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June 24, 1996

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
Room 110, Easley Building
2540 Shumard Oak Blvd.
Tallahassee, FL 32301

HAND DELIVERY

Re: Florida Public Utilities Company; Docket No. 960001-EI

Dear Ms. Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company in connection with the hearings scheduled to begin August 29, 1996 in this docket are an original and 15 copies of the Petition for Approval of Florida Public Utilities Company's Proposed Fuel Adjustment Charges.

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

Thank you for your assistance.

Yours very truly,

Norman H. Horton, Jr.
Norman H. Horton, Jr.

- ACK
- AFA 2
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG Buss
- LEG 1
- LIN 3
- OPC _____
- RCH _____
- SEC 1
- WAS _____
- OTH _____

NHH/alb
Enclosures
cc: Parties of Record
Mr. George Bachman

DOCUMENT NUMBER-DATE
06735 JUN 24 86
FPSC-RECORDS/REPORTING

Petition
DOCUMENT NUMBER-DATE
06734 JUN 24 86
FPSC-RECORDS/REPORTING

RECEIVED & FILED
[Signature]
FPSC-BUREAU OF RECORDS

ORIGINAL
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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 960001-EI
CONTINUING SURVEILLANCE AND REVIEW OF
FUEL COST RECOVERY CLAUSES OF ELECTRIC UTILITIES

Direct Testimony of
George M. Bachman
On Behalf of
Florida Public Utilities Company

- 1 Q. Please state your name and business address.
2 A. George M. Bachman, 401 South Dixie Highway, West Palm Beach, FL
3 33401.
4 Q. By whom are you employed?
5 A. I am employed by Florida Public Utilities Company.
6 Q. Have you previously testified in this Docket?
7 A. Yes.
8 Q. What is the purpose of your testimony at this time?
9 A. I will briefly describe the basis for the computations that
10 were made in the preparation of the various Schedules that we
11 have submitted in support of the October 1996 - March 1997 fuel
12 cost recovery adjustments for our two electric divisions. In
13 addition, I will advise the Commission of the projected
14 differences between the revenues collected under the levelized
15 fuel adjustment and the purchased power costs allowed in
16 developing the levelized fuel adjustment for the period
17 April 1996 - September 1996 and to establish a "true-up" amount
18 to be collected or refunded during October 1996 - March 1997
19 Q. Were the schedules filed by your Company completed under your
20 direction?
21

DOCUMENT NUMBER-DATE

06735 JUN 24 88

FPSC-RECORDS/REPORTING

1 A. Yes.

2 Q. Which of the Staff's set of schedules has your company
3 completed and filed?

4 A. We have filed Schedules E1, E1A, E1-B, E1B-1, E2, E7, E8 and
5 E10 for Marianna and Fernandina Beach. They are included in
6 Composite Prehearing Identification Number GMB-3.
7 These schedules support the calculation of the levelized fuel
8 adjustment factor for October 1996 - March 1997. Schedule E1-B
9 shows the Calculation of Purchased Power Costs and Calculation
10 of True-Up and Interest Provision for the period
11 April 1996 - September 1996 based on 2 Months Actual and 4
12 Months Estimated data.

13 Q. In derivation of the projected cost factor for the October 1996
14 - March 1997 period, did you follow the same procedures that
15 were used in the prior period filings?

16 A. Yes.

17 Q. Why has the GSLD rate class for Fernandina Beach been excluded
18 from these computations?

19 A. Demand and other purchased power costs are assigned to the GSLD
20 rate class directly based on their actual CP KW and their
21 actual KWH consumption. That procedure for the GSLD class has
22 been in use for several years and has not been changed herein.
23 Costs to be recovered from all other classes is determined
24 after deducting from total purchased power costs those costs
25 directly assigned to GSLD.

26 Q. How will the demand cost recovery factors for the other rate
27 classes be used?

1 A. The demand cost recovery factors for each of the RS, GS, GSD
2 and OL-SL rate classes will become one element of the total
3 cost recovery factor for those classes. All other costs of
4 purchased power will be recovered by the use of the levelized
5 factor that is the same for all those rate classes. Thus the
6 total factor for each class will be the sum of the respective
7 demand cost factor and the levelized factor for all other
8 costs.

9 Q. Please address the calculation of the total true-up amount to
10 be collected or refunded during the October 1996 - March 1997
11 period.

12 A. We have determined that at the end of September 1996 based on
13 two months actual and four months estimated, we will have
14 under-recovered \$450,909 in purchased power costs in our
15 Marianna division. Based on estimated sales for the period
16 October 1996 - March 1997, it will be necessary to add .35148¢
17 per KWH to collect this under-recovery.

18 In Fernandina Beach we will have under-recovered \$251,508 in
19 purchased power costs. This amount will be collected at
20 .22790¢ per KWH during the October 1996 - March 1997 period.

21 Page 3 and 12 of Composite Prehearing Identification Number
22 GMB-3 provides a detail of the calculation of the true-up
23 amounts.

24 Q. Looking back upon the October 1995 - March 1996 period, what
25 were the actual End of Period - True-Up amounts for Marianna
26 and Fernandina Beach, and their significance, if any?

27 A. The Marianna Division experienced an under-recovery of \$174,082
28 and Fernandina Beach Division under-recovered \$102,872. The

1 amounts both represent fluctuations of less than 10% from the
2 total fuel charges for the period and are not considered
3 significant variances from projections.

4 Q. What are the final remaining true-up amounts for the period
5 October 1995 through March 1996 for both divisions?

6 A. In Marianna the final remaining true-up amount was an under-
7 recovery of \$305,558. The final remaining true-up amount for
8 Fernandina Beach was an under-recovery of \$155,552.

9 Q. What are the estimated true-up amounts for the period of April
10 1996 through September 1996?

11 A. In Marianna, there is an estimated under-recovery of \$145,351.
12 Fernandina Beach has an estimated under-recovery of \$95,956.

13 Q. What will the total fuel adjustment factor, excluding demand
14 cost recovery, be for both divisions for the period
15 October 1996 - March 1997?

16 A. In Marianna the total fuel adjustment factor as shown on Line
17 33, Schedule E1, is 2.995¢ per KWH. In Fernandina Beach the
18 total fuel adjustment factor for "other classes", as shown on
19 Line 43, Schedule E1, amounts to 3.252¢ per KWH.

20 Q. Please advise what a residential customer using 1,000 KWH will
21 pay for the period October 1996 - March 1997 including base
22 rates (which include revised conservation cost recovery
23 factors) and fuel adjustment factor and after application of a
24 line loss multiplier.

25 A. In Marianna a residential customer using 1,000 KWH will pay
26 \$72.08, a decrease of \$1.60 from the previous period. In
27 Fernandina Beach a customer will pay \$71.63, an increase of
28 \$4.29 from the previous period.

1 Q. Does this conclude your testimony?

2 A. Yes.

3 Disk 19

4 gmbtest6.96

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7

PROJECTION FILINGS
OCTOBER 1996 - MARCH 1997

Schedule E1	Fuel and Purchased Power Cost Recovery Clause Calculation
Schedule E1-A	Calculation of True-Up Surcharge
Schedule E1-B	Calculation of Purchased Power Costs and Calculation of True-Up and Interest Provision
Schedule E-1B-1	Comparison of Estimated/Actual Versus Original Projections of the Fuel and Purchased Power Cost Recovery Factor
Schedule E2	Fuel and Purchased Power Cost Recovery Clause Calculation
Schedule E7	Purchased Power
Schedule E8	Purchased Power Energy Payment to Qualifying Facilities
Schedule E10	Residential Bill Comparison

FLORIDA PUBLIC UTILITIES COMPANY
 FUEL AND PURCHASED POWER
 COST RECOVERY CLAUSE CALCULATION

SCHEDULE E1
 PAGE 1 OF 3

ESTIMATED FOR THE PERIOD: OCTOBER 1996 - MARCH 1997

FERNANDINA BEACH DIVISION

	(a)	(b)	(c)
	DOLLARS	MWH	CENTS/KWH
1 Fuel Cost of System Net Generation (E3)			
2 Nuclear Fuel Disposal Costs (E2)			
3 Coal Car Investment			
4 Adjustments to Fuel Cost			
5 TOTAL COST OF GENERATED POWER (LINE 1 THRU 4)	0	0	0.00000
6 Fuel Cost of Purchased Power (Exclusive of Economy) (E7)	2,773,610	150,331	1.84500
7 Energy Cost of Sched C & X Econ Purch (Broker) (E8)			
8 Energy Cost of Other Econ Purch (Non-Broker) (E9)			
9 Energy Cost of Sched E Economy Purch (E9)			
10 Demand & Non Fuel Cost of Purch Power (E2)	4,108,721	150,331	2.73312
10a Demand Costs of Purchased Power	2,526,204 *		
10b Non-fuel Energy & Customer Costs of Purchased Power	1,582,517 *		
11 Energy Payments to Qualifying Facilities (E8a)	0	0	0.00000
12 TOTAL COST OF PURCHASED POWER (LINE 6 THRU 11)	6,882,331	150,331	4.57812
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)	6,882,331	150,331	4.57812
14 Fuel Cost of Economy Sales (E6)			
15 Gain on Economy Sales (E6)			
16 Fuel Cost of Unit Power Sales (SL2 Parpts) (E6)			
17 Fuel Cost of Other Power Sales			
18 TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19 Net Inadvertent Interchange			
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	6,882,331	150,331	4.57812
21 Net Unbilled Sales	(239,069) *	(5,222)	-0.16335
22 Company Use	8,057 *	176	0.00551
23 T & D Losses	412,946 *	9,020	0.28215
24 SYSTEM MWH SALES	6,882,331	146,357	4.70243

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

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FLORIDA PUBLIC UTILITIES COMPANY
 FUEL AND PURCHASED POWER
 COST RECOVERY CLAUSE CALCULATION

SCHEDULE E1
 PAGE 2 OF 3

ESTIMATED FOR THE PERIOD: OCTOBER 1996 - MARCH 1997

FERNANDINA BEACH DIVISION

	(a)	(b)	(c)
	DOLLARS	MWH	CENTS/KWH
25 Wholesale MWH Sales			
26 Jurisdictional MWH Sales	6,682,331	146,357	4.70243
26a Jurisdictional Loss Multiplier	1.00000	1.00000	
27 Jurisdictional MWH Sales Adjusted for Line Losses	6,682,331	146,357	4.70243
27a GSLD MWH Sales		36,000	
27b Other Classes MWH Sales		110,357	
27c GSLD CP KW		126,000 *	
28 GPIF **			
29 TRUE-UP (OVER) UNDER RECOVERY **	251,508	146,357	0.17185
30 TOTAL JURISDICTIONAL FUEL COST	7,133,839	146,357	4.87427
30a Demand Purchased Power Costs (Line 10a)	2,526,204 *		
30b Non-demand Purchased Power Costs (Lines 6 + 10b + 11)	4,356,127 *		
30c True up Over/Under Recovery (Line 29)	251,508 *		
APPORTIONMENT OF DEMAND COSTS			
31 Total Demand Costs (Line 30a)	2,526,204		
32 GSLD Portion of Demand Costs (Line 30a) Including Line Losses (Line 27c x \$6.16)	778,680	126,000 (KW)	\$6.16 /KW
33 Balance to Other Classes	1,747,524	110,357	1.58382
APPORTIONMENT OF NON-DEMAND COSTS			
34 Total Non-demand Costs (Line 30b)	4,356,127		
35 Total KWH Purchased (Line 12)		150,331	
36 Average Cost per KWH Purchased			2.89789
37 Average Cost Adjusted for Line Losses (Line 36 x 1.03)			2.98462
38 GSLD Non-demand Costs (Line 27a x Line 37)	1,075,652	36,000	2.98792
39 Balance to Other Classes	3,280,475	110,357	2.97260

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

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FLORIDA PUBLIC UTILITIES COMPANY
FUEL AND PURCHASED POWER
COST RECOVERY CLAUSE CALCULATION

SCHEDULE E1
PAGE 3 OF 3

ESTIMATED FOR THE PERIOD: OCTOBER 1996 - MARCH 1997

FERNANDINA BEACH DIVISION

	(a)	(b)	(c)
	DOLLARS	MWH	CENTS/KWH
GSLD PURCHASED POWER COST RECOVERY FACTORS			
40a Total GSLD Demand Costs (Line 32)	778,680	126,000 (KW)	\$6.18 /KW
40b Revenue Tax Factor			1.01609
40c GSLD Demand Purchased Power Factor Adjusted for Taxes & Rounded			\$6.28 /KW
40d Total Current GSLD Non-demand Costs (Line 38)	1,075,602	36,000	2.98792
40e Total Non-demand Costs Including True-up	1,075,602	36,000	2.98792
40f Revenue Tax Factor			1.01609
40g GSLD Non-demand Costs Adjusted for Taxes & Rounded			3.03600

OTHER CLASSES PURCHASED POWER COST RECOVERY FACTORS			
41a Total Demand & Non-demand Purchased Power Costs of Other Classes (Line 33 - 39)	5,027,999	110,357	4.55612
41b Less: Total Demand Cost Recovery	1,747,524 ***		
41c Total Other Costs to be Recovered	3,280,475	110,357	2.97260
41d Other Classes' Portion of True-up (Line 30c)	251,506	110,357	0.22790
41e Total Demand & Non-demand Costs Including True-up	3,531,983	110,357	3.20051
42 Revenue Tax Factor			1.01009
43 Other Classes Purchased Power Factor Adjusted for Taxes & Rounded			3.252

With Line Losses:

44	Rate Schedule	Rate	Multplier	Levelized Charge for Other Charges		Levelized Charge for Demand Charges		Levelized Adjustm
45	RS	522	1.0000	3.252	*	1.909	=	5.161
46	GS	541	1.0000	3.252	*	2.012	=	5.264
47	GSD	551	1.0000	3.252	*	1.043	=	4.295
48	OL	531,532,533,534,535, 536,537 and 538	1.0000	3.252	*	0.613	=	3.865
49	SL,CSL	571,572,573,585, 586,587,588 and 591	1.0000	3.252	*	0.613	=	3.865

*** Calculation of Demand Cost Recovery

53	Rate Schedule	Rate Class	Estimated KWht	Demand Cost Recovery Factor	12 CP ALLOC*	Demand Cost Recovery
54	RS	522-1	62,678,340	\$0.01879	67.61%	\$1,161,500
55	GS	541-3,541-7	8,603,684	\$0.01980	9.75%	\$170,384
56	GSD	551-6	38,121,098	\$0.01026	22.38%	\$391,096
57	OL,SL,CSL	571,572,573,585, 586,587,588 and 591	753,504	\$0.00603	0.26%	\$4,544

Total Demand Cost Recovery

\$1,747,524

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* Last rate case, Docket No. 881056-E1, 12cp and 1/13 Allocator

FLORIDA PUBLIC UTILITIES COMPANY

Schedule E1-A

**CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
APRIL 1996 - SEPTEMBER 1996**

BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED OPERATIONS

Fernandina Beach Division

Under-recovery of purchased power costs for the period
April 1996 - September 1996. (See Schedule E1-B, Calculation
of Estimated Purchased Power Costs and Calculation of True-
Up and Interest Provision for the Six Month Period ended
September 1996.) (Estimated)

\$ 251,508

Estimated kilowatt hour sales for the months of October 1996 -
March 1997 as per estimate filed with the Commission.
(Excludes GSLD customers)

110,357,000

Cents per kilowatt hour necessary to collect under-recovered
purchased power costs over the period October 1996 - March 1997.

0.22790

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FLORIDA PUBLIC UTILITIES COMPANY

CALCULATION OF PURCHASED POWER COSTS AND
CALCULATION OF TRUE-UP AND INTEREST PROVISION

APRIL 1996 through SEPTEMBER 1996
BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED
(EXCLUDES LINE LOSS, EXCLUDES TAXES)

Schedule E1-8

FERNANDINA BEACH DIVISION

	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	TOTAL
	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	
	1996	1996	1996	1996	1996	1996	
Total System Sales - KWH	27,218,755	25,874,557	26,882,030	31,010,556	30,778,960	30,162,072	171,926,930
CCA Purchases - KWH	190,800	317,900	400,000	400,000	400,000	400,000	2,108,700
JEA Purchases - KWH	28,819,112	30,447,793	29,155,734	33,399,126	32,369,046	29,066,848	183,257,659
System Billing Demand - KW	63,706	67,245	73,800	73,800	71,800	71,800	422,151
Purchased Power Rates:							
CCA Fuel Costs - \$/KWH	0.018700	0.018700	0.018700	0.018700	0.018700	0.018700	
Base Fuel Costs - \$/KWH	0.01845	0.01845	0.01845	0.01845	0.01845	0.01845	
Fuel Adjustment - \$/KWH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
Demand and Non-Fuel:							
Demand Charge - \$/KW	6.00	6.00	6.00	6.00	6.00	6.00	
Customer Charge - \$	225.00	225.00	225.00	225.00	225.00	225.00	
Energy Charge (Excl. Fuel) \$/KWH	0.01205	0.01205	0.01205	0.01205	0.01205	0.01205	
Purchased Power Costs:							
CCA Fuel Costs	3,568	5,945	7,480	7,480	7,480	7,480	39,433
JEA Base Fuel Costs	531,713	561,782	537,923	616,214	597,209	536,283	3,381,104
JEA Fuel Adjustment	0	0	0	0	0	0	0
Subtotal Fuel Costs	535,281	567,727	545,403	623,694	604,689	543,763	3,420,537
Demand and Non-Fuel Costs:							
Demand Charge	382,236	403,470	442,800	442,800	430,800	430,800	2,532,906
Customer Charge	225	225	225	225	225	225	1,350
Energy Charge	347,270	366,896	351,327	402,459	390,047	350,256	2,208,255
Subtotal Demand & Non-Fuel Costs	729,731	770,591	794,352	845,484	821,072	781,281	4,742,511
Total System Purchased Power Costs	1,265,012	1,338,298	1,339,755	1,469,178	1,425,761	1,325,044	8,163,048
Less Direct Billing To GSLD Class:							
Demand	179,811	90,656	166,860	166,860	166,860	166,860	937,907
Commodity	335,398	250,873	187,550	187,656	187,642	187,547	1,336,678
Net Purchased Power Costs	749,803	996,769	985,345	1,114,650	1,071,259	970,637	5,889,463
Sales Revenues							
Fuel Adjustment Revenues:	Rate						
RS	0.04662	425,274	448,348	547,869	704,971	697,905	3,478,498
GS	0.04764	67,145	69,598	78,485	85,242	84,268	472,261
GSD	0.04025	236,152	267,781	296,112	320,944	318,528	1,768,724
OL	0.03772	1,789	1,770	1,752	1,752	1,752	10,667
SLCSL	0.03772	2,957	2,709	2,996	2,996	2,996	17,650
Total Fuel Revenues (Excl. GSLD)		733,317	790,704	927,217	1,115,905	1,105,469	5,747,700
GSLD Fuel Revenues		515,209	341,529	354,410	354,528	354,502	2,274,585
Non-Fuel Revenues		457,617	448,854	427,263	484,007	470,055	2,768,035
Total Sales Revenue		1,706,143	1,581,117	1,708,890	1,954,440	1,940,180	10,790,320
KWH Sales:							
RS		9,118,013	9,628,050	11,751,804	15,121,638	14,870,085	74,607,995
GS		1,409,431	1,480,870	1,647,531	1,789,290	1,769,266	9,913,122
GSD		5,865,506	6,852,941	7,356,827	7,973,760	7,913,741	43,941,839
GSLD		10,700,000	8,015,940	6,000,000	6,700,000	6,000,000	42,715,940
OL		47,424	48,925	46,437	46,437	46,437	280,997
SLCSL		78,381	71,831	79,431	79,431	79,431	487,936
Total KWH Sales		27,218,755	25,874,557	26,882,030	31,010,556	30,778,960	171,926,930
True-up Calculation (Excl. GSLD):							Period to Date
Fuel Revenues		733,317	790,704	927,217	1,115,905	1,105,469	5,747,700
True-up Provision		17,145	17,145	17,145	17,145	17,145	102,872
Gross Receipts Tax Refund		0	0	0	0	0	0
Fuel Revenue		716,172	773,559	910,072	1,098,780	1,088,324	5,644,828
Net Purchased Power Costs		749,803	996,769	985,345	1,114,650	1,071,259	5,889,463
True-up Provision for the Period		(33,631)	(223,210)	(78,273)	(15,890)	17,065	(243,635)
Interest Provision for the Period		(505)	(1,003)	(1,602)	(1,737)	(1,665)	(7,873)
True-up and Interest Provision							
Beginning of Period		(102,872)	(119,863)	(326,931)	(386,661)	(387,143)	(354,598)
True-up Collected or (Refunded)		17,145	17,145	17,145	17,145	17,145	102,872
End of Period, Net True-up		(119,863)	(326,931)	(386,661)	(387,143)	(354,598)	(251,508)
Interest Provision:							
Beginning True-up Amount		(102,872)	(119,863)	(326,931)	(386,661)	(387,143)	(354,598)
Ending True-up Amount Before Interest		(119,358)	(325,928)	(385,059)	(385,406)	(352,933)	(250,147)
Total Beginning and Ending True-up		(222,230)	(445,791)	(711,990)	(772,067)	(740,076)	(604,745)
Average True-up Amount		(111,115)	(222,896)	(355,995)	(386,034)	(370,038)	(302,373)
Interest Rate		5.4500%	5.4000%	5.4000%	5.4000%	5.4000%	5.4000%
Monthly Average Interest Rate		0.4543%	0.4500%	0.4500%	0.4500%	0.4500%	0.4500%
Interest Provision		(505)	(1,003)	(1,602)	(1,737)	(1,665)	(7,873)

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FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
 OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 FOR THE PERIOD APRIL 1998 - SEPTEMBER 1998

SCHEDULE E-18-1

- 1 Fuel Cost of System Net Generation (A1)
- 2 Nuclear Fuel Disposal Cost (A12)
- 3 Coal Cost Investment
- 4 Adjustments to Fuel Cost (AL Page 1)
- 5 TOTAL COST OF GENERATED POWER
- 6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)
- 7 Energy Cost of Scaled C & X Econ Purch (Broker/A8)
- 8 Energy Cost of Other Econ Purch (Non-Broker/A8)
- 9 Energy Cost of Scaled E Economy Purch (A8)
- 10 Direct and Non Fuel Cost of Purchased Power (A8)
- 11 Energy Payments to Qualifying Facilities (A8)
- 12 TOTAL COST OF PURCHASED POWER
- 13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)
- 14 Fuel Cost of Economy Sales (A7)
- 15 Gain on Economy Sales (A7)
- 16 Fuel Cost of Unit Power Sales (B1.2 Perpara/A7)
- 17 Fuel Cost of Other Power Sales (A7)
- 18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)
- 19 NET INADVERTENT INTERCHANGE (A10)
- 20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 16 + 19)
- 21 Net Unbilled Sales (A4)
- 22 Company Use (A4)
- 23 T & D Losses (A4)
- 24 SYSTEM KWH SALES
- 25 Wholesale KWH Sales
- 26 Jurisdictional KWH Sales
- 26a Jurisdictional Loss Multiplier
- 27 Jurisdictional KWH Sales Adjusted by Line Losses
- 28 GPR**
- 29 TRUE-UP**
- 30 TOTAL JURISDICTIONAL FUEL COST
- 31 Revenue Tax Factor
- 32 Fuel Factor Adjusted for Taxes
- 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

**Included for International Purposes Only
 ***Calculation Based on Jurisdictional KWH Sales

	DOLLARS				KWH				CENTS/KWH			
	ESTIMATED/ACTUAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ACTUAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ACTUAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT	%
1	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
3	3,281,194	3,189,790	191,414	6.0%	183,237	172,888	10,369	6.0%	1.84601	1.84500	0.00001	0.0%
4	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
5	4,742,911	4,821,458	(78,547)	-1.7%	183,237	172,888	10,369	6.0%	2.88790	2.87209	0.00581	0.2%
6	29,433	44,880	(15,447)	-12.1%	2,109	2,400	(291)	-12.1%	1.86975	1.87000	(0.00025)	-0.0%
7	8,483,048	7,898,126	584,922	3.9%	186,266	178,288	7,978	5.8%	4.40375	4.48164	(0.07789)	-1.7%
8	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
9	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
10	8,153,048	7,898,126	254,922	2.9%	186,266	178,288	7,978	5.8%	4.40375	4.48164	(0.07789)	-1.7%
11	92,267	38,947	53,320	137.7%	2,102	869	1,233	141.9%	0.00334	0.02270	0.02006	128.2%
12	9,469	9,188	280	3.1%	215	205	10	4.9%	0.00551	0.00581	(0.00030)	-1.3%
13	489,795	471,285	18,510	3.9%	11,122	10,517	605	5.8%	0.23468	0.28794	(0.00026)	-1.1%
14	8,163,048	7,898,126	264,922	2.9%	171,827	163,697	8,130	5.0%	4.74798	4.79918	(0.05120)	-1.1%
15	8,163,048	7,898,126	264,922	2.9%	171,827	163,697	8,130	5.0%	4.74798	4.79918	(0.05120)	-1.1%
16	1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	1.000	1.000	0.00000	0.0%
17	8,163,048	7,898,126	264,922	2.9%	171,827	163,697	8,130	5.0%	4.74798	4.79918	(0.05120)	-1.1%
18	(102,872)	52,680	(155,552)	-268.3%	171,827	163,697	8,130	5.0%	(0.05883)	0.02318	(0.08201)	-265.9%
19	8,060,176	7,898,608	161,570	1.9%	171,827	163,697	8,130	5.0%	4.68814	4.83137	(0.14323)	-3.0%
20	1,01609	0.00000	1,01609	0.0%	1,01609	0.00000	1,01609	0.0%	1.01609	0.00000	1.01609	0.0%
21	4,76257	4,90911	(14654)	-3.0%	4,76257	4,90911	(14654)	-3.0%	4.76257	4.90911	(0.14654)	-3.0%
22	4,754	4,909	(155)	-3.0%	4,754	4,909	(155)	-3.0%	4.754	4.909	(0.155)	-3.0%

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 DOCKET NO. 960001-E1
 FLORIDA PUBLIC UTILITIES COMPANY
 (048-3)
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FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
FUEL & PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

SCHEDULE E2

FOR THE PERIOD: OCTOBER 1996 - MARCH 1997

LINE NO.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	LINE NO.
		OCTOBER	NOVEMBER	ESTIMATED DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL PERIOD	
1	FUEL COST OF SYSTEM GENERATION							0	1
1a	NUCLEAR FUEL DISPOSAL							0	1a
2	FUEL COST OF POWER SOLD							0	2
3	FUEL COST OF PURCHASED POWER	449,967	432,142	475,015	508,666	453,526	454,294	2,773,610	3
3a	DEMAND & NON FUEL COST OF PUR POW	682,906	689,264	706,465	720,445	675,678	633,763	4,108,721	3a
3b	QUALIFYING FACILITIES	0	0	0	0	0	0	0	3b
4	ENERGY COST OF ECONOMY PURCHASES							0	4
5	TOTAL FUEL & NET POWER TRANSACTION (SUM OF LINES A-1 THRU A-4)	1,132,873	1,121,406	1,181,480	1,229,111	1,129,404	1,068,057	6,882,331	5
5a	LESS: TOTAL DEMAND COST RECOVERY	259,020	277,020	266,720	340,932	323,412	260,920	1,747,524	5a
5b	TOTAL OTHER COST TO BE RECOVERED	873,853	844,386	915,260	888,179	805,992	807,137	5,134,807	5b
6	APPORTIONMENT TO GSLD CLASS	318,327	318,327	318,324	299,780	299,786	299,786	1,854,332	6
6a	BALANCE TO OTHER CLASSES	555,526	526,057	596,936	588,399	506,206	507,351	3,280,475	6a
6b	SYSTEM KWH SOLD (MWH)	24,733	22,226	23,834	26,447	25,643	23,474	146,357	6b
7	GSLD MWH SOLD	6,000	6,000	6,000	6,000	6,000	6,000	36,000	7
7a	BALANCE MWH SOLD OTHER CLASSES	18,733	16,226	17,834	20,447	19,643	17,474	110,357	7a
7b	COST PER KWH SOLD (CENTS/KWH) APPLICABLE TO OTHER CLASSES	2.96549	3.24206	3.34718	2.87768	2.57703	2.90346	2.9726	7b
8	JURISDICTIONAL LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	8
9	JURISDICTIONAL COST (CENTS/KWH)	2.96549	3.24206	3.34718	2.87768	2.57703	2.90346	2.97260	9
10	GPIF (CENTS/KWH)								10
11	TRUE-UP (CENTS/KWH)	0.22790	0.22790	0.22790	0.22790	0.22790	0.22790	0.22790	11
12	TOTAL	3.19339	3.46996	3.57508	3.10556	2.80493	3.13136	3.20050	12
13	REVENUE TAX FACTOR 0.01609	0.05136	0.05563	0.05752	0.04997	0.04513	0.05036	0.05150	13
14	RECOVERY FACTOR ADJUSTED FOR TAXE	3.24478	3.52580	3.63261	3.15555	2.85007	3.18175	3.26200	14
15	RECOVERY FACTOR ROUNDED TO NEAREST .001 CENT/KWH	3.245	3.526	3.633	3.156	2.85	3.182	3.252	15

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FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 PURCHASED POWER
 (EXCLUSIVE OF ECONOMIC ENERGY PURCHASES)

SCHEDULE E7

ESTIMATED FOR THE PERIOD OF: OCTOBER 1996 - MARCH 1997

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL KWH PURCHASED	(5) KWH FOR OTHER UTILITIES	(6) KWH FOR INTERRUPTIBLE	(7) KWH FOR FIRM	(8) CENTS/KWH		(9) TOTAL \$ FOR FUEL ADJ. (7) x (8) (A)
							(A) FUEL COST	(B) TOTAL COST	
OCTOBER 1996	JACKSONVILLE ELECTRIC AUTHORITY	L/S	24,389,000			24,389,000	1.844929	4,645,016	449,967
NOVEMBER 1996	JACKSONVILLE ELECTRIC AUTHORITY	MS	23,422,000			23,422,000	1.846026	4,787,832	432,142
DECEMBER 1996	JACKSONVILLE ELECTRIC AUTHORITY	MS	25,746,000			25,746,000	1.845005	4,588,885	475,075
JANUARY 1997	JACKSONVILLE ELECTRIC AUTHORITY	MS	27,570,000			27,570,000	1.844898	4,459,147	508,668
FEBRUARY 1997	JACKSONVILLE ELECTRIC AUTHORITY	MS	24,581,000			24,581,000	1.845027	4,594,627	403,528
MARCH 1997	JACKSONVILLE ELECTRIC AUTHORITY	MS	24,623,000			24,623,000	1.044999	4,418,664	454,294
TOTAL			150,331,000	0	0	150,331,000	1.845002	4,578,118	2,773,810

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 DOCKET NO. 960001-F1
 FLORIDA PUBLIC UTILITIES COMPANY
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FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 PURCHASED POWER
 ENERGY PAYMENT TO QUALIFYING FACILITIES

SCHEDULE E

ESTIMATED FOR THE PERIOD OF: OCTOBER 1996 - MARCH 1997

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL KWH PURCHASED	(5) KWH FOR OTHER UTILITIES	(6) KWH FOR INTERFERIBLE	(7) KWH FOR FROM	(8) CENTS/KWH		(9) TOTAL \$ FOR FUEL ADJ. (7) x (8) (A)
							(A) FUEL COST	(B) TOTAL COST	
OCTOBER 1996	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
NOVEMBER 1996	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
DECEMBER 1996	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
JANUARY 1997	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
FEBRUARY 1997	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
MARCH 1997	CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	0
TOTAL			0	0	0	0	0.000000	0.000000	0

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 DOCKET NO. 960001-E1
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FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 RESIDENTIAL BILL COMPARISON
 FOR MONTHLY USAGE OF 1000 KWH

SCHEDULE E10

ESTIMATED FOR THE PERIOD* OF: OCTOBER 1996 - MARCH 1997

	OCTOBER 1996	NOVEMBER 1996	DECEMBER 1996	JANUARY 1997	FEBRUARY 1997	MARCH 1997	PERIOD TOTAL
BASE RATE REVENUES ** \$	19.29	19.29	19.29	19.29	19.29	19.29	115.74
FUEL RECOVERY FACTOR CENTS/KWH	5.161	5.161	5.161	5.161	5.161	5.161	
GROUP LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
FUEL RECOVERY REVENUES \$	51.61	51.61	51.61	51.61	51.61	51.61	309.66
GROSS RECEIPTS TAX	0.73	0.73	0.73	0.73	0.73	0.73	4.38
TOTAL REVENUES *** \$	71.63	71.63	71.63	71.63	71.63	71.63	429.78

* MONTHLY AND CUMULATIVE SIX MONTH ESTIMATED DATA

** BASE RATE REVENUES:	
CUSTOMER CHARGE	7.00
CENTS/KWH	12.20
CONSERVATION FACTOR	0.09
	<u>19.29</u>

*** EXCLUDES FRANCHISE TAXES

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 FLORIDA PUBLIC UTILITIES COMPANY
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FLORIDA PUBLIC UTILITIES COMPANY
 CALCULATION OF PURCHASED POWER COSTS AND
 CALCULATION OF TRUE-UP AND INTEREST PROVISION-EXCLUDING GSLD
 PERIOD OCTOBER 1996 - MARCH 1997
 BASED ON SIX MONTHS ESTIMATED

Schedule F 1

FERNANDINA BEACH

	Estimated OCTOBER 1996	Estimated NOVEMBER 1996	Estimated DECEMBER 1996	Estimated JANUARY 1997	Estimated FEBRUARY 1997	Estimated MARCH 1997	Total Estimated
Total System Sales - KWH	24,733,371	22,226,012	23,834,267	26,446,789	25,642,470	23,473,717	146,356,626
CCA Purchases - KWH	0	0	0	0	0	0	0
JEA Purchases - KWH	24,368,481	23,422,318	25,746,060	27,509,949	24,561,343	24,623,005	150,331,146
System Billing Demand - KW	64,800	67,800	66,000	78,452	75,532	68,450	421,034
Purchased Power Rates:							
CCA Fuel Costs - \$/KWH	0.018700	0.018700	0.018700	0.018700	0.018700	0.018700	
Base Fuel Costs - \$/KWH	0.01845	0.01845	0.01845	0.01845	0.01845	0.01845	
Fuel Adjustment - \$/KWH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
Demand and Non-Fuel:							
Demand Charge - \$/KW	6.00	6.00	6.00	6.00	6.00	6.00	
Customer Charge - \$	225.00	225.00	225.00	225.00	225.00	225.00	
Energy Charge (Excl. Fuel) \$/KWH	0.01205	0.01205	0.01205	0.00905	0.00905	0.00905	
Purchased Power Costs:							
CCA Fuel Costs	0	0	0	0	0	0	0
JEA Base Fuel Costs	449,967	432,142	475,015	508,686	453,526	454,291	1,773,610
JEA Fuel Adjustment	0	0	0	0	0	0	0
Subtotal Fuel Costs	449,967	432,142	475,015	508,686	453,526	454,291	2,773,610
Demand and Non-Fuel Costs:							
Demand Charge	388,800	408,800	396,000	470,712	453,192	410,700	2,526,204
Customer Charge	225	225	225	225	225	225	1,350
Energy Charge	293,681	282,239	310,340	249,508	222,461	222,838	1,581,167
Subtotal Demand & Non-Fuel Costs	682,906	689,264	706,465	720,445	675,678	633,763	4,108,721
Total System Purchased Power Costs	1,132,873	1,121,406	1,181,480	1,229,111	1,129,404	1,088,057	6,882,331
Less Direct Billing To GSLD Class:							
Demand	129,780	129,780	129,780	129,780	129,780	129,780	778,680
Commodity	188,547	188,549	188,544	170,000	170,000	170,000	1,075,652
Net Purchased Power Costs	814,546	803,077	863,156	929,331	829,618	788,271	5,027,999
Sales Revenues							
Fuel Adjustment Revenues:	Rate						
RS	0.05079	606,163	420,479	502,155	638,370	608,666	3,193,892
GS	0.05181	82,285	74,341	74,338	74,188	72,129	445,477
GSD	0.04227	298,152	269,958	269,968	266,346	258,879	1,611,379
OL	0.03804	1,766	1,766	1,766	1,792	1,792	10,674
SL,CSL	0.03804	3,022	3,022	3,022	2,975	2,975	17,991
Total Fuel Revenues (Excl. GSLD)		891,388	769,566	851,247	984,671	945,143	5,279,394
GSLD Fuel Revenues		318,327	318,329	318,324	299,780	299,786	1,854,332
Non-Fuel Revenues		402,345	371,755	393,539	432,179	422,831	2,417,854
Total Sales Revenue		1,612,060	1,459,650	1,563,110	1,716,630	1,667,760	9,551,580
KWH Sales:							
RS		8,965,799	8,278,706	9,896,882	12,588,505	11,984,009	10,174,379
GS		1,588,199	1,434,868	1,434,818	1,431,915	1,392,187	8,503,684
GSD		7,053,505	6,366,510	6,386,699	6,301,069	6,140,974	36,121,098
GSLD		6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	36,000,000
OL		46,437	46,437	46,437	47,105	47,105	280,626
SL,CSL		79,431	79,431	79,431	78,195	78,195	472,678
Total KWH Sales		24,733,371	22,226,012	23,834,267	26,446,789	25,642,470	146,356,626
True-up Calculation (Excl. GSLD):							Period to Date
Fuel Revenues		891,388	769,566	851,247	984,671	945,143	5,279,394
True-up Provision		41,918	41,918	41,918	41,918	41,918	251,508
Gross Receipts Tax Refund		0	0	0	0	0	0
Fuel Revenues		849,470	727,648	808,329	942,753	903,225	5,027,896
Net Purchased Power Costs		814,546	803,077	863,156	929,331	829,618	5,027,999
True-up Provision for the Period		34,924	(75,429)	(53,827)	13,422	73,807	7,190
Interest Provision for the Period		(959)	(866)	(972)	(676)	(498)	(113)
True-up and Interest Provision							(4,303)
Beginning of Period		(251,508)	(175,625)	(210,002)	(222,883)	(168,421)	(53,394)
True-up Collected or (Refunded)		41,918	41,918	41,918	41,918	41,918	251,508
End of Period, Net True-up		(175,625)	(210,002)	(222,883)	(168,421)	(53,394)	(4,416)
Interest Provision:							
Beginning True-up Amount		(251,508)	(175,625)	(210,002)	(222,883)	(168,421)	(53,394)
Ending True-up Amount Before Interest		(174,666)	(308,136)	(221,911)	(167,543)	(52,896)	(4,286)
Total Beginning and Ending True-up		(426,174)	(384,761)	(431,913)	(390,426)	(221,317)	(57,680)
Average True-up Amount		(213,087)	(192,381)	(215,957)	(195,213)	(110,659)	(28,540)
Interest Rate		5.4000%	5.4000%	5.4000%	5.4000%	5.4000%	5.4000%
Monthly Average Interest Rate		0.4500%	0.4500%	0.4500%	0.4500%	0.4500%	0.4500%
Interest Provision		(959)	(866)	(972)	(676)	(498)	(113)

FLORIDA PUBLIC UTILITIES COMPANY
 FUEL AND PURCHASED POWER
 COST RECOVERY CLAUSE CALCULATION
 ESTIMATED FOR THE PERIOD: OCTOBER 1996 - MARCH 1997

SCHEDULE E1
 PAGE 1 OF 2

	(a)	(b)	(c)
	DOLLARS	MWH	CENTS/KWH
1 Fuel Cost of System Net Generation (E3)		0	
2 Nuclear Fuel Disposal Costs (E2)			
3 Coal Car Investment			
4 Adjustments to Fuel Cost			
5 TOTAL COST OF GENERATED POWER (LINE 1 THRU 4)	0	0	0.00000
6 Fuel Cost of Purchased Power (Exclusive of Economy) (E7)	2,471,394	132,597	1.86384
7 Energy Cost of Sched C & X Econ Purch (Broker) (E9)			
8 Energy Cost of Other Econ Purch (Non-Broker) (E9)			
9 Energy Cost of Sched E Economy Purch (E9)			
10 Demand & Non Fuel Cost of Purch Power (E2)	3,048,328	132,597	2.29894
10a Demand Costs of Purchased Power	2,131,430 *		
10b Non-Fuel Energy & Customer Costs of Purchased Power	916,898 *		
11 Energy Payments to Qualifying Facilities (E8a)			
12 TOTAL COST OF PURCHASED POWER (LINE 6 THRU 11)	5,519,720	132,597	4.16278
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)	5,519,720	132,597	4.16278
14 Fuel Cost of Economy Sales (Eii)			
15 Gain on Economy Sales (E6)			
16 Fuel Cost of Unit Power Sales (SL2 Partpts) (E5)			
17 Fuel Cost of Other Power Sales			
18 TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19 Net Inadvertent Interchange			
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	5,519,720	132,597	4.16278
21 Net Unbilled Sales	(47,123) *	(1,132)	(0.03673)
22 Company Use	5,661 *	136	0.00441
23 T & D Losses	220,794 *	5,304	0.17211
24 SYSTEM MWH SALES	5,519,720	128,289	4.30257
25 Less Total Demand Cost Recovery	2,131,430 ***		
26 Jurisdictional MWH Sales	3,388,290	128,289	2.64114
26a Jurisdictional Loss Multiplier	1.00000	1.00000	
27 Jurisdictional MWH Sales Adjusted for Line Losses	3,388,290	128,289	2.64114
28 GPF **			
29 TRUE-UP **	450,909	128,289	0.35148
30 TOTAL JURISDICTIONAL FUEL COST	3,839,199	128,289	2.99262
31 Revenue Tax Factor			1.00063
32 Fuel Factor Adjusted for Taxes			2.99510
33 FUEL FAC ROUNDED TO NEAREST .001 CENTS/KWH			2.995

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

*** Calculation on Schedule E1 Page 2

EXHIBIT NO. _____
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 FLORIDA PUBLIC UTILITIES COMPANY
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FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
APRIL 1996 - SEPTEMBER 1996
BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED OPERATIONS

SCHEDULE E1-A

Marianna Division

Under-recovery of purchased power costs for the period April 1996 - September 1996. (See Schedule E1-B, Calculation of Estimated Purchased Power Costs and Calculation of True- Up and Interest Provision for the Six Month Period ended September 1996)(Estimated)	\$ 450,909
Estimated kilowatt hour sales for the months of October 1996 - March 1997 as per estimate filed with the Commission	128,289,000
Cents per kilowatt hour necessary to collect under-recovered purchased power costs over the period October 1996 - March 1997	0.35148

Exhibit No. _____
Docket No. 960001-E1
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FLORIDA PUBLIC UTILITIES COMPANY

CALCULATION OF PURCHASED POWER COSTS AND
CALCULATION OF TRUE-UP AND INTEREST PROVISION
APRIL 1996 through SEPTEMBER 1996
BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED
(INCLUDES LINE LOSS, EXCLUDES TAXES)

Schedule E1-B

MARIANNA DIVISION

	ACTUAL	ACTUAL	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED		
	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL	
	1996	1996	1996	1996	1996	1996		
Total System Sales - KWH	18,237,654	19,821,358	21,347,612	23,706,986	23,970,309	23,991,590	131,075,509	
Total System Purchases - KWH	20,475,400	25,744,800	23,313,270	25,376,456	26,180,628	23,567,521	144,658,075	
System Billing Demand - KW	53,575	62,217	63,123	65,133	65,606	63,362	373,016	
Purchased Power Rates:								
Base Fuel Costs - \$/KWH	0.02900	0.02900	0.02900	0.02900	0.02900	0.02900		
Fuel Adjustment - \$/KWH	(0.009210)	(0.009511)	(0.010230)	(0.007720)	(0.007470)	(0.007700)		
Demand and Non-Fuel:								
Demand Charge - \$/KW	6.50	6.50	6.50	6.50	6.50	6.50		
Customer Charge - \$	550.00	550.00	550.00	550.00	550.00	550.00		
Energy Charge (Excl. Fuel) \$/KWH	0.00689	0.00689	0.00689	0.00689	0.00689	0.00689		
Purchased Power Costs:								
Base Fuel Costs	593,787	748,599	676,085	735,917	759,238	683,458	4,195,064	
Fuel Adjustment	(188,576)	(244,869)	(238,495)	(195,906)	(195,569)	(181,470)	(1,244,865)	
Subtotal Fuel Costs	405,211	503,730	437,590	540,011	563,669	501,988	2,950,199	
Demand and Non-Fuel Costs:								
Demand Charge	348,237	404,411	410,299	423,366	426,439	411,853	2,424,605	
Customer Charge	550	550	550	550	550	550	3,300	
Energy Charge	141,078	177,381	160,628	174,844	180,385	162,380	996,694	
Subtotal Demand & Non-Fuel Costs	489,863	582,342	571,477	598,760	607,374	574,783	3,424,599	
Total System Purchased Power Costs	895,074	1,086,072	1,009,067	1,138,771	1,171,043	1,076,771	6,374,798	
Sales Revenues								
Fuel Adjustment Revenues:								
Residential RS	0.05118	396,920	412,344	462,828	551,673	552,678	532,726	2,909,369
Commercial GS	0.04770	69,650	75,622	81,468	86,617	83,524	90,669	490,550
Commercial GSD	0.04276	242,875	271,631	287,451	309,936	307,766	320,599	1,740,260
Industrial GSLD	0.04239	131,740	151,826	154,445	154,008	166,403	167,592	926,014
Residential OL,OL-2	0.03022	4,180	4,820	4,006	4,005	4,005	4,005	24,720
Other SL-1,SL-2,SL-3	0.02941	2,827	2,826	2,887	2,887	2,887	2,887	17,201
Total Fuel Revenues		848,192	918,769	993,084	1,109,126	1,120,465	1,118,478	6,108,114
Non-Fuel Revenues		390,153	404,404	351,926	378,844	380,965	380,652	2,286,944
Total Sales Revenue		1,238,345	1,323,173	1,345,010	1,487,970	1,501,430	1,499,130	8,395,058
KWH Sales/Rate:								
Residential RS	7,755,276	8,056,248	9,043,146	10,779,065	10,802,622	10,408,677	56,845,234	
Commercial GS	1,460,167	1,585,373	1,707,926	1,815,867	1,813,916	1,900,825	10,284,074	
Commercial GSD	5,679,957	6,352,447	6,722,433	7,248,271	7,197,564	7,497,648	40,698,320	
Industrial GSLD	3,107,820	3,581,840	3,643,435	3,633,111	3,925,635	3,953,568	21,845,109	
Residential OL,OL-2	138,321	149,667	132,517	132,517	132,517	132,517	817,956	
Other SL-1,SL-2,SL-3	96,113	96,083	98,155	98,155	98,155	98,155	584,816	
Total KWH Sales	18,237,654	19,821,358	21,347,612	23,706,986	23,970,309	23,991,590	131,075,509	
True-up Calculation:							Period to Date	
Fuel Revenues	848,192	918,769	993,084	1,109,126	1,120,465	1,118,478	6,108,114	
True-up Provision	29,014	29,014	29,014	29,014	29,014	29,012	174,082	
Gross Receipts Tax Refund	0	0	0	0	0	0	0	
Fuel Revenue	819,178	889,785	964,070	1,080,112	1,091,451	1,089,466	5,934,032	
Total Purchased Power Costs	895,074	1,064,072	1,009,067	1,138,771	1,171,043	1,076,771	6,374,798	
True-up Provision for the Period	(75,896)	(194,317)	(44,997)	(58,659)	(78,592)	12,695	(440,786)	
Interest Provision for the Period	(897)	(1,370)	(1,784)	(1,895)	(2,084)	(2,113)	(10,143)	
True-up and Interest Provision								
Beginning of Period	(174,082)	(221,881)	(388,534)	(406,301)	(437,841)	(490,503)	(174,082)	
True-up Collected or (Refunded)	29,014	29,014	29,014	29,014	29,014	29,012	174,082	
End of Period, Not True-up	(221,861)	(388,534)	(406,301)	(437,841)	(490,503)	(450,909)	(450,909)	
Interest Provision:								
Beginning True-up Amount	(174,082)	(221,881)	(388,534)	(406,301)	(437,841)	(490,503)		
Ending True-up Amount Before Interest	(220,964)	(387,164)	(404,517)	(435,946)	(468,419)	(448,796)		
Total Beginning and Ending True-up	(395,046)	(609,045)	(793,051)	(842,247)	(906,260)	(939,299)		
Average True-up Amount	(197,523)	(304,513)	(396,526)	(421,124)	(453,130)	(469,650)		
Interest Rate - Avg.	5.4500%	5.4000%	5.4000%	5.4000%	5.4000%	5.4000%		
Monthly Average Interest Rate	0.4542%	0.4500%	0.4500%	0.4500%	0.4500%	0.4500%		
Interest Provision	(897)	(1,370)	(1,784)	(1,895)	(2,084)	(2,113)		

FLORIDA PUBLIC UTILITIES COMPANY
MARIONNA DIVISION

COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
FOR THE PERIOD APRIL, 1996 - SEPTEMBER, 1996

SCHEDULE E-18-1

- 1 Fuel Cost of System Net Generation (A)
- 2 Nuclear Fuel Disposal Cost
- 3 Coal Cost Investment
- 4 Adjustments to Fuel Cost (A), Page 1)
- 5 TOTAL COST OF GENERATED POWER
- 6 Fuel Cost of Purchased Power (Excludes
of Economy) (A)
- 7 Energy Cost of Fuel C & X from Purch (Energy/A)
- 8 Energy Cost of Other Econ Purch (Non-Gen/A)
- 9 Energy Cost of Special Economy Purch (A)
- 10 Demand and Non-Fuel Cost of Purchased Power (A)
- 11 Energy Purchase to Outlying Facilities (A)
- 12 TOTAL COST OF PURCHASED POWER
- 13 TOTAL AVAILABLE kWh (LINE 5 + LINE 12)
- 14 Fuel Cost of Economy Sales (A)
- 15 kWh on Economy Sales (A)
- 16 Fuel Cost of Other Power Sales (S2 Perhp/A)
- 17 Fuel Cost of Other Power Sales (A)
- 18 TOTAL FUEL COST AND GAINS OF POWER SALES
(LINE 14 + 15 + 16 + 17)
- 19 NET REVENUE INTERCHANGE
- 20 TOTAL FUEL AND NET POWER TRANSACTIONS
(LINES 5 + 12 + 18 + 19)
- 21 Net Unbilled Sales
- 22 Company Line
- 23 T & D Losses
- 24 SYSTEM kWh SALES
- 25 Wholesale kWh Sales
- 26 Jurisdictional kWh Sales
- 27 Jurisdictional Loss Multiplier
- 28 Jurisdictional kWh Sales Adjusted for
Line Losses
- 29 Other
- 30 TOTAL JURISDICTIONAL FUEL COST
- 31 Revenue Tax Factor
- 32 Fuel Factor Adjusted for Taxes
- 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/kWh)

Included for Informational Purposes Only
Calculation Based on Jurisdictional kWh Sales

	DOLLARS				kWh				CENTS/kWh			
	ESTIMATED ACTUAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED ACTUAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED ACTUAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT	%
1												
2												
3												
4	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
5	2,900,199	3,023,961	(73,762)	-2.5%	144,628	148,796	(4,168)	-1.4%	2.0343	2.0604	(0.0261)	-1.2%
6												
7	3,154,828	3,386,975	(232,147)	-7.4%	144,628	148,796	(4,168)	-1.4%	2.3878	2.3911	(0.0033)	-0.1%
8												
9												
10												
11												
12												
13	6,374,796	6,390,936	(16,140)	-0.3%	144,628	148,796	(4,168)	-1.4%	4.40881	4.33451	0.07430	1.7%
14												
15												
16												
17												
18	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19												
20	6,374,796	6,390,936	(16,140)	-0.3%	144,628	148,796	(4,168)	-1.4%	4.40881	4.33451	0.07430	1.7%
21	328,107	294,303	34,804	10.6%	7,588	5,540	2,048	36.6%	0.25841	0.18843	0.06998	37.1%
22	4,847	4,877	(30)	-0.6%	110	112	(2)	-1.8%	0.00370	0.00361	0.00009	2.5%
23	294,578	295,603	(1,025)	-0.3%	5,788	5,871	(83)	-1.5%	0.19463	0.19845	(0.00382)	-2.7%
24	6,374,796	6,390,936	(16,140)	-0.3%	151,078	154,543	(3,465)	-2.2%	4.88345	4.73602	0.14743	3.1%
25												
26	6,374,796	6,390,936	(16,140)	-0.3%	151,078	154,543	(3,465)	-2.2%	4.88345	4.73602	0.14743	3.1%
27	1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	1.000	1.000	0.000	0.0%
28	6,374,796	6,390,936	(16,140)	-0.3%	151,078	154,543	(3,465)	-2.2%	4.88345	4.73602	0.14743	3.1%
29	(174,820)	131,475	(306,295)	-175.3%	151,078	154,543	(3,465)	-2.2%	(0.13281)	0.09743	(0.23538)	-23.1%
30	6,200,276	6,522,412	(322,136)	-5.2%	151,078	154,543	(3,465)	-2.2%	4.73602	4.83348	(0.10346)	-2.1%
31												
32												
33												

DOCKET NO. 96001-E
FLORIDA PUBLIC UTILITIES COMPANY
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FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 FUEL & PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

SCHEDULE E2

FOR THE PERIOD: OCTOBER 1996 - MARCH 1997

LINE NO.	(a)	(b)	(c) ESTIMATED	(d)	(e)	(f)	(g) TOTAL PERIOD	LINE NO.
	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH		
1							0	1
1a							0	1a
2							0	2
3	393,805	358,049	327,008	496,650	457,364	438,720	2,471,394	3
3a	481,256	479,507	499,704	551,220	520,922	515,717	3,048,326	3a
3b							0	3b
4							0	4
5	874,861	837,556	826,710	1,047,870	978,286	954,437	5,519,720	5
6	349,505	345,391	366,778	364,189	358,521	347,048	2,131,430	6
7	525,356	492,165	459,934	683,681	619,765	607,389	3,388,290	7
7a	19,433	17,339	18,736	26,332	24,214	22,235	128,289	7a
7b	2.70342	2.83849	2.45481	2.59639	2.55953	2.73168	2.64114	7b
8	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	8
9	2.70342	2.83849	2.45481	2.59639	2.55953	2.73168	2.64114	9
10								10
11	0.35148	0.35148	0.35148	0.35148	0.35148	0.35148	0.35148	11
12	3.05490	3.18997	2.80629	2.94787	2.91101	3.08316	2.99262	12
13	0.00254	0.00265	0.00233	0.00245	0.00242	0.00256	0.00248	13
14	3.05744	3.19262	2.80862	2.95032	2.91343	3.08572	2.99510	14
15	3.057	3.193	2.809	2.950	2.913	3.086	2.995	15

EXHIBIT NO. _____
 DOCKET NO. 960001-E1
 FLORIDA PUBLIC UTILITIES COMPANY
 (GMB-3)
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FLORIDA PUBLIC UTILITIES COMPANY

SCHEDULE E7

MARIANNA DIVISION
PURCHASED POWER
(EXCLUSIVE OF ECONOMIC ENERGY PURCHASES)

ESTIMATED FOR THE PERIOD OF: OCTOBER 1996 - MARCH 1997

(1) MONTH	(2) PURCHASED FROM	(3) TYPE A SCHEDULE	(4) TOTAL KWH PURCHASED	(5) KWH FOR OTHER UTILITIES	(6) KWH FOR INTERRUPTIBLE	(7) KWH FOR FROM	(8) CENTS/KWH		(9) TOTAL \$ FOR FUEL ADJ. (7) x (8) (A)
							(A) FUEL COST	(B) TOTAL COST	
OCTOBER 1996	GALE POWER COMPANY	RE	19,042,000			19,042,000	2.98708	4.594378	303,605
NOVEMBER 1996	GALE POWER COMPANY	RE	19,396,000			19,396,000	1.846946	4.320417	348,049
DECEMBER 1996	GALE POWER COMPANY	RE	19,213,000			19,213,000	1.702004	4.320268	327,006
JANUARY 1997	GALE POWER COMPANY	RE	27,065,000			27,065,000	1.833027	3.877679	496,650
FEBRUARY 1997	GALE POWER COMPANY	RE	23,491,000			23,491,000	1.946975	4.194514	457,364
MARCH 1997	GALE POWER COMPANY	RE	24,400,000			24,400,000	1.796033	3.911627	458,720
TOTAL			132,597,000	0	0	132,597,000	1.963039	4.162779	2,471,384

EXHIBIT NO. _____
DOCKET NO. 960301-E1
FLORIDA PUBLIC UTILITIES COMPANY
(GWS-3)
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FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
RESIDENTIAL BILL COMPARISON
FOR MONTHLY USAGE OF 1000 KWH

SCHEDULE E10

ESTIMATED FOR THE PERIOD* OF: OCTOBER 1996 - MARCH 1997

	OCTOBER 1996	NOVEMBER 1996	DECEMBER 1996	JANUARY 1997	FEBRUARY 1997	MARCH 1997	PERIOD TOTAL
BASE RATE REVENUES ** \$	20.62	20.62	20.62	20.62	20.62	20.62	123.72
FUEL RECOVERY FACTOR CENTS/KWH	4.966	4.966	4.966	4.966	4.966	4.966	
GROUP LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
FUEL RECOVERY REVENUES \$	49.66	49.66	49.66	49.66	49.66	49.66	297.96
GROSS RECEIPTS TAX	1.80	1.80	1.80	1.80	1.80	1.80	10.80
TOTAL REVENUES *** \$	72.08	72.08	72.08	72.08	72.08	72.08	432.48

* MONTHLY AND CUMULATIVE SIX MONTH ESTIMATED DATA

** BASE RATE REVENUES:

CUSTOMER CHARGE	8.30
CENTS/KWH	12.13
CONSERVATION FACTOR	0.19

20.62

*** EXCLUDES FRANCHISE TAXES

EXHIBIT NO. _____
DOCKET NO. 960001-EI
FLORIDA PUBLIC UTILITIES COMPANY
(GMB-3)
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FLORIDA PUBLIC UTILITIES COMPANY
 CALCULATION OF PURCHASED POWER COSTS AND
 CALCULATION OF TRUE-UP AND INTEREST PROVISION
 OCTOBER 1996 - MARCH 1997
 BASED ON SIX MONTHS ESTIMATED

Schedule M1

MARIANNA DIVISION

	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Total	
	OCTOBER 1996	NOVEMBER 1996	DECEMBER 1996	JANUARY 1997	FEBRUARY 1997	MARCH 1997		
Total System Sales - KWH	19,432,903	17,338,741	18,735,516	26,332,417	24,214,052	22,235,218	128,288,847	
Total System Purchases - KWH	18,042,302	19,385,460	19,213,022	27,065,411	23,490,899	24,400,458	132,597,352	
System Billing Demand - KW	53,770	53,137	56,427	56,028	55,157	53,392	327,912	
Purchased Power Rates:								
Base Fuel Costs - \$/KWH	0.02900	0.02900	0.02900	0.02900	0.02900	0.02900		
Fuel Adjustment - \$/KWH	(0.006330)	(0.010530)	(0.011990)	(0.010650)	(0.009530)	(0.011020)		
Demand and Non-Fuel:								
Demand Charge - \$/KW	6.50	6.50	6.50	6.50	6.50	6.50		
Customer Charge - \$	550.00	550.00	550.00	550.00	550.00	550.00		
Energy Charge (Excl. Fuel) \$/KWH	0.00689	0.00689	0.00689	0.00689	0.00689	0.00689		
Purchased Power Costs:								
Base Fuel Costs	552,227	562,178	557,178	784,897	681,230	707,613	3,845,323	
Fuel Adjustment	(156,822)	(204,129)	(230,172)	(288,247)	(223,860)	(268,893)	(1,373,929)	
Subtotal Fuel Costs	395,405	358,049	327,006	496,650	457,364	438,720	2,471,394	
Demand and Non-Fuel Costs:								
Demand Charge	349,505	345,391	366,778	364,189	358,521	347,948	2,131,430	
Customer Charge	550	550	550	550	550	550	3,300	
Energy Charge	131,201	133,586	132,378	186,481	161,851	168,119	913,596	
Subtotal Demand & Non-Fuel Costs	481,256	479,507	499,704	551,220	520,922	515,717	3,048,326	
Total System Purchased Power Costs	874,861	837,556	826,710	1,047,870	978,286	954,437	5,519,720	
Sales Revenues								
Fuel Adjustment Revenues:	Rate							
Residential RS	0.04962	369,160	340,002	420,014	641,661	573,506	482,222	2,856,005
Commercial GS	0.04833	78,337	69,864	75,298	91,871	85,080	82,368	478,618
Commercial GSD	0.04356	278,786	247,309	248,053	320,947	306,560	294,771	1,702,426
Industrial GSID	0.04375	146,059	137,067	128,488	184,861	157,811	158,106	0
Residential OL,OL-2	0.03072	4,071	4,871	4,571	4,093	4,093	2,492	24,492
Other SL-1,SL-2,SL-3	0.03065	3,008	3,008	3,008	2,973	2,973	2,973	17,943
Total Fuel Revenues		899,421	801,321	871,833	1,232,206	1,131,023	1,034,533	5,970,437
Non-Fuel Revenues		363,139	337,899	358,077	486,904	430,167	403,677	2,350,953
Total Sales Revenue Excluding Franchise Rev		1,262,560	1,139,220	1,231,010	1,689,200	1,561,190	1,438,210	8,321,390
KWH Sales:								
Residential RS		7,842,808	6,852,109	8,464,605	12,931,494	11,557,857	9,919,835	57,568,808
Commercial GS		1,820,888	1,445,567	1,454,542	1,896,788	1,781,097	1,704,292	9,903,152
Commercial GSD		8,400,038	8,677,428	8,894,514	7,505,678	7,037,855	6,767,005	39,082,314
Industrial GSID		3,338,501	3,132,865	2,891,183	3,768,240	3,607,104	3,613,847	20,351,840
Residential OL,OL-2		132,517	132,517	132,517	133,225	133,225	133,225	797,226
Other SL-1,SL-2,SL-3		98,155	98,155	98,155	97,014	97,014	97,014	585,507
Total KWH Sales		19,432,903	17,338,741	18,735,516	26,332,417	24,214,052	22,235,218	128,288,847
True-up Calculation:								Period to Date
Fuel Revenues		899,421	801,321	871,833	1,232,206	1,131,023	1,034,533	5,970,437
True-up Provision		75,152	75,152	75,152	75,152	75,152	75,149	450,909
Gross Receipts Tax Refund		0	0	0	0	0	0	0
Fuel Revenue		824,269	726,169	796,781	1,157,054	1,055,871	959,384	5,519,528
Total Purchased Power Costs		874,861	837,556	826,710	1,047,870	978,286	954,437	5,519,720
True-up Provision for the Period		(50,592)	(111,387)	(29,829)	109,184	77,585	4,947	(182)
Interest Provision for the Period		(1,974)	(2,009)	(1,998)	(1,490)	(739)	(218)	(8,428)
True-up and Interest Provision		(48,616)	(113,396)	(31,627)	107,694	76,846	5,165	(194)
Beginning of Period		(450,909)	(428,323)	(468,567)	(423,342)	(240,498)	(68,498)	(450,909)
True-up Collected or (Refunded)		75,152	75,152	75,152	75,152	75,152	75,149	450,909
End of Period, Net True-up		(428,323)	(468,567)	(423,342)	(240,498)	(68,498)	(8,620)	(8,620)
Interest Provision:								Excludes Line Loss & Taxes
Beginning True-up Amount		(450,909)	(428,323)	(468,567)	(423,342)	(240,498)	(68,498)	
Ending True-up Amount Before Interest		(426,349)	(464,558)	(421,344)	(239,000)	(67,789)	(8,402)	
Total Beginning and Ending True-up		(877,258)	(892,881)	(889,911)	(662,342)	(308,287)	(76,900)	
Average True-up Amount		(438,629)	(446,441)	(444,956)	(331,171)	(154,144)	(38,450)	
Interest Rate		5.4000%	5.4000%	5.4000%	5.4000%	5.4000%	5.4000%	
Monthly Average Interest Rate		0.4500%	0.4500%	0.4500%	0.4500%	0.4500%	0.4500%	
Interest Provision		(1,974)	(2,009)	(1,998)	(1,490)	(739)	(218)	