	79 704	79 704		
23	Transmission	547 408	547 408		
24	Distribution	1 166 384	1 166 384		
25	General	201 144	201 144		
26	TOTAL (Enter Total of lines 18 thru 25)	1 994 640	1 994 640		

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ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of

twelve figures at the close of each month.

3. If previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

4. *Commercial and Industrial Sales, Account 442*, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Ac-

count 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

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

6. For lines 2, 4, 5, and 6, see page 414 for amounts relating to unbilled revenue by accounts.

7. Include unmetered sales. Provide details of such sales in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT-HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	5 207 486	4 370 498	65 839	61 975	5 763	5 539
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	2 891 942	2 519 701	35 470	33 508	652	636
5	Large (or Industrial) (See Instr. 4)	4 842 688	4 207 963	60 642	57 618	2	2
6	(444) Public Street and Highway Lighting	62 611	56 579	636	625	1	1
7	(445) Other Sales to Public Authorities	173 727	160 821	2 073	2 075	67	66
8	(446) Sales to Railroads and Railways #	(171 829)	(184 407)				
9	(448) Interdepartmental Sales	121 195	85 044	1 532	1 290	1	1
10	TOTAL Sales to Ultimate Consumers	13 127 820	11 216 199	166 192	157 091	6 486	6 245
11	(447) Sales for Resale						
12	TOTAL Sales of Electricity	13 127 820 *	11 216 199	166 192 **	157 091	6 486	6 245
13	Other Operating Revenues						
14	(450) Forfeited Discounts						
15	(451) Miscellaneous Service Revenues	1 516	935				
16	(453) Sales of Water and Water Power						
17	(454) Rent from Electric Property	1 209	1 204				
18	(455) Interdepartmental Rents						
19	(456) Other Electric Revenues	7 035	8 507				
20							
21							
22							
23							
24	TOTAL Other Operating Revenues	9 760	10 646				
25	TOTAL Electric Operating Revenues	13 137 580	11 226 845				

*Includes \$ _____ unbilled revenues.

**Includes _____ MWH relating to unbilled revenues.

#(449) Over Recovery - Purchased Electricity/Tax Saving Refund

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(504) Steam Transferred—Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents		
12	TOTAL Operation (Enter Total of lines 4 thru 11)		
13	Maintenance		
14	(510) Maintenance Supervision and Engineering		
15	(511) Maintenance of Structures		
16	(512) Maintenance of Boiler Plant		
17	(513) Maintenance of Electric Plant		
18	(514) Maintenance of Miscellaneous Steam Plant		
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)		
20	TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)		
21	B. Nuclear Power Generation		
22	Operation		
23	(517) Operation Supervision and Engineering		
24	(518) Fuel		
25	(519) Coolants and Water		
26	(520) Steam Expenses		
27	(521) Steam from Other Sources		
28	(522) Steam Transferred—Cr.		
29	(523) Electric Expenses		
30	(524) Miscellaneous Nuclear Power Expenses		
31	(525) Rents		
32	TOTAL Operation (Enter Total of lines 23 thru 31)		
33	Maintenance		
34	(528) Maintenance Supervision and Engineering		
35	(529) Maintenance of Structures		
36	(530) Maintenance of Reactor Plant Equipment		
37	(531) Maintenance of Electric Plant		
38	(532) Maintenance of Miscellaneous Nuclear Plant		
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)		
40	TOTAL Power Production Expenses—Nuclear Power (Enter Total of lines 32 and 39)		
41	C. Hydraulic Power Generation		
42	Operation		
43	(535) Operation Supervision and Engineering		
44	(536) Water for Power		
45	(537) Hydraulic Expenses		
46	(538) Electric Expenses		
47	(539) Miscellaneous Hydraulic Power Generation Expenses		
48	(540) Rents		
49	TOTAL Operation (Enter Total of lines 43 thru 48)		

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering			
53	(542) Maintenance of Structures			
54	(543) Maintenance of Reservoirs, Dams, and Waterways			
55	(544) Maintenance of Electric Plant			
56	(545) Maintenance of Miscellaneous Hydraulic Plant			
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)			
58	TOTAL Power Production Expenses—Hydraulic Power (Enter Total of lines 49 and 57)			
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering		47	
62	(547) Fuel	534	417	
63	(548) Generation Expenses	33	1 111	
64	(549) Miscellaneous Other Power Generation Expenses	263	363	
65	(550) Rents			
66	TOTAL Operation (Enter Total of lines 61 thru 65)	830	1 938	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering			
69	(552) Maintenance of Structures	24		
70	(553) Maintenance of Generating and Electric Plant	5 579	1 305	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	215	457	
72	TOTAL Maintenance (Enter Total of lines 68 thru 72)	5 818	1 762	
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 71)	6 648	3 700	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	10 911 936	9 039 199	
76	(556) System Control and Load Dispatching			
77	(557) Other Expenses			
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	10 911 936	9 039 199	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	10 918 584	9 042 899	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering			
83	(561) Load Dispatching			
84	(562) Station Expenses	10 200	8 986	
85	(563) Overhead Line Expenses			
86	(564) Underground Line Expenses			
87	(565) Transmission of Electricity by Others			
88	(566) Miscellaneous Transmission Expenses	2		
89	(567) Rents			
90	TOTAL Operation (Enter Total of lines 82 thru 89)	10 202	8 986	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering			
93	(569) Maintenance of Structures			
94	(570) Maintenance of Station Equipment	22 967	5 822	
95	(571) Maintenance of Overhead Lines	4 908	10 700	
96	(572) Maintenance of Underground Lines			
97	(573) Maintenance of Miscellaneous Transmission Plant			
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	27 875	16 522	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	38 077	25 508	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	32 524	38 194	
103	(581) Load Dispatching			

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
104	3. DISTRIBUTION EXPENSES (Continued)			
105	(582) Station Expenses			
106	(583) Overhead Line Expenses	4 160	1 587	
107	(584) Underground Line Expenses	365		
108	(585) Street Lighting and Signal System Expenses	1 616	1 575	
109	(586) Meter Expenses	30 779	30 989	
110	(587) Customer Installations Expenses	7 250	8 154	
111	(588) Miscellaneous Distribution Expenses	19 774	20 525	
112	(589) Rents		37	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	96 468	101 061	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	8 576	311	
116	(591) Maintenance of Structures	3 117	5 978	
117	(592) Maintenance of Station Equipment	123 808	61 062	
118	(593) Maintenance of Overhead Lines	105 918	106 209	
119	(594) Maintenance of Underground Lines	15 927	11 566	
120	(595) Maintenance of Line Transformers	14 613	1 643	
121	(596) Maintenance of Street Lighting and Signal Systems	4 757	6 689	
122	(597) Maintenance of Meters	2 190	1 459	
123	(598) Maintenance of Miscellaneous Distribution Plant	4 170	5 167	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	283 076	200 084	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	379 544	301 145	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	16 881	9 050	
129	(902) Meter Reading Expenses	17 478	16 758	
130	(903) Customer Records and Collection Expenses	82 257	85 599	
131	(904) Uncollectible Accounts	12 761	13 861	
132	(905) Miscellaneous Customer Accounts Expenses	8 006	8 646	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	137 383	133 914	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision & (906) Common	53 084		
137	(908) Customer Assistance Expenses	8 633		
138	(909) Informational and Instructional Expenses	5 815	3 844	
139	(910) Miscellaneous Customer Service and Informational Expenses	823		
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	68 355	3 844	
141	6. SALES EXPENSES			
142	Operation			
143	(911) Supervision	1 714	9 079	
144	(912) Demonstrating and Selling Expenses	950	871	
145	(913) Advertising Expenses	1 685	169	
146	(916) Miscellaneous Sales Expenses			
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	4 349	10 119	
148	7. ADMINISTRATIVE AND GENERAL EXPENSES			
149	Operation			
150	(920) Administrative and General Salaries	52 950	46 149	
151	(921) Office Supplies and Expenses	15 806	10 658	
152	(922) Administrative Expenses Transferred—Cr.	(21 152)	(15 264)	
153	(923) Outside Services Employed	78 203	33 738	
154	(924) Property Insurance	2 560	2 661	
155	(925) Injuries and Damages	22 240	29 998	
156	(926) Employee Pensions and Benefits	38 053	42 854	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
157	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
158	(927) Franchise Requirements			
159	(928) Regulatory Commission Expenses	818	5 986	
160	(929) Duplicate Charges—Cr.			
161	(930.1) General Advertising Expenses	793	715	
162	(930.2) Miscellaneous General Expenses	14 014	10 120	
163	(931) Rents	548	582	
164	TOTAL Operation (Enter Total of lines 150 thru 163)	204 833	168 197	
165	Maintenance			
166	(932) Maintenance of General Plant	6 627	7 924	
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	211 460	176 121	
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	11 757 752	9 693 550	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)	11-1-81
2. Total Regular Full-Time Employees (Equivalent Employees from Joint Functions - 5)	32
3. Total Part-Time and Temporary Employees	
4. Total Employees	32

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)
 (Except amortization of acquisition adjustments)

1. Report in Section A for the year the amounts for: (a) *Depreciation Expense* (Account 403); (b) *Amortization of Limited-Term Electric Plant* (Account 404); and (c) *Amortization of Other Electric Plant* (Account 405).

2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.

If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification <i>(a)</i>	Depreciation Expense (Account 403) <i>(b)</i>	Amortization of Limited-Term Electric Plant (Acct. 404) <i>(c)</i>	Amortization of Other Electric Plant (Acct. 405) <i>(d)</i>	Total <i>(e)</i>
1	Intangible Plant				
2	Steam Production Plant				
3	Nuclear Production Plant				
4	Hydraulic Production Plant—Conventional				
5	Hydraulic Production Plant—Pumped Storage				
6	Other Production Plant	13 184			13 184
7	Transmission Plant	70 800			70 800
8	Distribution Plant	167 158			167 158
9	General Plant	14 031			14 031
10	Common Plant—Electric				3 824*
11	TOTAL	265 173			268 997

B. Basis for Amortization Charges

*Not allocated on pages 114 and 115.
 *Not included on page 213, line 3.

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