

P.O. Box 3395 West Palm Beach, Florida 33402-3395

January 23, 2014

Ms. Ann Cole, Director Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0950 RECEIVED-FPSC

Re: Docket No. 130001-EI
CONTINUING SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms. Cole:

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We are enclosing ten (10) copies of the December 2013 Fuel Schedules for our Northwest Florida and Northeast Florida divisions.

The under-recovery in our Northwest Florida division is higher than estimated primarily due to fuel revenues being lower than projected. The under-recovery in our Northeast Florida division is higher than estimated primarily due to fuel revenue being lower than projected.

If you have any questions, please contact me at cyoung@fpuc.com or Cheryl M. Martin at cmmartin@fpuc.com.

Sincerely,

Curtis D. Young

Senior Regulatory Analyst

Enclosure

Cc:

Kathy Welch/ FPSC

Beth Keating

Buddy Shelley (no enclosure)

SJ 80-441

0.00%

0.00%

0.00%

-1.94%

-0.87%

0.00%

-0.87%

-350.64%

11.76%

6.16%

6.11%

6.11%

0.00%

6.11%

12.73%

6.42%

0.00%

6.42%

6.42%

DIFFERENCE

0

0.0001

-0.08058

-0.08052

0

-0.08052

0.63147

0.00078

0.02318

0.57491

0.57491

0.57491

0.05939

0.63414

0.63459

0.635

0.000

AMOUNT

CENTS/KWH

0

5.06875

4.14379

9.21254

0

9.21254

-0.18009

0.00663

0.37658

9.41566

9.41566

9.41566

0.46649

9.88216

1.00072

9.88928

9.889

1.000

ACTUAL ESTIMATED

0

5.06881

4.06321

9.13202

0

9.13202

0.45138

0.00741 0.39976

9.99057

9.99057

1.000

9.99057

0.52588

10.5163

1.00072

10.52387

10.524

Company: FLORIDA PUBLIC UTILITIES COMPANY MARIANNA DIVISION

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: December 2013

			DOLLARS			MWH			
		ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFF AMOUNT	ERENCE
1	Fuel Cost of System Net Generation (A3)					0	0	0	0.00
2	Nuclear Fuel Disposal Cost (A13)					U	v	U	0.00
3	Coal Car Investment								
1	Adjustments to Fuel Cost (A2, Page 1)								
1	TOTAL COST OF GENERATED POWER	0	0	0	0.00%	0	0	0	0.00
	Fuel Cost of Purchased Power (Exclusive	0	0	U	0.00%	U	U	U	0.00
	of Economy) (A8)	1,298,426	1,367,447	(69,021)	-5.05%	25,616	26,978	(1,362)	-5.0
	Energy Cost of Sched C & X Econ Purch (Broker)(A9)	1,290,420	1,307,447	(69,021)	-5.05%	25,616	20,970	(1,362)	-5.00
	Energy Cost of Other Econ Purch (Non-Broker)(A9)								
	Energy Cost of Other Economy Purch (Non-Broker)(A9)								
)	Demand and Non Fuel Cost of Purchased Power (A9)	1.040,832	1,117,913	(77,081)	-6.90%	25,616	26,978	(1,362)	-5.0
	Energy Payments to Qualifying Facilities (A8a)	1,040,632	1,117,913	(17,001)	-0.90%	25,010	20,970	(1,302)	-5.03
	Energy Payments to Qualifying Facilities (Asa)								
2	TOTAL COST OF PURCHASED POWER	2,339,258	2,485,360	(146,102)	-5.88%	25,616	26,978	(1,362)	-5.05
30	TOTAL AVAILABLE MWH (LINE 5 + LINE 12)				- 1	25,616	26,978	(1,362)	-5.0
	Fuel Cost of Economy Sales (A7)					20,010	20,570	(1,002)	0.0
	Gain on Economy Sales (A7a)								
	Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)				- 1				
	Fuel Cost of Other Power Sales (A7)								
	TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0	0.00%	0	0	0	0.0
	(LINE 14 + 15 + 16 + 17)				0.0070		•		0.0
9	NET INADVERTENT INTERCHANGE (A10)								
)	TOTAL FUEL AND NET POWER TRANSACTIONS	2,339,258	2,485,360	(146,102)	-5.88%	25,616	26,978	(1,362)	-5.0
	(LINES 5 + 12 + 18 + 19)		## 						
	Net Unbilled Sales (A4)	105,689 *	(47,537) *	153,226	-322.33%	1,157	(516)	1,673	-324.29
	Company Use (A4)	1,735 *	1,750 *	(15)	-0.86%	19	19	0	0.0
1	T & D Losses (A4)	93,603 *	99,403 *	(5,800)	-5.83%	1,025	1,079	(54)	-5.0
	SYSTEM KWH SALES	2,339,258	2,485,360	(146,102)	-5.88%	23,415	26,396	(2,981)	-11.29
5	Wholesale KWH Sales								
5	Jurisdictional KWH Sales	2,339,258	2,485,360	(146,102)	-5.88%	23,415	26,396	(2,981)	-11.29
	Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00
	Jurisdictional KWH Sales Adjusted for				2000000				
	Line Losses	2,339,258	2,485,360	(146,102)	-5.88%	23,415	26,396	(2,981)	-11.29
	GPIF**				100000000				
9	TRUE-UP**	123,134	123,134	0	0.00%	23,415	26,396	(2,981)	-11.29
0	TOTAL JURISDICTIONAL FUEL COST	2,462,392	2.608.494	(146,102)	-5.60%	23,415	26,396	(2,981)	-11.29

³¹ Revenue Tax Factor

³² Fuel Factor Adjusted for Taxes

³³ FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

^{*}Included for Informational Purposes Only

^{**}Calculation Based on Jurisdictional KWH Sales

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Company: FLORIDA PUBLIC UTILITIES COMPANY MARIANNA DIVISION

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: December 2013

1	Fuel Cost of System Net Generation (A3)
2	Nuclear Fuel Disposal Cost (A13)
3	Coal Car Investment
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)
	Fuel Cost of Economy Sales (A7)
	Gain on Economy Sales (A7a)
	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	TOTAL FUEL AND NET POWER TRANSACTIONS
	(LINES 5 + 12 + 18 + 19)
21	
	Company Use (A4)
23	T & D Losses (A4)
	SYSTEM KWH SALES
- T. T.	Wholesale KWH Sales
	Jurisdictional KWH Sales
	Jurisdictional Loss Multiplier
27	Jurisdictional KWH Sales Adjusted for Line Losses
	GPIF**
29	TRUE-UP**
30	TOTAL JURISDICTIONAL FUEL COST

PERIOD	TO DATE	DOLLARS		PERIOD	TO DATE	MWH			CENTS/KWH	Ë		
		DIFFERENCE				DIEE	ERENCE			DIFFERENCE		
ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	ENCE %	
				0	0	0	0.00%	0	0	0	0.00	
0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00	
15,705,949	17,487,383	(1,781,434)	-10.19%	309,855	345,002	(35,147)	-10.19%	5.06881	5.06878	3E-05	0.00	
12,599,607	13,375,859	(776,252)	-5.80%	309,855	345,002	(35,147)	-10.19%	4.06629	3.87704	0.18925	4.88	
28,305,556	30,863,242	(2,557,686)	-8.29%	309,855	345,002	(35,147)	-10.19%	9.1351	8.94582	0.18928	2.12	
				309,855	345,002	(35,147)	-10.19%					
0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00	
28,305,556	30,863,242	(2,557,686)	-8.29%	309,855	345,002	(35,147)	-10.19%	9.1351	8.94582	0.18928	2.12	
303,117 * 17,539 * 1,132,204 *	(36,946) * 18,607 ** 1,234,523 *	340,063 (1,068) (102,319)	-920.43% -5.74% -8.29%	3,318 192 12,394	(413) 208 13,800	3,731 (16) (1,406)	-903.43% -7.69% -10.19%	0.10312 0.00597 0.38517	-0.01115 0.00561 0.37251	0.11427 0.00036 0.01266	-1024.84° 6.42° 3.40°	
28,305,556	30,863,242	(2,557,686)	-8.29%	293,951	331,407	(37,456)	-11.30%	9.62936	9.31279	0.31657	3.40	
28,305,556 1.000	30,863,242 1.000	(2,557,686) 0.000	-8.29% 0.00%	293,951 1.000	331,407 1.000	(37,456) 0.000	-11.30% 0.00%	9.62936 1.000	9.31279 1.000	0.31657 0.000	3.40° 0.00°	
28,305,556	30,863,242	(2,557,686)	-8.29%	293,951	331,407	(37,456)	-11.30%	9.62936	9.31279	0.31657	3.40	
1,477,604	1,477,604	0	0.00%	293,951	331,407	(37,456)	-11.30%	0.50267	0.44586	0.05681	12.74	
29,783,160	32,340,846	(2,557,686)	-7.91%	293,951	331,407	(37,456)	-11.30%	10.13202	9.75865	0.37337	3.83	
								1.00072 10.13932 10.139	1.00072 9.76568 9.766	0 0.37364 0.373	0.00° 3.83° 3.82°	

³¹ Revenue Tax Factor
32 Fuel Factor Adjusted for Taxes
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

^{*}Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

			CURRENT MONTE	н				PERIOD TO DATE		
	ACTUA		ESTIMATED	AMOUNT	FFERENCE %	AC	TUAL	ESTIMATED	DIFFEREI AMOUNT	NCE %
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	\$	\$		\$		\$	9	\$		
3. Fuel Cost of Purchased Power 3a. Demand & Non Fuel Cost of Purchased Power 3b. Energy Payments to Qualifying Facilities 4. Energy Cost of Economy Purchases	1,298, 1,040,		1,367,447 1,117,913	(69,021 (77,081		United	,705,949 ,599,607	17,487,383 13,375,859	(1,781,434) (776,252)	-10.19% -5.80%
5. Total Fuel & Net Power Transactions 6. Adjustments to Fuel Cost (Describe Items)	2,339,	258	2,485,360	(146,102	-5.88%	28,	,305,556	30,863,242	(2,557,686)	-8.29%
6a. Special Meetings - Fuel Market Issue	3	255		255	0.00%		(2,562)		(2,562)	0.00%
7. Adjusted Total Fuel & Net Power Transactions	\$ 2,339,	513 \$	2,485,360	\$ (145,847	-5.87%	\$ 28,	,302,994 \$	30,863,242 \$	(2,560,248)	-8.30%

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

			CURRENT MONTH			PERIOD TO DATE					
		ACTUAL	ESTIMATED	DIFFERENC AMOUNT	CE %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%		
B. Sales Revenues (Exclude Revenue Taxes & Franchise T	axes)										
Jurisdictional Sales Revenue Base Fuel Revenue	\$	\$	\$		\$	\$	\$				
b. Fuel Recovery Revenue		1,364,426	2,555,020	(1,190,594)	-46.60%	27,350,822	32,010,594	(4,659,772)	-14.56		
c. Jurisdictional Fuel Revenue		1,364,426	2,555,020	(1,190,594)	-46.60%	27,350,822	32,010,594	(4,659,772)	-14.56		
d. Non Fuel Revenue		916,525	1,290,097	(373,572)	-28.96%	11,078,146	13,395,082	(2,316,936)	-17.30		
e. Total Jurisdictional Sales Revenue		2,280,951	3,845,117	(1,564,166)	-40.68%	38,428,968	45,405,676	(6,976,708)	-15.37		
2. Non Jurisdictional Sales Revenue		0	0	0	0.00%	0	0	0	0.00		
3. Total Sales Revenue	\$	2,280,951 \$	3,845,117	(1,564,166)	-40.68% \$	38,428,968	45,405,676 \$	(6,976,708)	-15.379		
C. KWH Sales					- 1						
Jurisdictional Sales KWH		23,414,659	26,396,000	(2,981,341)	-11.29%	293,950,844	331,407,000	(37,456,156)	-11.309		
2. Non Jurisdictional Sales		0	0	0	0.00%	0	0	0	0.009		
3. Total Sales		23,414,659	26,396,000	(2,981,341)	-11.29%	293,950,844	331,407,000	(37,456,156)	-11.309		
Jurisdictional Sales % of Total KWH Sales		100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00		

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

		3	CURRENT MONTH				PERIOD TO DATE		
		ACTUAL	ESTIMATED	DIFFERENC	CE %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation	+								
Jurisdictional Fuel Rev. (line B-1c)	\$	1,364,426 \$	2,555,020 \$	(1,190,594)	-46.60%	27,350,822 \$	32,010,594 \$	(4,659,772)	-14.56
2. Fuel Adjustment Not Applicable	188			•	0.756,750,750			·	
a. True-up Provision		123,134	123,134	0	0.00%	1,477,604	1,477,604	0	0.00
b. Incentive Provision									
c. Transition Adjustment (Regulatory Tax Refund)		0	0	0	0.00%	0	0	0	0.00
3. Jurisdictional Fuel Revenue Applicable to Period		1,241,292	2,431,886	(1,190,594)	-48.96%	25,873,218	30,532,990	(4,659,772)	-15.26
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)		2,339,513	2,485,360	(145,847)	-5.87%	28,302,994	30,863,242	(2,560,248)	-8.30
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)		100%	100%	0.00%	0.00%	N/A	N/A		
Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)		2,339,513	2,485,360	(145,847)	-5.87%	28,302,994	30,863,242	(2,560,248)	-8.30
 True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6) 		(1,098,221)	(53,474)	(1,044,747)	1953.75%	(2,429,776)	(330,252)	(2,099,524)	635.73
Interest Provision for the Month		(102)		(102)	0.00%	(2,091)		(2,091)	0.00
9. True-up & Inst. Provision Beg. of Month		(2,604,671)	4,144,213	(6,748,884)	-162.85%	(2,625,597)	3,066,521	(5,692,118)	-185.62
9a. Deferred True-up Beginning of Period	1		7 1	, , , , , ,				(-1/	
10. True-up Collected (Refunded)		123,134	123,134	0	0.00%	1,477,604	1,477,604	0	0.00
 End of Period - Total Net True-up (Lines D7 through D10) 	\$	(3,579,860) \$	4,213,873 \$	(7,793,733)	-184.95%	(3,579,860) \$	4,213,873 \$	(7,793,733)	-184.95

^{*} Jurisdictional Loss Multiplier

SCHEDULE A2 Page 4 of 4

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

			CURRENT MONTH				PERIOD TO DATE		
				DIFFERENC	CE			DIFFERENC	E
		ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	9
E. Interest Provision	-								-
 Beginning True-up Amount (lines D-9 + 9a) 	\$	(2,604,671) \$	4,144,213 \$	(6,748,884)	-162.85%	N/A	N/A		3
2. Ending True-up Amount Before Interest		(3,579,758)	4,213,873	(7,793,631)	-184.95%	N/A	N/A		
(line D-7 + Lines D-9 + 9a + D-10)	- 1					N/A	N/A	**	
3. Total of Beginning & Ending True-up Amount		(6.184,429)	8,358,086	(14,542,515)	-173.99%	N/A	N/A	122	
4. Average True-up Amount (50% of Line E-3)	\$	(3,092,215) \$	4,179,043 \$	(7,271,258)	-173.99%	N/A	N/A		
5. Interest Rate - First Day Reporting Business Month		0.0500%	N/A			N/A	N/A		
6. Interest Rate - First Day Subsequent Business Month		0.0300%	N/A		(44)	N/A	N/A	244	
7. Total (Line E-5 + Line E-6)		0.0800%	N/A	22	1220	N/A	N/A		
8. Average Interest Rate (50% of Line E-7)		0.0400%	N/A	100		N/A	N/A		
9. Monthly Average Interest Rate (Line E-8 / 12)		0.0033%	N/A		1 44 03	N/A	N/A		
10. Interest Provision (Line E-4 x Line E-9)		(102)	N/A	199		N/A	N/A		

Company: FLORIDA PUBLIC UTILITIES COMPANY MARIANNA DIVISION

ELECTRIC ENERGY ACCOUNT Month of: December 2013

		Cl	JRRENT MONTH			PE	RIOD TO DATE			
		ACTUAL		DIFFERENCE AMOUNT	%	ACTUAL		DIFFERE	NCE %	
	, L	ACTUAL	ESTIMATED	AMOUNT	70	ACTUAL	ESTIMATED	AMOUNT	70	
(MWH)										
1 System Net Generation		0	0	0	0.00%	0	0	0	0.00%	
2 Power Sold					- 4					
3 Inadvertent Interchange Delivered - NET		05.646	00.070	(4.202)	E 050/	200 055	245 000	(05.447)	40.400/	
4 Purchased Power 4a Energy Purchased For Qualifying Facilities		25,616	26,978	(1,362)	-5.05%	309,855	345,002	(35,147)	-10.19%	
5 Economy Purchases					- 1					
6 Inadvertent Interchange Received - NET					- 1					
7 Net Energy for Load		25,616	26,978	(1,362)	-5.05%	309.855	345,002	(35,147)	-10.19%	
8 Sales (Billed)		23,415	26,396	(2,981)	-11.29%	293,951	331,407	(37,456)	-11.30%	
8a Unbilled Sales Prior Month (Period)				1-17				(
8b Unbilled Sales Current Month (Period)										
9 Company Use		19	19	0	0.00%	192	208	(16)	-7.69%	
10 T&D Losses Estimated	0.04	1,025	1,079	(54)	-5.00%	12,394	13,800	(1,406)	-10.19%	
11 Unaccounted for Energy (estimated)		1,157	(516)	1,673	-324.29%	3,318	(413)	3,731	-903.43%	
12		5.000								
13 % Company Use to NEL		0.07%	0.07%	0.00%	0.00%	0.06%	0.06%	0.00%	0.00%	
14 % T&D Losses to NEL 15 % Unaccounted for Energy to NEL		4.00% 4.52%	4.00% -1.91%	0.00% 6.43%	0.00% -336.65%	4.00% 1.07%	4.00% -0.12%	0.00% 1.19%	0.00% -991.67%	
(\$)										
16 Fuel Cost of Sys Net Gen					T					
16a Fuel Related Transactions					- 1					
16b Adjustments to Fuel Cost										
17 Fuel Cost of Power Sold	1				- 1					
18 Fuel Cost of Purchased Power		1,298,426	1,367,447	(69,021)	-5.05%	15,705,949	17,487,383	(1,781,434)	-10.19%	
18a Demand & Non Fuel Cost of Pur Power		1,040,832	1,117,913	(77,081)	-6.90%	12,599,607	13,375,859	(776,252)	-5.80%	
18b Energy Payments To Qualifying Facilities										
19 Energy Cost of Economy Purch. 20 Total Fuel & Net Power Transactions		2,339,258	2,485,360	(146,102)	-5.88%	28,305,556	30,863,242	(0.557.000)	-8.29%	
0:00 Min 1 M		2,339,236	2,463,300	(140,102)	-3.86%[28,303,336	30,003,242	(2,557,686)	-0.2970	
(Cents/KWH)										
21 Fuel Cost of Sys Net Gen										
21a Fuel Related Transactions										
22 Fuel Cost of Power Sold					0.000		2 2721			
23 Fuel Cost of Purchased Power		5.0690	5.0690	- /0.00463	0.00%	5.0690	5.0690		0.00%	
23a Demand & Non Fuel Cost of Pur Power 23b Energy Payments To Qualifying Facilities		4.0630	4.1440	(0.0810)	-1.95%	4.0660	3.8770	0.1890	4.87%	
24 Energy Cost of Economy Purch.										
25 Total Fuel & Net Power Transactions		9.1320	9.2130	(0.0810)	-0.88%	9.1350	8.9460	0.1890	2.11%	
20 Total Fuel & Net Fower Hallsacions		9, 1320	3.2 130	(0.0010)	-0.00%	9.1330	0.9400	0.1090	2.1170	

Company: FLORIDA PUBLIC UTILITIES COMPANY MARIANNA DIVISION

PURCHASED POWER

(Exclusive of Economy Energy Purchases) For the Period/Month of: December 2013

		For the Period	Month of:	December 2013				
(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	FOR OTHER UTILITIES (000)	INTERRUP- TIBLE (000)	FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	(6)X(7)(a) \$
ESTIMATED:								
GULF POWER COMPANY	RE	26,978			26,978	5.068749	9.212544	1,367,447
TOTAL		26,978	0	0	26,978	5.068749	9.212544	1,367,447
ACTUAL:								
GULF POWER COMPANY	RE	25,616			25,616	5.068809	9.132019	1,298,426
TOTAL		25,616	0	0	25,616	5.068809	9.132019	1,298,426
CURRENT MONTH:				T.	T			
DIFFERENCE (%)		(1,362) -5.00%	0.00%	0 0.00%	(1,362) -5.00%	0.000000	-0.080525 -0.90%	(69,021) -5.00%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	RE RE	309,855 345,002 (35,147) -10.20%	0.00%	0 0.00%	309,855 345,002 (35,147) -10.20%	5.068806 5.068777 0.000029 0.00%	9.135097 8.945815 0.189282 2.10%	15,705,949 17,487,383 (1,781,434) -10.20%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES For the Period/Month of: December 2013

(1)	(2)	(3)	(4)	(5)	(6)		(7)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	TRANS. COST CENTS/KWH	TOTAL \$ FOR FUEL ADJ. (3) X (4) \$	COST IF GEN (a) CENTS/KWH	(b) TOTAL COST \$	FUEL SAVINGS (6)(b)-(5) \$
ESTIMATED:		2					
TOTAL							
ACTUAL:							
TOTAL							
FOOTNOTE: PURCHASED POW	ER COSTS IN	NCLUDE CUST	OMER, DEMAN	D & ENERGY CHAR	GE 1,040,832		
CURRENT MONTH: DIFFERENCE DIFFERENCE (%) PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)							

DIFFERENCE

%

0.0%

0.0%

0.0%

-6.9%

-78.0%

-14.6%

0.0%

-11.8%

-130.2%

9.5%

-2.7%

-2.6%

-2.6%

0.0%

-2.6%

5.5%

-2.7%

0.0%

-2.7%

-2.7%

AMOUNT

0.00000

0.00000

(0.00002)

(0.42397)

(15.80590)

(1.57655)

0.00000

(1.14551)

0.90531

0.00125

(0.01548)

(0.25443)

(0.25443)

0.00000

(0.25443)

(0.00472)

(0.25914)

0.00000

(0.26331)

(0.263)

CENTS/KWH

ESTIMATED

0.00000

0.00000

4.36004

6.17710

20.26817

10.77213

0.00000

9.73077

(0.69544)

0.01317

0.57766

9.62616

9.62616

9.62616

(0.08581)

9.54035

1.01609

9.69385

9.694

1.000

ACTUAL

0.00000

0.00000

4.36002

5.75313

4.46227

9.19558

0.00000

8.58526

0.20987

0.01442

0.56218

9.37173

9.37173

9.37173

(0.09053)

9.28121

1.01609

9.43054

9.431

1.000

Company: FLORIDA PUBLIC UTILITIES COMPANY FERNANDINA BEACH DIVISION

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: DECEMBER 2013

			DOLLARS			MWH					
		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERE AMOUNT	NCE %		
1	Fuel Cost of System Net Generation (A3)					0	0	0	0.0%		
2	Nuclear Fuel Disposal Cost (A13)										
3	Coal Car Investment										
4	Adjustments to Fuel Cost (A2, Page 1)			0	0.0%						
5	TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%		
6	Fuel Cost of Purchased Power (Exclusive	7(5)	87	1.75	1,516.32	200	0.70				
	of Economy) (A8)	949,132	1,057,135	(108,003)	-10.2%	21,769	24,246	(2,477)	-10.2%		
7	Energy Cost of Sched C & X Econ Purch (Broker)(A9)	3.75		(1100000)			- 11-10	(-,)			
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)	1,252,399	1,497,700	(245,301)	-16.4%	21,769	24,246	(2,477)	-10.2%		
11	Energy Payments to Qualifying Facilities (A8a)	188,308	121,609	66,699	54.9%	4,220	600	3,620	603.3%		
0.00	Energy : dymono to dodaying i domico (rod)	100,000	121,000	00,033	54.570	4,220	000	5,020	000.076		
12	TOTAL COST OF PURCHASED POWER	2,389,839	2,676,444	(286,605)	-10.7%	25,989	24,846	1,143	4.6%		
13	3 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)				- 1	25,989	24,846	1,143	4.6%		
14	Fuel Cost of Economy Sales (A7)				1		-3				
15	Gain on Economy Sales (A7a)										
16	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	0	0	0	0.0%	0	0	0	0.0%		
0.73	(LINE 14 + 15 + 16 + 17)	7.23		•	0.070			×.	0.070		
19	NET INADVERTENT INTERCHANGE (A10)										
20	LESS GSLD APPORTIONMENT OF FUEL COST	158,615	258,736	(100,121)	17.5%	0	0	0	0.0%		
	TOTAL FUEL AND NET POWER TRANSACTIONS	2,231,224	2,417,708	(186,484)	-7.7%	25,989	24,846	1,143	4.6%		
200	(LINES 5 + 12 + 18 + 19)	2,201,224	2,417,700	(100,404)	-7.770	20,303	24,040	1,145	4.076		
21	Net Unbilled Sales (A4)	49,966 *	(174,667) *	224,633	-128.6%	582	(1,795)	2,377	-132.4%		
22	Company Use (A4)	3,434 *	3.308 *	126	3.8%	40	34	6	17.7%		
23	T & D Losses (A4)	133,844 *	145,086 *	(11,242)	-7.8%	1,559	1,491	68	4.6%		
24	SYSTEM KWH SALES	2,231,224	2,417,708	(186,484)	-7.7%	23,808	25,116	(1,308)	-5.2%		
25	Wholesale KWH Sales										
26	Jurisdictional KWH Sales	2,231,224	2,417,708	(186,484)	-7.7%	23,808	25,116	(1,308)	-5.2%		
26a	Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1,000	0.000	0.0%		
27	Jurisdictional KWH Sales Adjusted for	49615048			150,500	0.000000	100.000	252242	0.202/02		
	Line Losses	2,231,224	2,417,708	(186,484)	-7.7%	23,808	25,116	(1,308)	-5.2%		
28	GPIF**		=34.000	1.551.5.7	700000	20,000	20,	(1,000)	0.270		
29	TRUE-UP**	(21,553)	(21,553)	0	0.0%	23,808	25,116	(1,308)	-5.2%		
30	TOTAL JURISDICTIONAL FUEL COST	2,209,671	2,396,155	(186,484)	-7.8%	23,808	25,116	(1,308)	-5.2%		
31	(Excluding GSLD Apportionment) Revenue Tax Factor										
32	Fuel Factor Adjusted for Taxes										

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

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

Company: FLORIDA PUBLIC UTILITIES COMPANY

FERNANDINA BEACH DIVISION

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: DECEMBER 2013

		PERIOD TO DATE		DOLLARS		PERIOD	TO DATE	MWH			CENTS/KW	1	
		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERE	NCE %	ACTUAL	ESTIMATED	DIFF AMOUNT	ERENCE %
1 2 3	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)	0	0	0	0.0%								
5	TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6	Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	12 110 026	45 004 005	(0.445.000)	40.00/	200 407	0.40.400	(00.045)					
7	Energy Cost of Sched C & X Econ Purch (Broker)(A9)	13,118,926	15,234,865	(2,115,939)	-13.9%	323,107	349,422	(26,315)	-7.5%	4.06024	4.36002	(0.29978)	-6.9%
8	Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9	Energy Cost of Sched E Economy Purch (A9)	000000000000000000	Democratic Services of the Services		4.500.0000				117004000				20050000
10 11	Demand and Non Fuel Cost of Purchased Power (A9) Energy Payments to Qualifying Facilities (A8a)	16,708,863	19,085,396	(2,376,533)	-12.5%	323,107	349,422	(26,315)	-7.5%	5.17131	5.46199	(0.29068)	-5.3%
11	Energy Payments to Qualifying Facilities (Aoa)	1,786,025	1,308,850	477,175	36.5%	30,135	7,200	22,935	318.5%	5.92675	18.17847	(12.25172)	-67.4%
12	TOTAL COST OF PURCHASED POWER	31,613,814	35,629,111	(4,015,297)	-11.3%	353,242	356,622	(3,380)	-1.0%	8.94962	9.99072	(1.04110)	-10.4%
14	3 TOTAL AVAILABLE MWH (LINE 5 + LINE 12) Fuel Cost of Economy Sales (A7) Gain on Economy Sales (A7a)					353,242	356,622	(3,380)	-1.0%				
16 1	Fuel Cost of Unit Power Sales (SL2 Partpts)(A7) 7 Fuel Cost of Other Power Sales (A7)												
	TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17) NET INADVERTENT INTERCHANGE (A10)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2	LESS GSLD APPORTIONMENT OF FUEL COST	3,292,898	3,098,481	194,417	6 20/	0			0.004				
	TOTAL FUEL AND NET POWER TRANSACTIONS	28,320,916	32,530,630	(4,209,714)	6.3% -12.9%	353,242	0 356,622	(3,380)	0.0%	8.01743	9.12188	(1.10445)	-12.1%
	(LINES 5 + 12 + 18 + 19)			1.120017		000,212	000,022	(0,000)	-1.070	0.01740	3.12100	(1.10445)	-12.170
21	Net Unbilled Sales (A4)	(408,248) *	(2,030,622) *	1,622,374	-79.9%	(5,092)	(22,261)	17,169	-77.1%	(0.12124)	(0.56877)	0.44753	-78.7%
22	Company Use (A4)	33,032 *	42,234 *	(9,202)	-21.8%	412	463	(51)	-11.0%	0.00981	0.01183	(0.00202)	-17.1%
23	T & D Losses (A4)	1,699,294 *	1,951,809 •	(252,515)	-12.9%	21,195	21,397	(202)	-0.9%	0.50465	0.54669	(0.04204)	-7.7%
24 25	SYSTEM KWH SALES Wholesale KWH Sales	28,320,916	32,530,630	(4,209,714)	-12.9%	336,727	357,023	(20,296)	-5.7%	8.41065	9.11163	(0.70098)	-7.7%
26	Jurisdictional KWH Sales	28,320,916	32,530,630	(4,209,714)	-12.9%	336,727	357,023	(20,296)	-5.7%	8.41065	9.11163	(0.70098)	-7.7%
26a		1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27	Jurisdictional KWH Sales Adjusted for	Nation Warranto	40425019425071040-2004-07510		12626.00				Marianos				200000
28	Line Losses GPIF**	28,320,916	32,530,630	(4,209,714)	-12.9%	336,727	357,023	(20,296)	-5.7%	8.41065	9.11163	(0.70098)	-7.7%
29	TRUE-UP**	(258,636)	(258,636)	0_	0.0%	336,727	357,023	(20,296)	-5.7%	(0.07681)	(0.07244)	(0.00437)	6.0%
30	TOTAL JURISDICTIONAL FUEL COST	28,062,280	32,271,994	(4,209,714)	-13.0%	336,727	357,023	(20,296)	-5.7%	8.33384	9.03919	(0.70535)	-7.8%
31	Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32	Fuel Factor Adjusted for Taxes									8.46793	9.18463	(0.71670)	-7.8%
33	FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)								Į	8.468	9.185	(0.717)	-7.8%

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:

FERNANDINA BEACH DIVISION

Month of:

DECEMBER 2013

			CURRENT MONTH				PERIOD TO DATE		
		ACTUAL	ESTIMATED	DIFFERENC	CE %	ACTUAL	ESTIMATED	DIFFERENCE	5/00/00
		AOTOAL	LOTIMATED	AMOUNT	70	ACTUAL	ESTIMATED	AMOUNT	%
A. Fuel Cost & Net Power Transactions					- 1				
Fuel Cost of System Net Generation	\$	2	\$		\$	9	\$		
Fuel Related Transactions (Nuclear Fuel Disposal)	1000						S 40.7%		
Fuel Cost of Power Sold									
Fuel Cost of Purchased Power	- 1	949,132	1,057,135	(108,003)	-10.2%	13,118,926	15,234,865	(2,115,939)	-13.
Demand & Non Fuel Cost of Purchased Power		1,252,399	1,497,700	(245,301)	-16.4%	16,708,863	19,085,396	(2,376,533)	-12.
3b. Energy Payments to Qualifying Facilities		188,308	121,609	66,699	54.9%	1,786,025	1,308,850	477,175	36.
Energy Cost of Economy Purchases	- 1								
Total Fuel & Net Power Transactions	- 1	2,389,839	2,676,444	(286,605)	-10.7%	31,613,814	35,629,111	(4,015,297)	-11.
Adjustments to Fuel Cost (Describe Items)	- 1								
6a. Special Meetings - Fuel Market Issue		33,748		33,748	0.0%	522,223		522,223	0.
Adjusted Total Fuel & Net Power Transactions		2,423,587	0.676.444	(252.057)	0.5%	20, 400, 007	05.000 444	10 100 07 IV	
Less Apportionment To GSLD Customers		158,615	2,676,444	(252,857)	-9.5%	32,136,037	35,629,111	(3,493,074)	-9.
Net Total Fuel & Power Transactions To Other Classes	•	2,264,972	258,736 \$ 2,417,708 \$	(100,121) (152,736)	-38.7% -6.3% \$	3,292,898 28,843,139 \$	3,098,481 32,530,630 \$	194,417 (3,687,491)	6.3 -11.3

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

FERNANDINA BEACH DIVISION

Month of:

DECEMBER 2013

	CURRENT MONTH				PERIOD TO DATE				
		ACTUAL	FOTIMATED	DIFFERENCI	100000			DIFFERENCE	
	_	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)									
Jurisidictional Sales Revenue (Excluding GSLD)	\$	\$	\$		s	s	s		
a. Base Fuel Revenue	1		•••				Š		
b. Fuel Recovery Revenue		1,237,426	2,263,916	(1,026,490)	-45.3%	28,911,636	32,665,170	(3,753,534)	-11.5
c. Jurisidictional Fuel Revenue		1,237,426	2,263,916	(1,026,490)	-45.3%	28,911,636	32,665,170	(3,753,534)	-11.5
d. Non Fuel Revenue		810,712	1,259,070	(448,358)	-35.6%	11,876,686	16,220,920	(4,344,234)	-26.8
e. Total Jurisdictional Sales Revenue		2,048,138	3,522,986	(1,474,848)	-41.9%	40,788,322	48,886,090	(8,097,768)	-16.6
Non Jurisdictional Sales Revenue		0	0	0	0.0%	0	0	0	0.0
Total Sales Revenue (Excluding GSLD)	\$	2,048,138 \$	3,522,986 \$	(1,474,848)	-41.9% \$	40,788,322 \$	48,886,090 \$	(8,097,768)	-16.6
C. KWH Sales (Excluding GSLD)									
Jurisdictional Sales KWH		21,612,224	23,105,000	(1,492,776)	-6.5%	280,953,410	299,783,000	(18,829,590)	-6.3
Non Jurisdictional Sales		0	0	0	0.0%	0	0	0	0.0
3. Total Sales		21,612,224	23,105,000	(1,492,776)	-6.5%	280,953,410	299,783,000	(18,829,590)	-6.3
4. Jurisdictional Sales % of Total KWH Sales		100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0
					- 1				

SCHEDULE A2 Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

FERNANDINA BEACH DIVISION

Month of:

DECEMBER 2013

	CURRENT MONTH					PERIOD TO DATE					
		ACTUAL	ESTIMATED	DIFFERENC	E %	ACTUAL	ESTIMATED	DIFFERENCE	€ %		
				7.111.0-0.11		71010/16	LOTHINTILD	744100111	,,,		
D. True-up Calculation (Excluding GSLD)											
Jurisdictional Fuel Rev. (line B-1c)	\$	1,237,426 \$	2,263,916 \$	(1,026,490)	-45.3% \$	28,911,636 \$	32,665,170 \$	(3,753,534)	-11.59		
Fuel Adjustment Not Applicable	100				0.0000000000000000000000000000000000000						
a. True-up Provision		(21,553)	(21,553)	0	0.0%	(258,636)	(258,636)	0	0.09		
b. Incentive Provision		ATT. 67.77.6			N707000	()	(A(\$\frac{1}{2}\)	70000		
c. Transition Adjustment (Regulatory Tax Refund)					- 1			0	0.09		
3. Jurisdictional Fuel Revenue Applicable to Period		1,258,979	2.285,469	(1,026,490)	-44.9%	29,170,272	32,923,806	(3,753,534)	-11.49		
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)		2,264,972	2,417,708	(152,736)	-6.3%	28,843,139	32,530,630	(3,687,491)	-11.39		
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	1	100.00%	100.00%	0.00%	0.0%	N/A	N/A	(0,001,101)	11.0		
Jurisdictional Total Fuel & Net Power Transactions		2,264,972	2,417,708	(152,736)	-6.3%	28,843,139	32,530,630	(3,687,491)	-11.39		
(Line D-4 x Line D-5 x *)	10	7.77		(1001100)	0.000	20,010,100	02,000,000	(0,001,101)	11.0		
7. True-up Provision for the Month Over/Under Collection		(1,005,993)	(132,239)	(873,754)	660.7%	327,133	393,176	(66,043)	-16.89		
(Line D-3 - Line D-6)		(-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(102,200)	(0.0).0.7		021,100	000,110	(00,010)	10.0		
Interest Provision for the Month		87		87	0.0%	1,988		1,988	0.09		
9. True-up & Inst. Provision Beg. of Month		3,140,257	(6,322,066)	9,462,323	-149.7%	2,042,313	(6,610,398)	8,652,711	-130.99		
9a. Deferred True-up Beginning of Period		30	(-117)	.,,		_,,,,,,,,,,	(0,0.0,000)	0,002,111	10010		
True-up Collected (Refunded)		(21,553)	(21,553)	0	0.0%	(258,636)	(258,636)	0	0.0		
11. End of Period - Total Net True-up	s	2,112,798 \$	(6,475,858) \$	8,588,656	-132.6% \$	2,112,798 \$	(6,475,858) \$	8,588,656	-132.6		
(Lines D7 through D10)	•	2,112,700 ψ	(0,470,000) ψ	0,000,000	102.070	2,112,700 \$	(0,410,000) \$	0,000,000	-132.0		

0 0

^{*} Jurisdictional Loss Multiplier

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

FERNANDINA BEACH DIVISION

Month of:

DECEMBER 2013

		CURRENT MONTH					PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENC	E %	ACTUAL	ESTIMATED	DIFFERENCE	%			
	2 140 257 \$	(6 333 066) ¢	0.462.222	140 70/	NI/A	NIZA	***				
۱۳		1940 1 E. 1941 1 State 1 C. 1940 1		10.000000000000000000000000000000000000				-			
	2,112,711	(0,475,656)	0,300,309	-132.0%							
	5 252 968	(12 797 924)	18 050 802	-1/11 10/							
s				50 L KO C J C S A C S A C C				-			
•			A CONTROL OF THE CONT	1123400000100000							
l l		N/A									
	0.0400%	N/A									
	0.0033%	N/A			N/A	N/A	227				
	87	N/A			N/A	N/A	12)				
	\$	\$ 3,140,257 \$ 2,112,711 \$ 5,252,968 \$ 2,626,484 \$ 0.0500% \$ 0.0300% \$ 0.0400% \$ 0.0033%	\$ 3,140,257 \$ (6,322,066) \$ 2,112,711 (6,475,858) 5,252,968 (12,797,924) \$ 2,626,484 \$ (6,398,962) \$ 0.0500% N/A 0.0300% N/A 0.0800% N/A 0.0400% N/A 0.0400% N/A 0.0033% N/A	\$ 3,140,257 \$ (6,322,066) \$ 9,462,323 2,112,711 (6,475,858) 8,588,569 5,252,968 (12,797,924) 18,050,892 \$ 2,626,484 \$ (6,398,962) \$ 9,025,446 0.0500% N/A 0.0300% N/A 0.0800% N/A 0.0400% N/A 0.0400% N/A 0.0400% N/A 0.0400% N/A 0.0033% N/A	\$ 3,140,257 \$ (6,322,066) \$ 9,462,323 -149.7% 2,112,711 (6,475,858) 8,588,569 -132.6% 5,252,968 (12,797,924) 18,050,892 -141.1% 2,626,484 \$ (6,398,962) \$ 9,025,446 -141.1% 0.0500% N/A 0.0300% N/A 0.0800% N/A 0.0400% N/A 0.0400% N/A 0.0400% N/A 0.0033% N/A	\$ 3,140,257 \$ (6,322,066) \$ 9,462,323 -149.7% N/A 2,112,711 (6,475,858) 8,588,569 -132.6% N/A N/A 5,252,968 (12,797,924) 18,050,892 -141.1% N/A 1,626,6484 \$ (6,398,962) \$ 9,025,446 -141.1% N/A 0.0500% N/A N/A 0.0300% N/A N/A 0.0800% N/A N/A 0.0400% N/A N/A 0.0400% N/A N/A 0.0400% N/A N/A 0.0033% N/A N/A N/A 0.0033% N/A N/A N/A	\$ 3,140,257 \$ (6,322,066) \$ 9,462,323 -149.7% N/A	***			

Company: FLORIDA PUBLIC UTILITIES COMPANY **FERNANDINA BEACH DIVISION**

ELECTRIC ENERGY ACCOUNT Month of: DECEMBER 2013

				CURRENT MOI				PERIOD TO DA	ATE	
			ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFEREN AMOUNT	CE %
	(MWH)	No.							7	
1 Г	System Net Generation		0	0	0	0.00%	0	0	0	0.00%
2	Power Sold		•	•	•	0.0070	•	U	Ü	0.0078
3	Inadvertent Interchange Delivered - NET									
4	Purchased Power		21,769	24,246	(2,477)	-10.22%	323,107	349,422	(26,315)	-7.53%
4a	Energy Purchased For Qualifying Facilities		4,220	600	3,620	603.33%	30,135	7,200	22,935	318.54%
5	Economy Purchases		1,220	000	0,020	000.0070	00,100	7,200	22,500	310.5476
6	Inadvertent Interchange Received - NET									
7	Net Energy for Load		25.989	24.846	1,143	4.60%	353,242	356,622	(3,380)	-0.95%
8	Sales (Billed)		23,808	25,116	(1,308)	-5.21%	336,727	357,023	(20,296)	-5.68%
8a	Unbilled Sales Prior Month (Period)	1	20,000	20,110	(1,000)	0.2170	000,727	007,020	(20,230)	-0.0076
8b	Unbilled Sales Current Month (Period)									
9	Company Use		40	34	6	17.65%	412	463	(51)	-11.02%
10	T&D Losses Estimated @	0.06	1,559	1,491	68	4.56%	21,195	21,397	(202)	-0.94%
11	Unaccounted for Energy (estimated)		582	(1,795)	2,377	-132.42%	(5,092)	(22,261)	17,169	-77.13%
12	9/ (/	1		(1,100)	2,0,1	102.1270	(0,002)	(22,201)	17,100	17.1070
13	% Company Use to NEL	110	0.15%	0.14%	0.01%	7.14%	0.12%	0.13%	-0.01%	-7.69%
4.4	% T&D Losses to NEL		6.00%	6.00%	0.00%	0.00%	6.00%	6.00%	0.00%	0.00%
14										
14 15	% Unaccounted for Energy to NEL		2.24%	-7.22%	9.46%	-131.02%	-1.44%	-6.24%	4.80%	-76.92%
	% Unaccounted for Energy to NEL (\$)		2.24%	-7.22%	9.46%	-131.02%	-1.44%	-6.24%	4.80%	-76.92%
15	(\$) Fuel Cost of Sys Net Gen		2.24%	-7.22%	9.46%	-131.02%	-1.44%	-6.24%	4.80%	-76.92%
15 L	(\$) Fuel Cost of Sys Net Gen Fuel Related Transactions		2.24%	-7.22%	9.46%	-131.02%	-1.44%	-6.24%	4.80%	-76.92%
15 16 16a 16b	(\$) Fuel Cost of Sys Net Gen Fuel Related Transactions Adjustments to Fuel Cost		2.24%	-7.22%	9.46%	-131.02%	-1.44%	-6.24%	4.80%	-76.92%
16 16a 16b 17	(\$) Fuel Cost of Sys Net Gen Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold									
16 16a 16b 17 18	(\$) Fuel Cost of Sys Net Gen Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power		949,132	1,057,135	(108,003)	-10.22%	13,118,926	14,136,542	(1,017,616)	-7.20%
16 16a 16b 17 18 18a	(\$) 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		949,132 1,252,399	1,057,135 1,497,700	(108,003) (245,301)	-10.22% -16.38%	13,118,926 16,708,863	14,136,542 17,771,845	(1,017,616) (1,062,982)	-7.20% -5.98%
16 16a 16b 17 18 18a 18b	(\$) 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		949,132	1,057,135	(108,003)	-10.22%	13,118,926	14,136,542	(1,017,616)	-7.20%
16 16a 16b 17 18 18a	(\$) 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		949,132 1,252,399 188,308	1,057,135 1,497,700 121,609	(108,003) (245,301) 66,699	-10.22% -16.38% 54.85%	13,118,926 16,708,863 1,786,025	14,136,542 17,771,845 1,308,850	(1,017,616) (1,062,982) 477,175	-7.20% -5.98% 36.46%
16 16a 16b 17 18 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.		949,132 1,252,399	1,057,135 1,497,700	(108,003) (245,301)	-10.22% -16.38%	13,118,926 16,708,863	14,136,542 17,771,845	(1,017,616) (1,062,982)	-7.20% -5.98%
16 16a 16b 17 18 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.		949,132 1,252,399 188,308	1,057,135 1,497,700 121,609	(108,003) (245,301) 66,699	-10.22% -16.38% 54.85%	13,118,926 16,708,863 1,786,025	14,136,542 17,771,845 1,308,850	(1,017,616) (1,062,982) 477,175	-7.20% -5.98% 36.46%
16 16a 16b 17 18 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		949,132 1,252,399 188,308	1,057,135 1,497,700 121,609	(108,003) (245,301) 66,699	-10.22% -16.38% 54.85%	13,118,926 16,708,863 1,786,025	14,136,542 17,771,845 1,308,850	(1,017,616) (1,062,982) 477,175	-7.20% -5.98% 36.46%
16 16a 16b 17 18 18a 18b 19 20	(\$) 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 (Cents/KWH)		949,132 1,252,399 188,308	1,057,135 1,497,700 121,609	(108,003) (245,301) 66,699	-10.22% -16.38% 54.85%	13,118,926 16,708,863 1,786,025	14,136,542 17,771,845 1,308,850	(1,017,616) (1,062,982) 477,175	-7.20% -5.98% 36.46%
16 16a 16b 17 18 18a 18b 19 20	(\$) 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 (Cents/KWH) Fuel Cost of Sys Net Gen		949,132 1,252,399 188,308	1,057,135 1,497,700 121,609	(108,003) (245,301) 66,699	-10.22% -16.38% 54.85%	13,118,926 16,708,863 1,786,025	14,136,542 17,771,845 1,308,850	(1,017,616) (1,062,982) 477,175	-7.20% -5.98% 36.46%
16 16a 16b 17 18 18a 18b 19 20	(\$) 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 (Cents/KWH) Fuel Cost of Sys Net Gen Fuel Related Transactions		949,132 1,252,399 188,308	1,057,135 1,497,700 121,609	(108,003) (245,301) 66,699	-10.22% -16.38% 54.85%	13,118,926 16,708,863 1,786,025	14,136,542 17,771,845 1,308,850	(1,017,616) (1,062,982) 477,175	-7.20% -5.98% 36.46%
16 16a 16b 17 18 18a 18b 19 20	(\$) 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 (Cents/KWH) Fuel Cost of Sys Net Gen Fuel Related Transactions Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power		949,132 1,252,399 188,308 2,389,839	1,057,135 1,497,700 121,609 2,676,444	(108,003) (245,301) 66,699 (286,605)	-10.22% -16.38% 54.85% -10.71%	13,118,926 16,708,863 1,786,025 31,613,814	14,136,542 17,771,845 1,308,850 33,217,237	(1,017,616) (1,062,982) 477,175 (1,603,423)	-7.20% -5.98% 36.46% -4.83%
16 16a 16b 17 18 18a 18b 19 20	(\$) 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 (Cents/KWH) Fuel Cost of Sys Net Gen 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		949,132 1,252,399 188,308 2,389,839	1,057,135 1,497,700 121,609 2,676,444	(108,003) (245,301) 66,699 (286,605)	-10.22% -16.38% 54.85% -10.71%	13,118,926 16,708,863 1,786,025 31,613,814	14,136,542 17,771,845 1,308,850 33,217,237	(1,017,616) (1,062,982) 477,175 (1,603,423)	-7.20% -5.98% 36.46% -4.83%
16 16a 16b 17 18 18a 18b 19 20 21 21a 22 23 23a	(\$) 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 (Cents/KWH) Fuel Cost of Sys Net Gen Fuel Related Transactions Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power		949,132 1,252,399 188,308 2,389,839 4.360 5.753	1,057,135 1,497,700 121,609 2,676,444 4.360 6.177	(108,003) (245,301) 66,699 (286,605)	-10.22% -16.38% 54.85% -10.71%	13,118,926 16,708,863 1,786,025 31,613,814 4.060 5.171	14,136,542 17,771,845 1,308,850 33,217,237	(1,017,616) (1,062,982) 477,175 (1,603,423)	-7.20% -5.98% 36.46% -4.83%

Company: FLORIDA PUBLIC UTILITIES COMPANY FERNANDINA BEACH DIVISION

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
For the Period/Month of: DECEMBER 2013

KWH FOR OTHEF UTILITIES (000)	TIBLE (000)	(6) KWH FOR FIRM (000) 24,24 21,76	(a) FUEL COST 4.36003	(b) TOTAL COST 9 10.537140	1,057,135
FOR OTHEF UTILITIES (000)	FOR INTERRUP- TIBLE (000)	FOR FIRM (000)	(a) FUEL COST 4.36003 4.36003	(b) TOTAL COST 9 10.537140	(6)X(7)(a) \$ 1,057,138
UTILITIES (000)	TIBLE (000)	24,24 0 24,24	FUEL COST 4.36003 4.36003	TOTAL COST 9 10.537140 9 10.537140	1,057,138 1,057,138
	0	24,24	4.36003	9 10.537140	1,057,135
	0	24,24	4.36003	9 10.537140	1,057,135
	0				
		21,76	4.36001	7 10.113147	949,132
		21,76	4.36001	7 10.113147	949,132
		21,76	4.36001	7 10.113147	949,13;
	0	21.76	9 4.36001	7 10 113147	949,132
	0	0	0 0 (2,47	0 0 (2,477) -0.00002	0 0 (2,477) -0.000022 -0.423993

ENERGY PAYMENT TO QUALIFYING FACILITIES

		For the Period/N	onth of:	DECEMBER 2013				
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
		TOTAL	кwн	KWH FOR	KWH	CENTS/KW	Н	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:		X						
JEFFERSON SMURFIT CORPORATION		600			600	20.268167	20.268167	121,609
TOTAL		600	0	0	600	20.268167	20.268167	121,609
ACTUAL:								
JEFFERSON SMURFIT CORPORATION		4,220			4,220	4.462275	4.462275	188,308
TOTAL		4.000				0.000		
TOTAL		4,220	0	0	4,220	4.462275	4.462275	188,308
CURRENT MONTH: DIFFERENCE		2 620			0.000			
DIFFERENCE (%)		3,620 603.3%	0.0%	0 0.0%	3,620 603.3%	-15.805892 -78.0%	-15.805892 -78.0%	66,699 54.8%
PERIOD TO DATE:		E0 E00					_	
ACTUAL ESTIMATED	MS MS	56,592 7,200			56,592 7,200	3.155967 18.178472	3.155967 18.178472	1,786,025 1,308,850
DIFFERENCE DIFFERENCE (%)		49,392 686.0%	0.0%	0 0.0%	49,392 686.0%	-15.022505 -82.6%	-15.022505 -82.6%	477,175 36.5%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES For the Period/Month of: DECEMBER 2013

(1)	(2)	(3)	(4)	(5)	(6)		(7)
	7/05	TOTAL	TD.1110	TOTAL \$ FOR FUEL ADJ.	COST IF GI		FUEL SAVINGS
PURCHASED FROM	TYPE &	KWH PURCHASED		(3) X (4)	(a)	(b) TOTAL	10,52,50 Alex 628.
	SCHEDULE	(000)	CENTS/KWH	\$	CENTS/KWH	COST \$	(6)(b)-(5) \$
ESTIMATED:							
LOTIMATED.				<u> </u>	T T		
TOTAL							
TOTAL					1		
ACTUAL:							
TOTAL							
OOTNOTE: PURCHASED POWER COSTS INC	CLUDE CUSTOM	IER DEMAND &	ENERGY CHARG	ES TOTALING		\$1,252,399	
	32032 00010W	ier, beimanb a	LIVEROT OFFICE	LOTALINO		\$1,232,399	
CURRENT MONTH: DIFFERENCE							
DIFFERENCE (%)							
PERIOD TO DATE:							
ACTUAL ESTIMATED							
DIFFERENCE DIFFERENCE (%)							