

Writer's Direct Dial Number: (850) 521-1706 Writer's E-Mail Address: bkeating@gunster.com

July 27, 2020

BY E-PORTAL

Mr. Adam Teitzman Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Re: Docket No. 20200001-EI: Fuel and Purchased Power Cost Recovery Clause with Generating Performance Incentive Factor

Dear Mr. Teitzman:

Attached for filing, please find the Petition for Approval of Actual/Estimated True-Up Amount submitted on behalf of Florida Public Utilities Company, along with the Direct Testimony and Exhibits CDY-2 and CDY-3 of Mr. Curtis Young.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,

Beth Keating

Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601

Tallahassee, FL 32301

(850) 521-1706

MEK cc:/(Certificate of Service)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and purchased power cost recovery DOCKET NO. 20200001-EI clause with generating performance incentive factor.

DATED: July 27, 2020

FLORIDA PUBLIC UTILITIES COMPANY'S PETITION FOR APPROVAL OF FUEL ADJUSTMENT AND PURCHASED POWER COST RECOVERY ESTIMATED/ACTUAL TRUE-UP AMOUNT

Florida Public Utilities Company (FPUC or Company), by and through its undersigned counsel, hereby files this Petition asking the Florida Public Service Commission (FPSC or Commission) for approval of FPUC's fuel adjustment and purchased power cost recovery estimated true-up amount for the period January 2020 through December 2020. In support of this request, the Company hereby states:

1) FPUC is an electric utility subject to the Commission's jurisdiction. Its principal business address is:

Florida Public Utilities Company 208 Wildlight Ave. Yulee, FL 32097

The name and mailing address of the persons authorized to receive notices are: 2)

> Beth Keating Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601 Tallahassee, FL 32301 (850) 521-1706

Mike Cassel Florida Public Utilities Company 208 Wildlight Ave Yulee, FL 32097

3) Consistent with the requirements for this proceeding, the Company has prefiled the fuel adjustment and purchased power cost recovery true-up forms supplied by the Commission consistent with the requirements for such filings.

4) In accordance with Order No. PSC-2020-0041-PCO-EI, issued January 31, 2020, the

Company is also submitting, contemporaneously with this Petition, the Direct Testimony

and Exhibits CDY-2 and CDY-3 of Mr. Curtis D. Young in support of the Company's

request for approval of the requested actual/estimated true-up amount.

5) The final true-up amount for the period January 2019 through December 2019 is a

consolidated over-recovery of \$2,017,896.

6) The estimated true-up amount for the period January 2020 through December 2020 is

an estimated under-recovery of \$1,252,729.

7) The Company's total true-up amount that would be collected or refunded during the

period January 2021 through December 2021 is an under-recovery of \$765,167.

WHEREFORE, FPUC respectfully requests that the Commission approve the estimated

true-up amount for January 2020 through December 2020 as under-recovery of \$1,252,729.

RESPECTFULLY SUBMITTED this 27th day of July, 2020.

Beth Keating

Gunster, Yoakley & Stewart, P.A.

215 South Monroe St., Suite 601

Tallahassee, FL 32301

(850) 521-1706

Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition for Approval of Estimated/Actual True-Up Amount, as well as the Direct Testimony and Exhibit CDY-2 and CDY-3 of Curtis Young, has been furnished by Electronic Mail to the following parties of record this 27th day of July, 2020:

	<u> </u>
Suzanne Brownless	James D. Beasley/J. Jeffry
Florida Public Service Commission	Wahlen/Malcolm Means
2540 Shumard Oak Boulevard	Ausley Law Firm
Tallahassee, FL 32399-0850	Post Office Box 391
sbrownle@psc.state.fl.us	Tallahassee, FL 32302
	jbeasley@ausley.com
	<u>jwahlen@ausley.com</u>
	mmeans@ausley.com
Steven Griffin	James W. Brew/Laura Baker
Table Tabl	
Beggs & Lane P.O. Box 12950	Stone Matheis Xenopoulos & Brew, PC
- · - ·	Eighth Floor, West Tower
Pensacola, FL 32591-2950	1025 Thomas Jefferson Street, NW
srg@beggslane.com	Washington, DC 20007
	jbrew@smxblaw.com
	lwb@smxblaw.com
Maria Moncada	Kenneth Hoffman
David Lee	Florida Power & Light Company
Florida Power & Light Company	215 South Monroe Street, Suite 810
700 Universe Boulevard	Tallahassee, FL 32301
Juno Beach, FL 33408-0420	Ken.Hoffman@fpl.com
Maria.Moncada@fpl.com	
David.Lee@fpl.com	
Ms. Paula K. Brown	Florida Industrial Users Power Group
Tampa Electric Company	Jon C. Moyle, Jr.
Regulatory Affairs	Moyle Law Firm
P.O. Box 111	118 North Gadsden Street
Tampa, FL 33601-0111	Tallahassee, FL 32301
Regdept@tecoenergy.com	jmoyle@moylelaw.com
Mike Cassel	
Florida Public Utilities Company	
208 Wildlight Ave.	
Yulee, FL 32097	
mcassel@fpuc.com	
incassei(@ipuc.com	

Russell A. Badders	J.R. Kelly/P. Christensen/S. Morse/T.
Shane Boyett	David
Gulf Power Company	Office of Public Counsel
One Energy Place	c/o The Florida Legislature
Pensacola, FL 32520-0780	111 W. Madison Street, Room 812
Russell.Badders@nexteraenergy.com	Tallahassee, FL 32399-1400
Charles.Boyett@nexteraenergy.com	Kelly.JR@leg.state.fl.us
	Christensen.patty@leg.state.fl.us
	Morse.stephanie@leg.state.fl.us
·	David.Tad@leg.state.fl.us
Matthew Bernier	Dianne M. Triplett
Duke Energy	Duke Energy
106 East College Avenue, Suite 800	299 First Avenue North
Tallahassee, FL 32301	St. Petersburg, FL 33701
Matthew.Bernier@duke-energy.com	Dianne.Triplett@duke-energy.com

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Beth Keating

Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601

Tallahassee, FL 32301 (850) 521-1706

1		BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2		DOCKET NO. 20200001-EI: Fuel and purchased power cost recovery clause with
3		generating performance incentive factor.
4		Direct Testimony of Curtis D. Young (Estimated/Actual)
5		On Behalf of Florida Public Utilities Company
6	Q.	Please state your name and business address.
7	A.	My name is Curtis D. Young. My business address is 1635 Meathe Drive, West
8		Palm Beach, Florida 33411.
9	Q.	By whom are you employed?
10	A.	I am employed by Florida Public Utilities Company ("FPUC" or "Company")
11	Q.	Describe briefly your education and relevant professional background.
12	A.	I have a Bachelor of Business Administration Degree in Accounting from Pace
13		University in New York City, New York. I am the Senior Regulatory Analyst for
14		Florida Public Utilities Company. I have performed various accounting and
15	,	analytical functions including regulatory filings, revenue reporting, account analysis,
16		recovery rate reconciliations and earnings surveillance. I'm also involved in the
17		preparation of special reports and schedules used internally by division managers for
18		decision making projects. Additionally, I coordinate the gathering of data for the
19		FPSC audits
20	Q.	Have you previously testified in this Docket?
21	A.	Yes, I have.
22	Q.	What is the purpose of your testimony at this time?

- 1 A. I will briefly describe the basis for the Company's computations made in preparation
 2 of the schedules being submitted in this docket.
- Q. Which of the Staff's schedules is the Company providing in support of this filing?
- I am attaching Schedules E1-A, E1-B, and E1-B1 as part of Exhibit CDY-2.

 Schedule E1-B shows the Calculation of Purchased Power Costs and Calculation of

 True-Up and Interest Provision for the period January 2020 December 2020 based

 on 6 Months Actual and 6 Months Estimated data. I have also prepared Exhibit

 CDY-3, which is comprised of revised Schedules A-1, A-2, A-4, A-8, A-8a and A-9

 for each month from January 2020 through June 2020. The purpose for the inclusion

 of these schedules will be addressed in my testimony.
- 12 Q. Were these schedules completed by you or under your direct supervision?
- 13 A. The schedules were completed under my direct supervision.
- Q. What was the final remaining true-up amount for the period January 2019 –

 December 2019?
- 16 A. The final remaining true-up amount was an under-recovery of \$2,017,896.
- Q. What is the estimated true-up amount for the period January 2020 December
 2020?
- 19 A. The estimated true-up amount is an over-recovery of \$1,252,729.
- Q. What is the total true-up amount estimated to be collected, or refunded for the period January 2021 December 2021?
- 22 A. At the end of December 2020, based on six months actual and six months estimated,

Q.

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22

1	the Company estimates it will under-recover \$765,167 in purchased power costs
2	which will be collected from January 2021 – December 2021.

- Q. Has the Company made any revisions to its 2020 estimated six month projection
 data?
- Yes, we made changes to the estimated fuel costs since our original projection filing for 2020. Our "special costs" which consists primarily of consultant costs and legal fees have been running lower than anticipated throughout the first half of the year and are expected to decrease by approximately \$55,000 for the remainder of the year. Therefore, we have updated our fuel costs to more accurately reflect current billing data from our contracted services.

The beginning true-up balance from your Schedule E1-b differs from the

amount that appeared in your Final True-Up Amount for 2019, please explain? 12 It was discovered that our monthly Fuel filing for December 2018 as well as the 2018 13 A. Final True-up filing had errors with regards to Fuel Revenues. In that fourth quarter, 14 we were still in the midst of restoring services to our many customers impacted by 15 damages resulting from Hurricane Michael. Part of this process entailed applying 16 several adjusting transactions within our billing system. The Company did not bill 17 its customers in the affected areas of the hurricane during the months of October and 18 November. In December, a majority of the services had been restored and the 19 Company resumed its billing processes. Subsequently, due to the suspension of 20 billing for a specific area, adjustments were made to the billing system and 21

accounting financials to correct any billing issues. Around the same time, the

ì	Company also received Commission approval to apply a portion of its 2018 Tax Cuts
2	and Jobs Act settlement to its fuel and purchased power cost under-recovery. In the
3	course of preparing the monthly fuel filing for December 2018, some adjustments
4	were not accurately reflected in the fuel revenues causing the true-up to be
5	overstated. This finding was not immediately detected and the discrepancy carried
6	forward in our reported fuel filings, which necessitated FPUC performing a thorough
7	reconciliation to correct the fuel filings and determine the appropriate true-up
8	balance.

- Q. Is the \$3,952,348 under-recovery that appears as your beginning true-up balance on your Schedule E1-b the correct final true-up-amount for 2019?
- 11 A. Yes.
- 12 Q. How will this correction be implemented in this filing?
- 13 A. I have prepared revised monthly Fuel true-up filing for each of the months from
 14 January 2020 to June 2020 in Exhibit CDY-3 of this filing to further illustrate the
 15 monthly computations of the 2020 true-up recoveries.
- 16 Q. In previous years FPUC explored other opportunities to provide power supply
 17 for its customers. Has FPUC continued to explore other opportunities?
- 18 A. Yes. FPUC is continuing to look into other sources of power supply that will provide low cost, resilient and reliable energy to customers.
- 20 Q. Would you please discuss the opportunities FPUC has been investigating?
- 21 A. Yes. FPUC is continuing to explore both Solar Photovoltaic (solar) and Combined
 22 Heat and Power (CHP) technologies with the goal of providing low cost, resilient

and reliable energy to customers. Solar opportunities are being explored in both the Northeast and Northwest Divisions and are under consideration at this time. In our Northeast Division, significant effort has been focused on the development of a second CHP on Amelia Island. This project will be similar in size and operation to the existing Eight Flags Energy project that began commercial operation in 2016. Amelia Island Energy (AIE), as it will be named, will be located approximately one mile from Eight Flags Energy at a separate mill on Amelia Island. This CHP will provide electrical energy to the FPUC grid and thermal energy in the form of steam/hot water to the mill. Preliminary engineering has been completed, operating agreements have been developed and air permitting is underway at this time. AIE will provide low cost energy to our customers while improving the resiliency and reliability to the FPUC grid on Amelia Island.

- Q. Has the Company incurred any costs during the preliminary stages of this project?
- Yes, the Company has engaged the consulting firms of Pierpont and McLelland LLC and Sterling Energy Services LLC and well as the law firm of Gunster, Yoakley and Stewart PA for their experienced expertise in the aforementioned processes. To date, the Company has incurred approximately \$46,000 in the consulting and legal fees linked to this project and roughly estimate to spend another \$50,000 by year-end 2020.
- Q. When do you anticipate construction to begin on the AIE facility?
- 22 A. FPUC plans to seek Commission approval, must execute operating agreements, and

- obtain finalized air permits prior to ordering major equipment for the project. The
 Company's current schedule anticipates finalizing these steps later in 2020 with
 major equipment items anticipated to be ordered in early 2021. Commercial
 operation should occur within 1.5 years of ordering the major equipment.
- 5 Q. Does this conclude your testimony?
- 6 A. Yes.

FLORIDA PUBLIC UTILITIES COMPANY

CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
JANUARY 2020 - DECEMBER 2020
BASED ON SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED OPERATIONS

Florida Division -CONSOLIDATED

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Under-recovery of purchased power costs for the period
January 2020 - December 2020. (See Schedule E1-B, Calculation
of Estimated Purchased Power Costs and Calculation of TrueUp and Interest Provision for the Twelve Month Period ended
December 2020.)(Estimated)

765,167

ABC E F G 0 FLORIDA PUBLIC UTILITIES COMPANY Schedule F-2 3 4 5 6 7 8 CALCULATION OF PURCHASED POWER COSTS AND CALCULATION OF TRUE-UP AND INTEREST PROVISION-EXCLUDING GSLD1 ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2020 THROUGH DECEMBER 2020 BASED ON SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED (EXCLUDES LINE LOSS , EXCLUDES TAXES CONSOLIDATED ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL Estimates Estimated Estimated Estimated Jan 2020 Mar 2020 Feb 2020 Apr 2020 May 2020 Jun 2020 Jul 2020 Aug 2020 Sep 2020 Oct 2020 Nov 2020 Dec 2070 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 System Sales - KWH 46,124,472 43,763,223 40,566,336 42,455,602 51.431.735 57.013.028 56.620.476 55 663 197 47 633 733 56.396 478 45 974 398 586 710 869 West-Rock Purchases - KWH 1,020,000 1,150,000 390,000 240,000 :360,000 420,000 700,000 400,000 700,000 900:000 500 000 700 000 .7 480 000 Rayonier Purchases - KWH - On Peak 40.088 68.692 96 733 55 617 2.478 22,915 310.500 310.500 310 500 310.500 2,149,523 244,082 162,561 140,260 139,799 144.161 127.811 589 500 589,500 589 500 589 500 589 500 589.500 4 495 674 Eight Flags Purchases - KWH - KWH 15,182,978 13,530,427 15.396.795 14,740,660 14,548,725 12,919,968 12,500,000 12,800,000 12,400,000 15.500.000 15.200.000 15 800 000 170 519 553 FPL Purchases - KWH 11.656.613 8.816.904 5 270.960 7 497 233 14 634 407 20 624 092 21,118,482 20,717,305 5,627,836 20,593,111 10,457,307 9.265.073 166,279,323 Gulf Purchases - KWH 23,471,161 21,007,047 21,513,838 19,820,726 23,913,356 28.150.827 24 645 198 24,634,194 24,623,191 25,518,521 22,958,112 21,608,045 281,864,210 Generation Demand - KW - FPL 59 604 52,531 33,091 51,849 66,735 57,463 70,199 50,433 48.192 47.580 681.193 64 609 Generation Demend - KW - Gulf 55 246 45 611 48 506 51 498 61 500 65,000 64,400 61,400 58,500 49 200 59,500 .685,060 Transmission Demand - KW - FPL 59,978 63,067 42,962 48,146 49,997 92,146 55,000 58,400 45.900 39.000 36 800 36,200 627.596 Transmission Demand - KW - Southern 55.955 56,072 56,297 57.002 55,000 56,000 56,090 55,000 55,000 55,000 55,000 55.000 667.416 Purchased Power Rates: 0.03224 0.02446 (0.00053) 0.01354 0.02761 0.02587 0.03648 0.03648 0.03648 0.03648 0.03646 0.03648 Rayonier Energy Charge - On Peak - \$/KWH 0.03491 0.03491 0.03491 0.02368 0.02754 0.02754 0.04826 0.04826 0,04826 0.04826 0.04826 0.04826 Rayonier Energy Charge - Off Peak - \$/KWH 0.03248 0.03248 0.03248 0.02078 0.02383 0.02383 0.03898 0.03898 0.03898 0.03898 0.0389 0.03898 Eight Flags Charge - \$/KWH 0.0743 0.07095 0.06959 0.06780 0.06886 0.07147 0.08473 0.08473 0.08473 0.08473 0.08473 0.08473 Base Fuel Costs - \$/KWH - FPL 0.02629 0.01918 0.01005 0.01517 0.02774 0.02624 0.03037 0.03026 0.03060 0 03095 0.02947 0.02481 Base Fuel Costs - \$/KWH GULF 0.974 0.01946 0.01814 0.01701 0.01649 0.01763 0.01800 0.02517 0.02517 0.02586 0.02909 0.0294 0.02538 Energy Charge - \$/KWH - FPL 0.0066 0.00794 0.01248 0.00549 0.00869 0.00465 0.00453 0.00459 0.00449 0.00491 0.00608 0.00776 Demand and Non-Eugl: 6 53 6.70 Demand Charge - \$/KW - FPL 7 56 6.72 6 66 6.10 6.39 6.76 6.83 6.85 Demand Charge - \$/KW - Gutf 8.31 7.86 8.95 8.73 8.53 5.05 7 85 7.87 8.00 8 14 8.68 Distribution Facility Charge 1.55234 1.54954 1.54117 1.52155 1.54639 1.54969 2.60415 2.60415 2.60415 2.60415 2.60415 2.60415 Transmission Charge \$/XW - FPL 3 13960 3 61204 4 91039 3 15276 3 40033 3.16289 2.43455 2.43454 2.43453 2.43454 2.43454 2.43453 Transmission Charge \$/KW - Southern 3.01632 3.01632 3.01631 3 0 1 6 3 5 3 06438 3.31430 2.17647 2.13805 1.94602 1.76038 1.16505 1.82440 Purchased Power Costs West-Rock Fuel Costs 32 882 28 131 (207) 3.249 9.940 10.867 25,536 14,592 25,536 32,832 18,240 25,536 227,134 Reyonier Standby Costs 9.327 7.678 7.932 4 223 3 504 3 677 37 964 37,964 37.964 37,964 37.964 264.125 1,129,372 959,932 1,071,505 1.001,850 923,410 1 059 125 1.084 544 1.050.652 1 313 315 1 287 896 1 338 734 13 219 820 Gulf Base Fuel Costs 456 822 380 975 365 867 326 777 421,601 506,835 620,408 620,010 636.813 742.325 675 284 548 436 6 302 153 FPt. Base Fuel Costs 306,404 169,105 52.963 113.741 405 894 541 116 641,456 626,946 630,222 483,658 229,836 4,509,531 FPL Fuel Adjustment 77,060 70,011 65,124 80,30 95.976 95.605 95,102 2,479,158 63.549 949,534 76,74 71.858 Subtotal Fuel Cost 2 011 867 ,081,881 480,094 .686 836 2.391 123 2 252 364 25,472,296 42 43 44 45 46 47 Demend and Non-Fuel Costs: Dernand Capacity Charg 897,368 811.080 658.436 799.38 856,900 756,556 9.934.442 Distr. Fac. Charge 86,86 86,886 86,763 86,731 86,598 86.922 143.228 143,228 143,228 143 228 143,228 143,228 1,380,129 Customer Charge 4.000 4,000 4,000 4,000 4.000 4,000 4,000 4.000 4.000 4.000 4 000 48 000 Transmission Charc 357,085 396 932 380.769 323.731 346 56 477,347 253,606 259,770 191,768 153,669 188,472 3 548.485 Subtotal Demand & Non-Fuel Costs 1,345,314 1,236,547 3,159,636 1,298,898 1,129,968 1,186,576 1,425,169 1.337.691 1.358.891 1,156,144 14,911,056 1,235,285 1,057,45 Total System Purchased Power Costs 3 357, 181 3,507,050 2,699,175 3,817,785 3,838,049 3,708,891 3.842.980 3.448 57 3,395,485 40,383,352 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 Less Direct Billing To GSLD1 Class: 105 944 81 729 (289.768 17.029 (12,805 30,40 30,407 113,294 (1.090 10.762 3.471 3 175 12 695 23,426 68 200 55,101 3,757,472 415,481 Net Purchased Power Costs 3,252,32 2,829,530 2,972,821 3,118,217 3,496,429 3,719,178 3,756,456 3,627,508 3.357.633 3,288,035 39,854,577 Ω Special Costs 6.460 14.923 8,925 3,366,558 117,726 39,972,304 Total Costs and Charge 3,254,287 2,685,430 3,509,078 3,133,139 3.765.381 3 298 185 3.637 158 3,766,397 Sales Revenues - Fuel Adl RS< 0.07454 1,300,141 1.292.120 1.223.294 1.224.127 1.244 061 1 400 952 1.386.978 1,388,170 1,388,692 1,400,137 1,224,059 1.271.922 15,744,653 0.08703 472,335 429,438 295,532 380,380 414,284 673.318 707.740 704 211 650.767 598 381 320.107 380 711 6,027,204 GS. 0.07530 302.113 302,592 273,990 285,837 340,292 387,389 387,642 388,148 373.989 314 547 288 516 3 922 350 GSD 0.07223 860,359 817,751 792.294 807.527 799 455 953 693 1,129,333 1,151,622 1,142,375 1,104,500 1,067,138 899,163 11,525,210 429.065 381,274 381,145 405,635 428,719 432,819 530.930 506.688 541 795 575 011 491.924 451.451 5,556,456 15 0.05617 35,167 34,985 34,829 35,082 34.794 34.789 35,583 35,369 35.546 34.606 34.781 34,855 420,386 Unbilled Fuel Revenues (531,323) 206,031 (44,628) (31,070) 23,255 361.616 (16,119) Total Fuel Revenues (Excl. GSLD1) 2,867,857 3,464,288 2,956,612 3,107,265 3,221,863 4,197,479 4,177,953 4,173,702 4.147.323 4.086.624 3.452 556 3 326 618 43 180 139 64 65 66 GSLD1 Fuel Revenues .17197 104 854 85.200 (279,006) 20,204 41,419 10,621 98,607 81.593 81,383 85,508 90,943 107,450 528.775 Non-Fuel Revenues 2.283,185 2.175.757 1 687 923 125,910 2.429.393 992 982 811.401 27,615,661 Total Sales Pe 7.269.543 7.066.696 6 006 643 5 405 487 6,028,06 67 68 69 70 71 KWH Sales RS4 17,440,088 17.336.516 16 415 648 16 423 857 16 691 757 18.797.031 18,607,171 18,623,150 18,783,698 16,421,502 17,063,615 211,234,188 5,426,957 4,934,587 4.370.806 3.393.219 4.760.390 7.736 857 8,132,138 8 091 588 7,477,501 6,875,568 3,678,128 4.374.478 69,252,218 4,016,057 4,018,710 3,638,850 3,796,191 GS 3,682,743 4,519,400 5,144,612 5,147,972 5 154 69 4.966 650 4 177 253 3 831 552 52 094 681 GSD 11.911.722 11.321.800 10 969 350 11.180,245 11.068.489 13,203,918 15,635,233 15,943,819 15,815,799 15,291,426 14,774,164 12,448,607 159,564,573 72 73 74 GSLD 6,128,433 8,209,757 5,443,691 5.441.849 5.791.512 6.121.096 6 179 635 7 580 380 7.234.267 7.735.507 7,023,473 6.445.616 79,335,216 GSLD1 574,000 82,000 82,000 272,000 124,000 374,000 1.280.000 950 000 950 000 920,000 940 000 1.190.000 7,738,000 LS 627,215 625,919 625,420 620,991 619,717 620,894 633,494 629,680 632,823 616.097 619,212 620 531 7 491 993 46,124,472 43,763,223 40.566.336 42,455,602 43,068,192 51,431,735 57,013,028 56.620.476 47,633,732 45,974,398 56.396.478 55,663,197 586,710,869 Triangle Calculation (Pec), GSI D41 78 79 80 81 82 83 84 85 86 87 88 2,867,857 Fuel Revenues 3,464,288 2.956.612 3.107.265 3.221.863 4 197 479 4 177 953 4.173.702 4,147,323 3,452,556 3.326.618 43,180,139 True-up Provision - co 161,204 161,204 161,204 161,204 161,204 161,204 161,204 161,204 161,204 161,204 161,204 161.204 1,934,452 Gross Receipts Tay Refund 2 706 653 Fuel Revenue 3 303 084 2 795 408 2 946 061 3.060 658 4,036,274 4,016,749 4.012.498 3.986.119 3,925,420 3.291,352 3.165.414 41.245.688 Net Purchased Power and Other Fuel Costs 3.254.287 2.854.772 2.973.816 2 685 430 3,133,139 (72,480) 3,509,078 3.728.103 3,765,38 3,637,158 766.397 3,298,185 39,972,304 True-up Provision for the Period (178,408) 527,196 288,646 247,117 348,960 159.023 (75,206 1,273,384 (132,772)Interest Provision for the Period (5 493) (5 219) (5,342) (3.154) (20.655) Beginning of Period True-up and Interest Provision (3,952,348) (4.344.271) (3.739.974) (3.762 520) (3.343.839) (3,255,569) (2,567,425) (2,117,781)(1,709,628) (1,199,591) (879,455) (793,531) (3,952,348) 161,204 161,204 True-up Collected or (Refunded) 161,204 161,204 161,204 161,204 161 204 161 204 161 204 161,204 161,204 161,204 1,934,452 Adjustment for Tax Settlement End of Period, Net True-up and Int. Prov. 3.343.839) (2 117 781 (1,709,628) (765,167) Seginning True-up Amount (3,952,348) (3,739,974) (3 762 520) (3.343.839) (3.255.569) (2.567.425) (2.117.781 (1.709.628) 1 199 591) (879.455) (793.531 (3,734,755) Ending True-up Amount Before Interes (4 338 778) (3,757,178) (3,340,685) (3,255,114) (2,567,169) (2,117,575) (1.709.460) (1 199.463) (879 364) (793.457 (765 098) 0% Rule Interes Total Beginning and Ending True-up (8.291,126) (8.079.026) (7.497.152) (7.103 204) (6.598.953) (5.822.739) (4,685,000) (2,909,091) (2,078,955) (1.672.912) (1 558 629) Average True-up Amount (4.145.563) (4,039,513) (3,748,576) (3,551,602) (1.454.546) (3.299.476) (2.911.369) (2.342.500) (1.913.620) (1.039.47B) (836,456 (779,315) -1.89% Average Annual Interest Rat 1.5900% 1.7100% 1.0650% 0.1650% 0.1050% 0.1050% 0.1050% 0.1050% 0.1050% 0.1050% 0.1050% Interest Provision (5.493) (5,219) (5,342)(3,154)(455) (256) (206) (168) (128) (91) (74) (69) Exhibit No 96 97 98 DOCKET NO. 20200001-EI Includes: Consulting fees, Legal fees and Taxes on Company Use. Florida Public Utilities Comp (CDY-2)

FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED FLORIDA DIVISIONS

COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
JANUARY 2020 - DECEMBER 2020

		DOLLARS				MWH				CENTS/KWH	1	
	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFER AMOUNT	ENCE %	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENC AMOUNT	E %
Fuel Cost of System Net Generation (A3) Nuclear Fuel Disposal Cost (A13) Coal Car Investment					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
4 Adjustments to Fuel Cost (A2, Page 1) 5 TOTAL COST OF GENERATED POWER 6 Fuel Cost of Purchased Power (Exclusive	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
of Economy) (A8) 7 Energy Cost of Sched C & X Econ Purch (Broker)(A9) 8 Energy Cost of Other Econ Purch (Non-Broker)(A9)	11,761,218	12,007,308	(246,091)	-2.1%	44 8,143	429,024	19,119	4.5%	2.62443	2.79875	(0.17432)	-6.2%
9 Energy Cost of Sched E Economy Purch (A9) 10 Demand and Non Fuel Cost of Purchased Power (A9) 11 Energy Payments to Qualifying Facilities (A8a) 12 TOTAL COST OF PURCHASED POWER	14,911,056 13,711,079 40,383,352	15,020,005 15,601,107 42,628,420	(108,949) (1,890,028) (2,245,068)	-0.7% -12.1% -5.3%	448,143 184,646 632,789	193,850	19,119 (9,204) 9,915	4.5% -4.8% 1.6%	3.32730 7.42560 6.38180	3.50097 8.04803 6.84383	(0.17367) (0.62243) (0.46203)	-5.0% -7.7% -6.8%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12) 14 Fuel Cost of Economy Sales (A7) 15 Gain on Economy Sales (A7a)	****				632,789	-,	9,915	1.6%	0.00100	0.04000	(0.40200)	-0.076
16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7) 17 Fuel Cost of Other Power Sales (A7) 18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	<u>117,726</u> 117,726	221,000 221,000	(103,274) (103,274)	-46.7% -46.7%		0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10) 20 TOTAL FUEL AND NET POWER TRANSACTIONS	40,501,079	42,849,420	(2,348,341)	-5.5%	632,789	622,874	9,915	1.6%	6.40041	6.87931	(0.47890)	-7.0%
(LINES 5 + 12 + 18 + 19) 21 Net Unbilled Sales (A4) 22 Company Use (A4) 23 T & D Losses (A4)	0 * 31,426 * 2,917,755 *	0 * 31,714 *3 1,629,502 *	0 (288) 1,288,253	0.0% -0.9% 79.1%	0 491 45,587	0 461 23,687	0 30 21,900	0.0% 6.5% 92.5%	0.00000 0.00536 0.49731	0.00000 0.00530 0.27216	0,00000 0.00006 0,22515	0.0% 1.1% 82.7%
24 SYSTEM KWH SALES 25 Wholesale KWH Sales	40,501,079	42,849,420	(2,348,341)	-5.5%	586,711	598,726	(12,015)	-2.0%	6.90308	7.15677	(0.25369)	-3.5%
26 Jurisdictional KWH Sales 26a Jurisdictional Loss Multiplier 27 Jurisdictional KWH Sales Adjusted for Line Losses	40,501,079 1.000	42,849,420 1.000	(2,348,341) 0.000	-5.5% 0.0%	586,711 1.000	598,726 1.000	(12,015) 0.000	-2.0% 0.0%	6,90308 1,000	7.15677 1.000	(0.25369) 0.00000	-3.5% 0.0%
28 GPIF** 29 TRUE-UP**	40,501,079 1,934,452	42,849,420 1,934,452	(2,348,341)	-5.5% 0.0%	586,711 586,711	598,726 598,726	(12,015) (12,015)	-2.0% -2.0%	6.90308 0.32971	7.15677 0.32309	(0,25369) 0.00662	-3.5% 2.1%
30 TOTAL JURISDICTIONAL FUEL COST	42,435,531	44,783,872	(2,348,341)	-5.2%	586,711	598,726	(12,015)	-2.0%	7.23278	7.47986	(0.24708)	-3.3%
31 Revenue Tax Factor 32 Fuel Factor Adjusted for Taxes 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)	1								1.00072 7.23799 7.238	1.00072 7.48525 7.485	0.00000 (0.24726) (0.247)	0.0% -3.3% -3.3%

EXHIBIT NO. DOCKET NO. 20200001-EI FLORIDA PUBLIC UTILITIES COMPANY (CDY-2) PAGE 3 OF 3

^{*}Included for Informational Purposes Only **Calculation Based on Junsdictional KWH Sales

Company: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED ELECTRIC DIVISIONS

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: JANUARY 2020 RE

Fuel Cost of System Net Generation (A3) Nuclear Fuel Disposal Cost (A13) 2 3 FPL interconnect Adjustments to Fuel Cost (A2, Page 1) 5 TOTAL COST OF GENERATED POWER Fuel Cost of Purchased Power (Exclusive of Economy) (A8) Energy Cost of Sched C & X Econ Purch (Broker)(A9) 8 Energy Cost of Other Econ Purch (Non-Broker)(A9) 9 Energy Cost of Sched E Economy Purch (A9) 10 Demand and Non Fuel Cost of Purchased Power (A9) 11 Energy Payments to Qualifying Facilities (A8a) 12 TOTAL COST OF PURCHASED POWER 13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12) 14 Fuel Cost of Economy Sales (A7) 15 Gain on Economy Sales (A7a) Fuel Cost of Unit Power Sales (SL2 Partpts)(A7) 16 17 Fuel Cost of Other Power Sales (A7) TOTAL FUEL COST AND GAINS OF POWER SALES 18 (LINE 14 + 15 + 16 + 17) NET INADVERTENT INTERCHANGE (A10) 19 20 LESS GSLD APPORTIONMENT OF FUEL COST TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19) Net Unbilled Sales (A4) 21 22 Company Use (A4) 23 T & D Losses (A4) SYSTEM KWH SALES 24 25 Wholesale KWH Sales Jurisdictional KWH Sales 26 Jurisdictional Loss Multiplier 27 Jurisdictional KWH Sales Adjusted for Line Losses GPIF** 28 29 TRUE-UP™ 30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment) 31 Revenue Tax Factor

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

FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

Fuel Factor Adjusted for Taxes

32

	DOLLARS				MWH	*.1		<u>_</u>	CENTS/KWH		
		DIFFERENC				DIFFERENCE				DIFFERI	ENCE
ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
				0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
0	0	0	0.0%								
0	0	0 0	0.0% 0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
763,225	678,819	84,406	12.4%	35,128	27,981	7,147	25.5%	2.17270	2.42604	(0.25334)	-10.4
			-							, ,	
1,422,373	1,485,147	(62,774)	-4.2%	35,128	27,981	7,147	25.5%	4.04911	5,30779	(1.25868)	-23.7
1,171,582	1,392,584	(221,002)	-15.9%	16,487	17,400	(913)	-5,3%	7.10603	8.00336	(0.89733)	-11.2
3,357,180	3,556,550	(199,369)	-5.6%	51,615	45,381	6,235	13.7%	6.50425	7.83717	(1.33292)	-17.0
				51,615	45,381	6,235	13.7%				
				-							
0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0,00000	0.0
104,854 3,252,326	121,924 3,434,626	(17,070) (182,299)	-13.3% -5.3%	0 51,615	0 45,381	0 6,235	0.0% 13.7%	6.30111	7.56850	(1.26739)	-16.8
148,778 *	(44,933) *	193,711	-431.1%	2,361	(594)	2,955	-497.7%	0.32256	(0.10396)	0.42652	-410.3
2,080 * 195,145 *	2,361 * 206,090 *	(281) (10,945)	-11.9% -5.3%	33 3,097	31 2,723	2 374	5.8% 13.7%	0.00451 0.42309	0.00546 0.47684	(0.00095) (0.05375)	-17.4 -11.3
3,252,326	3,434,626	(182,299)	-5,3%	46,124	43,220	2,904	6.7%	7.05127	7.94684	(0.89557)	-11.3
3,252,326	3,434,626	(182,299)	-5.3%	46,124	43,220	2,904	6,7%	7.05127	7.94684	(0.89557)	-11.3
1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0
3,252,326	3,434,626	(182,300)	-5.3%	46,124	43,220	2,904	6.7%	7.05127	7.94684	(0.89557)	-11.3
161,204	161,204	0	0.0%	46,124	43,220	2,904	6.7%	0.34950	0.37298	(0.02348)	-6.3
3,413,530	3,595,830	(182,300)	-5.1%	46,124	43,220	2,904	6.7%	7.40077	8.31983	(0.91906)	-11.1
								1.01609	1,01609	0.00000	0.6
							ļ	7.51985	8,45370	(0.93385)	-11.

Exhibit No. DOCKET NO. 20200001-EI Florida Public Utilities Company (CDY-3) Page 1 of 60 SCHEDULE A1

PAGE 1 OF 2

Company: FLORIDA PUBLIC UTILITIES COMPANY

CONSOLIDATED ELECTRIC DIVISIONS

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: JANUARY 2020 REVISED 7_27_2020

SCHEDULE A1 PAGE 2 OF 2

1	Fuel Cost of System Net Generation (A3)	
2	Nuclear Fuel Disposal Cost (A13)	
3	FPL Interconnect	
4	Adjustments to Fuel Cost (A2, Page 1)	
5	TOTAL COST OF GENERATED POWER	
6	Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	
7	Energy Cost of Sched C & X Econ Purch (Broker)(A9)	
8	Energy Cost of Other Econ Purch (Non-Broker)(A9)	
9	Energy Cost of Sched E Economy Purch (A9)	
10	Demand and Non Fuel Cost of Purchased Power (A9)	
11	Energy Payments to Qualifying Facilities (A8a)	
12	TOTAL COST OF PURCHASED POWER	
	13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)	
14	Fuel Cost of Economy Sales (A7)	
15	Gain on Economy Sales (A7a)	
16	Fuel Cost of Unit Power Sales (SL2 Partpts)(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 LESS GSLD APPORTIONMENT OF FUEL COST	
20a	TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 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	Junsdictional KWH Sales Adjusted for Line Losses	
28	GPIF**	
29	TRUE-UP**	
30	TOTAL JURISDICTIONAL FUEL COST	

Neveride 18X Factor	
Fuel Factor Adjusted for Taxes	
FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)	

^{*}Included for Informational Purposes Only
**Calculation Based on Jurisdictional KWH Sales

31 32 33

PERIOD TO DATE DOLLARS			PERIO	D TO DATE	MWH		CENTS/KWH					
ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	<u></u> %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERI AMOUNT	ENCE	
				. 0	0	0	0.0%	0.00000	0.00000	0.00000	0.0	
0	0	0	0.0%									
0	0	0	0.0%									
0	0	0	0.0%	0	. 0	0	0.0%	0.00000	0.00000	0.00000	0.	
763,225	678,819	84,406	12,4%	35,128	27,981	7,147	25.5%	2.17270	2.42604	(0.25334)	-10.	
1,422,373	1,485,147	(62,774)	-4.2%	35,128	27,981	7,14 7	25.5%	4.04911	5.30779	(1.25868)	-23.	
1,171,582	1,392,584	(221,002)	-15.9%	16,487	17,400	(913)	-5.3%	7.10603	8,00336	(0.89733)	-11	
3,357,180	3,556,550	(199,369)	-5.6%	51,615	45,381	6,235	13.7%	6.50425	7.83717	(1.33292)	-17	
				51,615	45,381	6,235	13.7%					
0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.	
104,854	121,924	(17,070)	-14.0%	0	0	0	0.0%		7.0000			
3,252,326	3,434,625	(182,299)	-5.3%	51,615	45,381	6,235	13.7%	6,30111	7,56850	(1.26739)	-16	
148,778 *	(44,933) *	193,711	-431.1%	2,361	(594)	2,955	-497.7%	0.32256	(0.10396)	0.42652	-410	
2,080 * 195,145 *	2,361 * 206,090 *	(281) (10,945)	-11.9% -5.3%	33 3,097	31 2,723	2 374	5.8% 13.7%	0.00451	0.00546 0.47684	(0.00095)	-17	
•	,	,	ļ					0.42309	0,47664	(0.05375)	-11	
3,252,326	3,434,625	(182,299)	-5.3%	46,124	43,220	2,904	6.7%	7.05127	7.94684	(0.89557)	-11	
3,252,326	3,434,625	(182,299)	-5.3%	46,124	43,220	2,904	6.7%	7,05127	7,94684	(0.89557)	-11	
1,000	1,000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000		
3,252,326	3,434,625	(182,299)	-5.3%	46,124	43,220	2,904	6.7%	7.05127	7.94684	(0.89557)	-11	
161,204	161,204_	(0)	0.0%	46,124	43,220	2,904	6.7%	0.34950	0.37299	(0.02349)	-6	
3,413,530	3,595,829	(182,299)	-5.1%	46,124	43,220	2,904	6.7%	7.40077	8.31983	(0.91906)	-11	
								1.01609	1.01609	0.00000	c	
								7.51985	8.45370	(0.93385)	-11	
								7.520	8,454	(0.934)	-11	

Exhibit No.

DOCKET NO. 20200001-EI

Florida Public Utilities Company
(CDY-3)

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SCHEDULE A2 Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

JANUARY 2020

REVISED 7_27_2020

TUAL 0 \$	ESTIMATED 0 \$	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENCE	Ē
0 \$	0 \$			· · · · · · · · · · · · · · · · · · ·		AMOUNT	%
		0	0.0% \$	0 \$	0 \$	0	0.0%
763,225 ,422,373	678,819 1,485,147	84,406 (62,774)	12.4% -4.2%	763,225 1,422,373	678,819 1,485,147	84,406 (62,774)	12.4% -4.2%
,171,582	1,392,584	(221,002)	-15.9%	1,171,582	1,392,584	(221,002)	-15.9%
,357,180	3,556,550	(199,369)	-5.6%	3,357,180	3,556,550	(199,369)	-5.6%
1,960	17,850	(15,890)	-89.0%	1,960	17,850	(15,890)	-89.0%
,359,141	3,574,400	(215,259)	-6.0%	3,359,141	3,574,400	(215,259)	-6.0%
	121,924	(17,070)	-14.0%	104,854	121,924	(17,070)	-14.0% -5.7%
	3,359,141 104,854	3,359,141 3,574,400	3,359,141 3,574,400 (215,259) 104,854 121,924 (17,070)	3,359,141 3,574,400 (215,259) -6.0% 104,854 121,924 (17,070) -14.0%	3,359,141 3,574,400 (215,259) -6.0% 3,359,141 104,854 121,924 (17,070) -14.0% 104,854	3,359,141 3,574,400 (215,259) -6.0% 3,359,141 3,574,400 104,854 121,924 (17,070) -14.0% 104,854 121,924	3,359,141 3,574,400 (215,259) -6.0% 3,359,141 3,574,400 (215,259) 104,854 121,924 (17,070)

Exhibit No.

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Florida Public Utilities Company
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SCHEDULE A2 Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

2020

Month of:

JANUARY

REVISED 7_27_2020

			CURRENT MONTH	<u> </u>		PERIOD TO DATE				
		ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	<u>.</u> %	
3. Sales Revenues (Exclude Revenue Taxes & Franchis	e Taxes)									
Jurisidictional Sales Revenue (Excluding GSLD) a. Base Fuel Revenue	\$	\$	\$		\$	\$	\$			
b. Fuel Recovery Revenue		2,867,857	3,220,128	(352,271)	-10.9%	2,867,857	3,220,128	(352,271)	-10.9	
c. Jurisidictional Fuel Revenue		2,867,857	3,220,128	(352,271)	-10.9%	2,867,857	3,220,1 2 8	(352,271)	-10.9	
d. Non Fuel Revenue		2,250,587	2,231,577	19,010	0.9%	2,250,587	2,231,577	`19,010 [′]	0.9	
e. Total Jurisdictional Sales Revenue		5,118,444	5,451,705	(333,261)	-6.1%	5,118,444	5,451,705	(333,261)	-6.1	
Non Jurisdictional Sales Revenue		· o	.0	0	0.0%	. 0	0	o o	0.0	
3. Total Sales Revenue (Excluding GSLD)	\$	5,118,444	5,451,705 \$	(333,261)	-6.1% \$	5,118,444 \$	5,451,705 \$	(333,261)	-6 .1	
C. KWH Sales (Excluding GSLD)										
Jurisdictional Sales KWH		45,550,472	41,849,543	3,700,929	8.8%	45,550,472	41,849,543	3,700,929	8.8	
Non Jurisdictional Sales	,	0	0	0	0.0%	, ,	0	0	0.0	
3. Total Sales	İ	45,550,472	41,849,543	3,700,929	8.8%	45,550,472	41,849,543	3,700,929	8.8	
Jurisdictional Sales % of Total KWH Sales	į.	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0	

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SCHEDULE A2 Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

JANUARY

2020

REVISED 7_27_2020

		CURRENT MONTH	1			PERIOD TO DATE		
	ACTUAL	ACTUAL ESTIMATED		CE %	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	CE %
			AMOUNT		7.0.07.12	LOTINI, (TEB	711100111	70
D. True-up Calculation (Excluding GSLD)								
Jurisdictional Fuel Rev. (line B-1c)	\$. 2,867,857 \$	3,220,128 \$	(352,271)	-10.9% \$	2,867,857 \$	3,220,128 \$	(352,271)	-10.9%
Fuel Adjustment Not Applicable			, , ,		, , .	. ,	(,,	
a. True-up Provision	161,204	161,204	(0)	0.0%	161,204	161,204	(0)	0.0%
b. Incentive Provision	, and the second		, ,		·	,	ζ- /	
c. Transition Adjustment (Regulatory Tax Refund)							0	0.09
Jurisdictional Fuel Revenue Applicable to Period	2,706,653	3,058,924	(352,271)	-11.5%	2.706.653	3,058,924	(352,271)	-11.59
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	3,254,287	3,452,476	(198,189)	-5.7%	3,254,287	3,452,476	(198,189)	-5.79
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100%	100%	0.00%	0.0%	N/A	N/A	(/ /	
Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	3,254,287	3,452,476	(198,189)	-5.7%	3,254,287	3,452,476	(198,189)	-5.79
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(547,634)	(393,552)	(154,082)	39.2%	(547,634)	(393,552)	(154,082)	39.29
8. Interest Provision for the Month	(5,493)	(2,541)	(2,952)	116.2%	(5,493)	(2,541)	(2,952)	116,29
9. True-up & Inst. Provision Beg, of Month	(3,952,348)	666,626	(4,618,974)	-692.9%	(3,952,348)	666,626	(4,618,974)	-692.99
9a. Deferred True-up Beginning of Period	(-,,-	- 3 - 10 - 0	(-12,0 / 1)		(5,2,610)	550,525	(4,510,514)	332.3
10. True-up Collected (Refunded)	161,204	161,204	(0)	0.0%	161,204	161,204	(0)	0.09
11. End of Period - Total Net True-up	\$ (4,344,271) \$		(4,776,008)	-1106.2% \$	(4,344,271) \$	431,737 \$	(4,776,008)	-1106.2
(Lines D7 through D10)	(,,0 1,27) •	.51,707	(1,7.7.5,000)	.,55.270	(π,σππ,Σ/ 1) ψ		(4,770,000)	-1100,2

^{*} Jurisdictional Loss Multiplier

SCHEDULE A2 Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

JANUARY

2020

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			CURRENT MONTH			PERIOD TO DATE			
		A 0.T.I.A.I	507011750	DIFFERENC				DIFFERENC	
		ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
E. Interest Provision (Excluding GSLD)	-								
Beginning True-up Amount (lines D-9 + 9a)	s	(3,952,348) \$	666,626 \$	(4,618,974)	-692.9%	N/A	N/A	_	_
Ending True-up Amount Before Interest		(4,338,778)	434,278	(4,773,056)	-1099.1%	N/A	N/A	_	_
(line D-7 + Lines D-9 + 9a + D-10)		(1,000)	, , , , , , ,	(.,,)	1000.170	N/A	N/A	-	
3. Total of Beginning & Ending True-up Amount		(8,291,126)	1,100,904	(9,392,030)	-853.1%	N/A	N/A		
4. Average True-up Amount (50% of Line E-3)	\$	(4,145,563) \$	550,452 \$	(4,696,015)	-853.1%	N/A	N/A	·	
5. Interest Rate - First Day Reporting Business Month		1.5900%	N/A			N/A	N/A		
6. Interest Rate - First Day Subsequent Business Month		1.5900%	N/A			N/A	N/A	_	
7. Total (Line E-5 + Line E-6)		3.1800%	N/A			N/A	N/A		
Average Interest Rate (50% of Line E-7)		1.5900%	N/A			N/A	N/A		_
Monthly Average Interest Rate (Line E-8 / 12)		0.1325%	N/A			N/A	N/A		
10. Interest Provision (Line E-4 x Line E-9)		(5,493)	N/A		·	N/A	N/A		_
					,				
	1								

ELECTRIC	ENERGY ACCOUNT
Month of:	JANUARY

2020

REVISED 7_27_2020

				Montal of.	JANOARI	2020	KENISED /_Z/_	2020	
			CURRENT MON	ITH			PERIOD TO DA	ΓE	
				DIFFERENCE				DIFFERENC	E
		ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
	(MWH)								
	(1914411)								
1	System Net Generation	0	0	0	0.00%	0	0	0	0.00%
2	Power Sold								
3	Inadvertent Interchange Delivered - NET								
4	Purchased Power	35,128	27,981	7,147	25.54%	35,128	27,981	7,147	25.54%
4a	Energy Purchased For Qualifying Facilities	16,487	17,400	(913)	-5.25%	16,487	17,400	(913)	-5.25%
5	Economy Purchases	1							
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	51,615	45,381	6,235	13.74%	51,615	45,381	6,235	13.74%
8	Sales (Billed)	46,124	43,220	2,904	6.72%	46,124	43,220	2,904	6.72%
8a 8b	Unbilled Sales Prior Month (Period)								
9	Unbilled Sales Current Month (Period) Company Use			_					
10	• •	33	31	2	5.80%	33	31	_ 2	5.80%
11	T&D Losses Estimated @ 0.06 Unaccounted for Energy (estimated)	1	2,723	374	13.73%	3,097	2,723	374	13.73%
12	chaccounted for Energy (estimated)	2,361	(594)	2,955	-497.71%	2,361	(594)	2,955	-497.71%
13	% Company Use to NEL	0.06%	. 0.07%	-0.01%	-14.29%	0.06%	. 0.07%	0.040/	44.000/
14	% T&D Losses to NEL	6.00%		0.00%	0.00%	6.00%		-0.01% 0.00%	-14.29% 0.00%
15	% Unaccounted for Energy to NEL	4.57%		5.88%	-448.85%	4.57%		5.88%	-448.85%
	(\$)								
16	Fuel Cost of Sys Net Gen				0				0
16a	Fuel Related Transactions	_	_	-	۷	-	-	-	U
16b	Adjustments to Fuel Cost								
17	Fuel Cost of Power Sold	1							
18	Fuel Cost of Purchased Power	763,225	678,819	84,406	12.43%	763,225	678,819	84,406	12.43%
18a	Demand & Non Fuel Cost of Pur Power	1,422,373	1,485,147	(62,774)	-4.23%	1,422,373	1,485,147	(62,774)	-4.23%
18b	Energy Payments To Qualifying Facilities	1,171,582	1,392,584	(221,002)	-15.87%	1,171,582	1,392,584	(221,002)	-15.87%
19	Energy Cost of Economy Purch.	1,171,002	1,032,004	(221,002)	15,07 %	1,171,302	1,392,304	(221,002)	-13.0770
20	Total Fuel & Net Power Transactions	3,357,180	3,556,550	(199,369)	-5.61%	3,357,180	3,556,550	(199,369)	-5.61%
			5,000,000	(100,000/	0.0170	0,007,100	0,000,000	(155,555)	-5.5170
	(Cents/KWH)								
1	· · · · · · · · · · · · · · · · · · ·								
21	Fuel Cost of Sys Net Gen								
21a	Fuel Related Transactions								
22	Fuel Cost of Power Sold								
23	Fuel Cost of Purchased Power	2.173	2.426	(0.253)	-10.43%	2.173	2.426	(0.253)	-10.43%
23a	Demand & Non Fuel Cost of Pur Power	4.049	5.308	(1.259)	-23.72%	4.049	5.308	(1.259)	-23.72%
23b	Energy Payments To Qualifying Facilities	7.106	8.003	(0.897)	-11.21%	7.106	8.003	(0.897)	-11.21%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	6,504	7.837	(1.333)	-17.01%	6.504	7.837	(1.333)	-17.01%

PURCHASED POWER

· · · · · · · · · · · · · · · · · · ·		(Exclusive of Ed For the Period/I	conomy Energy Pur Month of:	chases) JANUARY	2020	2020 REVISED 7_27_2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUP- TIBLE (000)	KWH FOR FIRM (000)	CENTS/KWH (a) FUEL COST	(b) TOTAL COST	TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
ESTIMATED:	<u> </u>							
FPL AND GULF/SOUTHERN	MS	27,981			27,981	2.426041	7.733829	678,819
TOTAL		27,981	0		27,981	2.426041	7.733829	678,819
ACTUAL:								
FPL GULF/SOUTHERN Other Other Other Other Other	MS	11,657 23,471 0 0 0 0			11,657 23,471 0 0 0	2.628498 1.946321 0.000000 0.000000 0.000000 0.000000	7.792108 5.441916 0.000000 0.000000 0.000000 0.000000	306,404 456,821 0 0 0 0
TOTAL		35,128	0	0	35,128	4.574819	7.792108	763,225
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		7,147 25.5%	0	0 0.0%	7,147 25.5%	2.148778 88.6%	0.05828 0.8%	84,406 12.4%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	35,128 27,981 7,147 25.5%	0 0.0%	0 0.0%	35,128 27,981 7,147 25,5%	2.172697 2.426041 (0.253344) -10.4%	2.272697 2.526041 -0.253344 -10.0%	763,225 678,819 84,406 12.4%

ENERGY PAYMENT TO QUALIFYING FACILITIES

	For the Period/Month of:			JANUARY	2020	REVISED 7_27_2		
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
	TYPE	TOTAL KWH	KWH	KWH FOR	KWH	CENTS/KWH		TOTAL \$ FOR FUEL ADJ.
PURCHASED FROM	& SCHEDULE	PURCHASED (000)	FOR OTHER UTILITIES (000)	INTERRUP- TIBLE (000)	FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	(6)X(7)(a) \$
ESTIMATED:			<u>-</u>					
WEST-ROCK, EIGHT FLAGS AND RAYONIER	<u> </u>	17,400			17,400	8.003356	8.003356	1,392,584
TOTAL		17,400	0	. 0	17,400	8.003356	8.003356	1,392,584
		•						
ACTUAL:								
WEST-ROCK, EIGHT FLAGS AND RAYONIER		16,487			16,487	7.106032	7.106032	1,171,582
	(
TOTAL		16,487	0	0	16,487	7.106032	7.106032	1,171,582
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		(913) -5.2%	0 0.0%	0 0.0%	(913) -5.2%	-0.897324 -11.2%	-0.897324 -11.2%	(221,002) -15.9%
PERIOD TO DATE: ACTUAL	MS	16,487			10.407	7.100000	7.40000	
ESTIMATED DIFFERENCE DIFFERENCE (%)	MS	17,400 (913) -5.2%	0,0%	0 0.0%	16,487 17,400 (913) -5,2%	7.106032 8.003356 -0.897324 -11.2%	7.106032 8.003356 -0.897324 -11.2%	1,171,582 1,392,584 (221,002) -15.9%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES

	For the Period/Month of:			JANUARY	2020	REVISED 7_27_2020		
(1)	(2)	(3)	(4)	(5)	(6)		(7)	
		TOTAL		TOTAL \$ FOR FUEL ADJ.	COST IF GE	NERATED	FUEL SAVINGS	
PURCHASED FROM	TYPE & SCHEDULE	KWH PURCHASED (000)	TRANS. COST CENTS/KWH	(3) X (4) \$	(a) CENTS/KWH	(b) TOTAL COST \$	(6)(b)-(5)	
ESTIMATED:		····			CENTON(WIT		Ψ	
TOTAL							·	
				-				
ACTUAL:								
TOTAL								
FOOTNOTE: PURCHASED POWER COSTS INCL	UDE CUSTOME	R, DEMAND & EN	ERGY CHARGES T	OTALING		0		
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)								
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)								
Dir C. (200 (70)	L.,							

Company: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED ELECTRIC DIVISIONS

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: FEBRUARY 2020 REVISED 7_27_2020

SCHEDULE A1 PAGE 1 OF 2

1	Fuel Cost of System Net Generation (A3)
2	Nuclear Fuel Disposal Cost (A13)
3	FPL Interconnect
4	Adjustments to Fuel Cost (A2, Page 1)
5 6	TOTAL COST OF GENERATED POWER Fuel Cost of Purchased Power (Exclusive
0	of Economy) (A8)
7	Energy Cost of Sched C & X Econ Purch (Broker)(A9)
8	Energy Cost of Other Econ Purch (Non-Broker)(A9)
9	Energy Cost of Sched E Economy Purch (A9)
10	Demand and Non Fuel Cost of Purchased Power (A9)
11	Energy Payments to Qualifying Facilities (A8a)
12	TOTAL COST OF PURCHASED POWER
	13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
14	Fuel Cost of Economy Sales (A7)
15	Gain on Economy Sales (A7a)
16	Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)
	17 Fuel Cost of Other Power Sales (A7)
18	TOTAL FUEL COST AND GAINS OF POWER SALES
4.0	(LINE 14 + 15 + 16 + 17)
19	NET INADVERTENT INTERCHANGE (A10)
	20 LESS GSLD APPORTIONMENT OF FUEL COST
20a	TOTAL FUEL AND NET POWER TRANSACTIONS
	(LINES 5 + 12 + 18 + 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 for
	Line Losses
28	GPIF**
29	TRUE-UP**
30	TOTAL JURISDICTIONAL FUEL COST
24	(Excluding GSLD Apportionment)
31	Revenue Tax Factor
32	Fuel Factor Adjusted for Taxes

*Included for Informational Purposes Only	
**Calculation Based on Jurisdictional KWH Sa	les

FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

33

	DOLLARS				MWH	<u></u>			CENTS/KWH	No.	<u> </u>
		DIFFERENCI				DIFFERENCE		Y		DIFFER	ENCE:
ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
-				0	0	0	0.0%	0.00000	0.00000	0.00000	0.09
0	0	0	0.0%								
0	0	0	0.0%	0	. 0	0	0.0%	0.00000	0.00000	0.00000	0.09
550.070	055 400										
550,079	855,163	(305,084)	-35.7%	29,824	30,528	(704)	-2.3%	1.84442	2.80124	(0.95682)	-34.29
			j								
1,368,910	1,138,209	230,701	20.3%	29,824	30,528	(704)	-2.3%	4.58996	3.72841	0,86155	23.19
995,741	1,263,018	(267,277)	-21.2%	14,912	15,700	(788)	-5.0%	6.67759	8.04470	(1.36711)	-17.0%
2,914,730	3,256,390	(341,660)	-10.5%	44,736	46,228	(1,492)	-3.2%	6.51545	7.04420	(0.52875)	-7.5%
				44,736	46,228	(1,492)	-3.2%				
						-					
0	0	0	0.0%	0	0	0	0.0%	0,00000	0.00000	0.00000	0.0%
85,200	125,385	(40,185)	-47.1%	0	0	0	0.0%				
2,829,530	3,131,005	(301,475)	-9,6%	44,736	46,228	(1,492)	-3.2%	6.32500	6.77296	(0.44796)	-6.6%
(110,408) *	(40,707)	(69,701)	171.2%	(1,746)	(601)	(1,145)	190.4%	(0.25229)	(0.09246)	(0.15983)	172.9%
2,167 * 169,763 *	1,896 * 187,882 *	271 (18,119)	14.3% -9.6%	34 2,684	28 2,774	6 (90)	22.4% -3,2%	0.00495 0.38791	0.00431	0.00064	14,9%
ŕ	·					(90)	-3,2%	0.36791	0.42674	(0.03883)	-9.1%
2,829,530	3,131,005	(301,475)	-9.6%	43,763	44,027	(264)	-0.6%	6.46557	7.11155	(0.64598)	-9.1%
2,829,530	3,131,005	(301,475)	-9.6%	43,763	44,027	(264)	-0.6%	6.46557	7.11155	(0.64598)	-9.1%
1.000	1.000	0.000	0.0%	1,000	1,000	0.000	0.0%	1.000	1.000	0.00000	0.0%
2,829,530	3,131,005	(301,475)	-9.6%	43,763	44,027	(264)	-0.6%	6.46557	7,11155	(0.64598)	-9.1%
161,204	161,204	0	0.0%	43,763	44,027	(264)	-0.6%	0.36836	0.36615	0.00221	0.6%
2,990,734	3,292,209	(301,475)	-9.2%	43,763	44,027	(264)	-0.6%	6.83393	7,47770	(0.64377)	-8.6%
							7	1.01609	1.01609	0.00000	0.0%
							į	6.94389 6.944	7.59802 7.598	(0.65413)	-8.6%

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COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: FEBRUARY 2020 REVISED 7_27_2020

CONSOLIDATED ELECTRIC DIVISIONS

1	Fuel Cost of System Net Generation (A3)
2	Nuclear Fuel Disposal Cost (A13)
3	FPL Interconnect
4	Adjustments to Fuel Cost (A2, Page 1)
5	TOTAL COST OF GENERATED POWER
6	Fuel Cost of Purchased Power (Exclusive
	of Economy) (A8)
7	Energy Cost of Sched C & X Econ Purch (Broker)(A9)
8	Energy Cost of Other Econ Purch (Non-Broker)(A9)
9	Energy Cost of Sched E Economy Purch (A9)
-	
10	Demand and Non Fuel Cost of Purchased Power (A9)
11	Energy Payments to Qualifying Facilities (A8a)
12	TOTAL COST OF PURCHASED POWER
	13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12).
14	Fuel Cost of Economy Sales (A7)
15	Gain on Economy Sales (A7a)
16	Fuel Cost of Unit Power Sales (SL2 Partpts)(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 LESS GSLD APPORTIONMENT OF FUEL COST
20a	TOTAL FUEL AND NET POWER TRANSACTIONS
200	
	(LINES 5 + 12 + 18 + 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 for
	Line Losses
28	GPIF**
29	TRUE-UP**
_	
30	TOTAL JURISDICTIONAL FUEL COST
31	Revenue Tax Factor
20	First France Advantage France :

^{*}Included for Informational Purposes Only

Fuel Factor Adjusted for Taxes

32

33

FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

PERIOD TO D	DATE	DOLLARS		PERIO	O TO DATE	MWH		. · ·	CENTS/KWH		
ACTUAL	ESTIMATED	DIFFERENCI AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERI AMOUNT	ENCE %
				0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
0 0 0	0 0	0	0.0% 0.0% 0.0%	0	0	0	0.0%	0.00000	0.0000	0.00000	0.
1,313,304	1,533,982	(220,678)	-14.4%	64,952	58,508	6,444	11.0%	2.02196	2.62181	(0.59985)	-22.
2,791,283 2,167,323	2,623,355 2,655,602	167,928 (488,279)	6.4% -18.4%	64,952 31,399	58,508 33,100	6,444 (1,701)	11.0% -5.1%	4.29746 6.90256	4.48372 8.02297	(0.18626) (1.12041)	-4 -14
6,271,910	6,812,939	(541,029)	-7.9%	96,351	91,608	4,742	5.2%	6.50945	7.43702	(0.92757)	-12
				96,351	. 91,608	4,742	5.2%				
0	0	0	0.0%	o	0	0	0.0%	0.00000	0.00000	0.00000	0
190,054 6,081,856	247,309 6,565,630	(57,255) (483,774)	-23.2% -7.4%	0 96,351	0 91,608	0 4,742	0.0% 5.2%	6.31220	7.16705	(0.85485)	-11
38,855 * 4,247 *	(85,625) * 4,243 *	124,480 4	-145.4% 0.1%	616 67	(1.195) 59	1,810 8	-151.5% 13.6%	0.04323 0.00472	(0.09814) 0.00486	0.14137 (0.00014)	-144 -2
364,908 *	393,973 *	(29,065)	-7.4%	5,781	5,497	284.	5.2%	0.40596	0.45156	(0.04560)	-10
6,081,856	6,565,630	(483,774)	-7.4%	89,887	87,247	2,640	3.0%	6,76611	7.52533	(0.75922)	-10
6,081,856 1.000	6,565,630 1.000	(483,774) 0.000	-7.4% 0.0%	89,887 1.000	87,247 1.000	2,640 0.000	3.0% 0.0%	6.76611 1.000	7.52533 1.000	(0.75922) 0.00000	-10 C
6,081,856	6,565,630	(483,774)	-7.4%	89,887	87,247	2,640	3.0%	6.76611	7.52533	(0.75922)	-10
322.408	322,408	(0)	0.0%	89,887	87,247	2,640	3.0%	0.35868	0.36954	(0.01086)	-2
6,404,264	6,888,038	(483,774)	-7.0%	89,887	87,247	2,640	3.0%	7.12479	7.89487	(0.77008)	-9
								1.01609 7.23943	1.01609 8.02190	0.00000 (0.78247)	C -9
							l	7.239	8.022	(0.783)	-9

Exhibit No.

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Fionda Public Utilities Company
(CDY-3)

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^{**}Calculation Based on Jurisdictional KWH Sales

SCHEDULE A2 Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

FEBRUARY 2020

REVISED 7_27_2020

		CURRENT MONTH			PERIOD TO DATE					
	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENCI AMOUNT	≣ %		
A. Fuel Cost & Net Power Transactions 1. Fuel Cost of System Net Generation 1a. Fuel Related Transactions (Nuclear Fuel Disposal) 2. Fuel Cost of Power Sold	\$ 0 \$	0 \$	0	0.0% \$	0 \$	0 \$	0	0.0%		
3. Fuel Cost of Power Sold 3. Fuel Cost of Purchased Power 3a. Demand & Non Fuel Cost of Purchased Power 3b. Energy Payments to Qualifying Facilities	550,079 1,368,910 995,741	855,163 1,138,209 1,263,018	(305,084) 230,701	-35.7% 20.3%	1,313,304 2,791,283	1,533,982 2,623,355	(220,678) 167,928	-14.4% 6.4%		
4. Energy Cost of Economy Purchases 5. Total Fuel & Net Power Transactions 6. Adjustments to Fuel Cost (Describe Items)	2,914,730	3,256,390	(267,277) (341,660)	-21.2% -10.5%	2,167,323 6,271,910	2,655,602 6,812,939	(488,279) (541,029)	-18.4% -7.9%		
6a. Special Meetings - Fuel Market Issue	25,243	17,850	7,393	41.4%	27,203	35,700	(8,497)	-23.8%		
Adjusted Total Fuel & Net Power Transactions Less Apportionment To GSLD Customers	2,939,972 85,200	3,274,240 125,385	(334,267) (40,185)	-10.2% -32.1%	6,299,113 190.054	6,848,639 247,309	(549,526) (57,255)	-8.0% -23.2%		
9. Net Total Fuel & Power Transactions To Other Classes	\$ 2,854,772 \$	3,148,855 \$	(294,082)	-9.3% \$	6,109,059 \$	6,601,330 \$	(492,271)	-23.2 % -7.5%		

SCHEDULE A2 Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

FEBRUARY

2020

REVISED 7_27_2020

	-	CURRENT M	НТИС			PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFEREI AMOUNT	NCE %	ACTUAL	ESTIMATED	DIFFERENCI	
	7,10,707.12		AWOON	- /6	ACTOAL	ESTIMATED	AMOUNT	%
Sales Revenues (Exclude Revenue Taxes & Franchise Ta	xes)							
Jurisidictional Sales Revenue (Excluding GSLD)	\$	\$	\$	٤	s s	\$		
a. Base Fuel Revenue					•	•		
b. Fuel Recovery Revenue	3,464,28	8 3,282,53	181,757	5.5%	6,332,145	6,502,659	(170,514)	-2.
c. Jurisidictional Fuel Revenue	3,464,28	8 3,282,53	1 181,757	5.5%	6,332,145	6,502,659	(170,514)	-2.
d. Non Fuel Revenue	2,158,51	5 2,034,390	124,126	6.1%	4,409,102	4,265,967	143,136	3.
e. Total Junsdictional Sales Revenue	5,622,80	3 5,316,92	305,883	5.8%	10,741,247	10,768,626	(27,378)	-0.
Non Jurisdictional Sales Revenue		Ó	0 0	0.0%	0	0,7,7,00,020	(27,070)	0.
Total Sales Revenue (Excluding GSLD)	\$ 5,622,80	3 \$ 5,316,92	\$ 305,883	5.8%	\$ 10,741,247 \$	10,768,626 \$	(27,378)	-0.
C. KWH Sales (Excluding GSLD)								
Jurisdictional Sales KWH	43,681,22	3 42,526,644	1,154,579	2.7%	89,231,695	84,376,187	4,855,508	5.
Non Jurisdictional Sales		0 ' ' (0.0%	00,201,000	0-1,07-0,107	4,000,000	0.
3. Total Sales	43,681,22	3 42,526,644	1,154,579	2.7%	89,231,695	84,376,187	4,855,508	5,
Jurisdictional Sales % of Total KWH Sales	100.00	% 100,009		0.0%	100.00%	100.00%	0.00%	0.
			,		. 55.5576	100.0076	0.0076	U
				l				

SCHEDULE A2 Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

FEBRUARY

2020

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			CURRENT MONTH			PERIOD TO DATE			
		ACTUAL	ESTIMATED	DIFFERENC AMOUNT	CE %	ACTUAL	ESTIMATED	DIFFERENC	
	 	71010/1L	COTIMATED	AWOUNT		ACTUAL	ESTIMATED	AMOUNT	%
D. True-up Calculation (Excluding GSLD)									
Jurisdictional Fuel Rev. (line B-1c)	\$	3,464,288 \$	3,282,531 \$	181,757	5.5% \$	6,332,145 \$	6,502,659 \$	(170,514)	-2.6%
Fuel Adjustment Not Applicable	ł		1711 1		3,0,70	0,002,110 0 .	σ,σσ2,σσσ φ	. (170,514)	-2.0 /0
a. True-up Provision	ł	161,204	161,204	0	0.0%	322,408	322,408	(0)	0.0%
b. Incentive Provision		,	,		5.5.70	022,100	022,700	(0)	0.070
c. Transition Adjustment (Regulatory Tax Refund)	ł							n	0.0%
Jurisdictional Fuel Revenue Applicable to Period		3,303,084	3,121,327	181, 7 57	5.8%	6,009,737	6,180,250	(170,513)	-2.8%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)		2,854,772	3,148,855	(294,082)	-9.3%	6,109,059	6,601,330	(492,271)	-7.5%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)		100%	100%	0.00%	0.0%	N/A	N/A	(432,271)	-7.570
Jurisdictional Total Fuel & Net Power Transactions		2.854,772	3,148,855	(294,083)	-9.3%	6,109,059	6,601,330	(492,271)	-7.5%
(Line D-4 x Line D-5 x *)		,,	-,,	(201,000)	0.070	0,100,000	0,001,000	(452,271)	-1.570
7. True-up Provision for the Month Over/Under Collection		448,312	(27,528)	475,840	-1728.6%	(99,322)	(421,080)	321,758	-76. 4 %
(Line D-3 - Line D-6)		, -	(=-,,	., -1		(00,022)	(421,000)	321,730	-70.470
Interest Provision for the Month		(5,219)	(4,213)	(1,006)	23.9%	(10,712)	(6,754)	(3,958)	58.6%
9. True-up & Inst. Provision Beg. of Month		(4,344,271)	431,737	(4,776,008)	-1106.2%	(3,952,348)	666,626	(4,618,974)	-692.9%
9a. Deferred True-up Beginning of Period		· · · · · · · · · · · · · · · · · · ·	. = 1,7 07	(., 5,000)	1.00,270	(0,002,040)	000,020	(4,010,974)	-032.370
10. True-up Collected (Refunded)	1	161,204	161,204	0	0.0%	322,408	322,408	(0)	0.0%
11. End of Period - Total Net True-up	s	(3,739,974) \$	561,200 \$	(4,301,174)	-766.4% \$	(3,739,974) \$	561,200 \$	(0)	
(Lines D7 through D10)		(5,. 55,57 4)	331,200 ψ	(7,001,177)	-7 00.4 70 9	(5,758,874) \$	301,200 \$	(4,301,174)	-766.4%

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^{*} Jurisdictional Loss Multiplier

SCHEDULE A2 Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

FEBRUARY

2020

REVISED 7_27_2020

		CURRENT MONTH				PERIOD TO DATE				
				DIFFERENC				DIFFERENC		
· · · · · · · · · · · · · · · · · · ·		ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%_	
E. Interest Provision (Excluding GSLD)										
Beginning True-up Amount (lines D-9 + 9a)	s	(4,344,271) \$	431,737 \$	(4,776,008)	-1106.2%	N/A	N/A	-		
Ending True-up Amount Before Interest	١	(3,734,755)	565,413	(4,300,168)	-760.5%	N/A	N/A	_	-	
(line D-7 + Lines D-9 + 9a + D-10)		(0,707,700)	000,410	(-,000,100)	7 00.074	N/A	N/A		_	
Total of Beginning & Ending True-up Amount		(8,079,026)	997,150	(9,076,176)	-910,2%	N/A	N/A	_		
4. Average True-up Amount (50% of Line E-3)	ls.	(4,039,513) \$	498,575 \$	(4,538,088)	-910.2%	N/A	N/A			
5. Interest Rate - First Day Reporting Business Month	*	1.5900%	N/A	(4,566,666)	-510.270	N/A	N/A			
6. Interest Rate - First Day Subsequent Business Month		1.5100%	N/A			N/A	N/A		-	
7. Total (Line E-5 + Line E-6)		3.1000%	N/A			N/A	N/A		-	
8. Average Interest Rate (50% of Line E-7)		1.5500%	N/A			N/A	N/A		_	
Monthly Average Interest Rate (Line E-8 / 12)		0.1292%	N/A			N/A	N/A			
10. Interest Provision (Line E-4 x Line E-9)		(5,219)	N/A			N/A	N/A			

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Florida Public Utilities Company
(CDY-3)
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ELECTRIC ENERGY ACCOUNT

88	_4L	- E.	
Mo	ntn	OT:	

FEBRUARY

2020

REVISED 7_27_2020

							· · · · · · · · · · · · · · · · · · ·		· 	
			•	CURRENT MON				PERIOD TO DA		
			ACTUAL	COTIMATED	DIFFERENCE		4071141		DIFFERENC	
			ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
	(MWH)									
1 [System Net Generation		0		0	0.00%	0	0	0	2.2004
2	Power Sold		J	U	U	0.00%	U	U	U	0.00%
3	Inadvertent Interchange Delivered - NET									
4	Purchased Power		29,824	30,528	(704)	-2.31%	64,952	58,508	6,444	11.01%
4a	Energy Purchased For Qualifying Facilities	,	14,912	15,700	(788)	-5.02%	31,399	33,100	(1,701)	-5.14%
5	Economy Purchases						·		(.,,	
6	Inadvertent Interchange Received - NET									
7	Net Energy for Load		44,736	46,228	(1,492)	-3.23%	96,351	91,608	4,742	5.18%
8 8a	Sales (Billed)		43,763	44,027	(264)	-0.60%	89,887	87,247	2,640	3.03%
8b	Unbilled Sales Prior Month (Period) Unbilled Sales Current Month (Period)	l.								
9	Company Use		34	28	6	22.38%	^=		_	
10	T&D Losses Estimated @	0.06	2,684	28 2,774	(90)	-3.24%	67 5,781	59 5,497	8 284	13.64%
11	Unaccounted for Energy (estimated)	0.00	(1,746)	(601)	(1,145)	190.44%	616	5,497 (1,195)	284 1,810	5.17% -151.52%
12			(1,1 10)	(001)	(1,143)	130,4476	010	(1,193)	1,010	-151.52%
13	% Company Use to NEL		0.08%	0.06%	0.02%	33.33%	0.07%	0:06%	0.01%	16.67%
14	% T&D Losses to NEL		6.00%	6.00%	0.00%	0.00%	6.00%	6.00%	0.00%	0.00%
15	% Unaccounted for Energy to NEL		-3.90%	<u>-1</u> .30%	-2.60%	200.00%	0.64%	-1.30%	1.94%	-149.23%
	(\$)									
16	Fuel Cost of Sys Net Gen		-	-	-	Ō	-	-	-	Ó
16a	Fuel Related Transactions									
16b 17	Adjustments to Fuel Cost Fuel Cost of Power Sold									
18	Fuel Cost of Power Sold Fuel Cost of Purchased Power		550.079	055.400	(005.004)					
18a	Demand & Non Fuel Cost of Pur Power		1,368,910	855,163 1,138,209	(305,084)	-35.68%	1,313,304	1,533,982	(220,678)	-14.39%
18b	Energy Payments To Qualifying Facilities		995,741	1,263,018	230,701 (267,277)	20.27% -21.16%	2,791,283	2,623,355	167,928	6.40%
19	Energy Cost of Economy Purch.		333,741	1,200,010	(201,211)	-21.1070	2,167,323	2,655,602	(488,279)	-18.39%
20	Total Fuel & Net Power Transactions		2,914,730	3,256,390	(341,660)	-10.49%	6,271,910	6,812,939	(541,029)	-7.94%
			· -						<u> </u>	
	(Cents/KWH)									
21	Fuel Cost of Sys Net Gen								· · · · · · · · · · · · · · · · · · ·	
21a	Fuel Related Transactions									
22	Fuel Cost of Power Sold									
23	Fuel Cost of Purchased Power		1.844	2.801	(0.957)	-34.17%	2,022	2.622	(0.600)	-22.88%
23a	Demand & Non Fuel Cost of Pur Power		4.590	3.728	0.862	23.12%	4.297	4.484	(0.187)	-4.17%
23b	Energy Payments To Qualifying Facilities		6.678	8.045	(1.367)	~16.99%	6.903	8.023	(1.120)	-13.96%
24 25	Energy Cost of Economy Purch.								,	
25 [Total Fuel & Net Power Transactions		6.515	7.044	(0.529)	-7.51%	6.509	7.437	(0.928)	-12.48%

PURCHASED POWER

		(Exclusive of Ed For the Period/I	conomy Energy Pu Month of:	rchases) FEBRUARY	2020	REVISED 7_27_20	20	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE &	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUP- TIBLE	KWH FOR FIRM	CENTS/KWH (a) FUEL	(b)	TOTAL \$ FOR FUEL ADJ.
T STOWNED THOM	SCHEDULE	(000)	(000)	(000)	(000)	COST	COST	(6)X(7)(a) \$
ESTIMATED:								
FPL AND GULF/SOUTHERN	MS	30,528			30,528	2.801244	6.529655	855,163
TOTAL		30,528	0	o	30,528	2.801244	6,529655	855,163
ACTUAL:	•							
FPL GULF/SOUTHERN	MS	8,817 21,007			8,817 21,007	1.917931 1.813561	8.746104 5.464106	169,104 380,975
Other Other		0	i		0	0.000000	0.000000	0
Other Other		0			0	0.000000	0.000000	0
					-			
TOTAL		29,824	0	0	29,824	3.731492	8.746104	550,079
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		(704) -2.3%	0 0.0%	0.0%	(704) -2.3%	0.930248 33.2%	2.21645 33.9%	(305,084) -35.7%
PERIOD TO DATE: ACTUAL ESTIMATED	MS MS	64,952 58,508			64,952 58,508	2.021961 2.621811	2.121961 2.721811	1,313,304 1,533,982
DIFFERENCE DIFFERENCE (%)		6,444 11.0%	0.0%	0.0%	6,444 11.0%	(0.599850) -22.9%	-0.59985 -22.0%	(220,678) -14.4%

ENERGY PAYMENT TO QUALIFYING FACILITIES

		For the Period/Mo	nth of:	FEBRUARY	2020	REVISED 7_27_2	2020	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		TOTAL	кwн	KWH FOR	кwн	CENTS/KWH		TOTAL \$ FOR FUEL ADJ.
PURCHASED FROM	TYPE & SCHEDULE	KWH PURCHASED (000)	FOR OTHER UTILITIES (000)	INTERRUP- TIBLE (000)	FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	(6)X(7)(a) \$
ESTIMATED:	. <u>. </u>				,		<u></u>	
WEST-ROCK, EIGHT FLAGS AND RAYONIER		15,700			15,700	8.044701	8.044701	1,263,018
TOTAL		15,700	o	0	15,700	8.044701	8.044701	1,263,018
					, 2,1,23,1			,,200,010
ACTUAL: WEST-ROCK, EIGHT FLAGS AND RAYONIER		14,912			14,912	6.677591	6.677591	995,741
TOTAL		14,912	0	0	14,912	6.677591	6,677591	995,741
AUDDENT MANTH						· · · · · · · · · · · · · · · · · · ·		
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		(788) -5.0%	0.0%	0 0.0%	(788) -5.0%	-1.367110 -17.0%	-1.367110 -17.0%	(267,277) -21.2%
PERIOD TO DATE: ACTUAL ESTIMATED	MS MS	31,399			31,399	6.902560	6.902560	2,167,323
DIFFERENCE DIFFERENCE (%)	IVIS	33,100 (1,701) -5.1%	0.0%	0 0.0%	33,100 (1,701) -5.1%	8.022967 -1.120407 -14.0%	8.022967 -1.120407 -14.0%	2,655,602 (488,279) -18.4%

ECONOMY ENERGY PURCHASES

	\	INCLUDING L For the Period/Mo	ONG TERM PURC Onth of:	HASES FEBRUAR	ý 2020	REVISED 7_27		
(1)	(2)	(3)	(4)	(5)	(6)		(7)	
		TOTAL		TOTAL \$ FOR FUEL ADJ.	COST IF GI		FUEL SAVINGS	
PURCHASED FROM	TYPE & SCHEDULE	KWH PURCHASED (000)	TRANS. COST CENTS/KWH	(3) X (4) \$	(a) CENTS/KWH	(b) TOTAL COST \$	(6)(b)-(5) \$	
ESTIMATED:								_
TOTAL								
ACTUAL:					•			
TOTAL		,						
FOOTNOTE: PURCHASED POWER COSTS IN	ICLUDE CUSTOMER	R, DEMAND & ENE	ERGY CHARGES T	OTALING		0		
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)]
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)								

Exhibit No.

DOCKET NO. 20200001-EI

Florida Public Utilities Company
(CDY-3)

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Company: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED ELECTRIC DIVISIONS

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: MARCH 2020 REVISED 7_27_2020 SCHEDULE A1 PAGE 1 OF 2

1		Fuel Cost of System Net Generation (A3)
2		Nuclear Fuel Disposal Cost (A13)
3		FPL Interconnect
4		Adjustments to Fuel Cost (A2, Page 1)
5		TOTAL COST OF GENERATED POWER
6		Fuel Cost of Purchased Power (Exclusive of Economy) (A8)
7		Energy Cost of Sched C & X Econ Purch (Broker)(A9)
8		Energy Cost of Other Econ Purch (Non-Broker)(A9)
9		Energy Cost of Sched E Economy Purch (A9)
10 11		Demand and Non Fuel Cost of Purchased Power (A9) Energy Payments to Qualifying Facilities (A8a)
12		TOTAL COST OF PURCHASED POWER
	13	TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
14		Fuel Cost of Economy Sales (A7)
15		Gain on Economy Sales (A7a)
16		Fuel Cost of Unit Power Sales (SL2 Partpts)(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)
20a	20	LESS GSLD APPORTIONMENT OF FUEL COST TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 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 for Line Losses
28		GPIF**
29		TRUE-UP**
30		TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)
31		Revenue Tax Factor
32		Fuel Factor Adjusted for Taxes
22		FUEL EAC DOLLNDED TO MEADERT ON CONTOUR

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

FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

33

	DOLLARS				MWH				CENTS/KWH			
DIFFERENCE				DIFFERENCE						DIFFERE	DIFFERENCE	
ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	
	en jaron eta			. 0	0	0	0.0%	0.00000	0.00000	0.00000	0.0	
0	0	0	0.0%									
0	0	.0	0.0%	. 0	0	0	0.0%	0.00000	0.00000	0.00000	0.0	
418,830	748,610	(329,780)	-44.1%	26,785	27,488	(703)	-2.6%	1.56367	2.72343	(1.15976)	-42.0	
1,195,756	1,098,553	97,203	8.9%	26,785	27,488	(703)	-2.6%	4.46427	3.99651	0.46776	11.	
1,079,231	1,422,181	(342,950)	-24.1%	16,023	17,550	(1,527)	-8.7%	6.73560	8.10360	(1.36800)	-16.	
2,693,817	3,269,344	(575,527)	-17.6%	42,808	45,038	(2,230)	-5.0%	6,29282	7.25911	(0.96629)	-13.	
				42,808	45,038	(2,230)	-5.0%					
						•						
0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.	
(279,006) 2,972,823	143,590 3,125,754	(422,596) (152,931)	-76.9% -4.9%	0 42,808	0 45,038	0 (2,230)	0.0% -5.0%	6.94458	0.04000	0.00400		
				•	,			0.94436	6.94029	0.00429	0.	
(25,461) * 2,807 *	(40,615) *	15,154	-37.3%	(367)	(585)	219	-37.4%	(0.06276)	(0.09469)	0.03193	-33.	
178,337	1,943 * 187,527 *	864 (9,190)	44.5% -4.9%	40 2,568	28 2,702	12 (134)	44.4% -5.0%	0.00692 0.43962	0.00453	0.00239	52.	
Ť	,			,					0.43720	0.00242	0.	
2,972,823	3,125,754	(152,931)	-4.9%	40,566	42,893	(2,327)	-5.4%	7.32836	7.28733	0.04103	0.	
2,972,823	3,125,754	(152,931)	-4.9%	40,566	42,893	(2,327)	-5.4%	7.32836	7.28733	0.04103	0.	
1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.	
2,972,823	3,125,754	(152,931)	-4.9%	40,566	42,893	(2,327)	-5.4%	7.32836	7,28733	0.04103	0.	
161,204	161,204	0	0.0%	40,566	42,893	(2,327)	-5.4%	0.39739	0.37583	0.02156	5.	
3,134,027	3,286,958	(152,931)	-4.7%	40,566	42,893	(2,327)	-5.4%	7.72575	7.66316	0.06259	0.	
								1.01609	1.01609	0.00000	0.	
								7.85006	7.78646	0.06360	0.	
							ľ	7.850	7.786	0.064	0.	

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COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: MARCH 2020 REVISED 7_27_2020

CONSOLIDATED ELECTRIC DIVISIONS

1	Fuel Cost of System Net Generation (A3)
2	Nuclear Fuel Disposal Cost (A13)
3	FPL Interconnect
4	Adjustments to Fuel Cost (A2, Page 1)
5	TOTAL COST OF GENERATED POWER
6	Fuel Cost of Purchased Power (Exclusive
	of Economy) (A8)
7	Energy Cost of Sched C & X Econ Purch (Broker)(A9)
8	Energy Cost of Other Econ Purch (Non-Broker)(A9)
9	Energy Cost of Sched E Economy Purch (A9)
10	Demand and Non Fuel Cost of Purchased Power (A9)
11	Energy Payments to Qualifying Facilities (A8a)
12	TOTAL COST OF PURCHASED POWER
14	13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
15	Fuel Cost of Economy Sales (A7) Gain on Economy Sales (A7a)
16	Fuel Cost of Unit Power Sales (SL2 Partpts)(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 LESS GSLD APPORTIONMENT OF FUEL COST
20a	TOTAL FUEL AND NET POWER TRANSACTIONS
	(LINES 5 + 12 + 18 + 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 for
	Line Losses
28	GPIF**
29	TRUE-UP**
30	TOTAL JURISDICTIONAL FUEL COST
31	Revenue Tax Factor
22	Front Franks Advisor des Trains

PERIOD TO DATE DOLLARS			PERIOD TO DATE MWH				CENTS/KWH				
ACTUAL	DIFFERENCE ESTIMATED AMOUNT %			ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	
				0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
0	0	0	0.0%								
0	. 0	. 0	0.0%				-				
0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
1,732,133	2,282,592	(550,459)	-24.1%	91,737	85,996	5,741	6.7%	1.88815	2.65429	(0.76614)	-28.9
3,987,039	3,721,908	265,131	7.1%	91,737	85,996	5,741	6.7%	4,34616	4.32799	0.01817	0.4
3,246,554	4,077,783	(831,229)	-20.4%	47,422	50,650	(3,228)	-6.4%	6.84615	8.05090	(1.20475)	-15.0
8,965,726	10,082,283	(1,116,557)	-11.1%	139,159	136,646	2,512	1.8%	6.44281	7,37838	(0.93557)	-12.7
				139,159	136,646	2,512	1.8%				
· o	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.
(88,952)	390,899	(479,851)	-122.8%	0	0	0	0.0%				
9,054,678	9,691,384	(636,706)	-6.6%	139,159	136,646	2,512	1.8%	6.50673	7.09231	(0.58558)	-8.
392,351 *	263,628 -	128,723	48.8%	6,030	3,717	2,313	62.2%	0.30076	0.20257	0.09819	48.
7,007	6,185	822	13.3%	108	87	20	23.5%	0.00537	0.00475	0.00062	13.
167,093	191,634 *	(24,541)	-12.8%	2,568	2,702	(134)	-5.0%	0.12809	0.14725	(0.01916)	-13.
9,054,678	9,691,384	(636,706)	-6.6%	130,453	130,140	313	0.2%	6,94095	7.44688	(0.50593)	-6.
9,054,678	9,691,384	(636,706)	-6.6%	130,453	130,140	313	0.2%	6.94095	7.44688	(0.50593)	-6,8
1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0
9,054,678	9,691,384	(636,706)	-6.6%	130,453	130,140	313	0.2%	6.94095	7.44688	(0.50593)	-6.
483,612	483,612	(0)	0.0%	130,453	130,140	. 313	0.2%	0.37072	0.37161	(0.00089)	-0.
9,538,290	10,174,996	(636,706)	-6.3%	130,453	130,140	313	0.2%	7.31167	7,81850	(0.50683)	-6.
								1.01609	1.01609	0.00000	0,
							ŀ	7.42931	7.94430	(0.51499)	-6.
							ł	7.429	7.944	(0.51499)	-6.

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Fuel Factor Adjusted for Taxes 32 33

FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

^{*}Included for Informational Purposes Only **Calculation Based on Jurisdictional KWH Sales

SCHEDULE A2 Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

MARCH 2020

REVISED 7_27_2020

		CURRENT MONTH				PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
A. Fuel Cost & Net Power Transactions								
Fuel Cost of System Net Generation	5 0 \$	0 \$	0	0.0% \$	0 \$	0 \$	0	0.0%
Fuel Related Transactions (Nuclear Fuel Disposal) Fuel Cost of Power Sold								
Fuel Cost of Purchased Power	418,830	748,610	(329,780)	-44.1%	1,732,133	2,282,592	(550,459)	-24.1%
3a. Demand & Non Fuel Cost of Purchased Power	1,195,756	1,098,553	97,203	8.9%	3,987,039	3,721,908	265,131	7.1%
Sb. Energy Payments to Qualifying Facilities Energy Cost of Economy Purchases	1,079,231	1,422,181	(342,950)	-24.1%	3,246,554	4,077,783	(831,229)	-20.4%
Total Fuel & Net Power Transactions Adjustments to Fuel Cost (Describe Items)	2,693,817	3,269,344	(575,527)	-17.6%	8,965,726	10,082,283	(1,116,557)	-11.1%
6a. Special Meetings - Fuel Market Issue	994	19,300	(18,306)	-94.9%	28,197	55,000	(26,803)	-48.7%
7. Adjusted Total Fuel & Net Power Transactions	2,694,810	3,288,644	(593,833)	-18.1%	8,993,923	10,137,283	(1,143,360)	-11.3%
Less Apportionment To GSLD Customers	(279,006)	143,590	(422,596)	-294.3%	(88,952)	390,899	(479,851)	-122.8%
Net Total Fuel & Power Transactions To Other Classes	2,973,816 \$	3,145,054 \$	(171,237)	-5.4% \$	9,082,875 \$	9,746,384 \$	(663,509)	-6.8%

SCHEDULE A2 Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

MARCH

2020

REVISED 7_27_2020

			CURRENT MONTH				PERIOD TO DATE		
				DIFFERENC				DIFFERENCE	
		ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	<u>%</u>
B. Sales Revenues (Exclude Revenue Taxes & Franchis	l se Taxes)				ŀ				
Jurisidictional Sales Revenue (Excluding GSLD) a. Base Fuel Revenue	\$	\$	\$		\$	\$	\$		
b. Fuel Recovery Revenue		2,956,612	3,204,952	(248,340)	-7.8%	9,288,757	9,707,611	(418,854)	-4.3%
c. Jurisidictional Fuel Revenue		2,956,612	3,204,952	(248,340)	-7.8%	9,288,757	9,707,611	(418,854)	-4.3% -4.3%
d. Non Fuel Revenue		1,768,292	1,728,159	40,134	2.3%	6,177,395	5,994,125	183,269	3.19
e. Total Jurisdictional Sales Revenue		4,724,904	4,933,110	(208,206)	-4.2%	15,466,152	15,701,736	(235,584)	-1.5%
2. Non Jurisdictional Sales Revenue	•	0	0	0	0.0%	0	0	(200,004)	0.09
3. Total Sales Revenue (Excluding GSLD)	\$	4,724,904 \$	4,933,110 \$	(208,206)	-4.2% \$	15,466,152 \$	15,701,736 \$	(235,584)	-1.59
C. KWH Sales (Excluding GSLD)									
Jurisdictional Sales KWH		40,484,336	41,243,143	(758,807)	-1.8%	129,716,031	125,619,330	4,096,701	3,39
Non Jurisdictional Sales		0	0	0	0.0%	0	0	0	0.09
3. Total Sales		40,484,336	41,243,143	(758,807)	-1.8%	129,716,031	125,619,330	4,096,701	3.39
		100.00%	100.00%	0.00%	0.0%	100,00%	100.00%	0.00%	0.09

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Florida Public Utilities Company
(CDY-3)

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SCHEDULE A2 Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

2020

Month of:

MARCH

REVISED 7_27_2020

			CURRENT MONTH	1			PERIOD TO DATE		
	ACTUA	L	ESTIMATED	DIFFEREN AMOUNT	CE %	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %
D. True-up Calculation (Excluding GSLD)									
Jurisdictional Fuel Rev. (line B-1c)	\$ 2,956,	612 \$	3,204,952 \$	(248,340)	-7.8% \$	9,288,757 \$	9,707,611 \$	(410.054)	4 20/
Fuel Adjustment Not Applicable	2,000,	01 2	0,204,002 \$	(240,040)	-7.070 W	3,200,737 G	9,707,011 \$. (418,854)	-4.3%
a. True-up Provision	161,	204	161,204	0	0.0%	483,612	483,612	(0)	0.0%
b. Incentive Provision			,	·	5.570	700,012	400,012	(0)	0.07
c. Transition Adjustment (Regulatory Tax Refund)								n	0.09
Jurisdictional Fuel Revenue Applicable to Period	2,795,	408	3,043,748	(248,340)	-8.2%	8,805,145	9,223,998	(418,853)	-4.59
Adjusted Total Fuel & Net Power Transaction (Line A-7)	2,973,	816	3,145,054	(171,237)	-5.4%	9,082,875	9,746,384	(663,509)	-6.89
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	1	00%	100%	0.00%	0.0%	N/A	N/A	(//	
Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	2,973,	816	3,145,054	(171,238)	-5.4%	9,082,875	9,746,384	(663,509)	-6.8%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(178,	408)	(101,306)	(77,102)	76.1%	(277,730)	(522,386)	244,655	-46.8%
8. Interest Provision for the Month	/5	342)	(4,290)	(1,052)	24.5%	(16,054)	(11,044)	(5,010)	45.49
9. True-up & Inst. Provision Beg. of Month	(3,739,		561,200	(4,301,174)	-766.4%	(3,952,348)	666,626	(4,618,974)	-692.99
9a. Deferred True-up Beginning of Period	(0,, 00,	,	551,200	(1,001,114)	. 55.476	(0,002,040)	000,020	(7,010,974)	-082.8
10. True-up Collected (Refunded)	161,	204	161,204	0	0.0%	483,612	483,612	(0)	0.09
11. End of Period - Total Net True-up	\$ (3,762,		616,808 \$	(4,379,328)	-710.0% \$	(3,762,520) \$	616,808 \$	(4,379,328)	-710.0
(Lines D7 through D10)							,	, ,	

^{*} Jurisdictional Loss Multiplier

SCHEDULE A2 Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

MARCH

2020

REVISED 7_27_2020

ACTUAL	ESTIMATED	DIFFERENC AMOUNT				DIFFERENC	`F
			%	ACTUAL	ESTIMATED	AMOUNT	% %
\$ (3,739,97	4) \$ 561,200 \$	(4,301,174)	-766.4%	N/A	N/A		
	•						
, , ,	,	(. - : - - : -)	, , , , , ,			_	
(7,497,15	3) 1,182,298	(8,679,451)	734.1%				
\$ (3,748,57	6) \$ 591,149 \$		-734.1%	N/A	N/A		
1.5100	% N/A			N/A	N/A	_	_
1.9100	% N/A	_	\	N/A	N/A		
3,4200	% N/A		-	N/A	N/A		
1.7100	% N/A		-	N/A	N/A		
0.1425	% N/A	-		N/A	N/A		
(5,34	2) N/A	_		N/A	N/A	_	_
	(3,757,17) (7,497,15) \$ (3,748,57) 1.5100 1.9100 3.4200 1.7100 0.1425	(3,757,178) 621,098 (7,497,153) 1,182,298 \$ (3,748,576) \$ 591,149 \$ 1.5100% N/A 1.9100% N/A 3.4200% N/A 1.7100% N/A 0.1425% N/A	(3,757,178) 621,098 (4,378,276) (7,497,153) 1,182,298 (8,679,451) \$ (3,748,576) \$ 591,149 \$ (4,339,725) 1.5100% N/A 1.9100% N/A 3.4200% N/A 1.7100% N/A 0.1425% N/A	(3,757,178) 621,098 (4,378,276) -704,9% (7,497,153) 1,182,298 (8,679,451) -734.1% (3,748,576) \$ 591,149 \$ (4,339,725) -734.1% 1.5100% N/A 1,9100% N/A 1,7100% N/A 1,7100% N/A 0,1425% N/A	(3,757,178) 621,098 (4,378,276) -704.9% N/A (7,497,153) 1,182,298 (8,679,451) -734.1% N/A (3,748,576) \$ 591,149 \$ (4,339,725) -734.1% N/A 1.5100% N/A N/A 1.9100% N/A N/A 3.4200% N/A N/A 1.7100% N/A N/A 0.1425% N/A N/A	(3,757,178) 621,098 (4,378,276) -704.9% N/A N/A N/A (7,497,153) 1,182,298 (8,679,451) -734.1% N/A N/A N/A N/A (3,748,576) \$ 591,149 \$ (4,339,725) -734.1% N/A N/A N/A 1.5100% N/A N/A N/A N/A 1.9100% N/A N/A N/A N/A 3.4200% N/A N/A N/A N/A 1.7100% N/A N/A N/A N/A 1.7100% N/A N/A N/A N/A 0.1425% N/A	(3,757,178) 621,098 (4,378,276) -704.9% N/A N/A (7,497,153) 1,182,298 (8,679,451) -734.1% N/A N/A (3,748,576) \$ 591,149 \$ (4,339,725) -734.1% N/A N/A 1.5100% N/A N/A N/A 1.9100% N/A N/A N/A 3,4200% N/A N/A N/A 1.7100% N/A N/A N/A 1.7100% N/A N/A N/A 0.1425% N/A N/A N/A

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Florida Public Utilities Company
(CDY-3)

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Company:	FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED ELECTRIC DIVISIONS			ELECTRIC ENERG					Schedule A4
				Month of:	MARCH	202 0	REVISED 7_27_	2020	
			CURRENT MON				PERIOD TO DA	TÉ	
				DIFFERENCE				DIFFERENC	
		ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	_ AMOUNT	%
	(MWH)								
1	System Net Generation	0	0	0	0.00%	0	0	0	0.00%
2	Power Sold								5.557.5
3	Inadvertent Interchange Delivered - NET			·	•				
4 4a	Purchased Power	26,785	27,488	(703)	-2.56%	26,785	27,488	(703)	-2.56%
5	Energy Purchased For Qualifying Facilities Economy Purchases	16,023	17,550	(1,527)	-8.70%	16,023	17,550	(1,527)	-8.70%
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	42,808	45,038	(2,230)	-4.95%	42,808	45,038	(2.220)	4.050/
8	Sales (Billed)	40,566	42,893	(2,327)	-5.43%	130,453	130,140	(2,230) 313	-4.95% 0.24%
8a	Unbilled Sales Prior Month (Period)	,	,	(2,227)	0.7070	100,400	100,140	313	0.24 /6
8b	Unbilled Sales Current Month (Period)								
9	Company Use	40	28	12	44.35%	108	87	20	23.50%
10		06 2,568	2,702	(134)	-4.96%	2,568	2,702	(134)	-4.96%
11 12	Unaccounted for Energy (estimated)	(367)	(585)	219	-37.35%	(90,321)	(87,891)	(2,430)	2.76%
13	% Company Use to NEL	0.09%	0.06%	0.03%	50.00%	0.25%	0.19%	0.06%	31.58%
14	% T&D Losses to NEL	6.00%	6.00%	0.00%	0.00%	6.00%	6.00%	0.00%	0.00%
15	% Unaccounted for Energy to NEL	-0.86%	-1.30%	0.44%	-33.85%	-210.99%	-195,15%	-15.84%	8.12%
								10,0470	0.1270
	(4)								
	(\$)								
16	Fuel Cost of Sys Net Gen		-	-	0				0
16a	Fuel Related Transactions								
16b	Adjustments to Fuel Cost								
17	Fuel Cost of Power Sold				1				1
18	Fuel Cost of Purchased Power	418,830	748,610	(329,780)	-44.05%	1,732,133	2,282,592	(550,459)	-24.12%
18a 18b	Demand & Non Fuel Cost of Pur Power	1,195,756	1,098,553	97,203	8.85%	3,987,039	3,721,908	265,131	7.12%
19	Energy Payments To Qualifying Facilities	1,079,231	1,422,181	(342,950)	-24.11%	3,246,554	4,077,783	(831,229)	-20.38%
20	Energy Cost of Economy Purch. Total Fuel & Net Power Transactions	0.000.047	0.000.011	1575 5471	.=				
20	Total Tuel & Net Fower Hallsactions	2,693,817	3,269,344	(575,527)	-17.60%	8,965,726	10,082,283	(1,116,557)	-11.07%
	(Cents/KWH)								
21	Fuel Cost of Sys Net Gen								
21a	Fuel Related Transactions								i
22	Fuel Cost of Power Sold								
23	Fuel Cost of Purchased Power	1.564	2.723	(1.159)	-42.56%	6.467	8,304	(1.837)	-22.12%
23a	Demand & Non Fuel Cost of Pur Power	4.464	3.997	0.467	11.68%	14.885	13,540	1,345	9,93%
23ь	Energy Payments To Qualifying Facilities	6.736	8.104	(1.368)	-16.88%	20.262	23.235	(2.973)	-12.80%
24	Energy Cost of Economy Purch.	'						• •	
25	Total Fuel & Net Power Transactions	6.293	7.259	(0.966)	-13.31%	20.944	22.386	(1,442)	-6.44%

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PURCHASED POWER

		(Exclusive of E For the Period/	conomy Energy Pu Month of:	rchases) MARCH	2020	REVISED 7_27_2	020	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		TOTAL	KWH	KWH FOR	KWH	CENTS/KWH		TOTAL \$ FOR FUEL ADJ.
PURCHASED FROM	TYPE & SCHEDULE	KWH PURCHASED (000)	FOR OTHER UTILITIES (000)	INTERRUP- TIBLE (000)	FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	(6)X(7)(a) \$
ESTIMATED:	<u> </u>	<u></u>						
FPL AND GULF/SOUTHERN	MS	27,488			27,488	2.723426	6.719937	748,610
TOTAL		27,488		0	27,488	2.723426	6.719937	748,610
ACTUAL:								
FPL GULF/SOUTHERN Other Other Other Other	MS	5,271 21,514 0 0 0			5,271 21,514 0 0 0	1.004800 1.700598 0.000000 0.000000 0.000000 0.000000	10.064162 5.039061 0.000000 0.000000 0.000000 0.000000	52,963 365,867 0 0 0
TOTAL		26,785	0	0	26,785	2.705398	10.064162	418,830
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		(703) -2.6%	0	0	(703) -2.6%	(0.018028)	3.34423 49.8%	(329,780) -44.1%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	91,737 85,996 5,741 6.7%	0 0.0%	0 0.0%	91,737 85,996 5,741 6.7%	1.888151 2.654291 (0.766140) -28.9%	1.988151 2.754291 -0.76614 -27.8%	1,732,133 2,282,592 (550,459) -24,1%

ENERGY PAYMENT TO QUALIFYING FACILITIES

		For the Period/Mo	onth of:	MARCH	2020	REVISED 7_27_2	020	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUP- TIBLE (000)	KWH FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
ESTIMATED:	-		·,	———— ·		· · ·		
WEST-ROCK, EIGHT FLAGS AND RAYONIER		17,550			17,550	8.103595	8.103595	1,422,181
TOTAL		17,550	0	0	17,550	8.103595	8.103595	1,422,181
ACTUAL:								· ·
WEST-ROCK, EIGHT FLAGS AND RAYONIER		16,023			16,023	6.735601	6.735601	1,079,231
TOTAL		16,023	0	0	16,023	6.735601	6.735601	1,079,231
CURRENT MONTH: DIFFERENCE		(1,527)	0	0	(1,527)	-1.367994	-1.367994	(342,950)
DIFFERENCE (%) PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	-8.7% 47,422 50,650 (3,228) -6.4%	0.0% 0 0.0%	0.0% 0 0.0%	-8.7% 47,422 50,650 (3,228) -6.4%	-16.9% 6.846148 8.050904 -1.204756 -15.0%	-16.9% 6.846148 8.050904 -1.204756 -15.0%	3,246,554 4,077,783 (831,229) -20.4%

DIFFERENCE (%)

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES For the Period/Month of: MARCH 2020 REVISED 7_27_2020 (1) (2) (3) (4) (5) (6) (7) TOTAL \$ FOR COST IF GENERATED FUEL TOTAL FUEL ADJ. SAVINGS TYPE KWH TRANS. (a) PURCHASED FROM & PURCHASED COST (3) X (4) \$ TOTAL CENTS/KWH SCHEDULE (000) COST (6)(b)-(5) \$ CENTS/KWH \$ ESTIMATED: TOTAL ACTUAL: TOTAL FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING 0 CURRENT MONTH: DIFFERENCE DIFFERENCE (%) PERIOD TO DATE: ACTUAL **ESTIMATED**

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Florida Public Utilities Company
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Company: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED ELECTRIC DIVISIONS

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: APRIL 2020 REVISED 7_27_2020

SCHEDULE A1 PAGE 1 OF 2

1 2	Fuel Cost of System Net Generation (A3) Nuclear Fuel Disposal Cost (A13)
3	FPL Interconnect
4	Adjustments to Fuel Cost (A2, Page 1)
5	TOTAL COST OF GENERATED POWER
6	Fuel Cost of Purchased Power (Exclusive
	of Economy) (A8)
7	Energy Cost of Sched C & X Econ Purch (Broker)(A9)
8	Energy Cost of Other Econ Purch (Non-Broker)(A9)
9 10	Energy Cost of Sched E Economy Purch (A9) Demand and Non Fuel Cost of Purchased Power (A9)
11	Energy Payments to Qualifying Facilities (A8a)
	chorgy i syments to Qualitying i actitudes (Aca)
12	TOTAL COST OF PURCHASED POWER
14	13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12) Fuel Cost of Economy Sales (A7)
15	Gain on Economy Sales (A7a)
16	Fuel Cost of Unit Power Sales (SL2 Partpts)(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 LESS GSLD APPORTIONMENT OF FUEL COST
20a	TOTAL FUEL AND NET POWER TRANSACTIONS
	(LINES 5 + 12 + 18 + 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 for
28	Line Losses GPIF**
29	TRUE-UP**
23	1100-01
30	TOTAL JURISDICTIONAL FUEL COST
	(Excluding GSLD Apportionment)
31	Revenue Tax Factor
32 33	Fuel Factor Adjusted for Taxes
మ	FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

*Included for Informational Purposes Only	
"Calculation Based on Jurisdictional KWH Sales	

	DOLLARS				MWH				CENTS/KWH		
		DIFFERENC	E			DIFFERENCE				DIFFERE	NCE .
ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
	1			• О	0	0	0.0%	0.00000	0.00000	0.00000	0.0
0	<i>2</i> 0	0	0.0%								
0	. 0	0	0.0% 0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
440,517	850,467	(409,950)	-48.2%	27,318	29,738	(2,420)	-8.1%	1.61255	2.85986	(1.24731)	-43.69
1,251,700 1,006,956	953,772 1,315,033	297,928 (308,077)	31.2% -23.4%	27,318 15,176	29,738 16,200	(2,420) (1,024)	-8.1% -6.3%	4.58196 6.63515	3.20724 8.11749	1.37472 (1.48234)	42.9 ~18.3
2,699,173	3,119,272	(420,100)	-13.5%	42,494	45,938	(3,444)	-7.5%	6.35188	6.79017	(0.43829)	-6.5
				42,494	45,938	(3,444)	-7.5%				
						•					-
o	0	0	0.0%	0	o	0	0.0%	0.00000	0.00000	0.00000	0.0
20,204 2,678,969	101,701 3,017,571	(81,497) (338,603)	-53.9% -11.2%	0 42,494	0 45,938	0 (3,444)	0.0% -7.5%	6.30433	6,56878	(0.26445)	-4.0
						(3,444)		0.30433	0.30076	(0.20445)	-4.1
(160,932) *	(39,437)	(121,495)	308.1%	(2,553)	(600)	(1,952)	325.2%	(0.37906)	(0.09014)	(0.28892)	320.5
2,572 * 160,760 *	2,065 * 181,036 *	507	24.6%	41	31	9 (206)	29.8%	0.00606	0.00472	0.00134	28.4
160,760	161,036	(20,276)	-11.2%	2,550	2,756	(206)	-7.5%	0.37865	0.41379	(0.03514)	-8.
2,678,969	3,017,571	(338,603)	-11.2%	42,456	43,751	(1,295)	-3.0%	6.30998	6.89715	(0.58717)	-8.5
2,678,969	3,017,571	(338,603)	-11.2%	42,456	43,751	(1,295)	-3.0%	6.30998	6.89715	(0.58717)	-8.
1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0
2,678,969	3,017,571	(338,602)	-11.2%	42,456	43,751	(1,295)	-3.0%	6.30998	6.89715	(0.58717)	-8.
161,204	161,204	0	0.0%	42,456	43,751	(1,295)	-3,0%	0.37970	0.36846	0.01124	3.
2,840,173	3,178,775	(338,602)	-10.7%	42,456	43,751	(1,295)	-3.0%	6.68969	7.26561	(0.57592)	-7.9
								1.01609	1.01609	0.00000	0.0
								6.79733	7,38251	(0.58518)	-7.9
							ľ	6.797	7.383	(0.586)	-7.

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Florida Public Utilities Company
(CDY-3)

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COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: APRIL 2020 REVISED 7_27_2020

CONSOLIDATED ELECTRIC DIVISIONS

		' · ·
1		Fuel Cost of System Net Generation (A3)
2		Nuclear Fuel Disposal Cost (A13)
3		FPL Interconnect
4 5		Adjustments to Fuel Cost (A2, Page 1) TOTAL COST OF GENERATED POWER
6		Fuel Cost of Purchased Power (Exclusive
		of Economy) (A8)
7		Energy Cost of Sched C & X Econ Purch (Broker)(A9)
8		Energy Cost of Other Econ Purch (Non-Broker)(A9)
9 10		Energy Cost of Sched E Economy Purch (A9) Demand and Non Fuel Cost of Purchased Power (A9)
11		Energy Payments to Qualifying Facilities (A8a)
12		TOTAL COST OF PURCHASED POWER
	13	TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
14		Fuel Cost of Economy Sales (A7)
15 16		Gain on Economy Sales (A7a)
16	17	Fuel Cost of Unit Power Sales (SL2 Partpts)(A7) 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	LESS GSLD APPORTIONMENT OF FUEL COST
20a		TOTAL FUEL AND NET POWER TRANSACTIONS
		(LINES 5 + 12 + 18 + 19)
21 22		Net Unbilled Sales (A4) Company Use (A4)
23		T & D Losses (A4)
		` ,
24 25		SYSTEM KWH SALES Wholesale KWH Sales
26		Jurisdictional KWH Sales
26a		Jurisdictional Loss Multiplier
27		Jurisdictional KWH Sales Adjusted for
		Line Losses
28 29		GPIF**
29		TRUE-UP**
30		TOTAL JURISDICTIONAL FUEL COST
31		Revenue Tax Factor

^{*}Included for Informational Purposes Only

Fuel Factor Adjusted for Taxes

32

33

FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

PERIOD TO I	DATE	DOLLARS		PERIO	D TO DATE	MWH		·	CENTS/KWH		
ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERE AMOUNT	ENCE %
				0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
0	0	0	0.0%					-			
0	0	0	0.0%	0	0	0	0.0%	0.00000	0.0000		_
Ü		· ·	0.078	U	U	U	0.0%	0.00000	0.00000	0.00000	0.
2,172,650	3,133,059	(960,409)	-30.7%	119,055	115,734	3,321	2.9%	1.82491	2.70711	(0.88220)	-32.
5,238,739	4,675,680	563,059	12.0%	119,055	115,734	3,321	2,9%	4.40027	4.04001	0.36026	8.
4,253,510	5,392,816	(1,139,306)	-21.1%	62,598	66,850	(4,252)	-6,4%	6,79499	8.06704	(1.27205)	-15.
11,664,899	13,201,555	(1,536,656)	-11.6%	181,653	182,584	(932)	-0.5%	6.42154	7.23039	(0.80885)	-11.
				181,653	182,584	. (932)	-0.5%				
0	o	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.
(68,748) 11,733,647	492,600 12,708,956	(561,348) (975,309)	-114.0% -7.7%	0 181,653	0 182,584	0 (93 2)	0.0% -0.5%	6.45939	6.96059	(0.50120)	-7.
(148,811) *	(165,681) *	16,870	-10.2%	(2,304)	(2,380)	76	-3.2%	(0.08606)	(0.09528)	0.00922	-9.
9,591 * 704,009 *	8,258 * 762,533 *	1,333 (58,524)	16.1% -7.7%	148	119	30	25.2%	0.00555	0.00475	0.00080	16.
704,009	102,555	(36,324)	-7.7%	10,899	10,955	(56)	-0.5%	0.40716	0.43851	(0,03135)	-7.
11,733,647	12,708,956	(975,309)	-7.7%	172,909	173,891	(982)	-0.6%	6.78604	7.30857	(0.52253)	-7 .
11,733,647	12,708,956	(975,309)	-7.7%	172,909	173,891	(982)	-0.6%	6.78604	7.30857	(0.52253)	-7.
1.000	1.000	0.000	0.0%	1,000	1.000	0.000	0.0%	1,000	1.000	0.00000	0.
11,733,647	12,708,956	(975,309)	-7.7%	172,909	173,891	(982)	-0.6%	6.78604	7.30857	(0.52253)	-7.
644,816	644,816	(0)	0.0%	172,909	173,891	(982)	-0.6%	0.37292	0.37082	0.00210	0.
12,378,463	13,353,772	(975,309)	-7.3%	172,909	173,891	(982)	-0.6%	7.15895	7,67939	(0.52044)	-6.
								1.01609	1.01609	0.00000	0.
								7.27414	7.80295	(0.52881)	-6.
	•	1.44					1	7.274	7.803	(0.529)	-6

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^{**}Calculation Based on Jurisdictional KWH Sales

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Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

APRIL 2020

REVISED 7_27_2020

		CURRENT MONTH			PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENC AMOUNT_	E %	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	
A. Fuel Cost & Net Power Transactions									
Fuel Cost of System Net Generation 1a. Fuel Related Transactions (Nuclear Fuel Disposal) Fuel Cost of Power Sold	\$ 0 \$	0 \$	0	0.0% \$	0 \$	0 \$. 0	0.0%	
Fuel Cost of Purchased Power	440,517	850,467	(409,950)	-48.2%	2,172,650	3,133,059	(960,409)	-30,7%	
3a. Demand & Non Fuel Cost of Purchased Power	1,251,700	953,772	297,928	31.2%	5,238,739	4,675,680	563,059	12.0%	
Sb. Energy Payments to Qualifying Facilities Energy Cost of Economy Purchases	1,006,956	1,315,033	(308,077)	-23.4%	4,253,510	5,392,816	(1,139,306)	-21.1%	
Total Fuel & Net Power Transactions Adjustments to Fuel Cost (Describe Items)	2,699,173	3,119,272	(420,100)	-13.5%	11,664,899	13,201,555	(1,536,656)	-11.6%	
6a. Special Meetings - Fuel Market Issue	6,460	17,850	(11,390)	-63.8%	34,657	72,850	(38,193)	-52.4%	
7. Adjusted Total Fuel & Net Power Transactions	2,705,633	3,137,122	(431,489)	-13.8%	11,699,556	12 274 405	(4.574.040)	44.00/	
8. Less Apportionment To GSLD Customers	20,204	101,701	(81,497)	-80.1%	(68,748)	13,274, 4 05 492,600	(1,574,849) (561,348)	-11.9% -114.0%	
Net Total Fuel & Power Transactions To Other Classes	\$ 2,685,429 \$	3,035,421 \$	(349,992)	-11.5% \$	11,768,304 \$	12,781,805 \$	(1,013,501)	-7.9%	

SCHEDULE A2 Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

APRIL

2020

REVISED 7_27_2020

		CURRENT MONTH				PERIOD TO DATE		
			DIFFERENC	_		DIFFERENCE	Ē	
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
3. Sales Revenues (Exclude Revenue Taxes & Franchise Ta:	 vee/							
Jurisidictional Sales Revenue (Excluding GSLD)	ls s	· \$		\$	\$	¢		
a. Base Fuel Revenue		•		Ψ	•	Ψ		
b. Fuel Recovery Revenue	3,107,265	3,270,246	(162,981)	-5.0%	12,396,022	12,977,856	(581,834)	-4.59
c. Jurisidictional Fuel Revenue	3,107,265	3,270,246	(162,981)	-5.0%	12,396,022	12,977,856	(581,834)	-4.59
d. Non Fuel Revenue	2,019,631	1,892,493	127,138	6.7%	8,197,025	7,886,618	310,407	3.9
e. Total Jurisdictional Sales Revenue	5,126,896	5,162,738	(35,843)	-0.7%	20,593,047	20,864,474	(271,427)	-1.3
2. Non Jurisdictional Sales Revenue	0	0	o	0.0%	. , ,	, . , . , . , . , . ,	. (0.0
Total Sales Revenue (Excluding GSLD)	\$ 5,126,896 \$	5,162,738 \$	(35,843)	-0.7% \$	20,593,047 \$	20,864,474 \$	(271,427)	-1.3
C. KWH Sales (Excluding GSLD)								
Jurisdictional Sales KWH	42,183,602	42,660,545	(476,943)	-1.1%	171,899,633	168,279,875	3,619,758	2.2
2. Non Jurisdictional Sales	0	0	` o´	0.0%	. , ,	0	0	0.0
3. Total Sales	42,183,602	42,660,545	(476,943)	-1.1%	171,899,633	168,279,875	3,619,758	2.2
4. Jurisdictional Sales % of Total KWH Sales	100,00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0

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SCHEDULE A2 Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

APRIL

2020

REVISED 7_27_2020

		CURRENT MONT	<u>H</u>			PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFEREN AMOUNT	CE %	AÇTUAL	ESTIMATED	DIFFERENC AMOUNT	E %
D. True-up Calculation (Excluding GSLD)								
Jurisdictional Fuel Rev. (line B-1c)	\$ 3,107,26	5 \$ 3,270,246 \$	(162,981)	5.0% \$	12,396,022 \$	12,977,856 \$	(501.024)	4.50
Fuel Adjustment Not Applicable	0,107,20	φ υ ο,27ο,2 4 ο ψ	(102,301)	3.078	12,390,022 9	12,977,000 \$	(581,83 <u>.</u> 4)	-4.5
a. True-up Provision	161,20	4 161,204	0	0.0%	644,816	644,816	(0)	0.0
b. Incentive Provision	,		J	0.070	017,010	0,010	(0)	0.0
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0
Jurisdictional Fuel Revenue Applicable to Period	2,946,06	1 3,109,042	(162,981)	-5.2%	11,751,206	12,333,040	(581,834)	-4.7
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	2,685,42	9 3,035,421	(349,992)	-11.5%	11,768,304	12,781,805	(1,013,501)	-7.9
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100	% 100%	0.00%	0.0%	N/A	N/A	(.,-,-,-,,	
Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	2,685,42	9 3,035,421	(349,992)	-11.5%	11,768,30 4	12,781,805	(1,013,501)	- 7.9
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	260,63	2 73,621	187,011	254.0%	(17,098)	(448,766)	431,667	-96.2
Interest Provision for the Month	(3,15	4) (4,252)	1,098	-25.8%	(19,208)	(15,296)	(3,912)	25.6
9. True-up & Inst. Provision Beg. of Month	(3,762,52		(4,379,328)	-710.0%	(3,952,348)	666,626	(4,618,974)	-692.9
9a. Deferred True-up Beginning of Period	(-,,	,	(,,=:0,020)	. , 5.5 , 5	(5,552,575)	550,020	(4,510,574)	-032.3
10. True-up Collected (Refunded)	161,20	4 161,204	0	0.0%	644,816	644,816	(0)	0.0
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (3,343,83	•	(4,191,219)	-494.6% \$	(3,343,838) \$	847,381 \$	(4,191,219)	-49 4 .6

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Florida Public Utilities Company
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^{*} Jurisdictional Loss Multiplier

APRIL

SCHEDULE A2 Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

2020

REVISED 7_27_2020

			CURRENT MONTH			PERIOD TO DATE			
		ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED .	DIFFERENC AMOUNT	CE %
E. Interest Provision (Excluding GSLD)		· · ·							
Beginning True-up Amount (lines D-9 + 9a)	s	(3,762,520) \$	616,808 \$	(4,379,328)	-710.0%	N/A	N/A		
Ending True-up Amount Before Interest		(3,340,684)	851,633	(4,192,317)	-492.3%	N/A	N/A	_	
(line D-7 + Lines D-9 + 9a + D-10)		, , , ,	·	* * * * *		N/A	N/A		
Total of Beginning & Ending True-up Amount		(7,103,204)	. 1,468,441	(8,57,1,645)	-583.7%	N/A	N/A		_
4. Average True-up Amount (50% of Line E-3)	\$	(3,551,602) \$	734,220 \$	(4,285,822)	-583.7%	N/A	N/A	·	
5. Interest Rate - First Day Reporting Business Month		1.9100%	N/A	'		N/A	N/A	-	
6. Interest Rate - First Day Subsequent Business Month		0.2200%	N/A			N/A	N/A	_	-
7. Total (Line E-5 + Line E-6)		2.1300%	N/A	-	/	N/A	N/A		
8. Average Interest Rate (50% of Line E-7)		1.0650%	N/A			N/A	N/A		
Monthly Average Interest Rate (Line E-8 / 12)		0.0888%	N/A		_	N/A	N/A		
10. Interest Provision (Line E-4 x Line E-9)		(3,154)	N/A			N/A	N/A	-	_

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Energy Cost of Economy Purch. Total Fuel & Net Power Transactions

24 25

Company:	FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED ELECTRIC DIVISIONS				ELECTRIC ENERG Month of:	Y ACCOUNT APRIL	2020	REVISED 7_27_	_2020	Schedule A4
				CURRENT MON	JTH	Т.	·	PERIOD TO DA	TE	
			ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE	%
			ACTORE	LOTIMATED	AMOUNT	70	ACTUAL	ESTIMATED	AMOUNT	<u></u> %
	(MWH)									
1 2 3	System Net Generation Power Sold Inadvertent Interchange Delivered - NET		0	0	0	0.00%	0	0	0	0.00%
4	Purchased Power		27,318	29,738	(2,420)	-8.14%	119,055	115,734	3,321	2.87%
4a 5 6	Energy Purchased For Qualifying Facilities Economy Purchases Inadvertent Interchange Received - NET		15,176	16,200	(1,024)	-6.32%	62,598	66,850	(4,252)	-6.36%
7 8 8a 8b	Net Energy for Load Sales (Billed) Unbilled Sales Prior Month (Period) Unbilled Sales Current Month (Period)		42,494 42,456	45,938 43,751	(3,444) (1,295)	-7.50% -2.96%	181,653 172,909	182,584 173,891	(932) (982)	-0.51% -0.56%
9	Company Use		41	31	9	29.77%	148	119	30	25.16%
10	T&D Losses Estimated @	0.06	2,550	2,756	(206)	-7.47%	10,899	10,955	(56)	-0.51%
11 12	Unaccounted for Energy (estimated)		(2,553)	(600)	(1,952)	325.20%	(2,304)	(2,380)	76	-3.21%
13	% Company Use to NEL		0.10%	0.07%	0.03%	40.000/	2 2004			
14	% T&D Losses to NEL	Ī	6,00%	6.00%	0.03%	42.86% 0.00%	0.08%	0.06%	0.02%	33.33%
15	% Unaccounted for Energy to NEL		-6.01%	-1.31%	-4.70%	358.78%	6.00% -1.27%	6.00% -1.30%	0.00% 0.03%	0.00% -2,31%
16 16a 16b 17 18 18a 18a 18b 19	Fuel Cost of Sys Net Gen Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities Energy Cost of Economy Purch. Total Fuel & Net Power Transactions		440,517 1,251,700 1,006,956 2,699,173	850,467 953,772 1,315,033 3,119,272	- (409,950) 297,928 (308,077) (420,100)	-48.20% 31.24% -23.43% -13.47%	2,172,650 5,238,739 4,253,510 11,664,899	3,133,059 4,675,680 5,392,816 13,201,555	- (960,409) 563,059 (1,139,306) (1,536,656)	-30.65% 12.04% -21.13%
21	(Cents/KWH) Fuel Cost of Sys Net Gen					<u></u>				
21a 22 23 23a 23b	Fuel Related Transactions Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities Energy Cost of Economy Burch		1.613 4.582 6.635	2.860 3.207 8.117	(1.247) 1.375 (1.482)	-43.60% 42.87% -18.26%	1.825 4.400 6.795	2.707 4.040 8.067	(0.882) 0.360 (1.272)	-32.58% 8.91% -15.77%

6.352

6.790

(0.438)

-6.45%

6.422

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(0.808)

-11.18%

7.230

PURCHASED POWER

		(Exclusive of Ed For the Period/I	conomy Energy Purd Month of:	chases) APRIL	2020	REVISED 7_27_2	020	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUP- TIBLE (000)	KWH FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
ESTIMATED:	···					,l_		
FPL AND GULF/SÖUTHERN	MS	29,738			29,738	2.859859	6.067103	850,467
TOTAL		29,738	0	0	29,738	2.859859	6.067103	850,467
ACTUAL:	•				-			
FPL GULF/SOUTHERN Other Other Other Other	MS	7,497 19,821 0 0 0		·	7,497 19,821 0 0 0	1.517140 1.648638 0.000000 0.000000 0.000000 0.000000	8.452514 5.340455 0.000000 0.000000 0.000000 0.000000	113,740 326,777 0 0 0
TOTAL		27,318	0	0	27,318	3.165778	8.452514	440,517
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		(2, 42 0) -8.1%	0	0	(2,420) -8.1%	0.305919 10.7%	2.38541 39.3%	(409,950) -48.2%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	119,055 115,734 3,321 2.9%	0.0%	0 0.0%	119,055 115,734 3,321 2.9%	1.824913 2.707112 (0.882199) -32.6%	1.924913 2.807112 -0.882199 -31,4%	2,172,650 3,133,059 (960,409) -30.7%

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Florida Public Utilities Company
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ENERGY PAYMENT TO QUALIFYING FACILITIES

		For the Period/Mo	onth of:	APRIL	2020	REVISED 7_27_2	020	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		TOTAL	KWH	KWH FOR	KWH	CENTS/KWH		TOTAL \$ FOR FUEL ADJ.
PURCHASED FROM	TYPE & SCHEDULE	KWH PURCHASED (000)	FOR OTHER UTILITIES (000)	INTERRUP- TIBLE (000)	FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	(6)X(7)(a) \$
ESTIMATED:								
WEST-ROCK, EIGHT FLAGS AND RAYONIER		16,200			16,200	8.117488	8.117488	1,315,033
TOTAL		16,200	0	0	16,200	8.117488	8.117488	1,315,033
ACTUAL:								
WEST-ROCK, EIGHT FLAGS AND RAYONIËR		15,176			15,176	6.635154	6.635154	1,006,956
TOTAL		15,176	0		15,176	6.635154	6.635154	1,006,956
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		(1,024) -6.3%	0 0.0%	0 0.0%	(1,024) -6.3%	-1.482334 -18.3%	-1.482334 -18.3%	(308,077) -23.4%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	62,598 66,850 (4,252) -6,4%	0 0.0%	0 0.0%	62,598 66,850 (4,252) -6,4%	6.794995 8.067040 -1.272045 -15.8%	6.794995 8.067040 -1.272045 -15.8%	4,253,510 5,392,816 (1,139,306) -21,1%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES For the Period/Month of: APRIL 2020 REVISED 7_27_2020 (1) (2) (3) (4) (5) (6) (7) TOTAL \$ FOR COST IF GENERATED FUEL TOTAL FUEL ADJ. **SAVINGS** TYPE KWH TRANS. (a) (b) TOTAL PURCHASED FROM **PURCHASED** COST (3) X (4) SCHEDULE CENTS/KWH (000)\$ COST (6)(b)-(5) \$ CENTS/KWH ESTIMATED: TOTAL ACTUAL: TOTAL FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING 0 CURRENT MONTH: DIFFÉRENCE DIFFERENCE (%) PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)

Company: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED ELECTRIC DIVISIONS

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: MAY 2020 REVISED 7_27_2020 SCI

CHEDULE.	A1
PAGE 1 OF	F 2

1	Fuel Cost of System Net Generation (A3)
2	Nuclear Fuel Disposal Cost (A13)
3	FPL Interconnect
4	Adjustments to Fuel Cost (A2, Page 1)
5 6	TOTAL COST OF GENERATED POWER Fuel Cost of Purchased Power (Exclusive
U	of Economy) (A8)
7	Energy Cost of Sched C & X Econ Purch (Broker)(A9)
8	Energy Cost of Other Econ Purch (Non-Broker)(A9)
9 10	Energy Cost of Sched E Economy Purch (A9)
11	Demand and Non Fuel Cost of Purchased Power (A9) Energy Payments to Qualifying Facilities (A8a)
	Energy Fayments to dealitying Facilities (Aba)
12	TOTAL COST OF PURCHASED POWER
	13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
14	Fuel Cost of Economy Sales (A7)
15	Gain on Economy Sales (A7a)
16	Fuel Cost of Unit Power Sales (SL2 Partpts)(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 LESS GSLD APPORTIONMENT OF FUEL COST
20a	TOTAL FUEL AND NET POWER TRANSACTIONS
	(LINES 5 + 12 + 18 + 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 27	Jurisdictional Loss Multiplier
21	Jurisdictional KWH Sales Adjusted for Line Losses
28	GPIF**
29	TRUE-UP**
30	TOTAL JURISDICTIONAL FUEL COST
24	(Excluding GSLD Apportionment)
31 32	Revenue Tax Factor Fuel Factor Adjusted for Taxes
33	FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)
	(30011011111)

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

		CENTS/KWH	<u> </u>			MWH				DOLLARS	
ENCE	DIFFER				DIFFERENCE				DIFFERENC		
. %	AMOUNT	ESTIMATED	ACTUAL	%	AMOUNT	ESTIMATED	ACTUAL	- %	AMOUNT	ESTIMATED	ACTUAL
0	0.00000	0.00000	0,00000	0.0%	0	0	0		. •		J.
								0.0% 0.0%	0	· ' ' 0	0
0	0.00000	0.00000	0.00000	0.0%	0	0	0	0.0%	0	0	0
-18	(0.49989)	2.64661	2.14672	17.9%	5,853	32,694	38,547	-4.4%	(37,787)	865,282	827,495
-3	(0.13410)	3.55031	3.41621	17.9%	5,853	32,694	38,547	13.5%	156,109	1,160,739	1,316,848
-16	(1.35149)	8.09523	6.74374	-15.4%	(2,745)	17,800	15,055	-29.5%	(425,657)	1,440,951	1,015,294
-14	(0.97151)	6.86610	5.89459	6.2%	3,108	50,494	53,602	-8.9%	(307,335)	3,466,972	3,159,637
				6.2%	3,108	50,494	53,602				
0.	0.00000	0.00000	0.00000	0.0%	0	0	0	0,0%	0	o	0
				0.0%	0	0	0	-29,3%	(42,331)	83,750	41.419
-13.	(0.88293)	6.70024	5.81731	6.2%	3,108	50,494	53,602	-7.8%	(265,004)	3,383,222	3,118,218
-1168.	1.07519	(0.09203)	0.98316	-1201.9%	7,939	(661)	7,279	-1056.7%	467,686	(44,258) *	423,428 *
11. 2.	0.00053 0.01223	0.00482 0.42216	0.00535 0.43439	14.6% 6.1%	5 186	35 3,030	40 3,216	-0.6% -7.9%	(13) (15,932)	2,317 ° 203,017 °	2,304 187,085
2.	0.20502	7.03519	7.24021	-10.4%	(5,022)	48.090	43,068	-7.8%	(265,004)	3,383,222	3,118,218
					,	48,090	43,068	-7.8%	(265,004)	3,383,222	3,118,218
2. 0.	0.20502 0.00000	7.03519 1.000	7.24021 1.000	-10.4% 0.0%	(5,022) 0.000	1.000	1.000	0.0%	0.000	1.000	1.000
2,	0,20502	7.03519	7.24021	-10.4%	(5,022)	48,090	43,068	-7.8%	(265,004)	3,383,222	3,118,218
11.	0.03909	0.33521	0.37430	-10.4%	(5,022)	48,090	43,068	0.0%	00	161,204	161,204
3.	0.24412	7.37040	7.61452	-10.4%	(5,022)	48,090	43,068	-7.5%	(265,004)	3,544,426	3,279,422
0.	0.00000	1.01609	1.01609							*	
3.	0.24805 0.248	7.48899 7.489	7.73704 7.737								

Florida Public Utilities Company (CDY-3)

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COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: MAY 2020 REVISED 7_27_2020

CONSOLIDATED ELECTRIC DIVISIONS

		•
		First Cost of Costs and Not Costs of the 1400
1 2		Fuel Cost of System Net Generation (A3) Nuclear Fuel Disposal Cost (A13)
3		FPL Interconnect
4		Adjustments to Fuel Cost (A2, Page 1)
5		TOTAL COST OF GENERATED POWER
6		Fuel Cost of Purchased Power (Exclusive
٠		of Economy) (A8)
7		Energy Cost of Sched C & X Econ Purch (Broker)(A9)
8		Energy Cost of Other Econ Purch (Non-Broker)(A9)
9		Energy Cost of Sched E Economy Purch (A9)
10		Demand and Non Fuel Cost of Purchased Power (A9)
11		Energy Payments to Qualifying Facilities (A8a)
12		TOTAL COST OF PURCHASED POWER
	13	TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
14		Fuel Cost of Economy Sales (A7)
15		Gain on Economy Sales (A7a)
16	4-	Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)
18	17	Fuel Cost of Other Power Sales (A7)
10		TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)
19		NET INADVERTENT INTERCHANGE (A10)
15		NET INADVERTENT INTERCHANGE (A10)
	20	LESS GSLD APPORTIONMENT OF FUEL COST
20a		TOTAL FUEL AND NET POWER TRANSACTIONS
		(LINES 5 + 12 + 18 + 19)
21		Net Unbilled Sales (A4)
22		Company Use (A4)
23		T & D Losses (A4)
		0.10
24 25		SYSTEM KWH SALES
25		Wholesale KWH Sales
26a		Jurisdictional KWH Sales Jurisdictional Loss Multiplier
27		Junisdictional KWH Sales Adjusted for
21		Line Losses
28		GPIF**
29		TRUE-UP**
30		TOTAL JURISDICTIONAL FUEL COST

FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

Revenue Tax Factor
Fuel Factor Adjusted for Taxes

31

32 33

PERIOD TO D	DATE	DOLLARS		PERIO	D TO DATE	MWH	. 1 %.		CENTS/KWH		
ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%_	ACTUAL	ESTIMATED	DIFFERI AMOUNT	ENCE %
		x 1.5		О	0	0	0.0%	0.00000	0.00000	0.00000	0.0
0	0	0	0.0%								
0	0	0	0.0%	_	_						
U	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
3,000,145	3,998,341	(998,196)	-25.0%	157,602	148,428	9,174	6.2%	1.90362	2.69378	(0.79016)	-29.
6,555,587	5,836,419	719,168	12.3%	157,602	148,428	9,174	6.2%	4.15958	3.93214	0.22744	5.
5,268,804	6,833,767	(1,564,963)	-22.9%	77,653	84,650	(6,997)	-8.3%	6.78506	8.07297	(1.28791)	-16.
14,824,536	16,668,527	(1,843,991)	-11.1%	235,255	233,078	2,177	0.9%	6.30147	7.15147	(0.85000)	-11.
				235,255	. 233,078	2,177	0.9%				
0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0,
(27,329)	576,350	(603,679)	-104.7%	0	0	0	0.0%				
14,851,865	16,092,178	(1,240,312)	-7.7%	235,255	233,078	2,177	0.9%	6.31309	6.90419	(0.59110)	-8.
314,074 *	(209,944) *	524,018	-249.6%	4,975	(3,041)	8,016	-263.6%	0.14542	(0.09458)	0.24000	-253.
11,875 * 891,093 *	10,578 *	1,297	12.3%	188	153	35	22.8%	0.00550	0.00477	0,00073	15.
091,093	965,551 *	(74,458)	-7.7%	14,115	13,985	130	0.9%	0.41259	0.43497	(0.02238)	-5.
14,851,865	16,092,178	(1,240,312)	-7.7%	215,977	221,981	(6,004)	-2.7%	6.87660	7.24935	(0.37275)	-5.
14,851,865	16,092,178	(1,240,312)	-7.7%	215,977	221,981	(6,004)	-2.7%	6,87660	7.24935	(0.37275)	-5.
1,000	1,000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.
14,851,865	16,092,178	(1,240,313)	-7.7%	215,977	221,981	(6,004)	-2.7%	6.87660	7.24935	(0,37275)	-5.
806,020	806,020	(0)	0.0%	215,977	221,981	(6,004)	-2.7%	0.37320	0.36310	0.01010	2.
15,657,885	16,898,198	(1,240,313)	-7.3%	215,977	221,981	(6,004)	-2.7%				
, _ , _ , _ , _ , _ , _ , _ , _ , _	10,000,100	(1,240,013)	-7.570	213,377	241,301	(6,004)	-2.170	7.24979	7.61245	(0.36266)	-4.
								1.01609	1.01609	0.00000	0.
							- 1	7.36644 7.366	7.73493	(0,36849)	-4.

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^{*}Included for Informational Purposes Only
**Calculation Based on Junsdictional KWH Sales

SCHEDULE A2 Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

MAY 2020

REVISED 7_27_2020

		CURRENT MONTH	<u> </u>			PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	:E %	ACTUAL	ESTIMATED	DIFFERENCI AMOUNT	E %
		2011111120	7		7.010/12	LOTHWITTED.	711100111	
A. Fuel Cost & Net Power Transactions	4							
 Fuel Cost of System Net Generation 	\$ 0 \$	0 \$	0	0.0% \$	0 \$	0 \$	0	0.0%
1a. Fuel Related Transactions (Nuclear Fuel Disposal)								
Fuel Cost of Power Sold								
Fuel Cost of Purchased Power	827,495	865,282	(37,787)	-4.4%	3,000,145	3,998,341	(998,196)	-25.0%
 Demand & Non Fuel Cost of Purchased Power 	1,316,848	1,160,739	156,109	13.5%	6,555,587	5,836,419	719,168	12.39
3b. Energy Payments to Qualifying Facilities	1,015,294	1,440,951	(425,657)	-29.5%	5,268,80 4	6,833,767	(1,564,963)	-22.99
Energy Cost of Economy Purchases								
Total Fuel & Net Power Transactions	3,159,637	3,466,972	(307,335)	-8.9%	14,824,536	16,668,527	(1,843,991)	-11.19
Adjustments to Fuel Cost (Describe Items)								
6a. Special Meetings - Fuel Market Issue	14,921	17,850	(2,929)	-16.4%	49,578	90,700	(41,122)	-45.3%
7. Adjusted Total Fuel & Net Power Transactions	3,174,558	3,484,822	(310,264)	-8.9%	14,874,114	16,759,227	(1,885,113)	-11.3
Less Apportionment To GSLD Customers	41,419	83,750	(42,331)	-50.5%	(27,329)	576,350	(603,679)	-104.7
Net Total Fuel & Power Transactions To Other Classes	\$ 3,133,139 \$	3,401,072 \$	(267,933)	-7.9% \$	14,901,443 \$	16,182,877 \$	(1,281,434)	-7.9°

Exhibit No.

DOCKET NO. 20200001-EI

Florida Public Utilities Company
(CDY-3)

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SCHEDULE A2 Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

MAY

2020

REVISED 7_27_2020

	7	CURRENT MONTH				PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	F0T044TF0	DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT	70	ACTUAL	ESTIMATED	AMOUNT	<u>%</u>
ı Sales Revenues (Exclude Revenue Taxes & Franchise Taxes .	s)							
Junsidictional Sales Revenue (Excluding GSLD)	\$ \$	\$		s	\$	\$		
a. Base Fuel Revenue					•	Ψ		
b. Fuel Recovery Revenue	3,221,863	3,600,219	(378,356)	-10.5%	15,617,885	16,578,076	(960,191)	-5.8
c. Jurisidictional Fuel Revenue	3,221,863	3,600,219	(378,356)	-10.5%	15,617,885	16,578,076	(960,191)	-5.8
d. Non Fuel Revenue	2,041,462	2,266,167	(224,705)	-9.9%	10,238,487	10,152,785	85,702	0.8
e. Total Jurisdictional Sales Revenue	5,263,325	5,866,386	(603,061)	-10.3%	25,856,372	26,730,860	(874,488)	-3.3
Non Jurisdictional Sales Revenue	. 0	o o	0	0.0%	: . 0	0	0	0.0
Total Sales Revenue (Excluding GSLD)	\$ 5,263,325 \$	5,866,386 \$	(603,061)	-10.3% \$	25,856,372 \$	26,730,860 \$	(874,488)	-3.3
: KWH Sales (Excluding GSLD)								
Junsdictional Sales KWH	42,944,192	47,289,547	(4,345,355)	-9.2%	214,843,825	215,569,422	(725,597)	-0.3
Non Jurisdictional Sales	0	0	oʻ	0.0%	0	0	(, 20,007)	0.0
3. Total Sales	42,944,192	47,289,547	(4,345,355)	-9.2%	214,843,825	215,569,422	(725,597)	-0.3
Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0
							5.5576	0.

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SCHEDULE A2 Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

MAY

2020

REVISED 7_27_2020

		CURRENT MONTH	l			PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENCI AMOUNT	E %
D. True-up Calculation (Excluding GSLD)								
Jurisdictional Fuel Rev. (line B-1c)	\$ 3,221,863	3,600,219 \$	(378,356)	-10.5% \$	15,617,885 \$	16,578,076 \$	(960,191)	-5.8%
Fuel Adjustment Not Applicable	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,=	(0,0,000)	75.575	10,017,000 Ф	10,070,070 Ψ.	(300,131)	5.0 /
a. True-up Provision	161,204	161,204	0	0.0%	806,020	806,020	(0)	0.0%
b. Incentive Provision	'	,		-7-11	,	000,020	(0)	0.07
c. Transition Adjustment (Regulatory Tax Refund)							0	0.09
Jurisdictional Fuel Revenue Applicable to Period	3,060,659	3,439,015	(378,356)	-11.0%	14,811,865	15,772,055	(960,190)	-6.19
Adjusted Total Fuel & Net Power Transaction (Line A-7)	3,133,139	3,401,072	(267,933)	-7.9%	14,901,443	16,182,877	(1,281,434)	-7.99
Jurisdictional Sales % of Total KWH Sales (Line C-4)	100%	100%	0.00%	0.0%	N/A	N/A	(.,=-,,,)	
Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	3,133,139	3,401,072	(267,933)	-7.9%	14,901,443	16,182,877	(1,281,434)	-7.99
 True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6) 	(72,480)	37,943	(110,423)	-291.0%	(89,578)	(410,822)	321,244	-78.29
Interest Provision for the Month	(455)	(4,031)	3,576	-88.7%	(19,663)	(19,327)	(336)	1.79
9. True-up & Inst. Provision Beg. of Month	(3,343,838)	847,381	(4,191,219)	-494.6%	(3,952,348)	666,626	(4,618,974)	-692.99
9a. Deferred True-up Beginning of Period		,	, , , , , , , , , , , , , , , , , , , ,		(-1	110,020	(., 5 . 5, 5 . 7)	202.07
10. True-up Collected (Refunded)	161,204	161,204	0	0.0%	806,020	806,020	(0)	0.09
11. End of Period - Total Net True-up(Lines D7 through D10)	\$ (3,255,569) \$	1,042,497 \$	(4,298,066)	-412.3% \$	(3,255,569) \$	1,042,497 \$	(4,298,066)	-412.39

^{*} Jurisdictional Loss Multiplier

SCHEDULE A2 Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

MAY

2020

REVISED 7_27_2020

		CURRENT MONTH				PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	CE %
E. Interest Provision (Excluding GSLD) 1. Beginning True-up Amount (lines D-9 + 9a) 2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10) 3. Total of Beginning & Ending True-up Amount 4. Average True-up Amount (50% of Line E-3) 5. Interest Rate - First Day Reporting Business Month 6. Interest Rate - First Day Subsequent Business Month 7. Total (Line E-5 + Line E-6) 8. Average Interest Rate (50% of Line E-7) 9. Monthly Average Interest Rate (Line E-8 / 12) 10. Interest Provision (Line E-4 x Line E-9)	\$ (3,343,838) \$ (3,255,114) (6,598,952) (3,299,476) \$ 0.2200% 0.1100% 0.3300% 0.1650% 0.0138% (455)	847,381 \$ 1,046,528 1,893,909 946,955 \$ N/A N/A N/A N/A N/A N/A N/A	(4,191,219) (4,301,642) (8,492,861) (4,246,431) 	-494.6% -411.0% -448.4% -448.4% 	N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A N/A		

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Florida Public Utilities Company
(CDY-3)

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Company:	FLORIDA PUBLIC UTILITIES COMPANY								Schedule A4
	CONSOLIDATED ELECTRIC DIVISIONS		•	ELECTRIC ENERGY	Y ACCOUNT				
				Month of:	MAY	2020	REVISED 7_27_	_2020	
			CURRENT MON	ITH			PERIOD TO DA	Ϋ́E	
				DIFFERENCE		E			
		ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
	(MWH)								
1	System Net Generation	0	0	0	0.00%	0	0		
2	Power Sold		0	U	0.00%	U	U	U	0.00%
3	Inadvertent Interchange Delivered - NET								
4	Purchased Power	38,547	32,694	5,853	17.90%	157,602	148,428	9,174	6.18%
4a	Energy Purchased For Qualifying Facilities	15,055	17,800	(2,745)	-15.42%	77,653	84,650	(6,997)	-8.27%
5	Economy Purchases			,		,	r	(-,,	
6	Inadvertent Interchange Received - NET								1
7	Net Energy for Load	53,602	50,494	3,108	6.16%	235,255	233,078	2,177	0.93%
8	Sales (Billed)	43,068	48,090	(5,022)	-10.44%	215,977	221,981	(6,004)	-2.70%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9 10	Company Use	40	35	5	14.57%	188	153	35	22.77%
10	T&D Losses Estimated @ 0.	,	3,030	186	6.14%	14,115	13,985	130	0.93%
12	Unaccounted for Energy (estimated)	7,279	. (661)	7,939	-1201.92%	4,975	(3,041)	8,016	-263.61%
-13	% Company Use to NEL	0.07%	0.07%	0.00%	0.00%	0.08%	0.070/	0.040/	44.0004
14	% T&D Losses to NEL	6.00%	6.00%	0.00%	0.00%	6.00%		0.01% 0.00%	14.29%
15	% Unaccounted for Energy to NEL	13.58%	-1.31%	14.89%	-1136.64%	2,11%		3.41%	0.00% -262 .31%
					1100.0170	2.1170	1.5070	3.4176	-202.5176
	(\$)								
16	Fuel Cost of Sys Net Gen	-	-	-	0	-	-	-	0
16a	Fuel Related Transactions								
16b	Adjustments to Fuel Cost				İ				
17	Fuel Cost of Power Sold								
18	Fuel Cost of Purchased Power	827,495	865,282	(37,787)	-4.37%	3,000,145	3,998,341	(998,196)	-24.97%
18a	Demand & Non Fuel Cost of Pur Power	1,316,848	1,160,739	156,109	13.45%	6,555,587	5,836,419	719,168	12.32%
18b 19	Energy Payments To Qualifying Facilities	1,015,294	1,440,951	(425,657)	-29.54%	5,268,804	6,833,767	(1,564,963)	-22.90%
20	Energy Cost of Economy Purch. Total Fuel & Net Power Transactions	0.450.007							ł
20	Total Fuel & Net Fower Transactions	3,159,637	3,466,972	(307,335)	-8.86%	14,824,536	16,668,527	(1,843,991)	-11.06%
	/O t - #// t 1)								
	(Cents/KWH)								
21	Fuel Cost of Sys Net Gen				· · · · · · · · · · · · · · · · · · ·				
21a	Fuel Related Transactions								
22	Fuel Cost of Power Sold								
23	Fuel Cost of Purchased Power	2.147	2.647	(0.500)	-18.89%	1.904	2.694	(0.790)	-29.32%
23a	Demand & Non Fuel Cost of Pur Power	3.416	3.550	(0.134)	-3,77%	4.160	3.932	0.228	5.80%
23b	Energy Payments To Qualifying Facilities	6.744	8.095	(1.351)	-16.69%	6.785	8.073	(1.288)	-15.95%
24	Energy Cost of Economy Purch.			· · · · /		5., 50	0.070	(1.200)	- 10.0070
25	Total Fuel & Net Power Transactions	5.895	6.866	(0.971)	-14.14%	6.301	7.151	(0.850)	-11.89%
			-1						

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PURCHASED POWER

		(Exclusive of Ed For the Period/I	conomy Energy Pu Month of:	ırchases) MAY	2020	REVISED 7_27_20		
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUP- TIBLE (000)	KWH FOR FIRM (000)	CENTS/KWH (a) FUEL COST	(b) TOTAL COST	TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
ESTIMATED:						<u> </u>	L	
FPL AND GULF/SOUTHERN	MS	32,694			32,694	2.646606	6.196915	865,282
TOTAL		32,694	0	0	32,694	2.646606	6.196915	865,282
ACTUAL:	٠							
FPL GULF/SOUTHERN Other Other Other Other	MS	14,634 23,913 0 0 0			14,634 23,913 0 0 0 0	2.773637 1.763062 0.000000 0.000000 0.000000 0.000000	6,617330 4,917673 0,000000 0,000000 0,000000 0,000000	405,894 421,601 0 0 0
TOTAL		38,547	0	0	38,547	4.536699	6.617330	827,495
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		5,853 17.9%	0 0.0%	0.0%	5,853 17.9%	1.890093 71.4%	0.42042 6.8%	(37,787) -4.4%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	157,602 148,428 9,174 6.2%	0 0.0%	0.0%	157,602 148,428 9,174 6,2%	1.903621 2.693784 (0.790163) -29.3%	2.003621 2.793784 -0.790163 -28.3%	3,000,145 3,998,341 (998,196) -25.0%

ENERGY PAYMENT TO QUALIFYING FACILITIES

		For the Period/Mo	onth of:	MAY	2020	REVISED 7_27_20	020	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		. (8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUP- TIBLE (000)	KWH FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
ESTIMATED:				<u>-</u>	!	<u> </u>		
WEST-ROCK, EIGHT FLAGS AND RAYONIER		17,800			17,800	8.095230	8.095230	1,440,951
TOTAL		17,800	0 (0	17,800	8.095230	8.095230	1,440,951
ACTUAL:								
WEST-ROCK, EIGHT FLAGS AND RAYONIER		15,055	0	0	15,055 15,055	6.743736 6.743736	6.743736	1,015,294
OLIDOCAL'S MONTH	·	·	·	···				
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		(2,745) -15.4%	0 0.0%	0 0.0%.	(2,745) -15.4%	-1.351494 -16.7%	-1.351494 -16.7%	(425,657) -29.5%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	77,653 84,650 (6,997) -8.3%	0 0.0%	0 : 0.0%	77,653 84,650 (6,997) 8.3%	6.785057 8.072968 -1.287911 -16.0%	6.785057 8.072968 -1.287911 -16.0%	5,268,804 6,833,767 (1,564,963) -22,9%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES For the Period/Month of: REVISED 7_27_2020 MAY 2020 (1) (2) (3) (4) (5) (6) (7) TOTAL \$ FOR COST IF GENERATED FUEL TOTAL FUEL ADJ. SAVINGS TYPE KWH TRANS. (a) (b) PURCHASED FROM PURCHASED COST (3) X (4) TÔTAL SCHEDULE (000)CENTS/KWH COST (6)(b)-(5) \$ CENTS/KWH ESTIMATED: TOTAL ACTUAL: TOTAL FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING 0 CURRENT MONTH: DIFFERENCE DIFFERENCE (%) PERIOD TO DATE: ACTUAL **ESTIMATED** DIFFERENCE DIFFERENCE (%)

Exhibit No.

DOCKET NO. 20200001-EI

Florida Public Utilities Company
(CDY-3)

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Company: FLORIDA PUBLIC UTILITIES COMPANY CONSOLIDATED ELECTRIC DIVISIONS

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: JUNE 2020 REVISED 7_27_2020

SCHEDULE A1 PAGE 1 OF 2

1	Fuel Cost of System Net Generation (A3)
2	Nuclear Fuel Disposal Cost (A13)
3	FPL Interconnect
4	Adjustments to Fuel Cost (A2, Page 1)
5	TOTAL COST OF GENERATED POWER
6	Fuel Cost of Purchased Power (Exclusive
_	of Economy) (A8)
7 8	Energy Cost of Sched C & X Econ Purch (Broker)(A9)
9	Energy Cost of Other Econ Purch (Non-Broker)(A9) Energy Cost of Sched E Economy Purch (A9)
10	Demand and Non Fuel Cost of Purchased Power (A9)
11	Energy Payments to Qualifying Facilities (A8a)
.,	energy i dyments to equalifying i solitios (Aos)
12	TOTAL COST OF PURCHASED POWER
	13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
14	Fuel Cost of Economy Sales (A7)
15	. Gain on Economy Sales (A7a)
16	Fuel Cost of Unit Power Sales (SL2 Partpts)(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 LESS GSLD APPORTIONMENT OF FUEL COST
20a	TOTAL FUEL AND NET POWER TRANSACTIONS
	(LINES 5 + 12 + 18 + 19)
21	Net Unbilled Sales (A4)
22	Company Use (A4)
23	T & D Losses (A4)
	0.40.751.140.71.0.11.70
24 25	SYSTEM KWH SALES Wholesale KWH Sales
26	Junsdictional KWH Sales
26a	Jurisdictional Loss Multiplier
27	Jurisdictional KWH Sales Adjusted for
2,	Line Losses
28	GPIF**
29	TRUE-UP**
••	TOTAL
30	TOTAL JURISDICTIONAL FUEL COST
24	(Excluding GSLD Apportionment)
31	Revenue Tax Factor
32 33	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				MWH				CENTS/KWH		
		DIFFERENC	E		•	DIFFERENCE	-			DIFFERE	ENCE
ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
				. 0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
0	. 0	0	0.0%								
. 0	0	0	0.0% 0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
1,047,952	1,245,385	(197,433)	-15.9%	48,775	44,618	4,157	9.3%	2.14854	2.79123	(0.64269)	-23.0
1,521,145 937,954	1,399,731 1,263,018	121,414 (325,064)	8.7% -25.7%	48,775 13,491	44,618 15,700	4,157	9.3%	3.11870	3.13716	(0.01846)	-0.6
			1	,	•	(2,209)	-14.1%	6.95260	8.04470	(1.09210)	-13.6
3,507,051	3,908,134	(401,083)	-10.3%	62,266	60,318	1,948	3.2%	5.63240	6.47924	(0.84684)	-13.1
				62,266	60,318	1,948	3.2%				
•		•		-		-					
0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
10,620	153,991	(143,371)	-43.2%	. 0	0	0	0.0%				
3,496,431	3,754,143	(257,712)	-6.9%	62,266	60,318	1,948	3.2%	5.61534	6.22394	(0.60860)	-9.8
396,178 *	(49,434)	445,612	-901.4%	7,055	(794)	7,850	-988.3%	0.77029	(0.08605)	0.85634	-995.2
2,382 * 209,789 *	2,987 * 225,244 *	(605) (15,455)	-20.3% -6.9%	42 3,736	48 3,619	(6) 117	-11,6% 3.2%	0.00463 0.40790	0.00520 0.39210	(0,00057) 0.01580	-11.0 4.0
	·						1	0.40730	0.39210	0.01360	4.1
3,496,431	3,754,143	(257,712)	-6,9%	51,432	57,445	(6,013)	-10.5%	6.79816	6.53519	0.26297	4.0
3,496,431	3,754,143	(257,712)	-6.9%	51,432	57,445	(6,013)	-10.5%	6.79816	6.53519	0.26297	4.0
1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0
3,496,431	3,754,143	(257,712)	-6.9%	51,432	57,445	(6,013)	-10.5%	6.79816	6.53519	0.26297	4.0
161,204	161,204	0	0.0%	51,432	57,445	(6,013)	-10.5%	0.31343	0.28062	0.03281	11.7
3,657,635	3,915,347	(257,712)	-6.6%	51,432	57,445	(6,013)	-10.5%	7,11159	6.81582	0.29577	4.3
								1.01609	1.01609	0.00000	0.0
								7.22602	6.92549	0.30053	4.3
								7.226	6,925	0.301	4.

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: JUNE 2020 RE REVISED 7_27_2020

CONSOLIDATED ELECTRIC DIVISIONS

		\mathcal{L}_{i}
1		First Coast of Straton Nat Coastain (AS)
2		Fuel Cost of System Net Generation (A3) Nuclear Fuel Disposal Cost (A13)
3		FPL Interconnect
4		Adjustments to Fuel Cost (A2, Page 1)
5		TOTAL COST OF GENERATED POWER
6		Fuel Cost of Purchased Power (Exclusive
٠		of Economy) (A8)
7		Energy Cost of Sched C & X Econ Purch (Broker)(A9)
8		Energy Cost of Other Econ Purch (Non-Broker)(A9)
9		Energy Cost of Sched E Economy Purch (A9)
10		Demand and Non Fuel Cost of Purchased Power (A9)
11		Energy Payments to Qualifying Facilities (A8a)
		Zirongy raymonia to addinying rasinaes (risa)
12		TOTAL COST OF PURCHASED POWER
	13	TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
14		Fuel Cost of Economy Sales (A7)
15		Gain on Economy Sales (A7a)
16		Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)
	17	Fuel Cost of Other Power Sales (A7)
18		TOTAL FUEL COST AND GAINS OF POWER SALES
19		(LINE 14 + 15 + 16 + 17)
19		NET INADVERTENT INTERCHANGE (A10)
	20	LESS GSLD APPORTIONMENT OF FUEL COST
20a		TOTAL FUEL AND NET POWER TRANSACTIONS
		(LINES 5 + 12 + 18 + 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 for
		Line Losses
28		GPIF**
29		TRUE-UP
30		TOTAL JURISDICTIONAL FUEL COST
21		Revenue Tax Factor
31 32		Fuel Factor Adjusted for Taxes
32		ruei racioi Adjusted for Laxes

^{*}Included for Informational Purposes Only

33

FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

PERIOD TO D	ATE	DOLLARS		PERIO	D TO DATE	MWH	1		CENTS/KWH		
ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERE AMOUNT	ENCE %
				0	0	0	0.0%	0.00000	0.00000	0.00000	۵.
0 0 0	0 0 0	0 0 0	0.0% 0.0% 0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.
4,048,097	5,243,726	(1,195,629)	-22.8%	206,377	193,046	13,331	6.9%	1.96151	2 71631	(0.75480)	-2 7
8,076,732 6,206,758	7,236,150 8,096,785	840,582 (1,890,027)	11.6% -23.3%	206,377 91,144	193,046 100,350	13,331 (9,206)	6.9% -9.2%	3,91358 6,80986	3.74840 8.06855	0.16518 (1.25869)	4 -15
18,331,587	20,576,661	(2,245,074)	-10.9%	297,521	293,396	4,125	1.4%	6.16145	7.01327	(0.85182)	-12
				. 297,521	293,396	4,125	1.4%			, ,	
0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0
(16,709) 18,348,296	730,341 19,846,320	(747,050) (1,498,024)	-102.3% -7.6%	0 297,521	0 293,396	0 4,125	0.0% 1.4%	6.16706	6.76434	(0.59728)	-8
741,912 * 14,216 * 1,100,882 *	(259,417) * 13,610 * 1,190,794 *	1,001,329 606 (89,912)	-386.0% 4.5% -7.6%	12,030 231 17,851	(3,835) 201 17,604	15,865 29 247	-413.7% 14.6% 1.4%	0.27744 0.00532 0.41168	(0.09284) 0.00487 0.42616	0.37028 0.00045 (0.01448)	-398 9 -3
18,348,296	19,846,320	(1,498,024)	-7.6%	267,409	279,426	(12,017)	-4.3%	6.86150	7.10253	(0.24103)	-3
18,348,296 1.000	19,846,320 1.000	(1,498,024) 0.000	-7.6% 0.0%	267,409 1.000	279,426 1.000	(12,017) 0.000	-4.3% 0.0%	6.86150 1.000	7.10253 1.000	(0.24103) 0.00000	-3 0
18,348,296	19,846,320	(1,498,024)	-7.6%	267,409	279,426	(12,017)	-4.3%	6.86150	7.10253	(0.24103)	-3
967,224	967,224	(0)	0.0%	267,409	279,426	(12,017)	-4.3%	0.36170	0.34615	0.01555	4
19,315,520	20,813,544	(1,498,024)	-7.2%	267,409	279,426	(12,017)	-4.3%	7.22321	7.44868	(0.22547)	-3
								1.01609 7.33943 7,339	1.01609 7.56853 7.569	0.00000 (0.22910) (0.230)	-3 -3

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^{**}Calculation Based on Jurisdictional KWH Sales

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Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

JUNE 2020

REVISED 7_27_2020

		CURRENT MONTH	1		PERIOD TO DATE					
÷ .	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENCE	: %		
A. First Coat & Nat Davis Transaction	7.25							70		
A. Fuel Cost & Net Power Transactions 1. Fuel Cost of System Net Generation 1a. Fuel Related Transactions (Nuclear Fuel Disposal) 2. Fuel Cost of Power Sold	\$ 0	\$ 0 \$	0	0.0% \$	0 \$	0 \$	0	0.0%		
3. Fuel Cost of Purchased Power	1,047,952	1,245,385	(197,433)	-15.9%	4,048,097	5,243,726	(1,195,629)	-22.8%		
3a. Demand & Non Fuel Cost of Purchased Power	1,521,145	1,399,731	121,414	8.7%	8,076,732	7,236,150	840,582	11.6%		
Sh. Energy Payments to Qualifying Facilities Energy Cost of Economy Purchases	937,954	1,263,018	(325,064)	-25.7%	6,206,758	8,096,785	(1,890,027)	-23.3%		
Total Fuel & Net Power Transactions Adjustments to Fuel Cost (Describe Items)	3,507,051	3,908,134	(401,083)	-10.3%	18,331,587	20,576,661	(2,245,074)	-10.9%		
6a. Special Meetings - Fuel Market Issue	12,649	19,300	(6,651)	-34.5%	62,227	110,000	(47,773)	-43.4%		
7. Adjusted Total Fuel & Net Power Transactions	3,519,699	3,927,434	(407,734)	-10.4%	18,393,814	20,686,661	(2,292,848)	-11.1%		
8. Less Apportionment To GSLD Customers	10,620	153,991	(143,371)	-93.1%	(16,709)	730,341	(747,050)	-102.3%		
9. Net Total Fuel & Power Transactions To Other Classes	\$ 3,509,079		(264,363)	-7.0% \$	18,410,523 \$	19,956,320 \$	(1,545,798)	-7.8%		

SCHEDULE A2 Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

2020

Month of:

JUNE

REVISED 7_27_2020

	<u> </u>		CURRENT MONTH	1	PERIOD TO DATE					
·		ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	<u>:</u> %	
D. Color Develope (Fuelude Develope Town & Free Lie										
B. Sales Revenues (Exclude Revenue Taxes & Franchis Jurisidictional Sales Revenue (Excluding GSLD) a. Base Fuel Revenue	e raxes) \$	\$	\$		\$	\$	\$			
b. Fuel Recovery Revenue		4,197,479	4,295,011	(97,532)	-2.3%	19,815,364	20,873,087	(1,057,723)	-5.1%	
c. Jurisidictional Fuel Revenue		4,197,479	4,295,011	(97,532)	-2.3%	19,815,364	20,873,087	(1,057,723)	-5.1%	
d. Non Fuel Revenue		2,320,563	2,460,714	(140,151)	-5.7%	12,559,050	12,613,498	(54,449)	-0.4%	
e. Total Jurisdictional Sales Revenue	Ì	6,518,042	6,755,725	(237,683)	-3.5%	32,374,414	33,486,585	(1,112,171)	-3.3%	
Non Jurisdictional Sales Revenue		. 0	. 0	. 0	0.0%	0	. 0	0	0.0%	
Total Sales Revenue (Excluding GSLD)	\$	6,518,042 \$	6,755,725 \$	(237,683)	-3.5% \$	32,374,414 \$	33,486,585 \$	(1,112,171)	-3.3%	
C. KWH Sales (Excluding GSLD)										
Jurisdictional Sales KWH		51,057,735	55,225,466	(4,167,731)	-7.6%	265,901,560	270,794,887	(4,893,327)	-1.8%	
2. Non Jurisdictional Sales		0	0	· o	0.0%	, ,	0	0	0.0%	
3. Total Sales		51,057,735	55,225,466	(4,167,731)	-7.6%	265,901,560	270,794,887	(4,893,327)	-1.8%	
4. Jurisdictional Sales % of Total KWH Sales		100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%	

SCHEDULE A2 Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

JUNE

2020

REVISED 7_27_2020

		~ · · ·	CURRENT MONTH			PERIOD TO DATE				
		ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	
				7,000	/	71010712	LOTING CILD	711100111	70	
D. True-up Calculation (Excluding GSLD)										
Jurisdictional Fuel Rev. (line B-1c)	\$	4,197,479 \$	4,295,011 \$	(97,532)	-2.3% \$	19,815,364 \$	20,873,087 \$	(1,057,723)	-5,1	
Fuel Adjustment Not Applicable		, , , , , ,	, , ,	` ' '				(-,,,-		
a. True-up Provision		161,204	161,204	0	0.0%	967,224	967,224	(0)	0.0	
b. Incentive Provision	1	,	,			,		(-)		
c. Transition Adjustment (Regulatory Tax Refund)								0	0.0	
3. Jurisdictional Fuel Revenue Applicable to Period		4.036.275	4,133,807	(97,532)	-2.4%	18,848,140	19,905,862	(1,057,722)	-5.:	
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)		3,509,079	3,773,443	(264,363)	-7.0%	18,410,523	19,956,320	(1,545,798)	-7.	
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)		100%	100%	0.00%	0.0%	N/A	N/A	(1,010,700)		
6. Jurisdictional Total Fuel & Net Power Transactions		3,509,079	3,773,443	(264,364)	-7.0%	18,410,523	19,956,320	(1,545,798)	-7.8	
(Line D-4 x Line D-5 x *)	1	-,,	-1,1	(== :,== :,	,,,,,,	10,110,020	10,000,020	(1,040,700)	,	
7. True-up Provision for the Month Over/Under Collection		527,196	360,364	166,832	46.3%	437,617	(50,458)	488,075	-967.3	
(Line D-3 - Line D-6)		,	,	,		,	(00, .00)	100,070	007.	
Interest Provision for the Month		(256)	(3,593)	3,337	-92.9%	(19,919)	(22,921)	3,002	-13.	
9. True-up & Inst. Provision Beg. of Month		(3,255,569)	1,042,497	(4,298,066)	-412.3%	(3,952,348)	666,626	(4,618,974)	-692.	
9a. Deferred True-up Beginning of Period		(-,=-3,000)	.,, ,0,	(.,255,000)	, .2.0,0	(5,552,540)	000,020	(4,510,514)	-032.	
10. True-up Collected (Refunded)		161,204	161,204	0	0.0%	967,224	967,224	(0)	0.0	
11. End of Period - Total Net True-up	S .	(2,567,425) \$	1,560,472 \$	(4,127,897)	-264.5% \$	(2,567,425) \$	1,560,472 \$	(4,127,897)	-264.	
(Lines D7 through D10)		(2,007,720) W	1,000,472 ψ	(3,127,007)	-204,570 \$	(2,007,420) \$	1,500,472 \$	(4,127,037)	-204.	

* Jurisdictional Loss Multiplier

SCHEDULE A2 Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

CONSOLIDATED ELECTRIC DIVISIONS

Month of:

JUNE

2020

REVISED 7_27_2020

		CURRENT MONTH			PERIOD TO DATE				
	 ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	CE %	
 E. Interest Provision (Excluding GSLD) 1. Beginning True-up Amount (lines D-9 + 9a) 2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10) 3. Total of Beginning & Ending True-up Amount 4. Average True-up Amount (50% of Line E-3) 5. Interest Rate - First Day Reporting Business Month 6. Interest Rate - First Day Subsequent Business Month 7. Total (Line E-5 + Line E-6) 8. Average Interest Rate (50% of Line E-7) 9. Monthly Average Interest Rate (Line E-8 / 12) 10. Interest Provision (Line E-4 x Line E-9) 	\$ (3,255,569) \$ (2,567,169) (5,822,738) (2,911,369) \$ 0.1100% 0.1000% 0.2100% 0.1050% 0.0088% (256)	1,042,497 \$ 1,564,065 2,606,562 1,303,281 \$ N/A N/A N/A N/A N/A N/A N/A N/A	(4,298,066) (4,131,234) (8,429,300) (4,214,650) 	-412.3% -264.1% -323.4% -323.4% 	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A N/A			

ELECTRIC ENERGY ACCOUNT

Month of:

JUNE

2020

REVISED 7_27_2020

					Mount of:	JUNE	2020	REVISED /_2/_	2020	
				CURRENT MON	TH			PERIOD TO DA	TE	
					DIFFERENCE				DIFFERENC	E
			ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
	ANA (L)									
	(MWH)									
1	System Net Generation		0	0	0	0.00%	0	0	0	0.00%
2	Power Sold									
3	Inadvertent Interchange Delivered - NET									
4	Purchased Power		48,775	44,618	4,157	9.32%	206,377	193,046	13,331	6.91%
4a 5	Energy Purchased For Qualifying Facilities		13,491	15, 7 00	(2,209)	-14.07%	91,144	100,350	(9,206)	-9.17%
6	Economy Purchases Inadvertent Interchange Received - NET									
7	Net Energy for Load			00.040						
8	Sales (Billed)		62,266	60,318	1,948	3.23%	297,521	293,396	4,125	1.41%
8a	Unbilled Sales Prior Month (Period)		51,432	57,445	(6,013)	-10.47%	267,409	279,426	(12,017)	-4.30%
8b	Unbilled Sales Current Month (Period)									
9	Company Use		42	48	(6)	-11,62%	231	204	20	4.4.570/
10	T&D Losses Estimated @	0.06	3,736	3,619	117	3.23%	17,851	201 17,604	29 247	14.57% 1.40%
11	Unaccounted for Energy (estimated)	0.00	7,055	(794)	7,850	-988,29%	12,030	(3,835)	15,865	-413.69%
12			,,,,,,	(, 54)	7,000	-500.25 /0	12,030	(3,633)	15,005	413.09%
13	% Company Use to NEL		0.07%	0.08%	-0.01%	-12.50%	0.08%	0.07%	0.01%	14.29%
14	% T&D Losses to NEL	}	6.00%	6.00%	0.00%	0.00%	6.00%		0.00%	0.00%
15	% Unaccounted for Energy to NEL		11.33%	-1.32%	12.65%	-958.33%	4.04%		5.35%	-408.40%
	(\$)									
	(\$)									
16	Fuel Cost of Sys Net Gen				····	i				
16a	Fuel Related Transactions					ๆ		-	-	١ ١
16b	Adjustments to Fuel Cost									ĺ
17	Fuel Cost of Power Sold									
18	Fuel Cost of Purchased Power		1,047,952	1,245,385	(197,433)	-15.85%	4,048,097	5,243,726	(1,195,629)	-22.80%
18a	Demand & Non Fuel Cost of Pur Power		1,521,145	1,399,731	121,414	8.67%	8,076,732	7,236,150	840,582	11.62%
18b	Energy Payments To Qualifying Facilities		937,954	1,263,018	(325,064)	-25.74%	6,206,758	8,096,785	(1,890,027)	-23.34%
19	Energy Cost of Economy Purch									
20	Total Fuel & Net Power Transactions		3,507,051	3,908,134	(401,083)	-10.26%	18,331,587	20,576,661	(2,245,074)	10.91%
						-				
	(Cents/KWH)									
	(O sind), titli,									
21	Fuel Cost of Sys Net Gen									
21a	Fuel Related Transactions	}				ŀ				
22	Fuel Cost of Power Sold					j				
23	Fuel Cost of Purchased Power		2.149	2.791	(0.642)	-23.00%	1.962	2.716	(0.754)	-27.76%
23a	Demand & Non Fuel Cost of Pur Power		3.119	3.137	(0.018)	-0.57%	3,914	3.748	0.166	4.43%
23b	Energy Payments To Qualifying Facilities		6.953	8.045	(1.092)	-13.57%	6.810	8,069	(1.259)	-15.60%
24	Energy Cost of Economy Purch.								· · · /	
25	Total Fuel & Net Power Transactions		5.632	6.479	(0.847)	-13.07%	6,161	7.013	(0.852)	-12.15%

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Florida Public Utilities Company
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PURCHASED POWER

		(Exclusive of Ed For the Period/I	conomy Energy Purc Month of:	chases) JUNE	2020	REVISED 7_27_20	020	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUP- TIBLE (000)	KWH FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
ESTIMATED:			· · · · · · · · · ·				<u> </u>	
FPL AND GULF/SOUTHERN	MS	44,618			44,618	2.791233	5.928395	1,245,385
TOTAL		44,618	0	0	44,618	2.791233	5.928395	1,245,385
ACTUAL:								
FPL GULF/SOUTHERN Other Other Other Other Other	MS	20,624 28,151 0 0 0			20,624 28,151 0 0 0	2.623725 1.800415 0.000000 0.000000 0.000000 0.000000	6.863887 4.097505 0.000000 0.000000 0.000000 0.000000	541,117 506,835 0 0 0
TOTAL		48,775	0	0	48,775	4.424140	6.863887	1,047,952
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		4,157 9.3%	0	0	4,157 9.3%	1.632907 58.5%	0.93549 15.8%	(197,433) -15.9%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	206,377 193,046 13,331 6.9%	0 0.0%	0 0.0%	206,377 193,046 13,331 6.9%	1.961506 2.716307 (0.754801) -27.8%	2.061506 2.816307 -0.754801 -26.8%	4,048,097 5,243,726 (1,195,629) -22.8%

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Florida Public Utilities Company
(CDY-3)

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ENERGY PAYMENT TO QUALIFYING FACILITIES

	For the Period/Month of:			JUNE	2020	REVISED 7_27_2	020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	
	TYPE	TOTAL KWH	KWH FOR OTHER	KWH FOR INTERRUP-	KWH FOR	CENTS/KWH	(b)	TOTAL \$ FOR FUEL ADJ.	
PURCHASED FROM	& SCHEDULE	PURCHASED (000)	UTILITIES (000)	TIBLE (000)	FIRM (000)	FÙÉL COST	COST	(6)X(7)(a) \$	
ESTIMATED:				— ·					
WEST-ROCK, EIGHT FLAGS AND RAYONIER		15,700			15,700	8.044701	8.044701	1,263,018	
TOTAL		15,700	0	0	15,700	8.044701	8.044701	1,263,018	
ACTUAL:								·	
WEST-ROCK, EIGHT FLAGS AND RAYONIER		13,491			13,491	6.952599	6.952599	937,954	
TOTAL		13,491	0	0	13,491	6.952599	6.952599	937,954	
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		(2,209) -14.1%	0 0.0%	0 0.0%	(2,209) -14.1%	-1.092102 -13.6%	-1.092102 -13.6%	(325,064) -25.7%	
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	91,144 100,350 (9,206) -9,2%	0 0.0%	0 0,0%	91,144 100,350 (9,206) -9.2%	6.809856 8.068545 -1.258689 -15.6%	6.809856 8.068545 -1.258689 -15.6%	6,206,758 8,096,785 (1,890,027) -23.3%	

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Florida Public Utilities Company
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DIFFERENCE (%)

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES For the Period/Month of: JUNE 2020 REVISED 7_27_2020 (1) (2) (3) (4) (5) (6) (7) TOTAL \$ FOR COST IF GENERATED FUEL TOTAL FUEL ADJ. SAVINGS TYPE KWH TRANS. (a) (b) PURCHASED FROM (3) X (4) \$ & PURCHASED COST TOTAL SCHEDULE (000)CENTS/KWH COST (6)(b)-(5) CENTS/KWH ESTIMATED: TOTAL ACTUAL: TOTAL FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING 0 CURRENT MONTH: DIFFERENCE DIFFERENCE (%) PERIOD TO DATE: ACTUAL **ESTIMATED** DIFFERENCE