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October 2, 2019

**BY E-PORTAL**

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

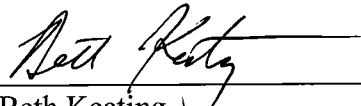
**Re: Docket No. 20190001-EI: Fuel and Purchased Power Cost Recovery Clause with  
Generating Performance Incentive Factor**

Dear Mr. Teitzman:

Attached for filing in the above-referenced docket, please accept the Amended Direct Testimony of Ms. Michelle Napier on behalf of Florida Public Utilities Company, wherein certain corrections are reflected on pages 6 and 7 by underline. Also attached is Revised Exhibit MDN-1, wherein Revised Schedule E-10, page 8 of 8 of Exhibit MDN-1, reflects the correction identified in Ms. Napier's amended testimony. Only the underlined text in the testimony and Schedule E-10 have been revised from the Company's September 3, 2019, Projection Filing.

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)

1                   **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2           DOCKET NO. 20190001-EI: FUEL AND PURCHASED POWER COST RECOVERY

3                   **CLAUSE WITH GENERATING PERFORMANCE INCENTIVE FACTOR**

4                           2020 Projection Testimony of Michelle D. Napier (Amended)

5   On Behalf of

6   Florida Public Utilities Company

7  
8           **Q.           Please state your name and business address.**

9           A.           My name is Michelle D. Napier. My business address is 1635 Meathe  
10                           Drive, West Palm Beach, FL 33411.

11           **Q.           By whom are you employed?**

12           A.           I am employed by Florida Public Utilities Company (“FPUC” or  
13                           “Company”) as Manager of Regulatory Affairs.

14           **Q.           Could you give a brief description of your background and business  
15                           experience?**

16           A.           I received a Bachelor of Science degree in Finance from the University of  
17                           South Florida in 1986. I have been employed with FPUC since 1987.  
18                           During my employment at FPUC, I have performed various roles and  
19                           functions in accounting, including General Accounting Manager before  
20                           moving to the Regulatory department in 2011. I am currently the  
21                           Manager of Regulatory Affairs. In this role, my responsibilities include  
22                           directing the regulatory activities for FPUC. This includes regulatory  
23                           analysis and filings before the Florida Public Service Commission  
24                           (FPSC) for FPUC, FPUC-Indiantown, FPUC-Fort Meade, Florida

1 Division of Chesapeake Utilities (CFG) and Peninsula Pipeline  
2 Company.

3 **Q. Have you previously testified in this Docket?**

4 A. No.

5 **Q. What is the purpose of your testimony at this time?**

6 A. My testimony will establish the “true-up” collection amount, based on  
7 actual January 2018 through June 2019 data and projected July 2019  
8 through December 2020 data to be collected or refunded during January  
9 2020 – December 2020. My testimony will also summarize the  
10 computations that are contained in composite exhibit MDN-1 supporting  
11 the January through December 2020 projected levelized fuel adjustment  
12 factors for its consolidated electric divisions.

13 **Q. Were the schedules filed by the Company completed by you or under  
14 your direct supervision?**

15 A. Yes, they were completed under my direct supervision and review.

16 **Q. Is FPUC providing the required schedules with this filing?**

17 A. Yes. Included with this filing are Consolidated Electric Schedules E1,  
18 E1A, E2, E7, E8, and E10. These schedules are included in my Exhibit  
19 MDN-1, which is appended to my testimony.

20 **Q. Did you include costs in addition to the costs specific to purchased  
21 fuel in the calculations of your true-up and projected amounts?**

1 A. Yes, included with our fuel and purchased power costs are charges for  
2 contracted consultants and legal services that are directly fuel-related and  
3 appropriate for recovery in the fuel and purchased power clause. Mr.  
4 Cutshaw addresses these projects more specifically in his testimony.

5 **Q. Please explain how these costs were determined to be recoverable**  
6 **under the fuel and purchased power clause?**

7 A. Consistent with the Commission's policy set forth in Order No. 14546,  
8 issued in Docket No. 850001-EI-B, on July 8, 1985, the other fuel related  
9 costs included in the fuel clause are directly related to purchased power,  
10 have not been recovered through base rates.  
11 Specifically, consistent with item 10 of Order 14546, the costs the  
12 Company has included are fuel-related costs that were not anticipated or  
13 included in the cost levels used to establish the current base rates.  
14 Similar expenses paid to Christensen and Associates associated with the  
15 design for a Request for Proposals of purchased power costs, and the  
16 evaluation of those responses, were deemed appropriate for recovery by  
17 FPUC through the fuel and purchased power clause in Order No. PSC-  
18 05-1252-FOF-EI, Item II E, issued in Docket No. 050001-EI.  
19 Additionally, in more recent Docket Nos. 20140001-EI, 20150001-EI,  
20 20160001-EI, 20170001-EI, 20180001-EI and 20190001-EI, the  
21 Commission determined that many of the costs associated with the legal  
22 and consulting work incurred by the Company as fuel related,  
23 particularly those costs related to the purchase power agreement review  
24 and analysis, were recoverable under the fuel clause. As the Commission

1 has recognized time and again, the Company simply does not have the  
2 internal resources to pursue projects and initiatives designed to produce  
3 purchased power savings without engaging outside assistance for project  
4 analytics and due diligence, as well as negotiation and contract  
5 development expertise. Likewise, the Company believes that the costs  
6 addressed herein are appropriate for recovery through the fuel clause.

7 **Q. Please explain what are the costs outside of purchased power costs**  
8 **included in the 2019 true-up for Florida Public Utilities Company?**

9 A. Florida Public Utilities engaged Sterling Energy Services, LLC.  
10 (“Sterling”) Christensen Associates Energy, LLC (“Christensen”), Locke  
11 Lord, LLP (“Lord”), and Pierpont and McClelland (“Pierpont”) for  
12 assistance in the development and enactment of projects/programs  
13 designed to reduce their purchased power rates to its customers. The  
14 associated legal and consulting costs, included in the rate calculation of  
15 the Company’s 2020 Projection factors, were not included in expenses  
16 during the last FPUC consolidated electric base rate proceeding and are  
17 not being recovered through base rates.

18 More specifically, Pierpont has been engaged to perform analysis and  
19 provide consulting services for FPUC as it relates to the structuring of,  
20 and operation under, the Company’s power purchase agreements with the  
21 purpose of identifying measures that will minimize cost increases and/or  
22 provide opportunities for cost reductions. Lord is a law firm with  
23 particular expertise in the regulatory requirements of the Federal Energy  
24 Regulatory Commission. Attorneys with the firm have provided legal

1 guidance and oversight regarding the contracts and regulatory  
2 requirements for generation and transmission-related issues for the  
3 Northeast Florida Division. The Company's in-house experience in these  
4 areas is limited; thus, without this outside assistance, the Company's  
5 ability to pursue potential purchased power savings opportunities would  
6 be limited, as would its ability properly evaluate proposals to meet our  
7 generation and transmission needs and ensure compliance with federal  
8 regulatory requirements.

9 Sterling and Christensen have been hired to assist the Company in the  
10 most cost-effective means of incorporating additional energy sources,  
11 such as power available from certain industrial customers, including  
12 customers with Combined Heat and Power (CHP) capability, to further  
13 reduce the overall purchased power impact to all FPUC customers.  
14 Christensen also assisted the Company with analysis regarding the  
15 purchase power agreements.

16 **Q. What are the final remaining true-up amounts for the period**  
17 **January – December 2018 for both Divisions?**

18 A. The final remaining consolidated true-up amount was an over-recovery  
19 of \$2,475,441.

20 **Q. What are the estimated true-up amounts for the period of January –**  
21 **December 2019?**

22 A. There is an estimated consolidated under-recovery of \$4,409,893.

23 **Q. Please address the calculation of the total true-up amount to be**  
24 **collected or refunded during the January - December 2020 year?**

1 A. The Company has determined that at the end of December 2019, based  
2 on six months actual and six months estimated, we will have a  
3 consolidated electric under-recovery of \$1,934,452.

4 **Q. What will the total consolidated fuel adjustment factor, excluding**  
5 **demand cost recovery, be for the consolidated electric division for**  
6 **the period?**

7 A. The total fuel adjustment factor as shown on line 43, Schedule E-1 is  
8 5.109¢ per KWH.

9 **Q. Please advise what a residential customer using 1,000 KWH will pay**  
10 **for the period January - December 2020 including base rates,**  
11 **conservation cost recovery factors, gross receipts tax and fuel**  
12 **adjustment factor and after application of a line loss multiplier.**

13 A. As shown on consolidated Revised Schedule E-10 in Composite Exhibit  
14 Number MDN-1, a residential customer using 1,000 KWH will pay a  
15 fuel charge of \$74.59 in 2020. The 2019 fuel charge for the same KWH  
16 is \$95.26. Therefore, proposed fuel costs decrease by \$20.67, or \$21.20  
17 with gross receipts taxes included. I should add that the total proposed  
18 bill on the Revised Schedule E-10 of \$115.24 is based upon FPUC's  
19 current base rates, and excludes the Company's requested increase to  
20 recover costs associated with restoration of its facilities following  
21 Hurricane Michael. If the projection were to assume approval of the  
22 requested increase, as well as the other adjustments to the Company's  
23 conservation cost recovery factor and gross receipts taxes, the net  
24 monthly bill for a residential customer using 1,000 KWH would be

1                    \$131.46, a net decrease of \$4.98 on a typical customer's bill.

2            **Q.**            **Does this conclude your testimony?**

3            **A.**            Yes.



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

ESTIMATED FOR THE PERIOD: JANUARY 2020 THROUGH DECEMBER 2020.

**FLORIDA DIVISION-CONSOLIDATED**

	(a) DOLLARS	(b) MWH	(c) CENTS/KWH
1 Fuel Cost of System Net Generation (E3)			
2 Nuclear Fuel Disposal Costs (E2)			
3 Coal Car Investment			
4 Adjustments to Fuel Cost			
5 TOTAL COST OF GENERATED POWER (LINE 1 THRU 4)	0	0	0.00000
6 Fuel Cost of Purchased Power (Exclusive of Economy) (E7)	12,007,308	429,024	2.79875
7 Energy Cost of Sched C & X Econ Purch (Broker) (E9)			
8 Energy Cost of Other Econ Purch (Non-Broker) (E9)			
9 Energy Cost of Sched E Economy Purch (E9)			
10 Demand & Non Fuel Cost of Purch Power (E2)	15,241,005	429,024	3.55248
10a Demand Costs of Purchased Power	14,065,448 *		
10b Non-fuel Energy & Customer Costs of Purchased Power	1,175,558 *		
11 Energy Payments to Qualifying Facilities (E8a)	15,601,107	193,850	8.04803
12 TOTAL COST OF PURCHASED POWER (LINE 6 THRU 11)	42,849,420	622,874	6.87931
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)	42,849,420	622,874	6.87931
14 Fuel Cost of Economy Sales (E6)			
15 Gain on Economy Sales (E6)			
16 Fuel Cost of Unit Power Sales (SL2 Partpts) (E6)			
17 Fuel Cost of Other Power Sales			
18 TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19 Net Inadvertent Interchange			
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	42,849,420	622,874	6.87931
21 Net Unbilled Sales	0 *	0	0.00000
22 Company Use	45,679 *	664	0.00763
23 T & D Losses	1,615,524 *	23,484	0.26983
24 SYSTEM MWH SALES	42,849,420	598,726	7.15676
25 Wholesale MWH Sales			
26 Jurisdictional MWH Sales	42,849,420	598,726	7.15676
26a Jurisdictional Loss Multiplier	1.00000	1.00000	
27 Jurisdictional MWH Sales Adjusted for Line Losses	42,849,420	598,726	7.15677
27a GSLD1 MWH Sales		14,860	
27b Other Classes MWH Sales		583,866	
27c GSLD1 CP KW		90,000 *	
28 Projected Unbilled Revenues	0	583,866	0.00000
29 GPIF **			
30 TRUE-UP (OVER) UNDER RECOVERY **	1,934,452	583,866	0.33132
31 TOTAL JURISDICTIONAL FUEL COST	44,783,872	583,866	7.67023
31a Demand Purchased Power Costs (Line 10a)	14,065,448 *		
31b Non-demand Purchased Power Costs (Lines 6 + 10b + 11)	28,783,973 *		
31c True up Over/Under Recovery (Line 29)	1,934,452 *		
31d Unbilled Revenues	0		

\* For Informational Purposes Only

\*\* Calculation Based on Jurisdictional KWH Sales

EXHIBIT NO. \_\_\_\_\_  
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FLORIDA PUBLIC UTILITIES COMPANY  
(MDN-1)  
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**FLORIDA PUBLIC UTILITIES COMPANY**  
FUEL AND PURCHASED POWER  
COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD: JANUARY 2020 THROUGH DECEMBER 2020

**FLORIDA DIVISION-CONSOLIDATED**

		(a)	(b)	(c)
		DOLLARS	MWH	CENTS/KWH
<b>APPORTIONMENT OF DEMAND COSTS</b>				
31	Total Demand Costs (Line 31a)	14,065,448		
32	GSLD1 Portion of Demand Costs (Line 31a) Including Line Losses(Line 27c x \$5.85)	364,884	370,900 (KW)	\$0.98 /KW
33	Balance to Other Classes	13,700,564	583,866	2.34652
<b>APPORTIONMENT OF NON-DEMAND COSTS</b>				
34	Total Non-demand Costs(Line 31b)	28,783,973		
35	Total KWH Purchased (Line 12)		622,874 KWH	
36	Average Cost per KWH Purchased			4.62115
37	Average Cost Adjusted for Line Losses (Line 36 x 1.03)			4.75978
38	GSLD1 Non-demand Costs (Line 27a x Line 37)	910,941	14,860	6.13015
39	Balance to Other Classes	27,873,032	583,866	4.77387
<b>GSLD1 PURCHASED POWER COST RECOVERY FACTORS</b>				
40a	Total GSLD1 Demand Costs (Line 32)	364,884	370,900 (KW)	\$0.98 /KW
40b	Revenue Tax Factor			1.00072
40c	GSLD1 Demand Purchased Power Factor Adjusted for Taxes & Rounded			\$0.98 /KW
40d	Total Current GSLD1 Non-demand Costs(Line 38)	910,941	14,860	6.13015
40e	Total Non-demand Costs Including True-up	910,941	14,860	6.13015
40f	Revenue Tax Factor			1.00072
40g	GSLD1 Non-demand Costs Adjusted for Taxes & Rounded			6.13456
<b>OTHER CLASSES PURCHASED POWER COST RECOVERY FACTORS</b>				
41a	Total Demand & Non-demand Purchased Power Costs of Other Classes(Line 33 + 39)	41,573,596	583,866	7.12040
41b	Less: Total Demand Cost Recovery	13,700,564 ***		
41c	Total Other Costs to be Recovered	27,873,032	583,866	4.77387
41d	Unbilled Revenue	0	583,866	0.00000
41e	Other Classes' Portion of True-up (Line 30c)	1,934,452	583,866	0.33132
41f	Total Demand & Non-demand Costs Including True-up	29,807,484	583,866	5.10519
42	Revenue Tax Factor			1.00072
43	Other Classes Purchased Power Factor Adjusted for Taxes & Rounded	29,828,945		5.109

\* For Informational Purposes Only

\*\* Calculation Based on Jurisdictional KWH Sales

\*\*\* Calculation on Schedule E1 Page 3

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

ESTIMATED FOR THE PERIOD: JANUARY 2020 THROUGH DECEMBER 2020

**FLORIDA DIVISION-CONSOLIDATED**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			(1)/(2)*8,760			(3)*(4)	(1)*(5)	(6)/Total Col. (6)	(7)/Total Col. (7)
Rate Schedule	KWH Sales	12 CP Load Factor	CP KW At Meter	Demand Loss Factor	Energy Loss Factor	CP KW At GEN.	KWH At GEN.	12 CP Demand Percentage	Energy Percentage
44 RS	274,540,960	57.542%	54,464.7	1.089	1.030	59,312.1	282,777,189	53.71%	47.03%
45 GS	53,476,045	63.463%	9,619.1	1.089	1.030	10,475.2	55,080,326	9.49%	9.16%
46 GSD	164,607,934	73.488%	25,569.9	1.089	1.030	27,845.6	169,546,172	25.21%	28.19%
47 GSLD	83,743,267	82.761%	11,551.1	1.089	1.030	12,579.1	86,255,565	11.39%	14.34%
48 LS	7,497,990	416.653%	205.4	1.089	1.030	223.7	7,722,930	0.20%	1.28%
49	0	416.653%	0.0	1.089	1.030	0.0	0	0.00%	0.00%
<b>TOTAL</b>	<b>583,866,196</b>		<b>101,410.2</b>			<b>110,435.7</b>	<b>601,382,182</b>	<b>100.00%</b>	<b>100.00%</b>

	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	12/13 * (8)	1/13 * (9)	(10) + (11)	Tot. Col. 13 * (9)	(13)/(1)	(14) * 1.00072		(15) + (16)
Rate Schedule	12/13 Of 12 CP	1/13 Of Energy	Demand Allocation Percentage	Demand Dollars	Demand Cost Recovery	Demand Cost Recovery Adj for Taxes	Other Charges	Levelized Adjustment
50 RS	49.59%	3.62%	53.21%	\$7,290,070	0.02655	0.02657	0.05109	\$ 0.07766
51 GS	8.76%	0.70%	9.46%	1,296,073	0.02424	0.02426	0.05109	\$ 0.07535
52 GSD	23.27%	2.17%	25.44%	3,485,423	0.02117	0.02119	0.05109	\$ 0.07228
53 GSLD	10.51%	1.10%	11.61%	1,590,635	0.01899	0.01900	0.05109	\$ 0.07009
54 LS	0.18%	0.10%	0.28%	38,362	0.00512	0.00512	0.05109	\$ 0.05621
<b>TOTAL</b>	<b>92.31%</b>	<b>7.69%</b>	<b>100.00%</b>	<b>\$13,700,564</b>				

Step Rate Allocation for Residential Customers

	(18)	(19)	(20)	(21)
				(19) * (20)
Rate Schedule	Allocation	Annual kWh	Levelized Adj.	Revenues
56 RS	Sales	274,540,960	\$0.07766	\$21,320,851
57 RS	<= 1,000kWh/mo.	207,213,211	\$0.07459	\$15,456,972
58 RS	> 1,000 kWh/mo.	67,327,749	\$0.08709	\$5,863,879
59 RS	Total Sales	274,540,960		\$21,320,851

(2) From Gulf Power 2015 Load Research results.

TOU Rates

	(22)	(23)	(24)	(25)
	On Peak Rate	Off Peak Rate	Levelized Adj. On Peak	Levelized Adj. Off Peak
Rate Schedule	Differential	Differential		
60 RS	0.0840	(0.0390)	\$0.15859	\$0.03559
61 GS	0.0400	(0.0500)	\$0.11535	\$0.02535
62 GSD	0.0400	(0.0325)	\$0.11228	\$0.03978
63 GSLD	0.0600	(0.0300)	\$0.13009	\$0.04009
64 Interruptible	(0.0150)	-	\$0.05509	\$0.07009

REVISOR: \_\_\_\_\_  
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**FLORIDA PUBLIC UTILITIES COMPANY**  
**CALCULATION OF TRUE-UP SURCHARGE**  
**APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD**  
**JANUARY 2019 - DECEMBER 2019**  
**BASED ON SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED OPERATIONS**

**FLORIDA DIVISION-CONSOLIDATED**

Under-recovery of purchased power costs for the period January 2019 - December 2019. (See Schedule E1-B, Calculation of Estimated Purchased Power Costs and Calculation of True- Up and Interest Provision for the Twelve Month Period ended December 2019.)(Estimated)	\$	1,934,452
Portion of 2019 Under-recovery to be collected for the period January 2020 - December 2020	\$	1,934,452
Estimated kilowatt hour sales for the months of January 2020 - December 2020 as per estimate filed with the Commission. (Excludes GSLD1 customers)		583,866,196
Cents per kilowatt hour necessary to collect under-recovered purchased power costs over the period January 2020- December 2020		0.33132

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Exhibit No. \_\_\_\_\_  
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**FLORIDA PUBLIC UTILITIES COMPANY**  
**FLORIDA DIVISION-CONSOLIDATED**  
**FUEL & PURCHASED POWER COST RECOVERY CLAUSE CALCULATION**  
 ESTIMATED FOR THE PERIOD: JANUARY 2020 THROUGH DECEMBER 2020

LINE NO.		(a)	(b)	(c)	(d)	(e)	(f)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	LINE NO.
		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE ESTIMATED	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL PERIOD	
1	FUEL COST OF SYSTEM GENERATION													0	1
1a	NUCLEAR FUEL DISPOSAL													0	1a
2	FUEL COST OF POWER SOLD													0	2
3	FUEL COST OF PURCHASED POWER	678,819	855,163	748,610	850,467	865,282	1,245,385	1,261,864	1,246,956	1,267,035	1,225,982	983,474	778,272	12,007,308	3
3a	DEMAND & NON FUEL COST OF PUR POWER	1,485,147	1,138,209	1,098,553	953,772	1,160,739	1,399,731	1,433,295	1,453,992	1,327,704	1,232,886	1,121,001	1,214,977	15,020,005	3a
3b	QUALIFYING FACILITIES	1,392,584	1,263,018	1,422,181	1,315,033	1,440,951	1,263,018	1,122,625	1,137,100	1,114,152	1,384,111	1,344,100	1,402,234	15,601,107	3b
4	OTHER FUEL RELATED COSTS	17,850	17,850	19,300	17,850	17,850	19,300	17,850	17,850	19,300	17,850	17,850	20,300	221,000	4
5	TOTAL FUEL & NET POWER TRANSACTIONS (SUM OF LINES A-1 THRU A-4)	3,574,400	3,274,239	3,288,644	3,137,123	3,484,821	3,927,434	3,835,634	3,855,898	3,728,191	3,860,829	3,466,424	3,415,784	42,849,420	5
5a	LESS: TOTAL DEMAND COST RECOVERY	1,382,940	1,041,376	1,005,781	860,312	1,054,380	1,273,636	1,303,282	1,324,484	1,200,878	1,121,736	1,023,045	1,108,713	13,700,564	5a
5b	TOTAL OTHER COST TO BE RECOVERED	2,191,460	2,232,863	2,282,863	2,276,810	2,430,441	2,653,798	2,532,351	2,531,414	2,527,313	2,739,092	2,443,380	2,307,070	29,148,857	5b
6	APPORTIONMENT TO GSLED CLASS	121,924	125,385	143,590	101,701	83,750	153,991	98,607	81,593	81,383	85,508	90,943	107,450	1,275,825	6
6a	BALANCE TO OTHER CLASSES	2,069,535	2,107,478	2,139,274	2,175,110	2,346,691	2,499,807	2,433,744	2,449,821	2,445,930	2,653,584	2,352,437	2,199,621	27,873,032	6a
6b	SYSTEM KWH SOLD (MWH)	43,220	44,027	42,893	43,751	48,090	57,445	57,013	56,620	56,396	55,663	47,634	45,974	598,726	6b
7	GSLED1 MWH SOLD	1,370	1,500	1,650	1,090	800	2,220	1,280	950	950	920	940	1,190	14,860	7
7a	BALANCE MWH SOLD OTHER CLASSES	41,850	42,527	41,243	42,661	47,290	55,225	55,733	55,670	55,446	54,743	46,694	44,784	583,866	7a
7b	COST PER KWH SOLD (CENTS/KWH) APPLICABLE TO OTHER CLASSES	4.94518	4.95566	5.18698	5.09864	4.96239	4.52655	4.36679	4.40058	4.41134	4.84733	5.03801	4.91158	4.77387	7b
8	JURISDICTIONAL LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	8
9	JURISDICTIONAL COST (CENTS/KWH)	4.94518	4.95566	5.18698	5.09864	4.96239	4.52655	4.36679	4.40058	4.41134	4.84733	5.03801	4.91158	4.77387	9
10	PROJECTED UNBILLED REVENUES(CENTS/KWH)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	10
11	GPIF (CENTS/KWH)														11
12	TRUE-UP (CENTS/KWH)	1,934,452	0.33132	0.33132	0.33132	0.33132	0.33132	0.33132	0.33132	0.33132	0.33132	0.33132	0.33132	0.33132	12
13	TOTAL	5.27650	5.28698	5.51830	5.42996	5.29371	4.85787	4.69811	4.73190	4.74266	5.17865	5.36933	5.24290	5.10519	13
14	REVENUE TAX FACTOR	0.00072	0.00380	0.00381	0.00397	0.00391	0.00350	0.00338	0.00341	0.00341	0.00373	0.00387	0.00377	0.00368	14
15	RECOVERY FACTOR ADJUSTED FOR TAXES	5.28030	5.29079	5.52227	5.43387	5.29752	4.86137	4.70149	4.73531	4.74607	5.18238	5.37320	5.24667	5.10887	15
16	RECOVERY FACTOR ROUNDED TO NEAREST .001 CENT/KWH	5.28	5.291	5.522	5.434	5.298	4.861	4.701	4.735	4.746	5.182	5.373	5.247	5.109	16

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**FLORIDA PUBLIC UTILITIES COMPANY**  
**FLORIDA DIVISION-CONSOLIDATED**  
**PURCHASED POWER**  
**(EXCLUSIVE OF ECONOMY ENERGY PURCHASES)**

ESTIMATED FOR THE PERIOD: JANUARY 2020 THROUGH DECEMBER 2020

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL KWH PURCHASED	(5) KWH FOR OTHER UTILITIES	(6) KWH FOR INTERRUPTIBLE	(7) KWH FOR FIRM	(8) CENTS/KWH		(9) TOTAL \$ FOR FUEL ADJ. (7) x (8) (A)
							(A) FUEL COST	(B) TOTAL COST	
							JANUARY 2020	FPL / GULF POWER	
FEBRUARY 2020	FPL / GULF POWER	MS	30,527,976			30,527,976	2.801242	6.529654	855,163
MARCH 2020	FPL / GULF POWER	MS	27,487,800			27,487,800	2.723427	6.719938	748,610
APRIL 2020	FPL / GULF POWER	MS	29,738,072			29,738,072	2.859860	6.067104	850,467
MAY 2020	FPL / GULF POWER	MS	32,694,024			32,694,024	2.646605	6.196914	865,282
JUNE 2020	FPL / GULF POWER	MS	44,617,739			44,617,739	2.791234	5.928396	1,245,385
JULY 2020	FPL / GULF POWER	MS	45,763,680			45,763,680	2.757348	5.889296	1,261,864
AUGUST 2020	FPL / GULF POWER	MS	45,351,500			45,351,500	2.749535	5.955587	1,246,956
SEPTEMBER 2020	FPL / GULF POWER	MS	39,427,982			39,427,982	3.213542	6.580958	1,267,035
OCTOBER 2020	FPL / GULF POWER	MS	41,146,357			41,146,357	2.979564	5.975907	1,225,982
NOVEMBER 2020	FPL / GULF POWER	MS	33,415,419			33,415,419	2.943173	6.297914	983,474
DECEMBER 2020	FPL / GULF POWER	MS	30,873,118			30,873,118	2.520873	6.456263	778,272
<b>TOTAL</b>			429,024,186	0	0	429,024,186	2.798749	6.299718	12,007,308

**FLORIDA PUBLIC UTILITIES COMPANY**  
**FLORIDA DIVISION-CONSOLIDATED**  
**PURCHASED POWER**  
**ENERGY PAYMENT TO QUALIFYING FACILITIES**

ESTIMATED FOR THE PERIOD: JANUARY 2020 THROUGH DECEMBER 2020

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL KWH PURCHASED	(5) KWH FOR OTHER UTILITIES	(6) KWH FOR INTERRUPTIBLE	(7) KWH FOR FIRM	(8) CENTS/KWH		(9) TOTAL \$ FOR FUEL ADJ. (7) x (8) (A)
							(A) FUEL COST	(B) TOTAL COST	
							JANUARY 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS	
FEBRUARY 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS		15,700,000			15,700,000	8.044701	8.044701	1,263,018
MARCH 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS		17,550,000			17,550,000	8.103595	8.103595	1,422,181
APRIL 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS		16,200,000			16,200,000	8.117488	8.117488	1,315,033
MAY 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS		17,800,000			17,800,000	8.095230	8.095230	1,440,951
JUNE 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS		15,700,000			15,700,000	8.044701	8.044701	1,263,018
JULY 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS		14,100,000			14,100,000	7.961879	7.961879	1,122,625
AUGUST 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS		14,100,000			14,100,000	8.064539	8.064539	1,137,100
SEPTEMBER 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS		14,000,000			14,000,000	7.958229	7.958229	1,114,152
OCTOBER 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS		17,300,000			17,300,000	8.000642	8.000642	1,384,111
NOVEMBER 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS		16,600,000			16,600,000	8.096988	8.096988	1,344,100
DECEMBER 2020	WEST-ROCK / RAYONIER / EIGHT FLAGS		17,400,000			17,400,000	8.058816	8.058816	1,402,234
<b>TOTAL</b>			193,850,000	0	0	193,850,000	8.048030	8.048030	15,601,107

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**FLORIDA PUBLIC UTILITIES COMPANY  
FLORIDA DIVISION-CONSOLIDATED  
RESIDENTIAL BILL COMPARISON**

ESTIMATED FOR THE PERIOD: JANUARY 2020 THROUGH DECEMBER 2020

JANUARY 2020	FEBRUARY 2020	MARCH 2020	APRIL 2020	MAY 2020	JUNE 2020	JULY 2020
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BASE RATE REVENUES ** \$	37.77	37.77	37.77	37.77	37.77	37.77	37.77
FUEL RECOVERY FACTOR CENTS/KWH	7.46	7.46	7.46	7.46	7.46	7.46	7.46
GROUP LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
FUEL RECOVERY REVENUES \$	74.59	74.59	74.59	74.59	74.59	74.59	74.59
GROSS RECEIPTS TAX	2.88	2.88	2.88	2.88	2.88	2.88	2.88
TOTAL REVENUES *** \$	115.24	115.24	115.24	115.24	115.24	115.24	115.24

AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020
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PERIOD TOTAL
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BASE RATE REVENUES ** \$	37.77	37.77	37.77	37.77	37.77	453.24
FUEL RECOVERY FACTOR CENTS/KWH	7.46	7.46	7.46	7.46	7.46	
GROUP LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	
FUEL RECOVERY REVENUES \$	74.59	74.59	74.59	74.59	74.59	895.08
GROSS RECEIPTS TAX	2.88	2.88	2.88	2.88	2.88	34.56
TOTAL REVENUES *** \$	115.24	115.24	115.24	115.24	115.24	1,382.88

\* MONTHLY AND CUMULATIVE TWELVE MONTH ESTIMATED DATA

\*\* BASE RATE REVENUES PER 1000 KWH:

CUSTOMER CHARGE	14.69
CENTS/KWH	20.57
CONSERVATION FACTOR	0.97
STORM SURCHARGE	1.54

37.77

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\*\*\* EXCLUDES FRANCHISE TAXES

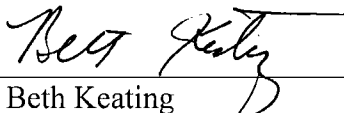


**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 2nd day of October, 2019:

<p>Suzanne Brownless Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 <a href="mailto:sbrownle@psc.state.fl.us">sbrownle@psc.state.fl.us</a></p>	<p>James D. Beasley/J. Jeffrey Wahlen/Malcolm Means Ausley Law Firm Post Office Box 391 Tallahassee, FL 32302 <a href="mailto:jbeasley@ausley.com">jbeasley@ausley.com</a> <a href="mailto:jwahlen@ausley.com">jwahlen@ausley.com</a> <a href="mailto:mmeans@ausley.com">mmeans@ausley.com</a></p>
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