

EI803-82AR

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BUREAU OF ELECTRIC ACCOUNTING  
DIVISION OF ELECTRIC & GAS

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**Public Service Commission  
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FLORIDA PUBLIC UTILITIES COMPANY

FERC FORM NO. 1

YEAR ENDED DECEMBER 31, 1982

E+H

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BUREAU OF ELECTRIC ACCOUNTING  
DIVISION OF ELECTRIC & GAS

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.

Exact Legal Name of Respondent (Company)  FLORIDA PUBLIC UTILITIES COMPANY	Year of Report  Dec. 31, 19__82
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Certified Public Accountants

Forum III  
1675 Palm Beach Lakes Boulevard  
West Palm Beach, Florida 33401  
(305) 689-6040  
Cable DEHANDS

## 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, 1982 on which we have reported separately under date of February 18, 1983, we have also examined the following schedules (which agree in all material respects with the financial statements), 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, 1982, 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>Description</u>	<u>Schedule Pages</u>
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

Our examination for this purpose was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records for the year and such other auditing procedures as we considered necessary in the circumstances.

Based on our examination, 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 18, 1983

FERC #1 TO THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA PUBLIC UTILITIES COMPANY

Y/E DECEMBER 31, 1982

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	\$ 3 328
426.12	Charitable Contributions and Donations - Outside Service Area	-
426.13	Civic and Social Club Dues	6 288
426.3	Penalties	1 337
426.4	Expenditures for Lobbying and Other Politically Related Activities	750
426.5	Other	<u>12 000</u>
	Total	<u>\$23 703</u>
<u>913</u>	<u>Advertising</u>	
913.1	Promotional Advertising	<u>\$ 55</u>

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

As of December 31, 1982, or Fiscal Year Ended \_\_\_\_\_, 198\_.

	<u>Amounts</u>
<u>Plant (Intrastate Only) (000 omitted)</u>	
Plant in Service*	\$ 18 170
Construction Work in Progress	8
Plant Acquisition Adjustment	
Plant Held for Future Use	
Materials and Supplies	454
Less:	
Depreciation and Amortization Reserves*	4 736
Contributions In Aid of Construction	
Net Book Costs	\$ 13 896
<u>Revenues and Expenses (Intrastate Only) (000 omitted)</u>	
Operating Revenues	\$ 24 279
Depreciation and Amortization Expenses*	569
Income Taxes	674
Other Taxes	321
Other Operating Expenses	21 442
Total Operating Expenses	23 006
Net Operating Income	1 273
Other Income	**
Other Deductions	\$ 516
Net Income	\$ 757
<u>Customers (Intrastate Only)</u>	
Residential - Yearly Average	13 623
Commercial - Yearly Average	2 213
Industrial - Yearly Average	6
Others - Yearly Average	214
Total	16 056
<u>Other Statistics (Intrastate Only)</u>	
Average Annual Residential Use - KWH	10 159
Average Residential Cost Per KWH	7.04¢
Average Residential Monthly Bill	\$59.61
Gross Plant Investment Per Customer	\$ 1 160

\*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: BE 079  
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 601-RB  
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 601-RB  
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>82</u>	
03 Previous Name and Date of Change <i>(If name changed during year)</i>		
04 Address of Principal Business Office at End of Year <i>(Street, City, State, Zip Code)</i>  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 <i>(Street, City, State, Zip Code)</i>  AS ABOVE		
08 Telephone of Contact Person, <i>Including Area Code</i>  (305) 832-2461	09 This Report Is  (1) <input checked="" type="checkbox"/> An Original    (2) <input type="checkbox"/> A Resubmission	10 Date of Report <i>(Mo, Da, Yr)</i>  APRIL 30, 1983
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 <i>(Mo, Da, Yr)</i>  APRIL 30, 1983
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 <b>FLORIDA PUBLIC UTILITIES CO.</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>	
<b>LIST OF SCHEDULES (Electric Utility)</b>				
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."				
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>				
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			
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debts)</b>				
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		NONE	
Extraordinary Property Losses .....	220			
Material and Supplies .....	218			
Miscellaneous Deferred Debits .....	223			
Accumulated Deferred Income Taxes (Account 190) .....	224			
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>				
Capital Stock .....	250			
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 <b>FLORIDA PUBLIC UTILITIES CO</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <b>82</b>
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</b>			
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		
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
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		
<b>COMMON SECTION</b>			
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		
<b>ELECTRIC PLANT STATISTICAL DATA</b>			
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 <b>FLORIDA PUBLIC UTILITIES CO</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1982</b>
<b>LIST OF SCHEDULES (Electric Utility) (Continued)</b>			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>ELECTRIC PLANT STATISTICAL DATA (Continued)</b>			
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 <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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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**

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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**

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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

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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.**

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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 <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_82
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**CONTROL OVER RESPONDENT**

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of

trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

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

NONE

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <b>82</b>
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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 (d) 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%	

<b>Name of Respondent</b> FLORIDA PUBLIC UTILITIES COMPANY	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 19__82
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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			
2	Chairman of the Board	R. L. Terry	63 502 00
3			
4	President	E. J. Patterson	59 530 00
5			
6			
7			
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Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
<b>DIRECTORS</b>			
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 <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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## SECURITY HOLDERS AND VOTING POWERS

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

close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

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.

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

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

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

12-20-82  
Dividend Record Date

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy

Total: 241,184  
By proxy: 241,184

3. Give the date and place of such meeting:

4-20-82  
401 South Dixie Highway  
West Palm Beach, Florida

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	351 621	351 621		
5	TOTAL number of security holders	1 160	1 160		
6	TOTAL votes of security holders listed below	199 892	199 892		
7	Essex & Company, 1st. Natl. Bank in Palm Beach, Palm Beach, FL	51 807	51 807		
8	Cede & Company, Florida Natl. Bank of P.B. County, WPB, FL	43 339	43 339		
9	R. L. Terry, Chmn. of Board, 137 Kings Road, Palm Beach, FL	24 400	24 400		
10	Flo-Gas Corporation, P. O. Drawer C, West Palm Beach, FL 33402	18 915	18 915		
11	K. N. Terry, 1st. Natl. Bank of Palm Beach, 255 So. County Rd.,				
12	Palm Beach, FL 33480	17 964	17 964		
13	Kray & Company, P. O. Box 96625, Chicago, IL 60693	10 294	10 294		
14	Woodland Investment Partners, 1401 N. Western Ave., Lake				
15	Forest, IL	8 900	8 900		
16	Woodland Inv't. Trust, 1401 N. Western Ave., Lake Forest, IL	8 000	8 000		
17	B. M. Starkweather, 23 Autenrieth Road, Scarsdale, NY 10583	4 613	4 613		
18	J. K. Roberts, Box 97, Clinton, LA 70722	2 275	2 275		

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>82</u>	
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	2 255	2 255				
20	E. J. Patterson, President, 301 Lake Shore Drive, #201, Lake Park, Florida 33403	2 149	2 149				
21	E. T. Neun, V.P. & Treas., 508 5th Court, Palm Beach Gardens, Florida 33410	1 817	1 817				
22	F. C. Cressman, Senior V.P., 7990 W. Lake Drive, West Palm Beach, Florida 33406	878	878				
23	D. Downey, Director, 400 Royal Palm Way, Palm Beach, FL 33480	500	500				
24	W. D. Little, Asst. Treas., 2604 Nassau Road, West Palm Beach, Florida 33406	481	481				
25	E. D. Chambers, Director, 199 Woodbine Ave., Merrick, NY 11566	400	400				
26	D. L. Troy, Asst. Treas., 2720 West End Road, West Palm Beach, Florida 33406	354	354				
27	B. L. Demmon, V.P., 402 8th Avenue, Marianna, FL 32446	285	285				
28	M. K. Hall, Corp. Secy., 6532 S. E. Clairmont Place, Stuart, Florida 33494	216	216				
29	W. M. Hobson, Director, 1243 E. Colonial Drive, Salisbury, North Carolina 28144	50	50				
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41	The Company's Employee Stock Purchase Plan offers Common						
42	Stock at a discount to qualified employees. During 1982,						
43	1981 and 1980, 3,970 shares, 3,891 shares and 2,333 shares,						
44	respectively, were issued under the Plan for aggregate con-						
45	sideration of \$66,894, \$65,873 and \$30,982, respectively.						
46	At December 31, 1982, 12,597 Common Shares remained in						
47	reserve for issuance under this Plan.						
48							
49	At December 31, 1982, 16,800 shares of Common Stock were						
50	reserved for issuance to qualified salaried employees under						
51	the Company's Stock Option Plan. There were no options						
52	outstanding under the Plan.						
53							
54							
55							

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1982</b>
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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 <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__82
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200	35 773 809	39 359 306	
3	Construction Work in Progress (107)	200	306 407	85 937	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		36 080 216	39 445 243	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200	9 712 513	10 714 009	
6	Net Utility Plant, Less Nuclear Fuel (Enter Total of line 4 less 5)	-	26 367 703	28 731 234	
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)	-	26 367 703	28 731 234	
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)	-	1 462	1 871	
16	Investments in Associated Companies (123)	-			
17	Investment in Subsidiary Companies (123.1)	217	1 217 922	1 250 307	
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)	-	1 257 051	1 289 027	
22	CURRENT AND ACCRUED ASSETS				
23	Cash (131)	-	310 625	246 581	
24	Special Deposits (132-134)	-	348 334	350 127	
25	Working Funds (135)	-	12 600	12 600	
26	Temporary Cash Investments (136)	-			
27	Notes Receivable (141)	-			
28	Customer Accounts Receivable (142)	-	4 624 517	4 098 557	
29	Other Accounts Receivable (143)	-	(50 771)	(96 425)	
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	53 715	47 545	
31	Notes Receivable from Associated Companies (145)	-			
32	Accounts Receivable from Assoc. Companies (146)	-	915 182	802 116	
33	Fuel Stock (151)	218	3 163	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	797 029	909 080	
37	Merchandise (155)	218	199 780	151 892	
38	Other Material and Supplies (156)	218	53 778	98 328	
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)	-	43 326	61 156	
45	Advances for Gas Explor., Devel. and Prod. (166)	-			
46	Other Advances for Gas (167)	-			
47	Interest and Dividends Receivable (171)	-			
48	Rents Receivable (172) Accum. Def. Income Taxes-Current (190)	*	248 129	64 549	
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)		7 451 977	6 654 179	

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <b>82</b>
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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)	—	78 320	69 766
54	Extraordinary Property Losses (182)	220	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)	—	13 905	18 034
59	Miscellaneous Deferred Debits (186)	223	(28 007)	17 960
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	* 134 053	123 386
64	Unrecovered Purchased Gas Costs (191)	—		565 156
65	Unrecovered Incremental Gas Costs (192.1)	—	264 093	404 361
66	Unrecovered Incremental Surcharges (192.2)	—		
67	TOTAL Deferred Debits (Enter Total of lines 53 thru 66)		478 303	1 198 663
68	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 67)		35 555 034	37 873 103

\* Prior Year restated.

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>					
Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents		
			Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)	250	1 048 880	1 061 093	
3	Preferred Stock Issued (204)	250	1 059 800	1 053 000	
4	Capital Stock Subscribed (202, 205)	251			
5	Stock Liability for Conversion (203, 206)	251			
6	Premium on Capital Stock (207)	251	2 312 669	2 369 119	
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	2 727	2 562	
11	Retained Earnings (215, 215.1, 216)	118-119	5 342 016	5 974 458	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	1 207 922	1 240 307	
13	(Less) Reacquired Capital Stock (217)	250			
14	<b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)</b>	-	11 075 189	11 802 044	
15	<b>LONG-TERM DEBT</b>				
16	Bonds (221)	256	7 560 000	7 382 000	
17	(Less) Reacquired Bonds (222)	256			
18	Advances from Associated Companies (223)	256			
19	Other Long-Term Debt (224)	256	912 000	876 000	
20	Unamortized Premium on Long-Term Debt (225)				
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)				
22	<b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)</b>	-	8 472 000	8 258 000	
23	<b>CURRENT AND ACCRUED LIABILITIES</b>				
24	Notes Payable (231)	-	1 900 000	4 150 000	
25	Accounts Payable (232)	-	4 407 402	3 899 843	
26	Notes Payable to Associated Companies (233)	-			
27	Accounts Payable to Associated Companies (234)	-			
28	Customer Deposits (235)	-	1 348 988	1 419 054	
29	Taxes Accrued (236)	258-259	746 908	125 005	
30	Interest Accrued (237)	-	312 958	311 364	
31	Dividends Declared (238)	-	158 616	167 277	
32	Matured Long-Term Debt (239)	-			
33	<del>Matured Interest (240)</del> Accum. Def. Inc. Taxes-Current (282)	-	* 128 613	472 155	
34	Tax Collections Payable (241)	-	289 624	305 139	
35	Miscellaneous Current and Accrued Liabilities (242)	-	710 942	403 765	
36	<b>TOTAL Current and Accrued Liabilities (Enter Total of lines 24 thru 35)</b>		10 004 051	11 253 602	

\*Prior Year restated.

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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**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)		457 074	536 240
39	Accumulated Deferred Investment Tax Credits (255)	264	1 440 904	1 710 083
40	Deferred Gains from Disposition of Utility Plant (256)			
41	Other Deferred Credits (253)	266	510 363	317 942
42	Unamortized Gain on Reacquired Debt (257)			
43	Accumulated Deferred Income Taxes (281-283)	268-273	*3 595 453	3 995 192
44	TOTAL Deferred Credits (Enter Total of lines 38 thru 43)		6 003 794	6 559 457
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)		35 555 034	37 873 103

\*Prior Year restated.

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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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)		50 106 147	47 976 686
3	Operating Expenses			
4	Operation Expenses (401)		43 276 746	41 693 526
5	Maintenance Expenses (402)		1 115 916	1 124 817
6	Depreciation Expense (403)		1 174 837	1 101 642
7	Amort. & Depl. of Utility Plant (404-405)			
8	Amort. of Utility Plant Acq. Adj. (406)		12 532	12 532
9	Amort. of Property Losses (407)		15 939	23 953
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	258	1 129 099	1 068 631
12	Income Taxes - Federal (409.1)	258	(164 112)	528 824
13	- Other (409.1)	258	21 016	90 282
14	Provision for Deferred Inc. Taxes (410.1)	224,268-273	937 528	73 014
15	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	224,268-273		
16	Investment Tax Credit Adj. - Net (411.4)	264	269 179	202 302
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)		47 788 680	45 919 523
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		2 317 467	2 057 163

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__82
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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
24 278 738	25 232 397	25 238 592	22 185 837	588 817	558 452	2
						3
20 859 358	21 846 865	22 148 669	19 579 732	268 719	266 929	4
582 310	670 673	421 403	358 322	112 203	95 822	5
541 413	538 697	522 793	482 226	51 423	45 751	6
						7
		12 532	12 532			8
11 889	15 852	4 050	8 101			9
						10
321 286	327 608	758 730	692 318	49 083	48 705	11
27 473	511 290	(195 288)	22 959	3 703	(5 425)	12
24 901	70 666	(4 851)	17 958	966	1 658	13
483 067	(42 752)	441 951	102 756	12 510	13 010	14
						15
138 709	72 785	129 256	111 213	1 214	18 304	16
						17
						18
22 990 406	24 011 684	24 239 245	21 388 117	499 821	484 754	19
						20
1 288 332	1 220 713	999 347	797 720	88 996	73 698	

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>	
STATEMENT OF INCOME FOR THE YEAR (Continued)						
Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6	59 208	34 968				
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	59 208	34 968				
20	(59 208)	(34 968)				

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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)	—	2 317 467	2 057 163	
22	Other Income and Deductions				
23	Other Income				
24	Nonutility Operating Income				
25	Revenues From Merchandising, Jobbing and Contract Work (415)		1 233 753	1 393 382	
26	Costs and Exp. of Merchandising, Jobbing and Contract Work (416)		1 306 813	1 461 485	
27	Revenues From Nonutility Operations (417)				
28	Expenses of Nonutility Operations (417.1)				
29	Nonoperating Rental Income (418)		(4 295)	(530)	
30	Equity in Earnings of Subsidiary Companies (418.1)	—	32 384	139 227	
31	Interest and Dividend Income (419)		197 064	160 697	
32	Allowance for Other Funds Used During Construction (419.1)	—	18 757	6 770	
33	Miscellaneous Nonoperating Income (421)				
34	Gain on Disposition of Property (421.1)		8 506	33 220	
35	TOTAL Other Income (Enter Total of lines 25 thru 34)	—	179 356	271 281	
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	23 703	24 068	
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)	—	23 703	24 068	
41	Taxes Applic. to Other Income and Deductions				
42	Taxes Other Than Income Taxes (408.2)	258	432	350	
43	Income Taxes—Federal (409.2)	258	38 505	34 275	
44	Income Taxes—Other (409.2)	258	5 679	3 956	
45	Provision for Deferred Inc. Taxes (410.2)	224,268-273			
46	Provision for Deferred Income Taxes—Cr. (411.2)	224,268-273			
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)	—	44 616	38 581	
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)	—	111 037	208 632	
51	Interest Charges				
52	Interest on Long-Term Debt (427)	—	588 087	605 613	
53	Amort. of Debt Disc. and Expense (428)		8 554	8 856	
54	Amortization of Loss on Reacquired Debt (428.1)				
55	Amort. of Premium on Debt-Credit (429)				
56	Amortization of Gain on Reacquired Debt-Credit (429.1)				
57	Interest on Debt to Assoc. Companies (430)	337			
58	Other Interest Expense (431)	337	511 761	438 332	
59	Allowance for Borrowed Funds Used During Construction-Credit (432)	—	(12 279)	(4 448)	
60	Net Interest Charges (Enter Total of lines 52 thru 59)	—	1 096 123	1 048 353	
61	Income Before Extraordinary Items (Enter Total of lines 21, 50 and 60)	—	1 332 381	1 217 442	
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)		1 332 381	1 217 442	

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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)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>		
1	Balance -- Beginning of Year		5 342 016
2	Changes (Identify by prescribed retained earnings accounts)		
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) (Enter Total of lines 4 thru 8)		
10	Debit: Retirement of Capital Stock Expense Applicable		
11	Debit: to Converted \$1.12 Preference Stock	214	166
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Enter Total of lines 10 thru 14)		166
16	Balance Transferred from Income (Account 433 less Account 418.1)		1 299 997
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436) (Enter Total of lines 18 thru 21)		
23	Dividends Declared -- Preferred Stock (Account 437)		
24	Preferred	238	28 500
25	Preferred Series "B"	238	20 306
26	Convertible Preference	238	1 602
27			
28			
29	TOTAL Dividends Declared--Preferred Stock (Account 437) (Enter Total of lines 24 thru 28)		50 408
30	Dividends Declared -- Common Stock (Account 438)		
31	(See Schedule)	238	616 981
32			
33			
34			
35			
36	TOTAL Dividends Declared--Common Stock (Account 438) (Enter Total of lines 31 thru 35)		616 981
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance -- End of Year (Enter Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		5 974 458

FERC #1  
FERC #2

FLORIDA PUBLIC UTILITIES COMPANY

YEAR ENDED DECEMBER 31, 1982

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

4,300 Shares @ \$2.375

10 212

4,250 Shares @ \$2.375

10 094

20 306

Convertible Preference

1,490 Shares @ \$.28

417

1,430 Shares @ \$.28

401

1,400 Shares @ \$.28

392

1,400 Shares @ \$.28

392

1 602

Account 438: Dividends Declared - Common Stock

349,460 Shares @ \$.44

153 763

349,527 Shares @ \$.44

153 792

351,621 Shares @ \$.44

154 713

351,621 Shares @ \$.44

154 713

616 981

\$667 389

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**STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)**

Line No.	Item (a)	Amount (b)
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>	
	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	<b>TOTAL Appropriated Retained Earnings (Account 215)</b>	
	<b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b>	
	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	<b>TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)</b>	
47	<b>TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)</b>	
48	<b>TOTAL Retained Earnings (Account 215, 215.1, 216)</b>	<b>5 974 458</b>
	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>	
49	Balance — Beginning of Year (Debit or Credit)	<b>1 207 922</b>
50	Equity in Earnings for Year (Credit) (Account 418.1)	<b>32 385</b>
51	Dividends Received (Debit)	
52	Other Changes ( <i>Explain</i> )	
53	Balance — End of Year	<b>1 240 307</b>

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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	1 332 381
3	Principal Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	1 187 369
5	Amortization of (Specify) <u>Property Loss</u>	15 939
6	Provision for Deferred or Future Income Taxes (Net) <u>Excl. Current Portion</u>	410 406
7	Investment Tax Credit Adjustments	269 179
8	Less Allowance for Other Funds Used During Construction	31 036
9	Other (Net)	136 813
10	<u>Depreciation Charged to Transportation</u> 127 850	
11	<u>Depreciation of Non-Utility Property</u> 409	
12	<u>Amortization of Debt Expense</u> 8 554	
13		
14		
15	TOTAL Funds from Operations (Enter Total of lines 2 thru 14)	3 321 051
16	Funds from Outside Sources (New Money)	
17	Long-Term Debt (b) (c)	
18	Preferred Stock (c)	
19	Common Stock (c)	66 893
20	Net Increase in Short-Term Debt (d)	2 250 000
21	Other (Net)	29 069
22	<u>Temporary Facilities</u> (4 129)	
23	<u>Other Work in Progress</u> (45 770)	
24	<u>Customer Advances</u> 79 166	
25	<u>Misc. Def. Debits</u> (198)	
26		
27	TOTAL Funds from Outside Sources (Enter Total of lines 17 thru 26)	2 345 962
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)	5 667 013

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<b>STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)</b>				
Line No.	APPLICATION OF FUNDS (a)	Amounts (b)		
38	Construction and Plant Expenditures (Including Land)			
39	Gross Additions to Utility Plant (Less Nuclear Fuel)	3 585 626		
40	Gross Additions to Nuclear Fuel			
41	Gross Additions to Common Utility Plant	93 124		
42	Gross Additions to Nonutility Plant			
43	Less Allowance for Other Funds Used During Construction	31 036		
44	Other			
45	TOTAL Applications to Construction and Plant Expenditures (Including Land) (Enter Total of lines 38 thru 44)	3 647 714		
46	Dividends on Preferred Stock	50 408		
47	Dividends on Common Stock	616 981		
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)			
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	(80 682)		
62	Other (Net) (a):			
63	<b>Increase (Decrease) in Working Capital</b>	1 213 592		
64				
65				
66				
67				
68	TOTAL Applications of Funds (Enter Total of lines 45 thru 67)	5 667 013		

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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 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 intercompany balances and transactions have been eliminated.

For comparative purposes, certain amounts in 1981 and 1980 consolidated financial statements have been reclassified to conform with the 1982 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.

In September, 1982 the FPSC also adopted a projected purchased gas cost recovery clause which permits full recovery of purchased natural gas costs. The adopted gas recovery clause was made retroactive to October 1, 1981. The net under or over recovery of purchased gas costs during a six month base period, plus interest, is deferred and collected over the same six month period of the subsequent year. The 1982 net income increased by \$267,900 due to implementing the gas cost recovery clause. This amount includes \$192,400 or \$.58 per share which was applicable to 1981. The under/over recoveries are recorded in the current assets/current liabilities sections of the balance sheet.

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 was 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 \$204,500, \$167,500, and \$117,400 received in 1982, 1981 and 1980, respectively.

The cost of additions and replacements of units of property is added to

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**NOTES TO FINANCIAL STATEMENTS (Continued)**

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

Book depreciation and amortization are 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 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 approximating \$343,000, \$276,500, and \$213,600 in 1982, 1981 and 1980, 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 rate of 46%.

Under a \$5,000,000 bank line of credit, the Company has borrowed \$4,150,000 with interest payable at 11½% at year end. Interest is payable at the prime rate. Maximum borrowings outstanding during 1982, 1981 and 1980 were \$4,150,000, \$1,932,000 and \$1,932,000, respectively. The weighted average interest rate on short-term debt for 1982, 1981 and 1980 was 14.4%, 17.6% and 15.0%, respectively.

Common Stock: The Company has reserved 50,000 shares for issue under the newly adopted Dividend Reinvestment Plan, 38,087 shares for conversion of the 6½% convertible debentures, 29,397 shares for issue under employee stock purchase and stock option plans, and 1,616 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 \$19.06 per share (subject to adjustment under certain circumstances).

A purchase fund for the 4½%, 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 6½% 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, 1982, 1981, and 1980, \$3,422,983, \$3,445,637 and \$3,459,400, respectively, of the Company's

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NOTES TO FINANCIAL STATEMENTS (Continued)

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, and water, respectively, was \$541,413, \$651,450, and \$51,423 in 1982; \$538,697, \$608,418, and \$45,751 in 1981; \$570,353, \$548,504, and \$29,668 in 1980. Capital expenditures for the three utilities were \$1,750,737, \$1,946,471 and \$167,498, respectively, in 1982; \$1,224,218, \$1,709,066, and \$196,408, respectively, in 1981; and \$941,563, \$1,465,211, and \$157,197, respectively, in 1980.

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 \$10,534,138 of the sales to unaffiliated customers of gas operations in 1982; \$9,019,220 in 1981; and \$7,429,748 in 1980.

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 1982, 1981 and 1980 were \$287,825, \$288,047 and \$283,919, 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 1982, 1981 and 1980, 3,970 shares, 3,891 shares and 2,333 shares, respectively, were issued under the Plan for aggregate consideration of \$66,894, \$65,873 and \$30,982, respectively. At December 31, 1982, 12,597 Common Shares remained in reserve for issuance under this Plan.

At December 31, 1982, 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 Company has no material lease or purchase commitments outstanding.

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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)	38 733 527	17 843 702	18 128 060	1 742 870		1 018 895
4	Plant Purchased or Sold						
5	Completed Construction not Classified	322 379	69 265	227 232	15 209		10 673
6	Experimental Plant Unclassified						
7	TOTAL (Enter Total of lines 3 thru 6)	39 055 906	17 912 967	18 355 292	1 758 079		1 029 568
8	Leased to Others						
9	Held for Future Use						
10	Construction Work in Progress	85 937	7 581	69 554	8 802		
11	Acquisition Adjustments	303 400		303 400			
12	TOTAL Utility Plant (Enter Total of lines 7 thru 11)	39 445 243	17 920 548	18 728 246	1 766 881		1 029 568
13	Accum. Prov. for Depr., Amort., & Depl.	10 714 009	4 665 541	5 434 955	337 265		276 248
14	Net Utility Plant Less Nuclear Fuel (Enter Total of line 12 less 13)	28 731 234	13 255 007	13 293 291	1 429 616		753 320
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
16	In Service						
17	Depreciation	10 496 605	4 665 541	5 217 551	337 265		276 248
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)	10 496 605	4 665 541	5 217 551	337 265		276 248
22	Leased to Others						
23	Depreciation						
24	Amortization and Depletion						
25	TOTAL Leased 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.	217 404		217 404			
32	TOTAL Accumulated Provisions (Should agree with line 13 above) (Enter Total of lines 21, 25, 29, 30, and 31)	10 714 009	4 665 541	5 434 955	337 265		276 248

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>82</u>	
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	<b>SUBTOTAL (Enter Total of lines 2 thru 5)</b>						
7	Nuclear Fuel Materials and Assemblies						
8	In Stock (120.2)						
9	In Reactor (120.3)						
10	<b>SUBTOTAL (Enter Total of lines 8 and 9)</b>						
11	Spent Nuclear Fuel (120.4)						
12	Less Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)						
13	<b>TOTAL Nuclear Fuel Stock (Enter Total of lines 6, 10, and 11 less line 12)</b>						
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	<b>TOTAL Nuclear Materials Held for Sale (Enter Total of lines 18, 19, and 20)</b>						

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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	61 479					61 479
28	(333) Water Wheels, Turbines, and Generators	98 267					98 267
29	(334) Accessory Electric Equipment	66 033					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)	232 824					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	3 831					3 831
40	(346) Misc. Power Plant Equipment						
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)	501 866					501 866
43	3. TRANSMISSION PLANT						
44	(350) Land and Land Rights	41 471	4 971				46 442
45	(352) Structures and Improvements	17 303					17 303
46	(353) Station Equipment	604 037	33 118				637 155
47	(354) Towers and Fixtures	245 176					245 176
48	(355) Poles and Fixtures	473 962	209 742	9 188			674 516
49	(356) Overhead Conductors and Devices	262 563	142 936				405 499
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)	1 646 473	390 767	9 188			2 028 052
54	4. DISTRIBUTION PLANT						
55	(360) Land and Land Rights	41 223	5 090				46 313
56	(361) Structures and Improvements	16 940	321				17 261
57	(362) Station Equipment	906 072	504 722	9 220			1 401 574
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	2 360 178	122 276	29 093			2 453 361
60	(365) Overhead Conductors and Devices	3 410 349	171 616	22 747			3 559 218
61	(366) Underground Conduit	61 871	37 817				99 688
62	(367) Underground Conductors and Devices	552 402	54 008				606 410
63	(368) Line Transformers	3 005 664	218 070	10 331			3 213 403
64	(369) Services	1 168 980	142 149	25 410			1 285 719
65	(370) Meters	1 049 746	94 340	3 303			1 140 783
66	(371) Installations on Customer Premises	158 383	31 664	12 787			177 260

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## ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

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

amount of respondent's plant actually in service at end of year.

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.

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.

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.

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	236 097	18 945	7 780			247 262
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	12 967 905	1 401 018	120 671			14 248 252
70	5. GENERAL PLANT						
71	(389) Land and Land Rights	23 297					23 297
72	(390) Structures and Improvements	270 774					270 774
73	(391) Office Furniture and Equipment	50 998	4 602				55 600
74	(392) Transportation Equipment	454 360	76 370	29 463			501 267
75	(393) Stores Equipment	41 961		1 400			40 561
76	(394) Tools, Shop and Garage Equipment	40 029	4 653				44 682
77	(395) Laboratory Equipment	31 574	1 111	236			32 449
78	(396) Power Operated Equipment	75 992					75 992
79	(397) Communication Equipment	82 238	3 422	676			84 984
80	(398) Miscellaneous Equipment	5 191					5 191
81	SUBTOTAL (Enter Total of lines 71 thru 80)	1 076 414	90 158	31 775			1 134 797
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	1 076 414	90 158	31 775			1 134 797
84	TOTAL (Accounts 101 and 106)	16 192 658	1 881 943	161 634			17 912 967
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	16 192 658	1 881 943	161 634			17 912 967

## Supplemental Statement

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

364	1 297
365	1 296
366	18 303
367	23 192
397	<u>420</u>
	44 508

1982 Completed Construction Not Classified included in Column (c):

362	8 447
364	(2 409)
365	(3 262)
366	18 793
367	<u>18 793</u>
	40 362

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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		NONE			
9					
10					
11					
12					
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44					
45					
46					
47	TOTAL				

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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
<p>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.</p> <p>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.</p>					
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					
4					
5					
6					
7					
8	NONE				
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Other Property:				
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
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39					
40					
41					
42					
43					
44					
45					
46					
47	TOTAL				

<b>Name of Respondent</b> FLORIDA PUBLIC UTILITIES COMPANY	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 19 <u>82</u>
<b>CONSTRUCTION WORK IN PROGRESS—ELECTRIC (Account 107)</b>			
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Report below descriptions and balances at end of year of projects in process of construction (107).</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Develop-</p> </div> <div style="width: 48%;"> <p>ment, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.</p> </div> </div>			
Line No.	Description of Project <small>(a)</small>	Construction Work in Progress—Electric (Account 107) <small>(b)</small>	
1	System Upgrade, Highway 73 South	27	
2	Provide Electric Service to Ocean Dunes Condominium	138	
3	Provide URD Electric Service to Forest Ridge	2 389	
4	Loop Feed URD at Amelia Island Plantation	181	
5	Provide Underground electric service to Oceans of Amelia		
6	Condominium	2 133	
7	Provide URD Electric service to Golf Course Clubhouse	2 713	
8			
9			
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41			
42			
43			
44			
45			
46	<b>TOTAL</b>	<b>7 581</b>	

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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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	Administrative & General	48 034
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
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14		
15		
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32		
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34		
35		
36		
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41		
42		
43		
44		
45		
46	TOTAL	48 034

<b>Name of Respondent</b> FLORIDA PUBLIC UTILITIES COMPANY	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 19__82
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

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

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of 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	\$ 2 920 833		
(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       $s \left( \frac{S}{W} \right) + d \left( \frac{D}{D+P+C} \right) \left( 1 - \frac{S}{W} \right)$

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

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds—

b. Rate for Other Funds—

SEE ATTACHED SCHEDULE

NOTE: Average short-term debt exceeds average Construction Work in Progress.

FERC FORM NO. 1 (REVISED 12-82)

Page 212

FLORIDA PUBLIC UTILITIES COMPANY  
 ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION  
FOR YEAR ENDING DECEMBER 31, 1982

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 12-31-81 Sources of Capital were not material enough to merit a change in the AFUDC rates between 1978 and 1982.

FERC #1	- 212 -
FERC #2	- 212 -
USR	- 4(k)-

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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	4 224 195	4 224 195		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	541 413	541 413		
4	(413) Expenses of Electric Plant Leased to Others				
5	Transportation Expenses—Clearing	51 636	51 636		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 8)	593 049	593 049		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired	161 634	161 634		
12	Cost of Removal	25 329	25 329		
13	Salvage (Credit)	(35 260)	(35 260)		
14	TOTAL Net Charges for Plant Retired (Enter Total of lines 11 thru 13)	151 703	151 703		
15	Other Debit or Credit Items (Describe)				
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	4 665 541	4 665 541		

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

18	Steam Production				
19	Nuclear Production				
20	Hydraulic Production—Conventional	77 259	77 259		
21	Hydraulic Production—Pumped Storage				
22	Other Production	94 059	94 059		
23	Transmission	581 946	581 946		
24	Distribution	3 477 495	3 477 495		
25	General	434 782	434 782		
26	TOTAL (Enter Total of lines 18 thru 25)	4 665 541	4 665 541		

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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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			
5	in the Gallo Building in Lake Worth,			
6	Florida	4 082		4 082
7				
8				
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41				
42				
43	Minor Item Previously Devoted to Public Service			
44	Minor Items - Other Nonutility Property			
45	<b>TOTAL</b>	<b>40 591</b>		<b>40 591</b>

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19__82		
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</p>				<p>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</p>		<p>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							
2	Common Stock	5-1949		10 000			10 000	
3	Equity in Earnings			1 207 922	32 385		1 240 307	
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23	Total Cost of Account 123.1: \$ 10,000			TOTAL	1 217 922	32 385	1 250 307	

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__82
<b>MATERIALS AND SUPPLIES</b>					
<p>1. For Account 154, report the amount of plant materials and operating supplies 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.</p> <p>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.</p>					
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)	3 163	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)	797 029	909 080		
10	Assigned to — Other				
11	TOTAL Account 154 (Enter Total of lines 5 thru 10):	797 029	909 080		
12	Merchandise (Account 155)	199 780	151 892		
13	Other Materials and Supplies (Account 156)	53 778	98 328		
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)	1 053 750	1 162 463		

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

	<u>Amount</u>	<u>Account Debited</u>	<u>Account Credited</u>
<u>West Palm Beach</u>			
Gas Operation and Construction - Supplies	\$ 13 460	163	154
Merchandise Supplies	6 231	163	155
<u>DeLand</u>			
Gas Operation and Construction - Supplies	461	163	154
Merchandise Supplies	54	163	155
<u>Marianna</u>			
Electric Operation and Construction Supplies	8 910	163	154
<u>Delray Beach</u>			
Merchandise Supplies	606	163	155

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19__82	
<b>EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182)</b>							
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	11 889	-0-	
2							
3							
4							
5							
6	Retirement of Gas Storage and Manufacturing Facilities						
7							
8							
9							
10							
11	- West Palm Beach	37 099		407	3 710	-0-	
12	- Sanford	7 032		407	703	-0-	
13	- DeLand	(3 627)		407	(363)	-0-	
14							
15							
16							
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22							
23							
24	NOTE: The gas facilities were abandoned in June 1977 and are being amortized						
25	over five years as directed by the Florida Public Service Commission.						
26							
27	NOTE: The equipment in Fernandina Beach was abandoned in April 1972.						
28	Amortization began 1-1-73 based upon five-year amortization plan.						
29	Under the date of 1-24-74 the Florida Public Service Commission						
30	directed that a ten-year amortization plan be used.						
31							
32							
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47							
48							
49							
50							
51	TOTAL	245 978			15 939	-0-	

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>82</u>	
<b>MISCELLANEOUS DEFERRED DEBITS (Account 186)</b>							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.				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.			
2. For any deferred debit being amortized, show period of amortization in column (a).							
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		63 850	923	60 650		
2				146	3 200		
3							
4	Pension Plan Trust		287 825	265	287 825		
5							
6	Cashiers' Overages & Shortages		998	253	801	197	
7							
8							
9							
10							
11							
12							
13							
14	Energy conservation program						
15	costs being amortized						
16	over six-month periods	(34 563)	160 071	906-910	127 020	(1 512)	
17							
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46							
47	Misc. Work in Progress	6 556				19 275	
48	DEFERRED REGULATORY COMMISSION EXPENSES (See pages 350-351)						
49	TOTAL	(28 007)				17 960	

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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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	121 163	111 595
3	(190.12) Self-Insurance Reserve - Federal	9 889	18 323
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	661
7	Other **	35 846	13 964
8	TOTAL Electric (Enter Total of lines 2 thru 7)	357 651	144 543
9	Gas		
10	(190.12) Self-Insurance Reserve - Federal	20 736	36 647
11	(190.22) Self-Insurance Reserve - State	2 373	4 193
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	23 109	40 840
17	Other (Specify) *Water	1 422	2 552
18	TOTAL (Account 190) (Enter Total of lines 8, 16 and 17)	382 182	187 935

**NOTES**

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

	(b)	(c)
*(190.12) Self-Insurance Reserve - Federal	1 276	2 290
(190.22) Self-Insurance Reserve - State	146	262
	<u>1 422</u>	<u>2 552</u>
 **(190.2) Accelerated Depr. Property - State	12 890	11 791
(190.22) Self-Insurance Reserve - State	1 131	2 097
(190.23) CCA Refund - State	15 375	-0-
(190.24) Over Earnings Refund - State	4 722	-0-
(190.25) Conservation Program - State	1 728	76
	<u>35 846</u>	<u>13 964</u>

[illegible]

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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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	353 531	2 366 319
3	Convertible Preference	1 400	2 800
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46	TOTAL	354 931	2 369 119

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__82
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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	
2		
3		
4		
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40	TOTAL	106 629

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		\$609,828.06
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>\$195,298.59</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.

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)	Year of Report Dec. 31, 19 <u>82</u>
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			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
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16				
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19				
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 \$165 representing the retirement of that portion of capital stock expense applicable to the conversion to common stock of 90 shares of convertible preference stock at \$1.835 per share. The offsetting charge was recorded to Account 439, Miscellaneous Debits to Retained Earnings.			2 562
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21	TOTAL			2 562

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1982
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## LONG TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet the account particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, *Reacquired Bonds*, 223, *Advances from Associated Companies*, and 224, *Other Long-Term Debt*.

2. In column (a), for new issues, give Commission authorization numbers and dates.

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.

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.

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

6. In column (b) show the principal amount of bonds or other long-term debt originally issued.

7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

8. Show premium amounts by enclosing the figures in parentheses.

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.

10. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

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*.

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.

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.

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.

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*.

16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	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)		
1	First Mortgage Bonds:								
2	3½% Series Due 1984	500 000	8 998	8-1-54	8-1-84	8-1-54	8-1-84	347 000	13 166
3	4½% Series Due 1984	600 000	8 724	8-1-56	8-1-84	8-1-54	8-1-84	432 000	19 650
4	5 % Series Due 1988	650 000	8 783	9-1-58	9-1-88	9-1-58	9-1-88	499 000	25 217
5	5½% Series Due 1989	1 000 000	15 091	7-1-59	7-1-89	7-1-59	7-1-89	778 000	41 160
6	10½% Series Due 1991	2 500 000	58 200	7-1-75	7-1-91	7-1-75	7-1-91	1 800 000	198 875
7	4½% Series Due 1993	1 000 000	11 690	6-1-63	6-1-93	6-1-63	6-1-93	826 000	39 472
8	4½% Series Due 1995	1 000 000	18 192	6-1-65	6-1-95	6-1-65	6-1-95	850 000	40 592
9	8 % Series Due 2002	2 000 000	39 023	7-1-72	7-1-02	7-1-72	7-1-02	1 850 000	148 800
10									
11	Debentures:								
12	6½% Series Due 1989	1 200 000	24 149	11-1-69	11-1-89	11-1-69	11-1-89	876 000	61 155
13									
14									
15									
16	TOTAL							8 258 000	588 087

FERC #1

FLORIDA PUBLIC UTILITIES COMPANY

YEAR ENDED DECEMBER 31, 1982

ACCOUNT 224: Debentures Retired

On November 1, 1982, \$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 <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>82</u>		
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)		
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
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35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49	TOTAL								

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>			
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR</b>								
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 the total tax for each State and subdivision can readily be ascertained.				
(Continued on page 259.)								
Line No.	Kind of Tax (See Instruction 5)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year	Paid During Year	Adjustments	BALANCE AT END OF YEAR	
		Taxes Accrued	Prepaid Taxes				Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
	Federal (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Income-Normal & Surtax 1981	168 400		(306)	168 094			
2	Income-Normal & Surtax 1982			(125 300)	90 004		(215 304)*	
3	Unemployment 1981	776		9	785			
4	Unemployment 1982			12 553	12 041		512	
5	F.I.C.A. 1982			325 888	325 888			
6	Highway Use Tax 1982			668	668			
7	Total Federal	169 176		213 512	597 480		(214 792)	
8	State of Florida							
9	Income 1981	8 000		394	8 394			
10	Income 1982			26 300	32 581		(6 281)	
11	Gross Receipts 1981	66 203		(169)	66 034			
12	Gross Receipts 1982			276 706	204 827		71 879	
13	Unemployment 1981	222		3	225			
14	Unemployment 1982			3 586	3 440		146	
15	FPSC Assessment 1981	31 635		57	31 692			
16	FPSC Assessment 1982			60 484	30 242		30 242	
17	Intangible Pers. Prop. 1982			4 339	4 339			
18	Business Licenses 1982			135	135			
19	Emergency Excise Tax 1981			3 660	3 660			
20	Emergency Excise Tax 1982			11 096			11 096	
21	Total State of Florida	106 060		386 591	385 569		107 082	
22	Local - Ad Valorem 1981	376 154			376 154			
23	Ad Valorem 1982			343 370	234 671		108 699	
24	Business Licenses 1982			6 396	6 396			
25	Franchise 1981-1982	95 518		73 307	168 825			
26	Franchise 1982-1983			124 016			124 016	
27	Total Local	471 672		547 089	786 046		232 715	
28	TOTAL	746 908		1 147 192	1 769 095		125 005	

\*(169,300) to be carried back to 1979.

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## TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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).

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.

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.

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 (1). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

## DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other Utility Depts. Water (Account 408.1, 409.1) (l)	Other Income And Deductions (Acct. 408.2, 409.2) (m)	Other Balance Sheet Accts. & M & J (n)
1	666	(932)		(1 642)	1 602	
2	26 807	(194 356)		5 346	36 903	
3		9				
4	1 489	5 345		260		5 459
5	65 561	142 605		8 836		108 886
6						668
7	94 523	(47 329)		12 800	38 505	115 013
8						
9	60	(296)		(220)	850	
10	24 840	(4 555)		1 186	4 829	
11	(169)					
12	59 768	216 938				
13		3				
14	425	1 527		74		1 560
15	57					
16	14 019	31 745		14 720		
17	1 388	2 777		174		
18		10			125	
19	1 326	2 136		198		
20	4 394	6 268		434		
21						
22	106 108	256 553		16 566	5 804	1 560
23						
24	157 743	161 316		24 311		
25	419	5 595		75	307	
26	10 905	62 402				
27	3 962	120 054				
28	173 029	349 367		24 386	307	
29						
30	TOTAL 373 660	558 591		53 752	44 616	116 573

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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) <span style="font-size: x-small;">(a)</span>	Amount <span style="font-size: x-small;">(b)</span>
1	Net Income for the Year (Page 117) <u>Excluding Equity in Earnings of Subsidiary</u>	1 299 997
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	<u>Self-Insurance Reserve</u>	58 030
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Income Taxes	1 081 495
11	Amortization of Acquisition Adjustment	12 532
12	Amortization of Property Loss	15 939
13	Conservation Program Costs	(33 052)
14	Income Recorded on Books Not Included in Return	
15	<u>Note 2: Subsidiary Flo-Gas Corporation</u>	
16	<u>Tax Assigned \$(26,000); Intercompany Interest \$100,744</u>	
17	<u>The surtax exemption of \$100,000 is apportioned on the basis</u>	
18	<u>of each member's contribution to taxable income</u>	
19	Deductions on Return Not Charged Against Book Income	
20	Depreciation	509 163
21	Expenses Capitalized on Books	304 742
22	Tax Savings on Capital Gain	3 328
23	Cost of Removal - ADR & ACRS Property	18 100
24	Unrecovered Purchased Power & Gas Costs	705 424
25	Excess of Bad Debt Charge Offs over Accruals	6 170
26	Refund Container Corp. of America/Over-earnings Refund	401 889
27	Federal Tax Net Income	486 125
28	Show Computation of Tax:	
29	Net Income Subject to Normal Tax	486 125
30	Less First Exemption (Consolidated Portion)	28 725
31	Less Second Exemption (Consolidated Portion)	28 725
32	Less Third Exemption (Consolidated Portion)	28 725
33	Less Fourth Exemption (Consolidated Portion)	28 725
34	Balance After Exemptions	371 225
35	Tax on First Exemption @ 16%	4 596
36	Tax on Second Exemption @ 19%	5 458
37	Tax on Third Exemption @ 30%	8 617
38	Tax on Fourth Exemption @ 40%	11 490
39	Tax on Balance After Exemptions @ 46%	170 764
40	Total	200 925
41	Rounded	201 000
42	Less Investment Tax Credit	326 300
43	Federal Income Tax Accrual for 1982	(125 300)
44		



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**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.  
2. For any deferred credit being amortized, show the period of amortization.

3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred Credit (a)	Balance at Beginning of Year (b)	DEBITS		Credits (g)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Over-Recovery					
2	Electricity	510 363	449	770 738	421 019	160 644
3	Gas		485	82 688	239 986	157 298
4						
5						
6						
7	Amortized over succeeding six-month periods (electricity).					
8						
9	Amortized over the same six-month period in the next year (gas).					
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
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32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	510 363				317 942

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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 ( <i>Enter Total of lines 3 thru 7</i> )			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas ( <i>Enter Total of lines 10 thru 14</i> )			
16	Other ( <i>Specify</i> )			
17	TOTAL (Account 281) ( <i>Enter Total of 8, 15 and 16</i> )			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

**NOTES**

NONE

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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	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 <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>82</u>	
<b>ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)</b>							
1. Report the information called for below concerning the property not subject to accelerated amortization. respondent's accounting for deferred income taxes relating to 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	1 851 784	280 627				
3	Gas	1 746 193	459 681				
4	Other (Define) <u>Water</u>	126 089	13 640				
5	TOTAL (Enter Total of lines 2 thru 4)	3 724 066	753 948				
6	Other (Specify)						
7							
8							
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	3 724 066	753 948				
10	Classification of TOTAL						
11	Federal Income Tax	3 448 990	672 575				
12	State Income Tax	275 076	81 373				
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.

1981-1982 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 (k)	Line No.
Amounts Debited (Account 410.2) (g)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
		190	10 667			2 121 744	2
						2 205 874	3
						139 729	4
			10 667			4 467 347	5
							6
							7
							8
			10 667			4 467 347	9
							10
			9 569			4 111 996	11
			1 098			355 351	12
							13

NOTES (Continued)

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)**

1. Report the information called for below concerning the amounts recorded in Account 283.  
 respondent's accounting for deferred income taxes relating to 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 under Other.

NONE

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

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

Amounts Debited (Account 410.2)		Amounts Credited (Account 411.2)		ADJUSTMENTS				Balance at End of Year	Line No.
				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		
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							23		

NOTES (Continued)

NONE

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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 106, 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 304 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	9 745 152	10 162 408	138 392	142 397	13 623	13 149
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	6 968 825	7 041 083	96 511	98 983	2 213	2 142
5	Large (or Industrial) (See Instr. 4)	5 571 417	6 559 441	78 529	91 631	6	7
6	(444) Public Street and Highway Lighting	170 443	169 166	1 815	1 816	25	24
7	(445) Other Sales to Public Authorities	326 747	340 773	4 517	4 602	187	188
8	(446) Sales to Railroads and Railways ***	332 592	(192 679)				
9	(448) Interdepartmental Sales	119 692	121 195	1 663	1 532	1	1
10	TOTAL Sales to Ultimate Consumers	23 234 868	24 201 387	321 427	340 961	16 055	15 511
11	(447) Sales for Resale	987 316	969 047	18 114	19 079	1	1
12	TOTAL Sales of Electricity	24 222 184 *	25 170 434	339 541 **	360 040	16 056	15 512
13	Other Operating Revenues						
14	(450) Forfeited Discounts						
15	(451) Miscellaneous Service Revenues	32 991	29 378				
16	(453) Sales of Water and Water Power						
17	(454) Rent from Electric Property	12 060	12 186				
18	(455) Interdepartmental Rents						
19	(456) Other Electric Revenues	11 503	20 399				
20							
21							
22							
23							
24	TOTAL Other Operating Revenues	56 554	61 963				
25	TOTAL Electric Operating Revenues	24 278 738	25 232 397				

\* Includes \$ -0- unbilled revenues.

\*\* Includes -0- MWH relating to unbilled revenues.

\*\*\* 449 Over Recovery - Purchased Electricity Tax Savings Refund

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### SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the k Wh of electricity sold, revenue, average number of customers, average k Wh per customer, and average revenue per k Wh, 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)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	SEE ATTACHED SCHEDULE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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41	Total Billed	339 541	24 222 184	16 056	21 147	.07
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	557	\$ 59 036	649*	.86	\$106
	41-1	71 462	4 812 672	7 473	9.56	67
	43-1	557	33 818	253*	2.20	61
	51-1	190	23 855	221*	.86	126
	57-1	7	1 085	15	.47	155
<u>Fernandina Div.</u>						
Residential	60-1	122	11 386	141*	.87	93
	61-1	6 875	524 467	880	7.81	76
	62-1	58 478	4 264 234	5 255	11.13	73
	63-1	10	711	4*	2.50	71
	71-1	128	13 387	132*	.97	105
	72-1	5	440	3*	1.67	88
	73-1	1	61	1*	1.00	61
Billed	138 392		9 745 152	13 623	10.16	70
Unbilled	6 181		452 511			
<u>Marianna Division</u>						
Comm'cl. & Ind'l.	40-3	234	24 930	271*	.86	107
	43-3	7	399	4*	1.75	57
	45-3	60 582	4 114 553	1 513	40.04	68
	51-3	150	18 611	172*	.87	124
	52-3	71	6 952	40*	1.78	98
	53-3	80	8 538	46*	1.74	107
	47-5	15 031	934 046	4	3 757.75	62
	57-3	12	1 454	18	.67	121
<u>Fernandina Div.</u>						
Comm'cl. & Ind'l.	60-3	194	21 369	62*	3.13	110
	63-3	29	2 168	18*	1.61	75
	65-3	15 224	1 296 904	639	23.82	85
	67-3	19 795	1 458 543	43	460.35	74
	71-3	88	10 051	69*	1.28	114
	72-3	28	2 619	15*	1.87	94
	73-3	17	1 734	10*	1.70	102
	66-5	63 498	4 637 371	2	31 749.00	73
Billed	175 040		12 540 242	2 219	78.88	72
Unbilled	4 152		269 825			

\*Denotes duplicate customers.

## SALE OF ELECTRICITY BY RATE SCHEDULES (Continued)

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	806	\$ 81 750	9	89.56	\$101
	49-8	59	7 015	8	7.38	119
	54-8	296	20 467	4	74.00	69
	55-8	25	2 290	2	12.50	92
	58-8	2	320	1	2.00	160
<u>Fernandina Div.</u>						
Public Street & Highway Lighting	76-8	468	42 495	1	468.00	91
	78-8	159	16 106	1*	159.00	101
Billed		1 815	170 443	25	72.60	94
Unbilled		20	2 000			
<u>Marianna Division</u>						
Other Public Auth.	41-7	23	1 537	2	11.50	67
	45-7	2 442	166 956	119	20.52	68
	51-7	1	108	1*	1.00	108
<u>Fernandina Div.</u>						
Other Public Auth.	77-7	2 051	158 146	66	31.08	77
Billed		4 517	326 747	187	24.16	72
Unbilled		94	7 210			
Total Billed		319 764	22 782 584	16 054	19.92	71
Total Unbilled Revenue		10 447	731 546			
Total		330 211	23 514 130	16 054	19.92	71

NOTE: All rates include fuel adjustment clauses

Estimated Revenue

Marianna Division

\$ 2 381 042

Fernandina Beach Division

9 171 977

\$11 553 019

\*Denotes duplicate customers

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>				
<b>SALES FOR RESALE (Account 447)</b>									
<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 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 (i) and (j).</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>								
2	City of Blountstown	FP			Blountstown, FL	RS	6	<u>MVA</u> 3.8	5.1
3									
4									
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Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__82		
SALES FOR RESALE (Account 447) (Continued)							
<p>3. Report separately firm, dump, and other power sold to the same utility.</p> <p>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.</p> <p>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).</p> <p>6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers.</p> <p>7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.</p> <p>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.</p>							
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	18,115	244 138	139 487	603 692	987 317	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)	Year of Report Dec. 31, 19 <u>82</u>
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
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	<b>TOTAL Operation (Enter Total of lines 4 thru 11)</b>			
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	<b>TOTAL Maintenance (Enter Total of lines 14 thru 18)</b>			
20	<b>TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)</b>			
21	<b>B. Nuclear Power Generation</b>			
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	<b>TOTAL Operation (Enter Total of lines 23 thru 31)</b>			
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	<b>TOTAL Maintenance (Enter Total of lines 34 thru 38)</b>			
40	<b>TOTAL Power Production Expenses—Nuclear Power (Enter Total of lines 32 and 39)</b>			
41	<b>C. Hydraulic Power Generation</b>			
42	Operation			
43	(535) Operation Supervision and Engineering			
44	(536) Water for Power			
45	(537) Hydraulic Expenses			
46	(538) Electric Expenses	2 511	2 087	
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1 955	1 506	
48	(540) Rents			
49	<b>TOTAL Operation (Enter Total of lines 43 thru 48)</b>	4 466	3 593	

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)	Year of Report Dec. 31, 19 <u>82</u>
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	33	4 089	
54	(543) Maintenance of Reservoirs, Dams, and Waterways			
55	(544) Maintenance of Electric Plant	608	9 133	
56	(545) Maintenance of Miscellaneous Hydraulic Plant		7	
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	641	13 229	
58	TOTAL Power Production Expenses—Hydraulic Power (Enter Total of lines 49 and 57)	5 107	16 822	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering			
62	(547) Fuel		534	
63	(548) Generation Expenses		33	
64	(549) Miscellaneous Other Power Generation Expenses	(1 348)	263	
65	(550) Rents			
66	TOTAL Operation (Enter Total of lines 61 thru 65)	(1 348)	830	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering			
69	(552) Maintenance of Structures		24	
70	(553) Maintenance of Generating and Electric Plant	1 524	5 579	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	535	215	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	2 059	5 818	
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 72)	711	6 648	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	19 457 982	20 514 293	
76	(556) System Control and Load Dispatching			
77	(557) Other Expenses			
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	19 457 982	20 514 293	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	19 463 800	20 537 763	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering			
83	(561) Load Dispatching			
84	(562) Station Expenses	17 496	10 200	
85	(563) Overhead Line Expenses			
86	(564) Underground Line Expenses			
87	(565) Transmission of Electricity by Others			
88	(566) Miscellaneous Transmission Expenses	2	2	
89	(567) Rents			
90	TOTAL Operation (Enter Total of lines 82 thru 89)	17 498	10 202	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering			
93	(569) Maintenance of Structures			
94	(570) Maintenance of Station Equipment	8 180	22 967	
95	(571) Maintenance of Overhead Lines	15 947	4 908	
96	(572) Maintenance of Underground Lines			
97	(573) Maintenance of Miscellaneous Transmission Plant	52		
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	24 179	27 875	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	41 677	38 077	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	71 276	62 509	
103	(581) Load Dispatching			

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
104	<b>3. DISTRIBUTION EXPENSES (Continued)</b>			
105	(582) Station Expenses	195	746	
106	(583) Overhead Line Expenses	17 450	26 775	
107	(584) Underground Line Expenses		365	
108	(585) Street Lighting and Signal System Expenses	3 929	5 970	
109	(586) Meter Expenses	108 730	93 971	
110	(587) Customer Installations Expenses	22 666	20 582	
111	(588) Miscellaneous Distribution Expenses	72 268	72 657	
112	(589) Rents	1 284	1 284	
113	<b>TOTAL Operation (Enter Total of lines 102 thru 112)</b>	<b>297 798</b>	<b>284 859</b>	
114	<b>Maintenance</b>			
115	(590) Maintenance Supervision and Engineering	22 529	16 807	
116	(591) Maintenance of Structures	3 824	3 117	
117	(592) Maintenance of Station Equipment	16 336	125 286	
118	(593) Maintenance of Overhead Lines	425 241	402 742	
119	(594) Maintenance of Underground Lines	31 243	16 081	
120	(595) Maintenance of Line Transformers	22 425	20 576	
121	(596) Maintenance of Street Lighting and Signal Systems	10 329	15 408	
122	(597) Maintenance of Meters	1 917	2 190	
123	(598) Maintenance of Miscellaneous Distribution Plant	3 302	4 170	
124	<b>TOTAL Maintenance (Enter Total of lines 115 thru 123)</b>	<b>537 146</b>	<b>606 377</b>	
125	<b>TOTAL Distribution Expenses (Enter Total of lines 113 and 124)</b>	<b>834 944</b>	<b>891 236</b>	
126	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
127	<b>Operation</b>			
128	(901) Supervision	43 035	32 532	
129	(902) Meter Reading Expenses	72 070	62 993	
130	(903) Customer Records and Collection Expenses	259 594	236 251	
131	(904) Uncollectible Accounts	99 326	24 307	
132	(905) Miscellaneous Customer Accounts Expenses	20 097	18 517	
133	<b>TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)</b>	<b>494 122</b>	<b>374 600</b>	
134	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
135	<b>Operation</b>			
136	(907) Supervision	44 417	85 008	
137	(908) Customer Assistance Expenses	42 317	32 799	
138	(909) Informational and Instructional Expenses	21 723	11 672	
139	(910) Miscellaneous Customer Service and Informational Expenses	867	3 430	
140	<b>TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)</b>	<b>109 324</b>	<b>132 909</b>	
141	<b>6. SALES EXPENSES</b>			
142	<b>Operation</b>			
143	(911) Supervision	371	2 546	
144	(912) Demonstrating and Selling Expenses	2 135	1 897	
145	(913) Advertising Expenses	1 242	1 859	
146	(916) Miscellaneous Sales Expenses	115	160	
147	<b>TOTAL Sales Expenses (Enter Total of lines 143 thru 146)</b>	<b>3 863</b>	<b>6 462</b>	
148	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
149	<b>Operation</b>			
150	(920) Administrative and General Salaries	163 329	136 746	
151	(921) Office Supplies and Expenses	40 984	35 926	
152	(922) Administrative Expenses Transferred—Cr.	(48 034)	(38 430)	
153	(923) Outside Services Employed	98 566	132 635	
154	(924) Property Insurance	5 745	5 228	
155	(925) Injuries and Damages	20 975	61 535	
156	(926) Employee Pensions and Benefits	122 861	115 705	

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
157	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
158	(927) Franchise Requirements			
159	(928) Regulatory Commission Expenses	3 658	9 907	
160	(929) Duplicate Charges—Cr.			
161	(930.1) General Advertising Expenses	4 307	4 457	
162	(930.2) Miscellaneous General Expenses	42 179	35 739	
163	(931) Rents	21 083	19 669	
164	<b>TOTAL Operation (Enter Total of lines 150 thru 163)</b>	<b>475 653</b>	<b>519 117</b>	
165	Maintenance			
166	(932) Maintenance of General Plant	18 285	17 374	
167	<b>TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)</b>	<b>493 938</b>	<b>536 491</b>	
168	<b>TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)</b>	<b>21 441 668</b>	<b>22 517 538</b>	

<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>	
<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)	11-1-82
2. Total Regular Full-Time Employees (Equivalent Employees from Joint Functions - 10)	69
3. Total Part-Time and Temporary Employees	2
4. Total Employees	71

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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**PURCHASED POWER (Account 555)**  
(Except interchange power)

1. Report power purchased for resale during the year. Report on page 328 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)
1	<b>Non-associated Utilities</b>							<b>MVA</b>	
2	Gulf Power Company	FP			Altha, Florida	SS	7.9	5.2	7.3
3	Gulf Power Company	FP			Blountstown, FL	SS	8.5	2.5	3.0
4	Gulf Power Company	FP			Marianna, FL	SS	20.0	15.0	18.6
5	Gulf Power Company	FP			Marianna, FL	SS	21.0	13.7	18.2
6									
7	<b>Municipalities</b>								
8	City of Jacksonville								
9	Electric Authority	FP			Yulee, Florida	SS	MW*	37.1	40.5
10									
11									
12									
13									
14									
15									
16									
17									
18					*70% of Maximum Demand for Preceding				
19					Eleven months				
20									
21									
22									
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Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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**PURCHASED POWER (Account 555) (Continued)**  
(Except interchange power)

from the same company.

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.

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

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).

6. For column (i) enter the number of megawatt hours purchased as shown by the power bills rendered to the purchases.

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				Line No.
			Demand Charges (m)	Energy Charges (n)	Other Charges (o)	Total (m + n + o) (p)	
15 MinInt	12.5KV	27 072	356 429	890 127	138 167	1 384 723	1
15 MinInt	12.5KV	12 163	367 200	399 920	63 982	831 102	2
15 MinInt	12.5KV	68 256	929 664	2 244 257	344 217	3 518 138	3
15 MinInt	12.5KV	68 285	927 591	2 245 204	343 793	3 516 588	4
							5
							6
							7
							8
15 MinInt	67KV	183 096	1 424 864	1 354 388	7 568 447	10 347 699	9
							10
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Ø Fuel Adjustment & Customer Charge							18
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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)  	Year of Report  Dec. 31, 19 <u>82</u>
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**SUMMARY OF INTERCHANGE ACCORDING TO COMPANIES AND POINTS OF INTERCHANGE**  
(Included in Account 555)

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.

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).

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

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.

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									
5									
6									
7									
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Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 19<u>82</u></b>
<b>TRANSMISSION OF ELECTRICITY FOR OR BY OTHERS (Accounts 456 and 565)</b> (Including transactions sometimes referred to as "wheeling")			
<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> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <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> </div> <div style="width: 48%;"> <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> </div> </div>			
<p>NONE</p>			

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
<b>MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)</b>				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	4 225		
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	13 691		
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) 1 784		
7	(1) Directors Expense (24 Items)	(3) 1 765		
8	(1) Pension Plan Expense			
9	(2) George B. Buck, Cons. Actuaries, Inc. (4 Items)	(3) 9 143		
10	(2) Chase Manhattan Bank (5 Items)	(3) 11 178		
11	(1) Miscellaneous (10 Items)	(3) 393		
12				
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16				
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46	TOTAL	42 179		

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <b>82</b>
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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	7 480			7 480
5	Hydraulic Production Plant—Pumped Storage				
6	Other Production Plant	13 231			13 231
7	Transmission Plant	44 927			44 927
8	Distribution Plant	452 495			452 495
9	General Plant	23 280			23 280
10	Common Plant—Electric				12 298*
11	<b>TOTAL</b>	<b>541 413</b>			<b>553 711</b>

**B. Basis for Amortization Charges**

\* Not Allocated on Pages 114 and 115.

\* Not included on Page 213, Line 3.

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>		
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			- MARIANNA DIVISION -				
13							
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 (Autos & Lt. Trucks)		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 <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>	
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)
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						
94	390		54.3	0	1.84	
95	391		30.7	0	3.26	
96	392 (Autos & Lt. Trucks)		5.0	20	16.00	
97	392 (Heavy Trucks)		10.0	20	8.00	
98	393		36.5	0	2.73	
99	394		30.5	0	3.28	
100	395		35.5	0	2.82	
101	396		10.2	0	9.80	
102	397		20.5	0	4.88	
103	398		41.2	0	2.43	
104						
105						
106						
107	NOTE:	Certain properties in Fernandina Beach are being depreciated under a				
108		Duration-of-Contract method. The contract covered a six year period				
109		ending 1982.				
110						
111						
112						
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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	3 328
6	426.12 Charitable Contributions and Donations	
7	- Outside service area	-0-
8	426.13 Civic and Social Club Dues	6 288
9	426.3 Penalties	1 337
10	426.4 Expenditures for Lobbying and Other Politically	
11	Related Activities	750
12	426.5 Other - Consulting Fees for J. K. Roberts	12 000
13	Total Miscellaneous Income Deductions	23 703
14		
15	Account 430: Interest on Debt to Associated Companies	
16	NONE	
17	Account 431: Other Interest Expense	
18	Customer Deposit Interest	102 122
19	Interest on Delayed Payment for Purchased Gas	10 317
20	Interest on \$400,000 Note Payable 9-28-81 to 8-28-82*	42 641
21	Interest on \$400,000 Note Payable 10-17-81 to 9-17-82*	45 304
22	Interest on \$800,000 Note Payable 10-28-81 to 9-28-82*	46 932
23	Interest on \$400,000 Note Payable 11-30-81 to 10-30-82*	51 359
24	Interest on \$400,000 Note Payable 10-30-82 to 9-30-83*	8 066
25	Interest on \$400,000 Note Payable 8-28-82 to 7-28-83*	16 784
26	Interest on \$800,000 Note Payable 9-17-82 to 8-16-83*	14 120
27	Interest on \$400,000 Note Payable 9-28-82 to 8-28-83*	12 493
28	Interest on \$300,000 Note Payable 5-25-81 to 4-25-82*	15 634
29	Interest on \$300,000 Note Payable 4-25-82 to 3-25-83*	29 149
30	Interest on \$250,000 Note Payable 4-27-82 to 3-27-83*	24 171
31	Interest on \$600,000 Note Payable 6-16-82 to 5-16-83*	44 449
32	Interest on \$200,000 Note Payable 6-18-82 to 5-18-83*	14 636
33	Interest on \$100,000 Note Payable 7-29-82 to 6-29-83*	5 475
34	Interest on \$900,000 Note Payable 9-28-82 to 10-28-83*	28 109
35	*Subject to Fluctuations in the Prime Interest Rate	
36		
37		
38		511 761
39		
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41		

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<b>REGULATORY COMMISSION EXPENSES</b>					
<p>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.</p> <p>2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.</p>					
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 188 at Beginning of Year (e)
1	Florida Public Service Commission				
2	Docket No. 810271-EU		854	1 180	
3	Docket No. 820001-EU/820002-PU		1 455	2 791	
4	Docket No. 810342-EU		637	637	
5					
6	Federal Energy Regulatory Commission				
7	Docket No. ER 81-278		712	3 249	
8					
9					
10					
11					
12					
13	The above dockets include legal fees and expenses incurred by the Company				
14	in the representation in and interpretation of testimony in various rate				
15	filings, fuel adjustment hearings, and other such matters before the				
16	regulatory commissions.				
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46	TOTAL		3 658	7 857	

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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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.

4. The totals of columns (a), (i), (k), and (l) must agree with the totals shown at the bottom of page 223 for Account 186.

5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.

6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 186, End of Year	Line No.
CHARGED CURRENTLY TO			Deferred to Account 186	Contra Account	Amount		
Department (f)	Account No. (g)	Amount (h)					
Electric	928	854					1
Electric	928	1 455					2
Electric	928	637					3
							4
							5
							6
							7
Electric	928	712					8
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		3 658					46

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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		
3		
4		NONE
5		
6		
7		
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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 <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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### DISTRIBUTION OF SALARIES AND WAGES

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

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

Line No.	Classification	Direct Payroll Distribution	Allocation of Payroll Charged for Clearing Accounts	Total
	(a)	(b)	(c)	(d)
1	Electric			
2	Operation			
3	Production	3 464		
4	Transmission	13 337		
5	Distribution	248 605		
6	Customer Accounts	237 444		
7	Customer Service and Informational			
8	Sales	1 755		
9	Administrative and General	2 221		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	506 826		
11	Maintenance			
12	Production	1 382		
13	Transmission	4 988		
14	Distribution	234 686		
15	Administrative and General	3 028		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	244 084		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	4 846		
19	Transmission (Enter Total of lines 4 and 13)	18 325		
20	Distribution (Enter Total of lines 5 and 14)	483 291		
21	Customer Accounts (Transcribe from line 6)	237 444		
22	Customer Service and Informational (Transcribe from line 7)			
23	Sales (Transcribe from line 8)	1 755		
24	Administrative and General (Enter Total of lines 9 and 15)	5 249		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	750 910	189 756	940 666
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Natural Gas (Including Expl. and Dev.)			
30	Other Gas Supply	7 525		
31	Storage, LNG Terminaling and Processing	6 439		
32	Transmission			
33	Distribution	807 048		
34	Customer Accounts	376 711		
35	Customer Service and Informational			
36	Sales	248 127		
37	Administrative and General	21 637		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	1 467 487		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	2 291		
44	Transmission			
45	Distribution	270 647		
46	Administrative and General	3 295		
47	TOTAL Maintenance (Enter Total of lines 40 thru 46)	276 233		

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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)
	<b>Gas (Continued)</b>			
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)	7 525		
52	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)	8 730		
53	Transmission (Enter Total of lines 32 and 44)			
54	Distribution (Enter Total of lines 33 and 45)	1 077 695		
55	Customer Accounts (Transcribe from line 34)	376 711		
56	Customer Service and Informational (Transcribe from line 35)			
57	Sales (Transcribe from line 36)	248 127		
58	Administrative and General (Enter Total of lines 37 and 46)	24 932		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	1 743 720	381 876	2 125 596
60	Other Utility Departments			
61	Operation and Maintenance	128 352	25 662	154 014
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	2 622 982	597 294	3 220 276
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	231 917		231 917
66	Gas Plant	182 700		182 700
67	Other	40 152		40 152
68	TOTAL Construction (Enter Total of lines 65 thru 67)	454 769		454 769
69	Plant Removal (By Utility Department)			
70	Electric Plant	15 210		15 210
71	Gas Plant	14 736		14 736
72	Other	1 765		1 765
73	TOTAL Plant Removal (Enter Total of lines 70 thru 72)	31 711		31 711
74	Other Accounts (Specify):			
75	143 Other Accounts Receivable-Misc.			15 899
76	146 Accounts Receivable - Assoc. Companies			737 145
77	163 Stores Expense			132 018
78	184 Clearing Accounts			41 671
79	185 Temporary Facilities			6 130
80	186 Miscellaneous Deferred Debits			68 325
81	416 Costs and Expenses of Merchandising			
82	Jobbing and Contract Work - Gas			329 043
83	418 Non-Operating Rental Income			3 479
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	1 333 710		1 333 710
96	TOTAL SALARIES AND WAGES	4 443 172	597 294	5 040 466

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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	415 032
Data Processing Equipment	458 097
Account 106: Completed Construction Not Classified	
Structures & Improvements	10 673
	<u>\$1 029 569</u>

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 12-31-81 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, 1982

<u>Allocation of Common Plant</u>	<u>Allocation Per Study Sq. Footage</u>	<u>Allocation Per Study %</u>	<u>Common Utility Plant</u>
General "X"	\$ 7 004	55.55	\$ 317 453
Local "A" West Palm Beach	5 604	44.45	254 019
Subtotal	12 608	100.00	571 472
Data Processing Equipment			458 097
Total	12 608	100.00	\$1 029 569

Allocation of  
Local "A"

Fla. Pub. Util. Co.	\$14 862 074	88.34	\$ 224 400*
Flo-Gas Corp. (Non-Reg.)	1 961 557	11.66	29 619*
Total	\$16 823 631	100.00	254 019

Allocation of  
General "X"

Fla. Pub. Util. Co.			
Marianna	\$ 8 713 749	21.09	\$ 66 951
Fernandina (E)	9 206 798	22.29	70 760
West Palm Beach	15 086 474	36.52	115 934
Sanford	2 414 661	5.85	18 571
DeLand	1 451 512	3.51	11 143
Fernandina (W)	1 766 881	4.28	13 587
Flo-Gas Corporation			
West Palm Beach	1 991 176	4.82	15 301
Sanford	382 469	.92	2 920
DeLand	296 878	.72	2 286
Total	\$41 310 598	100.00	\$ 317 453

<u>Composite Allocation</u>	<u>Building and Land</u>	<u>Data Processing Equip. %</u>	<u>Amount</u>	<u>Common Utility Plant</u>
Fla. Pub. Util. Co.				
Marianna	\$ 66 951	14.9	\$ 68 256	\$ 135 207
Fernandina (E)	70 760	11.2	51 307	122 067
West Palm Beach	340 334	45.9	210 267	550 601
Sanford	18 571	6.2	28 402	46 973
DeLand	11 143	4.0	18 324	29 467
Fernandina (W)	13 587	5.2	23 821	37 408
Flo-Gas Corp. (Non-Reg)				
West Palm Beach	44 920	8.8	40 312	85 232
Sanford	2 920	1.9	8 704	11 624
DeLand	2 286	1.9	8 704	10 990
Total	\$ 571 472	100.0	\$ 458 097	\$1 029 569

\*Included in Allocation Basis of General "X"

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

		<u>1981</u>	<u>1982</u>
<b>Computation of Common Utility Plant</b>			
<b>Accumulated Provision for Depreciation:</b>			
Avg. Bal. X 1.93% 16 Years (Less Retirements	\$17,541)	<u>\$104 689</u>	
Avg. Bal. X 1.93% 17 Years (Less Retirements	\$21,341)		<u>\$108 860</u>
<b>Allocation of Common Plant Accumulated</b>			
<b>Provision for Depreciation Applicable to:</b>			
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% = 21 081	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% = 5 654	9 736	
		<u>\$104 689</u>	
West Palm Beach			
Local "A"	\$108 860 X 44.45% X 88.34% = \$42 746		
General "X"	108 860 X 55.55% X 36.52% = 22 084		\$ 64 830
Sanford	108 860 X 55.55% X 5.85% =		3 538
DeLand	108 860 X 55.55% X 3.51% =		2 123
Marianna	108 860 X 55.55% X 21.09% =		12 753
Fernandina (E)	108 860 X 55.55% X 22.29% =		13 479
Fernandina (W)	108 860 X 55.55% X 4.28% =		2 588
Flo-Gas (Non-Reg.)	108 860 X 55.55% X 6.46% = \$ 3 907		
(Local "A")	108 860 X 44.45% X 11.66% = 5 642		9 549
			<u>\$108 860</u>
<b>Computation of Accumulated Provision for</b>			
<b>Depreciation on Data Processing Equipment:</b>			
System 3 Avg. Bal. X 20% X 4½ Years		<u>\$115 995</u>	
System 3 Fully Depreciated @ 90%	\$136 026		
System 38 Avg. Bal. X 12% X 1 Year	31 362		<u>\$167 388</u>
<b>Allocation of Accumulated Provision for</b>			
<b>Depreciation of Data Processing Equipment:</b>			
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% =	15 543	
		<u>\$115 995</u>	
West Palm Beach	\$167 388 X 45.9% =		\$ 76 831
Sanford	167 388 X 6.2% =		10 378
DeLand	167 388 X 4.0% =		6 696
Marianna	167 388 X 14.9% =		24 941
Fernandina (E)	167 388 X 11.2% =		18 747
Fernandina (W)	167 388 X 5.2% =		8 704
Flo-Gas Corp.	167 388 X 12.6% =		21 091
			<u>\$167 388</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	36.312	Tuesday	12	5:30 p.m.	15 Min. Int.	15 566
February	28.788	Wednesday	10	9:15 a.m.	15 Min. Int.	11 914
March	29.938	Tuesday	9	7:15 a.m.	15 Min. Int.	12 651
April	25.190	Wednesday	21	12:15 p.m.	15 Min. Int.	12 250
May	35.124	Friday	28	2:15 p.m.	15 Min. Int.	15 071
June	38.870	Thursday	10	2:45 p.m.	15 Min. Int.	16 985
July	37.875	Thursday	15	4:15 p.m.	15 Min. Int.	17 611
August	42.520	Thursday	26	3:30 p.m.	15 Min. Int.	18 489
September	38.765	Thursday	2	3:15 p.m.	15 Min. Int.	16 371
October	34.265	Monday	11	1:45 p.m.	15 Min. Int.	13 489
November	27.069	Tuesday	16	7:15 a.m.	15 Min. Int.	13 006
December	28.764	Monday	13	5:30 p.m.	15 Min. Int.	12 839
Total						<u>176 242</u>

MONTHLY PEAKS AND OUTPUT  
FERNANDINA BEACH SYSTEM

January	40.5	Tuesday	12	7:30 a.m.	15 Min. Int.	13 824
February	29.3	Thursday	11	7:45 p.m.	15 Min. Int.	11 952
March	28.9	Sunday	28	1:15 p.m.	15 Min. Int.	15 768
April	28.0	Thursday	22	7:45 p.m.	15 Min. Int.	14 616
May	31.7	Saturday	29	2:45 p.m.	15 Min. Int.	13 752
June	31.7 Est.	- JEA Chart Malfunction -			15 Min. Int.	21 312
July	30.7	Monday	12	5:15 p.m.	15 Min. Int.	17 280
August	40.1	Wednesday	4	6:15 p.m.	15 Min. Int.	21 744
September	36.7	Sunday	5	12:45 p.m.	15 Min. Int.	16 488
October	24.8	Saturday	2	6:00 p.m.	15 Min. Int.	11 016
November	28.6	Tuesday	30	7:15 p.m.	15 Min. Int.	12 528
December	29.8	Sunday	19	9:15 a.m.	15 Min. Int.	12 816
Total						<u>183 096</u>

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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	<b>SOURCES OF ENERGY</b>		20	<b>DISPOSITION OF ENERGY</b>	
2	Generation (Excluding Station Use):		21	Sales to Ultimate Consumers (Including Interdepartmental Sales)	321 427
3	Steam		22	Sales for Resale	18 114
4	Nuclear		23	Energy Furnished Without Charge	
5	Hydro—Conventional	466	24	Energy Used by the Company (Excluding Station Use):	
6	Hydro—Pumped Storage		25	Electric Department Only	228
7	Other		26	Energy Losses:	
8	Less Energy for Pumping		27	Transmission and Conversion Losses	
9	Net Generation (Enter Total of lines 3 thru 8)	466	28	Distribution Losses	
10	Purchases	358 872	29	Unaccounted for Losses	19 569
11	Interchanges:		30	<b>TOTAL Energy Losses</b>	19 569
12	In (gross)		31	Energy Losses as Percent of Total on Line 19 _____ %	
13	Out (gross)		32	<b>TOTAL (Enter Total of lines 21, 22, 23, 25, and 30)</b>	359 338
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	<b>TOTAL (Enter Total of lines 9, 10, 14, and 18)</b>	359 338			

### 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						
37	May						
38	June						
39	July						
40	August						
41	September						
42	October						
43	November						
44	December						
45	<b>TOTAL</b>						

<b>Name of Respondent</b> FLORIDA PUBLIC UTILITIES COMPANY		<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr)		<b>Year of Report</b> Dec. 31, 19 <u>82</u>	
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
1. Report data for Plant in Service only. 2. 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. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. 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 — KWh		
13	Cost of Plant:		
14	Land and Land Rights		
15	Structures and Improvements		
16	Equipment Costs		
17	Total Cost		
18	Cost per KW 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 KWh		
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 KWh Net Gen.		
44	Average Btu per KWh Net Generation		

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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 28 "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
			4
			5
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<b>Name of Respondent</b> FLORIDA PUBLIC UTILITIES COMPANY	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 19 <u>82</u>
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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 =

Net Generation—Kwh:

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

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.

Line No.	Plant Name <i>(a)</i>	Unit No. <i>(b)</i>	MW (Generator Rating at Maximum Hydrogen Pressure) <i>(c)</i>	Btu Per Net MWh <i>(d)</i>	Net Generation Thousand MWh <i>(e)</i>	Kind of Fuel <i>(f)</i>
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total System Steam Plants</b>						
11						

<b>Name of Respondent</b> FLORIDA PUBLIC UTILITIES COMPANY	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> Dec. 31, 19__82
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)			
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>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.</p> </div> <div style="width: 48%;"> <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 11 the approximate average number of employees assignable to each plant.</p> </div> </div>			

  

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 — KWh		
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 KW 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 KWh		

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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.
NONE			1
			2
			3
			4
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			6
			7
			8
			9
			10
			11
			12
			13
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Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
<b>PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)</b>				
<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	NONE		
3	Year Last Unit was Installed			
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 — KWh			
10	Energy Used for Pumping — KWh			
11	Net Output for Load (line 9 minus line 10) — KWh			
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 KW 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 KWh (Enter result of line 36 divided by line 9)			

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

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>82</u>	
<b>CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES</b>							
Give below the information called for concerning changes in electric generating plant capacities during the year.							
<p><b>A. Generating Plants or Units Dismantled, Removed from Service, Sold, or Leased to Others During Year</b></p> <p>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.</p> <p>2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.</p>							
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>B. Generating Units Scheduled for or Undergoing Major Modifications</b>							
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							
<b>C. New Generating Plants Scheduled for or Under Construction</b>							
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							
<b>D. New Units in Existing Plants Scheduled for or Under Construction</b>							
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 <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>82</u>	
<b>STEAM-ELECTRIC GENERATING PLANTS</b>							
1. Include on this page steam-electric plants of 25,000 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 unit type installation, boiler, and turbine-generator, on same line. 3. Exclude plant, the book cost of which is included in Account 121, <i>Nonutility Property</i> . 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			
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							
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Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>82</u>	
<b>HYDROELECTRIC GENERATING PLANTS</b>							
<p>1. Report on this page Hydro plants of 10,000 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 associated prime movers and generators on the same line.</p> <p>3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p>				<p>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</p>			
Line No.	Name of Plant	Location	Name of Stream	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 <small>(d)</small>	Type of Unit <small>(e)</small>	Year Installed <small>(f)</small>	Gross Static Head With Pond Full <small>(g)</small>
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 1982</b>
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### HYDROELECTRIC GENERATING PLANTS (Continued)

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.

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.

Water Wheels (Continued)			Generators						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts)	Line No.
			Year Installed	Voltage	Phase	Frequency or d.c.	Name Plate Rating of Unit (In megawatts)	Number of Units in Plant		
Design Head (h)	RPM (i)	Maximum Hp. Capacity of Unit at Design Head (ii)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
		NONE								1
										2
										3
										4
										5
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Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__82
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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  (a)	Location  (b)	Name of Stream  (c)	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>				
				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)		Year of Report Dec. 31, 1982			
PUMPED STORAGE GENERATING PLANTS (Continued)									
<p>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.</p>									
		SEPARATE MOTOR-DRIVEN PUMPS						Line No.	
RPM (Designate whether turbine or pump)  (i)	Maximum Hp Capacity of Unit at Design Head  (j)	Year Installed  (k)	Type  (l)	RPM  (m)	Phase  (n)	Fre- quency or dc  (o)	NAME PLATE RATING IN		
							Hp  (p)		MVa  (q)
	NONE								1
									2
									3
									4
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Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19__82	
<b>PUMPED STORAGE GENERATING PLANTS (Continued)</b>							
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <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> </div> <div style="width: 48%;"> <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> </div> </div>							
<b>Line No.</b>	<b>GENERATORS OR GENERATOR/MOTORS</b> <i>(In column (v), designate whether generator or motor)</i>						<b>Total Installed Generating Capacity (Name Plate Ratings) (In megawatts)</b>
	<b>Year Installed</b>  <i>(r)</i>	<b>Voltage</b>  <i>(s)</i>	<b>Phase</b>  <i>(t)</i>	<b>Fre- quency or d.c.</b>  <i>(u)</i>	<b>Name Plate Rating of Unit (In megawatts) (Designate whether MVs, MW, or Hp; indicate power factor)</b>  <i>(v)</i>	<b>Number of Units in Plant</b>  <i>(w)</i>	
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)	Year of Report Dec. 31, 19__82
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### INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS

1. Include on this page internal-combustion engine and gas-turbine plants of 10,000 kilowatts and more.
2. Report the information called for concerning plants and equipment at end of year. Show associated prime movers and generators on the same line.
3. Exclude from this page, plant, the book cost of which is included in Account 121, *Nonutility Property*.
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.

Line No.	Name of Plant (a)	Location of Plant (b)	Prime Movers (In column (e), 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						
3						
4						
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Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__82
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**INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE 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.

Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name plate ratings) (in megawatts) <i>(n)</i>	Line No.
	Rated Hp of Unit <i>(g)</i>	Year Installed <i>(h)</i>	Voltage <i>(i)</i>	Phase <i>(j)</i>	Frequency or d.c. <i>(k)</i>	Name Plate Rating of Unit (in megawatts) <i>(l)</i>		
		NONE						1
								2
								3
								4
								5
								6
								7
								8
								9
								10
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								40

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__82
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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, FL	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	Block 97	State Rd. 105						
8	Fern.Bch.,FL	& Julia St.	67 000	67 000	Wood Pole	6.8	None	1
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	TOTAL					18.2		

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19__82	
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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 Aluminum	25 803*	757 738	783 541	\$ 17 498	\$ 24 179		\$ 41 677	1
4/0 Alum.	-	235 479	235 479					2
477 MCM Aluminum	4 971	331 973	336 944					3
								4
								5
								6
								7
								8
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								35
								36
	30 774	1 325 190	1 355 964	17 498	24 179		41 677	

\*Includes Roads & Trails \$1,961

C.

[illegible]

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report <b>Dec. 31, 19 <u>82</u></b>
<b>ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS</b>					
<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) KVa	
1	Number at Beginning of Year	16 917	6 228	206 133	
2	Additions During Year				
3	Purchases	523	225	10 013	
4	Associated with Utility Plant Acquired				
5	TOTAL Additions (Enter Total of lines 3 and 4)	523	225	10 013	
6	Reductions During Year				
7	Retirements	64	22	610	
8	Associated with Utility Plant Sold				
9	TOTAL Reductions (Enter Total of lines 7 and 8)	64	22	610	
10	Number at End of Year (Lines 1 + 5 - 9)	17 376	6 431	215 536	
11	In Stock	798	222	17 398	
12	Locked Meters on Customers' Premises	567			
13	Inactive Transformers on System				
14	In Customers' Use	16 002	6 192	197 482	
15	In Company's Use	9	17	656	
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	17 376	6 431	215 536	

Name of Respondent <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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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 <b>FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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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 428. 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

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)	Year of Report Dec. 31, 19 <u>82</u>
FOOTNOTE DATA					
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)		

**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	\$ 960	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 accumulated depreciation, for each item reported in column (b).
- (e) Enter the net profit or loss for each line - column (c) less column (d).
- (f) Enter the fair market value for each item reported in column (b).  
In the space below or in a supplement 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	10 American AL120 Meters 200 Rockwell S200 Meters 12 Rockwell S120 Meters (Sale)	8 116 (S)	8 116	-0-	
Flo-Gas Corporation	991' of 2" Plastic Main & 3 - 1½" Services at the Cross County Mall (Purchase)	3 813 (P)	3 813	-0-	
Flo-Gas Corporation	Various Mains, Services, Regulators, and Meters in Longwood (Purchase)	114 931 (P)	114 931	-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 82

Title of Account	MARIANNA			
	Total System	Florida Jurisdiction	City of Blountstown Other Jurisdiction	Non-Utility
1. <u>Utility Plant</u>				
2. Utility Plant (101-106), (114).....	8 848 930	8 690 941	157 989	
3. Construction Work in Progress (107).....	26	26		
4. Total Utility Plant.....	\$ 8 848 956	\$ 8 690 967	\$ 157 989	\$
5. Less Accumulated Provision for Depreciation Amortization and Depletion (108, 111, 115).....	2 512 478	2 463 036	49 442	
6. Net Utility Plant, Less Nuclear Fuel.....	\$ 6 336 478	\$ 6 227 931	\$ 108 547	\$
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.....	\$ 6 336 478	\$ 6 227 931	\$ 108 547	\$
11. Gas Stored Underground-Noncurrent (117).....				
12. Utility Plant Adjustments (116).....				
13. <u>Other Property and Investments</u>				
14. Nonutility Property (121) (less Accumulated Provision for Depreciation and Amortization Included in (122) \$).....	36 509			36 509
15. Investment in Associated Companies (123).....				
16. Investment in Subsidiary Companies (Cost \$ ) (123.1).....				
17. Other Investments (124).....				
18. Special Funds (125-128).....				
19. Total Other Property and Investments.....	\$	\$	\$	\$
20. <u>Current and Accrued Assets</u> .....				
21. Cash (131).....				
22. Special Deposits (132-134).....				
23. Working Funds (135).....				
24. Temporary Cash Investments (136).....				
25. Notes and Accounts Receivable (less Accumulated Provision of Uncollectable Accounts) (141-144).....	777 364	703 715	73 649	
26. Receivables from Associated Companies (145,146)				
27. Materials and Supplies (151-157, 163).....	180 765	177 493	3 272	
28. Gas Stores Underground - Current (164).....				
29. Prepayments (165).....				
30. Interest and Dividends Receivable (171).....				
31. Rents Receivable (172).....				
32. Accrued Utility Revenues (173).....				
33. Miscellaneous Current & Accrued Assets (174).....				
34. Total Current & Accrued Assets.....	\$	\$	\$	\$

## Title of Account

City of  
BlountstownTotal  
SystemFlorida  
JurisdictionOther  
Jurisdiction

Non-Utility

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)*.....	286 827	286 827		
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).....				
14. 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).....				
Total Long-Term Debt.....	\$	\$	\$	\$

## MARIANNA

Title of Account

City of

Blountstown

Other  
Jurisdiction

Non-Utility

Total  
SystemFlorida  
JurisdictionCurrent & Accrued Liabilities

1. Notes Payable (231).....				
2. Accounts Payable (232).....				
3. Payables to Associated Companies (233, 234)...				
4. Customer Deposits (235).....	284 928	284 928		
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...	\$	\$	\$	\$

Deferred Credits

13. Customer Advances for Construction (252).....	37 631	37 631		
14. Accumulated Deferred Investment Tax Credits (255).....	347 204	347 204		
15. Deferred Gains from Disposition of Utility Plant (256).....				
16. Other Deferred Credits (253) <del>Purch. Elect.</del> <del>Over-Recovery</del>	91 120	91 120		
17. Unamortized Gain on Reacquired Debt (257)....				
18. Accumulated Deferred Income Taxes (281-283)..	1 049 432	1 049 432		
19. Total Deferred Credits.....	\$	\$	\$	\$

Operating Reserves

20. Operating Revenues (261-265).....				
21. Total Liabilities & Other Credits	\$	\$	\$	\$

Electric Utility Plant

22. Electric Plant in Service (101).....	8 713 723	8 558 147	155 576	
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. <del>Electric Plant Acquisition Adjustment (114).</del> Common Plant	135 207	132 794	2 413	
Total.....	\$ 8 848 930	\$ 8 690 941	\$ 157 989	\$

MARIANNA

Page 4 of 8

Title of Account

City of  
Blountstown

Total  
System

Florida  
Jurisdiction

Other  
Jurisdiction

Non-Utility

Electric Utility Plant (Cont'd)

1. Accumulated provision for depreciation of  
Electric Utility Plant (108)..... 2 474 784 2 426 084 48 700

2. Accumulated provision for Amortization of  
Electric Utility Plant (111).....

3. Accumulated provision for Depreciation of  
Common Plant Allocated 37 694 36 952 742

4. Total..... \$ 512 478 \$ 2 463 036 \$ 49 442 \$

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..... \$ \$ \$ \$

Other Property & Investments

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

Special Funds

1. Sinking Funds (125).....

2. Depreciation Fund (126).....

3. Amortization Fund - Federal (127).....

4. Other Special Funds (128).....

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

Special Deposits

1. Interest Special Deposits (132).....

2. Dividend Special Deposits (133).....

3. Other Special Deposits (134).....

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

MARIANNA

Title of Account

City of  
Blountstown,  
Other  
Jurisdiction

Total  
System

Florida  
Jurisdiction

Non-Utility

Notes and Accounts Receivable

1. Notes Receivable (141).....				
2. Customer Accounts Receivable (142).....	792 679	719 030	73 649	
3. Other Accounts Receivable (143).....				
4. Accumulated Provision for Uncollectible Accounts Credit (144).....	(15 315)	(15 315)		
5. Total.....	\$ 777 364 \$	703 715	\$ 73 649	\$

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)..	180 765	177 493	3 272	
13. Merchandise (155).....				
14. Other Materials & Supplies (156).....				
15. Nuclear Materials Held for Sale (157).....				
16. Stores Expense Undistributed (163).....				
17. Total.....	\$ 180 765 \$	177 493	\$ 3 272	\$

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).....				
9. Total.....	\$	\$	\$	\$

## MARIANNA

City of  
Blountstown  
Other  
Jurisdiction

Non-Utility

Total  
SystemFlorida  
Jurisdiction

\$

\$

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 Credits7. Accumulated Deferred Income Taxes - Accelerated  
Amortization Property (281).....8. Accumulated Deferred Income Taxes - Other  
Property (282).....

909 747

909 747

9. Accumulated Deferred Income Taxes - Other (283).....

139 685

139 685

10. Total.....

\$

049 432

\$

1 049 432

\$

\$

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 PlantA. 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)....

27. Total.....

\$

\$

\$

\$

Total  
SystemFlorida  
Jurisdiction

\$

\$

Hydraulic Power Generation

## Operation

1. Operation Supervision &amp; Engineering (535).....

2. Water for Power (536).....

3. Hydraulic Expenses (537).....

4. Electric Expenses (538)..... 2 511 2 511

5. Miscellaneous Hydraulic Power Generation Expenses (539)..... 1 955 1 955

6. Rents (540).....

7. Total Operation.....\$ 4 466 \$ 4 466 \$ \$

## Maintenance

8. Maintenance Supervision &amp; Engineering (541)....

9. Maintenance of Structures (542)..... 33 33

10. Maintenance of Reservoirs, Dams &amp; Waterways (543).....

11. Maintenance of Electric Plant (544)..... 608 608

12. Maintenance of Miscellaneous Hydraulic Plant (545).....

13. Total Maintenance.....\$ 641 \$ 641 \$ \$

Total Power Production Expenses - Hydraulic Power.....

\$ 5 107 \$ 5 107 \$ \$

Other Power Generation

## Operation

5. Operation Supervision &amp; Engineering (546).....

6. Fuel Recoverable (547.1).....

7. Fuel Non-Recoverable (547.2).....

8. Generation Expenses (548).....

9. Miscellaneous Other Power Generation Expenses (549).....

10. Rents (550).....

11. Total Operation.....\$ \$ \$ \$

## Maintenance

1. Maintenance Supervision &amp; Engineering (551)....

2. Maintenance of Structures (552).....

3. Maintenance of Generating &amp; Electric Plant (553)

4. Maintenance of Miscellaneous Other Power Generation Plant (554).....

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

Total Power Production Expenses - Other Power.....

\$ \$ \$ \$

Total  
SystemFlorida  
JurisdictionOther  
Jurisdiction

\$

Other Power Supply Expenses

1. Purchased Power Recoverable (555.1).....	9 167 828	8 231 993	935 835	
2. Purchased Power Non-Recoverable (555.2).....				
3. System Control & Load Dispatching (556).....				
4. Other Expenses (557).....				
5. Total Other Power Supply Expenses.....	\$ 9 167 828	8 231 993	\$ 935 835	\$
6. Total Power Production Expenses.....	\$ 9 172 935	\$ 8 237 100	\$ 935 835	\$

Transmission ExpensesOperation

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

Total Operation.....	\$	\$	\$	\$
----------------------	----	----	----	----

Maintenance

5. Maintenance Supervision & Engineering (568).....				
17. Maintenance of Structures (569).....				
18. Maintenance of Station Equipment (570).....				
19. Maintenance of Overhead Lines (571).....				
20. Maintenance of Underground Lines (572).....				
1. Maintenance of Miscellaneous Transmission Plant (573).....				

2. Total Maintenance.....	\$	\$	\$	\$
3. Total Transmission Expenses.....	\$	\$	\$	\$

Distribution ExpensesOperation

4. Operation Supervision & Engineering (580).....	39 507			
5. Load Dispatching (581).....				
6. Station Expenses (582).....	195			
7. Overhead Line Expenses (583).....	13 846			
8. Underground Line Expenses (584).....				
9. Street Lighting & Signal System Expenses (585).....	2 919			
10. Meter Expenses (586).....	73 147			
11. Customer Installations Expenses (587).....	11 218			

## Title of Accounts

City of  
Blountstown  
Other  
Jurisdiction

Non-Utility

Total  
System  
\$Florida  
Jurisdiction  
\$

\$

\$

Distribution Expenses (Cont'd)

## Operation (Cont'd)

1. Miscellaneous Distribution Expenses (588).....	52 413				
2. Rents (589).....	1 284				
3. Total Operation.....	\$ 194 529	\$ 184 748	\$ 9 781	\$	

## Maintenance

4. Maintenance Supervision & Engineering (590).....	12 507	12 507			
5. Maintenance of Structures (591).....					
6. Maintenance of Station Equipment (592).....	2 921	2 921			
7. Maintenance of Overhead Lines (593).....	301 674	301 674			
8. Maintenance of Underground Lines (594).....	81	81			
9. Maintenance of Line Transformers (595).....	5 506	5 506			
10. Maintenance of Street Lighting & Signal Systems (596).....	5 848	5 848			
11. Maintenance of Meters (597).....					
12. Maintenance of Miscellaneous Distribution Plant (598).....					
3. Total Maintenance.....	\$ 328 537	\$ 328 537	\$	\$	
14. Total Distribution Expenses.....	\$ 523 066	\$ 513 285	\$ 9 781	\$	

Customer Accounts Expenses

## Operation

15. Supervision (901).....	24 251				
16. Meter Reading Expenses (902).....	49 685				
17. Customer Records & Collection Expenses (903)....	166 852				
18. Uncollectible Accounts (904).....	79 657				
19. Miscellaneous Customer Accounts Expenses (905).....	12 149				
20. Total Customer Accounts Expenses.....	\$ 332 594	\$ 331 994	\$ 600	\$	

Customer Service & Informational Expenses

## Operation

1. Supervision (907) & Common (906).....	20 379	20 379			
2. Customer Assistance Expenses (908).....	20 320	20 320			
Informational & Instructional Expenses (909)....	12 506	12 506			
Miscellaneous Customer Service & Informational Expenses (910).....	767	767			
5. Total Customer Service & Informational Expenses.....	\$ 53 972	\$ 53 972	\$	\$	

MARIANNA

City of  
Blountstown

Total  
System

Florida  
Jurisdiction

Other  
Jurisdiction

Non-Utility

Sales Expenses

Operation

Supervision (911).....				
2. Demonstrating & Selling Expenses (912).....	1 067	1 067		
3. Advertising Expenses (913).....	75	75		
4. Miscellaneous Sales Expenses (916).....	115	115		
5. Total Sales Expenses.....	\$ 1 257	1 257	\$	\$

Administrative and General Expenses

Operation

6. Administrative & General Salaries (920).....	97 147			
7. Office Supplies & Expenses (921).....	22 992			
8. Administrative Expenses Transferred - Cr. (922)(	18 156)(		)(	)(
9. Outside Services Employed (923).....	66 946			
10. Property Insurance (924).....	2 933			
11. Injuries & Damages (925).....	14 395			
12. Employee Pensions & Benefits (926).....	78 305			
13. Franchise Requirements (927).....				
14. Regulatory Commission Expenses (928).....	1 598			
Duplicate Charges - Cr. (929).....(	)(		)(	)(
15. General Advertising Expenses (930.1).....	3 055			
17. Miscellaneous General Expenses (930.2).....	27 390			
18. Rents (931).....	20 515			
19. Total Operation.....	\$ 317 120	313 421	\$	3 699 \$

Maintenance

20. Maintenance of General Plant (932).....	10 219	10 219		
21. Total Administrative & General Expenses.....	\$ 327 339	323 640	\$	3 699 \$
22. Total Electric Operation Expenses (401).....	10 071 766	9 121 851	\$	949 915 \$
23. Total Electric Maintenance Expenses (402)....	\$ 339 397	339 397	\$	\$
24. Total Operation & Maintenance .....	10 411 163	9 461 248	\$	949 915 \$

Depreciation Expense (403)

5. Intangible Plant.....				
6. Steam Product Plant.....				
7. Nuclear-Production Plant.....				
Hydraulic Production Plant - Conventional.....	7 480			
Hydraulic Production Plant - Pumped Storage....				
Other Production Plant.....	60			
Transmission Plant.....				
Distribution Plant.....	268 302			

MARIANNA

Page 9 of 9

Title of Accounts

City of  
Blountstown  
Other  
Jurisdiction

Non-Utility

Total  
System

Florida  
Jurisdiction

		Total System	Florida Jurisdiction	City of Blountstown Other Jurisdiction	Non-Utility
<u>Depreciation Expense (403) Cont'd</u>					
1.	General Plant.....	10 361			
2.	Common Plant - Electric.....	8 574			
3.	Total.....	\$ 294 777	\$ 289 417	\$ 5 360	\$

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

Amortization Expense (405) Other Electric  
Plant

15.	Intangible Plant.....				
16.	Steam Production Plant.....				
17.	Nuclear Production Plant.....				
18.	Hydraulic Production Plant - Conventional.....				
19.	Hydraulic Production Plant - Pumped Storage...				
20.	Other Production Plant.....				
21.	Transmission Plant.....				
22.	Distribution Plant.....				
23.	General Plant.....				
24.	Common Plant - Electric.....				
Total .....		\$	\$	\$	\$
Amortization (404, 405) Total.....		\$	\$	\$	\$

Total  
SystemFlorida  
JurisdictionProduction 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)..... 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 \$ \$

Transmission Plant

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).....

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

## Title of Account

MARIANNA

City of  
Blountstown

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Distribution Plant</u>				
1. Land and Land Rights (360).....	7 941	7 941		
2. Structures and Improvements (361).....	748	748		
3. Station Equipment (362).....	498 499	458 926	39 573	
4. Storage Battery Equipment (363).....				
5. Poles, Towers and Fixtures (364).....	1 697 005			
6. Overhead Conductors and Devices (365).....	2 502 014	4 090 649	108 370	
7. Underground Conduit (366).....	9 707	9 707		
8. Underground Conductors and Devices (367).....	43 449	43 449		
9. Line Transformers (368).....	1 803 086	1 803 086		
10. Services (369).....	693 072	693 072		
11. Meters (370).....	518 295	516 795	1 500	
12. Installations on Customers' Premises (371).....	106 034	106 034		
13. Leased Property on Customers' Premises (372)...				
14. Street Lighting and Signal Systems (373).....	125 648	125 648		
15. Total.....	\$ 8 005 498	\$ 7 856 055	\$ 149 443	\$
<u>General Plant</u>				
16. Land and Land Rights (389).....	2 822			
17. Structures and Improvements (390).....	26 894			
18. Office Furniture and Equipment (391).....	26 626			
19. Transportation Equipment (392).....	293 507			
20. Stores Equipment (393).....	17 343			
21. Tools, Shop and Garden Equipment (394).....	21 855			
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.....	\$ 472 165	\$ 463 619	\$ 8 546	\$
28. Grand Total.....	\$ 8 713 723	\$ 8 555 734	\$ 157 989	\$

## STATEMENT OF INCOME - SEPARATED YEAR 1982

## MARIANNA

## Title of Accounts

City of  
Blountstown  
Other  
Jurisdiction

Non-Utility

Total  
SystemFlorida  
Jurisdiction

\$

\$

\$

\$

Utility Operating Income

1. Operating Revenues (400).....	11 572 039	10 584 722	987 317	
2. Operating Expenses:				
3. Operation Expense (401).....	10 071 766	9 121 851	949 915	
4. Maintenance Expense (402).....	339 397	339 397		
5. Depreciation Expense (403).....	294 777	289 417	5 360	
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).....	152-244	146 716	5 528	
11. Income Taxes - Federal (409.1).....	62 150	52 928	9 222	
12. - Other (409.1)....State.....	12 856	11 761	1 095	
13. Provision for Deferred Inc. Taxes (410.1)...	102 197	101 797	400	
14. Provision for Deferred Income Taxes-Cr. (411.1).....	( )	( )	( )	
15. Investment Tax Credit Adj.-Net (411.4).....	25 069	24 615	454	
16. Gains from Disp. of Utility Plant (411.6)....	( )	( )	( )	
17. Losses from Disp. of Utility Plant (411.7)...				
18. Total Utility Operating Expenses.....	\$11 060 456	10 088 482	\$ 971 974	\$
19. Net Utility Operating Income.....	\$ 511 583	496 240	\$ 15 343	\$

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.....	\$	\$	\$	\$
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MARIANNA

Page 2 of 9

Title of Accounts

City of  
Blountstown  
Other  
Jurisdiction

Total  
System

Florida  
Jurisdiction

Non-utility

	Total System	Florida Jurisdiction	City of Blountstown Other Jurisdiction	Non-utility
1. Taxes Applic. 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).....				
8. 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 Reacquired Debt (428.1).				
4. Amort. of Premium on Debt-Credit (429).....	(	)	(	)
5. Amortization of Gain on Reacquired 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.....	\$	\$	\$	\$
2. Income Before Extraordinary Items.....	\$	\$	\$	\$

Extraordinary Items

1. Extraordinary Income (434).....				
2. Extraordinary Deductions (435).....	(	)	(	)
3. Net Extraordinary Items.....	\$	\$	\$	\$
4. Income Taxes - Federal and Other (409.3).....				
5. Extraordinary Items After Taxes.....	\$	\$	\$	\$
6. Net Income.....	\$	\$	\$	\$

## MARIANNA

## Title of Accounts

## City of

## Blountstown

Other  
Jurisdiction

## Non-Utility

Total  
SystemFlorida  
Jurisdiction

\$

\$

\$

\$

Operating Revenues

## Sales of Electricity

1. Residential Sales (440).....	4 930 468	4 930 468		
2. Commercial & Industrial Sales (442).....	5 109 483	5 109 483		
3. Public Street & Highway Lighting.....	111 843	111 843		
4. Other Sales to Public Authorities(445).....	168 601	168 601		
5. <del>Over-Recovery - Purch. Elect.</del> <del>Sales to Railroads &amp; Railways (446)</del> .....	214 704	214 704		
6. Interdepartmental Sales (448).....				
7. Total Sales to Ultimate Consumers.....	<u>10 535 099</u>	<u>10 535 099</u>	\$	\$
8. Sales for Resale (447).....	987 316			987 316
9. Total Sales of Electricity.....	<u>11 522 415</u>	<u>10 535 099</u>	\$	987 316 \$

Other Operating Revenues

10. Forfeited Discounts (450).....				
11. Miscellaneous Service Revenues (451).....	32 032	32 032		
12. Sales of Water & Water Power (453).....				
13. Rent from Electric Property (454).....	10 843	10 843		
14. Interdepartmental Rents (455).....				
15. Other Electric Revenues (456).....	6 749	6 749		
16. Total Other Operating Revenues.....	<u>\$ 49 624</u>	<u>49 624</u>	\$	\$
17. Total Electric Operating Revenues (400).....	<u>11 572 039</u>	<u>10 584 723</u>	\$	987 316 \$

Operating Expenses

## 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).....				
26. Rents (507).....				
27. Total Operation.....	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

MARIANNA

Page 4 of 9

Title of Accounts

City of  
Blountstown

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

Maintenance

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.....	\$	\$	\$	\$

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## STATEMENT OF FINANCIAL POSITION - SEPARATED YEAR 1982

## FERNANDINA BEACH

## Title of Account

	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
<u>Utility Plant</u>				
2. Utility Plant (101-106), (114).....	9 321 311	9 321 311		
Construction Work in Progress (107).....	7 554	7 554		
4. Total Utility Plant.....	\$9 328 865	\$ 9 328 865	\$	\$
Less Accumulated Provision for Depreciation Amortization and Depletion (108, 111, 115).....	2 222 983	2 222 983		
6. Net Utility Plant, Less Nuclear Fuel.....	\$7 105 882	\$ 7 105 882	\$	\$
Nuclear Fuel (120.1 - 120.4).....				
8. Less: Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5).....				
Net Nuclear Fuel.....	\$	\$	\$	\$
10. Net Utility Plant.....	\$7 105 882	\$ 7 105 882	\$	\$
Gas Stored Underground-Noncurrent (117).....				
12. Utility Plant Adjustments (116).....				
Other Property and Investments				
14. Nonutility Property (121) (less Accumulated Provision for Depreciation and Amortization Included in (122) \$.....				
Investment in Associated Companies (123).....				
16. Investment in Subsidiary Companies (Cost \$ ) (123.1).....				
Other Investments (124).....				
18. Special Funds (125-128).....				
Total Other Property and Investments.....	\$	\$	\$	\$
Current and Accrued Assets.....				
Cash (131).....				
1. Special Deposits (132-134).....				
2. Working Funds (135).....				
Temporary Cash Investments (136).....				
4. Notes and Accounts Receivable (less Accumulated Provision of Uncollectable Accounts) (141-144).....				
5. Receivables from Associated Companies (145,146)				
Materials and Supplies (151-157, 163).....	273 244	273 244		
Gas Stores Underground - Current (164).....				
2. Prepayments (165).....				
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).....				
3. Preliminary Survey & Investigation Charges(183)				
4. Clearing Accounts (184).....				
5. Temporary Facilities (185).....	18 034	18 034		
6. Miscellaneous Deferred Debits (186).....*	111 534	111 534		
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).....	187 935	187 935		
11. Total Deferred Debits.....	\$	\$	\$	\$
Total Assets & Other Debits.....	\$	\$	\$	\$
<u>*Deferred Purch. Elect. Costs</u>				
<u>Proprietary Capital</u>				
12. Common Stock Issued (201).....				
13. Preferred Stock Issued (204).....				
14. 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).....				
Total Long-Term Debt.....	\$	\$	\$	\$

FERNANDINA BEACH

Title of Account

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Current &amp; 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).....	128 048	128 048		
14. Accumulated Deferred Investment Tax Credits. (255).....				
15. Deferred Gains from Disposition of Utility Plant (256).....				
16. Other Deferred Credits (253) <sup>Over Recovery</sup> <del>Purch. Elect.</del>	69 524	69 524		
17. Unamortized Gain on Reacquired Debt (257)....				
18. Accumulated Deferred Income Taxes (281-283).. <del>1 072 312</del>	1 072 312	1 072 312		
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).....	9 129 979	9 129 979		
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).....	69 265	69 265		
28. Common Plant Allocated (118) <del>Electric Plant Acquisition Adjustment (114).....</del>	122 067	122 067		
Total.....	\$ 9 321 311	\$ 9 321 311	\$	\$

FERNANDINA BEACH

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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).....	2 190 757	2 190 757		
Accumulated provision for Amortization of Electric Utility Plant (111).....				
Accumulated provision for Depreciation of Common Plant Allocated (119)	32 226	32 226		
1. Total.....	\$ 2 222 983	\$ 2 222 983	\$	\$
5. Nuclear Fuel in Process of Refinement, Con- version Enrichment & Fabrication (120.1)...				
Nuclear Fuel Materials & Assemblies-Stock Account (120.2).....				
7. Nuclear Fuel Assemblies in Reactor (120.3)...				
Spent Nuclear Fuel (120.4).....				
9. Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5).....				
Total.....	\$	\$	\$	\$
<u>Other Property &amp; Investments</u>				
1. Non-utility Property (121).....				
Accumulated Provision for Depreciation & Amortization of Non-Utility property (122).				
3. Total.....	\$	\$	\$	\$
<u>Special Funds</u>				
Sinking Funds (125).....				
Depreciation Fund (126).....				
Amortization Fund - Federal (127).....				
Other Special Funds (128).....				
1. Total.....	\$	\$	\$	\$
<u>Special Deposits</u>				
Interest Special Deposits (132).....				
Dividend Special Deposits (133).....				
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).. 270 081 270 081
13. Merchandise (155).....
14. Other Materials & Supplies (156).....
15. Nuclear Materials Held for Sale (157).....
16. Stores Expense Undistributed (163).....
17. Total.....

\$ 273 244

\$

273 244

\$

\$

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).....
3. Unappropriated Retained Earnings (216).....
9. Total.....

\$

\$

\$

\$

# FERNANDINA BEACH

STATE OF FLORIDA

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
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## 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)..... 1 015 073 1 015 073
9. Accumulated Deferred Income Taxes - Other (283)..... 57 239 57 239
10. Total..... \$ 1 072 312 \$ 1 072 312 \$

## 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 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).....				
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.....	\$	\$	\$	\$
Total Power Production Expenses - Hydraulic Power.....	\$	\$	\$	\$
<u>Other Power Generation</u>				
Operation				
15. Operation Supervision & Engineering (546).....				
16. Fuel Recoverable (547.1).....				
17. Fuel Non-Recoverable (547.2).....				
18. Generation Expenses (548).....				
9. Miscellaneous Other Power Generation Expenses (549).....	(1 348)	(1 348)		
0. Rents (550).....				
1. Total Operation.....	\$ (1 348)	\$ (1 348)	\$	\$
Maintenance				
2. Maintenance Supervision & Engineering (551)....				
3. Maintenance of Structures (552).....				
4. Maintenance of Generating & Electric Plant (553)	1 524	1 524		
5. Maintenance of Miscellaneous Other Power Generation Plant (554).....	534	534		
Total Maintenance.....	\$ 2 058	\$ 2 058	\$	\$
Total Power Production Expenses - Other Power.....	\$ 710	\$ 710	\$	\$

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Other Power Supply Expenses</u>				
1. Purchased Power Recoverable (555.1).....	10 290 154	10 290 154		
2. Purchased Power Non-Recoverable (555.2).....				
3. System Control & Load Dispatching (556).....				
4. Other Expenses (557).....				
5. Total Other Power Supply Expenses.....	<del>10 290 154</del>	10 290 154 \$		\$
6. Total Power Production Expenses.....	<del>10 290 865</del>	10 290 865 \$		\$
<u>Transmission Expenses</u>				
<u>Operation</u>				
7. Operation Supervision & Engineering (550).....				
8. Load Dispatching (561).....				
9. Station Expenses (562).....	17 496	17 496		
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).....				
Total Operation.....	\$ 17 498	17 498 \$		\$
<u>Maintenance</u>				
16. Maintenance Supervision & Engineering (568).....				
17. Maintenance of Structures (569).....				
18. Maintenance of Station Equipment (570).....	8 180	8 180		
19. Maintenance of Overhead Lines (571).....	15 947	15 947		
20. Maintenance of Underground Lines (572).....				
21. Maintenance of Miscellaneous Transmission Plant (573).....	52	52		
22. Total Maintenance.....	\$ 24 179	24 179 \$		\$
23. Total Transmission Expenses.....	\$ 41 677	41 677 \$		\$
<u>Distribution Expenses</u>				
<u>Operation</u>				
4. Operation Supervision & Engineering (580).....	31 769	31 769		
5. Load Dispatching (581).....				
6. Station Expenses (582).....				
Overhead Line Expenses (583).....	3 604	3 604		
Underground Line Expenses (584).....				
7. Street Lighting & Signal System Expenses (585)...	1 010	1 010		
8. Meter Expenses (586).....	35 583	35 583		
9. Customer Installations Expenses (587).....	11 448	11 448		

## Title of Accounts

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

Distribution Expenses (Cont'd)

## Operation (Cont'd)

1. Miscellaneous Distribution Expenses (588).....	19 855	19 855		
2. Rents (589).....				
3. Total Operation.....	\$ 103 269 \$	103 269	\$	\$

## Maintenance

4. Maintenance Supervision & Engineering (590).....	10 022	10 022		
5. Maintenance of Structures (591).....	3 825	3 825		
6. Maintenance of Station Equipment (592).....	13 415	13 415		
7. Maintenance of Overhead Lines (593).....	123 567	123 567		
8. Maintenance of Underground Lines (594).....	31 162	31 162		
9. Maintenance of Line Transformers (595).....	16 918	16 918		
10. Maintenance of Street Lighting & Signal Systems (596).....	4 481	4 481		
11. Maintenance of Meters (597).....	1 917	1 917		
12. Maintenance of Miscellaneous Distribution Plant (598).....	3 302	3 302		
13. Total Maintenance.....	\$ 208 609 \$	208 609	\$	\$
14. Total Distribution Expenses.....	\$ 311 878 \$	311 878	\$	\$

Customer Accounts Expenses

## Operation

15. Supervision (901).....	18 783	18 783		
16. Meter Reading Expenses (902).....	22 385	22 385		
17. Customer Records & Collection Expenses (903)....	92 743	92 743		
18. Uncollectible Accounts (904).....	19 669	19 669		
19. Miscellaneous Customer Accounts Expenses (905).....	7 948	7 948		
20. Total Customer Accounts Expenses.....	\$ 161 528 \$	161 528	\$	\$

Customer Service & Informational Expenses

## Operation

21. Supervision (907) & Common (906).....	24 038	24 038		
22. Customer Assistance Expenses (908).....	21 997	21 997		
Informational & Instructional Expenses (909)....	9 217	9 217		
Miscellaneous Customer Service & Informational Expenses (910).....	100	100		
23. Total Customer Service & Informational Expenses.....	\$ 55 352 \$	55 352	\$	\$

# FERNANDINA BEACH

	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
<u>Sales Expenses</u>				
Operation				
Supervision (911).....	371	371		
2. Demonstrating & Selling Expenses (912).....	1 068	1 068		
3. Advertising Expenses (913).....	1 167	1 167		
4. Miscellaneous Sales Expenses (916).....				
5. Total Sales Expenses.....	\$ 2 606	2 606	\$	\$
<u>Administrative and General Expenses</u>				
Operation				
6. Administrative & General Salaries (920).....	66 182	66 182		
7. Office Supplies & Expenses (921).....	17 991	17 991		
8. Administrative Expenses Transferred - Cr. (922)(	29 878)(	29 878 )(		)(
9. Outside Services Employed (923).....	31 621	31 621		
10. Property Insurance (924).....	2 812	2 812		
11. Injuries & Damages (925).....	6 581	6 581		
12. Employee Pensions & Benefits (926).....	44 556	44 556		
13. Franchise Requirements (927).....				
14. Regulatory Commission Expenses (928).....	2 060	2 060		
Duplicate Charges - Cr. (929).....(	)(	)(		)(
15. General Advertising Expenses (930.1).....	1 252	1 252		
17. Miscellaneous General Expenses (930.2).....	14 789	14 789		
18. Rents (931).....	568	568		
19. Total Operation.....	\$ 158 534	158 534	\$	\$
Maintenance				
20. Maintenance of General Plant (932).....	8 066	8 066		
21. Total Administrative & General Expenses.....	\$ 166 600	166 600	\$	\$
22. Total Electric Operation Expenses (401).....	10 787 593	10 787 593	\$	\$
23. Total Electric Maintenance Expenses (402)....	\$ 242 912	242 912	\$	\$
24. Total Operation & Maintenance .....	11 030 505	11 030 505	\$	\$
<u>Depreciation Expense (403)</u>				
5. Intangible Plant.....				
5. Steam Product Plant.....				
7. Nuclear-Production Plant.....				
Hydraulic Production Plant - Conventional.....				
Hydraulic Production Plant - Pumped Storage....				
Other Production Plant.....	13 171	13 171		
Transmission Plant.....	44 927	44 927		
Distribution Plant.....	184 193	184 193		

# FERNANDINA BEACH

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## Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Depreciation Expense (403) Cont'd</u>				
1. General Plant.....	12 919	12 919		
2. Common Plant - Electric.....	6 724	6 724		
3. Total.....	\$ 261 934	\$ 261 934	\$	\$
<u>Amortization Expense (404) Limited Term Plant</u>				
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.....	\$	\$	\$	\$
<u>Amortization Expense (405) Other Electric Plant</u>				
5. Intangible Plant.....				
6. Steam Production Plant.....				
7. Nuclear Production Plant.....				
8. 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.....	\$	\$	\$	\$

# FERNANDINA BEACH

	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).....				
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).....				
15. 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	\$	\$
<u>Transmission Plant</u>				
24. Land and Land Rights (350).....	46 442	46 442		
25. Structures and Improvements (352).....	17 303	17 303		
26. Station Equipment (353).....	637 155	637 155		
27. Towers and Fixtures (354).....	245 176	245 176		
28. Poles and Fixtures (355).....	674 516	674 516		
29. Overhead Conductors and Devices (356).....	405 499	405 499		
30. Underground Conduit (357).....				
31. Underground Conductors and Devices (358).....				
32. Roads and Trails (359).....	1 961	1 961		
33. Total.....	\$ 2 028 052	\$ 2 028 052	\$	\$

## FERNANDINA BEACH

Title of Account

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Distribution Plant</u>				
Land and Land Rights (360).....	38 371	38 371		
Structures and Improvements (361).....	16 513	16 513		
3. Station Equipment (362).....	894 627	894 627		
4. Storage Battery Equipment (363).....				
5. Poles, Towers and Fixtures (364).....	744 314	744 314		
6. Overhead Conductors and Devices (365).....	1 046 015	1 046 015		
7. Underground Conduit (366).....	71 188	71 188		
8. Underground Conductors and Devices (367).....	544 168	544 168		
9. Line Transformers (368).....	1 410 317	1 410 317		
10. Services (369).....	592 648	592 648		
11. Meters (370).....	622 488	622 488		
12. Installations on Customers' Premises (371).....	71 226	71 226		
13. Leased Property on Customers' Premises (372)...				
14. Street Lighting and Signal Systems (373).....	121 614	121 614		
15. Total.....	\$ 6 173 489	\$ 6 173 489	\$	\$
<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).....	28 974	28 974		
19. Transportation Equipment (392).....	207 759	207 759		
20. Stores Equipment (393).....	23 219	23 219		
21. Tools, Shop and Garden Equipment (394).....	22 827	22 827		
22. Laboratory Equipment (395).....	19 994	19 994		
23. Power Operated Equipment (396).....	63 672	63 672		
24. Communication Equipment (397).....	29 228	29 228		
25. Miscellaneous Equipment (398).....	2 604	2 604		
26. Other Tangible Property (399).....				
27. Total.....	\$ 662 632	\$ 662 632	\$	\$
28. Grand Total.....	\$ 9 129 979	\$ 9 129 979	\$	\$

STATEMENT OF INCOME - SEPARATED YEAR 1982

## Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Utility Operating Income</u>				
1. Operating Revenues (400).....	12 706 700	12 706 700		
2. Operating Expenses:				
3. Operation Expense (401).....	10 787 593	10 787 593		
4. Maintenance Expense (402).....	242 912	242 912		
5. Depreciation Expense (403).....	261 934	261 934		
6. Amort. & Depl. of Utility Plant (404-405)...				
7. Amort. of Utility Plant Acq. Adj. (406).....				
8. Amort. of Property Losses (407).....	11 889	11 889		
9. Amort. of Conversion Expense (407).....				
10. Taxes Other Than Income Taxes (408.1).....	169-042	169 042		
11. Income Taxes - Federal (409.1).....	(34 677)	(34 677)		
12. - Other (409.1).....	12 045	12 045		
13. Provision for Deferred Inc. Taxes (410.1)...	380 870	380 870		
14. Provision for Deferred Income Taxes-Cr. (411.1).....	( )	( )		( )
15. Investment Tax Credit Adj.-Net (411.4).....	113 640	113 640		
16. Gains from Disp. of Utility Plant (411.6)....	( )	( )		( )
17. Losses from Disp. of Utility Plant (411.7)...				
18. Total Utility Operating Expenses.....	\$11 945 248s	11 945 248 \$		\$
19. Net Utility Operating Income.....	\$ 761 452s	761 452 \$		\$
<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. 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

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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).....				
1. - Other (409.2).....				
5. Provision for Deferred Inc. Taxes (410.2)...				
1. Provision for Deferred Income Taxes-Cr. (411.2).....	(	)	(	)
7. Investment Tax Credit Adj.-Net (411.5).....				
1. 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).....				
Amort. of Debt. Disc. and Expenses (428).....				
Amortization of Loss on Recquired Debt (428.1).				
1. Amort. of Premium on Debt-Credit (429).....	(	)	(	)
Amortization of Gain on Recquired Debt-Credit (429.1).....	(	)	(	)
1. Interest on Debt to Assoc. Companies (430).....				
Other Interest Expense (431).....				
3. Allowance for Borrowed Funds Used During				
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.....	\$	\$	\$	\$

## FERNANDINA BEACH

## Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Operating Revenues</u>				
Sales of Electricity				
1. Residential Sales (440).....	4 814 683	4 814 683		
2. Commercial & Industrial Sales (442).....	7 430 759	7 430 759		
3. Public Street & Highway Lighting.....	58 601	58 601		
4. Other Sales to Public Authorities(445).....	158 146	158 146		
Over Recovery Purch. Elect.	133 831	133 831		
5. Sales to Railroads & Railways (446).....				
Tax Savings Refund	(15 943)	(15 943)		
6. Interdepartmental Sales (448).....	119 692	119 692		
7. Total Sales to Ultimate Consumers.....	\$12 699 769	12 699 769 \$		\$
8. Sales for Resale (447).....				
9. Total Sales of Electricity.....	\$12 699 769	12 699 769 \$		\$
<u>Other Operating Revenues</u>				
10. Forfeited Discounts (450).....				
11. Miscellaneous Service Revenues (451).....	960	960		
12. Sales of Water & Water Power (453).....				
13. Rent from Electric Property (454).....	1 217	1 217		
14. Interdepartmental Rents (455).....				
15. Other Electric Revenues (456).....	4 754	4 754		
16. Total Other Operating Revenues.....	\$ 6 931	6 931 \$		\$
17. Total Electric Operating Revenues (400).....	\$12 706 700	12 706 700 \$		\$
<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).....				
7. Total Operation.....	\$	\$	\$	\$

FERNANDINA BEACH

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Title of Accounts

	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
<b>Maintenance</b>				
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.....	\$	\$	\$	\$
<b>Nuclear Power Generation</b>				
<b>Operation</b>				
3. Operation Supervision & Engineering (517).....				
3. Fuel Recoverable (518.1).....				
3. Fuel Non-Recoverable (518.2).....				
4. Coolants & Water (519).....				
4. Steam Expenses (520).....				
4. Steam from Other Sources (521).....				
4. Steam Transferred - Cr. (522).....	(	)	(	)
4. Electric Expenses (523).....				
4. Miscellaneous Nuclear Power Expenses (524).....				
4. Rents (525).....				
4. Total Operation.....	\$	\$	\$	\$
<b>Maintenance</b>				
4. Maintenance Supervision & Engineering (528)....				
4. Maintenance of Structures (529).....				
4. Maintenance of Reactor Plant Equipment (530)...				
4. Maintenance of Electric Plant (531).....				
4. Maintenance of Miscellaneous Nuclear Plant (532).....				
4. Total Maintenance.....	\$	\$	\$	\$
4. Total Power Production Expenses - Nuclear Power.....	\$	\$	\$	\$

Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Electric Services

[illegible]

Name of Respondent <b>MARIANNA</b> <b>FLORIDA PUBLIC UTILITIES CO</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <b>82</b>
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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)		11 572 038	12 094 817
3	Operating Expenses			
4	Operation Expenses (401)		10 071 765	10 412 509
5	Maintenance Expenses (402)		339 397	347 277
6	Depreciation Expense (403)		286 203	273 524
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	152 244	150 178
12	Income Taxes -- Federal (409.1)	258	62 150	168 759
13	-- Other (409.1)	258	12 856	25 594
14	Provision for Deferred Inc. Taxes (410.1)	224,268-273	102 197	75 852
15	(Less) Provision for Deferred Income Taxes--Cr. (411.1)	224,268-273		
16	Investment Tax Credit Adj. -- Net (411.4)	264	25 069	38 411
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)		11 051 881	11 492 104
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		520 157	602 713

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
Line No.	Item	MARIANNA Electric	FERN. BCH. Electric	W.P.B. Gas	Other (Specify) SANFORD Gas	Other (Specify) DELAND Gas	FERN. BCH. Water
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	UTILITY PLANT						
2	In Service						
3	Plant in Service (Classified)	8 713 723	9 129 979	14 662 687	2 243 951	1 221 422	1 742 870
4	Plant Purchased or Sold						
5	Completed Construction not Classified		69 265	160 736	66 496		15 209
6	Experimental Plant Unclassified						
7	TOTAL (Enter Total of lines 3 thru 6)	8 713 723	9 199 244	14 823 423	2 310 447	1 221 422	1 758 079
8	Leased to Others						
9	Held for Future Use						
10	Construction Work in Progress	27	7 554	68 173	1 381		8 802
11	Acquisition Adjustments			(29 523)	102 833	230 090	
12	TOTAL Utility Plant (Enter Total of lines 7 thru 11)	8 713 750	9 206 798	14 862 073	2 414 661	1 451 512	1 766 881
13	Accum. Prov. for Depr., Amort., & Depl.	2 474 784	2 190 757	4 169 004	671 189	594 762	337 265
14	Net Utility Plant Less Nuclear Fuel (Enter Total of line 12 less 13)	6 238 966	7 016 041	10 693 069	1 743 472	856 750	1 412 012
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
16	In Service						
17	Depreciation	2 474 784	2 190 757	4 172 147	594 064	451 340	337 265
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)	2 474 784	2 190 757	4 172 147	594 064	451 340	337 265
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.			(3 143)	77 125	143 422	
32	TOTAL Accumulated Provisions (Should agree with line 13 above) (Enter Total of lines 21, 25, 29, 30, and 31)	2 474 784	2 190 757	4 169 004	671 189	594 762	337 265

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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)						
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)						

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**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	<b>1. INTANGIBLE PLANT</b>						
2	(301) Organization						
3	(302) Franchises and Consents						
4	(303) Miscellaneous Intangible Plant						
5	<b>TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)</b>						
6	<b>2. PRODUCTION PLANT</b>						
7	<b>A. Steam Production Plant</b>						
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	<b>TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)</b>						
16	<b>B. Nuclear Production Plant</b>						
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	<b>TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)</b>						
24	<b>C. Hydraulic Production Plant</b>						
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	61 479					61 479
28	(333) Water Wheels, Turbines, and Generators	98 267					98 267
29	(334) Accessory Electric Equipment	66 033					66 033
30	(335) Misc. Power Plant Equipment	375					375
31	(336) Roads, Railroads, and Bridges						
32	<b>TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)</b>	<b>232 824</b>					<b>232 824</b>

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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)	236 060					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	503 497				(4 998)	498 499
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	1 641 036	64 164	8 195			1 697 005
60	(365) Overhead Conductors and Devices	2 410 336	105 119	13 441			2 502 014
61	(366) Underground Conduit	5 769	3 938				9 707
62	(367) Underground Conductors and Devices	36 285	7 164				43 449
63	(368) Line Transformers	1 711 821	92 929	2 103		439	1 803 086
64	(369) Services	645 696	63 589	16 213			693 072
65	(370) Meters	496 596	23 071	1 372			518 295
66	(371) Installations on Customer Premises	94 658	19 097	7 721			106 034

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## ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

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

amount of respondent's plant actually in service at end of year.

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.

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.

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.

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	124 628	4 997	3 977			125 648
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	7 679 011	384 068	53 022		(4 559)	8 005 498
70	5. GENERAL PLANT						
71	(389) Land and Land Rights	2 822					2 822
72	(390) Structures and Improvements	26 894					26 894
73	(391) Office Furniture and Equipment	24 071	2 554				26 625
74	(392) Transportation Equipment	258 821	57 863	23 176			293 508
75	(393) Stores Equipment	17 343					17 343
76	(394) Tools, Shop and Garage Equipment	18 975	2 880				21 855
77	(395) Laboratory Equipment	12 455					12 455
78	(396) Power Operated Equipment	12 320					12 320
79	(397) Communication Equipment	55 756					55 756
80	(398) Miscellaneous Equipment	2 587					2 587
81	SUBTOTAL (Enter Total of lines 71 thru 80)	432 044	63 297	23 176			472 165
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	432 044	63 297	23 176			472 165
84	TOTAL (Accounts 101 and 106)	8 347 115	447 365	76 198		(4 559)	8 713 723
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	8 347 115	447 365	76 198		(4 559)	8 713 723

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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	2 229 555	2 229 555		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	286 203	286 203		
4	(413) Expenses of Electric Plant Leased to Others				
5	Transportation Expenses—Clearing	27 794	27 794		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 8)	313 997	313 997		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired	76 198	76 198		
12	Cost of Removal	14 214	14 214		
13	Salvage (Credit)	(25 655)	(25 655)		
14	TOTAL Net Charges for Plant Retired (Enter Total of lines 11 thru 13)	64 757	64 757		
15	Other Debit or Credit Items (Describe) Transfer (Debit)	(4 011)	(4 011)		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	2 474 784	2 474 784		

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

18	Steam Production				
19	Nuclear Production				
20	Hydraulic Production—Conventional	77 259	77 259		
21	Hydraulic Production—Pumped Storage				
22	Other Production	1 184	1 184		
23	Transmission				
24	Distribution	2 193 778	2 193 778		
25	General	202 563	202 563		
26	TOTAL (Enter Total of lines 18 thru 25)	2 474 784	2 474 784		

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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 304 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	4 930 468	4 954 922	72 773	76 558	7 488	7 386
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	4 175 437	4 149 141	61 135	63 513	1 531	1 490
5	Large (or Industrial) (See Instr. 4)	934 046	1 716 753	15 031	30 989	4	5
6	(444) Public Street and Highway Lighting	111 842	106 555	1 189	1 180	24	23
7	(445) Other Sales to Public Authorities	168 601	167 046	2 467	2 529	121	121
8	<del>(446) Sales to Railroads and Railways***</del>	214 704	(20 850)				
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	10 535 098	11 073 567	152 595	174 769	9 168	9 025
11	(447) Sales for Resale	987 316	969 047	18 114	19 079	1	1
12	TOTAL Sales of Electricity	11 522 414 *	12 042 614	170 709 **	193 848	9 169	9 026
13	Other Operating Revenues						
14	(450) Forfeited Discounts						
15	(451) Miscellaneous Service Revenues	32 031	27 862				
16	(453) Sales of Water and Water Power						
17	(454) Rent from Electric Property	10 843	10 977				
18	(455) Interdepartmental Rents						
19	(456) Other Electric Revenues	6 750	13 364				
20							
21							
22							
23							
24	TOTAL Other Operating Revenues	49 624	52 203				
25	TOTAL Electric Operating Revenues	11 572 038	12 094 817				

\*Includes \$ -0- unbilled revenues.

\*\*Includes -0- MWH relating to unbilled revenues.

\*\*\* 449 Overrecovery - Purchased Electricity

Name of Respondent <b>MARIANNA</b> <b>FLORIDA PUBLIC UTILITIES CO</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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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)
<b>1</b>	<b>1. POWER PRODUCTION EXPENSES</b>		
<b>2</b>	<b>A. Steam Power Generation</b>		
<b>3</b>	Operation		
<b>4</b>	(500) Operation Supervision and Engineering		
<b>5</b>	(501) Fuel		
<b>6</b>	(502) Steam Expenses		
<b>7</b>	(503) Steam from Other Sources		
<b>8</b>	(504) Steam Transferred—Cr.		
<b>9</b>	(505) Electric Expenses		
<b>10</b>	(506) Miscellaneous Steam Power Expenses		
<b>11</b>	(507) Rents		
<b>12</b>	<b>TOTAL Operation (Enter Total of lines 4 thru 11)</b>		
<b>13</b>	Maintenance		
<b>14</b>	(510) Maintenance Supervision and Engineering		
<b>15</b>	(511) Maintenance of Structures		
<b>16</b>	(512) Maintenance of Boiler Plant		
<b>17</b>	(513) Maintenance of Electric Plant		
<b>18</b>	(514) Maintenance of Miscellaneous Steam Plant		
<b>19</b>	<b>TOTAL Maintenance (Enter Total of lines 14 thru 18)</b>		
<b>20</b>	<b>TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)</b>		
<b>21</b>	<b>B. Nuclear Power Generation</b>		
<b>22</b>	Operation		
<b>23</b>	(517) Operation Supervision and Engineering		
<b>24</b>	(518) Fuel		
<b>25</b>	(519) Coolants and Water		
<b>26</b>	(520) Steam Expenses		
<b>27</b>	(521) Steam from Other Sources		
<b>28</b>	(522) Steam Transferred—Cr.		
<b>29</b>	(523) Electric Expenses		
<b>30</b>	(524) Miscellaneous Nuclear Power Expenses		
<b>31</b>	(525) Rents		
<b>32</b>	<b>TOTAL Operation (Enter Total of lines 23 thru 31)</b>		
<b>33</b>	Maintenance		
<b>34</b>	(528) Maintenance Supervision and Engineering		
<b>35</b>	(529) Maintenance of Structures		
<b>36</b>	(530) Maintenance of Reactor Plant Equipment		
<b>37</b>	(531) Maintenance of Electric Plant		
<b>38</b>	(532) Maintenance of Miscellaneous Nuclear Plant		
<b>39</b>	<b>TOTAL Maintenance (Enter Total of lines 34 thru 38)</b>		
<b>40</b>	<b>TOTAL Power Production Expenses—Nuclear Power (Enter Total of lines 32 and 39)</b>		
<b>41</b>	<b>C. Hydraulic Power Generation</b>		
<b>42</b>	Operation		
<b>43</b>	(535) Operation Supervision and Engineering		
<b>44</b>	(536) Water for Power		
<b>45</b>	(537) Hydraulic Expenses		
<b>46</b>	(538) Electric Expenses	2 511	2 087
<b>47</b>	(539) Miscellaneous Hydraulic Power Generation Expenses	1 955	1 506
<b>48</b>	(540) Rents		
<b>49</b>	<b>TOTAL Operation (Enter Total of lines 43 thru 48)</b>	4 466	3 593

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	<b>C. Hydraulic Power Generation (Continued)</b>			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering			
53	(542) Maintenance of Structures	33	4 089	
54	(543) Maintenance of Reservoirs, Dams, and Waterways			
55	(544) Maintenance of Electric Plant	608	9 133	
56	(545) Maintenance of Miscellaneous Hydraulic Plant		7	
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	641	13 229	
58	TOTAL Power Production Expenses—Hydraulic Power (Enter Total of lines 49 and 57)	5 107	16 822	
59	<b>D. Other Power Generation</b>			
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 71)			
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 72)			
74	<b>E. Other Power Supply Expenses</b>			
75	(555) Purchased Power	9 167 828	9 602 357	
76	(556) System Control and Load Dispatching			
77	(557) Other Expenses			
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	9 167 828	9 602 357	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	9 172 935	9 619 179	
80	<b>2. TRANSMISSION EXPENSES</b>			
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	<b>3. DISTRIBUTION EXPENSES</b>			
101	Operation			
102	(580) Operation Supervision and Engineering	39 507	29 985	
103	(581) Load Dispatching			

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
104	<b>3. DISTRIBUTION EXPENSES (Continued)</b>			
105	(582) Station Expenses	195	746	
106	(583) Overhead Line Expenses	13 846	22 615	
107	(584) Underground Line Expenses			
108	(585) Street Lighting and Signal System Expenses	2 919	4 354	
109	(586) Meter Expenses	73 147	63 192	
110	(587) Customer Installations Expenses	11 218	13 332	
111	(588) Miscellaneous Distribution Expenses	52 413	52 883	
112	(589) Rents	1 284	1 284	
113	<b>TOTAL Operation (Enter Total of lines 102 thru 112)</b>	194 529	188 391	
114	<b>Maintenance</b>			
115	(590) Maintenance Supervision and Engineering	12 507	8 231	
116	(591) Maintenance of Structures			
117	(592) Maintenance of Station Equipment	2 921	1 478	
118	(593) Maintenance of Overhead Lines	301 674	296 824	
119	(594) Maintenance of Underground Lines	81	154	
120	(595) Maintenance of Line Transformers	5 506	5 963	
121	(596) Maintenance of Street Lighting and Signal Systems	5 848	10 651	
122	(597) Maintenance of Meters			
123	(598) Maintenance of Miscellaneous Distribution Plant			
124	<b>TOTAL Maintenance (Enter Total of lines 115 thru 123)</b>	328 537	323 301	
125	<b>TOTAL Distribution Expenses (Enter Total of lines 113 and 124)</b>	523 066	511 692	
126	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
127	<b>Operation</b>			
128	(901) Supervision	24 252	15 651	
129	(902) Meter Reading Expenses	49 684	45 515	
130	(903) Customer Records and Collection Expenses	166 852	153 994	
131	(904) Uncollectible Accounts	79 657	11 546	
132	(905) Miscellaneous Customer Accounts Expenses	12 149	10 511	
133	<b>TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)</b>	332 594	237 217	
134	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
135	<b>Operation</b>			
136	(907) Supervision	20 379	31 924	
137	(908) Customer Assistance Expenses	20 320	24 166	
138	(909) Informational and Instructional Expenses	12 506	5 857	
139	(910) Miscellaneous Customer Service and Informational Expenses	767	2 607	
140	<b>TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)</b>	53 972	64 554	
141	<b>6. SALES EXPENSES</b>			
142	<b>Operation</b>			
143	(911) Supervision		832	
144	(912) Demonstrating and Selling Expenses	1 067	947	
145	(913) Advertising Expenses	75	174	
146	(916) Miscellaneous Sales Expenses	115	160	
147	<b>TOTAL Sales Expenses (Enter Total of lines 143 thru 146)</b>	1 257	2 113	
148	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
149	<b>Operation</b>			
150	(920) Administrative and General Salaries	97 147	83 796	
151	(921) Office Supplies and Expenses	22 992	20 120	
152	(922) Administrative Expenses Transferred—Cr.	(18 156)	(17 278)	
153	(923) Outside Services Employed	66 946	54 432	
154	(924) Property Insurance	2 933	2 668	
155	(925) Injuries and Damages	14 395	39 295	
156	(926) Employee Pensions and Benefits	78 305	77 652	

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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	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>		
158	(927) Franchise Requirements		
159	(928) Regulatory Commission Expenses	1 598	9 089
160	(929) Duplicate Charges—Cr.		
161	(930.1) General Advertising Expenses	3 055	3 664
162	(930.2) Miscellaneous General Expenses	27 390	21 725
163	(931) Rents	20 515	19 121
164	TOTAL Operation (Enter Total of lines 150 thru 163)	317 120	314 284
165	Maintenance		
166	(932) Maintenance of General Plant	10 219	10 747
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	327 339	325 031
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	10 411 163	10 759 786

**NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES**

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

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

3. The number of employees assignable to the 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.

1. Payroll Period Ended (Date)	10-31-82
2. Total Regular Full-Time Employees (Equivalent Employees from Joint Functions - 5)	37
3. Total Part-Time and Temporary Employees	2
4. Total Employees	39

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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	7 480			7 480
5	Hydraulic Production Plant—Pumped Storage				
6	Other Production Plant	60			60
7	Transmission Plant				
8	Distribution Plant	268 302			268 302
9	General Plant	10 361			10 361
10	Common Plant—Electric				8 574*
11	TOTAL	286 203		-	294 777

**B. Basis for Amortization Charges**

\* Not Allocated on Pages 114 and 115.

\* Not Included on Page 213, Line 3.

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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)		12 706 700	13 137 580
3	Operating Expenses			
4	Operation Expenses (401)		10 787 593	11 434 356
5	Maintenance Expenses (402)		242 913	323 396
6	Depreciation Expense (403)		255 210	265 173
7	Amort. & Depl. of Utility Plant (404-405)			
8	Amort. of Utility Plant Acq. Adj. (406)			
9	Amort. of Property Losses (407)		11 889	15 852
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	258	169 042	177 430
12	Income Taxes - Federal (409.1)	258	(34 677)	342 531
13	- Other (409.1)	258	12 045	45 072
14	Provision for Deferred Inc. Taxes (410.1)	224,268-273	380 870	(118 604)
15	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	224,268-273		
16	Investment Tax Credit Adj. - Net (411.4)	264	113 640	34 374
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)		11 938 525	12 519 580
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		768 175	618 000

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<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)</b>							
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	<b>1. INTANGIBLE PLANT</b>						
2	(301) Organization						
3	(302) Franchises and Consents						
4	(303) Miscellaneous Intangible Plant						
5	<b>TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)</b>						
6	<b>2. PRODUCTION PLANT</b>						
7	<b>A. Steam Production Plant</b>						
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	<b>TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)</b>						
16	<b>B. Nuclear Production Plant</b>						
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	<b>TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)</b>						
24	<b>C. Hydraulic Production Plant</b>						
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	<b>TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)</b>						

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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	4 971				46 442
45	(352) Structures and Improvements	17 303					17 303
46	(353) Station Equipment	604 037	33 118				637 155
47	(354) Towers and Fixtures	245 176					245 176
48	(355) Poles and Fixtures	473 962	209 742	9 188			674 516
49	(356) Overhead Conductors and Devices	262 563	142 936				405 499
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)	1 646 473	390 767	9 188			2 028 052
54	4. DISTRIBUTION PLANT						
55	(360) Land and Land Rights	33 282	5 090				38 372
56	(361) Structures and Improvements	16 192	321				16 513
57	(362) Station Equipment	402 575	504 723	9 221		4 998	903 075
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	719 142	58 112	20 898			756 356
60	(365) Overhead Conductors and Devices	1 000 013	66 496	9 305			1 057 204
61	(366) Underground Conduit	56 102	33 879				89 981
62	(367) Underground Conductors and Devices	516 117	46 844				562 961
63	(368) Line Transformers	1 293 843	125 140	8 227		(439)	1 410 317
64	(369) Services	523 284	78 561	9 198			592 647
65	(370) Meters	553 150	71 269	1 931			622 488
66	(371) Installations on Customer Premises	63 725	12 566	5 065			71 226

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## ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

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

amount of respondent's plant actually in service at end of year.

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.

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.

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.

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	111 469	13 949	3 804			121 614
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	5 288 894	1 016 950	67 649		4 559	6 242 754
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	26 927	2 048				28 975
74	(392) Transportation Equipment	195 539	18 507	6 287			207 759
75	(393) Stores Equipment	24 618		1 400			23 218
76	(394) Tools, Shop and Garage Equipment	21 054	1 773				22 827
77	(395) Laboratory Equipment	19 119	1 110	236			19 994
78	(396) Power Operated Equipment	63 672					63 672
79	(397) Communication Equipment	26 482	3 423	676			29 228
80	(398) Miscellaneous Equipment	2 604					2 604
81	SUBTOTAL (Enter Total of lines 71 thru 80)	644 370	26 861	8 599			662 632
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	644 370	26 861	8 599			662 632
84	TOTAL (Accounts 101 and 106)	7 845 543	1 434 578	85 436		4 559	9 199 244
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	7 845 543	1 434 578	85 436		4 559	9 199 244

Name of Respondent <b>FERNANDINA BEACH FLORIDA PUBLIC UTILITIES COMPANY</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
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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	1 994 640	1 994 640		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	255 210	255 210		
4	(413) Expenses of Electric Plant Leased to Others				
5	Transportation Expenses—Clearing	23 842	23 842		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 8)	279 052	279 052		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired	85 436	85 436		
12	Cost of Removal	11 115	11 115		
13	Salvage (Credit)	(9 605)	(9 605)		
14	TOTAL Net Charges for Plant Retired (Enter Total of lines 11 thru 13)	86 946	86 946		
15	Other Debit or Credit Items (Describe) <b>Transfer-Credit</b>	4 011	4 011		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	2 190 757	2 190 757		

## 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	92 875	92 875		
23	Transmission	581 946	581 946		
24	Distribution	1 283 717	1 283 717		
25	General	232 219	232 219		
26	TOTAL (Enter Total of lines 18 thru 25)	2 190 757	2 190 757		

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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 304 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	4 814 684	5 207 486	65 619	65 839	6 135	5 763
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	2 793 388	2 891 942	35 376	35 470	682	652
5	Large (or Industrial) (See Instr. 4)	4 637 371	4 842 688	63 498	60 642	2	2
6	(444) Public Street and Highway Lighting	58 601	62 611	626	636	1	1
7	(445) Other Sales to Public Authorities	158 146	173 727	2 050	2 073	66	67
8	<del>(446) Sales to Railroads and Railways***</del>	117 888	(171 829)				
9	(448) Interdepartmental Sales	119 692	121 195	1 663	1 532	1	1
10	TOTAL Sales to Ultimate Consumers	12 699 770	13 127 820	168 832	166 192	6 887	6 486
11	(447) Sales for Resale						
12	TOTAL Sales of Electricity	12 699 770 *	13 127 820	168 832 **	166 192	6 887	6 486
13	Other Operating Revenues						
14	(450) Forfeited Discounts						
15	(451) Miscellaneous Service Revenues	960	1 516				
16	(453) Sales of Water and Water Power						
17	(454) Rent from Electric Property	1 217	1 209				
18	(455) Interdepartmental Rents						
19	(456) Other Electric Revenues	4 753	7 035				
20							
21							
22							
23							
24	TOTAL Other Operating Revenues	6 930	9 760				
25	TOTAL Electric Operating Revenues	12 706 700	13 137 580				

\*Includes \$ -0- unbilled revenues.

\*\*Includes -0- MWH relating to unbilled revenues.

\*\*\* 449 Underrecovery - Purchased Electricity

Name of Respondent <b>FERNANDINA BEACH FLORIDA PUBLIC UTILITIES CO</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>82</u>
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
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	<b>TOTAL Operation (Enter Total of lines 4 thru 11)</b>			
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	<b>TOTAL Maintenance (Enter Total of lines 14 thru 18)</b>			
20	<b>TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)</b>			
21	<b>B. Nuclear Power Generation</b>			
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	<b>TOTAL Operation (Enter Total of lines 23 thru 31)</b>			
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	<b>TOTAL Maintenance (Enter Total of lines 34 thru 38)</b>			
40	<b>TOTAL Power Production Expenses—Nuclear Power (Enter Total of lines 32 and 39)</b>			
41	<b>C. Hydraulic Power Generation</b>			
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	<b>TOTAL Operation (Enter Total of lines 43 thru 48)</b>			

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	<b>C. Hydraulic Power Generation (Continued)</b>			
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	<b>D. Other Power Generation</b>			
60	Operation			
61	(546) Operation Supervision and Engineering			
62	(547) Fuel		534	
63	(548) Generation Expenses		33	
64	(549) Miscellaneous Other Power Generation Expenses	(1 348)	263	
65	(550) Rents			
66	TOTAL Operation (Enter Total of lines 61 thru 65)	(1 348)	830	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering			
69	(552) Maintenance of Structures		24	
70	(553) Maintenance of Generating and Electric Plant	1 524	5 579	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	535	215	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	2 059	5 818	
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 72)	711	6 648	
74	<b>E. Other Power Supply Expenses</b>			
75	(555) Purchased Power	10 290 154	10 911 936	
76	(556) System Control and Load Dispatching			
77	(557) Other Expenses			
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	10 290 154	10 911 936	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	10 290 865	10 918 584	
80	<b>2. TRANSMISSION EXPENSES</b>			
81	Operation			
82	(560) Operation Supervision and Engineering			
83	(561) Load Dispatching			
84	(562) Station Expenses	17 496	10 200	
85	(563) Overhead Line Expenses			
86	(564) Underground Line Expenses			
87	(565) Transmission of Electricity by Others			
88	(566) Miscellaneous Transmission Expenses	2	2	
89	(567) Rents			
90	TOTAL Operation (Enter Total of lines 82 thru 89)	17 498	10 202	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering			
93	(569) Maintenance of Structures			
94	(570) Maintenance of Station Equipment	8 180	22 967	
95	(571) Maintenance of Overhead Lines	15 947	4 908	
96	(572) Maintenance of Underground Lines			
97	(573) Maintenance of Miscellaneous Transmission Plant	52		
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	24 179	27 875	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	41 677	38 077	
100	<b>3. DISTRIBUTION EXPENSES</b>			
101	Operation			
102	(580) Operation Supervision and Engineering	31 769	32 524	
103	(581) Load Dispatching			

Name of Respondent FERNANDINA BEACH FLORIDA PUBLIC UTILITIES CO.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1982
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	3 604	4 160	
107	(584) Underground Line Expenses		365	
108	(585) Street Lighting and Signal System Expenses	1 010	1 616	
109	(586) Meter Expenses	35 583	30 779	
110	(587) Customer Installations Expenses	11 448	7 250	
111	(588) Miscellaneous Distribution Expenses	19 855	19 774	
112	(589) Rents			
113	TOTAL Operation (Enter Total of lines 102 thru 112)	103 269	96 468	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	10 022	8 576	
116	(591) Maintenance of Structures	3 824	3 117	
117	(592) Maintenance of Station Equipment	13 415	123 808	
118	(593) Maintenance of Overhead Lines	123 567	105 918	
119	(594) Maintenance of Underground Lines	31 162	15 927	
120	(595) Maintenance of Line Transformers	16 919	14 613	
121	(596) Maintenance of Street Lighting and Signal Systems	4 481	4 757	
122	(597) Maintenance of Meters	1 917	2 190	
123	(598) Maintenance of Miscellaneous Distribution Plant	3 302	4 170	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	208 609	283 076	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	311 878	379 544	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	18 783	16 881	
129	(902) Meter Reading Expenses	22 386	17 478	
130	(903) Customer Records and Collection Expenses	92 742	82 257	
131	(904) Uncollectible Accounts	19 669	12 761	
132	(905) Miscellaneous Customer Accounts Expenses	7 948	8 006	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	161 528	137 383	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	24 038	53 084	
137	(908) Customer Assistance Expenses	21 997	8 633	
138	(909) Informational and Instructional Expenses	9 217	5 815	
139	(910) Miscellaneous Customer Service and Informational Expenses	100	823	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	55 352	68 355	
141	6. SALES EXPENSES			
142	Operation			
143	(911) Supervision	371	1 714	
144	(912) Demonstrating and Selling Expenses	1 068	950	
145	(913) Advertising Expenses	1 167	1 685	
146	(916) Miscellaneous Sales Expenses			
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	2 606	4 349	
148	7. ADMINISTRATIVE AND GENERAL EXPENSES			
149	Operation			
150	(920) Administrative and General Salaries	66 182	52 950	
151	(921) Office Supplies and Expenses	17 992	15 806	
152	(922) Administrative Expenses Transferred—Cr.	(29 878)	(21 152)	
153	(923) Outside Services Employed	31 620	78 203	
154	(924) Property Insurance	2 812	2 560	
155	(925) Injuries and Damages	6 580	22 240	
156	(926) Employee Pensions and Benefits	44 556	38 053	

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<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
157	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
158	(927) Franchise Requirements			
159	(928) Regulatory Commission Expenses	2 060	818	
160	(929) Duplicate Charges—Cr.			
161	(930.1) General Advertising Expenses	1 252	793	
162	(930.2) Miscellaneous General Expenses	14 789	14 014	
163	(931) Rents	568	548	
164	<b>TOTAL Operation (Enter Total of lines 150 thru 163)</b>	<b>158 533</b>	<b>204 833</b>	
165	<b>Maintenance</b>			
166	(932) Maintenance of General Plant	8 066	6 627	
167	<b>TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)</b>	<b>166 599</b>	<b>211 460</b>	
168	<b>TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)</b>	<b>11 030 505</b>	<b>11 757 752</b>	

<b>NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES</b>	
<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)	10-31-82
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 (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				
5	Hydraulic Production Plant—Pumped Storage				
6	Other Production Plant	13 171			13 171
7	Transmission Plant	44 927			44 927
8	Distribution Plant	184 193			184 193
9	General Plant	12 919			12 919
10	Common Plant—Electric				6 724*
11	<b>TOTAL</b>	<b>255 210</b>		<b>-</b>	<b>261 934</b>

**B. Basis for Amortization Charges**

\* Not Allocated on Pages 114 and 115.

\* Not Included on Page 213, Line 3.

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