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Form Approved
OMB No. 1902-0021
(Expires 9/30/87)



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FERC FORM NO. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

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.

Auditing & Financial Analysis Dept.
Florida Public Service Commission

APR 17 1985

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BUREAU OF ELECTRIC ACCOUNTING
DIVISION OF ELECTRIC & GAS

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Exact Legal Name of Respondent (Company)

FLORIDA PUBLIC UTILITIES COMPANY

Year of Report

Dec. 31, 19 84

To: Director
Auditing & Financial Analysis Department
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32301-8153

We represent to the best of our knowledge and belief that our annual report for the year ended 12-31-84, as filed pursuant to Commission rule, is in substantial compliance with the following except as noted in the report or as separately explained herein:

1. Uniform system of accounts prescribed by the Commission.
2. Applicable rules and orders of the Commission.
3. Commission approved guidelines, if any, for inter and intracompany allocations.
4. Any communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
5. Reporting requirements for related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees.

We are aware that Section 837.06, Florida Statutes provides:

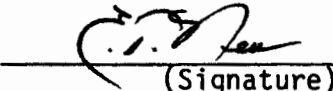
Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

E. J. Patterson
President
(Name and Title of Chief
Executive Officer)


(Signature)

April 15, 1985
(Date)

E. T. Neun
Vice President & Treasurer
(Name and Title of Chief
Financial Officer)


(Signature)

April 15, 1985
(Date)



FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.436(8)
1984

Plant Acct.	PLANT IN SERVICE (\$)						RESERVE (\$)								
	Beginning Balance	Additions	Adjustments	Transfers	Retire- ments	Ending Balance	Beginning Balance	Retire- ments	Accruals	Salvage	Cost of Removal	Adjustments	Transfers	Reclassi- fications	Ending Balance
340	2,235.32					2,235.32									
341	13,153.79					13,153.79	5,728.04		660.00						6,388.04
342	4,649.20					4,649.20	1,735.05		228.00						1,963.05
343	213,450.97					213,450.97	85,087.60		10,668.00						95,755.60
344	28,486.08					28,486.08	12,783.26		1,428.00						14,211.26
346	3,330.31					3,330.31	214.85		168.00						382.85
350	74,647.67	(500.00)				74,147.67	2,162.95		768.00						2,930.95
352	17,303.44					17,303.44	6,723.95		312.00						7,035.95
353	637,155.13					637,155.13	235,821.21		11,868.00						247,689.21
354	245,176.02	806.26				245,982.28	95,830.57		4,058.00						99,888.57
355	748,874.27	39,650.00			6,905.21	781,619.06	162,449.17	6,905.21	24,269.00	2,334.68					182,147.64
356	473,210.36	39,607.94			2,872.80	509,945.50	144,560.32	2,872.80	13,343.00	971.32					156,001.84
359	1,960.55					1,960.55	1,224.93		36.00						1,260.93
360	10,165.40					10,165.40	690.05								690.05
361	16,512.73	17,316.79				33,829.52	8,482.99		342.00						8,824.99
362	905,290.32					905,290.32	215,308.82		24,828.00						240,136.82
364	784,322.63	87,438.80			7,220.15	864,541.28	175,675.52	7,220.15	26,792.00	2,266.99	4,270.48				193,243.88
365	1,059,146.46	75,928.55			10,056.87	1,125,018.14	184,927.21	10,056.87	34,778.00	4,101.01	8,993.75				204,755.60
366	114,907.38	68,125.07				183,032.45	4,598.53		3,116.00						7,714.53
367	610,184.39	95,994.63			912.18	705,266.84	100,622.43	912.18	19,664.00						119,374.25
368	1,579,034.06	262,272.84			61,408.56	1,779,898.34	314,909.80	61,408.56	48,826.00	206.00	46,852.30				255,680.94
369	677,383.33	107,854.85			11,357.45	773,880.73	100,481.14	11,357.45	26,445.00	300.00	661.00				115,207.69
370	692,564.92	67,896.02			6,331.30	754,129.64	237,331.41	6,331.30	22,376.00		1,624.00				251,752.11
371	75,419.79	7,848.00			3,172.48	80,095.31	21,448.35	3,172.48	6,956.00		177.00				25,054.87
373	132,405.49	27,856.60			2,078.46	158,183.63	40,413.63	2,078.46	7,970.00		87.00				46,218.17
389	20,474.92					20,474.92									
390	252,874.30	36.11				252,910.41	74,770.97		4,656.00						79,426.97
391	28,318.43	1,310.40			2,973.98	26,654.85	4,783.10	2,973.98	893.00						2,702.12
392	233,572.09	83,948.71			27,792.15	289,728.65	134,397.06	27,792.15	24,192.60	8,651.50					139,449.01
393	23,738.52					23,738.52	2,592.27		648.00						3,240.27
394	26,001.41	4,939.13				30,940.54	6,539.21		919.00						7,458.21
395	22,272.76	2,749.01				25,021.77	5,904.21		671.00						6,575.21
396	63,672.30					63,672.30	17,253.98		6,240.00						23,493.98
397	29,228.07	8,495.34				37,723.41	10,930.78		1,579.00						12,509.78
398	2,604.29					2,604.29	822.10		60.00						882.10
	9,823,727.10	999,575.05			143,081.59	10,680,220.56	2,417,205.46	143,081.59	329,757.60	18,831.50	62,665.53				2,560,047.44

NOTE: Current conditions indicate a need for revision of depreciation rate for Accounty 391 only. It has been five years since last study was made. No revision being sought at this time due to immaterial dollar amount of assets involved.

FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.436(8)
1984

Plant Acct.	PLANT IN SERVICE (\$)						RESERVE (\$)								
	Beginning Balance	Additions	Purchases & Adjustments	Transfers	Retire- ments	Ending Balance	Beginning Balance	Retire- ments	Accruals	Salvage	Cost of Removal	Purchases & Adjustments	Transfers	Reclassi- fications	Ending Balance
330	1,837.00					1,837.00									
331	4,832.57				10.18	4,822.39	3,519.00	10.18	144.00						3,652.82
332	61,479.22					61,479.22	47,569.14		1,908.00						49,477.14
333	98,267.29					98,267.29	24,288.00		3,240.00						27,528.00
334	62,083.46					62,083.46	5,357.89		2,052.00						7,409.89
335	374.98					374.98	31.07		12.00						43.07
341	3,236.06					3,236.06	1,244.00		60.00						1,304.00
360	7,941.07					7,941.07									
361	748.49	7,205.90		(399.37)		7,555.02	445.48		41.00				(1.00)		485.48
362	498,499.02					498,499.02	176,287.13		15,456.00						191,743.13
364	1,784,687.44	116,862.18	1,827.11		19,163.36	1,884,213.37	692,616.45	19,163.36	76,226.00	11,537.34	9,459.18	1,506.45			753,263.70
365	2,583,557.51	122,064.23	1,633.40		20,403.51	2,686,851.63	694,498.44	20,403.51	81,322.00	9,911.16	8,739.82	1,176.05			757,764.32
366	9,835.50	1,711.48				11,546.98	537.00		216.00						753.00
367	47,056.94	8,558.97				55,615.91	3,581.78		1,250.00						4,831.78
368	1,920,180.93	182,733.37	2,891.36		2,872.92	2,102,932.74	492,321.15	2,872.92	63,929.00	1,856.00	288.75	2,109.25			557,053.73
369	735,065.90	64,930.04	1,484.61		11,401.96	790,078.59	122,329.84	11,401.96	24,953.00	1,796.00	1,689.00	1,097.13			137,085.01
370	545,380.25	20,916.41	1,879.05		1,018.94	567,156.77	196,508.80	1,018.94	20,526.00	56.50	313.00	1,460.02			217,219.38
371	113,201.54	14,820.50			3,600.80	124,421.24	48.24	3,600.80	5,645.00	1,299.00	579.00				2,812.44
373	127,660.65	6,699.94	2,689.82		1,248.72	135,801.69	41,229.25	1,248.72	6,097.00	484.00	203.00	2,319.97			48,678.50
389	2,822.29					2,822.29									
390	26,893.57			399.37		27,292.94	10,079.78		648.00				1.00		10,728.78
391	27,073.24	2,346.53			1,465.83	27,953.94	(11.73)	1,465.83	790.00	249.00					(438.56)
392	298,815.19	36,078.39			14,299.37	320,594.21	176,390.43	14,299.37	38,538.93	4,582.42					205,212.41
393	17,342.51					17,342.51	3,373.11		636.00						4,009.11
394	23,784.10	4,049.39				27,833.49	5,571.80		1,014.00						6,585.80
395	12,455.17	7,667.99				20,123.16	5,598.00		388.00						5,986.00
396	26,337.99	22.29				26,360.28	2,345.81		1,500.00						3,845.81
397	55,756.48					55,756.48	29,008.73		4,236.00						33,244.73
398	2,586.70					2,586.70	602.62		60.00						662.62
	9,099,793.06	596,667.61	12,405.35		75,485.59	9,633,380.43	2,735,371.21	75,485.59	350,887.93	31,771.42	21,271.75	9,668.87			3,030,942.09

NOTE: Current conditions indicate a need for revision of depreciation rates for at least Accounts 371 and 391. It has been nine years since last depreciation study. A depreciation study is currently in progress.

**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 nonconfidential 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 Major 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: Major means having, in the previous calendar year, sales or transmission service that exceeds one of the following:

- (1) One million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual gross interchange out,
- (4) 500 megawatt hours of wheeling for others (deliveries plus losses).

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 541
Mail Station: 86-094
Forrestal Building
Washington, D.C.

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 for the year ended on which we have reported separately under date of _____ 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

- II. 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.
- III. 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...."

Deloitte Haskins + Sells

Certified Public Accountants

Suite 900
1645 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, 1984 on which we have reported separately under date of February 15, 1985, 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, 1984, 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 15, 1985

FERC #1 TO THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA PUBLIC UTILITIES COMPANY

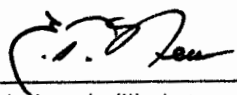
Y/E DECEMBER 31, 1984

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	\$ 5 615
426.12	Charitable Contributions and Donations - Outside Service Area	117
426.13	Civic and Social Club Dues	7 160
426.3	Penalties	89
426.4	Expenditures for Lobbying and Other Politically Related Activities	350
426.5	Other	<u>15 287</u>
	Total	<u>\$28 618</u>
<u>913</u>	<u>Advertising</u>	
913.1	Promotional Advertising	<u>\$ 66</u>

**FERC FORM NO 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS**

IDENTIFICATION		
01 Exact Legal Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		02 Year of Report Dec. 31, 19 <u>84</u>
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 401 SOUTH DIXIE HIGHWAY, WEST PALM BEACH, FLORIDA 33402		
05 Name of Contact Person E. T. NEUN	06 Title of Contact Person VICE PRESIDENT & TREASURER	
07 Address of Contact Person (Street, City, State, Zip Code) AS ABOVE		
08 Telephone of Contact Person, Including Area Code (305) 832-2461	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) April 15, 1985
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name E. T. NEUN	03 Signature 	04 Date Signed (Mo, Da, Yr) April 15, 1985
02 Title VICE PRESIDENT & TREASURER		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent FLORIDA PUBLIC UTILITIES 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, 19 <u>84</u>
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LIST OF SCHEDULES (Electric Utility)

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101		NONE
Control Over Respondent	102		
Corporations Controlled by Respondent	103		
Officers	104		
Directors	105		
Security Holders and Voting Powers	106-107		
Important Changes During the Year	108-109		
Comparative Balance Sheet	110-113	12-84	
Statement of Income for the Year	114-117	12-84	
Statement of Retained Earnings for the Year	118-119		
Statement of Changes in Financial Position	120-121		
Notes to Financial Statements	122-123		
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debts)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200	12-84	NONE
Nuclear Fuel Materials	201	12-84	
Electric Plant in Service	202-204		
Electric Plant Leased to Others	207		
Electric Plant Held for Future Use	208		
Construction Work in Progress - Electric	210		
Construction Overheads - Electric	211		
General Description of Construction Overhead Procedure	212		
Accumulated Provision for Depreciation of Electric Utility Plant	213		
Nonutility Property	215		
Investments in Subsidiary Companies	217		
Extraordinary Property Losses	220	12-84	NONE
Unrecovered Plant and Regulatory Study Costs	220		NONE
Material and Supplies	218		
Miscellaneous Deferred Debits	223		
Accumulated Deferred Income Taxes (Account 190)	224		
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250		NONE
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	251		
Other Paid-In Capital	252		
Discount on Capital Stock	253		
Capital Stock Expense	253		
Long-Term Debt	256-257		

Name of Respondent FLORIDA PUBLIC UTILITIES 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, 19 <u>84</u>
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Taxes Accrued, Prepaid and Charged During Year	258-259		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
Accumulated Deferred Investment Tax Credits	264		
Other Deferred Credits	266		
Accumulated Deferred Income Taxes—Accelerated Amortization Property	268-269		NONE
Accumulated Deferred Income Taxes—Other Property	270-271		
Accumulated Deferred Income Taxes—Other	272-273		
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	301	12-84	
Sales of Electricity by Rate Schedules	304		
Sales for Resale	310-311		
Electric Operation and Maintenance Expenses	320-323	12-84	
Number of Electric Department Employees	323		
Purchased Power	326-327		
Interchange Power	328		NONE
Transmission of Electricity for or by Others	332		NONE
Miscellaneous General Expenses—Electric	333		
Depreciation and Amortization of Electric Plant	334-336		
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	337		
COMMON SECTION			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		NONE
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401		
Monthly Peaks and Output	401		
Steam-Electric Generating Plant Statistics (Large Plants)	402-403		NONE
Steam-Electric Generating Plant Statistics (Large Plants) Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient Generating Units	404		NONE
Hydroelectric Generating Plant Statistics (Large Plants)	406-407		NONE
Pumped Storage Generating Plant Statistics (Large Plants)	408-409		NONE
Generating Plant Statistics (Small Plants)	410		
Changes Made or Scheduled to be Made in Generating Plant Capacities	411		NONE
Steam-Electric Generating Plants	412-413		NONE
Hydroelectric Generating Plants	414-415		NONE

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GENERAL INFORMATION

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

E. T. NEUN, VICE PRESIDENT & TREASURER
401 SOUTH DIXIE, P. O. DRAWER C
WEST PALM BEACH, FL 33402

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

STATE OF FLORIDA
March 6, 1924; REINCORPORATED April 25, 1929

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

NOT APPLICABLE

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

Distribution of electricity, gas and water
in the State of Florida.

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

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

(2) ☒ NO

Name of Respondent	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
FLORIDA PUBLIC UTILITIES CO.			Dec. 31, 19 <u>84</u>

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 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, 1984
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CORPORATIONS CONTROLLED BY RESPONDENT

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

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

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

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

DEFINITIONS

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

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

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

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

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

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

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
FLORIDA PUBLIC UTILITIES CO.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 19 <u>84</u>

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	\$70 048 00
3	President	E. J. Patterson	90 064 00
4	Senior Vice President	G. O. Jerauld	53 850 00
5	Senior Vice President	F. C. Cressman	58 155 00
6	Vice President	B. L. Demmon	50 238 00
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Name of Respondent 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, 19 <u>84</u>
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DIRECTORS

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

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

Name (and Title) of Director (a)	Principal Business Address (b)
R. L. Terry* Chairman of the Board	401 South Dixie West Palm Beach, Florida
E. J. Patterson** President	401 South Dixie West Palm Beach, Florida
E. D. Chambers	199 Woodbine Avenue Merrick, New York
D. Downey*	400 Royal Palm Way Palm Beach, Florida
G. O. Jerauld	401 South Dixie West Palm Beach, Florida
F. C. Cressman	401 South Dixie West Palm Beach, Florida
C. A. Benoit, Jr.	P. O. Box 15481 West Palm Beach, Florida

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 84			
SECURITY HOLDERS AND VOTING POWERS									
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the</p>				<p>close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p>				<p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>	
<p>1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p style="text-align: center;">December 12, 1984 Dividend Record Date</p>		<p>2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy</p> <p>Total: 239,305 By proxy: 239,305</p>		<p>3. Give the date and place of such meeting:</p> <p style="text-align: center;">April 17, 1984 401 South Dixie Highway West Palm Beach, Florida</p>					
					VOTING SECURITIES				
Line No.	Name (Title) and Address of Security Holder (a)	Number of votes as of (date): 12-12-84							
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)				
4	TOTAL votes of all voting securities	731 550	731 550						
5	TOTAL number of security holders								
6	TOTAL votes of security holders listed below	444 681	444 681						
7	Cede & Company, Fla. Natl. Bank of P. B. County, WPB, FL 33402	203 596*	203 596*						
8	Kray & Company, P.O. Box 96625, Chicago, IL 60693	73 131	73 131						
9	FLo-Gas Corporation, P. O. Drawer C, West Palm Beach, FL 33402	62 630	62 630						
10	Robert L. Terry, Chmn. of Bd., 137 Kings Rd., Palm Beach, FL 33480	57 000	57 000						
11	Stanley & Company, 55 Liberty Street, New York, NY 10026	11 028	11 028						
12	G. O. Jerauld, Senior V.P., 700 Osprey Way, North Palm Beach,								
13	FL 33403	5 459	5 459						
14	C. A. Benoit, P. O. Box 15481, West Palm Beach, FL 33406	5 427	5 427						
15	A. P. Maheu, 408 Lakeview Dr., Sanford, FL 32771	5 180	5 180						
16	E. J. Patterson, President, 301 Lake Shore Dr., #201,								
17	Lake Park, FL 33403	4 709	4 709						
18	J. K. Roberts, Box 97, Clinton, Louisiana 70722	4 550	4 550						

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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							
20	E. T. Neun, VP & Treas., 508 5th Ct., Palm Beach Gardens,						
21	FL 33410	4 537	4 537				
22	F. C. Cressman, Senior VP, 7990 W. Lake Dr., West Palm						
23	Beach, FL 33406	2 255	2 255				
24	W. D. Little, Asst. Treas., 2604 Nassau Rd., West Palm						
25	Beach, FL 33406	1 064	1 064				
26	D. Downey, Director, 400 Royal Palm Way, Palm Beach, FL 33480	1 000	1 000				
27	E. D. Chambers, Director, 199 Woodbine Ave., Merrick, NY 11566	886	886				
28	D. L. Troy, Asst. Treas., 2720 West End Rd., West Palm Beach,						
29	FL 33406	836	836				
30	M. K. Hall, Corp. Secy., 6532 S.E. Clairmont Place, Stuart,						
31	FL 33494	823	823				
32	B. L. Demmon, V.P., 402 8th Avenue, Marianna, FL 32446	570	570				
33							
34							
35							
36	*Includes 104,518 shares held in trust. Robert L. Terry, a Director						
37	of the Corporation, is co-trustee for trust accounts established						
38	under the wills of his parents and shares voting and dispositive						
39	powers for this stock.						
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Name of Respondent	This Report Is:	Date of Report	Year of Report
FLORIDA PUBLIC UTILITIES CO.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 1984

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. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State commission authorization, as appropriate, and the amount of obligation or guarantee.

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. Purchase of Electric Distribution system serving 81 customers from the Housing Authority of the City of Marianna.
4. NONE.
5. The Company ceased supplying electricity for resale to the City of Blountstown effective June 1, 1984. (Docket No. ER84-481-000 filed with the Federal Energy Regulatory Commission on June 7, 1984.) The loss is of a single customer and approximately \$1 million in annual revenues.
6. NONE.
7. On April 17, 1984, by vote of a majority of stockholders, the Articles of Re-Incorporation were amended, changing the par value of common stock from \$3.00 to \$1.50 (two-for-one stock split), and authorizing 1,200,000 shares, where previously 500,000 shares were authorized.
8. NONE.
9. NONE.
10. NONE.
12. NONE.

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FLORIDA PUBLIC UTILITIES CO.			Dec. 31, 19 <u>84</u>

IMPORTANT CHANGES DURING THE YEAR (Continued)

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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	42 001 275	45 106 492	
3	Construction Work in Progress (107)	200	198 231	81 369	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		42 199 506	45 187 861	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200	11 712 388	12 775 776	
6	Net Utility Plant (Enter Total of line 4 less 5)	—	30 487 118	32 412 085	
7	Nuclear Fuel (120.1-120.4, 120.C)	201			
8	(Less) Accum. Prov. for Amort. of Nucl. 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)	—	30 487 118	32 412 085	
11	Utility Plant Adjustments (116)	122			
12	Gas Stored Underground-Noncurrent (117)	214			
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	215	68 509	68 509	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	215			
16	Investments in Associated Companies (123)	216			
17	Investment in Subsidiary Companies (123.1)	217	1 393 883	1 509 367	
18	(For Cost of Account 123.1, See Footnote Page 217, line 23)	—			
19	Other Investments (124)	—			
20	Special Funds (125-128)	—			
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	—	1 462 392	1 577 876	
22	CURRENT AND ACCRUED ASSETS				
23	Cash (131)	—	452 318	443 259	
24	Special Deposits (132-134)	—	350 164	357 701	
25	Working Funds (135)	—	12 600	12 600	
26	Temporary Cash Investments (136)	216	750 050		
27	Notes Receivable (141)	—			
28	Customer Accounts Receivable (142)	—	4 512 705	4 923 053	
29	Other Accounts Receivable (143)	—	39 664	23 126	
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	65 885	91 293	
31	Notes Receivable from Associated Companies (145)	—			
32	Accounts Receivable from Assoc. Companies (146)	—	621 521	678 621	
33	Fuel Stock (151)	—	2 990	2 990	
34	Fuel Stock Expense Undistributed (152)	—			
35	Residuals (Elec) and Extracted Products (Gas) (153)	—			
36	Plant Material and Operating Supplies (154)	—	840 855	936 505	
37	Merchandise (155)	—	222 623	192 943	
38	Other Material and Supplies (156)	—	70 514	115 791	
39	Nuclear Materials Held for Sale (157)	201			
40	Stores Expenses Undistributed (163)	—			
41	Gas Stored Underground — Current (164.1)	214			
42	Liquefied Natural Gas Stored (164.2)	214			
43	Liquefied Natural Gas Held for Processing (164.3)	214			
44	Prepayments (165)	220	55 916	61 294	
45	Advances for Gas Explor., Devel. and Prod. (166)	219			
46	Other Advances for Gas (167)	219			
47	Interest and Dividends Receivable (171)	—			
48	Rents Receivable (172) Accum. Def. Inc. Taxes-Current (190)	—	67 045	53 885	
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)		7 933 080	7 710 475	

Name of Respondent 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, 19 <u>84</u>
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)	—	148 990	132 422	
54	Extraordinary Property Losses (182.1)	220			
55	Unrecovered Plant and Regulatory Study Costs (182.2)	220			
56	Prelim. Survey and Investigation Charges (Electric) (183)	—			
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	—			
58	Clearing Accounts (184)	—			
59	Temporary Facilities (185)	—	25 564	32 613	
60	Miscellaneous Deferred Debits (186)	223	1 170	8 751	
61	Def. Losses from Disposition of Utility Plt. (187)	—			
62	Research, Devel. and Demonstration Expend. (188)	352-353			
63	Unamortized Loss on Reacquired Debt (189)	—			
64	Accumulated Deferred Income Taxes (190)	224	110 222	97 880	
65	Unrecovered Purchased Gas Costs (191)	—	695 597	531 998	
66	Unrecovered Purchased Power Costs	—	458 708	112 595	
67	Unrecovered Incremental Surcharges (192.2)	—			
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 67)		1 440 251	916 259	
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		41 322 841	42 616 695	

Name of Respondent 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, 19 <u>84</u>
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents		
			Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250	1 082 813	1 102 997	
3	Preferred Stock Issued (204)	250	1 042 000	1 033 000	
4	Capital Stock Subscribed (202, 205)	251			
5	Stock Liability for Conversion (203, 206)	251			
6	Premium on Capital Stock (207)	251	2 486 782	2 631 835	
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	2 011	1 644	
11	Retained Earnings (215, 215.1, 216)	118-119	6 764 077	7 470 789	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	1 383 883	1 499 367	
13	(Less) Reacquired Capital Stock (217)	250			
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	—	12 864 173	13 842 973	
15	LONG-TERM DEBT				
16	Bonds (221)	256	12 203 000	11 273 000	
17	(Less) Reacquired Bonds (222)	256			
18	Advances from Associated Companies (223)	256			
19	Other Long-Term Debt (224)	256	840 000	804 000	
20	Unamortized Premium on Long-Term Debt (225)	—			
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	—			
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	—	13 043 000	12 077 000	
23	OTHER NONCURRENT LIABILITIES				
24	Obligations Under Capital Leases - Noncurrent (227)	—			
25	Accumulated Provision for Property Insurance (228.1)	—			
26	Accumulated Provision for Injuries and Damages (228.2)	—			
27	Accumulated Provision for Pensions and Benefits (228.3)	—	131 701	89 863	
28	Accumulated Miscellaneous Operating Provisions (228.4)	—			
29	Accumulated Provision for Rate Refunds (229)	—	743 109	977 055	
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)	—	874 810	1 066 918	
31	CURRENT AND ACCRUED LIABILITIES				
32	Notes Payable (231)	—			
33	Accounts Payable (232)	—	4 451 697	4 398 927	
34	Notes Payable to Associated Companies (233)	—			
35	Accounts Payable to Associated Companies (234)	—			
36	Customer Deposits (235)	—	1 510 640	1 672 325	
37	Taxes Accrued (236)	258-259	(135 473)	257 797	
38	Interest Accrued (237)	—	364 865	365 011	
39	Dividends Declared (238)	—	173 994	195 193	
40	Matured Long-Term Debt (239)	—			
41	Matured Interest (240) Accum. Def. Inc. Taxes-Current (283)	—	562 146	313 917	
42	Tax Collections Payable (241)	—	367 842	449 100	
43	Miscellaneous Current and Accrued Liabilities (242)	—	304 757	326 326	
44	Obligations Under Capital Leases-Current (243)	—			
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	—	7 600 468	7 978 596	

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COMPARATIVE BALANCE SHEET (LIABILITIES AND CREDITS) (CONTINUED)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents		
			Balance Beginning of Year (c)	Balance at End of Year (d)	
46	DEFERRED CREDITS				
47	Customer Advances for Construction (252)		625 805	613 561	
48	Accumulated Deferred Investment Tax Credits (255)	264	1 890 790	2 124 108	
49	Deferred Gains from Disposition of Utility Plant (256)				
50	Other Deferred Credits (253)	266			
51	Unamortized Gain on Reacquired Debt (257)	257			
52	Accumulated Deferred Income Taxes (281-283)	268-273	4 423 795	4 913 539	
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		6 940 390	7 651 208	
54					
55					
56					
57					
58					
59					
60					
61					
62					
63					
64					
65					
66					
67					
68					
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		41 322 841	42 616 695	

Name of Respondent 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, 19 84
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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

ceedings 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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		54 983 339	52 726 368
3	Operating Expenses			
4	Operation Expenses (401)		47 395 085	45 295 617
5	Maintenance Expenses (402)		1 194 473	1 198 149
6	Depreciation Expense (403)		1 351 148	1 259 566
7	Amort. & Depl. of Utility Plant (404-405)			
8	Amort. of Utility Plant Acq. Adj. (406)		16 223	12 532
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	258	1 153 099	1 197 373
12	Income Taxes — Federal (409.1)	258	596 477	391 096
13	— Other (409.1)	258	104 165	75 590
14	Provision for Deferred Inc. Taxes (410.1)	224, 268-273	267 156	512 723
15	(Less) Provision for Deferred Income Taxes—Cr. (411.1)	224, 268-273		
16	Investment Tax Credit Adj. — Net (411.4)	264	233 318	180 707
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)		52 311 144	50 123 353
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		2 672 195	2 603 015

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>84</u>
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STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

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		Line No.
Current year (e)	Previous Year (f)	Current year (g)	Previous Year (h)	Current year (i)	Previous Year (j)	
						1
26 976 223	24 403 023	27 379 678	27 753 028	627 438	570 317	2
						3
23 228 059	20 979 606	23 866 777	24 054 743	300 249	261 268	4
555 531	522 024	523 564	490 894	115 378	185 231	5
617 914	577 806	615 156	570 797	60 883	55 760	6
						7
3 691		12 532	12 532			8
						9
						10
377 443	349 551	724 076	798 428	51 580	49 394	11
484 917	282 454	146 026	131 685	(34 466)	(23 043)	12
71 809	44 801	33 261	30 775	(905)	14	13
77 028	252 079	161 399	278 406	28 729	(17 762)	14
						15
102 944	65 622	107 173	95 578	23 201	19 507	16
						17
						18
25 519 336	23 073 943	26 189 964	26 463 838	544 649	530 369	19
						20
1 456 887	1 329 080	1 189 714	1 289 190	82 789	39 948	

Name of Respondent		This Report Is:		Date of Report		Year of Report	
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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	57 195	55 203					
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19	57 195	55 203					
20	(57 195)	(55 203)					

Name of Respondent 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, 1984
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)	—	2 672 195	2 603 015	
22	Other Income and Deductions				
23	Other Income				
24	Nonutility Operating Income				
25	Revenues From Merchandising, Jobbing and Contract Work (415)		1 276 831	1 188 989	
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		1 303 461	1 177 379	
27	Revenues From Nonutility Operations (417)				
28	(Less) Expenses of Nonutility Operations (417.1)				
29	Nonoperating Rental Income (418)		(1 013)	(3 865)	
30	Equity in Earnings of Subsidiary Companies (418.1)	—	115 484	143 576	
31	Interest and Dividend Income (419)		285 453	239 570	
32	Allowance for Other Funds Used During Construction (419.1)	—	4 934	5 413	
33	Miscellaneous Nonoperating Income (421)		(7 062)		
34	Gain on Disposition of Property (421.1)		21 957		
35	TOTAL Other Income (Enter Total of lines 25 thru 34)	—	393 123	396 304	
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	28 618	27 364	
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)	—	28 618	27 364	
41	Taxes Applic. to Other Income and Deductions				
42	Taxes Other Than Income Taxes (408.2)	258	330	314	
43	Income Taxes—Federal (409.2)	258	111 577	96 931	
44	Income Taxes—Other (409.2)	258	12 735	11 282	
45	Provision for Deferred Inc Taxes (410.2)	224,268-273			
46	(Less) Provision for Deferred Income Taxes—Cr (411.2)	224,268-273			
47	Investment Tax Credit Adj—Net (411.5)				
48	(Less) Investment Tax Credits (420)				
49	TOTAL Taxes on Other Inc and Ded. (Enter Total of 42 thru 48)	—	124 642	108 527	
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)	—	239 863	260 413	
51	Interest Charges				
52	Interest on Long-Term Debt (427)	—	1 165 716	910 813	
53	Amort. of Debt Disc. and Expense (428)		16 568	13 397	
54	Amortization of Loss on Recquired Debt (428.1)				
55	(Less) Amort. of Premium on Debt-Credit (429)				
56	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)				
57	Interest on Debt to Assoc. Companies (430)	337			
58	Other Interest Expense (431)	337	133 552	316 966	
59	(Less) Allowance for Borrowed Funds Used During Construction—Cr (432)	—	3 245	3 546	
60	Net Interest Charges (Enter Total of lines 52 thru 59)	—	1 312 591	1 237 630	
61	Income Before Extraordinary Items (Enter Total of lines 21, 50 and 60)	—	1 599 467	1 625 798	
62	Extraordinary Items				
63	Extraordinary Income (434)				
64	(Less) 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)		1 599 467	1 625 798	

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

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

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

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

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

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

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

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance -- Beginning of Year		6 764 077
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	373
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Enter Total of lines 10 thru 14)		373
16	Balance Transferred from Income (Account 433 less Account 418.1)		1 483 983
17	(Less) 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	19 831
26	Convertible Preference	238	1 008
27			
28			
29	TOTAL Dividends Declared--Preferred Stock (Account 437) (Enter Total of lines 24 thru 28)		49 339
30	Dividends Declared -- Common Stock (Account 438)		
31	(See Schedule)	238	727 559
32			
33			
34			
35			
36	TOTAL Dividends Declared--Common Stock (Account 438) (Enter Total of lines 31 thru 35)		727 559
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)		7 470 789

FERC #1
FERC #2

FLORIDA PUBLIC UTILITIES COMPANY

YEAR ENDED DECEMBER 31, 1984

SCHEDULE OF DIVIDENDS DECLARED

Account 437: Dividends Declared - Preferred Stock

Preferred Stock

6,000 Shares @ \$4.75 per share	\$ 28,500
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Preferred Stock - Series B

4,200 Shares @ \$2.375	9,975
------------------------	-------

4,150 Shares @ \$2.375	9,856
------------------------	-------

	19,831
--	--------

Convertible Preference

900 Shares @ \$.28	252
--------------------	-----

900 Shares @ \$.28	252
--------------------	-----

900 Shares @ \$.28	252
--------------------	-----

900 Shares @ \$.28	252
--------------------	-----

	1,008
--	-------

Account 438: Dividends Declared - Common Stock*

361,852 Shares @ \$.50	180,926
------------------------	---------

725,118 Shares @ \$.25	181,279
------------------------	---------

729,863 Shares @ \$.25	182,466
------------------------	---------

731,550 Shares @ \$.25	182,888
------------------------	---------

	727,559
--	---------

	\$776,898
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*Common Stock split two for one on May 1, 1984.

Name of Respondent 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, 1984
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)					
Line No.	Item (a)				Amount (b)
	APPROPRIATED RETAINED EARNINGS (Account 215)				
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.				
39 40 41 42 43 44					
45	TOTAL Appropriated Retained Earnings (Account 215)				
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)				
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.				
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)				
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)				
48	TOTAL Retained Earnings (Account 215, 215.1, 216)				7 470 789
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)				
49	Balance -- Beginning of Year (Debit or Credit)				1 383 883
50	Equity in Earnings for Year (Credit) (Account 418.1)				115 484
51	(Less Dividends Received (Debit)				
52	Other Changes (Explain)				
53	Balance -- End of Year				1 499 367

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STATEMENT OF CHANGES IN FINANCIAL POSITION		
<p>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.</p> <p>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.</p> <p>3. Under "Other" specify significant amounts and group others.</p>	<p>4. Codes Used:</p> <p>(a) Such as net increase-decrease in working capital, etc., other than changes in short term investments shown as item 4(e).</p> <p>(b) Bonds, debentures and other long-term debt.</p> <p>(c) Net proceeds or payments.</p> <p>(d) Include commercial paper.</p> <p>(e) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>5. Enter on page 122 clarifications and explanations.</p>	

Line No.	SOURCES OF FUNDS (See instructions for explanation of codes) (a)	Amounts (b)
1	Funds from Operations	
2	Net Income	1 599 467
3	Principal Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	1 351 148
5	Amortization of (Specify) <u>Acquisition Adjustment</u>	16 222
6	Provision for Deferred or Future Income Taxes (Net) <u>Excl. Current Portion</u>	502 225
7	Investment Tax Credit Adjustments	233 318
8	(Less) Allowance for Other Funds Used During Construction	8 179
9	Other (Net)	149 207
10	Depreciation Charged to Transportation	147 534
11	Amortization of Debt Expense	16 568
12	Book Gain on Sale of Real Property	(14 895)
13		
14		
15		
16		
17	TOTAL Funds from Operations (Enter Total of lines 2 thru 16)	3 843 408
18	Funds from Outside Sources (New Money)	
19	Long-Term Debt (b) (c)	
20	Preferred Stock (c)	
21	Common Stock (c)	161 253
22	Net Increase in Short-Term Debt (d)	
23	Other (Net)	(12 244)
24	Customer Advances for Construction	(12 244)
25		
26		
27		
28		
29		
30		
31	TOTAL Funds from Outside Sources (Enter Total of lines 19 thru 30)	149 009
32	Sale of Non-Current Assets (e)	
33		
34	Contributions from Associated and Subsidiary Companies (Incl. in Net Income)	
35	Other (Net) (a)	
36		
37		
38		
39		
40		
41		
42		
43	TOTAL Sources of Funds (Enter Total of lines 17, 31, 32 thru 42)	3 992 417

Name of Respondent 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, 19 <u>84</u>
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STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)

Line No.	APPLICATION OF FUNDS (a)	Amounts (b)
44	Construction and Plant Expenditures (Including Land)	
45	Gross Additions to Utility Plant (Less Nuclear Fuel)	3 348 779
46	Gross Additions to Nuclear Fuel	
47	Gross Additions to Common Utility Plant	76 197
48	Gross Additions to Nonutility Plant	
49	(Less) Allowance for Other Funds Used During Construction	8 179
50	Other	
51	TOTAL Applications to Construction and Plant Expenditures (Including Land) (Enter Total of lines (45 thru 50))	3 416 797
52	Dividends on Preferred Stock	49 339
53	Dividends on Common Stock	727 559
54	Funds for Retirement of Securities and Short-Term Debt	
55	Long-term Debt (b) (c)	966 000
56	Preferred Stock (c)	5 000
57	Redemption of Capital Stock	
58	Net Decrease in Short-term Debt (d)	
59	Other (Net)	
60		
61		
62		
63		
64		
65		
66	Purchase of Other Non-Current Assets (e)	
67		
68		
69	Investments in and Advances to Associated and Subsidiary Companies	172 724
70	Other (Net) (a):	(1 345 002)
71	Increase (Decrease) in Working Capital (1 360 243)	
72	Temporary Facilities 7 049	
73	Miscellaneous Deferred Debits 8 192	
74		
75		
76		
77		
78	TOTAL Applications of Funds (Enter Total of line. 51 thru 77)	3 992 417

Name of Respondent 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, 19 <u>84</u>
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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 Recquired Debt*, and 257, *Unamortized Gain on Recquired 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 1982 and 1981 consolidated financial statements have been reclassified to conform with the 1983 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.

The monthly purchased 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 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 or refunded over the same six month period of the subsequent year. Due to the retroactive aspect of the initial recording of the purchased gas recovery clause, 1982 net income includes \$192,400 or \$.29 per share which was applicable to 1981 operations. The under/over recoveries are recorded in the current assets/current liabilities sections of the balance sheet.

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 \$103,200, \$134,200, and \$204,500 received in 1984, 1983 and 1982, respectively.

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

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

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NOTES TO FINANCIAL STATEMENTS (Continued)

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: Since 1973 deferred taxes have been provided on all material book/tax timing differences. Timing differences primarily relate to depreciation and construction-related costs and unrecovered purchased power and gas 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 tax purposes. Prior to 1973 deferred taxes were provided only for timing differences relating to accelerated tax depreciation. At December 31, 1984 the cumulative net amount of income tax timing differences for which deferred taxes had not yet been provided totaled approximately \$580,000.

Investment tax credits which reduce current Federal income taxes approximating \$33,7000, \$254,500 and \$343,000 in 1984, 1983 and 1982, 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%. The reasons for this difference are as follows:

	1984	1983	1982
Expected tax provision	\$1,309,191	\$1,307,547	\$1,089,362
Increases (Decreases) in provision:			
State income taxes	76,844	76,747	63,941
Amortization of deferred investment tax credits	(82,462)	(74,074)	(62,426)
Other - net	(543)	(59,478)	(21,789)
Actual provision for income taxes	<u>\$1,303,030</u>	<u>\$1,250,742</u>	<u>\$1,069,088</u>
Provision for income tax as a percentage of income before income tax	<u>45.8%</u>	<u>44.0%</u>	<u>45.1%</u>
Deferred taxes are provided for:			
Excess of tax over book depreciation	\$ 372,387	\$ 374,112	\$ 281,395
Capitalized overhead	152,520	140,256	166,505
Purchased power and gas	(248,229)	89,991	343,542
Refund due to customers			195,745
Medical insurance reserve	20,375	(326)	(28,261)
Other	23,594	(54,878)	22,083
Total deferred tax provision	<u>\$ 320,647</u>	<u>\$ 549,155</u>	<u>\$ 981,009</u>

The proceeds from the sale of mortgage bonds were used to retire all outstanding notes payable. The Company did not incur any short-term debt during 1984. The Company presently has an unused bank line of credit of \$5,000,000. Maximum borrowings outstanding during 1983 and 1982 were \$4,700,000 and \$4,150,000, respectively, with interest payable at the prime rate. The weighted average interest rate on short-term debt for 1983 and 1982 was 10.6% and 14.4%, respectively.

Common Stock: Through Director and Shareholder approval an increase in the authorized number of common shares from 500,000 to 1,200,000 shares and a



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NOTES TO FINANCIAL STATEMENTS (Continued)

two-for-one stock split became effective during 1984. The stock split was payable May 1, 1984 to holders of record April 20, 1984. All share and per share data in this report have been retroactively restated to give effect to the stock split.

The Company has reserved 87,072 shares for issue under the adopted Dividend Reinvestment Plan (DRIP), 69,913 shares for conversion of the 6 3/4% convertible debentures, 44,928 shares for issue under employee stock purchase and stock option plans, and 2,078 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 \$9.53 per share (subject to adjustment under certain circumstances).

A purchase fund for the 4 3/4%, 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.

Changes in Capital Accounts: The changes in Common Stock, Preferred Stock Without Sinking Fund Requirements and Capital Stock Premium and Expense for 1982, 1983 and 1984 are as follows:

	Common Stock		Preferred Stock Without Sinking Fund Requirement		Capital Stock Premium and Expense
	<u>Shares</u>	<u>Amount</u>	<u>Shares</u>	<u>Amount</u>	
Balances					
December 31, 1981	698,920	\$1,048,880	7,490	\$629,800	\$2,309,942
Conversions					
in 1982	202	303	(90)	(1,800)	1,632
Employee Benefit					
Plans in 1982	<u>7,940</u>	<u>11,910</u>			<u>54,984</u>
Balances					
December 31, 1982	707,062	1,061,093	7,400	628,000	2,366,558
Conversions					
in 1983	682	1,023	(300)	(6,000)	5,483
Employee Benefit					
Plans in 1983	7,264	10,896			54,131
DRIP Plans					
in 1983	<u>6,534</u>	<u>9,801</u>			<u>58,600</u>
Balances					
December 31, 1983	721,542	1,082,813	7,100	622,000	2,484,772
Conversions					
in 1984	460	690	(200)	(4,000)	3,661
Employee Benefit					
Plans in 1984	6,602	9,903			65,574
DRIP Plans					
in 1984	<u>6,394</u>	<u>9,591</u>			<u>76,184</u>
Balances					
December 31, 1984	<u>734,998</u>	<u>\$1,102,997</u>	<u>6,900</u>	<u>\$618,000</u>	<u>\$2,630,191</u>

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



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NOTES TO FINANCIAL STATEMENTS (Continued)

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 5 3/4% Convertible Debentures at the beginning of each year, and the elimination of both the applicable Preference dividends and net interest cost of the Debentures.

All per share data give effect to the May 1, 1984 two-for-one stock split.

Long-Term Debt: In June, 1983 the Company issued \$5,000,000 of 12 1/2% First Mortgage Bonds, due June 1998. The proceeds from this issue were used for the retirement of notes payable with the remainder placed in temporary cash investments until needed for construction purposes.

The Convertible Debentures can be converted into shares of Common Stock any time at the option of the holders at a conversion rate of \$11.50 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.

Aggregate maturities and net sinking fund requirements in the five years ending subsequent to December 31, 1984 are as follows:

	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>
First Mortgage Bonds	\$168,000	\$168,000	\$168,000	\$616,000	\$1,347,000
Convertible Debentures	36,000	36,000	36,000	36,000	660,000
TOTAL	<u>\$204,000</u>	<u>\$204,000</u>	<u>\$204,000</u>	<u>\$652,000</u>	<u>\$2,007,000</u>

The debt indentures and Amended Certificates of Reincorporation provide for certain restrictions on the payment of cash dividends. At December 31, 1984, 1983, and 1982, \$6,286,409, \$6,302,232 and \$3,422,983, respectively, of the Company's retained earnings were restricted under such provisions.

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 1984, 1983 and 1982 were \$325,952, \$280,444 and \$287,825, 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.

	<u>January 1,</u>	
	<u>1984</u>	<u>1983</u>
Actuarial present value of accumulated plan benefits (Assumed eight percent rate of return)		
Vested	\$3,055,987	\$2,594,700
Non-vested	178,286	154,400
Total	<u>\$3,234,273</u>	<u>\$2,749,100</u>
Net Assets Available for Benefits	<u>\$6,034,629</u>	<u>\$4,912,900</u>

The Company's Employee Stock Purchase Plan offers Common Stock at a discount to qualified employees. During 1984, 1983 and 1982, 6,602 shares, 7,264 shares and 7,940 shares, respectively, were issued under the Plan for aggregate consideration of \$75,477, \$65,027 and \$66,894, respectively. At December 31, 1984, 11,328 Common Shares remained in reserve for issuance under this Plan.



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NOTES TO FINANCIAL STATEMENTS (Continued)

At December 31, 1984, 33,600 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's franchise to provide electrical service to the City of Marianna expired March 12, 1984. Although the City had intentions of purchasing the electrical distribution system from the Company, the citizens of Marianna have express their opposition to the acquisition. Negotiations with the City for a new franchise agreement are now in progress.

Year Ended	Electric	Gas	Water	Consolidated
December 31, 1984	Operations	Operations	Operations	Totals
Operating Revenues:				
Unaffiliated				
Customers	\$26,861,740	\$31,396,687	\$ 627,438	\$58,885,865
Water Operations	114,483			114,483
Total Revenues	<u>\$26,976,223</u>	<u>\$31,396,687</u>	<u>\$ 627,438</u>	<u>\$59,000,348</u>
Operating Profit	<u>\$ 2,193,585</u>	<u>\$ 1,861,968</u>	<u>\$ 99,349</u>	<u>\$ 4,154,902</u>
General Corporate				
Expenses				2,611,865
Net Income				<u>\$ 1,543,037</u>
Identifiable Assets at				
December 31, 1984	<u>\$17,504,712</u>	<u>\$20,705,759</u>	<u>\$1,842,196</u>	\$40,052,667
Corporate Assets				1,940,489
Total Assets at				<u>\$41,993,156</u>
December 31, 1983				
Year Ended	Electric	Gas	Water	Consolidated
December 31, 1983	Operations	Operations	Operations	Totals
Operating Revenues:				
Unaffiliated				
Customers	\$24,294,256	\$31,767,212	\$ 570,316	\$56,631,784
Water Operations	108,767			108,767
Total Revenues	<u>\$24,403,023</u>	<u>\$31,767,212</u>	<u>\$ 570,316</u>	<u>\$56,740,551</u>
Operating Profit	<u>\$ 1,974,037</u>	<u>\$ 2,109,052</u>	<u>\$ 18,663</u>	<u>\$ 4,101,752</u>
General Corporate				
Expenses				2,510,001
Net Income				<u>\$ 1,591,751</u>
Identifiable Assets at				
December 31, 1983	<u>\$16,275,756</u>	<u>\$20,142,246</u>	<u>\$1,702,440</u>	\$38,120,442
Corporate Assets				2,987,465
Total Assets at				<u>\$41,107,907</u>
December 31, 1983				



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NOTES TO FINANCIAL STATEMENTS (Continued)

Year Ended

December 31, 1982

Operating Revenues:

Unaffiliated

Customers

Water Operations

Total Revenues

Operating Profit

General Corporate

Expenses

Net Income

Identifiable Assets at

December 31, 1982

Corporate Assets

Total Assets at

December 31, 1982

\$24,159,046	\$28,633,212	\$ 588,817	\$53,381,075
119,692			119,692
<u>\$24,278,738</u>	<u>\$28,633,212</u>	<u>\$ 588,817</u>	<u>\$53,500,767</u>
<u>\$ 1,962,483</u>	<u>\$ 1,496,146</u>	<u>\$ 107,389</u>	<u>\$ 3,566,018</u>
			2,266,927
			<u>\$ 1,299,091</u>
<u>\$15,904,380</u>	<u>\$18,845,705</u>	<u>\$1,496,729</u>	\$36,246,814
			1,728,652
			<u>\$37,975,466</u>

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 \$621,605, \$745,363 and \$60,883 in 1984; \$577,806, \$701,235 and \$55,760 in 1983; and \$541,413, \$651,450 and \$51,423 in 1982. Capital expenditures for the three utilities were \$1,593,758, \$1,751,801, and \$189,026, respectively, in 1984; \$1,242,423, \$1,773,597 and \$313,288, respectively, in 1983; and \$1,750,737, \$1,946,471 and \$167,498, respectively, in 1982.

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

Contracts with the Lake Worth Utilities Authority account for \$9,500,303 of the sales to unaffiliated customers of gas operations in 1984; \$10,327,909 in 1983; and \$10,534,138 in 1982.

For the periods shown, Operating Revenues, Operating Income, Net Income and Earnings Per Share of Common Stock (after dividend requirements on Preferred Stock) are as follows:

Quarter Ended Diluted	Operating Revenues	Operating Income	Net Income	Earnings per Share of Common Stock	
	Thousands of Dollars			Primary	Fully Diluted
March 31, 1983	\$15,528	\$1,031	\$737	\$1.08	\$.98
June 30, 1983	13,050	581	295	.42	.39
September 30, 1983	14,794	591	277	.39	.36
December 31, 1983	13,369	593	283	.39	.36
March 31, 1984	16,162	1,067	751	1.08	.98
June 30, 1984	13,508	559	239	.33	.31
September 30, 1984	14,917	579	241	.34	.32
December 31, 1984	14,413	590	312	.46	.42



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NOTES TO FINANCIAL STATEMENTS (Continued)

All per share data have been restated to give effect to the May 1, 1984 two-for-one stock split.

In the opinion of the Company, all adjustments (consisting of only normal recurring accruals) necessary to present a fair statement of such amounts for such periods have been made.

Management of the Company is of the opinion that comparisons of quarter-to-quarter data may not give a true indication of overall trends and changes in the Company's operations and may be misleading in understanding the results of operations as the revenues and expenses of the Company are subject to periodic fluctuations due to changes in weather conditions, number of customers and other factors.

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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)	43 784 496	19 919 138	20 719 145	2 083 178		1 063 035
4	Property Under Capital Leases						
5	Plant Purchased or Sold						
6	Completed Construction not Classified	1 014 906	394 463	573 682	46 761		
7	Experimental Plant Unclassified						
8	TOTAL (Enter Total of lines 3 thru 7)	44 799 402	20 313 601	21 292 827	2 129 939		1 063 035
9	Leased to Others						
10	Held for Future Use						
11	Construction Work in Progress	81 369	39 999	22 127	19 243		
12	Acquisition Adjustments	307 090	3 690	303 400			
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	45 187 861	20 357 290	21 618 354	2 149 182		1 063 035
14	Accum. Prov. for Depr., Amort., & Depl.	12 775 776	5 594 680	6 543 087	375 189		262 820
15	Net Utility Plant (Enter Total of line 13 less 14)	32 412 085	14 762 610	15 075 267	1 773 993		800 215
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
17	In Service:						
18	Depreciation	12 529 617	5 590 990	6 300 618	375 189		262 820
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights						
20	Amort. of Underground Storage Land and Land Rights						
21	Amort. of Other Utility Plant						
22	TOTAL In Service (Enter Total of lines 18 thru 21)	12 529 617	5 590 990	6 300 618	375 189		262 820
23	Leased to Others						
24	Depreciation						
25	Amortization and Depletion						
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)						
27	Held for Future Use						
28	Depreciation						
29	Amortization						
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)						
31	Abandonment of Leases (Natural Gas)						
32	Amort. of Plant Acquisition Adj.	246 159	3 690	242 469			
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	12 775 776	5 594 680	6 543 087	375 189		262 820

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NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 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	Nuclear Fuel Under Capital Leases (120.6)						
13	Less Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)			NONE			
14	TOTAL Nuclear Fuel Stock (Enter Total of lines 6, 11, and 12 less line 13)						
15	Estimated Net Salvage Value of Nuclear Materials in line 9						
16	Estimated Net Salvage Value of Nuclear Materials in line 11						
17	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing						
18	Nuclear Materials Held for Sale (157)						
19	Uranium						
20	Plutonium						
21	Other						
22	TOTAL Nuclear Materials Held for Sale (Enter Total of lines 19, 20, and 21)						

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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 ac-</p> <p>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</p> <p style="text-align: right;">(Continued on page 204)</p>							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
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		11			4 822
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	62 084					62 084
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)	228 875		11			228 864

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__84	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
33	D. Other Production Plant						
34	(340) Land and Land Rights	2 235					2 235
35	(341) Structures and Improvements	16 390					16 390
36	(342) Fuel Holders, Products, and Accessories	4 649					4 649
37	(343) Prime Movers	213 451					213 451
38	(344) Generators	28 486					28 486
39	(345) Accessory Electric Equipment						
40	(346) Misc. Power Plant Equipment	3 331					3 331
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	268 542					268 542
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	497 417		11			497 406
43	3. TRANSMISSION PLANT						
44	(350) Land and Land Rights	74 648	(500)				74 148
45	(352) Structures and Improvements	17 303					17 303
46	(353) Station Equipment	637 155					637 155
47	(354) Towers and Fixtures	245 176	806				245 982
48	(355) Poles and Fixtures	748 874	39 650	6 905			781 619
49	(356) Overhead Conductors and Devices	473 210	39 608	2 873			509 945
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)	2 198 327	79 564	9 778			2 268 113
54	4. DISTRIBUTION PLANT						
55	(360) Land and Land Rights	18 107					18 107
56	(361) Structures and Improvements	17 261	24 523			(399)	41 385
57	(362) Station Equipment	1 403 789					1 403 789
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	2 569 011	204 299	26 383	1 827		2 748 754
60	(365) Overhead Conductors and Devices	3 642 704	197 993	30 460	1 633		3 811 870
61	(366) Underground Conduit	124 743	69 836				194 579
62	(367) Underground Conductors and Devices	657 241	104 554	912			760 883
63	(368) Line Transformers	3 499 215	445 007	64 282	2 891		3 882 831
64	(369) Services	1 412 449	172 785	22 759	1 485		1 563 960
65	(370) Meters	1 237 945	88 812	7 350	1 879		1 321 286
66	(371) Installations on Customer Premises	188 621	22 669	6 774			204 516

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
<p>the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported</p>			<p>amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p>			<p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
67	(372) Leased Property on Customer Premises						
68	(373) Street Lighting and Signal Systems	260 066	34 557	3 327	2 690		293 986
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	15 031 152	1 365 035	162 247	12 405	(399)	16 245 946
70	5. GENERAL PLANT						
71	(389) Land and Land Rights	23 297					23 297
72	(390) Structures and Improvements	279 768	37			399	280 204
73	(391) Office Furniture and Equipment	55 392	3 657	4 440			54 609
74	(392) Transportation Equipment	532 387	120 027	42 091			610 323
75	(393) Stores Equipment	41 081					41 081
76	(394) Tools, Shop and Garage Equipment	49 786	8 988				58 774
77	(395) Laboratory Equipment	34 728	10 417				45 145
78	(396) Power Operated Equipment	90 010	22				90 032
79	(397) Communication Equipment	84 984	8 496				93 480
80	(398) Miscellaneous Equipment	5 191					5 191
81	SUBTOTAL (Enter Total of lines 71 thru 80)	1 196 624	151 644	46 531		399	1 302 136
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	1 196 624	151 644	46 531		399	1 302 136
84	TOTAL (Accounts 101 and 106)	18 923 520	1 596 243	218 567	12 405		20 313 601
85	(102) Electric Plant Sold (See Instr. 8)						
86	103) Expense for Electric Plant						
87	Unclassified						
88	TOTAL Electric Plant in Service	18 923 520	1 596 243	218 567	12 405		20 313 601

Supplemental Statement

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

364	36 683
365	26 503
368	10 179
390	7 824
	<u>81 189</u>

1984 Completed Construction Not Classified included in Column (c):

364	75 377
365	75 377
366	54 265
367	54 264
	<u>259 283</u>

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ELECTRIC PLANT LEASED TO OTHERS (Account 104)					
1. Report below the information called for concerning electric plant leased to others.			2. In column (c) give the date of Commission authorization of the lease of electric plant to others.		
Line No.	Name of Lessee (Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10		NONE			
11					
12					
13					
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42					
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44					
45					
46					
47	TOTAL				

Name of Respondent 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, 19 84
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					
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46					
47	TOTAL				

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CONSTRUCTION WORK IN PROGRESS—ELECTRIC (Account 107)					
<p>1. Report below descriptions and balances at end of year of projects in process of construction (107). ment, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Develop- 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.</p>					
Line No.	Description of Project (a)				Construction Work in Progress—Electric (Account 107) (b)
1	Rebuild Jasmine Street Circuit and Fifteenth Street Circuit				
2	at South Fourteenth Street Shopping Center				35 311
3	Provide Electric Service to the Pelicans				3 287
4	Provide Electric Service to Seaspray Condominiums				184
5	Conversion from 4KV to 12KV, Beech Street				1 087
6	Provide Electric Service to Turtle Dunes Condominiums				131
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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45					
46	TOTAL				40 000

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CONSTRUCTION OVERHEADS-ELECTRIC			
<p>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.</p> <p>2. On page 212 furnish information concerning construction overheads.</p> <p>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.</p> <p>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.</p>			
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	
1	Administrative & General Overheads	51 473	
2	Allowance for Funds Used During Construction	3 820	
3	Payroll Taxes (FICA, FUTA & SUTA)	21 283	
4	Pension Costs	15 972	
5	Group Insurance	14 463	
6	Workmen's Compensation Insurance	3 240	
7			
8			
9			
10			
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46	TOTAL	110 251	

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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.

Allowance for Funds Used During Construction is applied at the rate of 8.67% per annum, except in the Marianna division which is 8.20% per annum, on construction requiring over 60 days for completion. (See attached schedule for methods used to determine Allowance for Funds Used During Construction.)

Payroll taxes, pensions, group insurance and workmens compensation insurance are all directly applied to all company labor charged to construction. The rates are revised monthly, based upon cost. Only the workmens compensation insurance rate varies with the type of construction -- electric, gas or water -- with the basis being the cost of insurance as determined by utility experience rates.

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	S -0-		
(2)	Short-Term Interest			s
(3)	Long-Term Debt	D 11 852 843	47.75	d 9.66
(4)	Preferred Stock	P 1 036 615	4.18	p 4.77
(5)	Common Equity	C 11 932 150	48.07	c 16.04
(6)	Total Capitalization	24 821 608	100%	
(7)	Average Construction Work in Progress Balance	W 92 945		

2. Gross Rate for Borrowed Funds $s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$ 4.61

3. Rate for Other Funds $\left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$ 7.91

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds— 3.43
b. Rate for Other Funds— 5.24

FLORIDA PUBLIC UTILITIES COMPANY
 ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION
 FOR YEAR ENDING DECEMBER 31, 1984

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 12-31-83 Sources of Capital were not material enough to merit a change in the AFUDC rates between 1978 and 1984.

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	5 152 576	5 152 576		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	617 914	617 914		
4	(413) Expenses of Electric Plant Leased to Others				
5	Transportation Expenses—Clearing	62 732	62 732		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 8)	680 646	680 646		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired	218 567	218 567		
12	Cost of Removal	83 937	83 937		
13	Salvage (Credit)	50 603	50 603		
14	TOTAL Net Charges for Plant Retired (Enter Total of lines 11 thru 13)	251 901	251 901		
15	Other Debit or Credit Items (Describe)				
16	Accrued Depreciation on Property Acquired - Credit	9 669	9 669		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	5 590 990	5 590 990		

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

18	Steam Production				
19	Nuclear Production				
20	Hydraulic Production—Conventional	88 111	88 111		
21	Hydraulic Production—Pumped Storage				
22	Other Production	120 005	120 005		
23	Transmission	696 955	696 955		
24	Distribution	4 140 344	4 140 344		
25	General	545 575	545 575		
26	TOTAL (Enter Total of lines 18 thru 25)	5 590 990	5 590 990		

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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				
2	Two Frame Dwellings and one Small			
3	Storage Building in Jackson County,			
4	Florida	4 505		4 505
5	Land in Jackson County, Florida	64 004		64 004
6				
7				
8				
9				
10				
11				
12				
13				
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36				
37				
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40				
41				
42				
43	Minor Item Previously Devoted to Public Service			
44	Minor Items - Other Nonutility Property			
45	TOTAL	68 509		68 509

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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, *Investment in Subsidiary Companies*.

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).

(a) Investment in Securities — List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances — Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show

whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

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.

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.

5. If Commission approval was required for any advance made or security acquired, designate such fact in

a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

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).

8. Report on line 23, column (a) the total cost of Account 123.1.

Line No.	Description of Investment <i>(a)</i>	Date Acquired <i>(b)</i>	Date of Maturity <i>(c)</i>	Amount of Investment at Beginning of Year <i>(d)</i>	Equity in Subsidiary Earnings for Year <i>(e)</i>	Revenues for Year <i>(f)</i>	Amount of Investment at End of Year <i>(g)</i>	Gain or Loss from Investment Disposed of <i>(h)</i>
1	Flo-Gas Corporation Common Stock Equity in Earnings	5-1949		10 000 1 383 883	115 484		10 000 1 499 367	
2								
3								
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	1 393 883	115 484	1 509 367	

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MATERIALS AND SUPPLIES

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.

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	2 990	2 990	Electric
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)	630 640	702 379	El. Gas & Wat.
6	Assigned to — Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)	210 214	234 126	Electric Gas
10	Assigned to — Other			& Water
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	840 854	936 505	
12	Merchandise (Account 155)	222 623	192 943	Gas
13	Other Materials and Supplies (Account 156)	70 514	115 791	Gas
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)	1 136 981	1 248 229	

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

	<u>Amount</u>	<u>Account Debited</u>	<u>Account Credited</u>
<u>Marianna</u>			
Electric Operation and			
Construction Supplies	\$ 11 063	163	154
<u>West Palm Beach</u>			
Gas Operation and			
Construction Supplies	10 552	163	154
Merchandise	1 272	163	155

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Name of Respondent 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, 19 <u>84</u>						
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)												
Line No.	Description of Extraordinary Loss (Include in the description the date of loss, the date of Commission authorization to use (Account 182.1 and period of amortization (mo, yr to mo, yr).) (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	NONE											
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16												
17												
18												
19												
20	TOTAL											
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)												
Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr to mo, yr.)) (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)						
				Account Charged (d)	Amount (e)							
21	NONE											
22												
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50												
51							TOTAL					

Name of Respondent 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, 19 <u>84</u>	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
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		69 625	923	66 095		
2				146	3 530		
3							
4	Pension Plan Trust		325 952	265	325 952		
5							
6	Cashiers Overages and Shortages	611	1 799	253	2 410		
7							
8							
9	Energy Conservation Program Costs Being Amortized Over Six-Month Periods	(5 970)	127 552	906-910	142 366	(20 784)	
10							
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45							
46							
47	Misc. Work in Progress	6 529				29 535	
48	DEFERRED REGULATORY COMMISSION EXPENSES (See pages 350-351)						
49	TOTAL	1 170				8 751	

Name of Respondent 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, 19 <u>84</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.
2. At Other (Specify), include deferrals relating to other income and deductions.

3. If more space is needed, use separate pages as required.
4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts under Other.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Accelerated Depreciation Property - Federal	99 779	88 704
3	- State	10 443	9 176
4	Self-Insurance Reserve - Federal	18 417	12 566
5	- State	2 126	1 457
6	Conservation Program Costs - Federal	2 609	9 083
7	Other - State	298	1 039
8	TOTAL Electric (Enter Total of lines 2 thru 7)	133 672	122 025
9	Gas		
10	Self-Insurance Reserve - Federal	36 834	25 133
11	- State	4 214	2 875
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	41 048	28 008
17	Other (Specify) Water - Self-Insurance Reserve	2 547	1 732
18	TOTAL (Account 190) (Enter Total of lines 8, 16 and 17)	177 267	151 765

NOTES

Other (Specify)

Water

Self-Insurance Reserve - Federal
- State

2 302
245

1 571
161

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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 206, <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	734 998	2 630 035
3	Convertible Preference	900	1 800
4			
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46	TOTAL	735 898	2 631 835

Name of Respondent 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, 19 <u>84</u>
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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>
Credits				
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>
Debits				
Issuance of 4½% Cumulative Preferred Stock			600,000.00	
Excess of the Par Value of the New Authorized \$3 Par Value Common Stock Over the Par Value of the Old Shares				92,250.00
Total Debits			<u>600,000.00</u>	<u>92,250.00</u>
Capital Surplus - End of Period	<u>\$195,298.59</u>	<u>\$318,733.72</u>	<u>\$198,879.16</u>	<u>\$106,629.16</u>

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

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

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DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.

2. If any change occurred during the year in the balance with 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.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
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12		
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14		
15		
16		
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20		
21	TOTAL	

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.

2. If any change occurred during the year in the balance with respect 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.

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 \$367 representing the retirement of that portion of capital stock expense applicable to the conversion to common stock of 200 shares of convertible preference stock at \$1.835 per share. The offsetting charge was recorded to account 439, Miscellaneous Debits to Retained Earnings.	1 644
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[illegible]

FERC #1

FLORIDA PUBLIC UTILITIES COMPANY

YEAR ENDED DECEMBER 31, 1984

ACCOUNT 224: Debentures Retired

On November 1, 1984, \$36,000.00 principal amount of 6 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 3/4% Debentures Due 1989	\$ 36,000.00
125 Sinking Fund	\$ 36,000.00
.....	



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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									
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45									
46									
47									
48									
49	TOTAL								

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes

chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that 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)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	<u>Federal</u>							
2	Income-Normal & Surtax 1983	(264 100)		(746)	(264 846)			
3	Income-Normal & Surtax 1984			708 800	585 000		123 800	
4	Unemployment 1983	656		(152)	504			
5	Unemployment 1984			16 415	15 905		510	
6	FICA 1984			392 981	392 981			
7	Highway Use Tax 1984			940	940			
8	Total Federal	(263 444)		1 118 238	730 484		124 310	
9	<u>State of Florida</u>							
10	Income 1983	(24 900)		(400)	(25 300)			
11	Income 1984			117 300	112 400		4 900	
12	Emergency Excise 1983	(100)		(1 428)	(1 528)			
13	Emergency Excise 1984			23 600	23 600			
14	Gross Receipts 1983	70 804		(3)	70 801			
15	Gross Receipts 1984			349 656	263 893		85 763	
16	Unemployment 1983	164		(38)	126			
17	Unemployment 1984			8 208	7 953		255	
18	FPSC Assessment 1983	31 909			31 909			
19	FPSC Assessment 1984			83 477	40 908		42 569	
20	Intang. Personal Prop. 1984			4 307	4 307			
21	Business Licenses 1984			110	110			
22	Total State of Florida	77 877		584 789	529 179		133 487	
23	<u>Local</u>							
24	Ad Valorem 1984			416 652	416 652			
25	Business Licenses 1984			6 364	6 364			
26	Franchise 1983-1984	50 094		(3 962)	46 132			
27	Total Local	50 094		419 054	469 148			
28	TOTAL	(135 473)		2 122 081	1 728 811		257 797	

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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)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Gas (Accts. 408.1 409.1)	Water (Accts. 408.1 409.1)	Other (l)	Other Income and Deduct. (Accts. 408.2 409.2)	Balance Sheet Accounts and Merch. & Jobbing
1								
2	1 808			1 386	(4 021)		81	
3	483 109			144 640	(30 445)		111 496	
4				(152)				
5	1 999			6 992	247			7 177
6	75 925			175 620	9 443			131 993
7								940
8	562 841			328 486	(24 776)		111 577	140 110
9								
10	116			135	(647)		(4)	
11	71 693			33 126	(258)		12 739	
12	(875)			(627)	74			
13	9 744			13 021	835			
14				(3)				
15	85 951			263 705				
16				(38)				
17	999			3 497	124			3 588
18								
19	33 625			34 166	15 686			
20	1 335			2 757	215			
21				10			100	
22	202 588			349 749	16 029		12 835	3 588
23								
24	171 810			219 544	25 298			
25	475			5 584	75		230	
26	(3 545)				(417)			
27	168 740			225 128	24 956		230	
28	TOTAL 934 169			903 363	16 209		124 642	143 698

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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES**

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

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with

taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117) Excluding Equity in Earnings of Subsidiary	1 483 983
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Uncollectible Reserve	25 408
6	Service Contributions	42 200
7	Additional Tax Gain - Property Sold- DeLand	14 153
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Income Taxes	1 208 128
11	Amortization of Acquisition Adjustment	16 223
12	Conservation Program Costs	14 814
13	Unrecovered Purchased Power & Gas Costs	509 712
14	Income Recorded on Books Not Included in Return	
15	Self-Insurance Reserve	41 837
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Depreciation	680 552
21	Expenses Capitalized on Books	299 105
22	Cost of Removal - ADR Property	61 300
23	Ordinary Loss on ACRS Property Retirements	20 300
24		
25		
26		
27	Federal Tax Net Income	2 211 527
28	Show Computation of Tax:	
29	Net Income Subject to Normal Tax	2 211 527
30	Tax @ 46%	1 017 302
31	Rounded	1 017 300
32	Less Investment Tax Credit	308 500
33	Federal Income Tax Accrual for 1984	708 800
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Name of Respondent		This Report Is:		Date of Report		Year of Report	
FLORIDA PUBLIC UTILITIES CO.		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)		Dec. 31, 19 <u>84</u>	
OTHER DEFERRED CREDITS (Account 253)							
<p>1. Report below the particulars (details) called for concerning other deferred credits.</p> <p>2. For any deferred credit being amortized, show the period of amortization.</p> <p>3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.</p>							
Line No.	Description of Other Deferred Credit (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)	
			Contra Account (c)	Amount (d)			
1	Over-Recovery of Fuel						
2	Adjustment Charges	417 157	449	1 049 167	1 329 711	697 701	
3							
4	Amortized Over succeeding six-month periods.						
5							
6							
7							
8	Over-Recovery of						
9	Purchased Gas Costs	325 952	485	379 441	332 843	279 354	
10							
11	Amortized over the same six-month period in the next year.						
12							
13							
14							
15							
16							
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44							
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46							
47	TOTAL	743 109				977 055	

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Name of Respondent 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, 19 <u>84</u>
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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
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NOTES (Continued)

Name of Respondent 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, 19 <u>84</u>
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ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 282			
2	Electric	2 139 543	246 279	
3	Gas	2 162 271	228 032	
4	Other (<i>Define</i>)	121 981	27 914	
5	TOTAL (<i>Enter Total of lines 2 thru 4</i>)	4 423 795	502 225	
6	Other (<i>Specify</i>)			
7				
8				
9	TOTAL Account 282 (<i>Enter Total of lines 5 thru 8</i>)	4 423 795	502 225	
10	Classification of TOTAL			
11	Federal Income Tax	4 069 617	445 841	
12	State Income Tax	354 178	56 384	
13	Local Income Tax			

NOTES

Name of Respondent 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, 19 <u>84</u>
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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) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
		190	12 341	282	17	2 373 498	2
		146	140			2 390 163	3
		282	17			149 878	4
			12 498		17	4 913 539	5
							6
							7
							8
			12 498		17	4 913 539	9
							10
			11 216		15	4 504 257	11
			1 282		2	409 282	12
							13

NOTES (Continued)

Name of Respondent 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, 1984
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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.
 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	Underrecoveries-Purchased Electricity	223 390	62 968	231 524
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Enter Total of lines 2 thru 8)	223 390	62 968	231 524
10	Gas			
11	Underrecoveries-Purchased Gas	338 756	52 464	132 137
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Enter Total of lines 10 thru 16)	338 756	52 464	132 137
18	Other (Specify)			
19	TOTAL Account 283 (Enter Total of lines 9, 17 and 18)	562 146	115 432	363 661
20	Classification of TOTAL			
21	Federal Income Tax	504 431	103 582	326 326
22	State Income Tax	57 715	11 850	37 335
23	Local Income Tax			

NOTES

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

Income and deductions.

273 If include amounts related to insignificant items under Other.

Provide in the space below explanations for pages 272 and

4. Use separate pages as required

AL JUSTMENTS							Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits		Balance at End of Year (k)	
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
						54 834	3
							4
							5
							6
							7
							8
						54 834	9
							10
						259 083	11
							12
							13
							14
							15
							16
						259 083	17
							18
						313 917	19
							20
						281 687	21
						32 230	22
							23

NOTES (Continued)

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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 84
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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 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 de-

mand. (See Account 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	11 985 751	10 980 403	155 622	146 667	14 568	14 022
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	8 206 450	7 577 025	106 876	100 680	2 273	2 244
5	Large (or Industrial) (See Instr. 4)	5 959 898	4 353 881	79 626	55 722	7	7
6	(444) Public Street and Highway Lighting	185 561	183 208	1 797	1 803	22	24
7	(445) Other Sales to Public Authorities	398 448	364 434	5 011	4 763	184	187
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales	114 483	108 767	1 411	1 416	1	1
10	TOTAL Sales to Ultimate Consumers	26 850 591	23 567 718	350 343	311 051	17 055	16 485
11	(447) Sales for Resale	357 545	1 040 272	6 001	18 475	1	1
12	TOTAL Sales of Electricity	27 208 136 *	24 607 990	356 344 **	329 526	17 056	16 486
13	(Less)(449.1) Provision for Rate Refunds	292 830	255 403				
14	TOTAL Reve. Net of Prov. for Refunds	26 915 306	24 352 587	356 344	329 526	17 056	16 486
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues	38 331	32 098				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	9 905	9 461				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	12 681	8 877				
22							
23							
24							
25							
26	TOTAL Other Operating Revenues	60 917	50 436				
27	TOTAL Electric Operating Revenues	26 976 223	24 403 023				

*Includes \$ -0- unbilled revenues.

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

Name of Respondent 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, 19 <u>84</u>
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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						
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35						
36						
37						
38						
39						
40						
41	Total Billed	348 932 227	26 736 108	17 054	20 460	.077
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL					

SALE OF ELECTRICITY BY RATE SCHEDULES

Number and Title of Rate Schedule (a)		KWH Sold (b)	Revenue (c)	Average No. of Customers (d)	KWH Sales /Customer (e)	Revenue/ KWH Sold (f)
Code						
Marianna Division						
Residential	40-1	506,897	55,832	590*	859	.110
	41-1	75,892,139	5,428,578	7,755	9,786	.072
	43-1	505,760	32,648	232*	2,180	.065
	51-1	168,969	21,887	196*	862	.130
	56-1	20,421	3,785	41*	498	.185
	57-1	34,559	5,253	69*	501	.152
Fernandina Div.						
Residential	60-1	105,558	10,796	122*	865	.102
	61-1	6,987,249	599,517	842	8,298	.086
	62-1	71,266,895	5,810,696	5,971	11,936	.082
	63-1	12,537	960	3*	4,179	.077
	68-1	26,454	4,876	47*	563	.184
	71-1	93,024	10,747	106*	878	.116
	72-1	1,728	176	1*	1,728	.102
Billed		155,622,190	11,985,751	14,568	10,682	.077
Unbilled		6,139,609	474,328			
Marianna Division						
Comm'l. & Ind'l.	40-3	216,781	23,880	251*	864	.110
	43-3	5,272	339	3*	1,757	.064
	45-3	66,070,260	4,670,315	1,565	42,217	.071
	51-3	151,387	19,493	173*	875	.129
	52-3	58,063	5,723	32*	1,814	.099
	53-3	77,955	8,393	42*	1,856	.108
	56-3	18,858	3,507	38*	496	.186
	57-3	25,732	3,548	34*	757	.138
	47-5	40,218,000	2,548,852	5	8,043,600	.063
Fernandina Div.						
Comm'l. & Ind'l.	60-3	196,870	25,004	59*	3,337	.127
	63-3	37,548	3,006	17*	2,209	.080
	65-3	15,023,306	1,416,638	639	23,511	.094
	67-3	24,878,538	2,012,785	69	360,559	.081
	68-3	13,190	2,500	23*	573	.190
	71-3	63,921	7,361	60*	1,065	.115
	72-3	20,238	2,030	12*	1,687	.100
	73-3	18,024	1,928	9*	2,003	.107
	66-5	39,408,000	3,411,046	2	19,704,000	.087
Billed		186,501,943	14,166,348	2,280	81,799	.076
Unbilled		4,098,664	312,212			

*Denotes duplicate customers.

SALE OF ELECTRICITY BY RATE SCHEDULES

Number and Title of Rate Schedule (a)		KWH Sold (b)	Revenue (c)	Average No. of Customers (d)	KWH Sales /Customer (e)	Revenue, KWH Sold (f)
<u>Code</u>						
<u>Marianna Division</u>						
Public Street & Highway Lighting	42-8	802,224	85,619	9	89,136	.107
	49-8	58,920	7,352	8	7,365	.125
	54-8	256,193	19,014	2	128,097	.074
	55-8	22,176	2,145	2	11,088	.097
	58-8	21,749	3,275	8*	2,719	.151
	59-8	10,057	1,228	2*	5,029	.122
<u>Fernandina Div.</u>						
Public Street & Highway Lighting	74-8	36,834	6,323	1*	36,834	.172
	75-8	16,643	2,248	1*	16,643	.135
	76-8	572,498	58,357	1	572,498	.102
Billed		1,797,294	185,561	22	81,695	.103
Unbilled		14,749	1,554			
<u>Marianna Division</u>						
Other Public Auth.	41-7	13,435	950	1*	13,435	.071
	45-7	925,831	76,634	104	8,817	.083
	47-7	1,415,268	92,843	9	157,252	.066
	51-7	864	112	1*	864	.130
<u>Fernandina Div.</u>						
Other Public Auth.	60-7	648	67	1*	648	.103
	77-7	2,654,754	227,842	71	36,872	.086
Billed		5,010,800	398,448	184	27,233	.080
Unbilled		82,032	6,992			
Total Billed		348,932,227	26,736,108	17,054	20,460	.077
Total Unbilled Revenue		10,335,054	795,086			
Total		359,267,281	27,531,194	17,054	20,460	.077

NOTE: All rates include fuel adjustment clauses

Estimated Revenue

Marianna Division	\$10,691,526
Fernandina Beach Division	11,074,256
	<u>\$21,765,782</u>

*Denotes duplicate customers

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Name of Respondent 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, 19 <u>84</u>			
SALES FOR RESALE (Account 447)									
<p>1. Report sales during the year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.</p> <p>2. Provide in column (a) subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point of delivery; FP(C), firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin identified in column (e), providing a subtotal for each state (or county) of delivery in columns (l) and (p).</p>									
Line No.	Sales To (a)	Statistical Classification (b)	Export Across State Lines (c)	FERC Rate Schedule No. (d)	Point of Delivery (State or county) (e)	Substation Ownership (if applicable) (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1	Municipalities:								
2	City of Blountstown	FP			Blountstown, FL	RS	6*	MVa 3.3	3.7
3									
4									
5	*Contract Expired (was not renewed) effective June 1, 1984.								
6									
7									
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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</p>				<p>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.	12.5 KV	6 001	117 428	247 369	(7 252)	357 545	1
<p>Contains Customer Charge and Purchased Fuel Adjustment</p>							2
							3
							4
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Name of Respondent 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, 19 <u>84</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)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred—Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents		
12	TOTAL Operation (Enter Total of lines 4 thru 11)		
13	Maintenance		
14	(510) Maintenance Supervision and Engineering		
15	(511) Maintenance of Structures		
16	(512) Maintenance of Boiler Plant		
17	(513) Maintenance of Electric Plant		
18	(514) Maintenance of Miscellaneous Steam Plant		
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)		
20	TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)		
21	B. Nuclear Power Generation		
22	Operation		
23	(517) Operation Supervision and Engineering		
24	(518) Fuel		
25	(519) Coolants and Water		
26	(520) Steam Expenses		
27	(521) Steam from Other Sources		
28	(Less) (522) Steam Transferred—Cr.		
29	(523) Electric Expenses		
30	(524) Miscellaneous Nuclear Power Expenses		
31	(525) Rents		
32	TOTAL Operation (Enter Total of lines 23 thru 31)		
33	Maintenance		
34	(528) Maintenance Supervision and Engineering		
35	(529) Maintenance of Structures		
36	(530) Maintenance of Reactor Plant Equipment		
37	(531) Maintenance of Electric Plant		
38	(532) Maintenance of Miscellaneous Nuclear Plant		
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)		
40	TOTAL Power Production Expenses—Nuclear Power (Enter Total of lines 32 and 39)		
41	C. Hydraulic Power Generation		
42	Operation		
43	(535) Operation Supervision and Engineering		
44	(536) Water for Power		
45	(537) Hydraulic Expenses		1
46	(538) Electric Expenses	2 740	544
47	(539) Miscellaneous Hydraulic Power Generation Expenses	3 446	3 893
48	(540) Rents		
49	TOTAL Operation (Enter Total of lines 43 thru 48)	6 186	4 438

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering			
53	(542) Maintenance of Structures	14	111	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	5		
55	(544) Maintenance of Electric Plant	1 230	1 747	
56	(545) Maintenance of Miscellaneous Hydraulic Plant			
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	1 249	1 858	
58	TOTAL Power Production Expenses—Hydraulic Power (Enter Total of lines 49 and 57)	7 435	6 296	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering			
62	(547) Fuel		104	
63	(548) Generation Expenses		47	
64	(549) Miscellaneous Other Power Generation Expenses	409	351	
65	(550) Rents			
66	TOTAL Operation (Enter Total of lines 61 thru 65)	409	502	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering			
69	(552) Maintenance of Structures			
70	(553) Maintenance of Generating and Electric Plant	18	946	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	291	956	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	309	1 902	
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 72)	718	2 404	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	21 661 050	19 339 142	
76	(556) System Control and Load Dispatching			
77	(557) Other Expenses	34	13	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	21 661 084	19 339 155	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	21 669 237	19 347 855	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering			
83	(561) Load Dispatching			
84	(562) Station Expenses	12 326	11 272	
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)	12 326	11 272	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering			
93	(569) Maintenance of Structures			
94	(570) Maintenance of Station Equipment	10 299	3 439	
95	(571) Maintenance of Overhead Lines	1 414	780	
96	(572) Maintenance of Underground Lines			
97	(573) Maintenance of Miscellaneous Transmission Plant	1 212	220	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	12 925	4 439	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	25 251	15 711	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	85 747	80 989	
103	(581) Load Dispatching		84	

Name of Respondent FLORIDA PUBLIC UTILITIES CO.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Dg, Yr)	Year of Report Dec. 31, 19 <u>84</u>
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION EXPENSES (Continued)		
105	(582) Station Expenses	860	13 608
106	(583) Overhead Line Expenses	8 132	18 575
107	(584) Underground Line Expenses	914	1 951
108	(585) Street Lighting and Signal System Expenses	3 117	3 855
109	(586) Meter Expenses	121 182	106 798
110	(587) Customer Installations Expenses	23 260	28 057
111	(588) Miscellaneous Distribution Expenses	88 693	84 197
112	(589) Rents	1 676	1 784
113	TOTAL Operation (Enter Total of lines 102 thru 112)	333 581	339 898
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	28 029	26 194
116	(591) Maintenance of Structures	2 233	1 569
117	(592) Maintenance of Station Equipment	29 579	8 272
118	(593) Maintenance of Overhead Lines	385 057	376 273
119	(594) Maintenance of Underground Lines	26 060	28 539
120	(595) Maintenance of Line Transformers	18 358	31 707
121	(596) Maintenance of Street Lighting and Signal Systems	17 642	14 059
122	(597) Maintenance of Meters	2 973	944
123	(598) Maintenance of Miscellaneous Distribution Plant	7 937	5 023
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	517 868	492 580
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	851 449	832 478
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	53 825	50 034
129	(902) Meter Reading Expenses	73 050	70 780
130	(903) Customer Records and Collection Expenses	297 444	271 479
131	(904) Uncollectible Accounts	41 343	54 754
132	(905) Miscellaneous Customer Accounts Expenses	24 938	20 249
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	490 600	467 296
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	55 905	33 704
137	(908) Customer Assistance Expenses	55 697	63 082
138	(909) Informational and Instructional Expenses	28 045	49 525
139	(910) Miscellaneous Customer Service and Informational Expenses	27	(559)
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	139 674	145 752
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	39	
144	(912) Demonstrating and Selling Expenses	2 777	2 290
145	(913) Advertising Expenses	1 941	1 611
146	(916) Miscellaneous Sales Expenses		260
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	4 757	4 161
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	193 192	180 064
151	(921) Office Supplies and Expense	35 553	40 867
152	(Less) (922) Administrative Expenses Transferred—Cr.	51 473	46 078
153	(923) Outside Services Employee	111 768	211 857
154	(924) Property Insurance	11 299	6 331
155	(925) Injuries and Damages	69 080	59 360
156	(926) Employee Pensions and Benefits	124 606	120 697

Name of Respondent 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, 19 84
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
157	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
158	(927) Franchise Requirements			
159	(928) Regulatory Commission Expenses	15 727	19 509	
160	(929) Duplicate Charges—Cr.			
161	(930.1) General Advertising Expenses	2 055	3 685	
162	(930.2) Miscellaneous General Expenses	46 483	49 615	
163	(931) Rents	21 151	21 225	
164	TOTAL Operation (Enter Total of lines 150 thru 163)	579 441	667 132	
165	Maintenance			
166	(935) Maintenance of General Plant	23 181	21 245	
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	602 622	688 377	
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	23 783 590	21 501 630	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)	10-28-84
2. Total Regular Full-Time Employees(Equivalent Employees from Joint Functions - 10)	70
3. Total Part-Time and Temporary Employees	4
4. Total Employees	74

Name of Respondent 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, 1984				
PURCHASED POWER (Account 555) (Except interchange power)									
<p>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.</p> <p>2. Provide in column (a) subheadings and classify purchases as to: (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b) using the following codes: FP, firm power; DP, dump or surplus power; O, other. Describe the nature of any purchases classified as Other Power. Enter an "x" in column (c) if purchase involves import across a state line.</p> <p>3. Report separately firm, dump, and other power purchased</p>									
Line No.	Purchased From (a)	Statistical Classification (b)	Import Across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Receipt (e)	Substation Ownership (if applicable) (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1	<u>Non-Associated Utilities</u>								
2	Gulf Power Company	FP			Altha, Florida	SS	2.5	2.9	5.1
3	Gulf Power Company	FP			Blountstown, FL	SS	7.0	6.8	7.4
4	Gulf Power Company	FP			Marianna, FL	SS	20.0	16.0	19.4
5	Gulf Power Company	FP			Marianna, FL	SS	21.0	14.1	17.1
6									
7	<u>Municipalities</u>								
8	City of Jacksonville								
9	Electric Authority	FP			Yulee, Florida	SS	MW*	39.5	41.9
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
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*70% of Maximum Demand for preceding eleven months.

Name of Respondent 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, 19 <u>84</u>	
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 (l) 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 Min.Int.	12.5KV	13 373	271 256	517 149	(32 863)	755 542	1
15 Min.Int.	12.5KV	35 308	531 544	1 365 363	(92 059)	1 804 848	2
15 Min.Int.	12.5KV	76 866	1 283 594	2 972 408	(205 865)	4 050 137	3
15 Min.Int.	12.5KV	74 878	1 250 691	2 895 509	(202 170)	3 944 030	4
							5
							6
							7
							8
15 Min.Int.	67KV	174 672	1 518 102	1 089 641	8 152 637	10 760 380	9
							10
							11
							12
							13
							14
			Ø Fuel Adjustment & Customer Charge				15
							16
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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>84</u>			
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	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
FLORIDA PUBLIC UTILITIES CO.			Dec. 31, 19 <u>84</u>
TRANSMISSION OF ELECTRICITY FOR OR BY OTHERS (Accounts 456 and 565) (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> <p>(a) Name of company and description of service rendered or received. Designate associated companies.</p> <p>(b) Points of origin and termination of service specifying also any transformation service involved.</p> <p>(c) MWh received and MWh delivered.</p> <p>(d) Monetary settlement received or paid and basis of settlement, included in Account 456 or 565.</p> <p>(e) Nonmonetary settlement, if any, specifying the MWh representing compensation for the service, specifying whether such power was firm power, dump or other power, and state basis of settlement. If nonmonetary settlement was other than MWh describe the nature of such settlement and basis of determination.</p> <p>(f) Other explanations which may be necessary to indicate the nature of the reported transactions. Include in such explanations a statement of any material services remaining to be received or furnished at end of year and the accounting recorded to avoid a possible material distortion of reported operating income for the year.</p>			
NONE			

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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	4 761		
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	18 827		
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 (36 Items)	1 651		
7	(1) Directors' Expenses (11 Items)	923		
8	(1) Chamber of Commerce Dues (6 Items)	2 423		
9	(1) Pension Plan Expense			
10	(2) Chase Manhattan Bank, N.A. (3 Items)	17 142		
11	(2) George B. Buck, Consulting Actuaries, Inc. (1 Item)	436		
12	(1) Miscellaneous (7 Items)	320		
13				
14				
15				
16				
17				
18				
19				
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46	TOTAL	46 483		

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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	7 356			7 356
5	Hydraulic Production Plant—Pumped Storage				
6	Other Production Plant	13 212			13 212
7	Transmission Plant	54 654			54 654
8	Distribution Plant	517 754			517 754
9	General Plant	24 938			24 938
10	Common Plant—Electric				15 658*
11	TOTAL	617 914			633 572

B. Basis for Amortization Charges

*Not Allocated on Pages 114 and 115.
Not Included on Page 213, Line 3.

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
14							
15							
16	331				3.1		
17	332				3.1		
18	333				3.3		
19	334				3.3		
20	335				3.9		
21							
22	341		50.0	0	2.0		
23	343		37.0	0	2.7		
24	344		37.0	0	2.7		
25	345		32.3	0	3.1		
26							
27	355		34.5	0	2.9		
28	356		40.0	0	2.5		
29							
30	361		41.6	0	2.4		
31	362		29.0	10	3.1		
32	364		25.0	(5)	4.2		
33	365		22.6	30	3.1		
34	367		38.5	0	2.6		
35	368		28.1	10	3.2		
36	369		28.6	0	3.3		
37	370		29.7	(10)	3.7		
38	371		16.7	20	4.8		
39	373		21.7	0	4.6		
40							
41	390		41.7	0	2.4		
42	391		32.8	5	2.9		
43	392 (Autos & Lt. Trucks)		5.0	20	16.0		
44	392 (Heavy Trucks)		10.0	20	8.0		
45	393		27.0	0	3.7		
46	394		25.0	0	4.0		
47	395		32.3	9	3.1		
48	396		17.5	0	5.7		
49	397		11.8	10	7.6		
50	398		40.0	0	2.5		
51							
52							
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Name of Respondent		This Report Is:		Date of Report		Year of Report	
FLORIDA PUBLIC UTILITIES CO.		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)		Dec. 31, 19__84	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges (Continued)							
Line No.	Account No.	Depreciable Plant Base (In thousands)	Estimated Avg. Service Life	Net Salvage (Percent)	Applied Depr. Rate(s) (Percent)	Mortality Curve Type	Average Remaining Life
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
64							
65							
66							
67	341		20.0	0	5.00		
68	342		20.0	0	5.00		
69	343		20.0	0	5.00		
70	344		20.0	0	5.00		
71	346		20.0	0	5.00		
72							
73	350		76.9	0	1.34		
74	352		42.0	0	2.38		
75	353		37.0	0	2.70		
76	354		45.5	0	2.20		
77	355		30.4	(20)	3.95		
78	356		29.8	0	3.36		
79	359		39.5	0	2.53		
80							
81	360		44.3	0	2.26		
82	361		47.3	0	2.09		
83	362		29.5	10	3.04		
84	364		26.7	0	3.75		
85	365		32.3	0	3.10		
86	366		50.3	0	1.99		
87	367		34.1	0	2.93		
88	368		32.8	5	2.90		
89	369		27.2	0	3.68		
90	370		33.3	(5)	3.15		
91	371		10.5	5	8.96		
92	373		17.7	0	5.65		
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							
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111							
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113							
114							
115							

Name of Respondent 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, 1984
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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		
2	Account 425: Miscellaneous Amortization	
3	NONE	
4	Account 426: Miscellaneous Income Deductions	
5	426.11 Charitable Contributions and Donations	
6	- inside service area	5 615
7	426.12 Charitable Contributions and Donations	
8	- outside service area	117
9	426.13 Civic and Social Club Dues	7 160
10	426.3 Penalties	89
11	426.4 Expenditures for Lobbying and Other	
12	Politically Related Activities	350
13	426.5 Other - Consulting Fees for J. K. Roberts	12 000
14	- Miscellaneous	3 287
15	Total Miscellaneous Income Deductions	28 618
16	Account 430: Interest on Debt to Associated Companies	
17	NONE	
18	Account 431: Other Interest Expense	
19	Customer Deposit Interest	130 460
20	Interest on Over-Earnings Refund	1 641
21	Interest on Payable to Florida Gas Transmission Company	1 148
22	Interest on Federal Income Tax Liability	303
23	Total Other Interest Expense	133 552
24		
25		
26		
27		
28		
29		
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Name of Respondent 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, 1984
REGULATORY COMMISSION EXPENSES					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.			2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.		
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	Florida Public Service Commission				
2	Docket No. 840001-EU/840002-EU				
3	Electric Fuel & Conservation Cost				
4	Rate Adjustment Hearings		4 506	4 506	
5	Docket No. 830066-EU Street Lighting		2 488	2 488	
6	Docket No. 830377-EU Cogeneration				
7	Tariff Hearings		7 274	7 274	
8	Federal Energy Regulatory Commission				
9	Docket No. ER 82-798 Florida Public				
10	Utilities Company Rate Filing		364	1 084	
11	Docket No. ER 84-218 Revision of				
12	Gulf Power Contract		165	165	
13	Docket No. ER 84-481 Cancellation				
14	of Blountstown Contract		930	930	
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
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40					
41					
42					
43					
44					
45					
46	TOTAL		15 727	16 447	

Name of Respondent 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, 19 <u>84</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.

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

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

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

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 186, End of Year	Line No.
CHARGED CURRENTLY TO			Deferred to Account 186	Contra Account	Amount		
Department (f)	Account No. (g)	Amount (h)				(i)	
							1
							2
							3
Electric	928	4 506					4
Electric	928	2 488					5
							6
Electric	928	7 274					7
							8
							9
Electric	928	364					10
							11
Electric	928	165					12
							13
Electric	928	930					14
							15
							16
							17
							18
							19
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							21
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		15 727					46

Name of Respondent 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, 19 <u>84</u>
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

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

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

A. Electric R, D & D Performed Internally

(1) Generation

a. Hydroelectric

i. Recreation, fish, and wildlife

ii. Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) System Planning, Engineering and Operation

(3) Transmission

a. Overhead

b. Underground

(4) Distribution

(5) Environment (other than equipment)

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

(7) Total Cost Incurred

B. Electric R, D & D Performed Externally

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

Line No.	Classification (a)	Description (b)
1		
2		
3		
4		
5		
6		
7		
8		NONE
9		
10		
11		
12		
13		
14		
15		
16		
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19		
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Name of Respondent 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, 19 84
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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)		
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
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Name of Respondent 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, 19 <u>84</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	5 230		
4	Transmission	10 036		
5	Distribution	287 971		
6	Customer Accounts	278 281		
7	Customer Service and Informational			
8	Sales	2 097		
9	Administrative and General	2 578		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	586 193		
11	Maintenance			
12	Production	939		
13	Transmission			
14	Distribution	254 490		
15	Administrative and General	2 256		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	257 685		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	6 169		
19	Transmission (Enter Total of lines 4 and 13)	10 036		
20	Distribution (Enter Total of lines 5 and 14)	542 461		
21	Customer Accounts (Transcribe from line 6)	278 281		
22	Customer Service and Informational (Transcribe from line 7)			
23	Sales (Transcribe from line 8)	2 097		
24	Administrative and General (Enter Total of lines 9 and 15)	4 834		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	843 878	224 323	1 068 201
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Natural Gas (Including Expl. and Dev.)			
30	Other Gas Supply	2 291		
31	Storage, LNG Terminaling and Processing	5 483		
32	Transmission			
33	Distribution	956 141		
34	Customer Accounts	396 479		
35	Customer Service and Informational			
36	Sales	264 736		
37	Administrative and General	24 053		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	1 649 183		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	2 218		
44	Transmission			
45	Distribution	347 349		
46	Administrative and General	5 942		
47	TOTAL Maintenance (Enter Total of lines 40 thru 46)	355 509		

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production—Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production—Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)			
51	Other Gas Supply (Enter Total of lines 30 and 42)	2 291		
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)	7 701		
53	Transmission (Enter Total of lines 32 and 44)			
54	Distribution (Enter Total of lines 33 and 45)	1 303 490		
55	Customer Accounts (Transcribe from line 34)	396 479		
56	Customer Service and Informational (Transcribe from line 35)			
57	Sales (Transcribe from line 36)	264 736		
58	Administrative and General (Enter Total of lines 37 and 46)	29 995		
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	2 004 692	459 196	2 463 888
60	Other Utility Departments			
61	Operation and Maintenance	128 341	36 988	165 329
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	2 976 911	720 507	3 697 418
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	282 069		282 069
66	Gas Plant	168 098		168 098
67	Other	57 608		57 608
68	TOTAL Construction (Enter Total of lines 65 thru 67)	507 775		507 775
69	Plant Removal (By Utility Department)			
70	Electric Plant	30 942		30 942
71	Gas Plant	18 077		18 077
72	Other	4 677		4 677
73	TOTAL Plant Removal (Enter Total of lines 70 thru 72)	53 696		53 696
74	Other Accounts (Specify):			
75	143 Other Accounts Receivable - Misc.			34 870
76	146 Accounts Receivable - Assoc. Comp.			872 936
77	163 Stores Expense			143 245
78	184 Clearing Accounts			64 414
79	185 Temporary Facilities			8 048
80	186 Miscellaneous Deferred Debits			75 367
81	416 Costs & Expenses of Merchandising,			
82	Jobbing & Contract Work - Gas			345 893
83	418 Non-Operating Rental Income			2 384
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	1 547 157		1 547 157
96	TOTAL SALARIES AND WAGES	5 085 539	720 507	5 806 046

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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
Structures & Improvements
Office Furniture & Fixtures
Data Processing Equipment

\$ 145,767
428,897
52,240
436 131
<u>\$1,063 035</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 12-31-83 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, 1984

<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	\$ 319,226
Local "A" West Palm Beach	5,604	44.45	255,438
Subtotal	12,608	100.00	574,664
Office Furniture & Fixtures			52,240
Data Processing Equipment			436,131
Total	12,608	100.00	\$1,063,035
Allocation of Local "A"			
Fla. Pub. Util. Co.	\$17,110,812	88.90	\$ 227,084*
Flo-Gas Corp. (Non-Reg.)	2,137,233	11.10	28,354*
Total	\$19,248,045	100.00	\$ 255,438

Allocation of
General "X"

Fla. Pub. Util. Co.			
Marianna	\$ 9,637,071	20.46	\$ 76,002
Fernandina (E)	10,720,219	22.76	84,546
West Palm Beach	17,337,896	36.81	136,737
Sanford	3,044,943	6.46	23,997
DeLand	1,462,599	3.10	11,515
Fernandina (W)	2,149,182	4.56	16,939
Flo-Gas Corporation			
West Palm Beach	2,165,587	4.60	17,087
Sanford	248,864	.53	1,969
DeLand	339,848	.72	2,674
Total	\$47,106,209	100.00	\$ 371,466

<u>Composite Allocation</u>	<u>Bldg. Land & Office Furn. & Fixtures</u>	<u>Data Processing Equipment %</u>	<u>Amount</u>	<u>Common Utility Plant</u>
Fla. Publ. Util. Co.				
Marianna	\$ 76,002	14.94	\$ 65,158	\$ 141,160
Fernandina (E)	84,546	11.86	51,725	136,271
West Palm Beach	363,821	44.21	192,814	556,635
Sanford	23,997	7.36	32,099	56,096
DeLand	11,515	3.98	17,358	28,873
Fernandina (W)	16,939	5.35	23,333	40,272
Flo-Gas Corp. (Non-Reg.)				
West Palm Beach	45,441	9.70	42,305	87,746
Sanford	1,969	1.00	4,361	6,330
DeLand	2,674	1.60	6,978	9,652
Total	\$ 626,904	100.00	\$ 436,131	\$1,063,035

*Included in Allocation Basis of General "X"

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

1983

1984

Computation of Common Utility Plant
Accumulated Provision for Depreciation:

Structures and Improvements

Avg. Bal. X 1.93% 18 Years (Less Retirements)

\$116,408

Avg. Bal. X 1.93% 19 Years (Less Retirements)

\$124,688

Office Furniture and Fixtures

Avg. Bal. X 5.16% 1 Year

\$ 1,522

Avg. Bal. X 5.16% 2 Years

\$ 1,357

Allocation of Common Plant Accumulated

Provision for Depreciation Applicable to:

West Palm Beach

Local "A"

\$117,930 X 44.45% X 88.81% =

\$ 46,554

General "X"

117,930 X 55.55% X 36.83% =

24,127

\$ 70,681

Sanford

117,930 X 55.55% X 5.99% =

3,924

DeLand

117,930 X 55.55% X 3.35% =

2,195

Marianna

117,930 X 55.55% X 20.61% =

13,502

Fernandina (E)

117,930 X 55.55% X 22.43% =

14,694

Fernandina (W)

117,930 X 55.55% X 4.59% =

3,007

Flo-Gas (Non-Reg.)

117,930 X 55.55% X 6.20% =

\$ 4,061

(Local "A")

117,930 X 44.45% X 11.19% =

5,866

9,927

\$117,930

West Palm Beach

Local "A"

\$126,045 X 44.45% X 88.90% =

\$ 49,808

General "X"

126,045 X 55.55% X 36.81% =

25,774

\$ 75,582

Sanford

126,045 X 55.55% X 6.46% =

4,523

DeLand

126,045 X 55.55% X 3.10% =

2,170

Marianna

126,045 X 55.55% X 20.46% =

14,326

Fernandina (E)

126,045 X 55.55% X 22.76% =

15,936

Fernandina (W)

126,045 X 55.55% X 4.56% =

3,193

Flo-Gas (Non-Reg.)

126,045 X 55.55% X 5.85% =

\$ 4,096

(Local "A")

126,045 X 44.45% X 11.10% =

6,219

10,315

\$126,045

Computation of Accumulated Provision for
Depreciation on Data Processing Equipment:

System 38 Avg. Bal. X 12% X 2 Years

\$ 87,695

System 38 Avg. Bal. X 12% X 3 Years

\$136,775

Allocation of Accumulated Provision for

Depreciation of Data Processing Equipment:

West Palm Beach

\$ 87,695 X 45.4% =

\$ 39,813

Sanford

87,695 X 6.5% =

5,700

DeLand

87,695 X 4.0% =

3,508

Marianna

87,695 X 14.9% =

13,067

Fernandina (E)

87,695 X 11.4% =

9,997

Fernandina (W)

87,695 X 5.3% =

4,648

Flo-Gas Corp.

87,695 X 12.5% =

10,962

\$ 87,695

West Palm Beach

\$136,775 X 44.21% =

\$ 60,468

Sanford

136,775 X 7.36% =

10,067

DeLand

136,775 X 3.98% =

5,444

Marianna

136,775 X 14.94% =

20,434

Fernandina (E)

136,775 X 11.86% =

16,222

Fernandina (W)

136,775 X 5.35% =

7,317

Flo-Gas Corp.

136,775 X 12.30% =

16,823

\$136,775

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 (Dec.)	35.1	Friday	30	6:00 p.m.	15 Min. Int.	17,613
February	33.9	Tuesday	7	7:15 a.m.	15 Min. Int.	16,039
March	36.4	Thursday	1	6:45 a.m.	15 Min. Int.	15,144
April	27.1	Saturday	28	6:45 p.m.	15 Min. Int.	14,786
May	35.4	Monday	7	1:45 p.m.	15 Min. Int.	16,703
June	36.4	Thursday	7	Estimated	15 Min. Int.	17,593
July	43.0	Wednesday	11	2:45 p.m.	15 Min. Int.	19,817
August	39.2	Friday	17	1:30 p.m.	15 Min. Int.	20,104
September	42.6	Thursday	13	3:00 p.m.	15 Min. Int.	18,240
October	32.3	Tuesday	30	6:15 p.m.	15 Min. Int.	16,267
November	28.8	Wednesday	21	6:15 p.m.	15 Min. Int.	14,870
December	33.1	Friday	7	7:00 a.m.	15 Min. Int.	14,135
TOTAL						<u>201,311</u>

MONTHLY PEAKS AND OUTPUT
FERNANDINA BEACH SYSTEM

January (Dec.)	41.9	Friday	30	10:15 a.m.	15 Min. Int.	15,840
February	37.7	Tuesday	7	6:45 a.m.	15 Min. Int.	11,592
March	32.0	Thursday	8	7:20 a.m.	15 Min. Int.	12,168
April (March)	28.2	Saturday	31	7:20 p.m.	15 Min. Int.	11,520
May	27.3	Monday	21	5:20 a.m.	15 Min. Int.	12,960
June	34.8	Tuesday	26	10:15 p.m.	15 Min. Int.	15,264
July	35.2	Saturday	28	7:15 p.m.	15 Min. Int.	17,352
August	40.1	Tuesday	7	6:35 p.m.	15 Min. Int.	19,008
September	33.5	Friday	14	12:30 p.m.	15 Min. Int.	13,896
October	34.4	Friday	5	6:00 p.m.	15 Min. Int.	16,776
November	32.3	Thursday	8	7:10 p.m.	15 Min. Int.	15,336
December	33.6	Friday	7	7:25 a.m.	15 Min. Int.	12,960
TOTAL						<u>174,672</u>

Name of Respondent 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, 19 <u>84</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	SOURCES OF ENERGY		20	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		21	Sales to Ultimate Consumers (Including Interdepartmental Sales)	350 343
3	Steam		22	Sales for Resale	6 001
4	Nuclear		23	Energy Furnished Without Charge	
5	Hydro—Conventional	886	24	Energy Used by the Company (Excluding Station Use):	
6	Hydro—Pumped Storage		25	Electric Department Only	222
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)	886	28	Distribution Losses	
10	Purchases	375 097	29	Unaccounted for Losses	19 417
11	Interchanges:		30	TOTAL Energy Losses	19 417
12	In (gross)		31	Energy Losses as Percent of Total on Line 19 <u>5.2</u> %	
13	Out (gross)		32	TOTAL (Enter Total of lines 21, 22, 23, 25, and 30)	375 983
14	Net Interchanges (Lines 12 and 13)				
15	Transmission for/by Others (Wheeling)				
16	Received _____ MWh				
17	Delivered _____ MWh				
18	Net Transmission (Lines 16 and 17)				
19	TOTAL (Enter Total of lines 9, 10, 14, and 18)	375 983			

MONTHLY PEAKS AND OUTPUT

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

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

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

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

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

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

Name of System:

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

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

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

- average number of employees assignable to each plant.
- 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.
- Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 601 and 547 (line 42) as shown on line 21.
- 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)		
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	NONE	
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		

Name of Respondent 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, 1984
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

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

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

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

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

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

Plant Name (d)	Plant Name (e)	Plant Name (f)	Line No.
NONE			1
			2
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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.

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.

2. Annual Unit Capacity Factor =

Net Generation—Kwh:

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

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

Total System Steam Plants

11						
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).

2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.

3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.

4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. _____ Plant Name _____ (b)	FERC Licensed Project No. _____ Plant Name _____ (c)
1	Kind of Plant (Run-of-River or Storage)		
2	Type of Plant Construction (Conventional or Outdoor)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Capacity (Generator Name Plate Ratings in MW)	NONE	
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)			
<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> <p>6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.</p>			
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.
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			34

1. Do not report on plants that are not generating electricity for sale to the public.

2. Do not report on plants that are not generating electricity for sale to the public.

3. Do not report on plants that are not generating electricity for sale to the public.

Name of Plant

Hydroelectric

Marion, Florida

The Gaines Hydroelectric

Internal Combustion

Marion, Florida

Name of Respondent 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, 19 <u>84</u>
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).
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.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.

4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.
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."

Line No.	Item (a)	FERC Licensed Project No. Plant Name (b)
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total Installed Capacity (Generator Name Plate Ratings in MW)	NONE
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)			
<p>6. Pumping energy (line 10) is that energy measured as input to the plant for pumping purposes.</p> <p>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.</p>			
FERC Licensed Project No. _____ Plant Name _____ <div style="text-align: center;">(c)</div>	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>	Line No.
			1
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(Mo, Da, Yr)

Dec. 31, 1984

FLORIDA PUBLIC UTILITIES COMPANY

GENERATING PLANT STATISTICS (Small Plants)

give that which is available, specifying period.

5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

4. If net peak demand for 60 minutes is not available,

[illegible]

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CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES							
Give below the information called for concerning changes in electric generating plant capacities during the year.							
<p style="text-align: center;">A. Generating Plants or Units Dismantled, Removed from Service, Sold, or Leased to Others During Year</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. Generating Units Scheduled for or Undergoing Major Modifications							
Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (In megawatts) (c)	Estimated Dates of Construction			
				Start (d)	Completion (e)		
8	NONE						
9							
10							
11							
12							
13							
14							
C. New Generating Plants Scheduled for or Under Construction							
Line No.	Plant Name and Location (a)	Type (Hydro, Pumped Storage, Steam, Internal Combustion, Gas-Turbine, Nuclear, etc.) (b)	Installed Capacity (In megawatts)		Estimated Dates of Construction		
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)	
15	NONE						
16							
17							
18							
19							
20							
21							
D. New Units in Existing Plants Scheduled for or Under Construction							
Line No.	Plant Name and Location (a)	Type (Hydro, Pumped Storage, Steam, Internal Combustion, Gas-Turbine, Nuclear, etc.) (b)	Unit No. (c)	Size of Unit (In megawatts) (d)	Estimated Dates of Construction		
					Start (e)	Completion (f)	
22	NONE						
23							
24							
25							
26							
27							
28							

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STEAM-ELECTRIC GENERATING PLANTS

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, *Nonutility Property*.
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 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) Dec. 31, 1984	Year of Report to which Dec. 31, 1984
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STEAM-ELECTRIC GENERATING PLANTS (Continued)

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

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.

7. Report gas-turbines operated in a combined cycle with a conventional steam unit with its associated steam unit.

Turbine-Generators
(Report cross-compound turbine-generator units on two lines — H.P. section and I.P. section. Designate units with shaft connected boiler feed pumps. Give capacity rating of pumps in terms of full load requirements)

Year Installed	Turbines <i>(Include both ratings for the boiler and the turbine-generator of dual-rated installations)</i>				Generators						Plant Capacity, Maximum Generator Name Plate Rating (Should agree with column (n))	Line No.
	Max. Rating Mega- watt	Type <i>(Indicate tandem- compound (TC); cross- compound (CC); single casing (SC); topping unit (T); and noncondens- ing (NC). Show back pressures)</i>	Steam Pressure at Throttle psig.	RPM	Name Plate Rating in Megawatts		Hydrogen Pressure <i>(Designate air cooled generators)</i>	Power Factor	Voltage (In KV) <i>(If other than 3 phase, 60 cycle, indi- cate other characteristic)</i>			
					At Minimum Hydrogen Pressure	At Maximum Hydrogen Pressure <i>(Include both ratings for the boiler and the turbine- generator of dual-rated installations)</i>				Min. (o)		
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
												1
												2
												3
												4
												5
												6
												7
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Name of Respondent 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) Dec. 31, 19 84	Year of Report Dec. 31, 19 84
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HYDROELECTRIC GENERATING PLANTS

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

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

Line No.	Name of Plant (a)	Location (b)	Name of Stream (c)	Water Wheels (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)			
				Attended or Unattended (d)	Type of Unit (e)	Year Installed (f)	Gross Static Head With Pond Full (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
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10							
11							
12							
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Name of Respondent 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, 19 <u>84</u>
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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.

Turbine 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 (j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
										1
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Name of Respondent 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, 19 84		
PUMPED STORAGE GENERATING PLANTS								
<p>1. Include in this schedule pumped storage 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 the book cost of plant 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</p>								
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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3								
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Name of Respondent 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, 19 <u>84</u>
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PUMPED STORAGE GENERATING PLANTS (Continued)

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

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

Line No.	GENERATORS OR GENERATOR/MOTORS (In column (v); designate whether generator or motor)						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts) (x)
	Year Installed (r)	Voltage (s)	Phase (t)	Fre- quency or d.c. (u)	Name Plate Rating of Unit (In megawatts) (Designate whether MVs, MW, or Hp; indicate power factor) (v)	Number of Units in Plant (w)	
1							
2							
3							
4							
5							
6							
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NONE

Name of Respondent 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, 19 <u>84</u>
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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 (a), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4)			
			Internal-Combustion or Gas-Turbine (c)	Year Installed (d)	Cycle (e)	Belted or Direct Connected (f)
1	NONE					
2						
3						
4						
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6						
7						
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9						
10						
11						
12						
13						
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Name of Respondent 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, 19 <u>84</u>		
INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)								
<p>5. Designate any plant or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent, and how determined. Specify whether lessee is an associated company.</p>				<p>6. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year, explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.</p>				
Prime Movers (Continued)		Generators					Total Installed Generating Capacity (Name plate ratings) (In megawatts) (n)	Line No.
Rated Hp of Unit (g)	Year Installed (h)	Voltage (i)	Phase (j)	Frequency or d.c. (k)	Name Plate Rating of Unit (In megawatts) (l)	Number of Units in Plant (m)		
								1
								2
								3
								4
								5
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Name of Respondent 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, 19 <u>84</u>
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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								
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22								
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24								
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35								
36	TOTAL					18.2		

Name of Respondent 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, 19 <u>84</u>
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TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
394.6 MCM Aluminum	25 803*	754 912	780 715	12 326	12 925		25 251	1
4/o Alum.		302 258	302 258					2
477 MCM Aluminum	32 677	480 376	513 053					3
								4
								5
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	58 480	1 537 546	1 596 026	12 326	12 925		25 251	35
								36

*Includes Roads & Trails

Q

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
FLORIDA PUBLIC UTILITIES COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 19 <u>84</u>

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or

operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting 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.

[illegible]

Name of Respondent 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, 19 <u>84</u>
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
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.

Line No.	Item (a)	Number of Watt Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVA) (d)
1	Number at Beginning of Year	18 165	6 742	227.417
2	Additions During Year			
3	Purchases	633	301	14.387
4	Associated with Utility Plant Acquired	81	6	.140
5	TOTAL Additions (Enter Total of lines 3 and 4)	714	307	14.527
6	Reductions During Year			
7	Retirements	248	135	4.157
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	248	135	4.157
10	Number at End of Year (Lines 1 + 5 - 9)	18 631	6 914	237.787
11	In Stock	841	247	16.098
12	Locked Meters on Customers' Premises	639		
13	Inactive Transformers on System			
14	In Customers' Use	17 140	6 649	221.018
15	In Company's Use	11	18	.671
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	18 631	6 914	237.787

Name of Respondent 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, 1984
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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.

NONE

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						
3	Solid Waste Disposal Costs						
4	Noise Abatement Equipment						
5	Esthetic Costs						
6	Additional Plant Capacity						
7	Miscellaneous (Identify significant)						
8	TOTAL (Total of lines 1 thru 7)						
9	Construction Work in Progress						

Name of Respondent FLORIDA PUBLIC UTILITIES 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, 19 <u>84</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

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 P. O. Box 2345 Palm Beach, FL 33480	\$ 45 000	Legal Fees

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

Affiliation of Officers and Directors

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

Name	Principal Occupation Or Business Affiliation	Affiliation or Connection with any other business or financial organization, firm or partnership	
		Affiliation or Connection	Name and Address
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	27 Rockwell #00 Meters	183 (S)	183	-0-	
Flo-Gas Corporation	5 Rockwell LPG Meters	31 (S)	31	-0-	
Flo-Gas Corporation	20 Rockwell #125 Meters	130 (S)	130	-0-	
Flo-Gas Corporation	10 AC 175 Meters	379 (S)	379	-0-	
Flo-Gas Corporation	3 Amer. AL250 Meters	111 (S)	111	-0-	
Flo-Gas Corporation	10 3/4" x 1" Regulators	120 (S)	120	-0-	
Flo-Gas Corporation	1 Amer. AL 110 Meter	12 (P)	12	-0-	
Flo-Gas Corporation	2 2" #99 High Pressure Regulators	935 (P)	935	-0-	
Flo-Gas Corporation	Tank Farms - Lake Mary & Greenwood	112 917 (P)	112 917	-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 1984

Title of Account		Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
		\$	\$	\$	\$
1.	Utility Plant				
2.	Utility Plant (101-106), 114).....				
3.	Construction Work in Progress (107).....				
4.	Total Utility Plant.....	\$	\$	\$	\$
5.	Less Accumulated Provision for Depreciation Amortization and Depletion (108, 111, 115).....				
6.	Net Utility Plant; Less Nuclear Fuel.....	\$	\$	\$	\$
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.....	\$	\$	\$	\$
11.	Gas Stored Underground-Noncurrent (117).....				
12.	Utility Plant Adjustments (116).....				
13.	Other Property and Investments				
14.	Nonutility Property (121) (less Accumulated Provision for Depreciation and Amortization Included in (122) \$.....				
	Investment in Associated Companies (123).....				
15.	Investment in Subsidiary Companies (Cost \$) (123.1).....				
16.	Other Investments (124).....				
17.	Special Funds (125-128).....				
18.	Total Other Property and Investments.....	\$	\$	\$	\$
	Current and Accrued Assets.....				
19.	Cash (131).....				
20.	Special Deposits (132-134).....				
21.	Working Funds (135).....				
22.	Temporary Cash Investments (136).....				
23.	Notes and Accounts Receivable (less Accumulated Provision of Uncollectable Accounts) (141-144).....				
24.	Receivables from Associated Companies (145,146)				
25.	Materials and Supplies (151-157, 163).....				
26.	Gas Stores Underground - Current (164).....				
27.	Prepayments (165).....				
28.	Interest and Dividends Receivable (171).....				
29.	Rents Receivable (172).....				
30.	Accrued Utility Revenues (173).....				
31.	Miscellaneous Current & Accrued Assets (174).....				
32.	Total Current & Accrued Assets.....	\$	\$	\$	\$

FLORIDA PUBLIC UTILITIES COMPANY'S TOTAL SYSTEM IS
UNDER FLORIDA JURISDICTION WITH THE TERMINATION OF
CONTRACTED SALES FOR RESALE TO THE CITY OF BLOUNTSTOWN,
EFFECTIVE JUNE 1, 1984 (DOCKET NO. ER84-481-000)

1

—

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

As of December 31, 1984, or Fiscal Year Ended _____, 198_.

	<u>Amounts</u>
<u>Plant (Intrastate Only) (000 omitted)</u>	
Plant in Service*	\$20,591
Construction Work in Progress	40
Plant Acquisition Adjustment	4
Plant Held for Future Use	
Materials and Supplies	513
Less:	
Depreciation and Amortization Reserves*	5,662
Contributions In Aid of Construction	
Net Book Costs	\$15,486
<u>Revenues and Expenses (Intrastate Only) (000 omitted)</u>	
Operating Revenues	\$26,976
Depreciation and Amortization Expenses*	637
Income Taxes	737
Other Taxes	377
Other Operating Expenses	23,784
Total Operating Expenses	25,535
Net Operating Income	1,441
Other Income	**
Other Deductions	612
Net Income	\$ 829
<u>Customers (Intrastate Only)</u>	
Residential - Yearly Average	14,568
Commercial - Yearly Average	2,273
Industrial - Yearly Average	7
Others - Yearly Average	208
Total	17,056
<u>Other Statistics (Intrastate Only)</u>	
Average Annual Residential Use - KWH	10,682
Average Residential Cost Per KWH	7.70¢
Average Residential Monthly Bill	\$68.56
Gross Plant Investment Per Customer	\$1,240

*Includes allocation for Common Utility Plant.
**Reported on Gas Statistics Sheet.

EXECUTIVE SUMMARY

Supplement
to
Annual Report
of

FLORIDA PUBLIC UTILITIES COMPANY
Company Name

For the Year

1984

Name of Respondent ERNANDINA BEACH DIVISION 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, 19 84
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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 pro-

ceedings 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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		13 640 778	11 419 301
3	Operating Expenses			
4	Operation Expenses (401)		11 586 779	9 448 483
5	Maintenance Expenses (402)		259 901	206 837
6	Depreciation Expense (403)		305 565	281 141
7	Amort. & Depl. of Utility Plant (404-405)			
8	Amort. of Utility Plant Acq. Adj. (406)			
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	258	204 423	192 472
12	Income Taxes - Federal (409.1)	258	260 206	141 586
13	- Other (409.1)	258	40 144	23 684
14	Provision for Deferred Inc. Taxes (410.1)	224,268-273	71 018	245 775
15	(Less) Provision for Deferred Income Taxes—Cr. (411.1)	224,268-273		
16	Investment Tax Credit Adj. - Net (411.4)	264	67 837	41 166
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		12 795 873	10 581 144
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		844 905	838 157

Name of Respondent FERNANDINA BEACH DIVISION 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>84</u>
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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	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchises and Consents						
4	(303) Miscellaneous Intangible Plant						
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)						
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)						
16	B. Nuclear Production Plant						
17	(320) Land and Land Rights						
18	(321) Structures and Improvements						
19	(322) Reactor Plant Equipment						
20	(323) Turbogenerator Units						
21	(324) Accessory Electric Equipment						
22	(325) Misc. Power Plant Equipment						
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)						
24	C. Hydraulic Production Plant						
25	(330) Land and Land Rights						
26	(331) Structures and Improvements						
27	(332) Reservoirs, Dams, and Waterways						
28	(333) Water Wheels, Turbines, and Generators						
29	(334) Accessory Electric Equipment						
30	(335) Misc. Power Plant Equipment						
31	(336) Roads, Railroads, and Bridges						
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)						

Name of Respondent FERNANDINA BEACH DIVISION 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>84</u>
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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	3 331					3 331
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	265 306					265 306
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	265 306					265 306
43	3. TRANSMISSION PLANT						
44	(350) Land and Land Rights	74 648	(500)				74 148
45	(352) Structures and Improvements	17 303					17 303
46	(353) Station Equipment	637 155					637 155
47	(354) Towers and Fixtures	245 176	806				245 982
48	(355) Poles and Fixtures	748 874	39 650	6 905			781 619
49	(356) Overhead Conductors and Devices	473 210	39 608	2 873			509 945
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)	2 198 327	79 564	9 778			2 268 113
54	4. DISTRIBUTION PLANT						
55	(360) Land and Land Rights	10 166					10 166
56	(361) Structures and Improvements	16 513	17 317				33 830
57	(362) Station Equipment	905 290					905 290
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	784 323	87 438	7 220			864 541
60	(365) Overhead Conductors and Devices	1 059 146	75 929	10 057			1 125 018
61	(366) Underground Conduit	114 908	68 124				183 023
62	(367) Underground Conductors and Devices	610 184	95 995	912			705 267
63	(368) Line Transformers	1 579 034	262 273	61 409			1 779 898
64	(369) Services	677 383	107 855	11 357			773 881
65	(370) Meters	692 565	67 896	6 331			754 130
66	(371) Installations on Customer Premises	75 420	7 848	3 173			80 095

Name of Respondent FERNANDINA BEACH DIVISION 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>84</u>
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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	132 405	27 857	2 078			158 184
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	6 657 337	818 532	102 537			7 373 332
70	5. GENERAL PLANT						
71	(389) Land and Land Rights	20 475					20 475
72	(390) Structures and Improvements	252 874	37				252 911
73	(391) Office Furniture and Equipment	28 319	1 310	2 974			26 655
74	(392) Transportation Equipment	233 572	83 949	27 792			289 729
75	(393) Stores Equipment	23 738					23 738
76	(394) Tools, Shop and Garage Equipment	26 002	4 939				30 941
77	(395) Laboratory Equipment	22 273	2 749				25 022
78	(396) Power Operated Equipment	63 672					63 672
79	(397) Communication Equipment	29 228	8 495				37 723
80	(398) Miscellaneous Equipment	2 604					2 604
81	SUBTOTAL (Enter Total of lines 71 thru 80)	702 757	101 479	30 766			773 470
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	702 757	101 479	30 766			773 470
84	TOTAL Accounts 101 and 106	9 823 727	999 575	143 081			10 680 221
85	(101) Electric Plant Purchased See Instr. 8						
86	(102) Electric Plant Sold (See Instr. 8)						
87	103) Expense Plant and Equipment Unclassified						
88	TOTAL Electric Plant in Service	9 823 727	999 575	143 081			10 680 221

FERC #1

FLORIDA PUBLIC UTILITIES COMPANY

YEAR ENDED DECEMBER 31, 1984

FERNANDINA BEACH DIVISION

Supplemental Statement

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

364	12 922
365	2 742
368	10 179
390	7 824
	<u>33 667</u>

1984 Completed Construction Not Classified included in Column (c):

364	58 499
365	58 499
366	52 553
367	52 553
	<u>222 104</u>

Name of Respondent FERNANDINA BEACH DIVISION 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, 1984
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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	2 417 205	2 417 205		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	305 565	305 565		
4	(413) Expenses of Electric Plant Leased to Others				
5	Transportation Expenses—Clearing	24 193	24 193		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 8)	329 758	329 758		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired	143 081	143 081		
12	Cost of Removal	62 665	62 665		
13	Salvage (Credit)	18 831	18 831		
14	TOTAL Net Charges for Plant Retired (Enter Total of lines 11 thru 13)	186 915	186 915		
15	Other Debit or Credit Items (Describe)				
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	2 560 048	2 560 048		

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	118 701	118 701		
23	Transmission	696 955	696 955		
24	Distribution	1 468 654	1 468 654		
25	General	275 738	275 738		
26	TOTAL (Enter Total of lines 18 thru 25)	2 560 048	2 560 048		

Name of Respondent FERNANDINA BEACH DIVISION 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>84</u>	
ELECTRIC OPERATING REVENUES (Account 400)							
<p>1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number 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</p>		<p>means the average of twelve figures at the close of each month.</p> <p>3. If previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>4. <i>Commercial and Industrial Sales, Account 442</i>, 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 de-</p>		<p>mand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> <p>6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote.</p>			
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	6 437 768	5 517 544	78 493	72 013	6 813	6 433
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	3 471 252	3 028 198	40 252	37 519	708	697
5	Large (or Industrial) (See Instr. 4)	3 411 046	2 556 759	39 408	28 644	2	2
6	(444) Public Street and Highway Lighting	66 928	62 878	626	628	1	1
7	(445) Other Sales to Public Authorities	227 909	178 859	2 655	2 229	71	69
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales	114 483	108 767	1 411	1 416	1	1
10	TOTAL Sales to Ultimate Consumers	13 729 386	11 453 005	162 845	142 449	7 596	7 203
11	(447) Sales for Resale						
12	TOTAL Sales of Electricity	13 729 386 *	11 453 005	162 845 **	142 449	7 596	7 203
13	(Less) (449.1) Provision for Rate Refunds	98 875	41 316				
14	TOTAL Reve. Net of Prov. for Refunds	13 630 511	11 411 689	162 845	142 449	7 596	7 203
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues	3 307	3 006				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	2 936	2 385				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	4 024	2 221				
22							
23							
24							
25							
26	TOTAL Other Operating Revenues	10 267	7 612				
27	TOTAL Electric Operating Revenues	13 640 778	11 419 301				

*Includes \$ -0- unbilled revenues.

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

Name of Respondent FERNANDINA BEACH DIVISION 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, 19 84
ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
If the amount for previous year is not derived from previously reported figures, explain in footnotes.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering				
5	(501) Fuel				
6	(502) Steam Expenses				
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred—Cr.				
9	(505) Electric Expenses				
10	(506) Miscellaneous Steam Power Expenses				
11	(507) Rents				
12	TOTAL Operation (Enter Total of lines 4 thru 11)				
13	Maintenance				
14	(510) Maintenance Supervision and Engineering				
15	(511) Maintenance of Structures				
16	(512) Maintenance of Boiler Plant				
17	(513) Maintenance of Electric Plant				
18	(514) Maintenance of Miscellaneous Steam Plant				
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)				
20	TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)				
21	B. Nuclear Power Generation				
22	Operation				
23	(517) Operation Supervision and Engineering				
24	(518) Fuel				
25	(519) Coolants and Water				
26	(520) Steam Expenses				
27	(521) Steam from Other Sources				
28	(Less) (522) Steam Transferred—Cr.				
29	(523) Electric Expenses				
30	(524) Miscellaneous Nuclear Power Expenses				
31	(525) Rents				
32	TOTAL Operation (Enter Total of lines 23 thru 31)				
33	Maintenance				
34	(528) Maintenance Supervision and Engineering				
35	(529) Maintenance of Structures				
36	(530) Maintenance of Reactor Plant Equipment				
37	(531) Maintenance of Electric Plant				
38	(532) Maintenance of Miscellaneous Nuclear Plant				
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)				
40	TOTAL Power Production Expenses—Nuclear Power (Enter Total of lines 32 and 39)				
41	C. Hydraulic Power Generation				
42	Operation				
43	(535) Operation Supervision and Engineering				
44	(536) Water for Power				
45	(537) Hydraulic Expenses				
46	(538) Electric Expenses				
47	(539) Miscellaneous Hydraulic Power Generation Expenses				
48	(540) Rents				
49	TOTAL Operation (Enter Total of lines 43 thru 48)				

Name of Respondent FERNANDINA BEACH DIVISION 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, 19 <u>84</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			
54	(543) Maintenance of Reservoirs, Dams, and Waterways			
55	(544) Maintenance of Electric Plant			
56	(545) Maintenance of Miscellaneous Hydraulic Plant			
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)			
58	TOTAL Power Production Expenses—Hydraulic Power (Enter Total of lines 49 and 57)			
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering			
62	(547) Fuel		104	
63	(548) Generation Expenses		47	
64	(549) Miscellaneous Other Power Generation Expenses	409	351	
65	(550) Rents			
66	TOTAL Operation (Enter Total of lines 61 thru 65)	409	502	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering			
69	(552) Maintenance of Structures			
70	(553) Maintenance of Generating and Electric Plant	18	946	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	291	956	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	309	1 902	
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 72)	718	2 404	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	10 974 408	8 849 278	
76	(556) System Control and Load Dispatching			
77	(557) Other Expenses			
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	10 974 408	8 849 278	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	10 975 126	8 851 682	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering			
83	(561) Load Dispatching			
84	(562) Station Expenses	12 326	11 272	
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)	12 326	11 272	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering			
93	(569) Maintenance of Structures			
94	(570) Maintenance of Station Equipment	10 299	3 439	
95	(571) Maintenance of Overhead Lines	1 414	780	
96	(572) Maintenance of Underground Lines			
97	(573) Maintenance of Miscellaneous Transmission Plant	1 212	220	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	12 925	4 439	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	25 251	15 711	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	36 631	35 277	
103	(581) Load Dispatching			

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION EXPENSES (Continued)		
105	(582) Station Expenses	629	291
106	(583) Overhead Line Expenses	(6 183)	2 835
107	(584) Underground Line Expenses	664	986
108	(585) Street Lighting and Signal System Expenses	46	871
109	(586) Meter Expenses	38 058	36 175
110	(587) Customer Installations Expenses	17 333	14 391
111	(588) Miscellaneous Distribution Expenses	27 846	25 753
112	(589) Rents	392	392
113	TOTAL Operation (Enter Total of lines 102 thru 112)	115 416	116 971
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	12 000	11 470
116	(591) Maintenance of Structures	2 233	1 569
117	(592) Maintenance of Station Equipment	29 475	7 629
118	(593) Maintenance of Overhead Lines	140 882	129 788
119	(594) Maintenance of Underground Lines	26 060	22 916
120	(595) Maintenance of Line Transformers	6 607	3 871
121	(596) Maintenance of Street Lighting and Signal Systems	7 789	7 385
122	(597) Maintenance of Meters	2 973	944
123	(598) Maintenance of Miscellaneous Distribution Plant	7 937	5 023
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	235 956	190 595
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	351 372	307 566
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	22 769	21 507
129	(902) Meter Reading Expenses	18 689	19 397
130	(903) Customer Records and Collection Expenses	112 725	102 688
131	(904) Uncollectible Accounts	25 514	21 973
132	(905) Miscellaneous Customer Accounts Expenses	8 186	8 221
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	187 883	173 786
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	25 535	11 793
137	(908) Customer Assistance Expenses	33 127	36 388
138	(909) Informational and Instructional Expenses	12 189	24 526
139	(910) Miscellaneous Customer Service and Informational Expenses	(163)	665
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	70 688	73 372
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	39	
144	(912) Demonstrating and Selling Expenses	1 515	1 143
145	(913) Advertising Expenses	1 750	1 253
146	(916) Miscellaneous Sales Expenses		100
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	3 304	2 496
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	81 041	75 503
151	(921) Office Supplies and Expense	15 532	17 305
152	(Less) (922) Administrative Expenses Transferred—Cr.	29 083	26 829
153	(923) Outside Services Employee	46 033	63 553
154	(924) Property Insurance	5 896	3 230
155	(925) Injuries and Damages	28 264	20 790
156	(926) Employee Pensions and Benefits	47 322	45 947

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
157	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
158	(927) Franchise Requirements			
159	(928) Regulatory Commission Expenses	7 029	1 276	
160	(929) Duplicate Charges—Cr.			
161	(930.1) General Advertising Expenses	725	1 068	
162	(930.2) Miscellaneous General Expenses	19 131	18 376	
163	(931) Rents	454	587	
164	TOTAL Operation (Enter Total of lines 150 thru 163)	222 344	220 806	
165	Maintenance			
166	(935) Maintenance of General Plant	10 712	9 901	
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	233 056	230 707	
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	11 846 680	9 655 320	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p>	<p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>
1. Payroll Period Ended (Date)	10-28-84
2. Total Regular Full-Time Employees (Equivalent Employees from Joint Functions - 5)	32
3. Total Part-Time and Temporary Employees	3
4. Total Employees	35

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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

	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	13 152			13 152
7	Transmission Plant	54 654			54 654
8	Distribution Plant	222 093			222 093
9	General Plant	15 666			15 666
10	Common Plant—Electric				7 467*
11	TOTAL	305 565			313 032

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 pro-

ceedings 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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		13 335 445	12 983 722
3	Operating Expenses			
4	Operation Expenses (401)		11 641 280	11 531 123
5	Maintenance Expenses (402)		295 630	315 187
6	Depreciation Expense (403)		312 349	296 665
7	Amort. & Depl. of Utility Plant (404-405)			
8	Amort. of Utility Plant Acq. Adj. (406)		3 691	
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	258	173 020	157 079
12	Income Taxes - Federal (409.1)	258	224 711	140 868
13	- Other (409.1)	258	31 665	21 117
14	Provision for Deferred Inc. Taxes (410.1)	224, 268-273	6 010	6 304
15	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	224, 268-273		
16	Investment Tax Credit Adj. - Net (411.4)	264	35 107	24 456
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		12 723 463	12 492 799
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		611 982	490 923

Name of Respondent

MARIANNA DIVISION
FLORIDA PUBLIC UTILITIES COMPANY

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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	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		11			4 822
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	62 084					62 084
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)	228 875		11			228 864

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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	127 661	6 700	1 249	2 690		135 802
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	8 373 815	546 503	59 710	12 405	(399)	8 872 614
70	5. GENERAL PLANT						
71	(389) Land and Land Rights	2 822					2 822
72	(390) Structures and Improvements	26 894				399	27 293
73	(391) Office Furniture and Equipment	27 073	2 347	1 466			27 954
74	(392) Transportation Equipment	298 815	36 078	14 299			320 594
75	(393) Stores Equipment	17 343					17 343
76	(394) Tools, Shop and Garage Equipment	23 784	4 049				27 833
77	(395) Laboratory Equipment	12 455	7 668				20 123
78	(396) Power Operated Equipment	26 338	22				26 360
79	(397) Communication Equipment	55 756	1				55 757
80	(398) Miscellaneous Equipment	2 587					2 587
81	SUBTOTAL (Enter Total of lines 71 thru 80)	493 867	50 165	15 765		399	528 666
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	493 867	50 165	15 765		399	538 666
84	TOTAL Accounts 101 and 106	9 099 793	596 668	75 486	12 405		9 633 380
85	(101) Electric Plant Sold (See Instr. 8)						
86	(102) Electric Plant Sold (See Instr. 8)						
87	103) Expense Plant Sold and Unclassified						
88	TOTAL Electric Plant in Service	9 099 793	596 668	75 486	12 405		9 633 380

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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)	232 111					232 100
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	7 206			(399)	7 555
57	(362) Station Equipment	498 499					498 499
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	1 784 688	116 861	19 163	1 827		1 884 213
60	(365) Overhead Conductors and Devices	2 583 558	122 064	20 403	1 633		2 686 852
61	(366) Underground Conduit	9 835	1 712				11 547
62	(367) Underground Conductors and Devices	47 057	8 559				55 616
63	(368) Line Transformers	1 920 181	182 734	2 873	2 891		2 102 933
64	(369) Services	735 066	64 930	11 402	1 485		790 079
65	(370) Meters	545 380	20 916	1 019	1 879		567 156
66	(371) Installations on Customer Premises	113 201	14 821	3 601			124 421

FERC #1

FLORIDA PUBLIC UTILITIES COMPANY

YEAR ENDED DECEMBER 31, 1984

MARIANNA DIVISION

Supplemental Statement

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

364	23 761
365	<u>23 761</u>
	<u>47 522</u>

1984 Completed Construction Not Classified included in Column (c):

364	16 878
365	16 878
366	1 712
367	<u>1 711</u>
	<u>37 179</u>

Name of Respondent MARIANNA DIVISION 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>84</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	2 735 371	2 735 371		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	312 349	312 349		
4	(413) Expenses of Electric Plant Leased to Others				
5	Transportation Expenses—Clearing	38 539	38 539		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Depreciation Provisions for Year (Enter Total of lines 3 thru 8)	350 888	350 888		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired	75 486	75 486		
12	Cost of Removal	21 272	21 272		
13	Salvage (Credit)	31 772	31 772		
14	TOTAL Net Charges for Plant Retired (Enter Total of lines 11 thru 13)	64 986	64 986		
15	Other Debit or Credit Items (Describe)				
16	Accrued Depreciation on Property Acquired - Credit	9 669	9 669		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	3 030 942	3 030 942		

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

18	Steam Production				
19	Nuclear Production				
20	Hydraulic Production—Conventional	88 111	88 111		
21	Hydraulic Production—Pumped Storage				
22	Other Production	1 304	1 304		
23	Transmission				
24	Distribution	2 671 690	2 671 690		
25	General	269 837	269 837		
26	TOTAL (Enter Total of lines 18 thru 25)	3 030 942	3 030 942		

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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 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 de-

mand. (See Account 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	5 547 983	5 462 859	77 129	74 654	7 755	7 589
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	4 735 198	4 548 827	66 624	63 161	1 565	1 547
5	Large (or Industrial) (See Instr. 4)	2 548 852	1 797 122	40 218	27 078	5	5
6	(444) Public Street and Highway Lighting	118 633	120 330	1 171	1 175	21	23
7	(445) Other Sales to Public Authorities	170 539	185 575	2 356	2 534	113	118
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	13 121 205	12 114 713	187 498	168 602	9 459	9 282
11	(447) Sales for Resale	357 545	1 040 272	6 001	18 475	1	1
12	TOTAL Sales of Electricity	13 478 750 *	13 154 985	193 499 **	187 077	9 460	9 283
13	(Less)(449.1) Provision for Rate Refunds	193 955	214 087				
14	TOTAL Reve. Net of Prov. for Refunds	13 284 795	12 940 898	193 499	187 077	9 460	9 283
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues	35 024	29 092				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	6 969	7 076				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	8 657	6 656				
22							
23							
24							
25							
26	TOTAL Other Operating Revenues	50 650	42 824				
27	TOTAL Electric Operating Revenues	13 335 445	12 983 722				

*Includes \$ -0- unbilled revenues.

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

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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	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
	1. POWER PRODUCTION EXPENSES		
	A. Steam Power Generation		
3	Operation		
	(500) Operation Supervision and Engineering		
	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
	(Less) (504) Steam Transferred—Cr.		
	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
	(507) Rents		
	TOTAL Operation (Enter Total of lines 4 thru 11)		
13	Maintenance		
14	(510) Maintenance Supervision and Engineering		
	(511) Maintenance of Structures		
16	(512) Maintenance of Boiler Plant		
17	(513) Maintenance of Electric Plant		
	(514) Maintenance of Miscellaneous Steam Plant		
	TOTAL Maintenance (Enter Total of lines 14 thru 18)		
20	TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)		
	B. Nuclear Power Generation		
	Operation		
23	(517) Operation Supervision and Engineering		
24	(518) Fuel		
	(519) Coolants and Water		
26	(520) Steam Expenses		
27	(521) Steam from Other Sources		
	(Less) (522) Steam Transferred—Cr.		
	(523) Electric Expenses		
30	(524) Miscellaneous Nuclear Power Expenses		
	(525) Rents		
	TOTAL Operation (Enter Total of lines 23 thru 31)		
33	Maintenance		
34	(528) Maintenance Supervision and Engineering		
	(529) Maintenance of Structures		
36	(530) Maintenance of Reactor Plant Equipment		
37	(531) Maintenance of Electric Plant		
	(532) Maintenance of Miscellaneous Nuclear Plant		
	TOTAL Maintenance (Enter Total of lines 34 thru 38)		
40	TOTAL Power Production Expenses—Nuclear Power (Enter Total of lines 32 and 39)		
	C. Hydraulic Power Generation		
	Operation		
43	(535) Operation Supervision and Engineering		
44	(536) Water for Power		
	(537) Hydraulic Expenses		1
	(538) Electric Expenses	2 740	544
47	(539) Miscellaneous Hydraulic Power Generation Expenses	3 446	3 893
	(540) Rents		
	TOTAL Operation (Enter Total of lines 43 thru 48)	6 186	4 438

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering			
53	(542) Maintenance of Structures	14	111	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	5		
55	(544) Maintenance of Electric Plant	1 230	1 747	
56	(545) Maintenance of Miscellaneous Hydraulic Plant			
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	1 249	1 858	
58	TOTAL Power Production Expenses—Hydraulic Power (Enter Total of lines 49 and 57)	7 435	6 296	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering			
62	(547) Fuel			
63	(548) Generation Expenses			
64	(549) Miscellaneous Other Power Generation Expenses			
65	(550) Rents			
66	TOTAL Operation (Enter Total of lines 61 thru 65)			
67	Maintenance			
68	(551) Maintenance Supervision and Engineering			
69	(552) Maintenance of Structures			
70	(553) Maintenance of Generating and Electric Plant			
71	(554) Maintenance of Miscellaneous Other Power Generation Plant			
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)			
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 72)			
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	10 686 642	10 489 864	
76	(556) System Control and Load Dispatching			
77	(557) Other Expenses	34	13	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	10 686 676	10 489 877	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	10 694 111	10 496 173	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering			
83	(561) Load Dispatching			
84	(562) Station Expenses			
85	(563) Overhead Line Expenses			
86	(564) Underground Line Expenses			
87	(565) Transmission of Electricity by Others			
88	(566) Miscellaneous Transmission Expenses			
89	(567) Rents			
90	TOTAL Operation (Enter Total of lines 82 thru 89)			
91	Maintenance			
92	(568) Maintenance Supervision and Engineering			
93	(569) Maintenance of Structures			
94	(570) Maintenance of Station Equipment			
95	(571) Maintenance of Overhead Lines			
96	(572) Maintenance of Underground Lines			
97	(573) Maintenance of Miscellaneous Transmission Plant			
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)			
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)			
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	49 116	45 712	
103	(581) Load Dispatching		84	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
104	3. DISTRIBUTION EXPENSES (Continued)			
105	(582) Station Expenses	231	13 317	
106	(583) Overhead Line Expenses	14 315	15 740	
107	(584) Underground Line Expenses	250	965	
108	(585) Street Lighting and Signal System Expenses	3 071	2 984	
109	(586) Meter Expenses	83 124	70 623	
110	(587) Customer Installations Expenses	5 927	13 666	
111	(588) Miscellaneous Distribution Expenses	60 847	58 444	
112	(589) Rents	1 284	1 392	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	218 165	222 927	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	16 029	14 724	
116	(591) Maintenance of Structures			
117	(592) Maintenance of Station Equipment	104	643	
118	(593) Maintenance of Overhead Lines	244 175	246 485	
119	(594) Maintenance of Underground Lines		5 623	
120	(595) Maintenance of Line Transformers	11 751	27 836	
121	(596) Maintenance of Street Lighting and Signal Systems	9 853	6 674	
122	(597) Maintenance of Meters			
123	(598) Maintenance of Miscellaneous Distribution Plant			
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	281 912	301 985	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	500 077	524 912	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	31 056	28 527	
129	(902) Meter Reading Expenses	54 361	51 383	
130	(903) Customer Records and Collection Expenses	184 719	168 791	
131	(904) Uncollectible Accounts	15 829	32 781	
132	(905) Miscellaneous Customer Accounts Expenses	16 752	12 028	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	302 717	293 510	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	30 370	21 911	
137	(908) Customer Assistance Expenses	22 570	26 694	
138	(909) Informational and Instructional Expenses	15 856	24 999	
139	(910) Miscellaneous Customer Service and Informational Expenses	190	(1 224)	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	68 986	72 380	
141	6. SALES EXPENSES			
142	Operation			
143	(911) Supervision			
144	(912) Demonstrating and Selling Expenses	1 262	1 147	
145	(913) Advertising Expenses	191	358	
146	(916) Miscellaneous Sales Expenses		160	
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	1 453	1 665	
148	7. ADMINISTRATIVE AND GENERAL EXPENSES			
149	Operation			
150	(920) Administrative and General Salaries	112 151	104 561	
151	(921) Office Supplies and Expense	20 021	23 562	
152	(Less) (922) Administrative Expenses Transferred—Cr.	22 390	19 249	
153	(923) Outside Services Employee	65 735	148 304	
154	(924) Property Insurance	5 403	3 101	
155	(925) Injuries and Damages	40 816	38 570	
156	(926) Employee Pensions and Benefits	77 284	74 750	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
157	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
158	(927) Franchise Requirements			
159	(928) Regulatory Commission Expenses	8 698	18 233	
160	(929) Duplicate Charges—Cr.			
161	(930.1) General Advertising Expenses	1 330	2 617	
162	(930.2) Miscellaneous General Expenses	27 352	31 239	
163	(931) Rents	20 697	20 638	
164	TOTAL Operation (Enter Total of lines 150 thru 163)	357 097	446 326	
165	Maintenance			
166	(935) Maintenance of General Plant	12 469	11 344	
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	369 566	457 670	
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	11 936 910	11 846 310	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p>	<p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>
1. Payroll Period Ended (Date)	10-28-84
2. Total Regular Full-Time Employees (Equivalent Employees from Joint Functions - 5)	38
3. Total Part-Time and Temporary Employees	1
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

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)
Intangible Plant				
Steam Production Plant				
Nuclear Production Plant				
Hydraulic Production Plant—Conventional	7 356			7 356
Hydraulic Production Plant—Pumped Storage				
Other Production Plant	60			60
Transmission Plant				
Distribution Plant	295 661			295 661
General Plant	9 272			9 272
Common Plant—Electric				8 191*
TOTAL	312 349			320 540

B. Basis for Amortization Charges

*Not Allocated on Pages 114 and 115.
Not Included on Page 213, Line 3.

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PART I - OFFICER AND DIRECTOR CONTACT

A. Company's Universal Telephone Number: (305) 832-2461

B. Direct Telephone Numbers for Each:

OFFICER

<u>Name</u>	<u>Title</u>	<u>Number</u>
1. Robert L. Terry	Chairman of the Board	(305) 832-2461
2. Edward J. Patterson	President	(305) 832-2461
3. Gordon O. Jerauld	Senior Vice President	(305) 832-2461
4. Franklin C. Cressman	Senior Vice President	(305) 832-2461
5. Edward T. Neun	Vice President & Treasurer	(305) 832-2461
6. Billy L. Demmon	Vice President	(904) 526-2750
7. Mildred K. Hall	Secretary	(305) 832-2461
8. William D. Little, Jr.	Asst. Secretary & Asst. Treas.	(305) 832-2461
9. Darryl L. Troy	Asst. Secretary & Asst. Treas.	(305) 832-2461
10.		

DIRECTOR(S)

1. Constant A. Benoit, Jr.	Director	(305) 968-9339
2. E. Dale Chambers	Director	(516) 379-7227
3. Franklin C. Cressman	Senior Vice President	(305) 832-2461
4. Daniel Downey	Director	(305) 655-8761
5. Gordon O. Jerauld	Senior Vice President	(305) 832-2461
6. Edward J. Patterson	President	(305) 832-2461
7. Robert L. Terry	Chairman of the Board	(305) 832-2461
8.		
9.		
10		

PART II - COMPANY PROFILE

- A. **Brief Company History:** Florida Public Utilities Company was incorporated March 6, 1924, as the Palm Beach Gas Company and the name was changed to the present title on October 24, 1927. The Company was reincorporated April 25, 1929.

The purchase of the property of the Gas Service Company of Key West was made on October 5, 1927 and sold May 10, 1938. On May 1, 1929, the Company acquired Pensacola Gas Company but sold these properties to Gulf Power Company on May 28, 1934. Southern States Power Company (Marianna and Fernandina, Florida) was purchased July 1, 1935. The acquisitions of Sanford Gas Company and Florida Home Gas Company of DeLand occurred on January 1, 1965 and June 1, 1967, respectively. Water property in Marianna was sold June 1, 1967 to North Florida Water Company.

- B. **Operating Territory:** Five areas of Florida are served by Florida Public Utilities Company. The West Palm Beach division serves 32,400 customers within a 230 square mile area of eastern Palm Beach County. The Sanford division, located in the heart of central Florida, services 5,900 customers in Seminole County. Serving 3,800 customers, the DeLand division lies in western Volusia County.

The Marianna division, located in the panhandle of Florida, serves 9,600 customers in portions of Jackson, Calhoun and Liberty Counties. The Fernandina Beach division, which serves Amelia Island on the upper east coast of Florida, furnishes electricity and water service to 7,800 and 3,600 customers, respectively.

- C. **Major Goals and Objectives:** To provide reliable utility service to present and prospective customers in an efficient and courteous manner at the most reasonable cost possible.

To provide our stockholders with a reasonable return on their investments.

To promote conservation of energy (electricity and natural gas) through programs presently in effect and future programs which may be adopted.

- D. **Major Operating Divisions and Functions:** Florida Public Utilities operates out of five divisions and is headquartered in West Palm Beach. Natural and bottled gas are provided by the West Palm Beach, Sanford, and DeLand divisions. These three divisions also serve customers in offering gas appliance sales and repairs.

Electricity is supplied by the divisions in Marianna and Fernandina. Fernandina Beach is also the sole location to provide water service.

- E. **Affiliates and Relationships:** The wholly-owned subsidiary, Flo-Gas Corporation, sells bottled gas in the West Palm Beach, Sanford and DeLand areas.

F. Current and Projected Growth Patterns: (Customer Growth)

<u>Operations</u>	<u>Past 3 Years</u>	<u>3 Year Projection</u>
Marianna - Electric	2% Annual	2% Annual
Fernandina Beach - Electric	5% Annual	4% Annual
Fernandina Beach - Water	4% Annual	3% Annual
Gas Operations	1% Annual	2% Annual

PART III - CORPORATE RECORDS

A. Location:

<u>Divisional Offices</u>	<u>Address</u>
West Palm Beach	401 South Dixie Highway, West Palm Beach
Delray Beach	325 N. E. 2nd. Street, Delray Beach
Sanford	830 West 6th Street, Sanford
DeLand	206 E. New York Avenue, DeLand
Marianna	311 N. Jefferson, Marianna
Fernandina Beach	911 S. 8th Street, Fernandina Beach

B. Description:

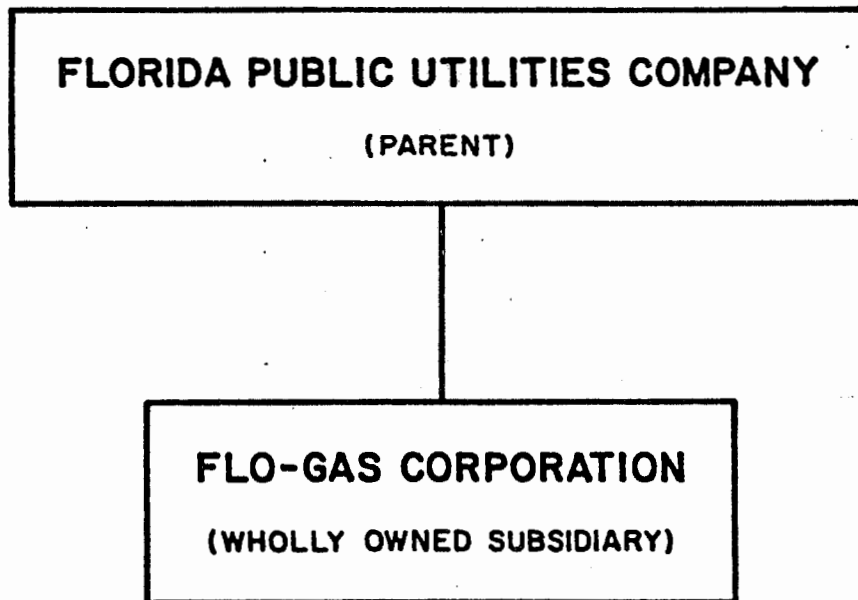
Each divisional office has on file records limited to individual divisional operations. The General Office in West Palm Beach contains the general corporate accounting records for Company-wide operations.

C. List Audit Groups Reviewing Records and Operations:

Deloitte Haskins & Sells - Annual and quarterly corporate audits.
Florida Public Service Commission - Electric, gas and water operations.
Federal Energy Regulatory Commission - Electric operations.

PART IV - PARENT/AFFILIATE ORGANIZATION CHART

Current as of: December 31, 1984



DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC
 SERVICE COMMISSION ON BEHALF OF FLORIDA PUBLIC UTILITIES COMPANY ⁽⁴⁾

NAME OF COMPANY REPRESENTATIVE ⁽¹⁾⁽²⁾	TITLE OR POSITION	ORGANIZATIONAL UNIT ⁽³⁾ TITLE (Dept/Div/Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PUR- POSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPARTMENT MOST OFTEN CONTACTED
Frank C. Cressman	Senior V. Pres.	Gas Operations	E. J. Patterson	Engineering and Rate Matters	Electric & Gas Department
Gordon O. Jerauld	Senior V. Pres.	Electric & Gas Operations	E. J. Patterson	Rates and Co-Generation	Electric & Gas Department
Billy L. Demmon	V. Pres.	Marianna Electric Operations	E. J. Patterson	Conservation and Rates	Electric & Gas Department
Edward T. Neun	V.Pres. & Treas.	Electric, Gas and Water Operations	E. J. Patterson	Fuel Adjs. and Accounting	Electric & Gas Department
John T. English	Div.Mgr.	Fernandina Beach Electric Operations	E. J. Patterson	Rates	Electric & Gas Department
Darryl L. Troy	Asst. Treas.	Electric, Gas and Water Operations	E. T. Neun	Accounting	Electric & Gas Department; Water Department
Michael Peacock	Director Cust. Rel.	Electric Operations	B. L. Demmon	Conservation	Electric & Gas Department
Patrick K. Wiggins (904) 222-0720	Legal Counsel	Electric Operations	---	Fuel Adjs. & Conservation	Legal Department & Electric & Gas Department

(1) Also list appropriate legal counsels, and others who may not be on the general payroll.

(2) Please provide individual telephone numbers, if the person cannot be reached through the Company's operator.

(3) Please provide appropriate organization charts for all persons listed within the Company.

(4) Defined as personal visits or telephone call as a result of either routine interface, rate cases, or audits.

PART V - ORGANIZATIONAL CHART OF REPORTING CHAIN FOR ALL PERSONNEL ON
THE DIRECTORY (PAGE 7)

Current as of: December 31, 1984

FLORIDA PUBLIC UTILITIES COMPANY

