

LAW OFFICES

Messer, Caparello & Self

A Professional Association

Post Office Box 1876 Tallahassee, Florida 32302-1876 Internet: www.lawfla.com

030965-614

October 14, 2003

BY HAND DELIVERY

Ms. Blanca Bayó, Director Division of Records and Reporting Room 110, Easley Building Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850

> Overearnings Review - Gas Division 2002, Audit Control No. 03-086-4-1 Re:

Dear Ms. Bayó:

Enclosed are twelve copies of Florida Public Utilities Company's responses to Commission Staff's Audit Exceptions Nos. 1 - 4 and Audit Disclosures Nos. 1 - 10 relative to the Gas Division 2002 Overearnings Review.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely yours,

Norman H. Horton, Jr.

NHH/amb Enclosures

cc:

AUS

COM

CTR

MMS

OTH

Ms. Cheryl Martin

Parties of Record



2002 Overearnings Audit Responses

Audit Exception #1

The company agrees with the opinion of the auditor to recalculate the non-utility plant and accumulated depreciation adjustments using 2002 balances and to make the associated adjusting entries.

Audit Exception #2

The company agrees with the opinion of the auditor to recalculate the non-utility depreciation expense adjustments using 2002 balances and to make the associated adjusting entries.

Audit Exception #3

The company agrees with the opinion of the auditor to increase working capital by the amount credited in account 2420.7 that should be allocated to the electric division.

Audit Exception #4

The company agrees with the opinion of the auditor that the effective interest rate for customer deposits used to calculate cost of capital should be reflective of year-end 2002 rates.

Audit Disclosure #1

The company feels that the over earnings in natural gas for 2002 is due to the acquisition of the assets of Atlantic Utilities and the related synergies and other factors as described in our previously submitted support. Accordingly, we feel the goodwill and intangible assets associated with the natural gas portion of that acquisition should be allowed in rate base. We have previously submitted our support for this position and have filed the request and data with the commission for their consideration in this matter.

Audit Disclosure #2

- 1)General Liability Insurance The company agrees with the opinion of the auditor that the company correctly reallocated its insurance liability for 2002 to the Fernandina Beach division.
- 2) Environmental Amortization Under the recommendation of the commission's staff, the company reversed its amortization of environmental expenses that had been booked from August to December 2002. The company is planning to request additional accruals for environmental liability during the next gas rate proceeding.
- 3) Right of Way Expense The company agrees with the opinion of the auditor that the expense adjustment should be reduced by \$65 due to a calculation error. The company had decided to expense these costs in 2002 pending the approval of the commission with its determination.

DOCUMENT NUMBER-DATE

10038 OCT 148

- 4) & 7) Area Expansion Program The company agrees with the opinion of the auditor that we properly removed the expenses, revenues and deferred debits for surveillance report purposes according to Commission order
- 5) Prior Period Uncollectibles see 'Audit Disclosure #3'
- 6) Accrued Expenses The company agrees with the auditor's opinion that the company's books for 2002 should have included the accrued expense and the adjustments to the surveillance report are correct. Subsequently, these expenses should also be excluded from the 2003 rates.

Audit Disclosure #3

The company feels they have fairly reported the out of period adjustments as they relate to uncollectibles on the surveillance reports and does not have any additional out of period items relating to the revenues earned from the new City of Lake Worth contract approved by the FPSC in 2003. With respect to the Lake Worth Generation uncollected receivable for \$160,488.32 that was provided for in 2002, it related to revenues earned in 2002 and a receivable amount that went into default. Lake Worth Generation could no longer fulfill their contract requirements, and went into default on that contract. In 2003 an agreement was made with a different party (City of Lake Worth) for use of that same pipeline. Part of that agreement did require payment of the amount previously lost in 2002; however, those revenues were actually earned in 2003 as a result of this new agreement with a new party not the collection on the old debt. The subsequent collection of an amount equal to the prior receivable amount was actually earned in 2003 due to the new contract and accordingly this entry should not have been made as a prior period entry.

Audit Disclosure #4

The company agrees with the opinion of the auditor these expenses should have been accrued in 2002 per the company's books and per the surveillance report. Subsequently, the expenses for 2003 are overstated for these costs and should be adjusted as well. Accordingly, the expenses as reported on our surveillance report need to be increased by \$9,741.50.

Audit Disclosure #5

The company feels it has appropriately included the unused portion of construction bond proceeds in working capital and the interest on that account as a reduction in the cost rate of the related debt in cost of capital.

The company feels that it is appropriate to use the 13-month average cash balance rather than the lower of the 13-month average cash or five-year average cash in the bank. We have done our surveillance report using the lower of the two; however, we do not feel it is appropriate. We feel that the company has a good cash management program, and accordingly should not be penalized by using a five year cash balance simply because it is lower. If cash is based on a five-year average and all other working capital components represent 13-month average balances, working capital does not fairly represent the appropriate amount in the calculation of rate base.

Audit Disclosure #6

The company agrees with the opinion of the auditor that certain revenues that had been included with the Non-monitored transportation administrative charges should have been included in the base rates instead. The company will adjust its base revenues accordingly.

Audit Disclosure #7

The company agrees with the opinion of the auditor that the expenses as reported on the surveillance report for 2002 should be increased by \$1,457.58 to account for those expenses that were disallowed as conservation expenses.

Audit Disclosure #8

The company disagrees with the opinion of the auditor who states, on behalf of the commission via Order No. 6465, Docket No. 9046-EU, that "...since sponsorships of community activities and organizations do not provide any tangible benefits to the ratepayers, the stockholders will assume the burden of financing any advertising that is related to community affairs." Florida Public Utilities utilizes sponsorships of community activities and organizations as a means to extend our branding of our company to the public at large. The company and the ratepayers benefit from these ventures as a way of advertising our company by utilizing each of our devoted employees, who volunteer for these events as "human billboards" commanding unlimited exposure. This is a "grass root" method that is quite common among small companies with limited resources to secure certain amount of attention while working with charitable organizations and the local city officials. For instance, the local television stations and print media covered the Komen Race for the Cure and Walk America that in turn reached thousands of viewers. To have that amount of exposure and access to numerous potential customers is priceless when applying the primary principle of marketing our company.

However if the commission still requires a more detailed clarification in the response to this disclosure, the company would like to request an extension of time to respond. The reason for this request is because the company staff member most suitable to respond to this disclosure in depth has been on an extended sick leave at the time of this audit.

Audit Disclosure #9

The company feels all of these expenses are beneficial and valuable to both the company and ratepayers and should be allowed as advertising expenses.

A) Surveillance Report - Advertising Expenses:

a. Sanford Historic Trust ad was placed to encourage the use of gas in the historic district of Sanford, as homes are being renovated and remodeled. It promoted the thought of 'smart ideas to help conserve energy, improve the quality of life and protect the environment' thru the use of gas. We have had good success in adding and retaining customers and load within the Sanford historic district.

- b. The items from vendors Vernon and Monarch were utilized to promote the use of gas when dealing with prospective homeowners, builders and developers.
- c. The Gold Coast sponsorship and builder association ad, banquet and installation dinner supported the Company's efforts in promoting the utilization of gas with present and potentially future builders and developers.
- d. Debary Estates sponsorship of the parade of homes allowed the Company to showcase products that utilized gas and encouraged the participating builders in Debary Estates to utilize gas in their new home constriction.
- 2) St. Joe / Arvida Home Building co-op ads encourage the use of gas and identifies this development as a gas community. Every house constructed within this development has, as a minimum, central gas heat and gas water heating. The sales office ties this to other information promoting the benefits of gas to all prospective customers.

Audit Disclosure #10 Copies of the invoices in question have been attached as Exhibit A

Exhibit A

Exhibit A

Vendor	Invoice #	# of pgs
Sunfest	121101	3
E.W. Bullock	3722	5
E.W. Bullock	4050	5
E.W. Bullock	3055, 2993	4
E.W. Bullock	3108	5
E.W. Bullock	3883	13

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

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			TOTAL		\$9,000.00				



December 11, 2001

Robert Smith Florida Public Utilities Company P.O. Box 3395 West Palm Beach, FL 33401

Description:

SunFest 2002 Sponsorship

Amount Due:

Nine Thousand Dollars (\$9,000.00)

Due Date:

February 1, 2002

FEB 07 2002

Please Make Check Payable To:

SunFest of Palm Beach County, Inc.

525 Clematis Street

West Palm Beach, Florida 33401

Attn: Stacey Halpin

SunFest®

of Palm Beach County, Inc.

525 Clematis Street West Palm Beach, FL 33401

phone 561-659-5980

fax 561-659-3567

www.sunfest.com

John M. Johnson President 2002

Barbara Suflas Noble Past President 2001

Wendy Sartory Link 2003 President Elect /Secretary

Terry Jonethis Vice President

Gwynn Virostek Treasurer

Executive Committee

At Large Dari Bowman

Gregory Fagan

Iva Grady

Robert Hussey

Board Members

Shirley Arline

Peter Banting

Phil Barbre

Donna Baribeau

Julie Bosch

Cory J. Ciklin

Luis Fernandez

Joe Fields

Mary Jacobs

Rod Macon

Amelia Ostrosky

Howard Warshauer

Peter Wellman

Steve Yeckes

Steve Mayans

Legal Counsel

Jimmy Buffett Honorary Board Member

Paul Jamieson Executive Director ** VOID - DUPLICATE FILE PY **

Che No.

161598

Check Date

2/07/2002

12/11/01

12/11/2001

9,000.00

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9,000.00

VOID - DUPLICATE FILE COPY

Total

9,000.00

.00

9,000.00

SunTrust Bank, South Florida or SunTrust Bank, Northwest Georgia

64-79 611 Check No.

161598

13657

2/07/2002

Nine Thousand and 00/100 Dollars

*****9,000.00

SUNFEST OF PALM BEACH 525 CLEMATIS STREET WEST PALM BEACH FL 33401

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VOID - DUPLICATE FILE COPY

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

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Minvoice

3639 Invoice Number: Invoice Month: June, 2002 Fla Public Utilities West Palm e.w. bullock associates . marketing service, inc. Bettie Colombo 730 bayfront pkwy - suite 5 - 32501 401 S. Dixie Hwy p.o. box 1983 • pensacola, fl 32589 West Palm Beach, FL 33401-5886 850-438-4015 · fax: 850-433-6104 Ph: 561-838-1711 e-mail: ads@ewbullock.com Fx: 561-833-9270 service order_number job name FPUWP.04.02.01 WP-Regidential Water Conversion FPUWP.05.02.04 Good Cents Builder Campaign FPUWP.08.02.05 Website design Logo Sheets FPUWP.06.02.08 Window Env. Reprint FPUWP.06.02.09 FPUWP.12.00.00 General Service PRODUCTION EXPENSES CRA Outputs/Web Site _ 105.1849.9213 1 ypesetting/Layout \$240.00 CRA Outputs \$125.00 5000 - Window Envelopes 1.2.1,4010.903 Production Invoices \$450,60 Misc Charges Postage/Shipping Exp/Logo Sheets & Env \$29,35 Misc Charges Art/Prod supplies/General. \$100,00 PRODUCTION EXPENSES: \$944.95 PROFESSIONAL FEES Web site Design - 105, 1849, 9213 Web Production \$180.00 General Services \$780.00 (General Services Residential Water Heater Campaign _ 121.4010.909.70251 \$240.00 General Services Safety Ads \$120.00 Web Site - 105, 1849, 9a13 Production \$420.00 PROFESSIONAL FEES: \$1,740.00 Sub Total: \$2,684,95 Sales Tax: \$31.59

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4

Grand Total:

\$2,716,54

105.1849.9213 = \$875 1.2.1.4010.903 = \$579.35 121.4010.909.7025 = \$602.19 121.4010.9133 = 528 991.4010.913 = 132

Invoice Month: July, 2002

Invoice Number:

3722

from

e.w. bullock associates . marketing service, inc.

730 bayfront pkwy - suite 5 - 32501

p.o. box 1983 · pensacola, fl 32589 850-438-4015 · fax: 850-433-6104

e-mail: ads@ewbullock.com

to

Fla Public Utilities West Palm

Bettie Colombo

401 S. Dixie Hwy

West Palm Beach, FL 33401-5886

Ph: 561-838-1711

Fx: 561-833-9270

service order number job name

FPUWP.06.02.05

FPUWP.06.02.06

FPUWP.01.02.28

FPUWP.04,02.01

FPUWP.05.02.04

FPUWP.06.02.07

FPUWP.06.02.08

FPUWP.12.00.00

West Palm Safety Ads 2002 - Month 2 Logo Sheets

General Service

Website design

Propane Brochure

West Palm Safety Ads 2002 - Month1

WP-Residential Water Conversion

Good Cents Builder Campaign

PRODUCTION EXPENSES

CRA Outputs

Misc Charges

Misc Charges

Safety Ads

Credit June Web Design

Postage/Shipping Exp

\$80,00

\$56.75 \$225,00

PRODUCTION EXPENSES:

-\$88.25

PROFESSIONAL FEES

General Services

General Services

Production

Safety Ads/2002

Safety Ads/2002

\$1500.00

\$80,00

\$120,00

PROFESSIONAL FEES:

\$1,680,00

Sub Total:

\$1,591.75

Sales Tax:

Exempt

Grand Total:

\$1,591,75

June Invoice

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105.1849.9213 = \$875 1.2.1.4010.903 = \$579.35 121.4010.909.7025 = \$602.19 121.4010.9133 = 528 991.4010.913 = 132

July Invoice

121.4010.9133 = 448

991.4010.913 = 112

121.4010.909 (70151) = 245.43

121.4010.909 (70251) = 786.32



FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

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Invoice Number:

Invoice Month: November, 2002

4051

e.w. bullock associates • marketing service, inc.

730 bayfront pkwy • suite 5 • 32501 p.o. box 1983 • pensacola, fl 32589 850-438-4015 • fax: 850-433-6104 e-mail: ads@ewbullock.com

to

Fla Public Utilities Fernandina

Bettie Colombo 401 S. Dixie Hwy West Palm Beach, FL 33401-5886

Ph: 561-838-1711 Fx: 561-833-9270

service order number

job name

FPUFB.02.02.00 FPUFB.05.02.07

General Service Fernandina Outdoor - New

FPUFB.06.02.10

Fernandina Safety Ads 2002 - November November Commercial Survey - Fernandina

FPUFB,10.02.15

MEDIA EXPENSES

Outdoor

Print

Tri-State Outdoor

Nassau News Leader -11/8/2002

\$529.43

\$222.53

MEDIA EXPENSES: \$751.96

PROFESSIONAL FEES

General Services

\$60.00

PROFESSIONAL FEES:

\$60.00

Sub Total:

\$811.96

Sales Tax:

\$0.00

Grand Total:

\$811.96

Clambra Men prover yn gwynut. Here prover yn gwynut. (see 115. 4010. 909 (61651)

IAN 0 8 2003

1-800-427-7712



Invoice Month: November, 2002

e.w. bullock associates . marketing service, inc.

730 bayfront pkwy • suite 5 • 32501 p.o. box 1983 • pensacola, fl 32589 850-438-4015 • fax: 850-433-6104

e-mail: ads@ewbullock.com

Fla Public Utilities Cent Fla

Bettie Colombo 401 South Dixie Hwy West Palm Beach, FL 33401-5886

Ph: 615-377-7726 Fx: 561-833-9270

service order number

FPUCF.02.02.00 FPUCF.06.02.04 General Service

job name

Central Safety Ads 2002 - November

FPUCF.10.02.07

Central Good Cents Builder Campaign - November

MEDIA EXPENSES

Print

Print Print Print Print Construction Connection November/December-Good Cents Orlando Sentinel/November-Good Cents

Sanford Chamber of Commerce November Newsletter

Dayton Beach News/Safety Ad Daytona Beach News/Nov/Good Cents

\$205.89 \$489.61 \$979.22

Invoice Number:

MEDIA EXPENSES:

\$4,633.72

\$194.12

\$2764.87

4050

PRODUCTION EXPENSES

Typesetting/Layout **CRA** Outputs Production Invoices

CRA Outputs/Good Cents

280 Direct mail Postage/Shipping Exp \$120.00

\$220.00 \$263.14

PRODUCTION EXPENSES:

\$133.40 \$736.54

PROFESSIONAL FEES

Misc Charges

General Services

Production Good Cents Campaign

PROFESSIONAL FEES:

\$180.00 \$240.00 \$420.00

Sub Total:

\$5,790.26

Sales Tax:

\$0.00

Grand Total:

\$5,790.26

Plene provo y paymen 12. 4010. 909 (70151) - \$5,300.65

121. 4010. 9/33

GLY / PERIOD

489,61

ENTERED JAN 0 8 2003

PM · Page 1

Invoice Number: 4053 Invoice Month: November, 2002 from Fla Public Utilities West Palm e.w. bullock associates . marketing service, inc. 730 bayfront pkwy • suite 5 • 32501 Laura Scotten p.o. box 1983 • pensacola, fl 32589 401 S. Dixie Hwy 850-438-4015 • fax: 850-433-6104 West Palm Beach, FL 33401-5886 e-mail: ads@ewbullock.com Ph: 561-650-8433 Fx: 561-833-9270 service order number job name FPUWP.06.02.07 West Palm Safety Ads 2002 - November FPUWP.10.02.12 West Palm Good Cents Builder Campaign - November FPUWP.11.02.16 Web Site FPUWP.01.02.28 Propane Brochure FPUWP.12.00.00 General Service MEDIA EXPENSES Print Palm Beach Chamber of Commerce Business Watch/November \$135.30 Print Gold Coast Builders Association/November \$935.32 Print Treasure Coast Builders Association - Builder News November \$500.01 MEDIA EXPENSES: \$1,570.63 PRODUCTION EXPENSES **CRA** Outputs CRA Outputs/Safety Ads \$20.00 **CRA** Outputs CRA Outputs/Good Cents \$60.00 Production Invoices 1215 Direct Mail Trifold \$1159.24 Production Invoices Postage/Mailing brochures \$441.53 Misc Charges Art/Production supplies \$100.00 PRODUCTION EXPENSES: \$1,780.77 PROFESSIONAL FEES Web Administration \$150.00 General Services \$510.00 Production Good Cents Campaign \$180.00

Pero proces for payment.

121. 40/0. 909 (70/51) - 44, 171. 40

121. 40/0. 9/33 - \$20. N

Sub Total: \$4,191.40 Sales Tax: \$0.00 Grand Total: \$4,191.40

PROFESSIONAL FEES:

JAN 0 8 2003

\$840.00

2002/12

** \(\(\)	OIL) - DUPLIO	CATE	FILE	JbA **		Ch No.	180552	
							Check Date	1/09/2003	
4050				V 2 2/2	11/30/2002	5,790.26		.00	5,790.26
Message 4051		INVOICE			11/30/2002	811.96		.00	811.96
Message 4052 4053	;	INVOICE	4053,	4050,	4051 11/30/2002 11/30/2002	2,366.24		.00	2,366.24

VOID - DUPLICATE FILE COPY

Total

13,159.86

.00

13,159.86

SunTrust Bank, South Florida or SunTrust Bank, Northwest Georgia

64-79

Check No.

180552

41698

1/09/2003

Thirteen Thousand One Hundred Fifty-Nine and 86/100 Dollars

*****13,159.86

E.W. BULLOCK ASSOCIATES 730 BAYFRONT PKWY PENSACOLA FL 32589

Message : INVOICE 4053, 4050, 4051

NON - NEGOTIABLE

VOID - DUPLICATE FILE COPY

1						B 13	3 2002
	FLORIDA PUBL						Canduin
DATE		PURCHASE #	0.0311.45	DIVISION: WPB	VOUCHER PROCE	SSED BY: P	
	PTION OF PURCHASE: Consumer Guides SED FOR: Advertising				TOTAL OF ALL	NVOICES: _	\$36,023.02
IUSTIFICA		NCY*		*EXPLAIN:	/		
	PERIODICALS OTHER*				$\triangle M$		^
	ATION IS NEEDED IN PURCHASE IS OVER \$100 AND NOT ON THE RECURRING LIST)		20011111112	ADDII EVERTA	EXECUTIVE		FINANCIAL 1
REQUE R. Smi	ESTED/AUDITED BY LOCAL MANAGER	DIVI	ISION MANAGER	ADD'L EXEZOTVE	171		7m
COMPAN	VENDOR 4		41698	VENDOR/NAME	e.w. bull	ock asso	clates
	INVOICE NUMBER INVOICE DATE	T	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	,NE	T AMOUNT DUE
	3055 11 / 01 /	01	\$18,086.63	2 / 14 / 02		\$	18,086.63
ATTACHM	PURCHASE ORDER # FREIGHT + SALES TAX GL YEARPERIOD 02 / 02 MENT BIN-NUMBERED ITEMS - INVENTORY MATER	VOUCHER REMIT TO A RETURN C	HECK TO:	**USE TERMS CODE LISTING ACES)			
		THE REGENT	AT THE THE				
DISTR	RIBUTION INFORMATION: ACCOUNT NUMBER/		DISTRIBUTION			USETAX	SUBLEDGER
%	DISTRIBUTION CODE		AMOUNT	EXPENSE D	ESCRIPTION - A	CODE	NUMBER
	121.4010.9133		\$12,660.64	Second Add II I second	MEU		897
	121.4010.9134		\$904.33	The I do	, A. A.		70151
	121.4010.909		\$2,712.99	FED 1	3 2002		70351
	121.4010.909		\$904.33	LED.			70551
	121.4010.909		\$452.17		·	1 1	70651
	121.4010.909		\$452.17				71351
	INVOICE NUMBER INVOICE DATE		GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS*		ET AMOUNT DUE
	2993 11 / 01 /	01	17,936.39	2 / 14 / 02		\$	17,936.39
	121.4010.9134		\$394.95			-	897
	123.4010.9134		\$8,663.29			1	897
	121.4010.9133		\$658.18			-	50301
	123.4010.9133		\$693.94		NAME OF THE OWNER, OF THE OWNER, OF THE OWNER, OF THE OWNER, OWNER, OWNER, OWNER, OWNER, OWNER, OWNER, OWNER,	+	50301
	121.4010.909		\$1,238.96	The same of the sa	Account County	+	71453
	123.4010.908		\$463.05	The same of the sa	31	-	71453
	123.4010.909		\$600.00	FED 1	3 5005	-	70151
	123.4010.909		\$1,800.00	LCD.		+	70351
	123.4010.909		\$600.00			+	70551 70651
	123,4010,909		\$300.00			+	71351
	123.4010.909		\$300.00 \$360.02			+	50301
	991.4010.913 993.4010.913		\$246.23			+	50301
	995.4010.913	-	\$35.54				50301
	114.4010.909		\$513.10	1			61253
	115.4010.909		\$572.55				61253
	115.4010.5842		\$496.58				50301
	TOTAL		\$36,023.02				

FORM 02-11 REV. 4/97

VOUCHER.WK4

REQUIRED APPROVALS IF ANY INVOICE IS OVER \$100



Invoice Month: November, 2001

Invoice Number:

3055

fron

e.w. bullock associates • marketing service, inc. 730 bayfront pkwy • suite 5 • 32501

p.o. box 1983 • pensacola, fl 32589 850•438•4015 • fax: 850•433•6104

e-mail: ads@ewbullock.com

to

Florida Public Utilities Company

Bettie Colombo 401 South Dixie Hwy West Palm Beach, FL 33401-5886

Ph: 561-838-1711 Fx: 561-833-9270

service order number

job name

\$18086.63

PRODUCTION EXPENSES

Production Invoices

15,000 Consumer Guides

PRODUCTION EXPENSES: \$18,086.63

Sub Total:

\$18,086.63

Sales Tax:

Exempt

Grand Total:

\$18,086.63

ENTERED FEB 13 2002



Invoice Number: 2993 Invoice Month: November, 2001 from Florida Public Utilities Company e.w. bullock associates · marketing service, inc. Bettie Colombo 730 bayfront pkwy • suite 5 • 32501 401 South Dixie Hwy p.o. box 1983 • pensacola, fl 32589 West Palm Beach, FL 33401-5886 850-438-4015 · fax: 850-433-6104 Ph: 561-838-1711 e-mail: ads@ewbullock.com Fx: 561-833-9270 service order number job name Planning FPUC.06.01.11 FPUC.08.01.13 Safety Ads-Nov Billboard Design FPUC.09.01.14 W-Home Show Ad art FPUC.10.01.17 Ad Specialty Items FPUC.11.01.19 General Service FPUC.12.00.00 **Brochure Estimates** FPUC.02.01.01 FPUC Consumer Guide (NG/PROP) FPUC.03.01.04 MEDIA EXPENSES \$462.00 Daytona Beach News 11/17 Print \$304.42 Florida Times Union 11/14/01 Print \$218.30 Print Nassau News Leader -11/14/2001 \$783.55 Sun Sentinel 11/18/01 Print \$240.01 ✓Deland/Deltona Beacon - 11/27 Print \$141.18 Seminole Herald - 11/28 Print \$2,149.46 MEDIA EXPENSES: PRODUCTION EXPENSES \$360.00 Typesetting/Layout \$280.00 **CRA** Outputs 10,000 Consumer Guides - CFL \$12000.00 Production Invoices \$658.23 Brochure Shipping Expense Misc Charges \$211.71 Art/Prod supplies Misc Charges \$116.99 Fed Ex Shipping Misc Charges \$13,626.93 PROFESSIONAL FEES \$1560.00 General Services \$600.00 Production \$2,160.00 PROFESSIONAL FEES: Sub Total: \$17,936.39 Payment due upon receipt of invoice Sales Tax: Exempt

Grand Total:

\$17,936.39

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

FEB 1 4 2202 FEB 1 5 2002

TE 2 / 13	/ 02	LOCAL PURCHAS	SE# 0.0311.47	DIVISION: V	VPB	VOUCHER PROCE	ESSED BY: P	Goodwin
ESCRIPTION OF PURCHASE:	GoodCents Posters, Ho	me Show Ad, TV P	roduction, Logo, Safet	y Ads, etc.		TOTAL OF ALL	INVOICES:	\$8,679.06
STIFICATION: STD. OF	PERATING PROCEDURE IICALS E IS OVER \$100 AND NOT ON THE RECURRING	EMERGENCY*		*EXPLAIN:				
REQUESTED/AUDITED BY	DVALS: LOCAL MANAGER		DIVISION MANAGER	ADO'VA	ECUTIVE	EXECUTIVE		FINANCIAL
. Smith	ESONE MINIVISE							<u> </u>
DMPANY 001	,	VENDOR #	41698	_VENDOR	NAME	e.w. bul	lock assoc	iates
INVOICE NUMBER	INVOICE DA		GROSS AMOUNT	DUE	E DATE*	DISCOUNT OR TERMS*		AMOUNT DUE
3108	12 /	01 / 01	\$8,679.06	1, 1	/ 02	DUREC	\$	8,679.06
PURCHASE ORDER #	FREIGHT + SALES TAX GA	/ 02 VOUCH	ATE REQUIRED IF TERMS EXIST ER MESSAGE/CODE (60 SI TO ADDRESS: N CHECK TO:	"USE TERMS C PACES)	ODE LISTING	907-91	10	
TACHMENT	BIN-NUMBERED ITEMS - INVI	ENTORY MATERIAL RECE	IPT ATTACHED			901-11		
STRIBUTION INFORMA	TION:			-				
	ACCOUNT NUMBER/		DISTRIBUTION		-		USE TAX	SUBLEDGER
%	DISTRIBUTION CODE		AMOUNT	10	EXPENSE D	DESCRIPTION	CODE	NUMBER
	114.4010.909	11	\$648.60	11-		7	++	61353
	114.4010.6842	<i>Q.</i>	\$240.00	++-	1-00		1	50301 61253
	115.4010.909		\$780.00 \$723.74	119	0.01.			61253
	115.4010.909 121.4010.909		\$1,566.13		() ()		1	71453
	123,4010,909		\$585.32	1)			1	71453
			\$1,537.70		2			50301
	945.4061.53		\$1,887.38	1,25	0			50301
	991,4010,913		\$296.62	17/0				50301
	993.4010.913		\$401.70					50301
	995.4010.913		\$11.87					50301
					RITE	RED		
			2		and if the same		1	
					FEB 1	8 2002		
	TOT	AL	\$8,679.06					

FORM 02-11 REV. 4/97

VOUCHER.WK4

REQUIRED APPROVALS IF ANY INVOICE IS OVER \$100





Invoice Number: 3108 Invoice Month: December, 2001 to from Florida Public Utilities Company e.w. bullock associates . marketing service, inc. Bettie Colombo 730 bayfront pkwy • suite 5 • 32501 401 South Dixie Hwy p.o. box 1983 • pensacola, fl 32589 West Palm Beach, FL 33401-5886 850-438-4015 • fax: 850-433-6104 Ph: 561-838-1711 e-mail: ads@ewbullock.com Fx: 561-833-9270 service order number job name Planning FPUC.06.01.11 FPUC.10.01.15 M-Good Cents Posters W-Home Show Ad art FPUC.10.01.17 F-Fernandina Beach TV Production FPUC.11.01.20 FPUC.11.01.21 F-Fernandina Beach TV Media FPUC.12.01.22 Logo FPUC.12.01.23 Safety Ads - Dec 2001 FPUC.12.01.24 theme FPUC.12.00.00 General Service MEDIA EXPENSES \$882.38 √ FB-Tri State Outdoor Outdoor F-Jackson County Floridian -12/11/2001 \$172.95 Print \$1044.00 C-Orlando Sentinel - 12/20/2001 Print \$532.80 C-Orlando Sentinel - Volusia 12/20/2001 Print MEDIA EXPENSES: \$2,632.13 PRODUCTION EXPENSES \$425.00 Typesetting/Layout \$580.00 **CRA** Outputs \$14.88 Misc Charges Postage/Shipping \$100.00 Misc Charges Art/Production supplies \$1,119.88 FEB 18 2002 PROFESSIONAL FEES \$3900.00 General Services \$1200.00 Production PROFESSIONAL FEES: \$5,100.00 Sub Total: \$8,852.01 Sales Tax: Exempt

86-9.00

\$8,852.01

Grand Total:



	Clie	nt: Flo	orida F	ublic U	tilities (Compa	ny									Tir	ne Billing Detai
																но	
BERVI	CE C	RDER	#	JOE	NA!	ME										ACTUAL	BILLED
FPUC.	12.00	.00		Gen	eral Se	ervice											
JR	BT	CT	EB	HH	HP	JI	MM	NY	PG	PM	SR	ST	AC	PC		10/12	
35.5			2			1.5										39	25
FPUC.	06.01	.11		Plar	nning		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,									
JR	BT	CT	EB	H	HP	JI	MM	NY	PG	BM	SR	ST	AC	PC.			
10.5				25.5												36	29
FPUC.	10.01	.15		M-G	Good C	ents P	osters									-	
JR	BT	CT	EB	НН	HP	JI	MM	NY	PG	RM	SR	ST	AC	FC			
=PUC.	10.01	.17		W-H	Home S	Show A	d art		0								,,,,,,,, .
JR	вт	CT	EB	НН	HP	JI	MM	NY	PG	RM	SR	ST	AC	PC.			
													•				
FPUC	.11.01	.20		F-F	ernanc	lina Be	ach TV	/ Produ	uction								
JR	BT	CT	EB	HH	HP	JI	MM	NY	PG	PM	SR	ST	AC	PC.			
12																12	8
FPUC	.11.01	.21		F-F	ernanc	lina Be	ach TV	Media									
JR		CT	EB	H	HP	JI	MM	NY	PG	RM	SR	ST	AC	PC			
3.5				9												12.5	5
FPUC	.12.01	.22		Log	10								10			**	
JR		CT	EB		HP	JI	MM	NY	PG	RM	SR	ST	AC	PC			
3.5									10.5							14	10
FPUC	.12.01	.23		Saf	ety Ad	s - Dec	2001										
JR		СТ	EB	НН	HP	JI	MM	NY	PG	RM	SR	ST	AC	PC.			
.5				4					3.5							8	8
FPUC	.12.01	.24		the	me												
JR		CT	EB	77.7	HP	J١	MM	NY	PG	RM	SR	ST	AC	FC			
9						200										9	
-															TOTAL HOURS:	130.5	85

FEB 18 2002

PLEASE CORRECT THE FOLLOWING AND RETURN TO ACCOUNTS PAYABLE:

VENDOR NUMBER
SUBLEDGER NUMBER INVALID
SUBLEDGER NUMBER REQUIRED
ACCOUNT NUMBER INVALID
GROSS/NET/DISTRIBUTION AMOUNT INCORRECT
TERMS CODE NEEDED/INVALID
REQUESTED/AUDITED SIGNATURE NEEDED
LOCAL MANAGER APPROVAL NEEDED
DIVISION MANAGER APPROVAL NEEDED

OTHER:

945.4160.53

THANK YOU, TAN (EXT 734)

PLEASE CORRECT THE FOLLOWING AND RETURN TO ACCOUNTS PAYABLE:

VENDOR NUMBER
SUBLEDGER NUMBER INVALID
SUBLEDGER NUMBER REQUIRED
ACCOUNT NUMBER INVALID
GROSS/NET/DISTRIBUTION AMOUNT INCORRECT
TERMS CODE NEEDED/INVALID
REQUESTED/AUDITED SIGNATURE NEEDED
LOCAL MANAGER APPROVAL NEEDED
DIVISION MANAGER APPROVAL NEEDED

OTHER: 114.4010.5842

THANK YOU, TAN (EXT 734)

Pot, Call when fixed - I'll corneup a get it to put it in Monday's ekron. Tan

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

ATE 10/17/0		1	LOCAL PUF	RCHASE # 02.3021.103	DIVISION: WPB	VOUCHER PROCES	SED BY:	LM
DESCRIPTION OF PURC	HASE: ADVERTIS	ING				\$ TOTAL A	LL INVOICE	19,172.28
O BE USED FOR:	712 713							
USTIFICATION:	PERIODIC			MERGENCY*	EXPLAIN:	TYPE B	ELOW	
JUSTIFICATION IS NEEDED IF	F PURCHASE IS OVER \$500 AND	NOT ON THE RECURRING LIST)		APPROVALS				
REQUESTED BY /	ADQITGO BY	LOCAL MANAGER		DIVISION MANAGER	ADD'L EXECUTIVE	(C)	6	FINANCIAL
COMPANY 001		VENDO	OR #	41698	VENDOR NAME	E. V	V. BULLOCK	
	E NUMBER	INVOICE DATE		GROSS AMOUNT	DUE DATE*	DISCOUNT / TERMS**	NET A	AMOUNT DUE
	8883	9/1/02		\$ 719.60	10/22/02		\$	719.60
PURCHASE ORDER #	FREIGHT + SALES TAX	G/L YEAR/PERIOD		*NO DUE DATE REQUI	RED IF TERMS EXIST	**USE TERMS CODE LISTING		
	,	2002 / 10	1	VOUCHER MESSAGE (60 S	PACES			
		20027.10	1	REMIT TO ADDRESS:				
	BIN-NUMBERED ITEM	S-INVENTORY RECEIPT ATTACHED		RETURN CHECK TO:				
DISTRIBUTION IN	1				and the second first of the first of the second region of the second second second second and a second seco			
	ACCOUNT			DISTRIBUTION	EXPENSE DES	CRIPTION	USE TAX	SUBLEDGER
	123.401			\$ 532.50	EXPENSE DES	S. L. L.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	995.40			\$ 187.10	27.7	3 6002		
	333.40	10.010			061 5			
INVOICE	E NUMBER	INVOICE DA	TE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	EIGHT + SALE T
	3884		9/1/02		10/22/02			
	115.401			\$ 280.00		-77		
	115.40			\$ 8,117.03	V TO	A Les		61651
						2002		
					OCT 23	·	-	
INVOIC	E NUMBER	INVOICE DA	TE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	EIGHT + SALE
	3885		9/1/02					and the second s
		10.909		\$ 6,684.70		35		61651 "
		10.909		\$ 270.00				61251
		10.5841		\$ 289.88		1		
					12331	100L		
					OCI	1		REIGHT + SALE
Part of the same o	ENUMBER	INVOICE DA		GROSS AMOUNT		DISCOUNT OR TERMS**	NET AMT DUE	LIGHT TOALL
	3886	10.0122	9/1/02	1			—	
		10.9133		\$ 1,184.40 \$ 507.60		\	1	
		010.913						70651
		010.909						70151
		010.909			1 1 1	1-1-	1	13.5.
	121.40	010.904			110,			
		TOTAL		\$ 19,172.28			2.0257 - 4.88	

FORM FPU-010 REV. 1/00



Invoice Month: September, 2002

Invoice Number:

3883

from

e.w. bullock associates • marketing service, inc.

730 bayfront pkwy • suite 5 • 32501 p.o. box 1983 • pensacola, fl 32589 850•438•4015 • fax: 850•433•6104

e-mail: ads@ewbullock.com

to

Fla Public Utilities Cent Fla

Bettie Colombo 401 South Dixie Hwy West Palm Beach, FL 33401-5886

Ph: 561-838-1711 Fx: 561-833-9270

service order number

job name

FPUCF.06.02.03

Central Safety Ads 2002 - September

MEDIA EXPENSES

Print Daytona Beach News Journal - 9/6/2002

\$489.60

PRODUCTION EXPENSES

Typesetting/Layout
Camera Ready Prints

\$60.00

\$489.60

PRODUCTION EXPENSES:

\$20.00

PROFESSIONAL FEES

General Services
Production

\$60.00 \$90.00

PROFESSIONAL FEES:

MEDIA EXPENSES:

\$150.00

Sub Total:

\$719.60

Sales Tax:

\$0.00

Grand Total:

\$719.60

OCT 23 2002



	Clie	nt: Fl	a Publi	c Utilitie	es Cen	t Fla										Tir	me Billing Deta
		*														но	URS
SERV	ICE (ORDER	#	10	B NAI	ME									·	ACTUAL	BILLED
FPUCI	F.06.0	2.03		Cer	ntral Sa	fety A	ds 2002	2 - Sep	tembe	r							
JR	BT	CT	EB	LS	HP	JL	MM	NY	PG	RM	SR	TI	AC	RC	ST		
				1					1.5							2.5	2.5
100															TOTAL HOURS.	2.5	2.5





Invoice Month: September, 2002

Invoice Number:

3884

\$120.00

\$90.00

\$300.00

from

e.w. bullock associates • marketing service, inc.

Commercial survey

Safety Ads

730 bayfront pkwy • suite 5 • 32501 p.o. box 1983 • pensacola, fl 32589 850-438-4015 • fax: 850-433-6104

e-mail: ads@ewbullock.com

General Services

Production

to

Fla Public Utilities Fernandina

Bettie Colombo 401 S. Dixie Hwy West Palm Beach, FL 33401-5886

Ph: 561-838-1711 Fx: 561-833-9270

service order number	job name	
FPUFB.05.02.07 FPUFB.06.02.09 FPUFB.08.02.13	Fernandina Outdoor - New Fernandina Safety Ads 2002 - September September Commercial Survey Campaign	
MEDIA EXPENSES		
Outdoor	Tri-State Outdoor	\$529.43
Print	Nassau News Leader/Safety 9/6	\$222.53
Print	Nassau News Leader/Commercial Survey 9/6 - 9/18	\$445.07
TV	AT&T Media Services/Commercial Survey/Sept	\$6800.00
	MEDIA EXPENSES:	\$7,997.03
PRODUCTION EXPENSES		
Misc Charges	Art/Production supplies	\$100.00
	PRODUCTION EXPENSES:	\$100.00
PROFESSIONAL FEES		
General Services	Safety ads	\$90.00

Sub Total: \$8,397.03 Sales Tax: \$0.00 \$8,397.03 Grand Total:

PROFESSIONAL FEES:





	Clie	nt: Fl	a Publi	c Utilitie	es Ferr	andina	a									Tir	me Billing Detail
SERV	ICF (RDEF	2 #	JOI.	B NAI	MF.										ACTUAL	URS BILLED
FPUFE			. "	1770	nandin		oor - N	ew								AUTUAL	DILLED
JR	BT	CT	EB	LS	HP	JL	MM	NY	PG	RM	SR	TI	AC	PC.	ST		
FPUFE	3.06.0	2.09	-	Fer	nandin	a Safe	ty Ads	2002 -	Septer	nber	-				e en en el el calòxida e estre est e consequent de con-	-	
JR	BT	CT	EB	LS	HP	JL	MM	NY	PG	RM	SR	TI	AC	RC	ST		
				1.5					1.5							3	3
FPUFE	3.08.0	2.13		Sep	tembe	r Comi	nercial	Surve	y Camp	aign							
JR	BT	CT	EB	LS	HP	JL	MM	NY	PG	RM	SR	TI	AC	RC	ST		
				2												2	2
									Ŧ.						TOTAL HOURS:	5	5





Invoice Month: September, 2002 Invoice Number: 3885 to e.w. bullock associates • marketing service, inc. Fla Public Utilities Marianna 730 bayfront pkwy • suite 5 • 32501 Bettie Colombo 401 S. Dixie Hwy p.o. box 1983 • pensacola, fl 32589 850-438-4015 • fax: 850-433-6104 West Palm Beach, FL 33401-5886 Ph: 561-838-1711 e-mail: ads@ewbullock.com Fx: 561-833-9270 service order number job name FPUM.02.02.33 Marianna Outdoor FPUM.06.02.39 Marianna Safety Ads 2002 - September FPUM.08.02.42 September Commercial Survey Campaign FPUM.08.02.44 Ad Specialty Items MEDIA EXPENSES Outdoor Lamar Panama City Marianna/Hwy 90 \$420.00 Lamar Panama City Marianna/Hwy 90 \$395.00 Outdoor Outdoor Lamar Panama City Marianna/Hwy 20 \$260.00 Jackson County Floridan/ \$178.24 Print Print Jackson County Floridan - Commercial Survey/Sept \$1482.39 WJAQ FM/Commercial Survey/Sept \$447.07 Radio \$1462.00 WFSY/Commerical Survey/Sept Radio \$1980.00 Comcast Cable/Commerical Survey/Sept TV MEDIA EXPENSES: \$6,624.70 PRODUCTION EXPENSES \$60.00 Typesetting/Layout Safety ads \$40.00 **CRA** Outputs CRA Outputs/Spec items ____ \$100.00 Misc Charges Art/Production supplies \$29.88 Misc Charges Postage/Shipping exp PRODUCTION EXPENSES: \$229.88 PROFESSIONAL FEES \$60.00 General Services Commercial Survey \$60.00 General Services Safety Ads General Services Ad Specialty items \$180.00 \$90.00 Production Safety ad PROFESSIONAL FEES: \$390.00 Sub Total: \$7,244.58 Sales Tax: \$0.00

Grand Total:

\$7,244.58



	Clie	nt: Fla	a Public	C Utilitie	s Mari	anna										Tir	ne Billing Deta
												7			7.	но	URS
SERVICE ORDER #				JOI	B NAI	ME										ACTUAL	BILLED
FPUM	.02.02	.33		Mar	ianna (Outdoo	or										
JR	BT	CT	EB	LS	HP	JL	MM	NY	PG	RM	SR	TI	AC	RC	ST		
									1.5							1.5	1.5
FPUM	.06.02	.39		Mar	ianna	Safety	Ads 20	02 - Se	eptemb	er							
JR	BT	CT	EB	LS	HP	JL	MM	NY	PG	RM	SR	TI	AC	RC	ST		
				1												1	1
FPUM	.08.02	.42		Sep	tembe	r Comi	mercial	Surve	y Camp	aign							
JR	BT	CT	EB	LS	HP	JL	MM	NY	PG	RM	SR	TI	AC	RC	ST		
				.5												.5	.5
FPUM	.08.02	.44		Ad	Specia	Ity Iten	าร										
JR	BT	CT	EB	LS	HP	JL	MM	NY	PG	RM	SR	TI	AC	RC	ST		
3.5	Ś															3.5	3.5
															TOTAL HOURS:	6,5	6.5





Invoice Month: September, 2002 Invoice Number: 3886 to Fla Public Utilities West Palm

e.w. bullock associates · marketing service, inc. 730 bayfront pkwy • suite 5 • 32501 p.o. box 1983 • pensacola, fl 32589 850-438-4015 · fax: 850-433-6104 e-mail: ads@ewbullock.com

Bettie Colombo 401 S. Dixie Hwy West Palm Beach, FL 33401-5886

Ph: 561-838-1711 Fx: 561-833-9270

service order number job name FPUWP.06.02.06 West Palm Safety Ads 2002 - September FPUWP.08.02.11 2003 Chamber Guide FPUWP.09.02.05 West Palm Letterhead/envelop FPUWP.12.00.00 General Service MEDIA EXPENSES Print Sun Sentinel/Safety ads 9/6/2002 MEDIA EXPENSES: PRODUCTION EXPENSES Typesetting/Layout Safety ads/Chamber guide

\$120.00 **CRA** Outputs CRA Outputs/Safety ads \$60.00 Production Invoices 1000 - envelopes \$296.37 RUSTOMER SERVICE Production Invoices 1000 - letterhead \$217.66 Misc Charges Postage/Shipping expense \$14.72 Misc Charges Art/Production supplies \$100.00 PRODUCTION EXPENSES: \$808.75

PROFESSIONAL FEES

General Services \$240.00 General Services Chamber guide \$120.00 General Services Letterhead/Env \$60.00 General Services Safety ads \$120.00 Production Safety ads \$90.00 Production Chamber guide \$120.00 Production Letterhead/envelopes \$60.00 \$810.00

PROFESSIONAL FEES:

Sub Total: 121.4010.9133 - 1184.40 Sales Tax: Grand Total:

\$2,770.75 \$40.32 \$2,811.07

\$1152.00

\$1,152.00

121.4010.909 (70651) -237.36 121.4010.909 (70151)-237.36 1,2.1-4010.904-\$ 644.35



Client: Fla Public Utilities West Palm

				E SERVICES													9 _ 0
	,															но	URS
SERVICE ORDER # JOB NAME									ACTUAL	BILLED							
FPUW	P.12.0	00.00		Gene	eral Se	ervice											
JR	BT	CT	EB	LS	HP	JL	MM	NY	PG	RM	SR	TI	AC	RC	ST		
8			.5						2							10.5	9
FPUW	P.06.0	02.06		West	t Palm	Safet	y Ads 2	2002 - 3	Septen	ber							
JR	BT	CT	EB	LS	HP	JL	MM	NY	PG	RM	SR	TI	AC	RC	ST		
				1.5					1.5							3	2.5
FPUW	P.08.0	2.11		2003	Char	mber G	auide										
JR	BT	CT	EB	LS	HP	JL	MM	NY	PG	RM	SR	TI	AC	PC	ST		
2									2							4	1
FPUW	P.09.0	02.05		Wes	t Palm	n Lette	rhead/e	envelo	р								
JR	BT	CT	EB	LS	HP	JL	MM	. NY	PG	RM	SR	TI	AC	PC	ST		
1									1							2	1
															TOTAL HOURS:	19.5	13.5

Time Billing Detail





Invoice Month: September, 2002 Invoice Number: 3886 from to Fla Public Utilities West Palm e.w. bullock associates . marketing service, inc. Bettie Colombo 730 bayfront pkwy • suite 5 • 32501 p.o. box 1983 · pensacola, fl 32589 401 S. Dixie Hwy 850-438-4015 · fax: 850-433-6104 West Palm Beach, FL 33401-5886 e-mail: ads@ewbullock.com Ph: 561-838-1711 Fx: 561-833-9270 job name service order number FPUWP.06.02.06 West Palm Safety Ads 2002 - September FPUWP.08.02.11 2003 Chamber Guide FPUWP.09.02.05 West Palm Letterhead/envelop General Service FPUWP.12.00.00 MEDIA EXPENSES Print \$1152.00 Sun Sentinel/Safety ads 9/6/2002 MEDIA EXPENSES: \$1,152.00 PRODUCTION EXPENSES \$120.00 Typesetting/Layout Safety ads/Chamber guide **CRA Outputs** CRA Outputs/Safety ads \$60.00 Production Invoices 1000 - envelopes rustomer service \$296.37 Production Invoices \$217.66 1000 - letterhead Misc Charges Postage/Shipping expense \$14.72 Misc Charges Art/Production supplies \$100.00 PRODUCTION EXPENSES: \$808.75 PROFESSIONAL FEES General Services \$240.00 General Services Chamber guide \$120.00 General Services Letterhead/Env \$60.00 General Services Safety ads \$120.00 Production Safety ads \$90.00 Production \$120.00 Chamber guide Production Letterhead/envelopes \$60.00 PROFESSIONAL FEES: \$810.00 Sub Total: \$2,770.75 Sales Tax: \$40.32 Grand Total: \$2,811.07

121.4010-9133 - 1184.40

121.4010.909 (70651) -237.36 121.4010.909 (70151)-23736 1,2.1.4010.904-\$ 644.35



Invoice Month: September, 2002

Invoice Number:

3886

e.w. bullock associates • marketing service, inc.

730 bayfront pkwy • suite 5 • 32501 p.o. box 1983 • pensacola, fl 32589 850-438-4015 • fax: 850-433-6104 e-mail: ads@ewbullock.com

to

Fla Public Utilities West Palm

Bettie Colombo 401 S. Dixie Hwy West Palm Beach, FL 33401-5886

Ph: 561-838-1711 Fx: 561-833-9270

service order number

job name

FPUWP.06.02.06 FPUWP.08.02.11 FPUWP.09.02.05

FPUWP.12.00.00

West Palm Safety Ads 2002 - September

2003 Chamber Guide West Palm Letterhead/envelop

General Service

MEDIA EXPENSES

Print Sun Sentinel/Safety ads 9/6/2002 \$1152.00

PRODUCTION EXPENSES

Typesetting/Layout CRA Outputs Production Invoices Production Invoices

CRA Outputs/Safety ads 1000 - envelopes 1000 - letterhead

Safety ads/Chamber guide

Postage/Shipping expense Art/Production supplies

MEDIA EXPENSES: \$1,152.00

PRODUCTION EXPENSES:

\$14.72 \$100.00 \$808.75

\$120.00

\$60.00

\$296.37

\$217.66

PROFESSIONAL FEES

Misc Charges

Misc Charges

General Services General Services General Services General Services Production

Production

Production

Letterhead/Env Safety ads Safety ads Chamber guide

Chamber guide

Letterhead/envelopes

\$240.00 \$120.00 \$60.00 \$120.00

\$90.00 \$120.00 \$60.00

PROFESSIONAL FEES:

\$810.00

Sub Total: Sales Tax: \$2,770.75 \$40.32

Grand Total:

\$2,811.07



Invoice Number: Invoice Month: September, 2002

e.w. bullock associates • marketing service, inc. 730 bayfront pkwy • suite 5 • 32501 p.o. box 1983 • pensacola, fl 32589 850-438-4015 • fax: 850-433-6104 e-mail: ads@ewbullock.com

to

Fla Public Utilities Marianna

Bettie Colombo 401 S. Dixie Hwy

West Palm Beach, FL 33401-5886

3885

Ph: 561-838-1711 Fx: 561-833-9270

	Fx: 561-833-9270								
service order number	job name								
FPUM.02.02.33 FPUM.06.02.39 FPUM.08.02.42 FPUM.08.02.44	Marianna Outdoor Marianna Safety Ads 2002 - September September Commercial Survey Campa Ad Specialty Items								
MEDIA EXPENSES									
Outdoor	Lamar Panama City Marianna/Hwy 90		\$420.00						
Outdoor	Lamar Panama City Marianna/Hwy 90		\$395.00						
Outdoor	Lamar Panama City Marianna/Hwy 20		\$260.00						
Print	Jackson County Floridan/		\$178.24						
Print	Jackson County Floridan - Commercial Survey	/Sept	\$1482.39						
Radio	WJAQ FM/Commercial Survey/Sept		\$447.07						
Radio	WFSY/Commerical Survey/Sept		\$1462.00						
TV	Comcast Cable/Commerical Survey/Sept		\$1980.00						
PRODUCTION EXPENSES		MEDIA EXPENSES:	\$6,624.70						
Typesetting/Layout	Safety ads		\$60.00						
CRA Outputs	CRA Outputs/Spec items		\$40.00						
Misc Charges	Art/Production supplies		\$100.00						
Misc Charges	Postage/Shipping exp		\$29.88						
		PRODUCTION EXPENSES:	\$229.88						
PROFESSIONAL FEES									
General Services	Commercial Survey		\$60.00						
General Services	Safety Ads		\$60.00						
General Services	Ad Specialty items		\$180.00						
Production	Safety ad		\$90.00						
		PROFESSIONAL FEES:	\$390.00						

\$7,244.58 Sub Total: Sales Tax: \$0.00 Grand Total: \$7,244.58