

E96

OFFICIAL COPY

BU **EI803-83-AR**

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

Do Not Remove from this Office



OFFICIAL COPY
Public Service Commission
Do Not Remove from this Office

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

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

Exact Legal Name of Respondent (Company) FLORIDA PUBLIC UTILITIES COMPANY	Year of Report Dec. 31, 19 <u>83</u>
--	---

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	\$ 5 143
426.12	Charitable Contributions and Donations - Outside Service Area	100
426.13	Civic and Social Club Dues	5 795
426.3	Penalties	-
426.4	Expenditures for Lobbying and Other Politically Related Activities	450
426.5	Other	<u>15 876</u>
	Total	<u>\$27 364</u>
<u>913</u>	<u>Advertising</u>	
913.1	Promotional Advertising	<u>\$ 61</u>

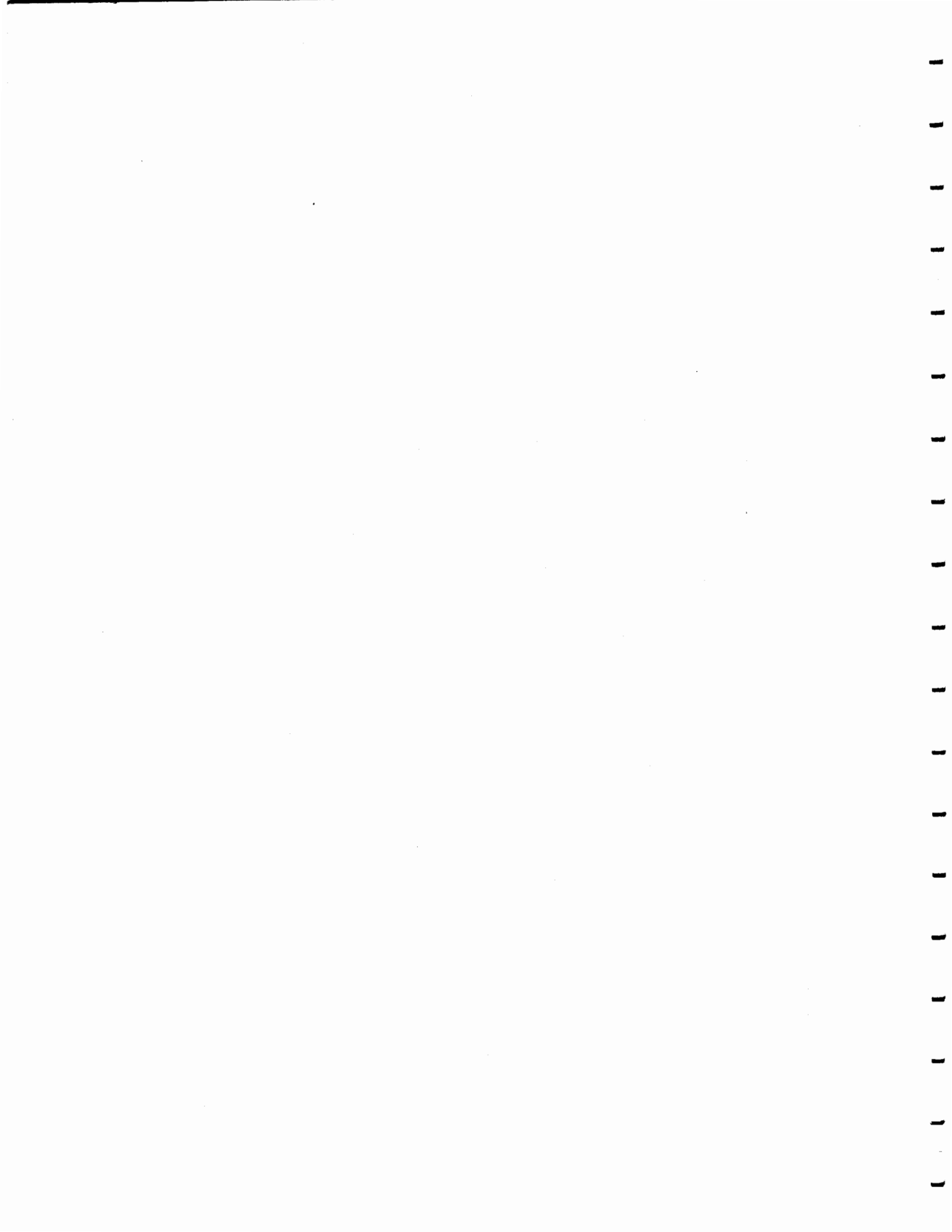




FERC FORM NO. 1: ANNUAL REPORT OF ELECTRIC UTILITIES, LICENSEES AND OTHERS (Class A and Class B)

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

Exact Legal Name of Respondent (Company) FLORIDA PUBLIC UTILITIES COMPANY	Year of Report Dec. 31, 19 <u>83</u>
---	--



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, 1983 on which we have reported separately under date of February 15, 1984, 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, 1983, 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, 1984



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

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

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

U.S. Department of Energy
Energy Information Administration, E1-541
Mail Station: BG-094
Forrestal Building
Washington, D.C. 20585

Retain one copy of this report for your files.

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

Chief Accountant
Federal Energy Regulatory Commission
825 N. Capitol St., N.E.
Room 601-RB
Washington, D.C. 20426

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

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

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

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

GENERAL INFORMATION (Continued)

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

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

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

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

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

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

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

IV. When to Submit:

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

GENERAL INSTRUCTIONS

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

GENERAL INSTRUCTIONS (Continued)

- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:
- Chief Accountant
Federal Energy Regulatory Commission
825 North Capitol Street, N.E.
Room 601-RB
Washington, D.C. 20426
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8½ by 11) instead of the preprinted schedules if they are in substantially the same format.

DEFINITIONS

- 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."

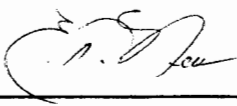
"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The 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...."

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

IDENTIFICATION		
01 Exact Legal Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	02 Year of Report Dec. 31, 19 <u>83</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)
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name E. T. NEUN	03 Signature 	04 Date Signed (Mo, Da, Yr) April 30, 1984
02 Title VICE PRESIDENT & TREASURER		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_83
---	---	--------------------------------	----------------------------------

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 <i>(a)</i>	Reference Page No. <i>(b)</i>	Date Revised <i>(c)</i>	Remarks <i>(d)</i>
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101		
Control Over Respondent	102		NONE
Corporations Controlled by Respondent	103		
Officers	104		
Directors	105		
Security Holders and Voting Powers	106-107		
Important Changes During the Year	108-109		NONE
Comparative Balance Sheet	110-113		
Statement of Income for the Year	114-117		
Statement of Retained Earnings for the Year	118-119		
Statement of Changes in Financial Position	120-121		
Notes to Financial Statements	122-123		
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debts)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200		
Nuclear Fuel Materials	201		NONE
Electric Plant in Service	202-204		
Electric Plant Leased to Others	207		NONE
Electric Plant Held for Future Use	208		NONE
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		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		
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		NONE
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>83</u>
---	---	--------------------------------	---

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule <i>(a)</i>	Reference Page No. <i>(b)</i>	Date Revised <i>(c)</i>	Remarks <i>(d)</i>
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		
Sales of Electricity by Rate Schedules	304		
Sales for Resale	310-311		
Electric Operation and Maintenance Expenses	320-323		
Number of Electric Department Employees	323		
Purchased Power	326-327		
Interchange Power	328		NONE
Transmission of Electricity for or by Others	332		NONE
Miscellaneous General Expenses—Electric	333		
Depreciation and Amortization of Electric Plant	334-336		
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	337		
COMMON SECTION			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		NONE
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401		
Monthly Peaks and Output	401		
Steam-Electric Generating Plant Statistics (Large Plants)	402-403		NONE
Steam-Electric Generating Plant Statistics (Large Plants) Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient Generating Units	404		NONE
Hydroelectric Generating Plant Statistics (Large Plants)	406-407		NONE
Pumped Storage Generating Plant Statistics (Large Plants)	408-409		NONE
Generating Plant Statistics (Small Plants)	410		
Changes Made or Scheduled to be Made in Generating Plant Capacities	411		NONE
Steam-Electric Generating Plants	412-413		NONE
Hydroelectric Generating Plants	414-415		NONE

Name of Respondent FLORIDA PUBLIC UTILITIES 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_83
---	---	--------------------------------	----------------------------------

LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule <i>(a)</i>	Reference Page No. <i>(b)</i>	Date Revised <i>(c)</i>	Remarks <i>(d)</i>
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Pumped Storage Generating Plants	416-418		NONE
Internal-Combustion Engine and Gas-Turbine Generating Plants	420-421		NONE
Transmission Line Statistics	422-423		
Transmission Lines Added During Year	424		NONE
Substations	425		
Electric Distribution Meters and Line Transformers	427		
Environmental Protection Facilities	428		NONE
Environmental Protection Expenses	429		NONE
Footnote Data	450		NONE
Stockholders' Reports	-		

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>83</u>
---	---	--------------------------------	---

GENERAL INFORMATION

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

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

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

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

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

NOT APPLICABLE

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

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

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

(1) YES ...Enter the date when such independent accountant was initially engaged: _____
(2) NO

Name of Respondent FLORIDA PUBLIC UTILITIES 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_83
--	---	--------------------------------	----------------------------------

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, 19 <u>83</u>
--	---	--------------------------------	---

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 <i>(a)</i>	Kind of Business <i>(b)</i>	Percent Voting Stock Owned <i>(c)</i>	Footnote Ref. <i>(d)</i>
Flo-Gas Corporation	Bottled (Propane) Gas	100%	

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>83</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
3	President	E. J. Patterson	75,052
4	Senior Vice President	G. O. Jerauld	50,538
5	Senior Vice President	F. C. Cressman	52,546
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			

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>83</u>
---	---	--------------------------------	---

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 <i>(a)</i>	Principal Business Address <i>(b)</i>
R. L. Terry* Chairman of the Board	401 South Dixie West Palm Beach, Florida
E. J. Patterson** President	401 South Dixie West Palm Beach, Florida
E. D. Chambers	199 Woodbine Avenue Merrick, New York
D. Downey*	400 Royal Palm Way Palm Beach, Florida
W. M. Hobson	1243 E. Colonial Drive Salisbury, North Carolina
G. O. Jerauld	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 <u>83</u>
---	---	--------------------------------	---

SECURITY HOLDERS AND VOTING POWERS

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

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

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

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

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

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:
12-15-83
Dividend Record Date

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy
Total: 238,660
By proxy: 238,660

3. Give the date and place of such meeting:
4-19-83
401 South Dixie Highway
West Palm Beach, Florida

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date): 12-15-83			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities				
5	TOTAL number of security holders	359 052	359 052		
6	TOTAL votes of security holders listed below	1 282	1 282		
7		213 138	213 138		
8	Essex & Company, 1st. Natl. Bank in Palm Beach, FL 33480	51 695	51 695		
9	Cede & Company, Fla. Natl. Bank of P. B. County, WPB, FL 33402	42 397	42 397		
10	Kray & Company, P.O. Box 96625, Chicago, IL 60693	35 621	35 621		
11	Robert L. Terry, Chmn. of Bd., 137 Kings Rd., Palm Beach, FL 33480	25 275	25 275		
12	Flo-Gas Corporation, P. O. Drawer C, West Palm Beach, FL 33402	18 915	18 915		
13	K. N. Terry, 1st. Natl. Bank of Palm Beach, FL 33480	17 964	17 964		
14	B. M. Starkweather, 23 Autenrieth Rd., Scarsdale, NY 10583	4 613	4 613		
15	Geo. F. Parris, Jr., Box 60987, Terminal Annex, Los Angeles, CA 90060	3 400	3 400		
16	Stanley & Company, 55 Liberty Street, New York, NY 10026	3 073	3 073		
17	G. O. Jerauld, Senior V.P., 700 Osprey Way, North Palm Beach, FL 33403	2 469	2 469		
18					

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>83</u>
---	---	--------------------------------	---

SECURITY HOLDERS AND VOTING POWERS (Continued)

Line No.	Name (Title) and Address of Security Holder <i>(a)</i>	Total Votes <i>(b)</i>	Common Stock <i>(c)</i>	Preferred Stock <i>(d)</i>	Other <i>(e)</i>
19					
20					
21	E. J. Patterson, President, 301 Lake Shore Dr., #201,				
22	Lake Park, FL 33403	2 263	2 263		
23	E. T. Neun, VP & Treas., 508 5th Ct., Palm Beach Gardens,				
24	FL 33410	2 016	2 016		
25	F. C. Cressman, Senior VP, 7990 W. Lake Dr., West Palm				
26	Beach, FL 33406	984	984		
27	W. D. Little, Asst. Treas., 2604 Nassau Rd., West Palm				
28	Beach, FL 33406	532	532		
29	D. Downey, Director, 400 Royal Palm Way, Palm Beach, FL 33480	500	500		
30	E. D. Chambers, Director, 199 Woodbine Ave., Merrick, NY 11566	400	400		
31	D. L. Troy, Asst. Treas., 2720 West End Rd., West Palm Beach,				
32	FL 33406	389	389		
33	M. K. Hall, Corp. Secy., 6532 S.E. Clairmont Place, Stuart,				
34	FL 33494	297	297		
35	B. L. Demmon, V.P., 402 8th Avenue, Marianna, FL 32446	285	285		
36	W. M. Hobson, Director, 1243 E. Colonial Dr., Salisbury, NC 28144	50	50		
37					
38					
39					
40	The Company's Employee Stock Purchase Plan offers Common Stock at a				
41	discount to qualified employees. During 1983, 1982 and 1981, 3,632				
42	shares, 3,970 shares and 3,891 shares, respectively, were issued				
43	under the Plan for aggregate consideration of \$65,027, \$66,894 and				
44	\$65,873, respectively. At December 31, 1983, 8,965 Common Shares				
45	remained in reserve for issuance under this Plan.				
46					
47	At December 31, 1983, 16,800 shares of Common Stock were reserved for				
48	issuance to qualified salaried employees under the Company's Stock				
49	Option Plan. There were no options outstanding under the Plan.				
50					
51					
52					
53					
54					
55					

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>83</u>
---	---	--------------------------------	---

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. NONE
- 4. NONE
- 5. NONE
- 6. NONE
- 7. NONE
- 8. NONE
- 9. NONE
- 10. NONE
- 12. 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_83
--	---	--------------------------------	----------------------------------

IMPORTANT CHANGES DURING THE YEAR (Continued)

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 83
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	39 359 306	42 001 275
3	Construction Work in Progress (107)	200	85 937	198 231
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		39 445 243	42 199 506
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200	10 714 009	11 712 388
6	Net Utility Plant, Less Nuclear Fuel (Enter Total of line 4 less 5)	-	28 731 234	30 487 118
7	Nuclear Fuel (120.1-120.4)	201		
8	(Less) Accum. Prov. for Amort. of Nuclear Fuel Assemblies (120.5)	201		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	-		
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	28 731 234	30 487 118
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)	-		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	215	40 591	68 509
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	1 871	
16	Investments in Associated Companies (123)	-		
17	Investment in Subsidiary Companies (123.1)	217	1 250 307	1 393 883
18	(For cost of Account 123.1, see footnote for line 23, page 217)	-		
19	Other Investments (124)	-		
20	Special Funds (125-128)	-		
21	TOTAL Other Property and Investments (Enter Total of lines 14 thru 20)	-	1 289 027	1 462 392
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)	-	246 581	452 318
24	Special Deposits (132-134)	-	350 127	350 164
25	Working Funds (135)	-	12 600	12 600
26	Temporary Cash Investments (136)	-		750 050
27	Notes Receivable (141)	-		
28	Customer Accounts Receivable (142)	-	4 098 557	4 512 705
29	Other Accounts Receivable (143)	-	(96 425)	39 664
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	47 545	65 885
31	Notes Receivable from Associated Companies (145)	-		
32	Accounts Receivable from Assoc. Companies (146)	-	802 116	621 521
33	Fuel Stock (151)	218	3 163	2 990
34	Fuel Stock Expense Undistributed (152)	218		
35	Residuals (Elec) and Extracted Products (Gas) (153)	218		
36	Plant Material and Operating Supplies (154)	218	909 080	840 855
37	Merchandise (155)	218	151 892	222 623
38	Other Material and Supplies (156)	218	98 328	70 514
39	Nuclear Materials Held for Sale (157)	201/218		
40	Stores Expenses Undistributed (163)	218		
41	Gas Stored Underground - Current (164.1)	-		
42	Liquefied Natural Gas Stored (164.2)	-		
43	Liquefied Natural Gas Held for Processing (164.3)	-		
44	Prepayments (165)	-	61 156	55 916
45	Advances for Gas Explor., Devel. and Prod. (166)	-		
46	Other Advances for Gas (167)	-		
47	Interest and Dividends Receivable (171)	-		
48	Rents Receivable (172) Accum. Def. Inc. Taxes-Current 190	-	64 549	67 045
49	Accrued Utility Revenues (173)	-		
50	Miscellaneous Current and Accrued Assets (174)	-		
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)		6 654 179	7 933 080

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>83</u>
---	---	--------------------------------	---

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account <i>(a)</i>	Ref. Page No. <i>(b)</i>	Balance at Beginning of Year <i>(c)</i>	Balance at End of Year <i>(d)</i>
52	DEFERRED DEBITS			
53	Unamortized Debt Expense (181)	-	69 766	148 990
54	Extraordinary Property Losses (182)	220		
55	Prelim. Survey and Investigation Charges (Electric) (183)	-		
56	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-		
57	Clearing Accounts (184)	-		
58	Temporary Facilities (185)	-	18 034	25 564
59	Miscellaneous Deferred Debits (186)	223	17 960	1 170
60	Def. Losses from Disposition of Utility Plt. (187)	-		
61	Research, Devel. and Demonstration Expend. (188)	352-353		
62	Unamortized Loss on Reacquired Debt (189)	-		
63	Accumulated Deferred Income Taxes (190)	224	123 386	110 222
64	Unrecovered Purchased Gas Costs (191)	-	565 156	695 597
65	Unrecovered Purchased Power Costs	-	404 361	458 708
66	Unrecovered Incremental Surcharges (192.2)	-		
67	TOTAL Deferred Debits <i>(Enter Total of lines 53 thru 66)</i>		1 198 663	1 440 251
68	TOTAL Assets and other Debits <i>(Enter Total of lines 10, 11, 12, 21, 51, and 67)</i>		37 873 103	41 322 841

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>83</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	1 061 093	1 082 813
3	Preferred Stock Issued (204)	250	1 053 000	1 042 000
4	Capital Stock Subscribed (202, 205)	251		
5	Stock Liability for Conversion (203, 206)	251		
6	Premium on Capital Stock (207)	251	2 369 119	2 486 782
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	2 562	2 011
11	Retained Earnings (215, 215.1, 216)	118-119	5 974 458	6 764 077
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	1 240 307	1 383 883
13	(Less) Reacquired Capital Stock (217)	250		
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	-	11 802 044	12 864 173
15	LONG-TERM DEBT			
16	Bonds (221)	256	7 382 000	12 203 000
17	(Less) Reacquired Bonds (222)	256		
18	Advances from Associated Companies (223)	256		
19	Other Long-Term Debt (224)	256	876 000	840 000
20	Unamortized Premium on Long-Term Debt (225)			
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)			
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	-	8 258 000	13 043 000
23	CURRENT AND ACCRUED LIABILITIES			
24	Notes Payable (231)	-	4 150 000	
25	Accounts Payable (232)	-	3 899 843	4 451 697
26	Notes Payable to Associated Companies (233)	-		
27	Accounts Payable to Associated Companies (234)	-		
28	Customer Deposits (235)	-	1 419 054	1 510 640
29	Taxes Accrued (236)	258-259	125 005	(135 473)
30	Interest Accrued (237)	-	311 364	364 865
31	Dividends Declared (238)	-	167 277	173 994
32	Matured Long-Term Debt (239)	-		
33	Matured Interest (240) Accum. Def. Inc. Taxes-Current (283)	-	472 155	562 146
34	Tax Collections Payable (241)	-	305 139	367 842
35	Miscellaneous Current and Accrued Liabilities (242)	-	403 765	304 757
36	TOTAL Current and Accrued Liabilities (Enter Total of lines 24 thru 35)		11 253 602	7 600 468

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>83</u>
---	---	--------------------------------	---

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account <i>(a)</i>	Ref. Page No. <i>(b)</i>	Omit Cents	
			Balance at Beginning of Year <i>(c)</i>	Balance at End of Year <i>(d)</i>
37	DEFERRED CREDITS			
38	Customer Advances for Construction (252)		536 240	625 805
39	Accumulated Deferred Investment Tax Credits (255)	264	1 710 083	1 890 790
40	Deferred Gains from Disposition of Utility Plant (256)			
41	Other Deferred Credits (253)	266	317 942	743 109
42	Unamortized Gain on Reacquired Debt (257)			
43	Accumulated Deferred Income Taxes (281-283)	268-273	3 995 192	4 423 795
44	TOTAL Deferred Credits (Enter Total of lines 38 thru 43)		6 559 457	7 683 499
45	OPERATING RESERVES			
46	Property Insurance Reserve (261)			
47	Injuries and Damages Reserve (262)			
48	Pensions and Benefits Reserve (263)			
49	Miscellaneous Operating Reserves (265)			131 701
50	TOTAL Operating Reserves (Enter Total of lines 46 thru 49)			131 701
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 36, 44 and 50)		37 873 103	41 322 841

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_83	Year of Report Dec. 31, 19_83
---	---	--	----------------------------------

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, *Other Utility Operating Income*, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.

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

Line No.	Account <i>(a)</i>	(Ref.) Page No. <i>(b)</i>	TOTAL	
			Current Year <i>(c)</i>	Previous Year <i>(d)</i>
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		52 726 368	50 106 147
3	Operating Expenses			
4	Operation Expenses (401)		45 295 617	43 276 746
5	Maintenance Expenses (402)		1 198 149	1 115 916
6	Depreciation Expense (403)		1 259 566	1 174 837
7	Amort. & Depl. of Utility Plant (404-405)			
8	Amort. of Utility Plant Acq. Adj. (406)		12 532	12 532
9	Amort. of Property Losses (407)			15 939
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	258	1 197 373	1 129 099
12	Income Taxes - Federal (409.1)	258	391 096	(164 112)
13	- Other (409.1)	258	75 590	21 016
14	Provision for Deferred Inc. Taxes (410.1)	224,268-273	512 723	937 528
15	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	224,268-273		
16	Investment Tax Credit Adj. - Net (411.4)	264	180 707	269 179
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (<i>Enter Total of lines 4 thru 18</i>)		50 123 353	47 788 680
20	Net Utility Operating Income (<i>Enter Total of line 2 less 19</i>) (<i>Carry forward to page 117, line 21</i>)		2 603 015	2 317 467

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_83
---	---	--------------------------------	----------------------------------

STATEMENT OF INCOME FOR THE YEAR (Continued)

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

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

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

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

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
24 403 023	24 278 738	27 753 028	25 238 592	570 317	588 817	2
						3
20 979 606	20 859 358	24 054 743	22 148 669	261 268	268 719	4
522 024	582 310	490 894	421 403	185 231	112 203	5
577 806	541 413	570 797	522 793	55 760	51 423	6
						7
		12 532	12 532			8
	11 889		4 050			9
						10
349 551	321 286	798 428	758 730	49 394	49 083	11
282 454	27 473	131 685	(195 288)	(23 043)	3 703	12
44 801	24 901	30 775	(4 851)	14	966	13
252 079	483 067	278 406	441 951	(17 762)	12 510	14
						15
65 622	138 709	95 578	129 256	19 507	1 214	16
						17
						18
23 073 943	22 990 406	26 463 838	24 239 245	530 369	499 821	19
						20
1 329 080	1 288 332	1 289 190	999 347	39 948	88 996	

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 <u>83</u>	Year of Report Dec. 31, 19 <u>83</u>
---	---	---	---

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6	55 203	59 208				
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19	55 203	59 208				
20	(55 203)	(59 208)				

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, 1983
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account	Ref. Page No.	TOTAL	
			Current Year	Previous Year
(a)	(b)	(c)	(d)	
21	Net Utility Operating Income (Carried forward from page 114)	—	2 603 015	2 317 467
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		1 188 989	1 233 753
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		1 177 379	1 306 813
27	Revenues From Nonutility Operations (417)			
28	(Less) Expenses of Nonutility Operations (417.1)			
29	Nonoperating Rental Income (418)		(3 865)	(4 295)
30	Equity in Earnings of Subsidiary Companies (418.1)	—	143 576	32 384
31	Interest and Dividend Income (419)		239 570	197 064
32	Allowance for Other Funds Used During Construction (419.1)	—	5 413	18 757
33	Miscellaneous Nonoperating Income (421)			
34	Gain on Disposition of Property (421.1)			8 506
36	TOTAL Other Income (Enter Total of lines 25 thru 34)	—	396 304	179 356
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	27 364	23 703
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)	—	27 364	23 703
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	258	314	432
43	Income Taxes—Federal (409.2)	258	96 931	38 505
44	Income Taxes—Other (409.2)	258	11 282	5 679
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)	—	108 527	44 616
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)	—	260 413	111 037
51	Interest Charges			
52	Interest on Long-Term Debt (427)	—	910 813	588 087
53	Amort. of Debt Disc. and Expense (428)		13 397	8 554
54	Amortization of Loss on Reacquired Debt (428.1)			
55	(Less) Amort. of Premium on Debt-Credit (429)			
56	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			
57	Interest on Debt to Assoc. Companies (430)	337		
58	Other Interest Expense (431)	337	316 966	511 761
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr.(432)	—	3 546	12 279
60	Net Interest Charges (Enter Total of lines 52 thru 59)	—	1 237 630	1 096 123
61	Income Before Extraordinary Items (Enter Total of lines 21, 50 and 60)	—	1 625 798	1 332 381
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)		1 625 798	1 332 381

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>83</u>
---	---	--------------------------------	---

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 <i>(a)</i>	Contra Primary Account Affected <i>(b)</i>	Amount <i>(c)</i>
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance – Beginning of Year		5 974 458
2	Changes <i>(Identify by prescribed retained earnings accounts)</i>		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) <i>(Enter Total of lines 4 thru 8)</i>		
10	Debit: Retirement of Capital Stock Expense Applicable to		
11	Debit: Converted \$1.12 Preference Stock	214	553
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) <i>(Enter Total of lines 10 thru 14)</i>		553
16	Balance Transferred from Income (Account 433 less Account 418.1)		1 482 222
17	(Less) Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436) <i>(Enter Total of lines 18 thru 21)</i>		
23	Dividends Declared – Preferred Stock (Account 437)		
24	Preferred	238	28 500
25	Preferred Series "B"	238	20 069
26	Convertible Preference	238	1 316
27			
28			
29	TOTAL Dividends Declared—Preferred Stock (Account 437) <i>(Enter Total of lines 24 thru 28)</i>		49 885
30	Dividends Declared – Common Stock (Account 438)		
31	(See Schedule	238	642 165
32			
33			
34			
35			
36	TOTAL Dividends Declared—Common Stock (Account 438) <i>(Enter Total of lines 31 thru 35)</i>		642 165
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance – End of Year <i>(Enter Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)</i>		6 764 077

FERC #1
FERC #2

FLORIDA PUBLIC UTILITIES COMPANY

YEAR ENDED DECEMBER 31, 1983

SCHEDULE OF DIVIDENDS DECLARED

Account 437: Dividends Declared - Preferred Stock

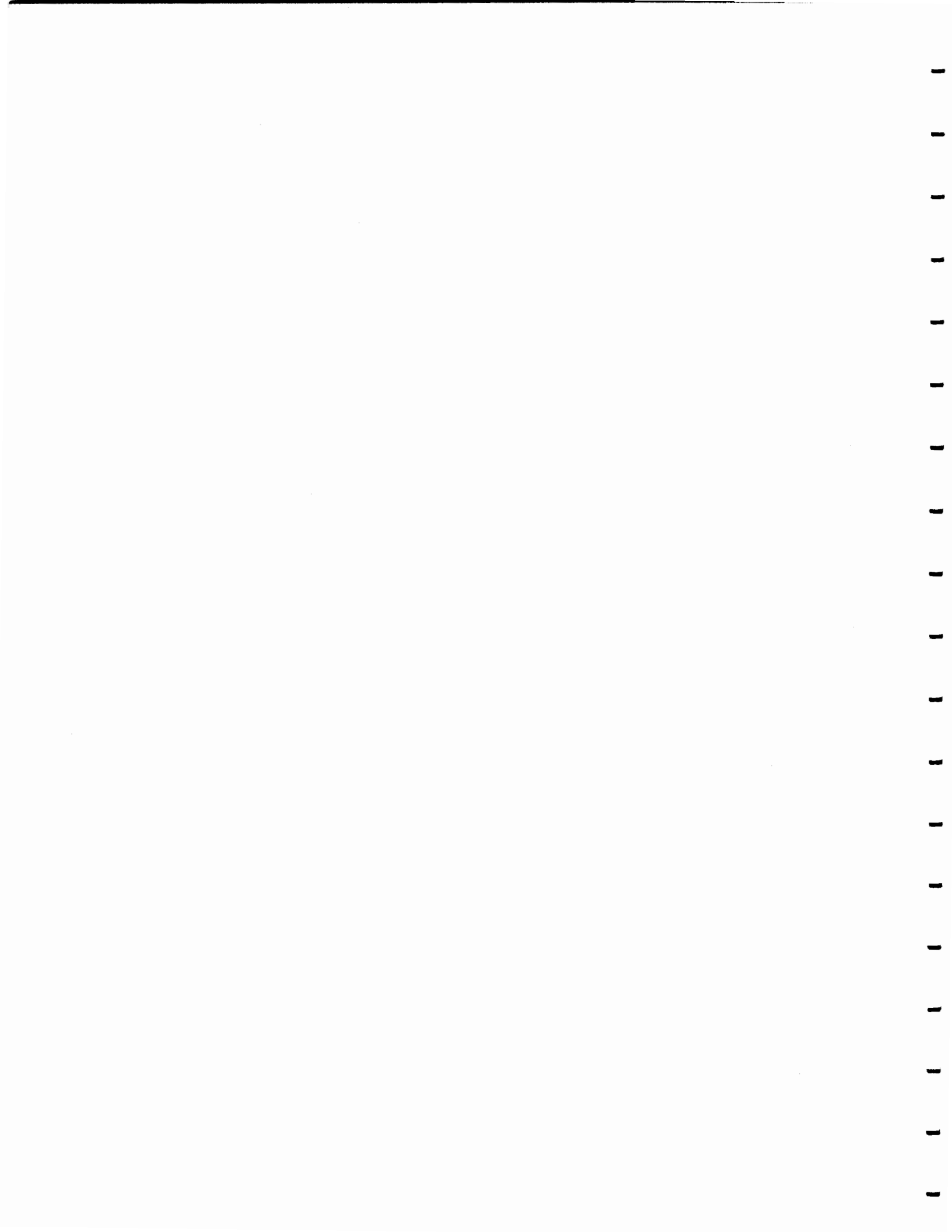
Preferred Stock	
6,000 Shares @ \$4.75 per share	\$ 28,500
Preferred Stock - Series B	
4,250 Shares @ \$2.375	10,094
4,200 Shares @ \$2.375	9,975
	<u>20,069</u>

Convertible Preference

1,200 Shares @ \$.28	336
1,200 Shares @ \$.28	336
1,200 Shares @ \$.28	336
1,100 Shares @ \$.28	308
	<u>1,316</u>

Account 438: Dividends Declared - Common Stock

354,531 Shares @ \$.45	159,539
355,335 Shares @ \$.45	159,901
358,115 Shares @ \$.45	161,152
359,052 Shares @ \$.45	161,573
	<u>642,165</u>
	<u>\$692,050</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>83</u>
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)	6 764 077		
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
49	Balance – Beginning of Year (Debit or Credit)	1 240 307		
50	Equity in Earnings for Year (Credit) (Account 418.1)	143 576		
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance – End of Year	1 383 883		

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>83</u>
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		1 625 798	
3	Principal Non-Cash Charges (Credits) to Income			
4	Depreciation and Depletion		1 272 098	
5	Amortization of (Specify)			
6	Provision for Deferred or Future Income Taxes (Net) Excluding Current Portion		425 228	
7	Investment Tax Credit Adjustments		180 707	
8	(Less) Allowance for Other Funds Used During Construction		8 959	
9	Other (Net)		146 033	
10	Depreciation Charged to Transportation	130 425		
11	Depreciation of Non-Utility Property	2 211		
12	Amortization of Debt Expense	13 397		
13				
14				
15				
16				
17	TOTAL Funds from Operations (Enter Total of lines 2 thru 16)		3 640 905	
18	Funds from Outside Sources (New Money)			
19	Long-Term Debt (b) (c)		4 785 000	
20	Preferred Stock (c)			
21	Common Stock (c)		133 428	
22	Net Increase in Short-Term Debt (d)			
23	Other (Net)		106 769	
24	Other Work in Progress	17 204		
25	Customer Advance	89 565		
26				
27				
28				
29				
30				
31	TOTAL Funds from Outside Sources (Enter Total of lines 19 thru 30)		5 025 197	
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)		8 666 102	

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>83</u>
---	---	--------------------------------	---

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)	3 042 923
46	Gross Additions to Nuclear Fuel	
47	Gross Additions to Common Utility Plant	115 485
48	Gross Additions to Nonutility Plant	32 000
49	(Less) Allowance for Other Funds Used During Construction	8 959
50	Other	
51	TOTAL Applications to Construction and Plant Expenditures (Including Land) <i>(Enter Total of lines (45 thru 50))</i>	3 181 449
52	Dividends on Preferred Stock	49 885
53	Dividends on Common Stock	642 165
54	Funds for Retirement of Securities and Short-Term Debt	
55	Long-term Debt (b) (c)	
56	Preferred Stock (c)	5 000
57	Redemption of Capital Stock	
58	Net Decrease in Short-term Debt (d)	4 150 000
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	(37 019)
70	Other (Net) (a):	674 622
71	Increase (Decrease) in Working Capital	574 057
72	Unamort. Debt Expense - Bond Financing	92 621
73	Temporary Facilities	7 530
74	Misc. Def. Debits	414
75		
76		
77		
78	TOTAL Applications of Funds (Enter Total of lines 51 thru 77)	8 666 102

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>83</u>

NOTES TO FINANCIAL STATEMENTS

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

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

3. For Account 116, *Utility Plant Adjustments*, explain the origin of such amount, debits and credits during the year, and

plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

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

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

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

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

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

For comparative purposes, certain amounts in 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. Net income in 1983 and 1982 increased \$133,900 and \$267,900, respectively, due to implementing the gas cost recovery clause. The 1982 net income increase includes \$192,400 or \$.58 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.

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

Utility Plant, Depreciation and Amortization: Utility plant is shown at cost net of contributions in aid of construction. Property additions have been presented net of such contributions aggregating approximately \$134,200, \$204,500, and \$167,500 received in 1983, 1982 and 1981, respectively.

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__83

NOTES TO FINANCIAL STATEMENTS (Continued)

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.

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

Substantially all of the utility plant and the common stock of the Company's wholly-owned subsidiary, Flo-Gas Corporation, collateralize first mortgage bonds.

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

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

Investment tax credits which reduce current Federal income taxes approximating \$254,500, \$343,000 and \$276,500 in 1983, 1982 and 1981, 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:

	1983	1982	1981
Expected tax provision	\$1,307,547	\$1,089,362	\$995,937
Increases (Decreases) in provision:			
State income taxes	76,747	63,941	58,506
Amortization of deferred investment tax credits	(74,074)	(62,426)	(52,132)
Other - net	(59,478)	(21,789)	(22,896)
Actual provision for income taxes	<u>\$1,250,742</u>	<u>\$1,069,088</u>	<u>\$979,415</u>
Provision for income tax as a percentage of income before income tax	<u>44.0%</u>	<u>45.1%</u>	<u>45.2%</u>
Deferred taxes are provided for:			
Excess of tax over book depreciation	\$374,112	\$281,395	\$212,323
Capitalized overhead	140,256	166,505	126,380
Purchased power and gas	89,991	343,542	20,573
Refund due to customers		195,745	(195,745)
Medical insurance reserve	(326)	(28,261)	(35,551)
Other	(54,878)	22,083	(16,699)
Total deferred tax provision	<u>\$ 549,155</u>	<u>\$ 981,009</u>	<u>\$111,281</u>

The proceeds from the sale of mortgage bonds were used to retire all outstanding notes payable during the current year. The Company presently has an unused bank line of credit of \$5,000,000. Maximum borrowings outstanding during 1983, 1982 and 1981 were \$4,700,000, \$4,150,000 and \$1,932,000, respectively, with interest payable at the prime rate. The weighted average interest rate on short-term debt for 1983, 1982 and 1981 was 10.6%, 14.4% and 17.6%, respectively.

Common Stock: The Company has reserved 46,733 shares for issue under the adopted Dividend Reinvestment Plan (DRIP), 36,522 shares for conversion of the

NOTES TO FINANCIAL STATEMENTS (Continued)

6 3/4% convertible debentures, 25,765 shares for issue under employee stock purchase and stock option plans, and 1,270 shares for conversion of the \$1.12 convertible preference stock.

Preferred Stocks: The shares of the \$1.12 convertible preference stock are convertible at the option of the holders at any time into common stock at a conversion price of \$19.06 per share (subject to adjustment under certain circumstances).

A purchase fund for the 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 1981, 1982 and 1983 are as follows:

	Common Stock		Preferred Stock Without Sinking Fund Requirement		Capital Stock Premium and Expense
	Shares	Amount	Shares	Amount	
Balances					
December 31, 1980	345,438	\$1,036,814	7,605	\$632,100	\$2,253,625
Conversions					
in 1981	131	393	(115)	(2,300)	2,117
Employee Benefit					
Plans in 1981	<u>3,891</u>	<u>11,673</u>			<u>54,200</u>
Balances					
December 31, 1981	349,460	1,048,880	7,490	629,800	2,309,942
Conversions					
in 1982	101	303	(90)	(1,800)	1,632
Employee Benefit					
Plans in 1982	<u>3,970</u>	<u>11,910</u>			<u>54,984</u>
Balances					
December 31, 1982	353,531	1,061,093	7,400	628,000	2,366,558
Conversions					
in 1983	341	1,023	(300)	(6,000)	5,483
Employee Benefit					
Plans in 1983	3,632	10,896			54,131
DRIP Plans					
in 1983	<u>3,267</u>	<u>9,801</u>			<u>58,600</u>
Balances					
December 31, 1983	<u>360,771</u>	<u>\$1,082,813</u>	<u>7,100</u>	<u>\$622,000</u>	<u>\$2,484,772</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.

Computations of fully diluted earnings per share assume the conversion of the \$1.12 Convertible Preference Stock at the beginning of each year, conversion of the 6 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.

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

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, 1983
---	---	--------------------------------	--

NOTES TO FINANCIAL STATEMENTS (Continued)

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 \$23.00 per share (subject to adjustment under certain circumstances).

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

Aggregate maturities and net sinking fund requirements in the five years ending subsequent to December 31, 1983 are as follows:

	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
First Mortgage Bonds	\$930,000	\$168,000	\$168,000	\$168,000	\$616,000
Convertible Debentures	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>
TOTAL	<u><u>\$966,000</u></u>	<u><u>\$204,000</u></u>	<u><u>\$204,000</u></u>	<u><u>\$204,000</u></u>	<u><u>\$652,000</u></u>

The debt indentures and Amended Certificates of Reincorporation provide for certain restrictions on the payment of cash dividends. At December 31, 1983, 1982, and 1981, \$6,302,232, \$3,422,983 and \$3,445,637, 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 1983, 1982 and 1981 were \$280,444, \$287,825 and \$288,047, 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>1983</u>	<u>1982</u>
Actuarial present value of accumulated plan benefits (Assumed eight percent rate of return)		
Vested	\$2,594,700	\$2,203,700
Non-vested	154,400	155,000
Total	<u>\$2,749,100</u>	<u>\$2,358,700</u>
Net Assets Available for Benefits	<u><u>\$4,912,900</u></u>	<u><u>\$3,408,700</u></u>

The Company's Employee Stock Purchase Plan offers Common Stock at a discount to qualified employees. During 1983, 1982 and 1981, 3,632 shares, 3,970 shares and 3,891 shares, respectively, were issued under the Plan for aggregate consideration of \$65,027, \$66,894 and \$65,873, respectively. At December 31, 1983, 8,965 Common Shares remained in reserve for issuance under this Plan.

At December 31, 1983, 16,800 shares of Common Stock were reserved for issuance to qualified salaried employees under the Company's Stock Option Plan. There were no options outstanding under the Plan.

The Company's franchise to provide electrical service to the City of Marianna expires March 12, 1984. The City had indicated its desire to purchase the electrical distribution system. The Company believes that such a move is not in the best interests of the citizens of Marianna and is opposing the purchase. While revenues

NOTES TO FINANCIAL STATEMENTS (Continued)

within the City system approximate 7% of consolidated revenues, the Company is unable to determine what the financial impact would be should the franchise not be renewed.

Year Ended	Electric Operations	Gas Operations	Water Operations	Consolidated Totals
December 31, 1983				
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>	\$ 4,101,752
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				
Year Ended				
December 31, 1982				
Operating Revenues:				
Unaffiliated				
Customers	\$24,159,046	\$28,633,212	\$ 588,817	\$53,381,075
Water Operations	119,692			119,692
Total Revenues	<u>\$24,278,738</u>	<u>\$28,633,212</u>	<u>\$ 588,817</u>	<u>\$53,500,767</u>
Operating Profit	<u>\$ 1,962,483</u>	<u>\$ 1,496,146</u>	<u>\$ 107,389</u>	\$ 3,566,018
General Corporate Expenses				2,266,927
Net Income				<u>\$ 1,299,091</u>
Identifiable Assets at				
December 31, 1982	<u>\$15,904,380</u>	<u>\$18,845,705</u>	<u>\$1,496,729</u>	\$36,246,814
Corporate Assets				1,728,652
Total Assets at				<u>\$37,975,466</u>
December 31, 1982				
Year Ended				
December 31, 1981				
Operating Revenues:				
Unaffiliated				
Customers	\$25,111,202	\$25,837,895	\$ 558,452	\$51,507,549
Water Operations	121,195			121,195
Total Revenues	<u>\$25,232,397</u>	<u>\$25,837,895</u>	<u>\$ 558,452</u>	<u>\$51,628,744</u>
Operating Profit	<u>\$ 1,832,702</u>	<u>\$1,363,158</u>	<u>\$ 101,245</u>	\$ 3,297,105
General Corporate Expenses				2,111,440
Net Income				<u>\$ 1,185,665</u>
Identifiable Assets at				
December 31, 1981	<u>\$14,544,999</u>	<u>\$17,715,486</u>	<u>\$1,473,351</u>	\$33,733,836
Corporate Assets				1,618,675
Total Assets at				<u>\$35,352,511</u>
December 31, 1981				

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, 1983
---	---	--------------------------------	--

NOTES TO FINANCIAL STATEMENTS (Continued)

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 \$577,806, \$701,235 and \$55,760 in 1983; \$541,413, \$651,450 and \$51,423 in 1982; and \$538,697, \$608,418 and \$45,751 in 1981. Capital expenditures for the three utilities were \$1,242,423, \$1,773,597 and \$313,288, respectively, in 1983; \$1,750,737, \$1,946,471 and \$167,498, respectively, in 1982; and \$1,224,218, \$1,709,066, and \$196,408, respectively, in 1981.

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

Contracts with the Lake Worth Utilities Authority account for \$10,327,909 of the sales to unaffiliated customers of gas operations in 1983; \$10,534,138 in 1982; and \$9,019,220 in 1981.

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:

<u>Quarter Ended</u> <u>Diluted</u>	<u>Operating</u> <u>Revenues</u>	<u>Operating</u> <u>Income</u>	<u>Net</u> <u>Income</u>	<u>Earnings per</u> <u>Share of</u> <u>Common Stock</u>	
	<u>Thousands of Dollars</u>			<u>Primary</u>	<u>Fully</u> <u>Diluted</u>
March 31, 1982	\$14,237	\$ 949	\$689	\$2.05	\$1.84
June 30, 1982	12,878	431	164	.46	.43
September 30, 1982	13,856	491	185	.52	.48
December 31, 1982	12,530	567	261	.74	.69
March 31, 1983	15,528	1,031	737	2.16	1.95
June 30, 1983	13,050	581	295	.84	.77
September 30, 1983	14,794	591	277	.77	.72
December 31, 1983	13,369	593	283	.79	.73

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.

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>83</u>
---	---	--------------------------------	---

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Common (g)
1	UTILITY PLANT						
2	In Service						
3	Plant in Service (Classified)	41 079 833	18 707 150	19 543 012	1 867 328		962 343
4	Plant Purchased or Sold						
5	Completed Construction not Classified	618 042	216 370	305 529	40 431		55 712
6	Experimental Plant Unclassified						
7	TOTAL (Enter Total of lines 3 thru 6)	41 697 875	18 923 520	19 848 541	1 907 759		1 018 055
8	Leased to Others						
9	Held for Future Use						
10	Construction Work in Progress	198 231	78 425	1 917	117 889		
11	Acquisition Adjustments	303 400		303 400			
12	TOTAL Utility Plant (Enter Total of lines 7 thru 11)	42 199 506	19 001 945	20 153 858	2 025 648		1 018 055
13	(Less) Accum. Prov. for Depr., Amort., & Depl.	11 712 388	5 152 576	5 972 430	381 757		205 625
14	Net Utility Plant Less Nuclear Fuel (Enter Total of line 12 less 13)	30 487 118	13 849 369	14 181 428	1 643 891		812 430
15	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
16	In Service						
17	Depreciation	11 482 451	5 152 576	5 742 493	381 757		205 625
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights						
19	Amort. of Underground Storage Land and Land Rights						
20	Amort. of Other Utility Plant						
21	TOTAL In Service (Enter Total of lines 17 thru 20)	11 482 451	5 152 576	5 742 493	381 757		205 625
22	Leased to Others						
23	Depreciation						
24	Amortization and Depletion						
25	TOTAL Lessed to Others (Enter Total of lines 23 and 24)						
26	Held for Future Use						
27	Depreciation						
28	Amortization						
29	TOTAL Held for Future Use (Enter Total of lines 27 and 28)						
30	Abandonment of Leases (Natural Gas)						
31	Amort. of Plant Acquisition Adj.	229 937		229 937			
32	TOTAL Accumulated Provisions (Should agree with line 13 above) (Enter Total of lines 21, 25, 29, 30, and 31)	11 712 388	5 152 576	5 972 430	381 757		205 625

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>83</u>
---	--	---------------------------------------	--

NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.5 and 157)

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.

2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on

hand, and the costs incurred under such leasing arrangements.

Line No.	Description of Item <i>(a)</i>	Balance Beginning of Year <i>(b)</i>	Changes During Year			Balance End of Year <i>(f)</i>
			Additions <i>(c)</i>	Amortization <i>(d)</i>	Other Reductions <i>(Explain in a footnote)</i> <i>(e)</i>	
1	Nuclear Fuel in Process of Refinement, Conversion, Enrichment & Fabrication (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	Other Overhead Construction Costs					
6	SUBTOTAL (Enter Total of lines 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Enter Total of lines 8 and 9)					
11	Spent Nuclear Fuel (120.4)					
12	Less Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)			NONE		
13	TOTAL Nuclear Fuel Stock (Enter Total of lines 6, 10, and 11 less line 12)					
14	Estimated Net Salvage Value of Nuclear Materials in line 9					
15	Estimated Net Salvage Value of Nuclear Materials in line 11					
16	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing					
17	Nuclear Materials Held for Sale (157)					
18	Uranium					
19	Plutonium					
20	Other					
21	TOTAL Nuclear Materials Held for Sale (Enter Total of lines 18, 19, and 20)					

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	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>83</u>
---	---	--------------------------------	---

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

(Continued on page 204)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchises and Consents						
4	(303) Miscellaneous Intangible Plant						
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)						
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)						
16	B. Nuclear Production Plant						
17	(320) Land and Land Rights						
18	(321) Structures and Improvements						
19	(322) Reactor Plant Equipment						
20	(323) Turbogenerator Units						
21	(324) Accessory Electric Equipment						
22	(325) Misc. Power Plant Equipment						
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)						
24	C. Hydraulic Production Plant						
25	(330) Land and Land Rights	1 837					1 837
26	(331) Structures and Improvements	4 833					4 833
27	(332) Reservoirs, Dams, and Waterways	61 479					61 479
28	(333) Water Wheels, Turbines, and Generators	98 267					98 267
29	(334) Accessory Electric Equipment	66 033		3 949			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)	232 824		3 949			228 875

Name of Respondent		This Report Is:		Date of Report		Year of Report	
FLORIDA PUBLIC UTILITIES COMPANY		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)		Dec. 31, 19 <u>83</u>	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)							
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
33	D. Other Production Plant						
34	(340) Land and Land Rights	2 235					2 235
35	(341) Structures and Improvements	16 390					16 390
36	(342) Fuel Holders, Products, and Accessories	4 649					4 649
37	(343) Prime Movers	213 451					213 451
38	(344) Generators	28 486					28 486
39	(345) Accessory Electric Equipment						
40	(346) Misc. Power Plant Equipment	3 831		500			3 331
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	269 042		500			268 542
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	501 866		4 449			497 417
43	3. TRANSMISSION PLANT						
44	(350) Land and Land Rights	46 442				28 206	74 648
45	(352) Structures and Improvements	17 303					17 303
46	(353) Station Equipment	637 155					637 155
47	(354) Towers and Fixtures	245 176					245 176
48	(355) Poles and Fixtures	674 516				74 358	748 874
49	(356) Overhead Conductors and Devices	405 499				67 711	473 210
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)	2 028 052				170 275	2 198 327
54	4. DISTRIBUTION PLANT						
55	(360) Land and Land Rights	46 313				(28 206)	18 107
56	(361) Structures and Improvements	17 261					17 261
57	(362) Station Equipment	1 401 574	2 215				1 403 789
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	2 453 361	216 317	26 309		(74 358)	2 569 011
60	(365) Overhead Conductors and Devices	3 559 218	189 352	32 035		(73 831)	3 642 704
61	(366) Underground Conduit	99 688	24 792			263	124 743
62	(367) Underground Conductors and Devices	606 410	54 919	4 088			657 241
63	(368) Line Transformers	3 213 403	300 517	20 825		6 120	3 499 215
64	(369) Services	1 285 719	150 679	23 949			1 412 449
65	(370) Meters	1 140 783	98 774	1 612			1 237 945
66	(371) Installations on Customer Premises	177 260	19 918	8 557			188 621

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>83</u>
---	---	--------------------------------	---

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	247 262	18 098	5 294			260 066
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	14 248 252	1 075 581	122 669		(170 012)	15 031 152
70	5. GENERAL PLANT						
71	(389) Land and Land Rights	23 297					23 297
72	(390) Structures and Improvements	270 774	9 694	700			279 768
73	(391) Office Furniture and Equipment	55 600	1 709	1 917			55 392
74	(392) Transportation Equipment	501 267	49 963	18 323		(520)	532 387
75	(393) Stores Equipment	40 561				520	41 081
76	(394) Tools, Shop and Garage Equipment	44 682	6 565	1 461			49 786
77	(395) Laboratory Equipment	32 449	2 279				34 728
78	(396) Power Operated Equipment	75 992	14 018				90 010
79	(397) Communication Equipment	84 984					84 984
80	(398) Miscellaneous Equipment	5 191					5 191
81	SUBTOTAL (Enter Total of lines 71 thru 80)	1 134 797	84 228	22 401			1 196 624
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	1 134 797	84 228	22 401			1 196 624
84	TOTAL (Accounts 101 and 106)	17 912 967	1 159 809	149 519		263	18 923 520
85	(102) Electric Plant Purchased (See Inst. 8)						
86	(Less) (102) Electric Plant Sold (See Instr. 8)						
87	(103) Experimental Electric Plant Unclassified						
88	TOTAL Electric Plant in Service	17 912 967	1 159 809	149 519		263	18 923 520

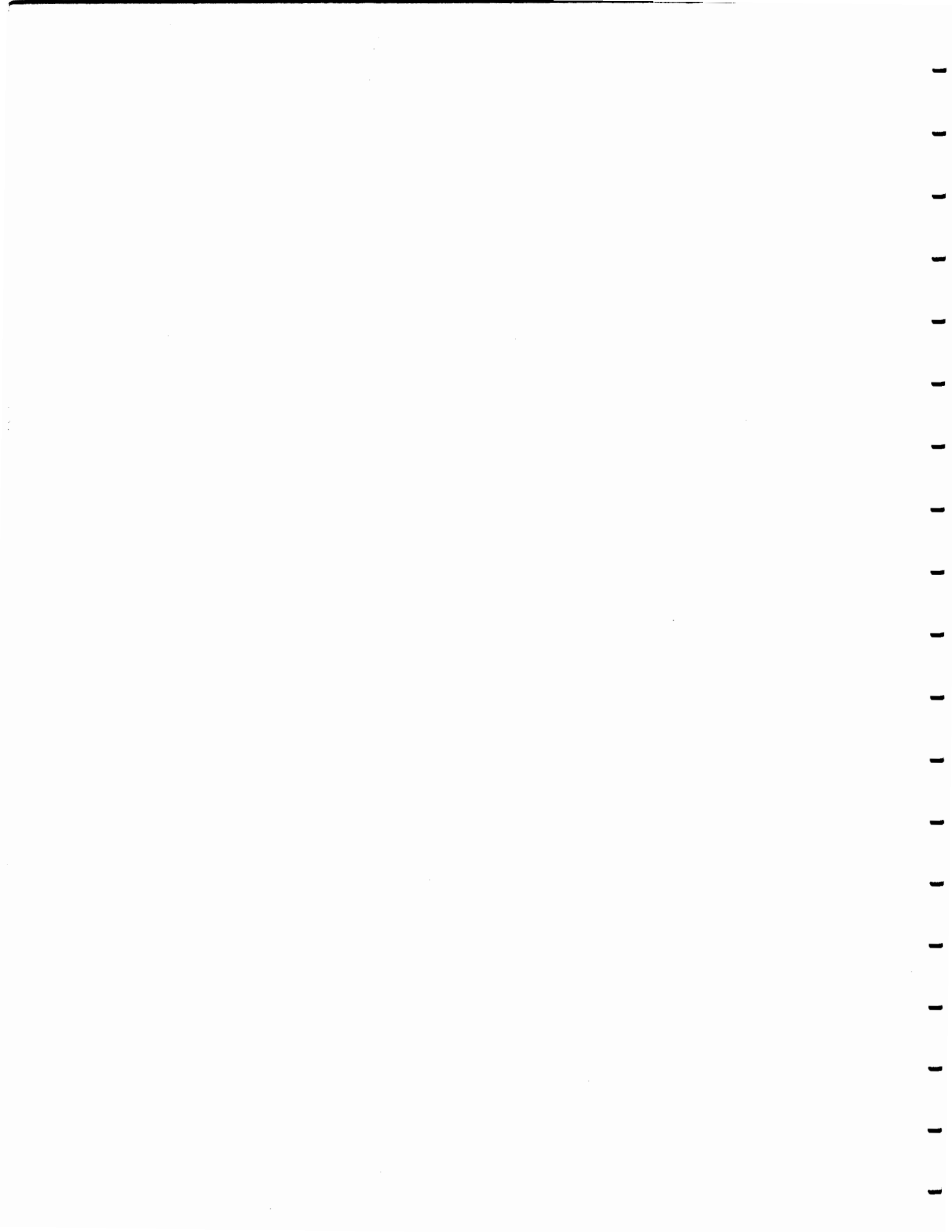
Supplemental Statement

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

362	8 447
364	9 300
365	8 447
366	18 793
367	<u>18 793</u>
	63 780
	<u><u> </u></u>

1983 Completed Construction Not Classified included in Column (c):

364	95 471
365	73 173
366	12 119
367	12 119
368	10 179
390	<u>7 824</u>
	210 885
	<u><u> </u></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>83</u>
---	---	--------------------------------	---

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		NONE			
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
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 <u>83</u>
---	---	--------------------------------	---

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use. 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.

2. For property having an original cost of \$250,000 or more

Line No.	Description and Location of Property <i>(a)</i>	Date Originally Included in This Account <i>(b)</i>	Date Expected to be Used in Utility Service <i>(c)</i>	Balance at End of Year <i>(d)</i>
1	Land and Land Rights:			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13	NONE			
14				
15				
16				
17				
18				
19				
20	Other Property:			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	TOTAL			

BLANK PAGE
(Next Page is 210)

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>83</u>
--	---	--------------------------------	---

CONSTRUCTION WORK IN PROGRESS—ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.

Line No.	Description of Project <i>(a)</i>	Construction Work in Progress—Electric (Account 107) <i>(b)</i>
1		
2	Provide Underground Electric Service at Forrest Ridge	37 849
3	Rebuild Jasmine Street Circuit and Fifteenth Street Circuit	
4	at South Fourteenth Street Shopping Center	363
5	Provide Electric Service to Harrison Creek Subdivision	3 337
6	Provide Electric Service to Amelia Retreat	5 851
7	Provide Underground Electric Service to Phase II -	
8	Plantation Oaks	(5 713)
9	Relocate 69KV Transmission Line - Five Points	43 524
10	Relocate Distribution Line on Lewis Street	38
11	Provide Electric Service to Murray Hill Apartments	(6 824)
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	78 425

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>83</u>
--	---	--------------------------------	---

CONSTRUCTION OVERHEADS--ELECTRIC

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
 2. On page 212 furnish information concerning construction overheads.
 3. A respondent should not report "none" to this page if no overhead

apportionments are made, but rather should explain on page 212 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.
 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1		
2	Administrative & General Overheads	46 078
3	Allowance for Funds Used During Construction	3 616
4	Payroll Taxes (FICA, FUTA & SUTA)	17 062
5	Pension Costs	12 502
6	Group Insurance	13 058
7	Workmens' Compensation Insurance	3 326
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	95 642

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, 1983	Year of Report Dec. 31, 1983
---	---	--	--

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

- 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.
- 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.
- 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		
(2)	Short-Term Interest			s
(3)	Long-Term Debt	D		d
(4)	Preferred Stock	P		p
(5)	Common Equity	C		c
(6)	Total Capitalization		100%	
(7)	Average Construction Work in Progress Balance	W		

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

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

4. Weighted Average Rate Actually Used for the Year:

- Rate for Borrowed Funds--
- Rate for Other Funds--

SEE ATTACHED SCHEDULE

FLORIDA PUBLIC UTILITIES COMPANY
ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION
FOR YEAR ENDING DECEMBER 31, 1983

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 12-31-82 Sources of Capital were not material enough to merit a change in the AFUDC rates between 1978 and 1983.



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, 1983	
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)							
1. Explain in a footnote any important adjustments during year.		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.	
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.							
Section A. Balances and Changes During Year							
Line No.	Item <i>(a)</i>	Total (c + d + e) <i>(b)</i>	Electric Plant in Service <i>(c)</i>	Electric Plant Held for Future Use <i>(d)</i>	Electric Plant Leased to Others <i>(e)</i>		
1	Balance Beginning of Year	4 665 541	4 665 541				
2	Depreciation Provisions for Year, Charged to						
3	(403) Depreciation Expense	577 806	577 806				
4	(413) Expenses of Electric Plant Leased to Others						
5	Transportation Expenses—Clearing	50 700	50 700				
6	Other Clearing Accounts						
7	Other Accounts <i>(Specify)</i>						
8							
9	TOTAL Depreciation Provisions for Year <i>(Enter Total of lines 3 thru 8)</i>	628 506	628 506				
10	Net Charges for Plant Retired						
11	Book Cost of Plant Retired	149 519	149 519				
12	Cost of Removal	29 007	29 007				
13	Salvage (Credit)	(37 052)	(37 052)				
14	TOTAL Net Charges for Plant Retired <i>(Enter Total of lines 11 thru 13)</i>	141 474	141 474				
15	Other Debit or Credit Items <i>(Describe)</i>						
16	Transferred from Water Utility	3	3				
17	Balance End of Year <i>(Enter Total of lines 1, 9, 14, 15, and 16)</i>	5 152 576	5 152 576				
Section B. Balances at End of Year According to Functional Classifications							
18	Steam Production						
19	Nuclear Production						
20	Hydraulic Production—Conventional	80 765	80 765				
21	Hydraulic Production—Pumped Storage						
22	Other Production	106 793	106 793				
23	Transmission	648 773	648 773				
24	Distribution	3 825 293	3 825 293				
25	General	490 952	490 952				
26	TOTAL <i>(Enter Total of lines 18 thru 25)</i>	5 152 576	5 152 576				

BLANK PAGE
(Next Page is 215)

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>83</u>
--	---	--------------------------------	---

NONUTILITY PROPERTY (Account 121)

- | | |
|---|--|
| <p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> | <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, <i>Nonutility Property</i>.</p> <p>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).</p> |
|---|--|

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Two Frame Dwellings and one Small			
2	Storage Building in Jackson County,			
3	Florida	4 505		4 505
4	Land in Jackson County, Florida	32 004	32 000 ¹	64 004
5	Air-conditioning Equipment installed			
6	in the Gallo Building in Lake Worth,			
7	Florida	4 082	(4 082) ²	
8				
9				
10				
11				
12				
13				
14	1. Purchase of 6.3 acres adjoining			
15	property already owned.			
16	2. Retired due to closing of office.			
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	Minor Item Previously Devoted to Public Service			
44	Minor Items - Other Nonutility Property			
45	TOTAL	40 591	27 918	68 509

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>83</u>
---	---	--------------------------------	---

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	143 576		10 000	
2				1 240 307			1 383 883	
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: \$ <u>10,000</u>			TOTAL	1 250 307	143 576	1 393 883	

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>83</u>
---	---	--------------------------------	---

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 <i>(a)</i>	Balance Beginning of Year <i>(b)</i>	Balance End of Year <i>(c)</i>	Department or Departments Which Use Material <i>(d)</i>
1	Fuel Stock (Account 151)	3 163	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)			
6	Assigned to – Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)	909 080	840 854	Elec., Gas
10	Assigned to – Other			& Water
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	909 080	840 854	
12	Merchandise (Account 155)	151 892	222 623	Gas
13	Other Materials and Supplies (Account 156)	98 328	70 514	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)	1 162 463	1 136 981	

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

	<u>Amount</u>	<u>Account Debited</u>	<u>Account Credited</u>
<u>Fernandina Beach</u>			
Electric and Water operation and construction supplies	\$18 857	163	154
<u>Sanford</u>			
Gas Operation and Construction Supplies	4 133	163	154

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 <u>83</u>	Year of Report Dec. 31, 19 <u>83</u>
---	---	---	---

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182)

Line No.	Description of Property Abandoned or Extraordinary Loss Suffered <i>(Include in the description the date of abandonment or loss, the date of Commission authorization to use Account 182, and period of amortization (mo, yr to mo, yr).)</i> (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
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__83
--	---	--------------------------------	-----------------------------------

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Audit Fees		69 100	923	65 645	
2				146	3 455	
3						
4	Pension Plan Trust		280 444	265	280 444	
5						
6	Cashiers' Overages and Shortages	197	1 555	253	1 141	611
7						
8	Energy Conservation Program Costs Being Amortized Over Six-Month Periods					
9						
10						
11		(1 512)	159 595	906-910	164 053	(5 970)
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress	19 275				6 529
48	DEFERRED REGULATORY COMMISSION EXPENSES (See pages 350-351)					
49	TOTAL	17 960				1 170

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>83</u>
---	---	--------------------------------	---

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	111 595	99 779
3	- State	11 791	10 443
4	Self-Insurance Reserve - Federal	18 323	18 417
5	- State	2 097	2 126
6	Conservation Program Costs - Federal	661	2 609
7	Other - State	76	298
8	TOTAL Electric (Enter Total of lines 2 thru 7)	144 543	133 672
9	Gas		
10	Self Insurance Reserve - Federal	36 647	36 834
11	- State	4 193	4 214
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	40 840	41 048
17	Other (Specify) Water - Self Insurance Reserve	2 552	2 547
18	TOTAL (Account 190) (Enter Total of lines 8, 16 and 17)	187 935	177 267

NOTES

Other (Specify)		
Water - Self Insurance Reserve - Federal	2 290	2 302
- State	262	245

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>83</u>
---	---	--------------------------------	---

**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK**
(Accounts 202 and 205, 203 and 206, 207, 212)

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

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	Account 207: Premium on Capital Stock		
2	Common	360 771	2 484 582
3	Convertible Preference	1 100	2 200
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	TOTAL	361 871	2 486 782

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>83</u>
--	---	--------------------------------	--

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		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	106 629

SEE ATTACHED SCHEDULE

FLORIDA PUBLIC UTILITIES COMPANY
CAPITAL SURPLUS

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

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

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

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

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

Name of Respondent FLORIDA PUBLIC UTILITIES 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 83
---	---	--------------------------------	---

DISCOUNT ON CAPITAL STOCK (Account 213)

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

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6	NONE	
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	

CAPITAL STOCK EXPENSE (Account 214)

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

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

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2	\$1.12 Convertible Preference Stock	2 011
3	During the year this account was credited with \$551	
4	representing the retirement of that portion of capital	
5	stock expense applicable to the conversion to common	
6	stock of 300 shares of convertible preference stock at	
7	\$1.835 per share. The offsetting charge was recorded	
8	to account 439, Miscellaneous Debits to Retained Earnings.	
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	2 011

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_83
---	---	--------------------------------	----------------------------------

LONG TERM DEBT (Accounts 221, 222, 223, and 224)

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

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

3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.

4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.

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

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

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

8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.

9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

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

11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of the pledgee and purpose of the pledge.

14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

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

Line No.	Class and Series of Obligation, Coupon Rate <i>(For new issue, give Commission Authorization numbers and dates)</i>	Principal Amount of Debt Issued	Total Expense, Premium or Discount	Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent)	Interest for Year Amount
						Date From	Date To		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	First Mortgage Bonds:								
2	3 3/4% Series Due 1984	500 000	8 998	8-1-54	8-1-84	8-1-54	8-1-84	340 000	12 903
3	4 1/2% Series Due 1984	600 000	8 724	8-1-56	8-1-84	8-1-54	8-1-84	424 000	19 290
4	5 % Series Due 1988	650 000	8 783	9-1-58	9-1-88	9-1-58	9-1-88	491 000	24 817
5	5 1/2% Series Due 1989	1 000 000	15 091	7-1-59	7-1-89	7-1-59	7-1-89	766 000	40 530
6	10 3/4% Series Due 1991	2 500 000	58 200	7-1-75	7-1-91	7-1-75	7-1-91	1 700 000	188 125
7	4 3/4% Series Due 1993	1 000 000	11 690	6-1-63	6-1-93	6-1-63	6-1-93	814 000	38 902
8	4 3/4% Series Due 1995	1 000 000	18 192	6-1-65	6-1-95	6-1-65	6-1-95	838 000	40 043
9	12 1/2% Series Due 1998	5 000 000	92 621	6-1-83	6-1-98	6-1-83	6-1-98	5 000 000	340 278
10	Docket No. 830196-EU								
11	Order No. 12002 June 3, 1983								
12	8 % Series Due 2002	2 000 000	39 023	7-1-72	7-1-02	7-1-72	7-1-02	1 830 000	147 200
13	Debentures:								
14	6 3/4% Series Due 1989	1 200 000	24 149	11-1-69	11-1-89	11-1-69	11-1-89	840 000	58 725
15									
16	TOTAL							13 043 000	910 813

ACCOUNT 224: Debentures Retired

On November 1, 1983, \$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
.....	

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>83</u>
---	---	--------------------------------	---

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.

*Includes Adjustment for Carryback of ITC to 1979.

(Continued on page 259.)

Line No.	Kind of Tax (See Instruction 5)		BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year	Paid During Year	Adjustments	BALANCE AT END OF YEAR	
			Taxes Accrued	Prepaid Taxes				Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)
	Federal	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Income-Normal & Surtax	1983	(215 304)*		24 127	(191 177)*			
2	Income-Normal & Surtax	1983			463 900	728 000		(264 100)	
3	Unemployment	1982	512			512			
4	Unemployment	1983			16 616	15 960		656	
5	FICA	1983			349 356	349 356			
6	Highway Use Tax	1983			648	648			
7	Total Federal		(214 792)		854 647	903 299		(263 444)	
8	State of Florida								
9	Income	1982	(6 281)		3 272	(3 009)			
10	Income	1983			83 600	108 500		(24 900)	
11	Gross Receipts	1982	71 879			71 879			
12	Gross Receipts	1983			334 065	263 261		70 804	
13	Unemployment	1982	146			146			
14	Unemployment	1983			4 154	3 990		164	
15	FPSC Assessment	1982	30 242			30 242			
16	FPSC Assessment	1983			63 921	32 012		31 909	
17	Intangible Pers. Prop.	1983			3 797	3 797			
18	Business Licenses	1983			110	110			
19	Emergency Excise Tax	1982	11 096		71	11 167			
20	Emergency Excise Tax	1983			19 200	19 300		(100)	
21	Total State of Florida		107 082		512 190	541 395		77 877	
22	Local/Ad Valorem	1982	108 699			108 699			
23	Ad Valorem	1983			392 336	392 336			
24	Business Licenses	1983			6 095	6 095			
25	Franchise	1982-1983	124 016		78 119	202 135			
26	Franchise	1983-1984			50 094			50 094	
27	Total Local		232 715		526 644	709 265		50 094	
28	TOTAL		125 005		1 893 481	2 153 959		(135 473)	

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>83</u>
---	---	--------------------------------	---

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>(i)</i>	Extraordinary Items (Account 409.3) <i>(j)</i>	Adjustment to Ret. Earnings (Account 439) <i>(k)</i>	Gas (Accts. 408.1 409.1)	Water (Accts. 408.1 409.1)	Other <i>(l)</i>	Other Income and Deduct. (Accts. 408.2 409.2)	Balance Sheet Accounts and Merch. & Job.
1	(1 139)			10 772	13 204		1 290	
2	283 593			120 913	(36 247)		95 641	
3								
4	2 554			7 583	292			6 187
5	70 529			157 607	8 707			112 513
6								648
7	355 537			296 875	(14 044)		96 931	119 348
8								
9	(586)			1 607	2 188		63	
10	45 387			29 168	(2 174)		11 219	
11								
12	75 993			258 072				
13								
14	638			1 895	74			1 547
15								
16	14 761			34 902	14 258			
17	1 177			2 468	152			
18				10			100	
19	(3)			29	45			
20	7 920			10 680	600			
21	145 287			338 831	15 143		11 382	1 547
22								
23	170 979			196 583	24 774			
24	420			5 386	75		214	
25	1 038			77 081				
26	3 545			46 132	417			
27	175 982			325 182	25 266		214	
28	Tot. 676 806			960 888	26 365		108 527	120 895

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>83</u>
---	---	--------------------------------	---

**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	1 482 222
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Self-Insurance Reserve	671
6	Uncollectible Reserve	18 340
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Income Taxes	1 184 728
11	Amortization of Acquisition Adjustment	12 532
12	Conservation Program Costs	4 458
13	Taxable Contribution	58 900
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Depreciation	688 234
21	Expenses Capitalized on Books	279 575
22	Cost of Removal - ADR Property	13 900
23	Unrecovered Purchased Power & Gas Costs	184 788
24	Finance Charges Re: Sale of bonds	11 797
25	Ordinary Loss on ACRS Property Retirements	10 600
26		
27	Federal Tax Net Income	1 572 957
28	Show Computation of Tax:	
29	Net Income Subject to Normal Tax	1 572 957
30	Less First Exemption (Consolidated Portion)	23 239
31	Less Second Exemption (Consolidated Portion)	23 239
32	Less Third Exemption (Consolidated Portion)	23 239
33	Less Fourth Exemption (Consolidated Portion)	23 240
34	Balance After Exemptions	1 480 000
35	Tax on First Exemption @ 15%	3 486
36	Tax on Second Exemption @ 18%	4 183
37	Tax on Third Exemption @ 30%	6 972
38	Tax on Fourth Exemption @ 40%	9 296
39	Tax on Balance After Exemptions @ 46%	680 800
40	Total	704 737
41	Rounded	704 800
42	Less Investment Tax Credit	240 900
43	Federal Income Tax Accrual for 1983	463 900
44		

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_ 83
---	---	--------------------------------	--

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
 2. For any deferred credit being amortized, show the period of amortization.
 3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred Credit <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	DEBITS		Credits <i>(e)</i>	Balance at End of Year <i>(f)</i>
			Contra Account <i>(c)</i>	Amount <i>(d)</i>		
1	Over-Recovery of Fuel					
2	Adjustment Charges	160 644	449	624 886	881 399	417 157
3						
4	Amortized over succeeding six-month periods.					
5						
6						
7	Over-Recovery of					
8	Purchased Gas Costs	157 298	485	208 041	376 695	325 952
9						
10	Amortized over the same six-month period in the next year.					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	317 942				743 109

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 <u>83</u>	Year of Report Dec. 31, 19 <u>83</u>
---	---	---	---

ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281)

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

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

NOTES

NONE

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>83</u>
--	---	--------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21

NOTES (Continued)

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>83</u>
---	---	--------------------------------	---

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 <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) <i>(c)</i>	Amounts Credited (Account 411.1) <i>(d)</i>
1	Account 282			
2	Electric	2 121 744	172 891	
3	Gas	2 205 874	205 055	
4	Other (<i>Define</i>)	139 729	(17 748)	
5	TOTAL (<i>Enter Total of lines 2 thru 4</i>)	4 467 347	360 198	
6	Other (<i>Specify</i>)			
7				
8				
9	TOTAL Account 282 (<i>Enter Total of lines 5 thru 8</i>)	4 467 347	360 198	
10	Classification of TOTAL			
11	Federal Income Tax	4 111 996	319 903	
12	State Income Tax	355 351	40 295	
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>83</u>
---	---	--------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)

Income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (g)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
		*	155 092			2 139 543	2
		283	265 198	146	16 540	2 162 271	3
						121 981	4
			420 290		16 540	4 423 795	5
							6
							7
							8
			420 290		16 540	4 423 795	9
							10
			377 142		14 860	4 069 617	11
			43 148		1 680	354 178	12
							13

NOTES (Continued)

*190	13 164
283	<u>141 928</u>
	155 092

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>83</u>
---	---	--------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)

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

Line No.	Account Subdivisions <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) <i>(c)</i>	Amounts Credited (Account 411.1) <i>(d)</i>
1	Account 283			
2	Electric			
3	Underrecoveries - Purchased Electricity		185 644	99 363
4	Conservation Cost Recovery Program		1 368	6 187
5				
6				
7				
8	Other			
9	TOTAL Electric (Enter Total of lines 2 thru 8)		187 012	105 550
10	Gas			
11	Underrecoveries - Purchased Gas		96 812	23 254
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Enter Total of lines 10 thru 16)		96 812	23 254
18	Other (Specify)			
19	TOTAL Account 283 (Enter Total of lines 9, 17 and 18)		283 824	128 804
20	Classification of TOTAL			
21	Federal Income Tax		254 684	115 580
22	State Income Tax		29 140	13 224
23	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>83</u>
---	---	--------------------------------	---

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

Income and deductions. 273. Include amounts relating to insignificant items under Other.
 3 Provide in the space below explanations for pages 272 and 4. Use separate pages as required.

Amounts Debited (Account 410.2) <i>(e)</i>	Amounts Credited (Account 411.2) <i>(f)</i>	ADJUSTMENTS				Balance at End of Year <i>(k)</i>	Line No.
		Debits		Credits			
		Acct. No. <i>(g)</i>	Amount <i>(h)</i>	Acct. No. <i>(i)</i>	Amount <i>(j)</i>		
							1
							2
				282	137 109	223 390	3
				282	4 819		4
							5
							6
							7
							8
					141 928	223 390	9
							10
				282	265 198	338 756	11
							12
							13
							14
							15
							16
					265 198	338 756	17
							18
					407 126	562 146	19
							20
					365 327	504 431	21
					41 799	57 715	22
							23

NOTES (Continued)

Name of Respondent FLORIDA PUBLIC UTILITIES COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>83</u>
---	---	--------------------------------	---

ELECTRIC OPERATING REVENUES (Account 400)

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

twelve figures at the close of each month.
3. If previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
4. *Commercial and Industrial Sales, Account 442*, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Ac-

count 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such sales in a footnote.

Line No.	Title of Account <i>(a)</i>	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>	Amount for Year <i>(d)</i>	Amount for Previous Year <i>(e)</i>	Number for Year <i>(f)</i>	Number for Previous Year <i>(g)</i>
1	Sales of Electricity						
2	(440) Residential Sales	10 980 403	9 745 152	146 667	138 392	14 022	13 623
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) <i>(See Instr. 4)</i>	7 577 025	6 968 825	100 680	96 511	2 244	2 213
5	Large (or Industrial) <i>(See Instr. 4)</i>	4 353 881	5 571 417	55 722	78 529	7	6
6	(444) Public Street and Highway Lighting	183 208	170 443	1 803	1 815	24	25
7	(445) Other Sales to Public Authorities	364 434	326 747	4 763	4 517	187	187
8	(446) Sales to Railroads and Railways ***	(255 403)	332 592				
9	(448) Interdepartmental Sales	108 767	119 692	1 416	1 663	1	1
10	TOTAL Sales to Ultimate Consumers	23 312 315	23 234 868	311 051	321 427	16 485	16 055
11	(447) Sales for Resale	1 040 272	987 316	18 475	18 114	1	1
12	TOTAL Sales of Electricity	24 352 587 *	24 222 184	329 526 **	339 541	16 486	16 056
13	Other Operating Revenues						
14	(450) Forfeited Discounts						
15	(451) Miscellaneous Service Revenues	32 098	32 991				
16	(453) Sales of Water and Water Power						
17	(454) Rent from Electric Property	9 461	12 060				
18	(455) Interdepartmental Rents						
19	(456) Other Electric Revenues	8 877	11 503				
20							
21							
22							
23							
24	TOTAL Other Operating Revenues	50 436	56 554				
25	TOTAL Electric Operating Revenues	24 403 023	24 278 738				

* Includes \$ -0- unbilled revenues.

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

*** 449 Overrecovery - Purchased Electricity

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>83</u>
---	---	--------------------------------	---

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 <i>(a)</i>	MWh Sold <i>(b)</i>	Revenue <i>(c)</i>	Average Number of Customers <i>(d)</i>	KWh of Sales per Customer <i>(e)</i>	Revenue per KWh Sold <i>(f)</i>
1	- SEE ATTACHED SCHEDULE -					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	Total Billed	309 634 547	23 458 951	16 484	18 784	.076
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)
<u>Code</u>					
<u>Marianna Division</u>					
Residential	40-1	527,375	58,810	618*	853 .112
	41-1	73,405,419	5,340,518	7,589	9,673 .073
	43-1	534,614	35,039	242*	2,209 .066
	51-1	177,133	23,137	206*	860 .131
	56-1	6,095	1,135	12*	508 .186
	57-1	3,852	4,220	8*	482 1.096
<u>Fernandina Div.</u>					
Residential	60-1	111,480	10,743	128*	871 .096
	61-1	6,976,296	560,942	861	8,103 .080
	62-1	64,792,428	4,930,064	5,572	11,628 .076
	63-1	8,053	578	3*	2,684 .072
	68-1	23,952	4,296	43*	557 .179
	71-1	97,776	10,755	111*	881 .110
	72-1	1,728	166	1*	1,728 .096
Billed		146,666,201	10,980,403	14,022	10,460 .075
Unbilled		7,833,633	577,008		
<u>Marianna Division</u>					
Comm'cl. & Ind'l.	40-3	224,455	25,035	259*	867 .112
	43-3	7,113	463	3*	2,371 .065
	45-3	62,619,109	4,483,566	1,547	40,478 .072
	51-3	148,459	19,277	170*	873 .130
	52-3	68,697	6,913	38*	1,808 .101
	53-3	81,824	9,018	46*	1,779 .110
	56-3	6,808	1,273	14*	486 .187
	57-3	3,739	3,282	7*	534 .878
	47-5	27,077,400	1,797,122	5	5,415,480 .066
<u>Fernandina Div.</u>					
Comm'cl. & Ind'l.	60-3	191,044	22,913	59*	3,238 .120
	63-3	46,135	3,417	18*	2,563 .074
	65-3	16,543,835	1,466,390	652	25,374 .089
	67-3	20,623,125	1,522,805	45	458,292 .074
	68-3	7,812	1,406	14*	558 .180
	71-3	64,208	7,035	61*	1,053 .110
	72-3	25,522	2,414	15*	1,701 .095
	73-3	17,880	1,818	9*	1,987 .102
	66-5	28,644,000	2,556,759	2	14,322,000 .089
Billed		156,401,165	11,930,906	2,251	69,481 .076
Unbilled		4,333,269	324,564		

*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	801,576	87,275	9	89,064 .109
	49-8	58,752	7,454	8	7,344 .127
	54-8	275,937	21,101	4	68,984 .076
	55-8	23,408	2,316	2	11,704 .099
	58-8	9,962	1,517	6*	1,660 .152
	59-8	5,361	667	5*	1,072 .124
<u>Fernandina Div.</u>					
Public Street & Highway Lighting	74-8	27,846	4,912	1*	27,846 .176
	75-8	10,413	1,424	1*	10,413 .137
	76-8	590,934	56,542	1	590,934 .096
Billed		1,804,189	183,208	24	75,175 .102
Unbilled		18,657	1,998		
<u>Marianna Division</u>					
Other Public Auth.	41-7	21,124	1,531	2	10,562 .072
	45-7	863,720	73,218	105	8,226 .085
	47-7	1,648,339	110,713	11	149,849 .067
	51-7	864	113	1*	864 .131
<u>Fernandina Div.</u>					
Other Public Auth.	77-7	2,228,945	178,859	69	32,304 .080
Billed		4,762,992	364,434	187	25,471 .077
Unbilled		117,162	9,434		
Total Billed		309,634,547	23,458,951	16,484	18,784 .076
Total Unbilled Revenue		12,302,721	913,004		
Total		321,937,268	24,371,955	16,484	18,784 .076

NOTE: All rates include fuel adjustment clauses

Estimated Revenue

Marianna Division

\$ 9,620,802

Fernandina Beach Division

8,895,988

\$18,516,790

*Denotes duplicate customers

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>83</u>
---	---	--------------------------------	---

SALES FOR RESALE (Account 447)

1. Report sales during the year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.

2. Provide in column (a) subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point of delivery; FP(C), firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin identified in column (e), providing a subtotal for each state (or county) of delivery in columns (i) and (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 3.8	5.5
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									

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, 1983
--	---	--------------------------------	---------------------------------

SALES FOR RESALE (Account 447) (Continued)

3. Report separately firm, dump, and other power sold to the same utility.
 4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.
 5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether or not

they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).
 6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers.
 7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.
 8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading <i>(j)</i>	Voltage at Which Delivered <i>(k)</i>	Megawatt Hours <i>(l)</i>	REVENUE				Line No.
			Demand Charges <i>(m)</i>	Energy # <i>(n)</i>	Other Charges \emptyset <i>(o)</i>	Total <i>(p)</i>	
15 Min. Int.	12.5KV	18,475	295,630	783,471	(28,668)	1,050,433	1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44

Energy Charge Revised to 4.122¢ per KWH in 1983.
 \emptyset Contains Customer Charge and Purchased Fuel Adjustment

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, 1983	Year of Report Dec. 31, 1983
---	---	--	--

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	544	2 511
47	(539) Miscellaneous Hydraulic Power Generation Expenses	3 893	1 955
48	(540) Rents		
49	TOTAL Operation (Enter Total of lines 43 thru 48)	4 438	4 466

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 83
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	111		33
54	(543) Maintenance of Reservoirs, Dams, and Waterways			
55	(544) Maintenance of Electric Plant	1 747		608
56	(545) Maintenance of Miscellaneous Hydraulic Plant			
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	1 858		641
58	TOTAL Power Production Expenses—Hydraulic Power (Enter Total of lines 49 and 57)	6 296		5 107
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	351		(1 348)
65	(550) Rents			
66	TOTAL Operation (Enter Total of lines 61 thru 65)	502		(1 348)
67	Maintenance			
68	(551) Maintenance Supervision and Engineering			
69	(552) Maintenance of Structures			
70	(553) Maintenance of Generating and Electric Plant	946		1 524
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	956		535
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1 902		2 059
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 72)	2 404		711
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	19 339 142		19 457 982
76	(556) System Control and Load Dispatching			
77	(557) Other Expenses	13		
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	19 339 155		19 457 982
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	19 347 855		19 463 800
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering			
83	(561) Load Dispatching			
84	(562) Station Expenses	11 272		17 496
85	(563) Overhead Line Expenses			
86	(564) Underground Line Expenses			
87	(565) Transmission of Electricity by Others			
88	(566) Miscellaneous Transmission Expenses			2
89	(567) Rents			
90	TOTAL Operation (Enter Total of lines 82 thru 89)	11 272		17 498
91	Maintenance			
92	(568) Maintenance Supervision and Engineering			
93	(569) Maintenance of Structures			
94	(570) Maintenance of Station Equipment	3 439		8 180
95	(571) Maintenance of Overhead Lines	780		15 947
96	(572) Maintenance of Underground Lines			
97	(573) Maintenance of Miscellaneous Transmission Plant	220		52
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	4 439		24 179
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	15 711		41 677
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	80 989		71 276
103	(581) Load Dispatching	84		

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>83</u>
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	13 608	195	
106	(583) Overhead Line Expenses	18 575	17 450	
107	(584) Underground Line Expenses	1 951		
108	(585) Street Lighting and Signal System Expenses	3 855	3 929	
109	(586) Meter Expenses	106 798	108 730	
110	(587) Customer Installations Expenses	28 057	22 666	
111	(588) Miscellaneous Distribution Expenses	84 197	72 268	
112	(589) Rents	1 784	1 284	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	339 898	297 798	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	26 194	22 529	
116	(591) Maintenance of Structures	1 569	3 824	
117	(592) Maintenance of Station Equipment	8 272	16 336	
118	(593) Maintenance of Overhead Lines	376 273	425 241	
119	(594) Maintenance of Underground Lines	28 539	31 243	
120	(595) Maintenance of Line Transformers	31 707	22 425	
121	(596) Maintenance of Street Lighting and Signal Systems	14 059	10 329	
122	(597) Maintenance of Meters	944	1 917	
123	(598) Maintenance of Miscellaneous Distribution Plant	5 023	3 302	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	492 580	537 146	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	832 478	834 944	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	50 034	43 035	
129	(902) Meter Reading Expenses	70 780	72 070	
130	(903) Customer Records and Collection Expenses	271 479	259 594	
131	(904) Uncollectible Accounts	54 754	99 326	
132	(905) Miscellaneous Customer Accounts Expenses	20 249	20 097	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	467 296	494 122	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	33 704	44 417	
137	(908) Customer Assistance Expenses	63 082	42 317	
138	(909) Informational and Instructional Expenses	49 525	21 723	
139	(910) Miscellaneous Customer Service and Informational Expenses	(559)	867	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	145 752	109 324	
141	6. SALES EXPENSES			
142	Operation			
143	(911) Supervision		371	
144	(912) Demonstrating and Selling Expenses	2 290	2 135	
145	(913) Advertising Expenses	1 611	1 242	
146	(916) Miscellaneous Sales Expenses	260	115	
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	4 161	3 863	
148	7. ADMINISTRATIVE AND GENERAL EXPENSES			
149	Operation			
150	(920) Administrative and General Salaries	180 064	163 329	
151	(921) Office Supplies and Expenses	40 867	40 984	
152	(Less) (922) Administrative Expenses Transferred—Cr.	46 078	48 034	
153	(923) Outside Services Employed	211 857	98 566	
154	(924) Property Insurance	6 331	5 745	
155	(925) Injuries and Damages	59 360	20 975	
156	(926) Employee Pensions and Benefits	120 697	122 861	

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>83</u>
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	19 509	3 658	
160	(Less) (929) Duplicate Charges—Cr.			
161	(930.1) General Advertising Expenses	3 685	4 307	
162	(930.2) Miscellaneous General Expenses	49 615	42 179	
163	(931) Rents	21 225	21 083	
164	TOTAL Operation (Enter Total of lines 150 thru 163)	667 132	475 653	
165	Maintenance			
166	(932) Maintenance of General Plant	21 245	18 285	
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	688 377	493 938	
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	21 501 630	21 441 668	

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)	10-30-83
2. Total Regular Full-Time Employees (Equivalent Employees from Joint Functions-10)	70
3. Total Part-Time and Temporary Employees	3
4. Total Employees	73

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>83</u>
---	---	--------------------------------	---

PURCHASED POWER (Account 555)
(Except interchange power)

1. Report power purchased for resale during the year. Report on page 328 particulars (details) concerning interchange power transactions during the year; do not include such figures on this page.

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

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

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

Line No.	Purchased From (a)	Statistical Classification (b)	Import Across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Receipt (e)	Substation Ownership (if applicable) (f)	MW or MVa of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1	<u>Non-Associated Utilities</u>							<u>MVa</u>	
2	Gulf Power Company	FP			Altha, Florida	SS	7.9	5.5	8.6
3	Gulf Power Company	FP			Blountstown, FL	SS	8.5	5.4	7.0
4	Gulf Power Company	FP			Marianna, Florida	SS	20.0	15.5	20.8
5	Gulf Power Company	FP			Marianna, Florida	SS	21.0	13.3	18.2
6									
7	<u>Municipalities</u>								
8	City of Jacksonville								
9	Electric Authority	FP			Yulee, Florida	SS	MW*	36.4	46.1
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

*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>83</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				Total (m+n+o) (p)	Line No.
			Demand Charges (m)	Energy Charges (n)	Other Charges \emptyset (o)			
15 Min. Int.	12.5KV	27,065	494,655	1,021,666	(46,640)	1,469,681	1	
15 Min. Int.	12.5KV	22,955	486,267	876,409	(46,179)	1,316,497	2	
15 Min. Int.	12.5KV	73,848	1,231,710	2,787,751	(127,160)	3,892,301	3	
15 Min. Int.	12.5KV	68,918	1,199,988	2,601,125	(117,650)	3,683,463	4	
							5	
							6	
							7	
15 Min. Int.	67 KV	157,824	1,399,482	837,057	6,795,401	9,031,940	8	
							9	
							10	
							11	
							12	
							13	
							14	
							15	
							16	
							17	
							18	
							19	
							20	
							21	
							22	
							23	
							24	
							25	
							26	
							27	
							28	
							29	
							30	
							31	
							32	
							33	
							34	
							35	
							36	
							37	
							38	
							39	
							40	
							41	
							42	
							43	
							44	
							45	

\emptyset Fuel Adjustment & Customer Charge.

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>83</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 <i>(a)</i>	Interchanges Across State Lines <i>(b)</i>	FERC Rate Schedule Number <i>(c)</i>	Point of Interchange <i>(d)</i>	Voltage at Which Interchanged <i>(e)</i>	Megawatt Hours			Amount of Settlement <i>(i)</i>
						Received <i>(f)</i>	Delivered <i>(g)</i>	Net Difference <i>(h)</i>	
1	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									

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>83</u>
--	---	--------------------------------	---

TRANSMISSION OF ELECTRICITY FOR OR BY OTHERS (Accounts 456 and 565)
(Including transactions sometimes referred to as "wheeling")

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.

2. Provide separate subheadings for: (a) *Transmission of Electricity for Others* (included in Account 456) and (b) *Transmission of Electricity by Others* (Account 565).

3. Furnish the following information in the space below concerning each transaction:

- (a) Name of company and description of service rendered or received. Designate associated companies.
- (b) Points of origin and termination of service specifying also any transformation service involved.
- (c) MWh received and MWh delivered.

(d) Monetary settlement received or paid and basis of settlement, included in Account 456 or 565.

(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.

(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.

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>83</u>
---	---	--------------------------------	---

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	4 551
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	16 295
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 (34 Items)	1 778
7	(1) Directors' Expenses (14 Items)	1 182
8	(1) Pension Plan Expense	
9	(2) George B. Buck, Consulting Actuaries, Inc. (4 Items)	9 013
10	(2) Chase Manhattan Bank, NA (5 Items)	16 439
11	(1) Miscellaneous (8 Items)	357
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46	TOTAL	49 615

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>83</u>
---	---	--------------------------------	---

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	7 455			7 455
5	Hydraulic Production Plant—Pumped Storage				
6	Other Production Plant	13 234			13 234
7	Transmission Plant	50 512			50 512
8	Distribution Plant	483 088			483 088
9	General Plant	23 517			23 517
10	Common Plant—Electric				14 515
11	TOTAL	577 806			592 321

B. Basis for Amortization Charges

*Not Allocated on Pages 114 and 115.

*Not Included on Page 213, Line 3.

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. <i>(a)</i>	Depreciable Plant Base (In thousands) <i>(b)</i>	Estimated Avg. Service Life <i>(c)</i>	Net Salvage (Percent) <i>(d)</i>	Applied Depr. Rate(s) (Percent) <i>(e)</i>	Mortality Curve Type <i>(f)</i>	Average Remaining Life <i>(g)</i>
12							
13							
14							
15	331				3.1		
16	332				3.1		
17	333				3.3		
18	334				3.3		
19	335				3.9		
20							
21	341		50.0	0	2.0		
22	343		37.0	0	2.7		
23	344		37.0	0	2.7		
24	345		32.3	0	3.1		
25							
26	355		34.5	0	2.9		
27	356		40.0	0	2.5		
28							
29	361		41.6	0	2.4		
30	362		29.0	10	3.1		
31	364		25.0	(5)	4.2		
32	365		22.6	30	3.1		
33	367		38.5	0	2.6		
34	368		28.1	10	3.2		
35	369		28.6	0	3.3		
36	370		29.7	(10)	3.7		
37	371		16.7	20	4.8		
38	373		21.7	0	4.6		
39							
40	390		41.7	0	2.4		
41	391		32.8	5	2.9		
42	392 (Autos & Lt. Trucks)		5.0	20	16.0		
43	392 (Heavy Trucks)		10.0	20	8.0		
44	393		27.0	0	3.7		
45	394		25.0	0	4.0		
46	395		32.3	9	3.1		
47	396		17.5	0	5.7		
48	397		11.8	10	7.6		
49	398		40.0	0	2.5		
50							
51							
52							
53							
54							
55							
56							
57							
58							
59							
60							
61							
62							
63							

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>83</u>
---	---	--------------------------------	---

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges (Continued)

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
64							
65							
66			- FERNANDINA BEACH -				
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							
108							
109							
110							
111							
112							
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, 19_83
---	---	--------------------------------	----------------------------------

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		
3	Account 425: Miscellaneous Amortization	
4	NONE	
5	Account 426: Miscellaneous Income Deductions	
6	426.11 Charitable Contributions and Donations	
7	- inside service area	5 143
8	426.12 Charitable Contributions and Donations	
9	- outside service area	100
10	426.13 Civic and Social Club Dues	5 795
11	426.3 Penalties	-0-
12	426.4 Expenditures for Lobbying and Other	
13	Politically Related Activities	450
14	426.5 Other - Consulting Fees for J. K. Roberts	12 000
15	- Miscellaneous	3 876
16	Total Miscellaneous Income Deductions	27 364
17	Account 430: Interest on Debt to Associated Companies	
18	NONE	
19	Account 431: Other Interest Expense	
20	Customer Deposit Interest	111 439
21	Interest on Refund to the City of Blountstown	143
22	Interest on Final payment of Florida Income/	
23	Franchise and Emergency Excise Taxes	184
24	Interest on \$400,000 Note Payable 10-30-82 to 6-15-83*	19 364
25	Interest on \$400,000 Note Payable 8-28-82 to 6-15-83*	19 364
26	Interest on \$400,000 Note Payable 9-17-82 to 6-15-83*	19 364
27	Interest on \$400,000 Note Payable 9-28-82 to 6-15-83*	19 364
28	Interest on \$300,000 Note Payable 4-25-82 to 3-25-83*	7 706
29	Interest on \$250,000 Note Payable 4-27-82 to 3-27-83*	6 422
30	Interest on \$600,000 Note Payable 6-16-82 to 5-16-83*	23 869
31	Interest on \$200,000 Note Payable 6-18-82 to 5-18-83*	8 071
32	Interest on \$100,000 Note Payable 7-29-82 to 6-15-83*	4 841
33	Interest on \$900,000 Note Payable 9-28-82 to 6-15-83*	43 570
34	Interest on \$200,000 Note Payable 12-29-82 to 6-15-83*	9 871
35	Interest on \$550,000 Note Payable 1-30-83 to 6-15-83*	23 394
36		
37	*Subject to Fluctuations in the prime rate	
38		
39	Total Other Interest Expense	316 966
40		
41		

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>83</u>
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. 830001-EU/830002-EU		1 036	1 036	
3	Electric Fuel & Conservation Cost				
4	Rate Adjustment Hearings				
5	Docket No. 830377-EU		556	556	
6	Co-Generation Tariff Hearings				
7	Federal Energy Regulatory Commission				
8	Docket No. ER82-689		16 717	16 717	
9	Gulf Power Company Rate Filing				
10	Docket No. ER82-793		480	480	
11	Florida Power & Light Rate Filing				
12	Docket No. ER82-798		720	720	
13	Florida Public Utilities Company				
14	Rate Filing				
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL		19 509	19 509	

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__83
---	---	--------------------------------	-----------------------------------

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
 4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 223 for Account 186.

5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
 6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR		Deferred in Account 186, End of Year (l)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 188 (i)	Contra Account (j)		
Department (f)	Account No. (g)	Amount (h)				
Electric	928	1 036				1
						2
						3
Electric	928	556				4
						5
						6
Electric	928	16 717				7
						8
						9
Electric	928	480				10
						11
Electric	928	720				12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
						44
						45
		19 509				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) Dec. 31, 19 83	Year of Report Dec. 31, 19 83
---	---	---	---

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		NONE
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		

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>83</u>
--	---	--------------------------------	---

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

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

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

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

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

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

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

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

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	NONE				1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38

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>83</u>
---	---	--------------------------------	---

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 <i>(a)</i>	Direct Payroll Distribution <i>(b)</i>	Allocation of Payroll Charged for Clearing Accounts <i>(c)</i>	Total <i>(d)</i>
1	Electric			
2	Operation			
3	Production	3 592		
4	Transmission	9 358		
5	Distribution	276 130		
6	Customer Accounts	258 086		
7	Customer Service and Informational			
8	Sales	1 944		
9	Administrative and General	2 599		
10	TOTAL Operation <i>(Enter Total of lines 3 thru 9)</i>	551 709		
11	Maintenance			
12	Production	2 447		
13	Transmission	702		
14	Distribution	246 694		
15	Administrative and General	2 749		
16	TOTAL Maintenance <i>(Enter Total of lines 12 thru 15)</i>	252 592		
17	Total Operation and Maintenance			
18	Production <i>(Enter Total of lines 3 and 12)</i>	6 039		
19	Transmission <i>(Enter Total of lines 4 and 13)</i>	10 060		
20	Distribution <i>(Enter Total of lines 5 and 14)</i>	522 824		
21	Customer Accounts <i>(Transcribe from line 6)</i>	258 086		
22	Customer Service and Informational <i>(Transcribe from line 7)</i>			
23	Sales <i>(Transcribe from line 8)</i>	1 944		
24	Administrative and General <i>(Enter Total of lines 9 and 15)</i>	5 348		
25	TOTAL Operation and Maintenance <i>(Total of lines 18 thru 24)</i>	804 301	209 458	1 013 759
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Natural Gas (Including Expl. and Dev.)			
30	Other Gas Supply	5 402		
31	Storage, LNG Terminating and Processing	8 876		
32	Transmission			
33	Distribution	915 515		
34	Customer Accounts	378 664		
35	Customer Service and Informational			
36	Sales	256 195		
37	Administrative and General	23 079		
38	TOTAL Operation <i>(Enter Total of lines 28 thru 37)</i>	1 587 731		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing	1 960		
44	Transmission			
45	Distribution	309 446		
46	Administrative and General	10 246		
47	TOTAL Maintenance <i>(Enter Total of lines 40 thru 46)</i>	321 652		

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>83</u>
---	---	--------------------------------	---

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification <i>(a)</i>	Direct Payroll Distribution <i>(b)</i>	Allocation of Payroll Charged for Clearing Accounts <i>(c)</i>	Total <i>(d)</i>
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production—Manufactured Gas <i>(Enter Total of lines 28 and 40)</i>			
50	Production—Natural Gas (Including Expl. and Dev.) <i>(Total of lines 29 and 41)</i>			
51	Other Gas Supply <i>(Enter Total of lines 30 and 42)</i>	5 402		
52	Storage, LNG Terminaling and Processing <i>(Total of lines 31 and 43)</i>	10 836		
53	Transmission <i>(Enter Total of lines 32 and 44)</i>			
54	Distribution <i>(Enter Total of lines 33 and 45)</i>	1 224 961		
55	Customer Accounts <i>(Transcribe from line 34)</i>	378 664		
56	Customer Service and Informational <i>(Transcribe from line 35)</i>			
57	Sales <i>(Transcribe from line 36)</i>	256 195		
58	Administrative and General <i>(Enter Total of lines 37 and 46)</i>	33 325		
59	TOTAL Operation and Maint. <i>(Total of lines 49 thru 58)</i>	1 909 383	436 284	2 345 667
60	Other Utility Departments			
61	Operation and Maintenance	135 497	28 915	164 412
62	TOTAL All Utility Dept. <i>(Total of lines 25, 59, and 61)</i>	2 849 181	674 657	3 523 838
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	241 472		241 472
66	Gas Plant	175 792		175 792
67	Other	49 795		49 795
68	TOTAL Construction <i>(Enter Total of lines 65 thru 67)</i>	467 059		467 059
69	Plant Removal (By Utility Department)			
70	Electric Plant	18 817		18 817
71	Gas Plant	18 051		18 051
72	Other	180		180
73	TOTAL Plant Removal <i>(Enter Total of lines 70 thru 72)</i>	37 048		37 048
74	Other Accounts <i>(Specify):</i>			
75	143 Other Accounts Receivable-Misc.			21 476
76	146 Accounts Rec. - Assoc. Companies			777 919
77	163 Stores Expense			132 586
78	184 Clearing Accounts			46 492
79	185 Temporary Facilities			7 935
80	186 Miscellaneous Deferred Debits			64 009
81	416 Costs & Expenses of Merchandise,			
82	Jobbing and Contract Work - Gas			323 053
83	418 Non-Operating Rental Income			2 182
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	1 375 652		1 375 652
96	TOTAL SALARIES AND WAGES	4 728 940	674 657	5 403 597

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>83</u>
--	---	--------------------------------	---

COMMON UTILITY PLANT AND EXPENSES

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

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

allocation and factors used.

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

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

Account 118: Common Utility Plant	
General Office Building and Land	
Land	\$ 145,767
Structures & Improvements	428,897
Office Furniture & Fixtures	25,318
Data Processing Equipment	362,361
Account 106: Completed Construction Not Classified	
Office Furniture & Fixtures	<u>55,712</u>
	<u><u>\$1,018,055</u></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 12-31-82 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, 1983

<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			81,030
Data Processing Equipment			362,361
Total	12,608	100.00	\$1,018,055
<u>Allocation of Local "A"</u>			
Fla. Pub. Util. Co.	\$16,033,068	88.81	\$ 226,854*
Flo-Gas Corp. (Non-Reg.)	2,019,225	11.19	28,584*
Total	\$18,052,293	100.00	\$ 255,438

Allocation of
General "X"

<u>Fla. Pub. Util. Co.</u>			
Marianna	\$ 9,099,793	20.61	\$ 82,493
Fernandina (E)	9,902,152	22.43	89,777
West Palm Beach	16,259,922	36.83	147,414
Sanford	2,643,167	5.99	23,975
DeLand	1,477,623	3.35	13,409
Fernandina (W)	2,025,648	4.59	18,372
<u>Flo-Gas Corporation</u>			
West Palm Beach	2,047,809	4.64	18,572
Sanford	382,172	.87	3,482
DeLand	306,476	.69	2,762
Total	\$44,144,762	100.00	\$ 400,256

<u>Composite Allocation</u>	<u>Bldg. Land & Office Furn. & Fixtures</u>	<u>Data Processing Equipment %</u>	<u>Amount</u>	<u>Common Utility Plant</u>
<u>Fla. Publ. Util. Co.</u>				
Marianna	\$ 82,493	14.9	\$ 53,992	\$ 136,485
Fernandina (E)	89,777	11.4	41,309	131,086
West Palm Beach	374,268	45.4	164,512	538,780
Sanford	23,975	6.5	23,554	47,529
DeLand	13,409	4.0	14,494	27,903
Fernandina (W)	18,372	5.3	19,205	37,577
<u>Flo-Gas Corp. (Non-Reg.)</u>				
West Palm Beach	47,156	8.8	31,888	79,044
Sanford	3,482	1.8	6,522	10,004
DeLand	2,762	1.9	6,885	9,647
Total	\$ 655,694	100.0	\$ 362,361	\$1,018,055

*Included in Allocation Basis of General "X"

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

1982

1983

Computation of Common Utility Plant
Accumulated Provision for Depreciation:

Structures and Improvements

Avg. Bal. X 1.93% 17 Years (Less Retirements)		<u>\$108,860</u>
Avg. Bal. X 1.93% 18 Years (Less Retirements)	\$116,408	

Office Furniture and Fixtures

Avg. Bal. X 5.16% 1 Year	<u>1,522</u>	<u>\$117,930</u>
--------------------------	--------------	------------------

Allocation of Common Plant Accumulated
Provision for Depreciation Applicable to:

West Palm Beach

Local "A"	\$108 860 X 44.45% X 88.34% =	\$ 42,746	
General "X"	108,860 X 55.55% X 36.52% =	<u>22,084</u>	\$ 64,830
Sanford	108 860 X 55.55% X 5.85% =		3,538
DeLand	108 860 X 55.55% X 3.51% =		2,123
Marianna	108 860 X 55.55% X 21.09% =		12,753
Fernandina (E)	108 860 X 55.55% X 22.29% =		13,479
Fernandina (W)	108 860 X 55.55% X 4.28% =		2,588
Flo-Gas (Non-Reg.)	108 860 X 55.55% X 6.46% =	\$ 3,907	
(Local "A")	108 860 X 44.45% X 11.66% =	<u>5,642</u>	9,549
			<u>\$108,860</u>

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% =	<u>24,127</u>	\$ 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% =	<u>5,866</u>	9,927
			<u>\$117,930</u>

Computation of Accumulated Provision for
Depreciation on Data Processing Equipment:

System 3 Fully Depreciated @ 90%	\$136,026	
System 38 Avg. Bal. X 12% X 1 Year	<u>31,362</u>	<u>\$167,388</u>
System 38 Avg. Bal. X 12% X 2 Years		<u>\$ 87,695</u>

Allocation of Accumulated Provision for
Depreciation of Data Processing Equipment:

West Palm Beach	\$167 388 X 45.9% =	\$ 76,831	
Sanford	167 388 X 6.2% =	10,378	
DeLand	167 388 X 4.0% =	6,696	
Marianna	167 388 X 14.9% =	24,941	
Fernandina (E)	167 388 X 11.2% =	18,747	
Fernandina (W)	167 388 X 5.2% =	8,704	
Flo-Gas Corp.	167 388 X 12.6% =	21,091	
		<u>\$167,388</u>	

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
			<u>\$ 87,695</u>

MONTHLY PEAKS AND OUTPUT
MARIANNA, FLORIDA SYSTEM

Month (a)	Megawatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (MWH) (g)
January	33.0	Thursday	20	9:15 a.m.	15 Min. Int.	15,800
February	31.7	Wednesday	8	7:15 a.m.	15 Min. Int.	13,389
March	27.5	Thursday	24	6:15 p.m.	15 Min. Int.	13,032
April	23.5	Tuesday	19	8:15 p.m.	15 Min. Int.	11,766
May	33.0	Tuesday	24	2:30 p.m.	15 Min. Int.	15,812
June	33.4	Thursday	16	4:30 p.m.	15 Min. Int.	16,920
July	43.2	Monday	25	4:00 p.m.	15 Min. Int.	21,809
August	45.9	Monday	22	3:15 p.m.	15 Min. Int.	20,817
September (Aug.)	45.5	Wednesday	31	2:00 p.m.	15 Min. Int.	17,337
October	37.0	Tuesday	4	3:00 p.m.	15 Min. Int.	15,617
November	30.9	Wednesday	30	7:15 a.m.	15 Min. Int.	14,695
December	35.5	Sunday	25	9:00 a.m.	15 Min. Int.	16,604
TOTAL						<u>193,598</u>

MONTHLY PEAKS AND OUTPUT
FERNANDINA BEACH SYSTEM

January	34.1	Thursday	13	7:30 a.m.	15 Min. Int.	15,912
February	33.8	Tuesday	8	7:30 a.m.	15 Min. Int.	12,763
March	26.9	Friday	25	7:00 p.m.	15 Min. Int.	11,376
April	23.3	Saturday	9	7:00 p.m.	15 Min. Int.	9,576
May	29.7	Monday	2	12:45 p.m.	15 Min. Int.	12,528
June	26.0	Thursday	9	10:30 a.m.	15 Min. Int.	13,320
July	37.2	Monday	25	4:00 p.m.	15 Min. Int.	15,624
August	37.0	Wednesday	10	6:30 p.m.	15 Min. Int.	18,288
September	27.4	Saturday	10	5:30 p.m.	15 Min. Int.	12,960
October	24.4	Wednesday	12	8:00 a.m.	15 Min. Int.	11,304
November	25.4	Monday	28	6:15 p.m.	15 Min. Int.	10,656
December	46.1	Tuesday	27	9:30 a.m.	15 Min. Int.	13,608
TOTAL						<u>157,915</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>83</u>
---	---	--------------------------------	---

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)	311 051
3	Steam		22	Sales for Resale	18 475
4	Nuclear		23	Energy Furnished Without Charge	
5	Hydro—Conventional	811	24	Energy Used by the Company (Excluding Station Use):	
6	Hydro—Pumped Storage		25	Electric Department Only	261
7	Other	1	26	Energy Losses:	
8	Less Energy for Pumping		27	Transmission and Conversion Losses	
9	Net Generation (Enter Total of lines 3 thru 8)	812	28	Distribution Losses	
10	Purchases	350 701	29	Unaccounted for Losses	21 726
11	Interchanges:		30	TOTAL Energy Losses	21 726
12	In (gross)		31	Energy Losses as Percent of Total on Line 19 _____ %	
13	Out (gross)		32	TOTAL (Enter Total of lines 21, 22, 23, 25, and 30)	351 513
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)	351 513			

MONTHLY PEAKS AND OUTPUT

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

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

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

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

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

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

Name of System:

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

Name of Respondent FLORIDA PUBLIC UTILITIES 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 83	Year of Report Dec. 31, 19 83
--	---	--	----------------------------------

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- | | |
|--|--|
| <p>1. Report data for Plant in Service only.
 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
 3. Indicate by a footnote any plant leased or operated as a joint facility.
 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
 5. If any employees attend more than one plant, report on line 11 the approximate</p> | <p>average number of employees assignable to each plant.
 6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 601 and 547 (line 42) as shown on line 21.
 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p> |
|--|--|

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

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__83
---	---	--------------------------------	-----------------------------------

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. 563 and 564 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 _____ <i>(d)</i>	Plant Name _____ <i>(e)</i>	Plant Name _____ <i>(f)</i>	Line No.
NONE			1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			34
			35
			36
			37
			38
			39
			40
			41
			42
			43
			44

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_83
---	---	--------------------------------	---

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

Total System Steam Plants

11				
----	--	--	--	--

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>83</u>
--	---	--------------------------------	---

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. _____	FERC Licensed Project No. _____
		Plant Name _____ (b)	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		

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_83	Year of Report Dec. 31, 19_83
---	---	---	---

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

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

classified as "Other Power Supply Expenses."

6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. _____ Plant Name _____ <i>(d)</i>	FERC Licensed Project No. _____ Plant Name _____ <i>(e)</i>	FERC Licensed Project No. _____ Plant Name _____ <i>(f)</i>	Line No.
			1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			34

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>83</u>
--	---	--------------------------------	---

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	NONE
3	Year Last Unit was Installed	
4	Total Installed Capacity (Generator Name Plate Ratings in MW)	
5	Net Peak Demand on Plant—Megawatts (60 minutes)	
6	Plant Hours Connected to Load While Generating	
7	Net Plant Capability (In megawatts):	
8	Average Number of Employees	
9	Generation Exclusive of Plant Use— KWh	
10	Energy Used for Pumping — KWh	
11	Net Output for Load (line 9 minus line 10) — KWh	
12	Cost of Plant	
13	Land and Land Rights	
14	Structures and Improvements	
15	Reservoirs, Dams and Waterways	
16	Water Wheels, Turbines, and Generators	
17	Accessory Electric Equipment	
18	Miscellaneous Powerplant Equipment	
19	Roads, Railroads, and Bridges	
20	TOTAL Cost (Enter Total of lines 13 thru 19)	
21	Cost per KW of Installed Capacity (line 20 ÷ line 4)	
22	Production Expenses	
23	Operation Supervision and Engineering	
24	Water for Power	
25	Pumped Storage Expenses	
26	Electric Expenses	
27	Miscellaneous Pumped Storage Power Generation Expenses	
28	Rents	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Reservoirs, Dams, and Waterways	
32	Maintenance of Electric Plant	
33	Maintenance of Miscellaneous Pumped Storage Plant	
34	Production Exp. Before Pumping Exp. (Enter Total of lines 23 thru 33)	
35	Pumping Expenses	
36	Total Production Expenses (Enter Total of lines 34 and 35)	
37	Expenses per KWh (Enter result of line 36 divided by line 9)	

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>83</u>
--	---	--------------------------------	---

PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

6. Pumping energy (line 10) is that energy measured as input to the plant for pumping purposes.
 7. Include on line 35 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed, leave lines 35, 36 and 37 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or

other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other sources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier, contract number, and date of contract.

FERC Licensed Project No. _____ Plant Name _____ <i>(c)</i>	FERC Licensed Project No. _____ Plant Name _____ <i>(d)</i>	FERC Licensed Project No. _____ Plant Name _____ <i>(e)</i>	Line No.
			1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			34
			35
			36
			37

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>83</u>
---	---	--------------------------------	---

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).
2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory

Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, page 403.
4. If net peak demand for 60 minutes is not available,

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.

Line No.	Name of Plant <i>(a)</i>	Year Orig. Const. <i>(b)</i>	Installed Capacity-Name Plate Rating (In MW) <i>(c)</i>	Net Peak Demand MW (60 Min.) <i>(d)</i>	Net Generation Excluding Plant Use <i>(e)</i>	Cost of Plant <i>(f)</i>	Plant Cost per MW Inst. Capacity <i>(g)</i>	Production Expenses			Kind of Fuel <i>(k)</i>	Fuel Cost (In cents per million Btu) <i>(l)</i>
								Operation Exc'l. Fuel <i>(h)</i>	Fuel <i>(i)</i>	Maintenance <i>(j)</i>		
1	Hydroelectric											
2	Marianna, Florida											
3	Blue Springs Hydro	1934	.168			228 875	1 362 351	4 438		1 858		
4												
5	Internal Combustion											
6	Fernandina Beach											
7	#1	1957	1.000	1.000		265 306	132 653	398	104	1 902	Diesel	113
8	#2	1958	1.000									
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												

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>83</u>
---	---	--------------------------------	---

CHANGES MADE OR SCHEDULED TO BE MADE IN GENERATING PLANT CAPACITIES

Give below the information called for concerning changes in electric generating plant capacities during the year.

A. Generating Plants or Units Dismantled, Removed from Service, Sold, or Leased to Others During Year

1. State in column (b) whether dismantled, removed from service, sold, or leased to another. Plants removed from service include those not maintained for regular or emergency service. 2. In column (f), give date dismantled, removed from service, sold, or leased to another. Designate complete plants as such.

Line No.	Name of Plant (a)	Disposition (b)	Installed Capacity (In megawatts)			Date (f)	If Sold or Leased to Another, Give Name and Address of Purchaser or Lessee (g)
			Hydro (c)	Steam (d)	(Other) (e)		
1	NONE						
2							
3							
4							
5							
6							
7							

B. Generating Units Scheduled for or Undergoing Major Modifications

Line No.	Name of Plant (a)	Character of Modification (b)	Installed Plant Capacity After Modification (In megawatts) (c)	Estimated Dates of Construction	
				Start (d)	Completion (e)
8	NONE				
9					
10					
11					
12					
13					
14					

C. New Generating Plants Scheduled for or Under Construction

Line No.	Plant Name and Location (a)	Type (Hydro, Pumped Storage, Steam, Internal Combustion, Gas-Turbine, Nuclear, etc.) (b)	Installed Capacity (In megawatts)		Estimated Dates of Construction	
			Initial (c)	Ultimate (d)	Start (e)	Completion (f)
15	NONE					
16						
17						
18						
19						
20						
21						

D. New Units in Existing Plants Scheduled for or Under Construction

Line No.	Plant Name and Location (a)	Type (Hydro, Pumped Storage, Steam, Internal Combustion, Gas-Turbine, Nuclear, etc.) (b)	Unit No. (c)	Size of Unit (In megawatts) (d)	Estimated Dates of Construction	
					Start (e)	Completion (f)
22	NONE					
23						
24						
25						
26						
27						
28						

Name of Respondent FLORIDA PUBLIC UTILITIES 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 <u>83</u>	Year of Report
---	---	---	----------------

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 <i>(Include both ratings for the boiler and the turbine-generator of dual-rated installations)</i>				
			Number and Year Installed	Kind of Fuel and Method of Firing	Rated Pressure (In psig)	Rated Steam Temperature <i>(Indicate reheat boilers as 1050/1000)</i>	Rated Max. Continuous M lbs. Steam per Hour
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							

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 83	Year of Report Dec. 31, 19 83
---	---	---	---

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 (Include both ratings for the boiler and the turbine-generator of dual-rated installations)				Generators						Plant Capacity, Maximum Generator Name Plate Rating (Should agree with column (n))	Line No.
	Max. Rating Mega-watt	Type (Indicate tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); and noncondensing (NC). Show back pressures)	Steam Pressure at Throttle psig.	RPM	Name Plate Rating in Megawatts		Hydrogen Pressure (Designate air cooled generators)		Power Factor	Voltage (In KV) (If other than 3 phase, 60 cycle, indicate other characteristic)		
					At Minimum Hydrogen Pressure	At Maximum Hydrogen Pressure (Include both ratings for the boiler and the turbine-generator of dual-rated installations)	Min.	Max.				
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
												1
												2
												3
												4
												5
												6
												7
												8
												9
												10
												11
												12
												13
												14
												15
												16
												17
												18
												19
												20
												21
												22
												23
												24
												25
												26
												27
												28
												29
												30
												31
												32
												33

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, 1983
--	---	--------------------------------	---------------------------------

HYDROELECTRIC GENERATING PLANTS

- | | |
|---|---|
| <p>1. Report on this page Hydro plants of 10,000 Kw (name plate rating) or more of installed capacity.</p> <p>2. Report the information called for concerning generating plants and equipment at end of year. Show associated prime movers and generators on the same line.</p> <p>3. Exclude from this schedule, plant, the book cost of which is included in Account 121, <i>Nonutility Property</i>.</p> | <p>4. Designate any plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating plant, other than a leased plant, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving</p> |
|---|---|

Line No.	Name of Plant <i>(a)</i>	Location <i>(b)</i>	Name of Stream <i>(c)</i>	Water Wheels <i>(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)</i>			
				Attended or Unattended <i>(d)</i>	Type of Unit <i>(e)</i>	Year Installed <i>(f)</i>	Gross Static Head With Pond Full <i>(g)</i>
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Name of Respondent FLORIDA PUBLIC UTILITIES 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__83
--	---	--------------------------------	-----------------------------------

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.

annual rent, and how determined. Specify whether lessee 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

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)		
Design Head <i>(h)</i>	RPM <i>(i)</i>	Maximum Hp. Capacity of Unit at Design Head <i>(j)</i>	<i>(k)</i>	<i>(l)</i>	<i>(m)</i>	<i>(n)</i>	<i>(o)</i>	<i>(p)</i>	<i>(q)</i>
									1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
									21
									22
									23
									24
									25
									26
									27
									28
									29
									30
									31
									32
									33
									34
									35
									36
									37
									38
									39
									40

Name of Respondent FLORIDA PUBLIC UTILITIES 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>83</u>
---	---	--------------------------------	---

PUMPED STORAGE GENERATING PLANTS

1. Include in this schedule pumped storage plants of 10,000 Kw (name-plate rating) or more of installed capacity.
 2. Report the information called for concerning generating plants and equipment at end of year. Show associated prime movers and generators on the same line.

3. Exclude from this schedule the book cost of plant included in Account 121, *Nonutility Property*.
 4. Designate any plant or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and term of lease, and annual

Line No.	Name of Plant <i>(a)</i>	Location <i>(b)</i>	Name of Stream <i>(c)</i>	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 <i>(d)</i>	Type of Unit <i>(e)</i>	Year Installed <i>(f)</i>	Gross Static Head with Pond Full <i>(g)</i>	Design Head <i>(h)</i>
1	NONE							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								

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>83</u>
---	---	--------------------------------	---

PUMPED STORAGE GENERATING PLANTS (Continued)

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

		SEPARATE MOTOR-DRIVEN PUMPS							Line No.
RPM <i>(Designate whether turbine or pump)</i>	Maximum Hp Capacity of Unit at Design Head	Year Installed	Type	RPM	Phase	Frequency or dc	NAME PLATE RATING IN		
							Hp	MVa	
<i>(i)</i>	<i>(j)</i>	<i>(k)</i>	<i>(l)</i>	<i>(m)</i>	<i>(n)</i>	<i>(o)</i>	<i>(p)</i>	<i>(q)</i>	
									1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
									21
									22
									23
									24
									25
									26
									27
									28
									29
									30
									31
									32
									33
									34
									35
									36
									37
									38

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>83</u>
---	---	--------------------------------	---

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 <i>(In column (v), designate whether generator or motor)</i>						Total Installed Generating Capacity (Name Plate Ratings) (In megawatts) <i>(x)</i>
	Year Installed <i>(r)</i>	Voltage <i>(s)</i>	Phase <i>(t)</i>	Frequency or d.c. <i>(u)</i>	Name Plate Rating of Unit (In megawatts) <i>(Designate whether MVA, MW, or Hp; indicate power factor)</i> <i>(v)</i>	Number of Units in Plant <i>(w)</i>	
1							
2							
3							
4							
5							
6					NONE		
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							

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__83
---	---	--------------------------------	-----------------------------------

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 <i>(a)</i>	Location of Plant <i>(b)</i>	Prime Movers <i>(In column (e), indicate basic cycle for gas-turbine as open or closed; indicate basic cycle for internal-combustion as 2 or 4)</i>			
			Internal-Combustion or Gas-Turbine <i>(c)</i>	Year Installed <i>(d)</i>	Cycle <i>(e)</i>	Belted or Direct Connected <i>(f)</i>
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

Name of Respondent FLORIDA PUBLIC UTILITIES 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>83</u>
---	---	--------------------------------	---

INTERNAL-COMBUSTION ENGINE AND GAS-TURBINE GENERATING PLANTS (Continued)

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

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

Prime Movers (Continued)	Generators						Total Installed Generating Capacity (Name plate ratings) (In megawatts)	Line No.
	Rated Hp of Unit <i>(g)</i>	Year Installed <i>(h)</i>	Voltage <i>(i)</i>	Phase <i>(j)</i>	Frequency or d.c. <i>(k)</i>	Name Plate Rating of Unit (In megawatts) <i>(l)</i>		
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40

Name of Respondent FLORIDA PUBLIC UTILITIES 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>83</u>
---	---	--------------------------------	---

TRANSMISSION LINE STATISTICS

- 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.
- 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.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.
- 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 <i>(Indicate where other than 60 cycle, 3 phase)</i>		Type of Supporting Structure (e)	LENGTH (Pole Miles) <i>(In the case of underground lines, report circuit miles)</i>		Number of Circuits (h)	
	From <i>(a)</i>	To <i>(b)</i>	Operating <i>(c)</i>	Designed <i>(d)</i>		On Structures of Line Designated <i>(f)</i>	On Structures of Another Line <i>(g)</i>		
1	Yulee, FL	Block 97							
2		Fern. Bch., FL	138 000	138 000	Wood Pole	9.1	None	1	
3									
4	Block 97	Block 83							
5	Fern. Bch., FL	Fern. Bch., FL	67 000	67 000	Wood Pole	2.3	None	1	
6									
7	Block 97	State Rd. 105							
8	Fern. Bch., FL	& Julia St.	67 000	67 000	Wood Pole	6.8	None	1	
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36	TOTAL						18.2		

Name of Respondent 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>83</u>
--	---	--------------------------------	---

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>(i)</i>	COST OF LINE <i>(Include in column (j) land, land rights, and clearing right-of-way)</i>			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land <i>(j)</i>	Construction and Other Costs <i>(k)</i>	Total Cost <i>(l)</i>	Operation Expenses <i>(m)</i>	Maintenance Expenses <i>(n)</i>	Rents <i>(o)</i>	Total Expenses <i>(p)</i>	
394.6MCM Aluminum	25 803*	754 106	779 909	11 272	4 439		15 711	1
4/0 Alum.	-	232 779	232 779					2
477 MCM Aluminum	33 177	480 376	513 553					3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	58 980	1 467 261	1 526 241	11 272	4 439		15 711	36

*Includes Roads and Trails

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>83</u>
---	---	--------------------------------	---

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.

2. Provide separate subheadings for overhead and underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting in columns (l) to (o), it is permissible to report in these columns the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST			
	From	To		Type	Average Number per Mile	Present	Ultimate	Size	Specifi- cation	Config- uration and Spacing		Land and Land Rights	Poles, Towers, and Fixtures	Conduc- tors and Devices	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	NONE														
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28	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>83</u>
---	---	--------------------------------	---

SUBSTATIONS

- | | | |
|--|--|--|
| <p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>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.</p> | <p>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).</p> <p>5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>6. Designate substations or major items of equipment leased from others, jointly owned with others, or</p> | <p>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.</p> |
|--|--|--|

Line No.	Name and Location of Substation <i>(a)</i>	Character of Substation <i>(b)</i>	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) kva <i>(f)</i>	Number of Transformers in Service <i>(g)</i>	Number of Spare Transformers <i>(h)</i>	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary <i>(c)</i>	Secondary <i>(d)</i>	Tertiary <i>(e)</i>				Type of Equipment <i>(i)</i>	Number of Units <i>(j)</i>	Total Capacity <i>(k)</i>
1	Mariann, Florida	Dist'n Unattended	4160	12470		500	3	1			
2	Hydro Plant										
3											
4	Fernandina Beach, FL	Dist'n Unattended	67K	12.4M	0	27 975	3	0	Fans Added		
5	Jesse L. Terry										
6	Amelia City	Dist'n Unattended	67	12.4	0	9 325	1				
7	Kelp Street	Dist'n Unattended	4160	12.4M	2400X	4 687	1	0	Fans Added		
8	Lot 97	Trans. Unattended	138M	67M		110 000	2	0	Fans Added		
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											

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 83
---	---	--------------------------------	---

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 <i>(a)</i>	Number of Watt Hour Meters <i>(b)</i>	LINE TRANSFORMERS	
			Number <i>(c)</i>	Total Capacity (In MVA) <i>(d)</i>
1	Number at Beginning of Year	17 376	6 431	215.536
2	Additions During Year			
3	Purchases	841	322	12.126
4	Associated with Utility Plant Acquired			
5	TOTAL Additions <i>(Enter Total of lines 3 and 4)</i>	841	322	12.126
6	Reductions During Year			
7	Retirements	52	11	.245
8	Associated with Utility Plant Sold			
9	TOTAL Reductions <i>(Enter Total of lines 7 and 8)</i>	52	11	.245
10	Number at End of Year <i>(Lines 1 + 5 - 9)</i>	18 165	6 742	227.417
11	In Stock	1 024	291	19.509
12	Locked Meters on Customers' Premises	624		
13	Inactive Transformers on System			
14	In Customers' Use	16 507	6 434	207.252
15	In Company's Use	10	17	.656
16	TOTAL End of Year <i>(Enter Total of lines 11 to 15. This line should equal line 10.)</i>	18 165	6 742	227.417

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>83</u>
---	---	--------------------------------	---

ENVIRONMENTAL PROTECTION FACILITIES

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

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

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

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

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

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

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

- (3) Monitoring equipment
- (4) Other.
- B. Water pollution control facilities:
 - (1) Cooling towers, ponds, piping, pumps, etc.
 - (2) Waste water treatment equipment
 - (3) Sanitary waste disposal equipment
 - (4) Oil interceptors
 - (5) Sediment control facilities
 - (6) Monitoring equipment
 - (7) Other.
- C. Solid waste disposal costs:
 - (1) Ash handling and disposal equipment
 - (2) Land
 - (3) Settling ponds
 - (4) Other.
- D. Noise abatement equipment:
 - (1) Structures
 - (2) Mufflers
 - (3) Sound proofing equipment
 - (4) Monitoring equipment
 - (5) Other.
- E. Esthetic costs:
 - (1) Architectural costs
 - (2) Towers
 - (3) Underground lines
 - (4) Landscaping
 - (5) Other.
- F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.
- G. Miscellaneous:
 - (1) Preparation of environmental reports
 - (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
 - (3) Parks and related facilities
 - (4) Other.

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

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

Line No.	Classification of Cost <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR			Balance at End of Year <i>(f)</i>	Actual Cost <i>(g)</i>
			Additions <i>(c)</i>	Retirements <i>(d)</i>	Adjustments <i>(e)</i>		
1	Air Pollution Control Facilities						
2	Water Pollution Control Facilities						
3	Solid Waste Disposal Costs	NONE					
4	Noise Abatement Equipment						
5	Esthetic Costs						
6	Additional Plant Capacity						
7	Miscellaneous (<i>Identify significant</i>)						
8	TOTAL (<i>Total of lines 1 thru 7</i>)						
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__ 83
---	---	--------------------------------	---

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 428. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

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

3. Report expenses under the subheadings listed below.

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

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

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

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

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

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

NONE

Name of Respondent FLORIDA PUBLIC UTILITIES 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>83</u>
--	---	--------------------------------	---

FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)

Business Contracts with Officers, Directors and Affiliates

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

Name of Officer, Director or Affiliate	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
D. Downey	Law Firm of Paty, Downey, Lewis & Fick	\$ 19,750	Legal Fees

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

Affiliation of Officers and Directors

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

Name	Principal Occupation Or Business Affiliation	Affiliation or Connection with any other business or financial organization, firm or partnership	
		Affiliation or Connection	Name and Address
E. J. Patterson		Director	Florida National Bank of Palm Beach County, West Palm Beach, FL
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.

Name of Company or Related Party (a)	Character Service and/or Name of Product (b)	Contract Effective Dates (c)	Total Charge for Year	
			"P" or "S" (d)	Amount (e)
Law Firm of Paty Downey, Lewis & Fick	Legal Services	Various 1983	P	19,750
Flo-Gas Corporation	Propane	Various 1983	S	79,738

Business Transactions with Related Parties (Cont'd)

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

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

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

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

3. The columnar instructions follow:

Column

- (a) Enter name of related company or party.
- (b) Describe briefly the type of assets purchased, sold, or transferred.
- (c) Enter the total received or paid for disposition of the assets. Indicate purchase with the letter "p"; sales items by the letter "s".
- (d) Enter the book cost, less accrued depreciation, for each item reported in column (b).
- (e) Enter the net profit or loss for each item - column (c) less column (d).
- (f) Enter the fair market value for each item reported in column (b). In the space below or in a 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	29 Rockwell LPG Meters 1 Rockwell S110 Meter (Sale)	534 (S)	534	-0-	
Flo-Gas Corporation	7 American AL120 Meters (Sale)	140 (S)	140	-0-	
Flo-Gas Corporation	6 Rockwell LPG Meters 5 Rockwell S110 Meters 1 American AL 250 Meter (Sale)	134 (S)	134	-0-	

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

Title of Account	MARIANNA DIVISION			
	Total System	Florida Jurisdiction	City of Blountstown Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
1. Utility Plant				
2. Utility Plant (101-106), 114)(118).....	9 236 278	9 090 129	146 149	
3. Construction Work in Progress (107).....				
4. Total Utility Plant.....	\$9 236 278	\$ 9 090 129	\$ 146 149	\$
5. Less Accumulated Provision for Depreciation (119) Amortization and Depletion (108, 111, 115).....	2 761 940	2 712 935	49 005	
6. Net Utility Plant, Less Nuclear Fuel.....	\$6 474 338	\$ 6 377 194	\$ 97 144	\$
7. Nuclear Fuel (120.1 - 120.4).....				
8. Less: Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5).....				
9. Net Nuclear Fuel.....	\$	\$	\$	\$
10. Net Utility Plant.....	\$6 474 338	\$ 6 377 194	\$ 97 144	\$
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) \$).....	68 509			68 509
15. Investment in Associated Companies (123).....				
16. Investment in Subsidiary Companies (Cost \$) (123.1).....				
17. Other Investments (124).....				
18. Special Funds (125-128).....				
19. Total Other Property and Investments.....	\$	\$	\$	\$
20. Current and Accrued Assets.....				
21. Cash (131).....				
22. Special Deposits (132-134).....				
23. Working Funds (135).....				
24. Temporary Cash Investments (136).....				
25. Notes and Accounts Receivable (less Accumulated Provision of Uncollectable Accounts) (141-144).....	909 798	826 479	83 319	
26. Receivables from Associated Companies (145,146)				
27. Materials and Supplies (151-157, 163).....	163 271	160 642	2 629	
28. Gas Stores Underground - Current (164).....				
29. Prepayments (165).....				
30. Interest and Dividends Receivable (171).....				
31. Rents Receivable (172).....				
32. Accrued Utility Revenues (173).....				
33. Miscellaneous Current & Accrued Assets (174).....				
34. Total Current & Accrued Assets.....	\$	\$	\$	\$

MARIANNA DIVISION

Title of Account

City of
Blountstown

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

Deferred Debits

1. Unamortized Debt Expense (181).....				
2. Extraordinary Property Losses (182).....				
3. Preliminary Survey & Investigation Charges(183)				
4. Clearing Accounts (184).....				
5. Temporary Facilities (185).....				
6. Miscellaneous Deferred Debits (186)*.....	158 129	158 129		
7. Deferred Losses from Disposition of Utility Plant (187).....				
8. Research, Development & Demonstration Expenditures (188).....				
9. Unamortized Loss on Reacquired Debt (189).....				
10. Accumulated Deferred Income Taxes (190).....				
11. Total Deferred Debits.....	\$	\$	\$	\$
Total Assets & Other Debits.....	\$	\$	\$	\$

*Deferred Purch. Elec. Costs

Proprietary Capital

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

Long Term Debt

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

Title of Account

MARIANNA DIVISION

City of
Blountstown
Other
Jurisdiction

Total
System

Florida
Jurisdiction

Non-Utility

Current & Accrued Liabilities

1. Notes Payable (231).....				
2. Accounts Payable (232).....				
3. Payables to Associated Companies (233, 234)...				
4. Customer Deposits (235).....	299 821	299 821		
5. Taxes Accrued (236).....				
6. Interest Accrued (237).....				
7. Dividends Declared (238).....				
8. Matured Long-Term Debt (239).....				
9. Matured Interest (240).....				
10. Tax Collections Payable (241).....				
11. Miscellaneous Current & Accrued Liabilities (242).....				
12. Total Current & Accrued Liabilities...	\$	\$	\$	\$

Deferred Credits

13. Customer Advances for Construction (252).....	40 867	40 867		
14. Accumulated Deferred Investment Tax Credits (255).....	371 660	371 660		
15. Deferred Gains from Disposition of Utility Plant (256).....				
16. Other Deferred Credits (253) Purch. Elect. Overrecovery	305 670	305 670		
17. Unamortized Gain on Reacquired Debt (257)....				
18. Accumulated Deferred Income Taxes (281-283)..	1 059 161	1 059 161		
19. Total Deferred Credits.....	\$	\$	\$	\$

Operating Reserves

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

Electric Utility Plant

22. Electric Plant in Service (101).....	9 052 911	8 906 762	146 149	
23. Electric Plant Purchased or Sold (102).....				
24. Experimental Electric Plant (103) Unclassified.....				
25. Electric Plant Leased to Other (104).....				
26. Electric Plant Held for Future Use (105)....				
27. Completed Construction not Classified Electric (106).....	46 882	46 882		
28. Common Plant Allocated (118) ELECTRIC PLANT ACQUISITION ADJUSTMENT (114)	136 485	136 485		
Total.....	\$9 236 278	\$ 9 090 129	\$ 146 149	\$

MARIANNA DIVISION

Title of Account

City of
Blountstown
Other
Jurisdiction

Total
System
\$

Florida
Jurisdiction
\$

Non-Utility
\$

Electric Utility Plant (Cont'd)

1. Accumulated provision for depreciation of Electric Utility Plant (108).....	2 735 371	2 686 366	49 005	
2. Accumulated provision for Amortization of Electric Utility Plant (111).....				
3. Accumulated provision for Amortization ^{Depreciation} of Electric Plant Acquisition Adjustment (115) ^{of Common Plant Allocated (119)}	26 569	26 569		
Total.....	\$ 2 761 940	\$ 2 712 935	\$ 49 005	\$

Nuclear Fuel in Process of Refinement, Conversion Enrichment & Fabrication (120.1)...

Nuclear Fuel Materials & Assemblies-Stock Account (120.2).....

Nuclear Fuel Assemblies in Reactor (120.3)...

Spent Nuclear Fuel (120.4).....

Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5).....

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

Other Property & Investments

1. Non-utility Property (121).....	68 509			68 509
2. Accumulated Provision for Depreciation & Amortization of Non-Utility property (122).....				
3. Total.....	\$ 68 509	\$	\$	\$ 68 509

Special Funds

Sinking Funds (125).....

Depreciation Fund (126).....

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

Other Special Funds (128).....

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

Special Deposits

Interest Special Deposits (132).....

Dividend Special Deposits (133).....

Other Special Deposits (134).....

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

MARIANNA DIVISION

Title of Account

City of
Blountstown

Total
System

Florida
Jurisdiction

Other
Jurisdiction

Non-Utility

Notes and Accounts Receivable

1. Notes Receivable (141).....				
2. Customer Accounts Receivable (142).....	939 557	856 238	83 319	
3. Other Accounts Receivable (143).....				
4. Accumulated Provision for Uncollectible Accounts Credit (144).....	(29 759)	(29 759)		
5. Total.....	\$ 909 798	\$ 826 479	\$ 83 319	\$

Receivables from Associated Companies

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

Materials and Supplies

9. Fuel Stock (151).....				
10. Fuel Stock Expenses Undistributed (152).....				
11. Residuals (153).....				
12. Plant Materials & Operations Supplies (154).. Merchandise (155).....	163 271	160 642	2 629	
14. Other Materials & Supplies (156).....				
15. Nuclear Materials Held for Sale (157).....				
16. Stores Expense Undistributed (163).....				
17. Total.....	\$ 163 271	\$ 160 642	\$ 2 629	\$

Proprietary Capital

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

	Total System	Florida Jurisdiction	City of Blountstown Other Jurisdiction	Non-Utility
<u>Long Term Debt</u>				
1. Bonds (221).....				
2. Reacquired Bond (222).....				
3. Total.....	\$	\$	\$	\$
<u>Payables to Associated Companies</u>				
4. Notes Payable to Associated Companies (233)....				
5. Accounts Payable to Associated Companies (234).....				
6. Total.....	\$	\$	\$	\$
<u>Deferred Credits</u>				
7. Accumulated Deferred Income Taxes - Accelerated Amortization Property (281).....				
8. Accumulated Deferred Income Taxes - Other Property (282).....	981 966	981 966		
9. Accumulated Deferred Income Taxes - Other (283).....	77 195	77 195		
10. Total.....	\$1 059 161	\$ 1 059 161	\$	\$
<u>Operating Reserves</u>				
11. Property Insurance Reserve (261).....				
12. Injuries and Damages Reserve (262).....				
13. Pensions and Benefits Reserve (263).....				
14. Miscellaneous Operating Reserve (265).....				
15. Total.....	\$	\$	\$	\$
<u>Intangible Plant</u>				
16. Organization (301).....				
17. Franchises and Consents (302).....				
18. Miscellaneous Intangible Plant (303).....				
19. Total.....	\$	\$	\$	\$
<u>Production Plant</u>				
A. Steam Production				
20. Land and Land Rights (310).....				
1. Structures and Improvements (311).....				
2. Boiler Plant Equipment (312).....				
3. Engines and Engine Driven Generators (313)....				
Turbogenerator Units (314).....				
4. Accessory Electric Equipment (315).....				
5. Miscellaneous Power Plant Equipment (316).....				
Total.....	\$	\$	\$	\$

Total
System
\$

Florida
Jurisdiction
\$

\$

\$

Hydraulic Power Generation

Operation

1. Operation Supervision & Engineering (535).....				
2. Water for Power (536).....				
3. Hydraulic Expenses (537).....		1	1	
4. Electric Expenses (538).....	544		544	
5. Miscellaneous Hydraulic Power Generation Expenses (539).....	3 893		3 893	
6. Rents (540).....				
7. Total Operation.....	\$ 4 438	\$	4 438	\$

Maintenance

8. Maintenance Supervision & Engineering (541)....				
9. Maintenance of Structures (542).....		111	111	
10. Maintenance of Reservoirs, Dams & Waterways (543).....	1 747		1 747	
11. Maintenance of Electric Plant (544).....				
12. Maintenance of Miscellaneous Hydraulic Plant (545).....				
13. Total Maintenance.....	\$ 1 858	\$	1 858	\$

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

\$ 6 296	\$	6 296	\$	\$
----------	----	-------	----	----

Other Power Generation

Operation

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

Maintenance

21. Maintenance Supervision & Engineering (551)....				
22. Maintenance of Structures (552).....				
23. Maintenance of Generating & Electric Plant (553)				
24. Maintenance of Miscellaneous Other Power Generation Plant (554).....				
Total Maintenance.....	\$	\$	\$	\$
Total Power Production Expenses - Other Power.....	\$	\$	\$	\$

	Total System	Florida Jurisdiction	City of Blountstown Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Other Power Supply Expenses</u>				
1. Purchased Power Recoverable (555.1).....	10 489 864	9 475 764	1 014 100	
2. Purchased Power Non-Recoverable (555.2).....				
3. System Control & Load Dispatching (556).....				
4. Other Expenses (557).....	13	13		
5. Total Other Power Supply Expenses.....	\$10 489 877	\$ 9 475 777	\$ 1 014 100	\$
6. Total Power Production Expenses.....	\$10 496 173	\$ 9 482 073	\$ 1 014 100	\$

Transmission Expenses

Operation

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

Maintenance

6. Maintenance Supervision & Engineering (568).....				
7. Maintenance of Structures (569).....				
8. Maintenance of Station Equipment (570).....				
9. Maintenance of Overhead Lines (571).....				
10. Maintenance of Underground Lines (572).....				
11. Maintenance of Miscellaneous Transmission Plant (573).....				
Total Maintenance.....	\$	\$	\$	\$
Total Transmission Expenses.....	\$	\$	\$	\$

Distribution Expenses

Operation

1. Operation Supervision & Engineering (580).....	45 712			
2. Load Dispatching (581).....	84			
3. Station Expenses (582).....	13 317			
4. Overhead Line Expenses (583).....	15 740			
5. Underground Line Expenses (584).....	965			
6. Street Lighting & Signal System Expenses (585).....	2 984			
7. Meter Expenses (586).....	70 623			
8. Customer Installation Expenses (587).....	13 666			

Title of Accounts

City of
Blountstown
Other
Jurisdiction

Non-Utility

Total
System

Florida
Jurisdiction

\$

\$

Distribution Expenses (Cont'd)

Operation (Cont'd)

1. Miscellaneous Distribution Expenses (588).....	58 444			
2. Rents (589).....	1 392			
3. Total Operation.....	\$ 222 927\$	214 266	\$ 8 661	\$

Maintenance

4. Maintenance Supervision & Engineering (590).....	14 724	14 724		
5. Maintenance of Structures (591).....				
6. Maintenance of Station Equipment (592).....	643	643		
7. Maintenance of Overhead Lines (593).....	246 485	246 485		
8. Maintenance of Underground Lines (594).....	5 623	5 623		
9. Maintenance of Line Transformers (595).....	27 836	27 836		
10. Maintenance of Street Lighting & Signal Systems (596).....	6 674	6 674		
11. Maintenance of Meters (597).....				
12. Maintenance of Miscellaneous Distribution Plant (598).....				
14. Total Maintenance.....	\$ 301 985\$	301 985	\$	\$
14. Total Distribution Expenses.....	\$ 524 912\$	516 251	\$ 8 661	\$

Customer Accounts Expenses

Operation

15. Supervision (901).....	28 527			
16. Meter Reading Expenses (902).....	51 383			
17. Customer Records & Collection Expenses (903)....	168 791			
18. Uncollectible Accounts (904).....	32 781			
19. Miscellaneous Customer Accounts Expenses (905).....	12 028			
20. Total Customer Accounts Expenses.....	\$ 293 510\$	292 910	\$ 600	\$

Customer Service & Informational Expenses

Operation

21. Supervision (907).....	21 911	21 911		
22. Customer Assistance Expenses (908).....	26 694	26 694		
Informational & Instructional Expenses (909)....	24 999	24 999		
23. Miscellaneous Customer Service & Informational Expenses (910).....	(1 224)	(1 224)		
24. Total Customer Service & Informational Expenses.....	\$ 72 380\$	72 380	\$	\$

MARIANNA DIVISION

City of
Blountstown
Other
Jurisdiction

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

Sales Expenses

Operation

Supervision (911).....				
2. Demonstrating & Selling Expenses (912).....	1 147	1 147		
3. Advertising Expenses (913).....	358	358		
4. Miscellaneous Sales Expenses (916).....	160	160		
5. Total Sales Expenses.....	\$ 1 665 \$	1 665 \$	\$	\$

Administrative and General Expenses

Operation

6. Administrative & General Salaries (920).....	104 561			
7. Office Supplies & Expenses (921).....	23 562			
8. Administrative Expenses Transferred - Cr. (922)(19 249)())
9. Outside Services Employed (923).....	148 304			
10. Property Insurance (924).....	3 101			
11. Injuries & Damages (925).....	38 570			
12. Employee Pensions & Benefits (926).....	74 750			
13. Franchise Requirements (927).....				
14. Regulatory Commission Expenses (928).....	18 233			
Duplicate Charges - Cr. (929).....	()))
General Advertising Expenses (930.1).....	2 617			
17. Miscellaneous General Expenses (930.2).....	31 239			
18. Rents (931).....	20 638			
19. Total Operation.....	\$ 446 326 \$	441 612 \$	\$	4 714 \$

Maintenance

20. Maintenance of General Plant (932).....	11 344	11 344		
21. Total Administrative & General Expenses...\$.	457 670 \$	452 956 \$	\$	4 714 \$
22. Total Electric Operation Expenses (401)...\$	11 531 123 \$	10 503 048 \$	\$	1 028 075 \$
23. Total Electric Maintenance Expenses (402)..\$.	315 187 \$	315 187 \$	\$	\$
24. Total Operation & Maintenance	\$11 846 310 \$	10 818 235 \$	\$	1 028 075 \$

Depreciation Expense (403)

5. Intangible Plant.....				
5. Steam Product Plant.....				
7. Nuclear-Production Plant.....				
Hydraulic Production Plant - Conventional.....	7 455			
Hydraulic Production Plant - Pumped Storage....				
Other Production Plant.....	60			
.. Transmission Plant.....				
.. Distribution Plant.....	280 794			

Title of Accounts

City of
Blountstown
Other
Jurisdiction

Non-Utility

Total
System
\$

Florida
Jurisdiction
\$

\$

\$

Depreciation Expense (403) Cont'd

1. General Plant.....	8 356			
2. Common Plant - Electric.....	8 002			
3. Total.....	\$ 304 667	\$ 299 899	\$ 4 768	\$

Amortization Expense (404) Limited Term
Plant

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

Amortization Expense (405) Other Electric
Plant

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

Production Plant (Cont'd)

B. Nuclear Production

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

C. Hydraulic Production

8. Land and Land Rights (330).....	1 837		1 837	
9. Structures and Improvements (331).....	4 833		4 833	
10. Reservoirs, Dams, and Waterways (332).....	61 479		61 479	
11. Water Wheels, Turbines and Generators (333)....	98 267		98 267	
12. Accessory Electric Equipment (334).....	62 084		62 084	
13. Miscellaneous Power Plant Equipment (335).....	375		375	
14. Roads, Railroads and Bridges (336).....				
15. Total.....	\$ 228 875	\$	228 875	\$

D. Other Production

16. Land and Land Rights (340).....				
17. Structures and Improvements (341).....	3 236		3 236	
18. Fuel Holders, Producers, and Accessories (342).				
19. Prime Movers (343).....				
20. Generators (344).....				
21. Accessory Electric Equipment (345).....				
22. Miscellaneous Power Plant Equipment (346).....				
23. Total.....	\$ 3 236	\$	3 236	\$

Transmission Plant

24. Land and Land Rights (350).....				
25. Structures and Improvements (352).....				
26. Station Equipment (353).....				
27. Towers and Fixtures (354).....				
28. Poles and Fixtures (355).....				
29. Overhead Conductors and Devices (356).....				
30. Underground Conduit (357).....				
31. Underground Conductors and Devices (358).....				
32. Roads and Trails (359).....				
33. Total.....	\$	\$	\$	\$

Distribution Plant

	Total System \$	Florida Jurisdiction \$	Blountstown Other Jurisdiction \$	Non-Utility \$
1. Land and Land Rights (360).....	7 941	7 941		
Structures and Improvements (361).....	748	748		
3. Station Equipment (362).....	498 499	461 934	36 565	
4. Storage Battery Equipment (363).....				
5. Poles, Towers and Fixtures (364).....	1 784 688	4 268 113	100 133	
6. Overhead Conductors and Devices (365).....	2 583 558			
7. Underground Conduit (366).....	9 835	9 835		
8. Underground Conductors and Devices (367).....	47 057	47 057		
9. Line Transformers (368).....	1 920 181	1 920 181		
10. Services (369).....	735 066	735 066		
11. Meters (370).....	545 380	543 880	1 500	
12. Installations on Customers' Premises (371).....	113 201	113 201		
13. Leased Property on Customers' Premises (372)...				
14. Street Lighting and Signal Systems (373).....	127 661	127 661		
15. Total.....	\$ 8 373 815	\$ 8 235 617	\$ 138 198	\$

General Plant

16. Land and Land Rights (389).....	2 822			
Structures and Improvements (390).....	26 894			
18. Office Furniture and Equipment (391).....	27 073			
19. Transportation Equipment (392).....	298 815			
20. Stores Equipment (393).....	17 343			
21. Tools, Shop and Garden Equipment (394).....	23 784			
22. Laboratory Equipment (395).....	12 455			
23. Power Operated Equipment (396).....	26 338			
24. Communication Equipment (397).....	55 756			
25. Miscellaneous Equipment (398).....	2 587			
26. Other Tangible Property (399).....				
27. Total.....	\$ 493 867	\$ 485 916	\$ 7 951	\$
28. Grand Total.....	\$ 9 099 793	\$ 8 953 644	\$ 146 149	\$

STATEMENT OF INCOME - SEPARATED YEAR 19 83

Title of Accounts	City of Blountstown Other Jurisdiction			
	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Utility Operating Income</u>				
1. Operating Revenues (400).....	12 983 722	11 943 450	1 040 272	
2. Operating Expenses:				
3. Operation Expense (401).....	11 531 123	10 503 048	1 028 075	
4. Maintenance Expense (402).....	315 187	315 187		
5. Depreciation Expense (403).....	304 667	299 899	4 768	
6. Amort. & Depl. of Utility Plant (404-405)...				
7. Amort. of Utility Plant Acq. Adj. (406).....				
8. Amort. of Property Losses (407).....				
9. Amort. of Conversion Expense (407).....				
10. Taxes Other Than Income Taxes (408.1).....	157-079	152 278	4 801	
11. Income Taxes - Federal (409.1).....	140 868	141 973	(1 105)	
12. - Other (409.1).....	21 117	21 198	(81)	
13. Provision for Deferred Inc. Taxes (410.1)...	6 304	6 304		
14. Provision for Deferred Income Taxes-Cr. (411.1).....				
15. Investment Tax Credit Adj.-Net (411.4).....	24 456	24 062	394	
16. Gains from Disp. of Utility Plant (411.6)...				
17. Losses from Disp. of Utility Plant (411.7)...				
18. Total Utility Operating Expenses.....	\$12 500 801	\$11 463 949	\$ 1 036 852	\$
19. Net Utility Operating Income.....	\$ 482 921	\$ 479 501	\$ 3 420	\$
<u>Other Income and Deductions</u>				
20. Other Income:				
21. Nonutility Operating Income (415-418).....				
22. Equity in Earnings of Subsidiary Companies (418.1).....				
23. Interest and Dividend Income (419).....				
24. Allowance for Other Funds Used During Construction (419.1).....				
25. Miscellaneous Nonoperating Income (421)...				
26. Gain on Disposition of Property (421.1)...				
27. Total Other Income.....	\$	\$	\$	\$
28. Other Income Deductions:				
29. Less on Disposition of Property (421.2)...				
30. Miscellaneous Amortization (425).....				
31. Miscellaneous Income Deductions (426.1-426.5).....				
32. Total Other Income Deductions.....	\$	\$	\$	\$

MARIANNA DIVISION

Title of Accounts

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

Interest Charges

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

Extraordinary Items

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

Title of Accounts	City of			
	Total System	Florida Jurisdiction	Blountstown Other Jurisdiction	Non-Utility
<u>Operating Revenues</u>				
Sales of Electricity				
1. Residential Sales (440).....	5 462 859	5 462 859		
2. Commercial & Industrial Sales (442).....	6 345, 949	6 345 949		
3. Public Street & Highway Lighting.....	120 330	120 330		
4. Other Sales to Public Authorities(445).....	185 575	185 575		
5. Sales to Railroads & Railways (446) Overrecovery Purch. Elec. (449).....	(214 087)	(214 087)		
6. Interdepartmental Sales (448).....				
7. Total Sales to Ultimate Consumers.....	\$11 900 626	11 900 626	\$	\$
8. Sales for Resale (447).....	1 040 272		1 040 272	
9. Total Sales of Electricity.....	\$12 940 898	11 900 626	\$ 1 040 272	\$
<u>Other Operating Revenues</u>				
10. Forfeited Discounts (450).....				
11. Miscellaneous Service Revenues (451).....	29 092	29 092		
12. Sales of Water & Water Power (453).....				
13. Rent from Electric Property (454).....	7 076	7 076		
14. Interdepartmental Rents (455).....				
15. Other Electric Revenues (456).....	6 656	6 656		
16. Total Other Operating Revenues.....	\$ 42 824	42 824	\$	\$
17. Total Electric Operating Revenues (400)....	\$12 983 722	11 943 450	\$ 1 040 272	\$
<u>Operating Expenses</u>				
Power Production Expenses				
Steam Power Generation				
Operation				
18. Operation Supervision & Engineering (500).....				
19. Fuel Recoverable (501.1).....				
20. Fuel Non-Recoverable (501.2).....				
21. Steam Expenses (502).....				
22. Steam from Other Sources (503).....				
23. Steam Transferred - Cr. (504).....	()	()
24. Electric Expenses (505).....				
25. Miscellaneous Steam Power Expenses (506).....				
26. Rents (507).....				
27. Total Operation.....	\$	\$	\$	\$

MARIANNA DIVISION

Title of Accounts

City of
Blountstown
Other
Jurisdiction

Total
System
\$

Florida
Jurisdiction
\$

Non-Utility
\$

Maintenance

- 1. Maintenance Supervision & Engineering (510).....
- 2. Maintenance of Structures (511).....
- 3. Maintenance of Boiler Plant (512).....
- 4. Maintenance of Electric Plant (513).....
- 5. Maintenance of Miscellaneous Steam Plant (514).....

6. Total Maintenance.....	\$	\$	\$	\$
7. Total Power Production Expenses - Steam Power.....	\$	\$	\$	\$

Nuclear Power Generation

Operation

- 3. Operation Supervision & Engineering (517).....
- 3. Fuel Recoverable (518.1).....
- 0. Fuel Non-Recoverable (518.2).....
- Coolants & Water (519).....
- 2. Steam Expenses (520).....
- 1. Steam from Other Sources (521).....
- 1. Steam Transferred - Cr. (522).....
- 1. Electric Expenses (523).....
- 1. Miscellaneous Nuclear Power Expenses (524).....
- 1. Rents (525).....

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

Maintenance

- 1. Maintenance Supervision & Engineering (528)....
- 1. Maintenance of Structures (529).....
- 1. Maintenance of Reactor Plant Equipment (530)...
- 1. Maintenance of Electric Plant (531).....
- 1. Maintenance of Miscellaneous Nuclear Plant (532).....

Total Maintenance.....	\$	\$	\$	\$
Total Power Production Expenses - Nuclear Power.....	\$	\$	\$	\$

MARIANNA DIVISION

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

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing electric service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, etc. This would not include any business for which the assets are properly included in Account 121 Nonutility Property with the associated revenues and expenses segregated out as nonutility also.

Business or Service Conducted	Book Cost of Assets	Account No. Recorded	Revenues Generated	Account No. Recorded	Expenses Generated	Account No. Recorded
NONE						

STATEMENT OF FINANCIAL POSITION - SEPARATED YEAR 19 83

FERNANDINA BEACH DIVISION

Title of Account

	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
1. Utility Plant				
2. Utility Plant (101-106), (114)...(118).....	9 954 813	9 954 813		
3. Construction Work in Progress (107).....	78 425	78 425		
4. Total Utility Plant.....	\$10 033 238	\$ 10 033 238	\$	\$
5. Less Accumulated Provision for Depreciation (119) Amortization and Depletion (108, 111, 115).....	2 441 896	2 441 896		
6. Net Utility Plant, Less Nuclear Fuel.....	\$ 7 591 342	\$ 7 591 342	\$	\$
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.....	\$ 7 591 342	\$ 7 591 342	\$	\$
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).....				
6. Investment in Subsidiary Companies (Cost \$) (123.1).....				
7. Other Investments (124).....				
8. Special Funds (125-128).....				
9. Total Other Property and Investments.....	\$	\$	\$	\$
Current and Accrued Assets.....				
10. Cash (131).....				
1. Special Deposits (132-134).....				
2. Working Funds (135).....				
3. Temporary Cash Investments (136).....				
4. Notes and Accounts Receivable (less Accumulated Provision of Uncollectable Accounts) (141-144).....				
5. Receivables from Associated Companies (145,146)				
5. Materials and Supplies (151-157, 163).....	275 672	275 672		
7. Gas Stores Underground - Current (164).....				
3. Prepayments (165).....				
3. Interest and Dividends Receivable (171).....				
Rents Receivable (172).....				
Accrued Utility Revenues (173).....				
Miscellaneous Current & Accrued Assets (174).....				
2. Total Current & Accrued Assets.....	\$	\$	\$	\$

Title of Account

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Deferred Debits</u>				
1. Unamortized Debt Expense (181).....				
2. Extraordinary Property Losses (182).....				
3. Preliminary Survey & Investigation Charges(183)				
4. Clearing Accounts (184).....				
5. Temporary Facilities (185).....	25 551	25 551		
6. Miscellaneous Deferred Debits (186)*.....	294 774	294 774		
7. Deferred Losses from Disposition of Utility Plant (187).....				
8. Research, Development & Demonstration Expenditures (188).....				
9. Unamortized Loss on Reacquired Debt (189).....				
10. Accumulated Deferred Income Taxes (190).....	121 300	121 300		
11. Total Deferred Debits.....	\$	\$	\$	\$
Total Assets & Other Debits.....	\$	\$	\$	\$

*Deferred Purchased Electricity Costs
Proprietary Capital

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

Long Term Debt

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

FERNANDINA BEACH DIVISION

Title of Account

Total System Florida Jurisdiction Other Jurisdiction Non-Utility

Current & Accrued Liabilities

- 1. Notes Payable (231).....
- 2. Accounts Payable (232).....
- 3. Payables to Associated Companies (233, 234)...
- 4. Customer Deposits (235).....
- 5. Taxes Accrued (236).....
- 6. Interest Accrued (237).....
- 7. Dividends Declared (238).....
- 8. Matured Long-Term Debt (239).....
- 9. Matured Interest (240).....
- 10. Tax Collections Payable (241).....
- 11. Miscellaneous Current & Accrued Liabilities (242).....
- 12. Total Current & Accrued Liabilities...\$

Deferred Credits

- 13. Customer Advances for Construction (252)..... 122 061 122 061
- 14. Accumulated Deferred Investment Tax Credits (255).....
- 15. Deferred Gains from Disposition of Utility Plant (256).....
- 16. Other Deferred Credits (253) ^{Over recovery} _{Purch. Elect.} 111 487 111 487
- 17. Unamortized Gain on Reacquired Debt (257)....
- 18. Accumulated Deferred Income Taxes (281-283).. 1 305 532 1 305 532
- 19. Total Deferred Credits.....\$

Operating Reserves

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

Electric Utility Plant

- 22. Electric Plant in Service (101)..... 9 654 239 9 654 239
- 23. Electric Plant Purchased or Sold (102).....
- 24. Experimental Electric Plant (103) Unclassified.....
- 25. Electric Plant Leased to Other (104).....
- 26. Electric Plant Held for Future Use (105)....
- 27. Completed Construction not Classified Electric (106)..... 169 488 169 488
- 28. Common Plant Allocated (118) ~~ELECTRIC PLANT ACQUISITION ADJUSTMENT (114)~~ 131 086 131 086
- Total.....\$ 9 954 813\$ 9 954 813 \$

FERNANDINA BEACH DIVISION

Title of Account

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Electric Utility Plant (Cont'd)</u>				
1. Accumulated provision for depreciation of Electric Utility Plant (108).....	2 417 205	2 417 205		
2. Accumulated provision for Amortization of Electric Utility Plant (111).....				
3. Accumulated provision for Amortization of Depreciation of Electric Plant Acquisition Adjustment (115). Common Plant Allocated (119)	24 691	24 691		
4. Total.....	\$ 2 441 896	\$ 2 441 896	\$	\$
5. Nuclear Fuel in Process of Refinement, Conversion Enrichment & Fabrication (120.1)...				
6. Nuclear Fuel Materials & Assemblies-Stock Account (120.2).....				
7. Nuclear Fuel Assemblies in Reactor (120.3)...				
8. Spent Nuclear Fuel (120.4).....				
9. Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5).....				
Total.....	\$	\$	\$	\$
<u>Other Property & Investments</u>				
1. Non-utility Property (121).....				
2. Accumulated Provision for Depreciation & Amortization of Non-Utility property (122).				
3. Total.....	\$	\$	\$	\$
<u>Special Funds</u>				
1. Sinking Funds (125).....				
2. Depreciation Fund (126).....				
3. Amortization Fund - Federal (127).....				
4. Other Special Funds (128).....				
Total.....	\$	\$	\$	\$
<u>Special Deposits</u>				
1. Interest Special Deposits (132).....				
2. Dividend Special Deposits (133).....				
3. Other Special Deposits (134).....				
Total.....	\$	\$	\$	\$

FERNANDINA BEACH DIVISION

Title of Account

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Notes and Accounts Receivable</u>				
1. Notes Receivable (141).....				
2. Customer Accounts Receivable (142).....				
3. Other Accounts Receivable (143).....				
4. Accumulated Provision for Uncollectible Accounts Credit (144).....				
5. Total.....	\$	\$	\$	\$
<u>Receivables from Associated Companies</u>				
6. Notes Receivable from Associated Companies (145).....				
7. Accounts Receivable from Associated Companies (146).....				
8. Total.....	\$	\$	\$	\$
<u>Materials and Supplies</u>				
9. Fuel Stock (151).....	2 990	2 990		
10. Fuel Stock Expenses Undistributed (152).....				
11. Residuals (153).....				
12. Plant Materials & Operations Supplies (154).. Merchandise (155).....	272 682	272 682		
14. Other Materials & Supplies (156).....				
15. Nuclear Materials Held for Sale (157).....				
16. Stores Expense Undistributed (163).....				
17. Total.....	\$ 275 672	\$ 275 672	\$	\$
<u>Proprietary Capital</u>				
18. Common Stock Subscribed (202).....				
19. Preferred Stock Subscribed (205).....				
20. Total.....	\$	\$	\$	\$
21. Donations Received from Stockholders (208).. 22. Reduction in Part or Stated Value of Capital Stock (209).....				
23. Gain on Resale or Cancellation of Reacquired Capital Stock (210).....				
24. Miscellaneous Paid in Capital (211).....				
25. Total.....	\$	\$	\$	\$
Appropriated Retained Earnings (215)..... Appropriated Retained Earnings, Amortization Reserve, Federal (215.1).....				
26. Unappropriated Retained Earnings (216).....				
27. Total.....	\$	\$	\$	\$

FERNANDINA BEACH DIVISION

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Long Term Debt</u>				
1. Bonds (221).....				
2. Reacquired Bond (222).....				
3. Total.....	\$	\$	\$	\$

Payables to Associated Companies

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

Deferred Credits

7. Accumulated Deferred Income Taxes - Accelerated Amortization Property (281).....				
8. Accumulated Deferred Income Taxes - Other Property (282).....	1 159 337	1 159 337		
9. Accumulated Deferred Income Taxes - Other (283).....	146 195	146 195		
10. Total.....	\$1 305 532	\$ 1 305 532	\$	\$

Operating Reserves

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

Intangible Plant

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

Production Plant

A. Steam Production

20. Land and Land Rights (310).....				
1. Structures and Improvements (311).....				
2. Boiler Plant Equipment (312).....				
3. Engines and Engine Driven Generators (313)....				
Turbogenerator Units (314).....				
4. Accessory Electric Equipment (315).....				
5. Miscellaneous Power Plant Equipment (316).....				
Total.....	\$	\$	\$	\$

FERNANDINA BEACH DIVISION

Total System Florida Jurisdiction Other Jurisdiction Non-Utility

Hydraulic Power Generation

Operation

Operation Supervision & Engineering (535).....

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

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

4. Electric Expenses (538).....

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

6. Rents (540).....

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

Maintenance

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

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

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

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

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

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

Total Power Production Expenses - Hydraulic Power.....\$ \$ \$ \$

Other Power Generation

Operation

15. Operation Supervision & Engineering (546).....

16. Fuel Recoverable (547.1).....

17. Fuel Non-Recoverable (547.2)..... 104 104

18. Generation Expenses (548)..... 47 47

9. Miscellaneous Other Power Generation Expenses (549)..... 351 351

17. Rents (550).....

1. Total Operation.....\$ 502 \$ 502 \$ \$

Maintenance

2. Maintenance Supervision & Engineering (551)....

1. Maintenance of Structures (552).....

1. Maintenance of Generating & Electric Plant (553) 946 946

Maintenance of Miscellaneous Other Power Generation Plant (554)..... 956 956

Total Maintenance.....\$ 1 902 \$ 1 902 \$ \$

Total Power Production Expenses - Other Power.....\$ 2 404 \$ 2 404 \$ \$

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Other Power Supply Expenses</u>				
1. Purchased Power Recoverable (555.1).....	8 849 278	8 849 278		
2. Purchased Power Non-Recoverable (555.2).....				
3. System Control & Load Dispatching (556).....				
4. Other Expenses (557).....				
5. Total Other Power Supply Expenses.....	\$ 8 849 278	8 849 278	\$	\$
6. Total Power Production Expenses.....	\$ 8 851 682	8 851 682	\$	\$

Transmission Expenses

Operation

7. Operation Supervision & Engineering (560).....				
8. Load Dispatching (561).....				
9. Station Expenses (562).....	11 272	11 272		
10. Overhead Line Expenses (563).....				
11. Underground Line Expenses (564).....				
12. Transmission of Electricity by Others (565).....				
13. Miscellaneous Transmission Expenses (566).....				
14. Rents (567).....				
Total Operation.....	\$ 11 272	11 272	\$	\$

Maintenance

16. Maintenance Supervision & Engineering (568).....				
17. Maintenance of Structures (569).....				
18. Maintenance of Station Equipment (570).....	3 439	3 439		
19. Maintenance of Overhead Lines (571).....	780	780		
20. Maintenance of Underground Lines (572).....				
21. Maintenance of Miscellaneous Transmission Plant (573).....	220	220		
22. Total Maintenance.....	\$ 4 439	4 439	\$	\$
23. Total Transmission Expenses.....	\$ 15 711	15 711	\$	\$

Distribution Expenses

Operation

4. Operation Supervision & Engineering (580).....	35 277	35 277		
5. Load Dispatching (581).....				
6. Station Expenses (582).....	291	291		
7. Overhead Line Expenses (583).....	2 835	2 835		
8. Underground Line Expenses (584).....	986	986		
9. Street Lighting & Signal System Expenses (585).....	871	871		
10. Meter Expenses (586).....	36 175	36 175		
11. Customer Installations Expenses (587).....	14 391	14 391		

Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Distribution Expenses (Cont'd)</u>				
<u>Operation (Cont'd)</u>				
1. Miscellaneous Distribution Expenses (588).....	25 753	25 753		
2. Rents (589).....	392	392		
3. Total Operation.....	\$ 116 971\$	116 971	\$	\$
<u>Maintenance</u>				
4. Maintenance Supervision & Engineering (590).....	11 470	11 470		
5. Maintenance of Structures (591).....	1 569	1 569		
6. Maintenance of Station Equipment (592).....	7 629	7 629		
7. Maintenance of Overhead Lines (593).....	129 788	129 788		
8. Maintenance of Underground Lines (594).....	22 916	22 916		
9. Maintenance of Line Transformers (595).....	3 871	3 871		
10. Maintenance of Street Lighting & Signal Systems (596).....	7 385	7 385		
11. Maintenance of Meters (597).....	944	944		
12. Maintenance of Miscellaneous Distribution Plant (598).....	5 023	5 023		
Total Maintenance.....	\$ 190 595\$	190 595	\$	\$
14. Total Distribution Expenses.....	\$ 307 566\$	307 566	\$	\$
<u>Customer Accounts Expenses</u>				
<u>Operation</u>				
15. Supervision (901).....	21 507	21 507		
16. Meter Reading Expenses (902).....	19 397	19 397		
17. Customer Records & Collection Expenses (903)....	102 688	102 688		
18. Uncollectible Accounts (904).....	21 973	21 973		
19. Miscellaneous Customer Accounts Expenses (905).....	8 221	8 221		
20. Total Customer Accounts Expenses.....	\$ 173 786\$	173 786	\$	\$
<u>Customer Service & Informational Expenses</u>				
<u>Operation</u>				
21. Supervision (907).....	11 793	11 793		
22. Customer Assistance Expenses (908).....	36 388	36 388		
Informational & Instructional Expenses (909)....	24 526	24 526		
Miscellaneous Customer Service & Informational Expenses (910).....	665	665		
5. Total Customer Service & Informational Expenses.....	\$ 73 372\$	73 372	\$	\$

FERNANDINA BEACH DIVISION

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Sales Expenses</u>				
Operation				
1. Supervision (911).....				
2. Demonstrating & Selling Expenses (912).....	1 143	1 143		
3. Advertising Expenses (913).....	1 253	1 253		
4. Miscellaneous Sales Expenses (916).....	100	100		
5. Total Sales Expenses.....	\$ 2 496 \$	2 496	\$	\$

<u>Administrative and General Expenses</u>				
Operation				
6. Administrative & General Salaries (920).....	75 503	75 503		
7. Office Supplies & Expenses (921).....	17 305	17 305		
8. Administrative Expenses Transferred - Cr. (922)(26 829)(26 829)()(
9. Outside Services Employed (923).....	63 553	63 553		
10. Property Insurance (924).....	3 230	3 230		
11. Injuries & Damages (925).....	20 790	20 790		
12. Employee Pensions & Benefits (926).....	45 947	45 947		
13. Franchise Requirements (927).....				
14. Regulatory Commission Expenses (928).....	1 276	1 276		
Duplicate Charges - Cr. (929).....()()(
General Advertising Expenses (930.1).....	1 068	1 068		
17. Miscellaneous General Expenses (930.2).....	18 376	18 376		
18. Rents (931).....	587	587		
19. Total Operation.....	\$ 220 806 \$	220 806	\$	\$

Maintenance				
20. Maintenance of General Plant (932).....	9 901	9 901		
1. Total Administrative & General Expenses.....	\$ 230 707 \$	230 707	\$	\$
2. Total Electric Operation Expenses (401).....	\$ 9 448 483 \$	9 448 483	\$	\$
3. Total Electric Maintenance Expenses (402)....	\$ 206 837 \$	206 837	\$	\$
4. Total Operation & Maintenance	\$ 9 655 320 \$	9 655 320	\$	\$

<u>Depreciation Expense (403)</u>				
5. Intangible Plant.....				
6. Steam Product Plant.....				
7. Nuclear-Production Plant.....				
Hydraulic Production Plant - Conventional.....				
Hydraulic Production Plant - Pumped Storage....				
8. Other Production Plant.....	13 174	13 174		
9. Transmission Plant.....	50 512	50 512		
10. Distribution Plant.....	202 294	202 294		

FERNANDINA BEACH DIVISION

Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Depreciation Expense (403) Cont'd</u>				
1. General Plant.....	15 161	15 161		
2. Common Plant - Electric.....	6 513	6 513		
3. Total.....	\$ 287 654	\$ 287 654	\$	\$

<u>Amortization Expense (404) Limited Term Plant</u>				
4. Intangible Plant.....				
5. Steam Production Plant.....				
6. Nuclear Production Plant.....				
7. Hydraulic Production Plant - Conventional.....				
8. Hydraulic Production Plant - Pumped Storage...				
9. Other Production Plant.....				
10. Transmission Plant.....				
Distribution Plant.....				
11. General Plant.....				
12. Common Plant - Electric.....				
13. Total.....	\$	\$	\$	\$

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

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Production Plant (Cont'd)</u>				
B. Nuclear Production				
1. Land and Land Rights (320).....				
2. Structures and Improvements (321).....				
3. Reactor Plant Equipment (322).....				
4. Turbogenerator Units (323).....				
5. Accessory Electric Equipment (324).....				
6. Miscellaneous Power Plant Equipment (325).....				
7. Total.....	\$	\$	\$	\$
C. Hydraulic Production				
8. Land and Land Rights (330).....				
9. Structures and Improvements (331).....				
10. Reservoirs, Dams, and Waterways (332).....				
11. Water Wheels, Turbines and Generators (333)....				
12. Accessory Electric Equipment (334).....				
13. Miscellaneous Power Plant Equipment (335).....				
14. Roads, Railroads and Bridges (336).....				
15. Total.....	\$	\$	\$	\$
D. Other Production				
16. Land and Land Rights (340).....	2 235	2 235		
17. Structures and Improvements (341).....	13 154	13 154		
18. Fuel Holders, Producers, and Accessories (342).....	4 649	4 649		
19. Prime Movers (343).....	213 451	213 451		
20. Generators (344).....	28 486	28 486		
21. Accessory Electric Equipment (345).....				
22. Miscellaneous Power Plant Equipment (346).....	3 831	3 831		
23. Total.....	\$ 265 806	\$ 265 806	\$	\$
<u>Transmission Plant</u>				
24. Land and Land Rights (350).....	74 648	74 648		
25. Structures and Improvements (352).....	17 303	17 303		
26. Station Equipment (353).....	637 155	637 155		
27. Towers and Fixtures (354).....	245 176	245 176		
28. Poles and Fixtures (355).....	748 874	748 874		
29. Overhead Conductors and Devices (356).....	473 210	473 210		
Underground Conduit (357).....				
Underground Conductors and Devices (358).....				
30. Roads and Trails (359).....	1 961	1 961		
31. Total.....	\$ 2 198 327	\$ 2 198 327	\$	\$

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Distribution Plant</u>				
1. Land and Land Rights (360).....	10 166	10 166		
Structures and Improvements (361).....	16 513	16 513		
3. Station Equipment (362).....	905 290	905 290		
4. Storage Battery Equipment (363).....				
5. Poles, Towers and Fixtures (364).....	784 323	784 323		
6. Overhead Conductors and Devices (365).....	1 059 146	1 059 146		
7. Underground Conduit (366).....	114 908	114 908		
8. Underground Conductors and Devices (367).....	610 184	610 184		
9. Line Transformers (368).....	1 579 034	1 579 034		
10. Services (369).....	677 383	677 383		
11. Meters (370).....	692 565	692 565		
12. Installations on Customers' Premises (371).....	75 420	75 420		
13. Leased Property on Customers' Premises (372)...				
14. Street Lighting and Signal Systems (373).....	132 405	132 405		
15. Total.....	\$6 657 337 \$	6 657 337 \$		\$
<u>General Plant</u>				
16. Land and Land Rights (389).....	20 475	20 475		
Structures and Improvements (390).....	252 874	252 874		
17. Office Furniture and Equipment (391).....	28 319	28 319		
18. Transportation Equipment (392).....	233 572	233 572		
19. Stores Equipment (393).....	23 738	23 738		
20. Tools, Shop and Garden Equipment (394).....	26 002	26 002		
21. Laboratory Equipment (395).....	22 273	22 273		
22. Power Operated Equipment (396).....	63 672	63 672		
23. Communication Equipment (397).....	29 228	29 228		
24. Miscellaneous Equipment (398).....	2 604	2 604		
25. Other Tangible Property (399).....				
26. Total.....	\$ 702 757 \$	702 757 \$		\$
27. Grand Total.....	\$9 823 727 \$	9 823 727 \$		\$

STATEMENT OF INCOME - SEPARATED YEAR 1983

Title of Accounts	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Utility Operating Income</u>				
1. Operating Revenues (400).....	11 419 301	11 419 301		
2. Operating Expenses:				
3. Operation Expense (401).....	9 448 483	9 448 483		
4. Maintenance Expense (402).....	206 837	206 837		
5. Depreciation Expense (403).....	287 654	287 654		
6. Amort. & Depl. of Utility Plant (404-405)...				
7. Amort. of Utility Plant Acq. Adj. (406).....				
8. Amort. of Property Losses (407).....				
9. Amort. of Conversion Expense (407).....				
10. Taxes Other Than Income Taxes (408.1).....	192 472	192 472		
11. Income Taxes - Federal (409.1).....	141 586	141 586		
12. - Other (409.1).....	23 684	23 684		
13. Provision for Deferred Inc. Taxes (410.1)...	245 775	245 775		
14. Provision for Deferred Income Taxes-Cr. (411.1).....	()()()(
15. Investment Tax Credit Adj.-Net (411.4).....	41 166	41 166		
16. Gains from Disp. of Utility Plant (411.6)...	()()()(
17. Losses from Disp. of Utility Plant (411.7)...				
18. Total Utility Operating Expenses.....	<u>\$10 587 657</u>	<u>\$10 587 657</u>	\$	\$
19. Net Utility Operating Income.....	<u>\$ 831 644</u>	<u>\$ 831 644</u>	\$	\$
<u>Other Income and Deductions</u>				
20. Other Income:				
21. Nonutility Operating Income (415-418).....				
22. Equity in Earnings of Subsidiary Companies (418.1).....				
23. Interest and Dividend Income (419).....				
24. Allowance for Other Funds Used During Construction (419.1).....				
25. Miscellaneous Nonoperating Income (421)...				
26. Gain on Disposition of Property (421.1)...		-		
27. Total Other Income.....	\$	\$	\$	\$
28. Other Income Deductions:				
29. Loss on Disposition of Property (421.2)...				
30. Miscellaneous Amortization (425).....				
31. Miscellaneous Income Deductions (426.1- 426.5).....				
32. Total Other Income Deductions.....	\$	\$	\$	\$

Title of Accounts

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

Interest Charges

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

Extraordinary Items

9. Extraordinary Income (434).....				
10. Extraordinary Deductions (435).....()))
11. Net Extraordinary Items.....	\$	\$	\$	\$
Income Taxes - Federal and Other (409.3).....				
12. Extraordinary Items After Taxes.....	\$	\$	\$	\$
13. Net Income.....	\$	\$	\$	\$

Title of Accounts

	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Operating Revenues</u>				
Sales of Electricity				
1. Residential Sales (440).....	5 517 544	5 517 544		
2. Commercial & Industrial Sales (442).....	5 584 957	5 584 957		
3. Public Street & Highway Lighting.....	62 878	62 878		
4. Other Sales to Public Authorities(445).....	178 859	178 859		
5. Overrecoveries-Purch. Elec. (449) Sales to Railroads & Railways- (446).....	(41 316)	(41 316)		
6. Interdepartmental Sales (448).....	108 767	108 767		
7. Total Sales to Ultimate Consumers.....	\$11 411 689	\$ 11 411 689	\$	\$
8. Sales for Resale (447).....				
9. Total Sales of Electricity.....	\$11 411 689	\$ 11 411 689	\$	\$
<u>Other Operating Revenues</u>				
10. Forfeited Discounts (450).....				
11. Miscellaneous Service Revenues (451).....	3 006	3 006		
12. Sales of Water & Water Power (453).....				
13. Rent from Electric Property (454).....	2 385	2 385		
14. Interdepartmental Rents (455).....				
15. Other Electric Revenues (456).....	2 221	2 221		
16. Total Other Operating Revenues.....	\$ 7 612	\$ 7 612	\$	\$
17. Total Electric Operating Revenues (400)....	\$11 419 301	\$ 11 419 301	\$	\$
<u>Operating Expenses</u>				
Power Production Expenses				
Steam Power Generation				
Operation				
18. Operation Supervision & Engineering (500).....				
19. Fuel Recoverable (501.1).....				
20. Fuel Non-Recoverable (501.2).....				
21. Steam Expenses (502).....				
22. Steam from Other Sources (503).....				
23. Steam Transferred - Cr. (504).....	()	()
24. Electric Expenses (505).....				
25. Miscellaneous Steam Power Expenses (506).....				
26. Rents (507).....				
27. Total Operation.....	\$	\$	\$	\$

FERNANDINA BEACH DIVISION

Title of Accounts

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

FERNANDINA BEACH DIVISION

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

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing electric service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, etc. This would not include any business for which the assets are properly included in Account 121 Nonutility Property with the associated revenues and expenses segregated out as nonutility also.

Business or Service Conducted	Book Cost of Assets	Account No. Recorded	Revenues Generated	Account No. Recorded	Expenses Generated	Account No. Recorded
NONE						

INDEX

Schedule	Page No.
Accrued and prepaid taxes	258-259
Accumulated Deferred Income Taxes	224
	268-273
Accumulated provisions for depreciation of	
common utility plant	356
utility plant	213
utility plant (summary)	200
Advances	
from associated companies	255
Amortization	
miscellaneous	337
of nuclear fuel	201
Application of Funds for the Year, Source and	120-121
Appropriations of Retained Earnings	118-119
Associated companies	
advances from	255
corporations controlled by respondent	103
control over respondent	102
interest on debt to	255
Attestation	1
Balance sheet	
comparative	110-113
notes to	122-123
Bonds	255
Capital Stock	250
discount	253
expense	253
installments received	251
liability for conversion	251
premiums	251
reacquired	250
subscribed	251
Changes	
important during year	108-109
Construction	
overheads, electric	211
overhead procedures, general description of	212
work in progress — common utility plant	356
work in progress — electric	210
work in progress — other utility departments	200
Control	
corporations controlled by respondent	103
over respondent	102
security holders and voting powers	106-107
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Deferred	
credits, other	286
debts, miscellaneous	223
income taxes accumulated — accelerated amortization property	268-269
income taxes accumulated — other property	270-271
income taxes accumulated — other	272-273
income taxes accumulated — pollution control facilities	224
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	213
	334-336
Directors	105
Discount on capital stock	253
Discount — premium on long-term debt	256
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Environmental protection	
expenses	429
facilities	428
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance, summary	323
unamortized debt	256
Extraordinary property losses	220
Filing requirements, this report form	i-ii
Funds	
application of	120-121
sources of	120-121
General description of construction overhead procedure	212
General information	101
General instructions	i-iv
Generating plant statistics	
hydroelectric (large)	406-407
pumped storage (large)	408-409
small plants	410
steam-electric (large)	402-403
Generating Plant	
changes in capacities	411
hydroelectric	414-415
internal-combustion engine and gas turbine	420-421
pumped storage	416-418
steam-electric	412-413
Hydro-electric generating plant statistics	406-407
Identification	101
Important changes during year	108-109
Income	
statement of by departments	114-117
statement of, for the year (see also revenues)	114-117
deductions, interest on debt to associated companies	337
deductions, miscellaneous amortization	337

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Income (continued)	
deductions, other income deduction	337
deductions, other interest charges	337
Incorporation information	101
Installments received on capital stock	251
Interchange power	328
Interest	
charges, on debt to associated companies	337
charges, other	337
charges, paid on long-term debt, advances, etc.	255
Investments	
nonutility property	215
subsidiary companies	217
Investment tax credits, accumulated deferred	264
Law, excerpts applicable to this report form	iii-iv
List of schedules, this report form	2-4
Long-term debt	256
Losses — Extraordinary property	220
Materials and supplies	218
Meters and line transformers	427
Miscellaneous general expenses	333
Notes	
to balance sheet	122-123
to statement of changes in financial position	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property	215
Notes payable — Advances from associated companies	255
Nuclear fuel materials	201
Nuclear generating plant, statistics	402-404
Number of Electric Department Employees	323
Officers and officers' salaries	104
Operating	
expenses — electric	320-323
expenses — electric (summary)	323
Other	
paid-in capital	252
donations received from stockholders	252
gains on resale or cancellation of reacquired capital stock	252
miscellaneous paid-in capital	252
reduction in par or stated value of capital stock	252
Overhead, construction — electric	211
Peaks, monthly, and output	401
Plant, Common utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Plant, Common utility (continued)	
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	211-212 334-336 401-427
Plant — electric	
accumulated provision for depreciation	213
construction work in progress	210
held for future use	208
in service	202-204
leased to others	207
Plant — utility and accumulated provisions for depreciation	
amortization and depletion (summary)	200
Pollution control facilities, accumulated deferred	
income taxes	224
Premium and discount on long-term debt	256
Premium on capital stock	251
Prepaid taxes	258-259
Property — losses, extraordinary	220
Pumped storage generating plant statistics	408-409
Purchased power	326-327
Reacquired capital stock	250
Reacquired long-term debt	255
Receivers' certificates	255
Reconciliation of reported net income with taxable income	
from Federal income taxes	261
Regulatory commission expenses deferred	223
Regulatory commission expenses for year	350-351
Research, development and demonstration activities	352-353
Retained Earnings	
amortization reserve Federal	119
appropriated	118-119
statement of, for the year	118-119
unappropriated	118-119
Revenues — electric operating	301
Salaries and wages	
directors fees	105
distribution of	354-355
officers'	104
Sales of electricity by rate schedules	304
Sales — for resale	310-311
Salvage — nuclear fuel	201
Schedules, this report form	2-4
Securities	
exchange registration	250
holders and voting powers	106-107

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Sources of funds	120-121
Statement of changes in financial position	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-404
Stock liability for conversion	251
Substations	425
Supplies — materials and	218
Taxes	
accrued and prepaid	258-259
charged during year	258-259
on income, deferred and accumulated	224
reconciliation of net income with taxable income for	268-273
reconciliation of net income with taxable income for	261
Transformers, line — electric	427
Transmission	
lines added during year	424
lines statistics	422-423
of electric for or by others	332
Unamortized	
debt discount	256
debt expense	256
premium on debt	256

Name of Respondent MARIANNA 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>83</u>
--	---	--------------------------------	---

STATEMENT OF INCOME FOR THE YEAR

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

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

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

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

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

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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		12 983 722	11 572 038
3	Operating Expenses			
4	Operation Expenses (401)		11 531 123	10 071 765
5	Maintenance Expenses (402)		315 187	339 397
6	Depreciation Expense (403)		296 665	286 203
7	Amort. & Depl. of Utility Plant (404-405)			
8	Amort. of Utility Plant Acq. Adj. (406)			
9	Amort. of Property Losses (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	258	157 079	152 244
12	Income Taxes - Federal (409.1)	258	140 868	62 150
13	- Other (409.1)	258	21 117	12 856
14	Provision for Deferred Inc. Taxes (410.1)	224,268-273	6 304	102 197
15	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	224,268-273		
16	Investment Tax Credit Adj. - Net (411.4)	264	24 456	25 069
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)		12 492 799	11 051 881
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		490 923	520 157

Name of Respondent MARIANNA 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>83</u>
---	--	---------------------------------------	--

NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.5 and 157)

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.

2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on

hand, and the costs incurred under such leasing arrangements.

Line No.	Description of Item <i>(a)</i>	Balance Beginning of Year <i>(b)</i>	Changes During Year			Balance End of Year <i>(f)</i>
			Additions <i>(c)</i>	Amortization <i>(d)</i>	Other Reductions <i>(e)</i> <i>(Explain in a footnote)</i>	
1	Nuclear Fuel in Process of Refinement, Conversion, Enrichment & Fabrication (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	Other Overhead Construction Costs					
6	SUBTOTAL (Enter Total of lines 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Enter Total of lines 8 and 9)					
11	Spent Nuclear Fuel (120.4)					
12	Less Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)					
13	TOTAL Nuclear Fuel Stock (Enter Total of lines 6, 10, and 11 less line 12)					
14	Estimated Net Salvage Value of Nuclear Materials in line 9					
15	Estimated Net Salvage Value of Nuclear Materials in line 11					
16	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing					
17	Nuclear Materials Held for Sale (157)					
18	Uranium					
19	Plutonium					
20	Other					
21	TOTAL Nuclear Materials Held for Sale (Enter Total of lines 18, 19, and 20)					

FERRIC FORM NO. 1 (REVISED 12-83)

Page 202

Name of Respondent MARIANNA 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>83</u>
--	---	--------------------------------	---

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> |
|---|---|--|

(Continued on page 204)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchises and Consents						
4	(303) Miscellaneous Intangible Plant						
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)						
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)						
16	B. Nuclear Production Plant						
17	(320) Land and Land Rights						
18	(321) Structures and Improvements						
19	(322) Reactor Plant Equipment						
20	(323) Turbogenerator Units						
21	(324) Accessory Electric Equipment						
22	(325) Misc. Power Plant Equipment						
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)						
24	C. Hydraulic Production Plant						
25	(330) Land and Land Rights	1 837					1 837
26	(331) Structures and Improvements	4 833					4 833
27	(332) Reservoirs, Dams, and Waterways	61 479					61 479
28	(333) Water Wheels, Turbines, and Generators	98 267					98 267
29	(334) Accessory Electric Equipment	66 033		3 949			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)	232 824		3 949			228 875

Name of Respondent MARIANNA 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__83
--	---	--------------------------------	-----------------------------------

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
33	D. Other Production Plant						
34	(340) Land and Land Rights						
35	(341) Structures and Improvements	3 236					3 236
36	(342) Fuel Holders, Products, and Accessories						
37	(343) Prime Movers						
38	(344) Generators						
39	(345) Accessory Electric Equipment						
40	(346) Misc. Power Plant Equipment						
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	3 236					3 236
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	236 060		3 949			232 111
43	3. TRANSMISSION PLANT						
44	(350) Land and Land Rights						
45	(352) Structures and Improvements						
46	(353) Station Equipment						
47	(354) Towers and Fixtures						
48	(355) Poles and Fixtures						
49	(356) Overhead Conductors and Devices						
50	(357) Underground Conduit						
51	(358) Underground Conductors and Devices						
52	(359) Roads and Trails						
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)						
54	4. DISTRIBUTION PLANT						
55	(360) Land and Land Rights	7 941					7 941
56	(361) Structures and Improvements	748					748
57	(362) Station Equipment	498 499					498 499
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	1 697 005	98 966	11 283			1 784 688
60	(365) Overhead Conductors and Devices	2 502 014	100 519	12 855		(6 120)	2 583 558
61	(366) Underground Conduit	9 707	128				9 835
62	(367) Underground Conductors and Devices	43 449	4 162	554			47 057
63	(368) Line Transformers	1 803 086	120 797	9 822		6 120	1 920 181
64	(369) Services	693 072	54 473	12 479			735 066
65	(370) Meters	518 295	28 387	1 302			545 380
66	(371) Installations on Customer Premises	106 034	12 352	5 185			113 201

Name of Respondent MARIANNA 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>83</u>
---	---	--------------------------------	---

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	125 648	4 743	2 730			127 661
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	8 005 498	424 527	56 210			8 373 815
70	5. GENERAL PLANT						
71	(389) Land and Land Rights	2 822					2 822
72	(390) Structures and Improvements	26 894					26 894
73	(391) Office Furniture and Equipment	26 625	1 479	1 031			27 073
74	(392) Transportation Equipment	293 508	10 733	5 426			298 815
75	(393) Stores Equipment	17 343					17 343
76	(394) Tools, Shop and Garage Equipment	21 855	3 390	1 461			23 784
77	(395) Laboratory Equipment	12 455					12 455
78	(396) Power Operated Equipment	12 320	14 018				26 338
79	(397) Communication Equipment	55 756					55 756
80	(398) Miscellaneous Equipment	2 587					2 587
81	SUBTOTAL (Enter Total of lines 71 thru 80)	472 165	29 620	7 918			493 867
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	472 165	29 620	7 918			493 867
84	TOTAL (Accounts 101 and 106)	8 713 723	454 147	68 077			9 099 793
85	(102) Electric Plant Purchased (See Inst. 8)						
86	(Less) (102) Electric Plant Sold (See Instr. 8)						
87	(103) Experimental Electric Plant Unclassified						
88	TOTAL Electric Plant in Service	8 713 723	454 147	68 077			9 099 793

FERC #1

FLORIDA PUBLIC UTILITIES COMPANY

YEAR ENDED DECEMBER 31, 1983

MARIANNA DIVISION

Supplemental Statement

1983 Completed Construction Not Classified included in Column (c):

364	23 441
365	23 441
	<hr/>
	46 882
	<hr/> <hr/>

FERC FORM NO. 1 (REVISED 12-81) Page 213 Next Page is 215

Name of Respondent MARIANNA 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>83</u>
---	---	--	---

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

<p>1. Explain in a footnote any important adjustments during year.</p> <p>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.</p>	<p>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-</p>	<p>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.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>
--	--	---

Section A. Balances and Changes During Year

Line No.	Item <i>(a)</i>	Total (c+d+e) <i>(b)</i>	Electric Plant in Service <i>(c)</i>	Electric Plant Held for Future Use <i>(d)</i>	Electric Plant Leased to Others <i>(e)</i>
1	Balance Beginning of Year	2 474 784	2 474 784		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	296 665	296 665		
4	(413) Expenses of Electric Plant Leased to Others				
5	Transportation Expenses—Clearing	27 891	27 891		
6	Other Clearing Accounts				
7	Other Accounts <i>(Specify)</i>				
8					
9	TOTAL Depreciation Provisions for Year <i>(Enter Total of lines 3 thru 8)</i>	324 556	324 556		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired	68 077	68 077		
12	Cost of Removal	18 528	18 528		
13	Salvage (Credit)	(22 636)	(22 636)		
14	TOTAL Net Charges for Plant Retired <i>(Enter Total of lines 11 thru 13)</i>	63 969	63 969		
15	Other Debit or Credit Items <i>(Describe)</i>				
16					
17	Balance End of Year <i>(Enter Total of lines 1, 9, 14, 15, and 16)</i>	2 735 371	2 735 371		

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

18	Steam Production				
19	Nuclear Production				
20	Hydraulic Production—Conventional	80 765	80 765		
21	Hydraulic Production—Pumped Storage				
22	Other Production	1 244	1 244		
23	Transmission				
24	Distribution	2 420 403	2 420 403		
25	General	232 959	232 959		
26	TOTAL <i>(Enter Total of lines 18 thru 25)</i>	2 735 371	2 735 371		

FFRC FORM NO. 1 (REVISED 12-81)
 Page 301
 Next Page is 304

Name of Respondent MARIANNA 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>83</u>
--	---	--------------------------------	---

ELECTRIC OPERATING REVENUES (Account 400)

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

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

twelve figures at the close of each month.

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

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

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

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

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

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

Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	5 462 859	4 930 468	74 654	72 773	7 589	7 488
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	4 548 827	4 175 437	63 161	61 135	1 547	1 531
5	Large (or Industrial) (See Instr. 4)	1 797 122	934 046	27 078	15 031	5	4
6	(444) Public Street and Highway Lighting	120 330	111 842	1 175	1 189	23	24
7	(445) Other Sales to Public Authorities	185 575	168 601	2 534	2 467	118	121
8	(446) Sales to Railroads and Railways***	(214 087)	214 704				
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	11 900 626	10 535 098	168 602	152 595	9 282	9 168
11	(447) Sales for Resale	1 040 272	987 316	18 475	18 114	1	1
12	TOTAL Sales of Electricity	12 940 898 *	11 522 414	187 077 **	170 709	9 283	9 169
13	Other Operating Revenues						
14	(450) Forfeited Discounts						
15	(451) Miscellaneous Service Revenues	29 092	32 031				
16	(453) Sales of Water and Water Power						
17	(454) Rent from Electric Property	7 076	10 843				
18	(455) Interdepartmental Rents						
19	(456) Other Electric Revenues	6 656	6 750				
20							
21							
22							
23							
24	TOTAL Other Operating Revenues	42 824	49 624				
25	TOTAL Electric Operating Revenues	12 983 722	11 572 038				

*Includes \$ _____ unbilled revenues.

**Includes _____ MWH relating to unbilled revenues.

*** 449 Overrecovery - Purchased Electricity

Name of Respondent MARIANNA 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>83</u>
--	---	--------------------------------	---

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	544	2 511
47	(539) Miscellaneous Hydraulic Power Generation Expenses	3 893	1 955
48	(540) Rents		
49	TOTAL Operation (Enter Total of lines 43 thru 48)	4 438	4 466

Name of Respondent MARIANNA 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>83</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	111	33
55	(544) Maintenance of Electric Plant	1 747	608
56	(545) Maintenance of Miscellaneous Hydraulic Plant		
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	1 858	641
58	TOTAL Power Production Expenses—Hydraulic Power (Enter Total of lines 49 and 57)	6 296	5 107
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	10 489 864	9 167 828
76	(556) System Control and Load Dispatching		
77	(557) Other Expenses	13	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	10 489 877	9 167 828
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	10 496 173	9 172 935
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	45 712	39 507
103	(581) Load Dispatching	84	

Name of Respondent		This Report Is:	Date of Report	Year of Report
MARIANNA FLORIDA PUBLIC UTILITIES CO.		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 1983
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	13 317	195	
106	(583) Overhead Line Expenses	15 740	13 846	
107	(584) Underground Line Expenses	965		
108	(585) Street Lighting and Signal System Expenses	2 984	2 919	
109	(586) Meter Expenses	70 623	73 147	
110	(587) Customer Installations Expenses	13 666	11 218	
111	(588) Miscellaneous Distribution Expenses	58 444	52 413	
112	(589) Rents	1 392	1 284	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	222 927	194 529	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	14 724	12 507	
116	(591) Maintenance of Structures			
117	(592) Maintenance of Station Equipment	643	2 921	
118	(593) Maintenance of Overhead Lines	246 485	301 674	
119	(594) Maintenance of Underground Lines	5 623	81	
120	(595) Maintenance of Line Transformers	27 836	5 506	
121	(596) Maintenance of Street Lighting and Signal Systems	6 674	5 848	
122	(597) Maintenance of Meters			
123	(598) Maintenance of Miscellaneous Distribution Plant			
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	301 985	328 537	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	524 912	523 066	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	28 527	24 252	
129	(902) Meter Reading Expenses	51 383	49 684	
130	(903) Customer Records and Collection Expenses	168 791	166 852	
131	(904) Uncollectible Accounts	32 781	79 657	
132	(905) Miscellaneous Customer Accounts Expenses	12 028	12 149	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	293 510	332 594	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	21 911	20 379	
137	(908) Customer Assistance Expenses	26 694	20 320	
138	(909) Informational and Instructional Expenses	24 999	12 506	
139	(910) Miscellaneous Customer Service and Informational Expenses	(1 224)	767	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	72 380	53 972	
141	6. SALES EXPENSES			
142	Operation			
143	(911) Supervision			
144	(912) Demonstrating and Selling Expenses	1 147	1 067	
145	(913) Advertising Expenses	358	75	
146	(916) Miscellaneous Sales Expenses	160	115	
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	1 665	1 257	
148	7. ADMINISTRATIVE AND GENERAL EXPENSES			
149	Operation			
150	(920) Administrative and General Salaries	104 561	97 147	
151	(921) Office Supplies and Expenses	23 562	22 992	
152	(Less) (922) Administrative Expenses Transferred—Cr.	19 249	18 156	
153	(923) Outside Services Employed	148 304	66 946	
154	(924) Property Insurance	3 101	2 933	
155	(925) Injuries and Damages	38 570	14 395	
156	(926) Employee Pensions and Benefits	74 750	78 305	

Name of Respondent MARIANNA 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>83</u>
--	---	--------------------------------	---

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>
157	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
158	(927) Franchise Requirements		
159	(928) Regulatory Commission Expenses	18 233	1 598
160	(Less) (929) Duplicate Charges—Cr.		
161	(930.1) General Advertising Expenses	2 617	3 055
162	(930.2) Miscellaneous General Expenses	31 239	27 390
163	(931) Rents	20 638	20 515
164	TOTAL Operation (Enter Total of lines 150 thru 163)	446 326	317 120
165	Maintenance		
166	(932) Maintenance of General Plant	11 344	10 219
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	457 670	327 339
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	11 846 310	10 411 163

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

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

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

3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	10-30-83
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

Name of Respondent MARIANNA 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_83
--	---	--------------------------------	----------------------------------

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	7 455			7 455
5	Hydraulic Production Plant—Pumped Storage				
6	Other Production Plant	60			60
7	Transmission Plant				
8	Distribution Plant	280 794			280 794
9	General Plant	8 356			8 356
10	Common Plant—Electric				8 002*
11	TOTAL	296 665			304 667

B. Basis for Amortization Charges

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

Name of Respondent FERNANDINA BEACH FLORIDA PUBLIC UTILITIES CO	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19__83
---	---	--------------------------------	-----------------------------------

STATEMENT OF INCOME FOR THE YEAR

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

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

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

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

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

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

Line No.	Account <i>(a)</i>	(Ref.) Page No. <i>(b)</i>	TOTAL	
			Current Year <i>(c)</i>	Previous Year <i>(d)</i>
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		11 419 301	12 706 700
3	Operating Expenses			
4	Operation Expenses (401)		9 448 483	10 787 593
5	Maintenance Expenses (402)		206 837	242 913
6	Depreciation Expense (403)		281 141	255 210
7	Amort. & Depl. of Utility Plant (404-405)			
8	Amort. of Utility Plant Acq. Adj. (406)			
9	Amort. of Property Losses (407)			11 889
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	258	192 472	169 042
12	Income Taxes - Federal (409.1)	258	141 586	(34 677)
13	- Other (409.1)	258	23 684	12 045
14	Provision for Deferred Inc. Taxes (410.1)	224,268-273	245 775	380 870
15	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	224,268-273		
16	Investment Tax Credit Adj. - Net (411.4)	264	41 166	113 640
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (<i>Enter Total of lines 4 thru 18</i>)		10 581 144	11 938 525
20	Net Utility Operating Income (<i>Enter Total of line 2 less 19</i>) (<i>Carry forward to page 117, line 21</i>)		838 157	768 175

Name of Respondent FERNANDINA BEACH 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>83</u>
---	--	---------------------------------------	--

NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.5 and 157)

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.

2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of Item <i>(a)</i>	Balance Beginning of Year <i>(b)</i>	Changes During Year			Balance End of Year <i>(f)</i>
			Additions <i>(c)</i>	Amortization <i>(d)</i>	Other Reductions <i>(e)</i> <i>(Explain in a footnote)</i>	
1	Nuclear Fuel in Process of Refinement, Conversion, Enrichment & Fabrication (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	Other Overhead Construction Costs					
6	SUBTOTAL (Enter Total of lines 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Enter Total of lines 8 and 9)					
11	Spent Nuclear Fuel (120.4)					
12	Less Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)					
13	TOTAL Nuclear Fuel Stock (Enter Total of lines 6, 10, and 11 less line 12)					
14	Estimated Net Salvage Value of Nuclear Materials in line 9					
15	Estimated Net Salvage Value of Nuclear Materials in line 11					
16	Estimated Net Salvage Value of Nuclear Materials in Chemical Processing					
17	Nuclear Materials Held for Sale (157)					
18	Uranium					
19	Plutonium					
20	Other					
21	TOTAL Nuclear Materials Held for Sale (Enter Total of lines 18, 19, and 20)					

Name of Respondent FERNANDINA BEACH 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>83</u>
--	---	--------------------------------	---

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> |
|---|---|--|

(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 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>83</u>
---	--	---------------------------------------	--

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
33	D. Other Production Plant						
34	(340) Land and Land Rights	2 235					2 235
35	(341) Structures and Improvements	13 154					13 154
36	(342) Fuel Holders, Products, and Accessories	4 649					4 649
37	(343) Prime Movers	213 451					213 451
38	(344) Generators	28 486					28 486
39	(345) Accessory Electric Equipment						
40	(346) Misc. Power Plant Equipment	3 831		500			3 331
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	265 806		500			265 306
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	265 806		500			265 306
43	3. TRANSMISSION PLANT						
44	(350) Land and Land Rights	46 442				28 206	74 648
45	(352) Structures and Improvements	17 303					17 303
46	(353) Station Equipment	637 155					637 155
47	(354) Towers and Fixtures	245 176					245 176
48	(355) Poles and Fixtures	674 516				74 358	748 874
49	(356) Overhead Conductors and Devices	405 499				67 711	473 210
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)	2 028 052				170 275	2 198 327
54	4. DISTRIBUTION PLANT						
55	(360) Land and Land Rights	38 372				(28 206)	10 166
56	(361) Structures and Improvements	16 513					16 513
57	(362) Station Equipment	903 075	2 215				905 290
58	(363) Storage Battery Equipment						
59	(364) Poles, Towers, and Fixtures	756 356	117 351	15 026		(74 358)	784 323
60	(365) Overhead Conductors and Devices	1 057 204	88 833	19 180		(67 711)	1 059 146
61	(366) Underground Conduit	89 981	24 664			263	114 908
62	(367) Underground Conductors and Devices	562 961	50 757	3 534			610 184
63	(368) Line Transformers	1 410 317	179 720	11 003			1 579 034
64	(369) Services	592 647	96 206	11 470			677 383
65	(370) Meters	622 488	70 387	310			692 565
66	(371) Installations on Customer Premises	71 226	7 566	3 372			75 420

Name of Respondent FERNANDINA BEACH 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>83</u>
---	---	--------------------------------	---

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	121 614	13 355	2 564			132 405
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	6 242 754	651 054	66 459		(170 012)	6 657 337
70	5. GENERAL PLANT						
71	(389) Land and Land Rights	20 475					20 475
72	(390) Structures and Improvements	243 880	9 694	700			252 874
73	(391) Office Furniture and Equipment	28 975	230	886			28 319
74	(392) Transportation Equipment	207 759	39 230	12 897		(520)	233 572
75	(393) Stores Equipment	23 218				520	23 738
76	(394) Tools, Shop and Garage Equipment	22 827	3 175				26 002
77	(395) Laboratory Equipment	19 994	2 279				22 273
78	(396) Power Operated Equipment	63 672					63 672
79	(397) Communication Equipment	29 228					29 228
80	(398) Miscellaneous Equipment	2 604					2 604
81	SUBTOTAL (Enter Total of lines 71 thru 80)	662 632	54 608	14 483			702 757
82	(399) Other Tangible Property						
83	TOTAL General Plant (Enter Total of lines 81 and 82)	662 632	54 608	14 483			702 757
84	TOTAL (Accounts 101 and 106)	9 199 244	705 662	81 442		263	9 823 727
85	(102) Electric Plant Purchased (See Inst. 8)						
86	(Less) (102) Electric Plant Sold (See Instr. 8)						
87	(103) Experimental Electric Plant Unclassified						
88	TOTAL Electric Plant in Service	9 199 244	705 662	81 442		263	9 823 727

FERC #1

FLORIDA PUBLIC UTILITIES COMPANY

YEAR ENDED DECEMBER 31, 1983

FERNANDINA BEACH DIVISION

Supplemental Statement

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

362	8 447
364	9 300
365	8 447
366	18 793
367	<u>18 793</u>
	63 780
	<u><u> </u></u>

1983 Completed Construction Not Classified included in Column (c):

364	72 030
365	49 732
366	12 119
367	12 119
368	10 179
390	<u>7 824</u>
	164 003
	<u><u> </u></u>

Name of Respondent FERNANDINA BEACH 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>83</u>
---	--	---------------------------------------	--

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 <i>(a)</i>	Total (c + d + e) <i>(b)</i>	Electric Plant in Service <i>(c)</i>	Electric Plant Held for Future Use <i>(d)</i>	Electric Plant Leased to Others <i>(e)</i>
1	Balance Beginning of Year	2 190 757	2 190 757		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	281 141	281 141		
4	(413) Expenses of Electric Plant Leased to Others				
5	Transportation Expenses—Clearing	22 809	22 809		
6	Other Clearing Accounts				
7	Other Accounts <i>(Specify)</i>				
8					
9	TOTAL Depreciation Provisions for Year <i>(Enter Total of lines 3 thru 8)</i>	303 950	303 950		
10	Net Charges for Plant Retired				
11	Book Cost of Plant Retired	81 442	81 442		
12	Cost of Removal	10 479	10 479		
13	Salvage (Credit)	(14 416)	(14 416)		
14	TOTAL Net Charges for Plant Retired <i>(Enter Total of lines 11 thru 13)</i>	77 505	77 505		
15	Other Debit or Credit Items <i>(Describe)</i>				
16	Transferred from Water Utility	3	3		
17	Balance End of Year <i>(Enter Total of lines 1, 9, 14, 15, and 16)</i>	2 417 205	2 417 205		

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	105 549	105 549		
23	Transmission	648 773	648 773		
24	Distribution	1 404 890	1 404 890		
25	General	257 993	257 993		
26	TOTAL <i>(Enter Total of lines 18 thru 25)</i>	2 417 205	2 417 205		

Name of Respondent FERNANDINA BEACH 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>83</u>
---	---	--------------------------------	---

ELECTRIC OPERATING REVENUES (Account 400)

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

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

twelve figures at the close of each month.

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

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

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

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

6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

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

Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	5 517 544	4 814 684	72 013	65 619	6 433	6 135
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	3 028 198	2 793 388	37 519	35 376	697	682
5	Large (or Industrial) (See Instr. 4)	2 556 759	4 637 371	28 644	63 498	2	2
6	(444) Public Street and Highway Lighting	62 878	58 601	628	626	1	1
7	(445) Other Sales to Public Authorities	178 859	158 146	2 229	2 050	69	66
8	(446) Sales to Railroads and Railways ***	(41 316)	117 888				
9	(448) Interdepartmental Sales	108 767	119 692	1 416	1 663	1	1
10	TOTAL Sales to Ultimate Consumers	11 411 689	12 699 770	142 449	168 832	7 203	6 887
11	(447) Sales for Resale						
12	TOTAL Sales of Electricity	11 411 689 *	12 699 770	142 449 **	168 832	7 203	6 887
13	Other Operating Revenues						
14	(450) Forfeited Discounts						
15	(451) Miscellaneous Service Revenues	3 006	960				
16	(453) Sales of Water and Water Power						
17	(454) Rent from Electric Property	2 385	1 217				
18	(455) Interdepartmental Rents						
19	(456) Other Electric Revenues	2 221	4 753				
20							
21							
22							
23							
24	TOTAL Other Operating Revenues	7 612	6 930				
25	TOTAL Electric Operating Revenues	11 419 301	12 706 700				

*Includes \$ -0- unbilled revenues.

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

*** 449 Overrecovery - Purchased Electricity

Name of Respondent FERNANDINA BEACH FLORIDA PUBLIC UTILITIES CO.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_83
--	---	--------------------------------	----------------------------------

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>
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 <i>(Enter Total of lines 4 thru 11)</i>		
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 <i>(Enter Total of lines 14 thru 18)</i>		
20	TOTAL Power Production Expenses—Steam Power <i>(Enter Total of lines 12 and 19)</i>		
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 <i>(Enter Total of lines 23 thru 31)</i>		
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 <i>(Enter Total of lines 34 thru 38)</i>		
40	TOTAL Power Production Expenses—Nuclear Power <i>(Enter Total of lines 32 and 39)</i>		
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 <i>(Enter Total of lines 43 thru 48)</i>		

Name of Respondent FERNANDINA BEACH FLORIDA PUBLIC UTILITIES CO.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>83</u>
--	---	--------------------------------	---

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>
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 <i>(Enter Total of lines 52 thru 56)</i>		
58	TOTAL Power Production Expenses—Hydraulic Power <i>(Enter Total of lines 49 and 57)</i>		
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	351	(1 348)
65	(550) Rents		
66	TOTAL Operation <i>(Enter Total of lines 61 thru 65)</i>	502	(1 348)
67	Maintenance		
68	(551) Maintenance Supervision and Engineering		
69	(552) Maintenance of Structures		
70	(553) Maintenance of Generating and Electric Plant	946	1 524
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	956	535
72	TOTAL Maintenance <i>(Enter Total of lines 68 thru 71)</i>	1 902	2 059
73	TOTAL Power Production Expenses—Other Power <i>(Enter Total of lines 66 and 72)</i>	2 404	711
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	8 849 278	10 290 154
76	(556) System Control and Load Dispatching		
77	(557) Other Expenses		
78	TOTAL Other Power Supply Expenses <i>(Enter Total of lines 75 thru 77)</i>	8 849 278	10 290 154
79	TOTAL Power Production Expenses <i>(Enter Total of lines 20, 40, 58, 73, and 78)</i>	8 851 682	10 290 865
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering		
83	(561) Load Dispatching		
84	(562) Station Expenses	11 272	17 496
85	(563) Overhead Line Expenses		
86	(564) Underground Line Expenses		
87	(565) Transmission of Electricity by Others		
88	(566) Miscellaneous Transmission Expenses		2
89	(567) Rents		
90	TOTAL Operation <i>(Enter Total of lines 82 thru 89)</i>	11 272	17 498
91	Maintenance		
92	(568) Maintenance Supervision and Engineering		
93	(569) Maintenance of Structures		
94	(570) Maintenance of Station Equipment	3 439	8 180
95	(571) Maintenance of Overhead Lines	780	15 947
96	(572) Maintenance of Underground Lines		
97	(573) Maintenance of Miscellaneous Transmission Plant	220	52
98	TOTAL Maintenance <i>(Enter Total of lines 92 thru 97)</i>	4 439	24 179
99	TOTAL Transmission Expenses <i>(Enter Total of lines 90 and 98)</i>	15 711	41 677
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	35 277	31 769
103	(581) Load Dispatching		

Name of Respondent FERNANDINA BEACH FLORIDA PUBLIC UTILITIES CO.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1983
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	291		
106	(583) Overhead Line Expenses	2 835	3 604	
107	(584) Underground Line Expenses	986		
108	(585) Street Lighting and Signal System Expenses	871	1 010	
109	(586) Meter Expenses	36 175	35 583	
110	(587) Customer Installations Expenses	14 391	11 448	
111	(588) Miscellaneous Distribution Expenses	25 753	19 855	
112	(589) Rents	392		
113	TOTAL Operation (Enter Total of lines 102 thru 112)	116 971	103 269	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	11 470	10 022	
116	(591) Maintenance of Structures	1 569	3 824	
117	(592) Maintenance of Station Equipment	7 629	13 415	
118	(593) Maintenance of Overhead Lines --	129 788	123 567	
119	(594) Maintenance of Underground Lines	22 916	31 162	
120	(595) Maintenance of Line Transformers	3 871	16 919	
121	(596) Maintenance of Street Lighting and Signal Systems	7 385	4 481	
122	(597) Maintenance of Meters	944	1 917	
123	(598) Maintenance of Miscellaneous Distribution Plant	5 023	3 302	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	190 595	208 609	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	307 566	311 878	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	21 507	18 783	
129	(902) Meter Reading Expenses	19 397	22 386	
130	(903) Customer Records and Collection Expenses	102 688	92 742	
131	(904) Uncollectible Accounts	21 973	19 669	
132	(905) Miscellaneous Customer Accounts Expenses	8 221	7 948	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	173 786	161 528	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	11 793	24 038	
137	(908) Customer Assistance Expenses	36 388	21 997	
138	(909) Informational and Instructional Expenses	24 526	9 217	
139	(910) Miscellaneous Customer Service and Informational Expenses	665	100	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	73 372	55 352	
141	6. SALES EXPENSES			
142	Operation			
143	(911) Supervision		371	
144	(912) Demonstrating and Selling Expenses	1 143	1 068	
145	(913) Advertising Expenses	1 253	1 167	
146	(916) Miscellaneous Sales Expenses	100		
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	2 496	2 606	
148	7. ADMINISTRATIVE AND GENERAL EXPENSES			
149	Operation			
150	(920) Administrative and General Salaries	75 503	66 182	
151	(921) Office Supplies and Expenses	17 305	17 992	
152	(Less) (922) Administrative Expenses Transferred—Cr.	26 829	29 878	
153	(923) Outside Services Employed	63 553	31 620	
154	(924) Property Insurance	3 230	2 812	
155	(925) Injuries and Damages	20 790	6 580	
156	(926) Employee Pensions and Benefits	45 947	44 556	

Name of Respondent FERNANDINA BEACH FLORIDA PUBLIC UTILITIES CO.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>83</u>
--	---	--------------------------------	---

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>
157	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
158	(927) Franchise Requirements		
159	(928) Regulatory Commission Expenses	1 276	2 060
160	(Less) (929) Duplicate Charges—Cr.		
161	(930.1) General Advertising Expenses	1 068	1 252
162	(930.2) Miscellaneous General Expenses	18 376	14 789
163	(931) Rents	587	568
164	TOTAL Operation <i>(Enter Total of lines 150 thru 163)</i>	220 806	158 533
165	Maintenance		
166	(932) Maintenance of General Plant	9 901	8 066
167	TOTAL Administrative and General Expenses <i>(Enter Total of lines 164 thru 166)</i>	230 707	166 599
168	TOTAL Electric Operation and Maintenance Expenses <i>(Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)</i>	9 655 320	11 030 505

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

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

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

3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	10-30-83
2. Total Regular Full-Time Employees (Equivalent Employees from Joint Functions - 5)	32
3. Total Part-Time and Temporary Employees	2
4. Total Employees	34

Name of Respondent FERNANDINA BEACH FLORIDA PUBLIC UTILITIES CO.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_83
--	---	--------------------------------	----------------------------------

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

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

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

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

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

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

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

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

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant				
2	Steam Production Plant				
3	Nuclear Production Plant				
4	Hydraulic Production Plant—Conventional				
5	Hydraulic Production Plant—Pumped Storage				
6	Other Production Plant	13 174			13 174
7	Transmission Plant	50 512			50 512
8	Distribution Plant	202 294			202 294
9	General Plant	15 161			15 161
10	Common Plant—Electric				6 513*
11	TOTAL	281 141			287 654

B. Basis for Amortization Charges

*Not Allocated on Pages 114 and 115.

*Not Included on Page 213, Line 3.

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

As of December 31, 1983, or Fiscal Year Ended _____, 198_.

	<u>Amounts</u>
<u>Plant (Intrastate Only) (000 omitted)</u>	
Plant in Service*	\$19,191
Construction Work in Progress	78
Plant Acquisition Adjustment	
Plant Held for Future Use	
Materials and Supplies	439
Less:	
Depreciation and Amortization Reserves*	5,203
Contributions In Aid of Construction	
Net Book Costs	\$14,505
<u>Revenues and Expenses (Intrastate Only) (000 omitted)</u>	
Operating Revenues	\$24,403
Depreciation and Amortization Expenses*	592
Income Taxes	645
Other Taxes	350
Other Operating Expenses	21,502
Total Operating Expenses	23,089
Net Operating Income	1,314
Other Income	**
Other Deductions	584
Net Income	\$ 730
<u>Customers (Intrastate Only)</u>	
Residential - Yearly Average	14,022
Commercial - Yearly Average	2,244
Industrial - Yearly Average	7
Others - Yearly Average	213
Total	16,486
<u>Other Statistics (Intrastate Only)</u>	
Average Annual Residential Use - KWH	10,460
Average Residential Cost Per KWH	7.49c
Average Residential Monthly Bill	\$65.26
Gross Plant Investment Per Customer	\$1,195

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

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 1983, 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:

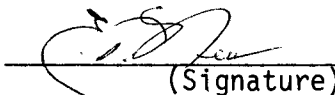
Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

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


(Signature)

4/30/84
(Date)

E. T. Neun, Vice Pres. & Treas.
(Name and Title of Chief
Financial Officer)


(Signature)

4/30/84
(Date)

EXECUTIVE SUMMARY

Supplement
to
Annual Report
of

FLORIDA PUBLIC UTILITIES COMPANY
Company Name

For the Year
1983

TABLE OF CONTENTS

		<u>Page</u>
PART I	Telephone Numbers	1
	a. Corporate	
	b. Officers	
	c. Directors	
PART II	Company Data	2
PART III	Corporate Records	4
PART IV	Parent/Affiliate Organization Charts	5
PART V	Departmental Director (Employees who contact FPSC and organization charts)	6

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.	Assist. Secretary & Asst. Treas.	(305) 832-2461
9. Darryl L. Troy	Assist. Secretary & Asst. Treas.	(305) 832-2461
10.		

DIRECTOR(S)

<u>Name</u>	<u>Title</u>	<u>Number</u>
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.		
6. Gordon O. Jerauld	Senior Vice President	(305) 832-2461
7. Edward J. Patterson	President	(305) 832-2461
8. Robert L. Terry	Chairman of the Board	(305) 832-2461
9.		
10.		

PART II - COMPANY PROFILE

Please provide a brief narrative company profile which would cover the following areas:

- A. Brief Company History
- B. Operating Territory
- C. Major Goals and Objectives
- D. Major Operating Divisions and Functions
- E. Affiliates and Relationships
- F. Current and Projected Growth Patterns

- 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 32,000 customers within a 230 square mile area of eastern Palm Beach County. The Sanford division, located in the heart of central Florida, services 5,700 customers in Seminole County. Serving 3,900 customers, the DeLand division lies in western Volusia County.

The Marianna division, located in the panhandle of Florida, serves 9,300 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 7,400 and 3,400 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

PART II - COMPANY PROFILE (continued)

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	1% Annual	2% Annual
Fernandina Beach - Electric	5% Annual	4% Annual
Fernandina Beach - Water	3% Annual	3% Annual
Gas Operations	3% Annual	3% 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:

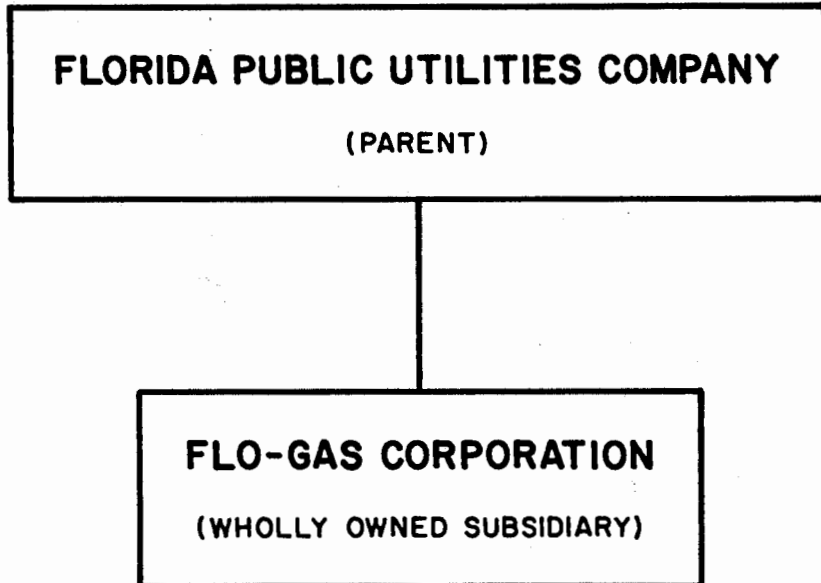
Each divisional office has on file records limited to individual divisional operations. The General Office in West Palm Beach contains the general corporate accounting records for Company-wide operations.

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, 1983



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

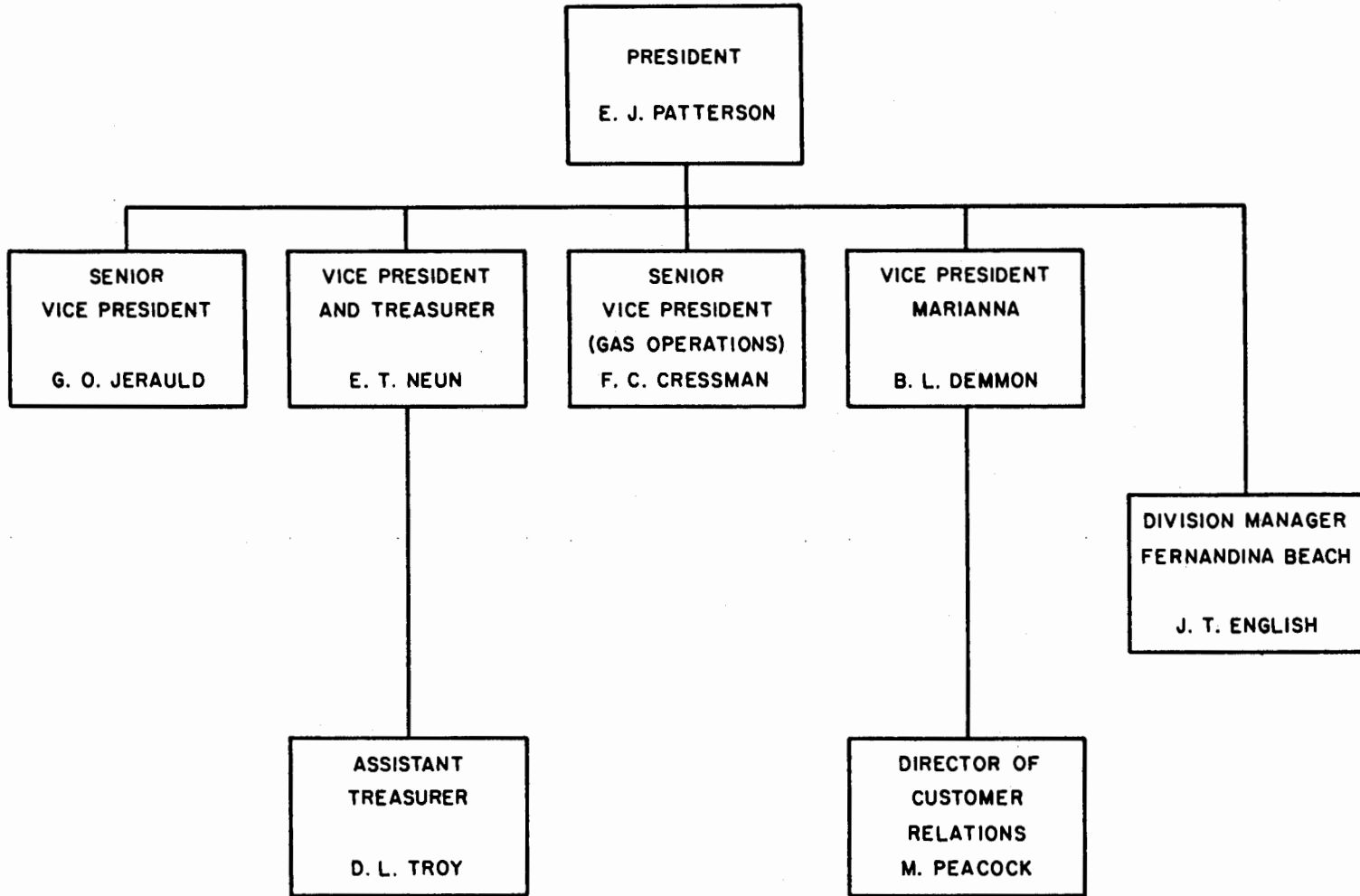
NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept/Div/Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPARTMENT MOST OFTEN CONTACTED
Frank C. Cressman	Senior V. Pres.	Gas Operations	E. J. Patterson	Engineering 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 6)

Current as of: December 31, 1983

FLORIDA PUBLIC UTILITIES COMPANY



FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
REPORT OF DEPRECIATION DATA
(Rule 25-6.436(8))
1983

Plant Acct.	PLANT IN SERVICE (\$)						RESERVE (\$)								
	Beginning Balance	Additions	Adjustments	Transfers	Retirements	Ending Balance	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Adjustments	Transfers	Reclassi- fications	Ending Balance
330	1 837 00					1 837 00									
331	4 832 57					4 832 57	3 375 00		144 00						3 519 00
332	61 479 22					61 479 22	45 661 14		1 908 00						47 569 14
333	98 267 29					98 267 29	21 048 00		3 240 00						24 288 00
334	66 032 57				3 949 11	62 083 46	7 156 00	3 949 11	2 151 00						5 357 89
335	374 98					374 98	19 07		12 00						31 07
341	3 236 06					3 236 06	1 184 00		60 00						1 244 00
360	7 941 07					7 941 07	421 48		24 00						445 48
361	748 49					748 49									
362	498 499 02					498 499 02	160 831 13		15 456 00						176 287 13
364	1 697 004 84	98 965 70			11 283 10	1 784 687 44	629 963 78	11 283 10	72 630 00	8 033 05	6 727 28				692 616 45
365	2 502 013 53	100 518 73		(6 119 95)	12 854 80	2 583 557 51	629 299 50	12 854 80	78 229 00	7 777 27	7 936 72		(15 81)		694 498 44
366	9 707 47	128 03				9 835 50	320 00		217 00						537 00
367	43 449 20	4 161 94			554 20	47 056 94	2 986 98	554 20	1 149 00						3 581 78
368	1 803 085 82	120 797 41		6 119 95	9 822 25	1 920 180 93	442 926 59	9 822 25	59 069 00	1 389 00	1 257 00		15 81		492 321 15
369	693 071 56	54 472 81			12 478 47	735 065 90	111 125 31	12 478 47	23 392 00	1 632 00	1 341 00				122 329 84
370	518 294 91	28 387 13			1 301 79	545 380 25	178 435 59	1 301 79	19 578 00		203 00				196 508 80
371	106 033 94	12 352 46			5 184 86	113 201 54	(500 90)	5 184 86	5 228 00	1 537 00	1 031 00				48 24
373	125 648 34	4 743 09			2 730 78	127 660 65	37 968 03	2 730 78	5 822 00	202 00	32 00				41 229 25
389	2 822 29					2 822 29									
390	26 893 57					26 893 57	9 431 78		648 00						10 079 78
391	26 625 71	1 478 50			1 030 97	27 073 24	93 24	1 030 97	776 00	150 00					(11 73)
392	293 507 48	10 733 60			5 425 89	298 815 19	152 029 39	5 425 89	27 890 93	1 896 00					176 390 43
393	17 342 51					17 342 51	2 737 11		636 00						3 373 11
394	21 855 07	3 389 60			1 460 57	23 784 10	6 104 37	1 460 57	908 00	20 00					5 571 80
395	12 455 17					12 455 17	5 214 00		384 00						5 598 00
396	12 319 86	14 018 13				26 337 99	1 637 81		708 00						2 345 81
397	55 756 48					55 756 48	24 772 73		4 236 00						29 008 73
398	2 586 70					2 586 70	542 62		60 00						602 62
8 713 722 72	454 147 13				68 076 79	9 099 793 06	2 474 783 75	68 076 79	324 555 93	22 636 32	18 528 00				2 735 371 21

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

FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 REPORT OF DEPRECIATION DATA
 (Rule 25-6.436(8))
 1983

Plant Acct.	PLANT IN SERVICE (\$)						RESERVE (\$)							Reclassifications	Ending Balance	
	Beginning Balance	Additions	Adjustments	Transfers	Retirements	Ending Balance	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Adjustments	Transfers			
340	2 235 32					2 235 32										
341	13 153 79					13 153 79	5 068 04		660 00							5 728 04
342	4 649 20					4 649 20	1 507 05		228 00							1 735 05
343	213 450 97					213 450 97	74 419 60		10 668 00							85 087 60
344	28 486 08					28 486 08	11 355 26		1 428 00							12 783 26
346	3 830 31				500 00	3 330 31	524 85	500 00	190 00							214 85
350	46 441 47			28 206 20		74 647 67	673 00		640 00			849 95				2 162 95
352	17 303 44					17 303 44	6 411 95		312 00							6 723 95
353	637 155 13					637 155 13	223 953 21		11 868 00							235 821 21
354	245 176 02					245 176 02	91 774 57		4 056 00							95 830 57
355	674 515 87			74 358 40		748 874 27	131 239 25		22 132 00			9 077 92				162 449 17
356	405 499 15			67 711 21		473 210 36	126 705 10		11 468 00			6 387 22				144 560 32
359	1 960 55					1 960 55	1 188 93		36 00							1 224 93
360	38 371 60			(28 206 20)		10 165 40	1 328 00		212 00			(849 95)				690 05
361	16 512 73					16 512 73	8 230 99		252 00							8 482 99
362	903 074 60	2 215 72				905 290 32	190 484 82		24 824 00							215 308 82
364	756 356 50	117 350 70		(74 358 40)	15 026 17	784 322 63	171 975 63	15 026 17	26 051 00	4 552 81	2 799 83	(9 077 92)				175 675 52
365	1 057 204 89	88 833 02		(67 711 21)	19 180 24	1 059 146 46	177 111 41	19 180 24	31 772 00	4 870 79	3 259 53	(6 387 22)				184 927 21
366	89 980 99	24 662 96		263 43		114 907 38	2 480 53		2 115 00			3 00				4 598 53
367	562 960 53	50 758 34			3 534 48	610 184 39	86 903 91	3 534 48	17 253 00							100 622 43
368	1 410 317 14	179 719 63			11 002 71	1 579 034 06	284 176 07	11 002 71	42 809 00	1 094 40	2 166 96					314 909 80
369	592 647 94	96 205 57			11 470 18	677 383 33	89 141 32	11 470 18	23 103 00	429 00	722 00					100 481 14
370	622 487 89	70 386 52			309 49	692 564 92	217 566 90	309 49	20 179 00		105 00					237 331 41
371	71 225 65	7 565 74			3 371 60	75 419 79	18 507 95	3 371 60	6 556 00	53 00	297 00					21 448 35
373	121 613 83	13 355 80			2 564 14	132 405 49	35 809 77	2 564 14	7 168 00							40 413 63
389	20 474 92					20 474 92										
390	243 879 95	9 694 35			700 00	252 874 30	72 107 97	700 00	4 491 00		1 128 00					74 770 97
391	28 974 27	229 72			885 56	28 318 43	4 670 66	885 56	948 00	50 00						4 783 10
392	207 759 26	39 230 35			12 897 52	233 572 09	121 904 49	12 897 52	22 809 09	3 101 00		(520 00)				134 397 06
393	23 218 52					23 738 52	1 435 27		637 00			520 00				2 592 27
394	22 827 37	3 174 04				26 001 41	5 756 21		783 00							6 539 21
395	19 993 41	2 279 35				22 272 76	5 330 21		574 00							5 904 21
396	63 672 30					63 672 30	10 748 98		6 240 00	265 00						17 253 98
397	29 228 07					29 228 07	9 502 78		1 428 00							10 930 78
398	2 604 29					2 604 29	762 10		60 00							822 10
<hr/>																
9 199 243 95	705 661 81			263 43	81 442 09	9 823 727 10	2 190 756 78	81 442 09	303 950 09	14 416 00	10 478 32		3 00			2 417 205 46

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