



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: January 6, 2004
TO: Division of Economic Regulation (Slemkiewicz)
FROM: Division of Auditing and Safety (Vandiver)
RE: **Docket No.** 030438-EI; **Company Name:** Florida Public Utilities Company -
Electric Division; **Audit Purpose:** Rate Case Audit;
Audit Control No. 03-274-4-1

On December 18, 2003, I forwarded to you the final audit report for the utility stated above. Please remove the existing pages 51 and 52 of the audit reported dated December 15, 2003 that was provided to you. Attached are replacements for pages 51 and 52, please insert these documents into your copy of the audit report.

I am sending a copy of this memo with the revised pages of the audit report to all the persons who received a copy of the original audit report.

Thank you.

DNV/jcp
Attachments

cc: Division of Auditing and Safety (Hoppe, District Offices, File Folder)
Division of the Commission Clerk and Administrative Services (2)
Division of Competitive Markets and Enforcement (Harvey)
Office of Public Counsel
Office of General Counsel

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DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

Florida Public Utilities Company
 Consolidated Electric Rate Case
 AUDIT DOCUMENT/RECORD REQUEST No. 56
 Plant - Actual Through 11/30/03, Estimated December 2003

a.	b.	c.	d.	e.	f.	g.	h.	i.	j.
	MFR ACCOUNT	PROJECTED 2003	G/L THROUGH 8/31/03	REMAINING	9/1/03 THROUGH 11/30/03	REMAINING	ESTIMATED DECEMBER 2003	2003 PROJECTED (SHORT) / OVER FROM MFR	EXPLANATION OF MAJOR (SHORT)/OVER
	NORTHEAST FLORIDA								
1	3656	89,000	11,037	77,963	3,323	74,640	2,000	(72,640)	Lower than anticipated activity for Overhead Utilities on Revenue Producing projects.
2	3662	381,000	63,517	317,483	112,075	205,408	18,500	(186,908)	Expenditures deferred until 2004. Includes contributions of \$40,500 for project with minimal expenditures in 2003 and substantial expenditures in 2004.
3	3672	495,000	109,320	385,680	(4,840)	390,520	107,000	(283,520)	Lower than anticipated activity for Overhead Utilities on Revenue Producing projects and Expenditures deferred until 2004. Includes contributions of \$56,700 for projects with minimal expenditures in 2003 and substantial expenditures in 2004.
4	3681	43,000	6,993	36,007	26,905	9,102	4,500	(4,602)	Lower than anticipated activity
5	370	119,000	59,786	59,214	4,109	55,105	20,000	(35,105)	Lower than anticipated purchases
6	390	27,000	3,439	23,561	-	23,561	-	(23,561)	Lower than anticipated purchases
7	3913	16,000	-	16,000	9,312	6,688	3,688	(3,000)	Lower than anticipated non-specific purchases
8	3923	120,000	-	120,000	-	120,000	-	(120,000)	Deferred until February 2004
9	3942	18,000	4,304	13,696	-	13,696	3,000	(10,696)	Lower than anticipated need for tools
10	399	5,000	-	5,000	-	5,000	5,000	-	

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	ACCOUNT	MFR PROJECTED 2003	G/L THROUGH 8/31/03	REMAINING	9/1/03 THROUGH 11/30/03	REMAINING	ESTIMATED DECEMBER 2003	2003 PROJECTED (SHORT) / OVER FROM MFR	EXPLANATION OF MAJOR (SHORT)/OVER
	NORTHWEST FLORIDA								
11	3646	141,600	75,731	65,869	23,773	42,096	15,000	(27,096)	Lower than anticipated activity for Overhead Utilities on Revenue Producing projects.
12	3647	159,800	52,082	107,718	50,027	57,691	69,900	12,209	Higher than anticipated activity on blanket lrs
13	3648	125,600	39,012	86,588	12,506	74,082	32,000	(42,082)	Lower than anticipated activity on blanket lrs
14	3656	99,600	44,249	55,351	11,710	43,641	8,300	(35,341)	Lower than anticipated activity on blanket lrs
15	3657	200,400	46,600	153,800	65,392	88,408	72,200	(16,208)	Lower than anticipated activity on blanket lrs
16	3681	180,900	117,120	63,780	34,863	28,917	20,000	(8,917)	Lower than anticipated purchases
17	3711	70,800	41,869	28,931	20,855	8,076	4,000	(4,076)	Lower than anticipated activity on blanket lrs
18	3913	175,000	3,015	171,985	9,354	162,631	53,688	(108,943)	Deferred until 2004

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