

ORIGINAL

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

RECEIVED-FPSC  
03 OCT 14 PM 4: 26  
COMMISSION  
CLERK

**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

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

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.

AUS \_\_\_\_\_  
CAF \_\_\_\_\_  
CMP \_\_\_\_\_  
COM \_\_\_\_\_  
CTR \_\_\_\_\_  
ECR \_\_\_\_\_  
GCL \_\_\_\_\_  
OPC \_\_\_\_\_  
MMS \_\_\_\_\_  
SEC 1  
OTH \_\_\_\_\_

NHH/amb  
Enclosures  
cc: Ms. Cheryl Martin  
Parties of Record

DOCUMENT NUMBER DATE  
10038 OCT 14 8  
FPSC-COMMISSION CLERK

**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 14 8

FPSC-COMMISSION CLERK

- 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 construction.
- 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

<u>Vendor</u>	<u>Invoice #</u>	<u># of pgs</u>
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





# SunFest<sup>®</sup> 2002

CELEBRATING 20 YEARS AS  
FLORIDA'S LARGEST MUSIC, ART & WATERFRONT FESTIVAL

MAY 1-5

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

ENTERED  
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<sup>®</sup>  
of Palm Beach County, Inc.

525 Clematis Street  
West Palm Beach, FL  
33401

phone  
561-659-5980

fax  
561-659-3567

[www.sunfest.com](http://www.sunfest.com)

John M. Johnson  
President 2002

Barbara Sufilas 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 COPY \*\*

Check No. 161598  
Check Date 2/07/2002

12/11/01 12/11/2001 9,000.00 .00 9,000.00

# VOID - DUPLICATE FILE COPY

Total 9,000.00 .00 9,000.00

SunTrust Bank, South Florida or 64-79 Check No.  
SunTrust Bank, Northwest Georgia 611 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

NON - NEGOTIABLE

# VOID - DUPLICATE FILE COPY

0161598

# FLORIDA PUBLIC UTILITIES COMPANY - VOUCHER

DATE **10/1/02** LOCAL PURCHASE # **02.3021.90** DIVISION: **WPB** VOUCHER PROCESSED BY: **LM**

DESCRIPTION OF PURCHASE: **WEBSITE DESIGN / WATER CONVERSION** \$ TOTAL ALL INVOICE: \$ **4,308.29**

TO BE USED FOR: **CONSUMER INFORMATION**

JUSTIFICATION:  STD. OPERATING PROCEDURE  EMERGENCY\*  
 PERIODICALS  OTHER\*

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER \$500 AND NOT ON THE RECURRING LIST)

APPROVALS					
REQUESTED BY / AUDITED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL
LM					

COMPANY 001 VENDOR # **41698** VENDOR NAME **E. W. BULLOCK**

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT / TERMS**	NET AMOUNT DUE
3722	7/1/02	\$ 1,591.75	10/4/02		\$ 1,591.75

PURCHASE ORDER #	FREIGHT + SALES TAX	Q/L YEAR/PERIOD	*NO DUE DATE REQUIRED IF TERMS EXIST VOUCHER MESSAGE (60 SPACES)	**USE TERMS CODE LISTING
		2002 / 10		

REMIT TO ADDRESS: \_\_\_\_\_

ATTACHMENT  BIN-NUMBERED ITEMS-INVENTORY RECEIPT ATTACHED  RETURN CHECK TO: \_\_\_\_\_

**DISTRIBUTION INFORMATION:**

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
	121.4010.9133	\$ 448.00			
	991.4010.913	\$ 112.00			
	121.4010.909	\$ 245.43			
	121.4010.909	\$ 786.32			

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	FREIGHT + SALE TAX
3639	6/1/02	\$ 2,716.54				
	105.1849.9213	\$ 875.00				
	121.4010.903	\$ 579.35				
	121.4010.909.7025	\$ 602.19				
	121.4010.9133	\$ 528.00				
	991.4010.913	\$ 132.00				

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	FREIGHT + SALE TAX

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	FREIGHT + SALE TAX

TOTAL \$ **4,308.29**

# INVOICE

Invoice Month: June, 2002

Invoice Number: 3639

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.04.02.01	WP-Residential Water Conversion
FPUWP.05.02.04	Good Cents Builder Campaign
FPUWP.08.02.05	Website design
FPUWP.06.02.08	Logo Sheets
FPUWP.06.02.09	Window Env. Reprint
FPUWP.12.00.00	General Service

**PRODUCTION EXPENSES**

Typesetting/Layout	Safety Ads		\$240.00
CRA Outputs	CRA Outputs/Web Site - 105.1849.9213		\$125.00
Production Invoices	5000 - Window Envelopes 1.21.4010.903		\$450.60
Misc Charges	Postage/Shipping Exp/Logo Sheets & Env. 1.21.4010.903		\$29.35
Misc Charges	Art/Prod supplies/General		\$100.00
		<b>PRODUCTION EXPENSES:</b>	<b>\$944.95</b>

**PROFESSIONAL FEES**

Web Production	Web site Design - 105.1849.9213	\$180.00	
General Services		\$780.00	
General Services	Residential Water Heater Campaign - 1.21.4010.909.70251	\$240.00	
General Services	Safety Ads	\$120.00	
Production	Web Site - 105.1849.9213	\$420.00	
		<b>PROFESSIONAL FEES:</b>	<b>\$1,740.00</b>

Sub Total:	\$2,684.95
Sales Tax:	\$31.59
Grand Total:	\$2,716.54

596  
+ 112.19  
-----  
602.19

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

# xinvoice

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	Website design
FPUWP.06.02.06	West Palm Safety Ads 2002 - Month1
FPUWP.01.02.28	Propane Brochure
FPUWP.04.02.01	WP-Residential Water Conversion
FPUWP.05.02.04	Good Cents Builder Campaign
FPUWP.06.02.07	West Palm Safety Ads 2002 - Month 2
FPUWP.06.02.08	Logo Sheets
FPUWP.12.00.00	General Service

#### PRODUCTION EXPENSES

CRA Outputs	Safety Ads	\$80.00
Misc Charges	Postage/Shipping Exp	\$56.75
Misc Charges	Credit June Web Design	-\$225.00

PRODUCTION EXPENSES: -\$88.25

#### PROFESSIONAL FEES

General Services		\$1500.00
General Services	Safety Ads/2002	\$80.00
Production	Safety Ads/2002	\$120.00

PROFESSIONAL FEES: \$1,680.00

Sub Total:	\$1,591.75
Sales Tax:	Exempt
Grand Total:	\$1,591.75

**June Invoice**

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

P/L JAN 08 2002

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

TE 1 8 03 LOCAL PURCHASE # CS-517 CORPORATE VOUCHER PROCESSED BY: CS

DESCRIPTION OF PURCHASE: Advertising campaigns Company-wide TOTAL OF ALL INVOICES: 10,793.62

TO BE USED FOR:

JUSTIFICATION:  STD. OPERATING PROCEDURE  EMERGENCY\*  
 PERIODICALS  OTHER\*

JUSTIFICATION IS NEEDED IF PURCHASE IS OVER \$500 AND NOT ON THE RECURRING LIST

APPROVALS:  
 REQUESTED/AUDITED BY: Saylor LOCAL MANAGER: DIVISION MANAGER: EXECUTIVE: FINANCIAL:

COMPANY 001	VENDOR #	41698	VENDOR NAME	E.W. Bullock	
INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE	DISCOUNT/TERMS**	NET AMOUNT DUE
4053	11 / 30 / 02	\$ 4,191.40	1 / 9 / 03		\$ 4,191.40

PURCHASE ORDER # FREIGHT + SALES TAX G/L YEAR/PERIOD 2002 / 12  
 \*NO DUE DATE REQUIRED IF TERMS EXIST  
 VOUCHER MESSAGE (60 SPACES) Invoices #4053, 4050, 4051

REMIT TO ADDRESS:

ATTACHMENT  BIN-NUMBERED ITEMS - INVENTORY MATERIAL RECEIPT ATTACHED  
 RETURN CHECK TO:

DISTRIBUTION INFORMATION:

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	Expense Description	CUSE TAX CODE	SUBLEDGER NUMBER	
	121.4010.909	\$ 4,171.40			70151	
	121.4010.9133	\$ 20.00				
INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT/TERMS**	NET AMOUNT DUE	FREIGHT+SALES TAX
4050	11 / 30 / 02	\$5,790.26	1 / 9 / 03			
121.4010.909		\$5,300.65	Advertising campaigns		70151	
121.4010.9133		\$489.61	Advertising campaigns			
INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT/TERMS**	NET AMOUNT DUE	FREIGHT+SALES TAX
4051	11 / 30 / 02	\$811.96	1 / 9 / 03			
115.4010.909		\$811.96	Advertising campaigns			61651
TOTAL		\$ 10,793.62				

ENTERED  
 JAN 08 2003

ENTERED  
 JAN 08 2003

ENTERED  
 JAN 08 2003



# invoice

Invoice Month: November, 2002

Invoice Number: 4051

from \_\_\_\_\_ to \_\_\_\_\_

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 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	General Service
FPUFB.05.02.07	Fernandina Outdoor - New
FPUFB.06.02.10	Fernandina Safety Ads 2002 - November
FPUFB.10.02.15	November Commercial Survey - Fernandina

**MEDIA EXPENSES**

Outdoor	Tri-State Outdoor	\$529.43
Print	Nassau News Leader -11/8/2002	\$222.53
<b>MEDIA EXPENSES:</b>		<b>\$751.96</b>

**PROFESSIONAL FEES**

General Services	\$60.00
<b>PROFESSIONAL FEES:</b>	<b>\$60.00</b>

Sub Total:	\$811.96
Sales Tax:	\$0.00
Grand Total:	\$811.96

*Clambro*  
*Please provide for payment:*  
*Use 115. 4010. 909 (61651)*

*2002/12*

*per*  
*1/7/03*

**ENTERED**  
**JAN 08 2003**

**1-800-427-7712**

# xinvoice

Invoice Month: November, 2002

Invoice Number: 4050

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

service order number

job name

FPUCF.02.02.00	General Service
FPUCF.06.02.04	Central Safety Ads 2002 - November
FPUCF.10.02.07	Central Good Cents Builder Campaign - November

## MEDIA EXPENSES

Print	Construction Connection November/December-Good Cents	\$194.12
Print	Orlando Sentinel/November-Good Cents	\$2764.87
Print	Sanford Chamber of Commerce November Newsletter	\$205.89
Print	Dayton Beach News/Safety Ad	\$489.61
Print	Daytona Beach News/Nov/Good Cents	\$979.22

MEDIA EXPENSES: \$4,633.72

## PRODUCTION EXPENSES

Typesetting/Layout		\$120.00
CRA Outputs	CRA Outputs/Good Cents	\$220.00
Production Invoices	280 Direct mail	\$263.14
Misc Charges	Postage/Shipping Exp	\$133.40

PRODUCTION EXPENSES: \$736.54

## PROFESSIONAL FEES

General Services		\$180.00
Production	Good Cents Campaign	\$240.00

PROFESSIONAL FEES: \$420.00

Sub Total:	\$5,790.26
Sales Tax:	\$0.00
Grand Total:	\$5,790.26

*Chandra*

*Please process for payment*

*121. 4010. 909 (70151) - \$5,300.65*

*121. 4010. 9133 - \$ 489.61*

*GLY/PERIOD*  
*2002/12*

*per*  
*1/2/03*

ENTERED  
JAN 08 2003

# invoice

Invoice Month: November, 2002

Invoice Number: 4053

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  
Laura Scotten  
401 S. Dixie Hwy  
West Palm Beach, FL 33401-5886  
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
PROFESSIONAL FEES:		\$840.00

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

*Chambers*

*Please review for payment.*

*121. 2010. 909 (70151) - \$4,171.40*  
*121. 2010. 9133 - \$20.00*

*Boe*  
*1/7/03*

*2002/12*

ENTERED  
JAN 08 2003

1-800-427-7712

\*\* VOID - DUPLICATE FILE COPY \*\*

Check No. 180552  
Check Date 1/09/2003

4050		11/30/2002	5,790.26		5,790.26
Message	: INVOICE 4053, 4050, 4051			.00	
4051		11/30/2002	811.96		811.96
Message	: INVOICE 4053, 4050, 4051			.00	
4052		11/30/2002	2,366.24		2,366.24
4053		11/30/2002	4,191.40		4,191.40
Message	: INVOICE 4053, 4050, 4051			.00	

# VOID - DUPLICATE FILE COPY

Total	13,159.86	.00	13,159.86
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SunTrust Bank, South Florida or  
SunTrust Bank, Northwest Georgia

64-79  
611

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

NON - NEGOTIABLE

# VOID - DUPLICATE FILE COPY

VOID 180552

P/L FEB 13 2002

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE 2 / 13 / 02 LOCAL PURCHASE # 0.0311.45 DIVISION: WPB VOUCHER PROCESSED BY: P. Goodwin

DESCRIPTION OF PURCHASE: Consumer Guides TO BE USED FOR: Advertising TOTAL OF ALL INVOICES: \$36,023.02

JUSTIFICATION:  STD. OPERATING PROCEDURE  EMERGENCY\*  PERIODICALS  OTHER\* \*EXPLAIN: \_\_\_\_\_

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER \$100 AND NOT ON THE RECURRING LIST)  
 APPROVALS: REQUESTED/AUDITED BY: R. Smith LOCAL MANAGER: \_\_\_\_\_ DIVISION MANAGER: \_\_\_\_\_ ADD'L EXECUTIVE: \_\_\_\_\_ EXECUTIVE: \_\_\_\_\_ FINANCIAL: \_\_\_\_\_

COMPANY 001 VENDOR # 41698 VENDOR NAME e.w. bullock associates

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMOUNT DUE
3055	11 / 01 / 02	\$18,086.63	2 / 14 / 02		\$ 18,086.63

PURCHASE ORDER #	FREIGHT - SALES TAX	GL YEAR/PERIOD	*NO DUE DATE REQUIRED IF TERMS EXIST	**USE TERMS CODE LISTING
		02 / 02	VOUCHER MESSAGE/CODE (60 SPACES)	

REMIT TO ADDRESS: \_\_\_\_\_  
 RETURN CHECK TO: \_\_\_\_\_

ATTACHMENT   BIN-NUMBERED ITEMS - INVENTORY MATERIAL RECEIPT ATTACHED

DISTRIBUTION INFORMATION:

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
	121.4010.9133	\$12,660.64	ENTERED FEB 13 2002		897
	121.4010.9134	\$904.33		70151	
	121.4010.909	\$2,712.99		70351	
	121.4010.909	\$904.33		70551	
	121.4010.909	\$452.17		70651	
	121.4010.909	\$452.17		71351	
INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMOUNT DUE
2993	11 / 01 / 02	17,936.39	2 / 14 / 02		\$ 17,936.39
	121.4010.9134	\$394.95			897
	123.4010.9134	\$8,663.29			897
	121.4010.9133	\$658.18			50301
	123.4010.9133	\$693.94			50301
	121.4010.909	\$1,238.96	ENTERED FEB 13 2002		71453
	123.4010.908	\$463.05		71453	
	123.4010.909	\$600.00		70151	
	123.4010.909	\$1,800.00		70351	
	123.4010.909	\$600.00		70551	
	123.4010.909	\$300.00		70651	
	123.4010.909	\$300.00	71351		
	991.4010.913	\$360.02			50301
	993.4010.913	\$246.23			50301
	995.4010.913	\$35.54			50301
	114.4010.909	\$513.10			61253
	115.4010.909	\$572.55			61253
	115.4010.5842	\$496.58			50301
TOTAL		\$36,023.02			

# invoice

Invoice Month: November, 2001

Invoice Number: 3055

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

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

## PRODUCTION EXPENSES

Production Invoices      15,000 Consumer Guides

\$18086.63

PRODUCTION EXPENSES:      \$18,086.63

Sub Total:	\$18,086.63
Sales Tax:	Exempt
Grand Total:	\$18,086.63

**ENTERED**  
FEB 13 2002

# invoice

Invoice Month: November, 2001

Invoice Number: 2993

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

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
FPUC.06.01.11	Planning
FPUC.08.01.13	Safety Ads-Nov
FPUC.09.01.14	Billboard Design
FPUC.10.01.17	W-Home Show Ad art
FPUC.11.01.19	Ad Specialty Items
FPUC.12.00.00	General Service
FPUC.02.01.01	Brochure Estimates
FPUC.03.01.04	FPUC Consumer Guide (NG/PROP)

## MEDIA EXPENSES

Print	✓ Daytona Beach News 11/17	\$462.00
Print	Florida Times Union 11/14/01	\$304.42
Print	Nassau News Leader -11/14/2001	\$218.30
Print	Sun Sentinel 11/18/01	\$783.55
Print	✓ Deland/Deltona Beacon - 11/27	\$240.01
Print	✓ Seminole Herald - 11/28	\$141.18
MEDIA EXPENSES:		\$2,149.46

## PRODUCTION EXPENSES

Typesetting/Layout		\$360.00
CRA Outputs		\$280.00
Production Invoices	✓ 10,000 Consumer Guides - CFL	\$12000.00
Misc Charges	✓ Brochure Shipping Expense	\$658.23
Misc Charges	✓ Art/Prod supplies	\$211.71
Misc Charges	✓ Fed Ex Shipping	\$116.99
PRODUCTION EXPENSES:		\$13,626.93

ENTERED  
FEB 13 2002

## PROFESSIONAL FEES

General Services	\$1560.00
Production	\$600.00
PROFESSIONAL FEES:	\$2,160.00

Payment due upon receipt of invoice

Sub Total:	\$17,936.39
Sales Tax:	Exempt
Grand Total:	\$17,936.39

# FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

FEB 14 2002  
FEB 15 2002

DATE 2 / 13 / 02 LOCAL PURCHASE # 0.0311.47 DIVISION: WPB VOUCHER PROCESSED BY: P. Goodwin

DESCRIPTION OF PURCHASE: GoodCents Posters, Home Show Ad, TV Production, Logo, Safety Ads, etc. TOTAL OF ALL INVOICES: \$8,679.06  
 TO BE USED FOR: Advertising

JUSTIFICATION:  STD. OPERATING PROCEDURE  EMERGENCY\*  
 PERIODICALS  OTHER\*

\*EXPLAIN: \_\_\_\_\_

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER \$100 AND NOT ON THE RECURRING LIST)

REQUESTED/AUDITED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL
R. Smith					

COMPANY 001 VENDOR # 41698 VENDOR NAME e.w. bullock associates

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMOUNT DUE
<u>3108</u>	<u>12 / 01 / 01</u>	<u>\$8,679.06</u>	<u>1 / 02</u>	<u>DUREC</u>	<u>\$ 8,679.06</u>

PURCHASE ORDER #	FREIGHT + SALES TAX	GL YEAR/PERIOD	*NO DUE DATE REQUIRED IF TERMS EXIST VOUCHER MESSAGE/CODE (60 SPACES)	**USE TERMS CODE LISTING
		<u>02 / 02</u>		

REMIT TO ADDRESS: \_\_\_\_\_  
 RETURN CHECK TO: \_\_\_\_\_

ATTACHMENT   BIN-NUMBERED ITEMS - INVENTORY MATERIAL RECEIPT ATTACHED

907-910

**DISTRIBUTION INFORMATION:**

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER
	<u>114.4010.909</u>	<u>\$648.60</u>			<u>61353</u>
	<u>114.4010.5842</u>	<u>\$240.00</u>	} same as prior		<u>50301</u>
	<u>115.4010.909</u>	<u>\$780.00</u>			<u>61253</u>
	<u>115.4010.909</u>	<u>\$723.74</u>			<u>61353</u>
	<u>121.4010.909</u>	<u>\$1,566.13</u>			<u>71453</u>
	<u>123.4010.909</u>	<u>\$585.32</u>			<u>71453</u>
	<u>123.4010.9133</u>	<u>\$1,537.70</u>			<u>50301</u>
	<u>945.4061.53</u>	<u>\$1,887.38</u>	} 4125.27		<u>50301</u>
	<u>991.4010.913</u>	<u>\$296.62</u>			<u>50301</u>
	<u>993.4010.913</u>	<u>\$401.70</u>			<u>50301</u>
	<u>995.4010.913</u>	<u>\$11.87</u>			<u>50301</u>
	<b>TOTAL</b>	<b>\$8,679.06</b>			

ENTERED  
FEB 18 2002



# invoice

4119

Invoice Month: December, 2001

Invoice Number: 3108

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

**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
FPUC.06.01.11	Planning
FPUC.10.01.15	M-Good Cents Posters
FPUC.10.01.17	W-Home Show Ad art
FPUC.11.01.20	F-Fernandina Beach TV Production
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

Outdoor	✓ FB-Tri State Outdoor	\$882.38	✓
Print	F-Jackson County Floridian -12/11/2001	\$172.95	✓
Print	✓ C-Orlando Sentinel - 12/20/2001	\$1044.00	✓
Print	✓ C-Orlando Sentinel - Volusia 12/20/2001	\$532.80	✓
		<b>MEDIA EXPENSES:</b>	<b>\$2,632.13</b>

*paid by division* →

### PRODUCTION EXPENSES

Typesetting/Layout		\$425.00	✓
CRA Outputs		\$580.00	✓
Misc Charges	Postage/Shipping	\$14.88	✓
Misc Charges	Art/Production supplies	\$100.00	✓
		<b>PRODUCTION EXPENSES:</b>	<b>\$1,119.88</b>

**ENTERED**

**FEB 18 2002**

### PROFESSIONAL FEES

General Services		\$3900.00	✓
Production		\$1200.00	✓
		<b>PROFESSIONAL FEES:</b>	<b>\$5,100.00</b>

Sub Total:	<del>\$8,852.01</del>
Sales Tax:	Exempt
Grand Total:	<del>\$8,852.01</del>

*8679.06*

*0-3011-47*

# timesheet

Client: Florida Public Utilities Company

Time Billing Detail

SERVICE ORDER #	JOB NAME	HOURS	
		ACTUAL	BILLED
FPUC.12.00.00	General Service		
JR BT CT EB HH HP JI MM NY PG FM SR ST AC FC			
35.5	2 1.5	39	25
FPUC.06.01.11	Planning		
JR BT CT EB HH HP JI MM NY PG FM SR ST AC FC			
10.5	25.5	36	29
FPUC.10.01.15	M-Good Cents Posters		
JR BT CT EB HH HP JI MM NY PG FM SR ST AC FC			
FPUC.10.01.17	W-Home Show Ad art		
JR BT CT EB HH HP JI MM NY PG FM SR ST AC FC			
FPUC.11.01.20	F-Fernandina Beach TV Production		
JR BT CT EB HH HP JI MM NY PG FM SR ST AC FC			
12		12	8
FPUC.11.01.21	F-Fernandina Beach TV Media		
JR BT CT EB HH HP JI MM NY PG FM SR ST AC FC			
3.5	9	12.5	5
FPUC.12.01.22	Logo		
JR BT CT EB HH HP JI MM NY PG FM SR ST AC FC			
3.5	10.5	14	10
FPUC.12.01.23	Safety Ads - Dec 2001		
JR BT CT EB HH HP JI MM NY PG FM SR ST AC FC			
.5	4 3.5	8	8
FPUC.12.01.24	theme		
JR BT CT EB HH HP JI MM NY PG FM SR ST AC FC			
9		9	
<b>TOTAL HOURS:</b>		130.5	85

**ENTERED**  
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

*Scanned up!*

OTHER:

~~945.4000.53~~      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)

Pat, 4/14/02  
Call when fixed - I'll  
come up & get it to  
put it in Monday's ck run.  
Tan

P/L OCT 22 2002

FLORIDA PUBLIC UTILITIES COMPANY- VOUCHER

DATE **10/17/0** LOCAL PURCHASE # **02.3021.103** DIVISION: **WPB** VOUCHER PROCESSED BY: **LM**  
 DESCRIPTION OF PURCHASE: **ADVERTISING** \$ TOTAL ALL INVOICE \$ **19,172.28**

TO BE USED FOR: \_\_\_\_\_ \*EXPLAIN: \_\_\_\_\_ TYPE BELOW

JUSTIFICATION:  STD. OPERATING PROCEDURE  EMERGENCY\*  
 PERIODICALS  OTHER\*

(JUSTIFICATION IS NEEDED IF PURCHASE IS OVER \$500 AND NOT ON THE RECURRING LIST)

APPROVALS					
REQUESTED BY / ADDED BY	LOCAL MANAGER	DIVISION MANAGER	ADD'L EXECUTIVE	EXECUTIVE	FINANCIAL
LM	<i>[Signature]</i>		<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>

COMPANY 001 VENDOR # **41698** VENDOR NAME **E. W. BULLOCK**

INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT / TERMS**	NET AMOUNT DUE
<b>3883</b>	<b>9/1/02</b>	\$ <b>719.60</b>	<b>10/22/02</b>		\$ <b>719.60</b>

PURCHASE ORDER # \_\_\_\_\_ FREIGHT + SALES TAX \_\_\_\_\_ G/L YEAR/PERIOD **2002 / 10**  
 \*NO DUE DATE REQUIRED IF TERMS EXIST \*\*USE TERMS CODE LISTING  
 VOUCHER MESSAGE (60 SPACES) \_\_\_\_\_

REMIT TO ADDRESS: \_\_\_\_\_

ATTACHMENT  BIN-NUMBERED ITEMS-INVENTORY RECEIPT ATTACHED  RETURN CHECK TO: \_\_\_\_\_

DISTRIBUTION INFORMATION:

%	ACCOUNT NUMBER/ DISTRIBUTION CODE	DISTRIBUTION AMOUNT	EXPENSE DESCRIPTION	USE TAX CODE	SUBLEDGER NUMBER	
	123.4010.9133	\$ 532.50	<b>ENTERED OCT 23 2002</b>			
	995.4010.913	\$ 187.10				
INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	WEIGHT + SALE TA
<b>3884</b>	<b>9/1/02</b>	\$ <b>8,397.03</b>	<b>10/22/02</b>			
	115.4010.5841	\$ 280.00	<b>ENTERED OCT 23 2002</b>			
	115.4010.909	\$ 8,117.03				<b>61651</b>
INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	WEIGHT + SALE TA
<b>3885</b>	<b>9/1/02</b>	\$ <b>7,244.58</b>	<b>10/22/02</b>			
	114.4010.909	\$ 6,684.70	<b>ENTERED OCT 23 2002</b>			<b>61651</b>
	114.4010.909	\$ 270.00				<b>61251</b>
	114.4010.5841	\$ 289.88				
INVOICE NUMBER	INVOICE DATE	GROSS AMOUNT	DUE DATE*	DISCOUNT OR TERMS**	NET AMT DUE	WEIGHT + SALE TA
<b>3886</b>	<b>9/1/02</b>	\$ <b>2,811.07</b>	<b>10/22/02</b>			
	121.4010.9133	\$ 1,184.40	<b>ENTERED OCT 23 2002</b>			
	993.4010.913	\$ 507.60				
	121.4010.909	\$ 237.36				<b>70651</b>
	121.4010.909	\$ 237.36				<b>70151</b>
	121.4010.904	\$ 644.35				
<b>TOTAL</b>		\$ <b>19,172.28</b>				

# invoice

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 FPUCF.06.02.03 job name Central Safety Ads 2002 - September

### MEDIA EXPENSES

Print	Daytona Beach News Journal - 9/6/2002	\$489.60
MEDIA EXPENSES:		\$489.60

### PRODUCTION EXPENSES

Typesetting/Layout	\$60.00
Camera Ready Prints	\$20.00
PRODUCTION EXPENSES:	\$80.00

### PROFESSIONAL FEES

General Services	\$60.00
Production	\$90.00
PROFESSIONAL FEES:	\$150.00

Sub Total:	\$719.60
Sales Tax:	\$0.00
Grand Total:	\$719.60

ENTERED  
OCT 23 2002

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SERVICE ORDER #	JOB NAME	HOURS	
		ACTUAL	BILLED
FPUCF.06.02.03	Central Safety Ads 2002 - September		
JR BT CT EB LS HP JL MM NY PG RM SR TI AC RC ST	1	1.5	
		2.5	2.5
<b>TOTAL HOURS:</b>		2.5	2.5

ENTERED  
OCT 23 2002

# invoice

Invoice Month: September, 2002

Invoice Number: 3884

<u>from</u>	<u>to</u>
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 Fernandina Bettie Colombo 401 S. Dixie Hwy West Palm Beach, FL 33401-5886 Ph: 561-838-1711 Fx: 561-833-9270

<u>service order number</u>	<u>job name</u>
FPUFB.05.02.07	Fernandina Outdoor - New
FPUFB.06.02.09	Fernandina Safety Ads 2002 - September
FPUFB.08.02.13	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
	<b>MEDIA EXPENSES:</b>	<b>\$7,997.03</b>

**PRODUCTION EXPENSES**

Misc Charges	Art/Production supplies	\$100.00
	<b>PRODUCTION EXPENSES:</b>	<b>\$100.00</b>

**PROFESSIONAL FEES**

General Services	Safety ads	\$90.00
General Services	Commercial survey	\$120.00
Production	Safety Ads	\$90.00
	<b>PROFESSIONAL FEES:</b>	<b>\$300.00</b>

<b>Sub Total:</b>	<b>\$8,397.03</b>
<b>Sales Tax:</b>	<b>\$0.00</b>
<b>Grand Total:</b>	<b>\$8,397.03</b>

**ENTERED**  
OCT 23 2002



SERVICE ORDER #	JOB NAME	HOURS	
		ACTUAL	BILLED
FPUFB.05.02.07	Fernandina Outdoor - New		
JR BT CT EB LS HP JL MM NY PG FM SR TI AC FC ST			
FPUFB.06.02.09	Fernandina Safety Ads 2002 - September		
JR BT CT EB LS HP JL MM NY PG FM SR TI AC FC ST			
	1.5	1.5	3 3
FPUFB.08.02.13	September Commercial Survey Campaign		
JR BT CT EB LS HP JL MM NY PG FM SR TI AC FC ST			
	2		2 2
<b>TOTAL HOURS:</b>		<b>5</b>	<b>5</b>

**ENTERED**  
 OCT 23 2002

# x invoice

Invoice Month: September, 2002

Invoice Number: 3885

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 Marianna  
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

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
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

MEDIA EXPENSES: \$6,624.70

## PRODUCTION EXPENSES

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

ENTERED  
OCT 23 2002

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

SERVICE ORDER #	JOB NAME	HOURS	
		ACTUAL	BILLED
FPUM.02.02.33	Marianna Outdoor		
JR BT CT EB LS HP JL MM NY PG FM SR TI AC FC ST			
		1.5	1.5
FPUM.06.02.39	Marianna Safety Ads 2002 - September		
JR BT CT EB LS HP JL MM NY PG FM SR TI AC FC ST			
	1	1	1
FPUM.08.02.42	September Commercial Survey Campaign		
JR BT CT EB LS HP JL MM NY PG FM SR TI AC FC ST			
	.5	.5	.5
FPUM.08.02.44	Ad Specialty Items		
JR BT CT EB LS HP JL MM NY PG FM SR TI AC FC ST			
	3.5	3.5	3.5
<b>TOTAL HOURS:</b>		<b>6.5</b>	<b>6.5</b>

**ENTERED**  
**OCT 23 2002**

# invoice

Invoice Month: September, 2002

Invoice Number: 3886

<p>from  <b>e.w. bullock associates • marketing service, inc.</b>                  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</p>	<p>to  <b>Fla Public Utilities West Palm</b>                  Bettie Colombo                  401 S. Dixie Hwy                  West Palm Beach, FL 33401-5886                  Ph: 561-838-1711                  Fx: 561-833-9270</p>
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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	\$1152.00
		MEDIA EXPENSES: \$1,152.00

**PRODUCTION EXPENSES**

Typesetting/Layout	Safety ads/Chamber guide	\$120.00
CRA Outputs	CRA Outputs/Safety ads	\$60.00
Production Invoices	1000 - envelopes	\$296.37
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
		PROFESSIONAL FEES: \$810.00

ENTERED  
 OCT 23 2002

121.4010.9133 - 1184.40  
 993.4010.913 - 507.60

Sub Total:	\$2,770.75
Sales Tax:	\$40.32
<b>Grand Total:</b>	<b>\$2,811.07</b>

121.4010.909 (70651) - 237.36  
 121.4010.909 (70151) - 237.36  
 1.2.1.4010.904 - \$ ~~644.35~~  
 644.35

SERVICE ORDER #	JOB NAME	HOURS	
		ACTUAL	BILLED
FPUWP.12.00.00	General Service		
JR BT CT EB LS HP JL MM NY PG FM SR TI AC FC ST			
8 .5		10.5	9
FPUWP.06.02.06	West Palm Safety Ads 2002 - September		
JR BT CT EB LS HP JL MM NY PG FM SR TI AC FC ST			
1.5		3	2.5
FPUWP.08.02.11	2003 Chamber Guide		
JR BT CT EB LS HP JL MM NY PG FM SR TI AC FC ST			
2		4	1
FPUWP.09.02.05	West Palm Letterhead/envelop		
JR BT CT EB LS HP JL MM NY PG FM SR TI AC FC ST			
1		2	1
<b>TOTAL HOURS:</b>		19.5	13.5

**ENTERED**  
 OCT 23 2002

# invoice

Invoice Month: September, 2002

Invoice Number: 3886

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.06.02.06	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	\$1152.00
		<b>MEDIA EXPENSES: \$1,152.00</b>

### PRODUCTION EXPENSES

Typesetting/Layout	Safety ads/Chamber guide	\$120.00
CRA Outputs	CRA Outputs/Safety ads	\$60.00
Production Invoices	1000 - envelopes	\$296.37
Production Invoices	1000 - letterhead	\$217.66
Misc Charges	Postage/Shipping expense	\$14.72
Misc Charges	Art/Production supplies	\$100.00
		<b>PRODUCTION EXPENSES: \$808.75</b>

### 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
		<b>PROFESSIONAL FEES: \$810.00</b>

Sub Total: \$2,770.75

Sales Tax: \$40.32

Grand Total: \$2,811.07

121.4010.9133 - 1184.40  
993.4010.913 - 507.60

121.4010.909 (70651) - 237.36  
121.4010.909 (70151) - 237.36

1.2.1.4010.904 - \$~~644.35~~  
644.35

# xinvoice

Invoice Month: September, 2002

Invoice Number: 3886

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.06.02.06	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	\$1152.00
		<b>MEDIA EXPENSES: \$1,152.00</b>

## PRODUCTION EXPENSES

Typesetting/Layout	Safety ads/Chamber guide	\$120.00
CRA Outputs	CRA Outputs/Safety ads	\$60.00
Production Invoices	1000 - envelopes	\$296.37
Production Invoices	1000 - letterhead	\$217.66
Misc Charges	Postage/Shipping expense	\$14.72
Misc Charges	Art/Production supplies	\$100.00
		<b>PRODUCTION EXPENSES: \$808.75</b>

## 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
		<b>PROFESSIONAL FEES: \$810.00</b>

Sub Total:	\$2,770.75
Sales Tax:	\$40.32
Grand Total:	\$2,811.07

# invoice

Invoice Month: September, 2002

Invoice Number: 3885

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 Marianna**

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

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
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

MEDIA EXPENSES: \$6,624.70

#### PRODUCTION EXPENSES

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

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