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January 17, 1995

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, FL 32301

BY HAND DELIVERY

Re: Florida Public Utilities Company; Docket No. 950002-EG

Dear Ms. Bayo:

Enclosed for filing on behalf of Florida Public Utilities Company in connection with the hearing scheduled to begin March 8, 1995 are an original and 15 copies of the following:

- 1) Petition for Approval of Florida Public Utilities Company's Proposed Conservation Cost Recovery Charges;
- 2) Direct Testimony of Michael A. Peacock;
- 3) Schedules C-1, C-2, C-3, C-4 and C-5 for the Company's Marianna Division and Fernandina Beach Division (Composite Prehearing Identification Number MAP-3).

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

Thank you for your assistance.

Very truly yours,

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

NHH/amb
Enclosures
cc: Parties of Record
Mr. Michael A. Peacock

Petition *Testimony*
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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950002-EG
DIRECT TESTIMONY OF
MICHAEL A. PEACOCK
ON BEHALF OF
FLORIDA PUBLIC UTILITIES COMPANY

Q. Please state your name and business address.

A. Michael A. Peacock; my business address is P. O. Box 610, Marianna, Florida 32446.

Q. By whom are you employed and in what capacity?

A. I am employed by Florida Public Utilities Company as Manager of Customer Relations.

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

A. To advise the Commission as to the Conservation Cost Recovery Clause Calculation for the period April, 1995 through March, 1996.

Q. What respectively are the total projected costs for the period April, 1995 through March, 1996 in the Marianna Division and the Fernandina Beach Division?

A. For the Marianna Division, the total projected Conservation Program Costs are \$23,700. For the Fernandina Beach Division, the total projected Conservation Program Costs are \$18,300. For each

1 Division, please see its respective Schedule C-2,
2 page 2, for a programmatic and functional breakdown
3 of these total costs.

4 Q. For each division, what is the true-up amount to be
5 applied to determine the projected net total costs
6 for the period October, 1994 through September,
7 1995.

8 A. As reflected in the respective "C" Schedules, the
9 true-up amount for the Marianna Division is
10 \$23,058. In the Fernandina Beach Division the
11 true-up is \$17,606. These amounts are based upon
12 two months actual and ten months estimated data.

13 Q. For each division, what are the resulting net total
14 projected conservation costs to be recovered during
15 this period?

16 A. For the Marianna Division the net total costs to be
17 recovered are \$46,758. For the Fernandina Beach
18 Division the net total costs to be recovered are
19 \$35,906.

20 Q. For each division, what is the Conservation
21 Adjustment Factor necessary to recover these
22 projected net total costs?

23 A. For the Marianna Division, the Conservation
24 Adjustment Factor is \$0.00018 per KWH. For the
25 Fernandina Beach Division, the factor is \$0.00012

1 per KWH.

2 Q. Are there any exhibits that you wish to sponsor in
3 this proceeding?

4 A. Yes. I wish to sponsor as exhibits for each
5 division Schedules C-1, C-2, C-3, C-4, and C-5
6 (Composite Prehearing Identification Number MAP-1),
7 which have been filed with this testimony.

8 Q. Does this conclude your testimony?

9 A. Yes.

ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION

FOR MONTHS APRIL 1995 THROUGH MARCH 1996

1	TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1, LINE 33)	23.700
2	TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	23.058
3	TOTAL (LINE 1 AND LINE 2)	46.758
4	RETAIL KWH/THERM SALES	294,027,000
5	COST PER KWH/THERM	0.00017710
6	REVENUE TAX MULTIPLIER	1.00083
7	ADJUSTMENT FACTOR ADJUSTED FOR TAXES (LINE 5 X LINE 6)	0.00017724
8	CONSERVATION ADJUSTMENT FACTOR- (ROUNDED TO THE NEAREST .001 CENTS PER KWH/THERM)	0.00018 *****

ESTIMATED CONSERVATION PROGRAM COSTS

FOR MONTHS OCTOBER 1995 THROUGH MARCH 1996

A.	ESTIMATED EXPENSE BY PROGRAM	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
1.	Audits	1,300	1,400	1,400	1,400	1,400	1,300	8,200
2.	Fix Up	300	300	300	300	300	200	1,700
3.	Street Lighting	0	0	0	0	0	0	0
4.	Water Heater Conversion	300	400	400	400	400	300	2,200
5.	Elimination of Strip Heating	300	300	300	300	300	200	1,700
6.	Public Awareness	0	0	0	0	0	0	0
7.	Comm. & Indust. Audits	300	300	300	300	300	200	1,700
8.	Efficient Home Credits	0	0	0	0	0	0	0
9.	Common Expenses	1,300	1,400	1,400	1,400	1,400	1,300	8,200
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
18.								
19.								
31.	TOTAL ALL PROGRAMS	<u>3,800</u>	<u>4,100</u>	<u>4,100</u>	<u>4,100</u>	<u>4,100</u>	<u>3,500</u>	<u>23,700</u>
32.	LESS AMOUNT INCLUDED IN RATE BASE	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
33.	RECOVERABLE CONSERVATION EXPENSES	<u>3,800</u>	<u>4,100</u>	<u>4,100</u>	<u>4,100</u>	<u>4,100</u>	<u>3,500</u>	<u>23,700</u>

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DOCKET NO. 950002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
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COMPANY FLORIDA PUBLIC UTILITIES COMPANY - MARSHALLA
 ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM
 FOR MONTHS OCTOBER 1995 THROUGH MARCH 1996

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING INCENTIVES	OUTSIDE SERVICES	VEHICLE	TRAVEL	GENERAL & ADMIN	LEGAL SERVICES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1 Audits	0	0	200	7,000	0	1,000	0	0	0	0	8,200	0	8,200
2 Fix Up	0	0	200	500	1,000	0	0	0	0	0	1,700	0	1,700
3 Street Lighting	0	0	200	1,000	1,000	0	0	0	0	0	2,200	0	2,200
4 Water Heater Conversion	0	0	200	500	1,000	0	0	0	0	0	1,700	0	1,700
5 Installation of Strip Heating	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Public Awareness	0	0	200	500	1,000	0	0	0	0	0	1,700	0	1,700
7 Comm. & Indust. Audits	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Efficient Home Credits	6,400	0	0	0	0	1,500	0	0	0	300	8,200	0	8,200
9 Common Expenses													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
31 TOTAL ALL PROGRAMS	6,400	6,400	1,000	9,500	5,000	1,500	0	0	0	300	23,700	0	23,700
32 LESS BASE RATE RECOVERY	0	6,400	1,000	9,500	5,000	1,500	0	0	0	300	23,700	0	23,700
33 NET PROGRAM COSTS	0	0	0	0	0	0	0	0	0	0	0	0	0

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SCHEDULE OF CAPITAL INVESTMENT DEPRECIATION & RETURN

ESTIMATED FOR MONTHS OCTOBER 1995 THROUGH MARCH 1996

PROGRAM NAME	BEGINNING OF PERIOD	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
1. INVESTMENT								
2. DEPRECIATION BASE								
3. DEPRECIATION EXPENSE								
4. CUMULATIVE INVESTMENT								
5. LESS ACCUMULATED DEPRECIATION								
6. NET INVESTMENT								
7. AVERAGE NET INVESTMENT								
8. RETURN ON AVERAGE INVESTMENT								
9. EXPANSION FACTOR								
10. RETURN REQUIREMENTS								
11. TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT								NONE

EXHIBIT NO. _____
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FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
PAGE 4 OF 34

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MADRIANA
CONSERVATION PROGRAM COSTS

ACTUAL FOR MONTHS: OCTOBER 1994 THROUGH NOVEMBER 1994
ESTIMATED FOR MONTHS: DECEMBER 1994 THROUGH SEPTEMBER 1995

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	TRAVEL	GENERAL & ADMIN	LEGAL SERVICES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1 ADVERTS														
A. ACTUAL	0	0	0	1,048	0	0	0	0	0	0	0	1,048	0	1,048
B. ESTIMATED	0	0	300	11,000	0	1,000	0	0	0	0	0	12,300	0	12,300
C. TOTAL	0	0	300	12,048	0	1,000	0	0	0	0	0	13,348	0	13,348
2 P.V. UP														
A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED	0	0	300	800	0	1,000	0	0	0	0	0	2,100	0	2,100
C. TOTAL	0	0	300	800	0	1,000	0	0	0	0	0	2,100	0	2,100
3 STREET LIGHTING														
A. ACTUAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 WATER RELATED CORRECTIONS														
A. ACTUAL	0	0	0	265	0	0	0	0	0	0	0	265	0	265
B. ESTIMATED	0	0	300	1,800	0	1,000	0	0	0	0	0	3,100	0	3,100
C. TOTAL	0	0	300	2,065	0	1,000	0	0	0	0	0	3,365	0	3,365
5 ELIMINATION OF STRIP HEATING														
A. ACTUAL	0	0	0	75	0	0	0	0	0	0	0	75	0	75
B. ESTIMATED	0	0	300	800	0	1,000	0	0	0	0	0	2,100	0	2,100
C. TOTAL	0	0	300	875	0	1,000	0	0	0	0	0	2,175	0	2,175
SUB-TOTAL ACTUAL														
SUB-TOTAL ESTIMATED														
LESS: INCLUDED IN RATE BASE														
ACTUAL														
ESTIMATED														
TOTAL														

SEE PAGE 1A

NET PROGRAM COSTS

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FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
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COMPANY - FLORIDA PUBLIC UTILITIES COMPANY - MAHANNA
CONSERVATION PROGRAM COSTS

ACTUAL FOR MONTHS: OCTOBER 1994 THROUGH NOVEMBER 1994
ESTIMATED FOR MONTHS: DECEMBER 1994 THROUGH SEPTEMBER 1995

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING & INCENTIVES	OUTSIDE SERVICES	VEHICLE	TRAVEL	GENERAL & ADMIN			LEGAL SERVICES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
								ADMIN	GENERAL	SERVICES					
6 PUBLIC AWARENESS															
A. ACTUAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 VARIATIONAL & INDUSTRIAL ALERTS															
A. ACTUAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED		0	300	700	1,000	0	0	0	0	0	0	0	0	2,000	2,000
C. TOTAL	0	0	300	700	1,000	0	0	0	0	0	0	0	0	2,000	2,000
8 EFFICIENT HOME CREDITS															
A. ACTUAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED		0	0	0	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 COMMON COSTS															
A. ACTUAL		2,841	0	0	45	686	0	0	0	0	0	36	3,708	0	3,708
B. ESTIMATED		10,400	0	0	0	2,500	0	0	0	0	0	500	13,400	0	13,400
C. TOTAL	0	13,241	0	0	45	3,186	0	0	0	0	0	536	17,108	0	17,108
10															
A. ACTUAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED		0	2,841	1,366	45	686	0	0	0	0	0	36	5,094	0	5,094
C. TOTAL		0	2,841	1,366	45	686	0	0	0	0	0	36	5,094	0	5,094
TOTAL ACTUAL		0	1,500	15,100	5,045	3,186	0	0	0	0	0	536	40,094	0	40,094
TOTAL ESTIMATED		0	13,241	16,466	5,045	3,186	0	0	0	0	0	536	40,094	0	40,094

LESS: INCLUDED IN RATE BASE
ACTUAL TOTAL
ESTIMATED TOTAL

NET PROGRAM COSTS

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DOCKET NO. 950002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARLBORNA

SCHEDULE OF CAPITAL INVESTMENT DEPRECIATION AND RETURN

ACTUAL PER MONTHS: OCTOBER 1994 THROUGH NOVEMBER 1994
ESTIMATED MONTHS: DECEMBER 1994 THROUGH SEPTEMBER 1995

	BEGINNING OF PERIOD	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
1 INVESTMENT														
2 DEPRECIATION BASE														
3 LESS TURN EXPENSE														
4 CUMULATIVE INVESTMENT														
5 LESS ACCUMULATED DEPRECIATION														
6 NET INVESTMENT														
7 AVERAGE NET INVESTMENT														
8 RETURN ON AVERAGE INVESTMENT														
9 EXPANSION FACTOR														
10 IN-TURN REQUIREMENTS														
11 TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT														NONE

EXHIBIT NO. _____
DOCKET NO. 85552-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
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ACTUAL FOR MONTHS: OCTOBER 1994 THROUGH NOVEMBER 1994
 DECEMBER 1994 THROUGH SEPTEMBER 1995

A. ESTIMATED EXPENSE BY PROGRAM	ESTIMATED												TOTAL ESTIMATED	GRAND TOTAL	
	ACTUAL	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST			SEPTEMBER
1. Audits		375	671	1,046	1,000	1,000	1,000	1,400	1,400	1,400	1,400	1,400	1,300	12,300	13,346
2. Fix Up		0	0	0	100	100	0	300	300	300	300	300	300	2,100	2,100
3. Street Lighting		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Water Heater Conservation		75	190	265	200	200	200	400	400	400	400	400	300	3,100	3,365
5. Elimination of Strip Heating		0	0	0	100	100	0	300	300	300	300	300	300	2,100	2,175
6. Public Awareness		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7. Census & Indust. Audits		0	0	0	100	100	0	300	300	300	300	300	300	2,000	2,000
8. Efficient Home Credits		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9. Consumer Expenses		1,978	1,720	3,708	1,300	1,300	1,300	1,400	1,400	1,400	1,400	1,400	1,300	13,400	17,108
10.															
11.															
12.															
13.															
14.															
15.															
16.															
17.															
18.															
19.															
31. TOTAL ALL PROGRAMS		2,428	2,668	5,094	2,800	2,800	2,800	4,100	4,100	4,100	4,100	4,100	3,700	35,000	40,094
32. LESS AMOUNT INCLUDED IN RATE BASE															
33. RECOVERABLE CONSERVATION EXPENSES		2,428	2,668	5,094	2,800	2,800	2,800	4,100	4,100	4,100	4,100	4,100	3,700	35,000	40,094

EXHIBIT NO. _____
 DOCKET NO. 950002-EG
 FLORIDA PUBLIC UTILITIES COMPANY
 (MAP-3)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MANASSA
ENERGY CONSERVATION ADJUSTMENT
CALCULATION OF TRUE-UP AND INTEREST PROVISION

ACTUAL FOR MONTHS ESTIMATED FOR MONTHS	OCTOBER 1994	NOVEMBER 1994	DECEMBER 1994	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
1. CONSERVATION REVENUES	2,481	2,166	2,239	2,396	2,150	2,313	0	0	0	0	0	0	13,747
a. RLS AUDIT FEES	2,481	2,166	2,239	2,396	2,150	2,313	0	0	0	0	0	0	13,747
b.	294	294	294	294	294	294	294	294	294	294	294	294	3,528
c.	2,187	1,872	1,945	2,102	1,856	2,019	294	294	294	294	294	294	10,219
2. CONSERVATION ADJ REVENUE (NET OF REVENUE TAXES)	2,187	1,872	1,945	2,102	1,856	2,019	294	294	294	294	294	294	10,219
3. TOTAL REVENUES	4,668	4,038	4,184	4,498	4,006	4,332	294	294	294	294	294	294	23,966
4. PRIOR PERIOD TRUE-UP-ADJ NOT APPLICABLE TO PERIOD	294	294	294	294	294	294	294	294	294	294	294	294	3,528
5. CONSERVATION REVENUES APPLICABLE TO PERIOD	4,374	3,744	3,890	4,204	3,712	4,038	294	294	294	294	294	294	19,438
6. CONSERVATION EXPENSES (FORM C-3, PAGE 3)	2,428	2,666	2,800	2,700	2,800	2,500	4,100	4,100	4,100	4,100	4,100	3,700	40,094
7. TRUE-UP THIS PERIOD	347	(294)	(287)	(110)	(256)	107	(3,806)	(3,806)	(3,806)	(3,806)	(3,806)	(3,406)	(22,816)
8. INTEREST PROVISION THIS PERIOD (C-3, PAGE 5)	15	15	13	11	9	7	(2)	(22)	(42)	(81)	(81)	(100)	(228)
9. TRUE-UP & INTEREST PROVISION	3,528	3,596	3,113	2,565	2,272	1,631	1,431	(2,652)	(8,774)	(10,916)	(15,077)	(18,258)	3,328
10A. DEFERRED TRUE-UP BEGINNING OF PERIOD	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(3,528)
10. PRIOR TRUE-UP COLLECTED (REFUNDED)	3,596	3,113	2,565	2,272	1,631	1,431	(2,652)	(8,774)	(10,916)	(15,077)	(18,258)	(21,048)	(21,048)
11. END OF PERIOD TOTAL NET TRUE-UP (SUM OF LINES 7, 8, 9, 10)	347	(294)	(287)	(110)	(256)	107	(3,806)	(3,806)	(3,806)	(3,806)	(3,806)	(3,406)	(22,816)

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARGANNA
ENERGY CONSERVATION ADJUSTMENT
CALCULATION OF TRUE UP AND INTEREST PROVISION

ACTUAL FOR MONTHS: OCTOBER 1994 THROUGH NOVEMBER 1994
ESTIMATED FOR MONTHS: DECEMBER 1994 THROUGH SEPTEMBER 1995

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
C INTEREST PROVISION													
1. BEGINNING TRUE-UP (LINE B-11)	3,528	3,596	3,113	2,565	2,272	1,631	1,451	(2,652)	(6,774)	(10,916)	(15,077)	(19,258)	(23,098)
2. ENDING TRUE-UP BEFORE INTEREST (LINE B7+B8+B9)	3,581	3,008	2,552	2,281	1,622	1,444	(2,649)	(8,752)	(10,874)	(15,016)	(19,177)	(22,959)	(22,819)
3. TOTAL BEG. AND ENDING TRUE-UP	7,109	6,604	5,665	4,846	3,894	3,075	(1,198)	(8,404)	(17,648)	(25,032)	(34,254)	(42,216)	(45,917)
4. AVERAGE TRUE-UP (LINE C-3 X 50%)	3,555	3,347	2,833	2,413	1,947	1,538	(599)	(4,202)	(8,824)	(12,560)	(17,127)	(21,100)	(22,009)
5. INTEREST RATE FIRST DAY OF REPORTING BUSINESS MONTH	5.04%	5.00%	5.05%	5.05%	5.06%	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%
6. INTEREST RATE FIRST DAY OF SUBSEQUENT BUSINESS MONTH	5.00%	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%	5.05%
7. TOTAL (LINE C-5 + C-6)	10.04%	10.05%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%	11.32%
8. AVG INTEREST RATE (C-7 X 50%)	5.02%	5.33%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%
9. MONTHLY AVERAGE INTEREST RATE	0.418%	0.444%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%
10. INTEREST PROVISION (LINE C-4 X C-8)	15	15	13	11	9	7	(2)	(22)	(42)	(81)	(81)	(100)	(236)

EXHIBIT NO. _____
DOCKET NO. 950002 EG
FLORIDA PUBLIC UTILITIES COMPANY
(AMP-3)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARIANNA
 CALCULATION OF CONSERVATION REVENUES

SCHEDULE C-4
 PAGE 1 OF 1

FOR THE PERIOD OCTOBER 1994 THROUGH MARCH 1996

MONTH	KWH/THERM SALE'S (000) (NET OF 3RD PARTY)	CONSERVATION ADJUSTMENT REVENUE (NET OF REVENUE TAXES)	RATE
OCTOBER	21,006	2,481	0.0118
NOVEMBER	3,356	2,166	0.0118
DECEMBER	8,956	2,239	0.0118
JANUARY	0,291	2,396	0.0118
FEBRUARY	18,206	2,150	0.0118
MARCH	19,589	2,313	0.0118
SUB-TOTAL	116,404	13,747	
APRIL	17,695	3,182	0.0180
MAY	14,950	3,408	0.0180
JUNE	21,531	4,232	0.0180
JULY	24,561	4,777	0.0180
AUGUST	27,131	4,890	0.0180
SEPTEMBER	26,892	4,837	0.0180
OCTOBER	21,464	3,800	0.0180
NOVEMBER	19,277	3,497	0.0180
DECEMBER	21,427	3,854	0.0180
JANUARY	21,581	3,881	0.0180
FEBRUARY	20,358	3,661	0.0180
MARCH	19,180	3,446	0.0180
SUB-TOTAL	264,027	47,485	
TOTALS	380,431	61,232	

EXHIBIT NO. _____
 DOCKET NO. 950002-EG
 FLORIDA PUBLIC UTILITIES COMPANY
 (MAP-3)
 PAGE 11 OF 34

1. Residential Auditing
2. Fix-up Program
3. Water Heater Conversions
4. Elimination of Electric Strip Heating
5. Commercial and Industrial Audits

PROGRAM TITLE: Residential Audits

PROGRAM DESCRIPTION: To reduce energy consumption and demand in existing residential buildings by encouraging adoption of energy conservation practices and measures with the following three types of audits:

1. Class A Audits
2. Customer Assisted Audits
3. Alternative Audits

PROGRAM PROJECTIONS: For the reporting period of April 1995 through March 1996 we have a goal of 344 audits.

PROGRAM FISCAL EXPENDITURES: For the reporting period of April 1995 through March 1996 we have budgeted \$8,200.

PROGRAM PROGRESS SUMMARY: Program accomplishments are down at this point. We are considering several different alternatives at this time to bring our program back in line with our goals.

PROGRAM TITLE: Fix-up Program

PROGRAM DESCRIPTION: To achieve a reduction in demand and energy consumption through the implementation of energy conservation "fix-up" measures such as weatherstripping, caulking, water heater insulation jackets, reflective film for windows etc.

PROGRAM PROJECTIONS: For the reporting period of April 1995 through March 1996 we have a goal of 276 fix-up installations.

PROGRAM FISCAL EXPENDITURES: Projected expenses for the period April 1995 through March 1996 are \$1700.

PROGRAM PROGRESS SUMMARY: At the time we decide on which alternative we will take there will be a parallel increase in our recorded fix-up completions. We do feel our customers are involved with fix-up measures to their home from ideas received from our advertising.

PROGRAM TITLE: Water Heater Conversions

PROGRAM DESCRIPTION: This program will be an intensive public information effort to inform customers of the benefits of heating water through other means than electric strip space heating. The program includes coordinating the sales efforts of local businesses to promote alternative methods in new construction.

PROGRAM PROJECTIONS: For the reporting period of April 1995 through March 1996 we are expected to complete 140 changeouts/installations.

PROGRAM FISCAL EXPENDITURES: For the period April 1995 through March 1996 we have budgeted \$2,200.

PROGRAM PROGRESS SUMMARY: Due to the fact our Conservation Department has been short an employee we have not met our projected goals. We will increase our participation when we decide on which alternative we will take.

PROGRAM TITLE: Elimination of Electric Strip Heating

PROGRAM DESCRIPTION: This program through an intensive public information effort will encourage customers to supplement or replace existing electric strip heating equipment with heat pumps or solar heating systems. The program will provide the customer with information relative to alternative heating sources and encourage contractors and developers to actively and enthusiastically promote heating systems other than electric strip space heating.

PROGRAM PROJECTIONS: For the reporting period of April 1995 through March 1996 we have a goal of 164 changeouts/installations.

PROGRAM FISCAL EXPENDITURES: For the reporting period April 1995 through March 1996 we have budgeted \$1700.

PROGRAM PROGRESS SUMMARY: Due to the fact our Conservation Department has been short an employee we have not met our projected goals. We will increase our participation when we decide on which alternative we will take.

PROGRAM TITLE: Commercial and Industrial Audits

PROGRAM DESCRIPTION: To provide for on-site energy analysis of all Florida Public Utilities commercial and industrial customers. Florida Public Utilities Company will assist the customer in obtaining independent engineering consultants to perform the audits.

PROGRAM PROJECTIONS: For the reporting period of April 1995 through March 1996 we expect to complete 20 commercial/industrial audits.

PROGRAM FISCAL EXPENDITURES: For the reporting period of April 1995 through March 1996 we have budgeted \$1700.

PROGRAM PROGRESS SUMMARY: We expect to continue our success of 97% completion ratio. This program has been extremely successful without expending a lot of advertising dollars.

ENERGY CONSERVATION ADJUSTMENT
SUMMARY OF COST RECOVERY CLAUSE CALCULATION

FOR MONTHS APRIL 1995 THROUGH MARCH 1996

1.	TOTAL INCREMENTAL COSTS (SCHEDULE C-1, PAGE 1, LINE 33)	18,300
2.	TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 11)	17,806
3.	TOTAL (LINE 1 AND LINE 2)	35,906
4.	RETAIL KWH/THERM SALES	306,301,000
5.	COST PER KWH/THERM	0.00011722
6.	REVENUE TAX MULTIPLIER	1.01809
7.	ADJUSTMENT FACTOR ADJUSTED FOR TAXES (LINE 5 X LINE 6)	0.00011911
8.	CONSERVATION ADJUSTMENT FACTOR- (ROUNDED TO THE NEAREST .001 CENTS PER KWH/THERM)	0.00012 *****

ESTIMATED CONSERVATION PROGRAM COSTS

FOR MONTHS OCTOBER 1995 THROUGH MARCH 1996

A.	ESTIMATED EXPENSE BY PROGRAM	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
1.	Audits	1,100	1,000	1,000	1,000	1,000	1,100	6,200
2.	Fix Up	300	300	300	300	300	200	1,700
3.	Street Lighting	0	0	0	0	0	0	0
4.	Water Heater Conversion	300	300	300	300	300	200	1,700
5.	Elimination of Strip Heating	300	400	400	400	400	300	2,200
6.	Public Awareness	0	0	0	0	0	0	0
7.	Comm. & Indust. Audits	300	400	400	400	400	300	2,200
8.	Efficient Home Credits	0	0	0	0	0	0	0
9.	Common Expenses	800	700	700	700	700	700	4,300
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
18.								
19.								
31.	TOTAL ALL PROGRAMS	3,100	3,100	3,100	3,100	3,100	2,800	18,300
32.	LESS AMOUNT INCLUDED IN RATE BASE							
33.	RECOVERABLE CONSERVATION EXPENSES	3,100	3,100	3,100	3,100	3,100	2,800	18,300

EXHIBIT NO. _____
DOCKET NO. 950002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
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COMPANY FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA

ESTIMATED CONSERVATION PROGRAM COSTS PER PROGRAM

FOR MONTHS OCTOBER 1995 THROUGH MARCH 1996

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING INCENTIVES	OUTSIDE SERVICES	VEHICLE	TRAVEL	GENERAL & ADMIN.	LEGAL SERVICES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1. Audio	0	0	200	5,000	0	1,000	0	0	0	0	6,200	0	6,200
2. Fix Up	0	0	200	500	0	1,000	0	0	0	0	1,700	0	1,700
3. Street Lighting	0	0	200	500	0	1,000	0	0	0	0	1,700	0	1,700
4. Water Heater Conversion	0	0	200	1,000	0	1,000	0	0	0	0	2,200	0	2,200
5. Elimination of Sign Hoarding	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Public Awareness	0	0	200	1,000	0	1,000	0	0	0	0	2,200	0	2,200
7. Comm. & Indust. Audits	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Efficient Home Credits	2,500	0	0	0	0	0	0	0	0	1,000	4,300	0	4,300
9. Common Expenses													
10.													
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
31. TOTAL ALL PROGRAMS		2,500	1,000	8,000	0	5,000	800	0	0	1,000	18,300	0	18,300
32. LESS: BASE RATE RECOVERY	0	2,500	1,000	8,000	0	5,000	800	0	0	1,000	18,300	0	18,300
33. NET PROGRAM COSTS													

EXHIBIT NO. _____
DOCKET NO. #60002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
PAGE 20 OF 34

SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION & RETURN

ESTIMATED FOR MONTHS OCTOBER 1995 THROUGH MARCH 1996

PROGRAM NAME:	BEGINNING OF PERIOD	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
1. INVESTMENT								
2. DEPRECIATION BASE								
3. DEPRECIATION EXPENSE								
4. CUMULATIVE INVESTMENT								
5. LESS ACCUMULATED DEPRECIATION								
6. NET INVESTMENT								
7. AVERAGE NET INVESTMENT								
8. RETURN ON AVERAGE INVESTMENT								
9. EXPANSION FACTOR								
10. RETURN REQUIREMENTS								
11. TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT								NONE

EXHIBIT NO. _____
DOCKET NO. 950002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
PAGE 21 OF 34

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - PENNSACOLA
CONSERVATION PROGRAM COSTS

OCTOBER 1994 THROUGH NOVEMBER 1994
DECEMBER 1994 THROUGH SEPTEMBER 1995

PAYROLL MATERIALS
BENEFITS & SUPPLIES

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	SUPPLIES & MATERIALS	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	TRAVEL	GENERAL & ADMIN	LEGAL SERVICES	OTHER	SUB TOTAL	PROGRAM REVENUES	TOTAL
1. ALBERTS		0	0	0	1,527	0	0	0	0	0	0	1,527	0	1,527
A. ACTUAL		0	300	7,700	0	1,000	0	0	0	0	0	9,000	0	9,000
B. ESTIMATED		0	300	9,227	0	1,000	0	0	0	0	0	10,527	0	10,527
C. TOTAL		0	600	17,927	0	2,000	0	0	0	0	0	20,527	0	20,527
2. FIN 18*		0	0	0	0	0	0	0	0	0	0	0	0	0
A. ACTUAL		0	300	800	0	1,000	0	0	0	0	0	2,100	0	2,100
B. ESTIMATED		0	300	800	0	1,000	0	0	0	0	0	2,100	0	2,100
C. TOTAL		0	600	1,600	0	2,000	0	0	0	0	0	4,200	0	4,200
3. STREET LIGHTING		0	0	0	0	0	0	0	0	0	0	0	0	0
A. ACTUAL		0	0	0	0	0	0	0	0	0	0	0	0	0
B. ESTIMATED		0	0	0	0	0	0	0	0	0	0	0	0	0
C. TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0
4. WATER HEATER CONVERSION		0	0	0	168	0	0	0	0	0	0	168	0	168
A. ACTUAL		0	300	500	0	1,000	0	0	0	0	0	2,100	0	2,100
B. ESTIMATED		0	300	500	0	1,000	0	0	0	0	0	2,308	0	2,308
C. TOTAL		0	600	1,000	0	2,000	0	0	0	0	0	4,608	0	4,608
5. ELIMINATION OF STRIP HEATING		0	0	0	0	0	0	0	0	0	0	0	0	0
A. ACTUAL		0	300	1,300	0	1,000	0	0	0	0	0	2,600	0	2,600
B. ESTIMATED		0	300	1,300	0	1,000	0	0	0	0	0	2,600	0	2,600
C. TOTAL		0	600	2,600	0	2,000	0	0	0	0	0	5,200	0	5,200
SUB-TOTAL ACTUAL		0	0	0	1,695	0	0	0	0	0	0	1,695	0	1,695
SUB-TOTAL ESTIMATED		0	0	10,800	0	4,000	0	0	0	0	0	15,800	0	15,800

LESS INCLUDED IN RATE BASE ACTUAL ESTIMATED TOTAL

NET PROGRAM COSTS SEE PAGE 1A

EXHIBIT NO. 900002-EG
DOCKET NO. 900002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
PAGE 22 OF 34

COMPANY FLORIDA PUBLIC UTILITIES COMPANY - FERROVIA
ENERGY CONSERVATION ADJUSTMENT
CALCULATION OF TRUE-UP AND INTEREST PROVISION

	OCTOBER 1994 OCTOBER 1994 THROUGH DECEMBER 1994	NOVEMBER 1994 NOVEMBER 1994 THROUGH SEPTEMBER 1995	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
1	1,714	1,291	1,364	1,448	1,469	1,380	0	0	0	0	0	0	8,666
a	1,714	1,291	1,364	1,448	1,469	1,380	0	0	0	0	0	0	8,666
b	282	282	282	282	282	282	282	282	282	282	282	282	3,365
c	1,990	1,573	1,648	1,730	1,751	1,662	282	282	282	282	282	282	12,051
2	1,968	2,321	1,700	1,700	1,700	1,300	3,100	3,100	3,100	3,100	3,100	3,300	28,487
3	30	(746)	(54)	30	31	362	(2,818)	(2,818)	(2,818)	(2,818)	(2,818)	(3,817)	(17,438)
4	14	12	8	8	7	6	(1)	(19)	(20)	(45)	(89)	(79)	(179)
5	3,365	3,147	2,129	1,802	1,558	1,315	1,420	(1,861)	(4,796)	(7,500)	(11,071)	(14,231)	3,365
6	(282)	(282)	(282)	(282)	(282)	(282)	(282)	(282)	(282)	(282)	(282)	(282)	(3,365)
7	3,147	2,129	1,802	1,558	1,314	1,420	(1,681)	(4,796)	(7,828)	(11,071)	(14,231)	(17,868)	(17,868)
8													
9													
10													
11													

EXHIBIT NO. _____
DOCKET NO. 990002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(BMP-3)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA
DIVERSIFICATION PROGRAM COSTS

ACTUAL 7/31 MONTHS THROUGH NOVEMBER 1994
ESTIMATED 7/31 MONTHS THROUGH SEPTEMBER 1995

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	TRAVEL	GENERAL ADMIN & SERVICES	LEGAL SERVICES	OTHER	SUB-TOTAL	PROGRAM REVENUES	TOTAL
6 PUBLIC AWARENESS														
A ACTUAL														
B ESTIMATED														
C TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 COMMERCIAL & INDUSTRIAL ADVERTS														
A ACTUAL														
B ESTIMATED														
C TOTAL	0	0	300	1,300	0	1,000	0	0	0	0	0	2,600	0	2,600
8 EFFICIENT HOME CREDITS														
A ACTUAL														
B ESTIMATED														
C TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 COMMON COSTS														
A ACTUAL														
B ESTIMATED														
C TOTAL	0	1,588	0	0	0	45	471	0	0	0	538	2,592	0	2,592
		4,200	0	0	0	0	1,300	0	0	0	1,300	6,800	0	6,800
		5,788	0	0	0	45	1,771	0	0	0	1,838	9,392	0	9,392
10														
A ACTUAL														
B ESTIMATED														
C TOTAL	0	1,588	0	0	0	45	471	0	0	0	538	2,592	0	2,592
TOTAL ACTUAL		1,588	0	0	0	45	471	0	0	0	538	4,287	0	4,287
TOTAL ESTIMATED		4,200	0	0	0	0	1,300	0	0	0	1,300	25,200	0	25,200
LESS: INCLUDED IN RATE BASE ACTUAL														
ESTIMATED														
TOTAL	0	5,788	1,500	13,595	0	5,045	1,771	0	0	0	1,838	29,487	0	29,487

EXHIBIT NO. _____
DOCKET NO. 950003-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
PAGE 23 OF 34

COMPANY - FLORIDA PUBLIC UTILITIES COMPANY - FERNADESA
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION AND RETURN

ACTUAL FOR MONTHS: OCTOBER 1994 THROUGH NOVEMBER 1994
ESTIMATED FOR MONTHS: DECEMBER 1994 THROUGH SEPTEMBER 1995

	BEGINNING OF PERIOD	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
1 INVESTMENT														
2 DEPRECIATION BASE														
3 DEPRECIATION EXPENSE														
4 CUMULATIVE INVESTMENT														
5 LESS ACCUMULATED DEPRECIATION														
6 NET INVESTMENT														
7 AVERAGE NET INVESTMENT														
8 RETURN ON AVERAGE INVESTMENT														
9 EXPANSION FACTOR														
10 RETURN REQUIREMENTS														
11 TOTAL DEPRECIATION EXPENSE AND RETURN REQUIREMENT														NONE

EXHIBIT NO. _____
DOCKET NO. 850002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
PAGE 24 OF 34

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA
CONSERVATION PROGRAM COSTS

ACTUAL FOR MONTHS: OCTOBER 1994 THROUGH NOVEMBER 1994
ESTIMATED FOR MONTHS: DECEMBER 1994 THROUGH SEPTEMBER 1995

A	E	ESTIMATED EXPENSE BY PROGRAM	ESTIMATED												TOTAL ESTIMATED	GRAND TOTAL		
			OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER				
1		Acidity	764	0	1,527	700	700	600	1,000	300	1,000	1,000	1,000	1,000	1,000	1,300	9,000	10,217
2		Fe-UD	0	0	0	100	100	0	300	300	300	300	300	300	300	300	2,100	0
3		Street Lighting	84	84	168	100	100	0	300	300	300	300	300	300	300	300	2,100	2,268
4		Water Heater Conversion	0	0	0	100	100	0	400	400	400	400	400	400	400	400	2,600	2,600
5		Elimination of Strip Heating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		Public Awareness	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Comms. & Inhibit. Audits	0	0	0	100	100	0	400	400	400	400	400	400	400	300	2,600	2,600
8		Elusoid Horns Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Common Expenses	1,119	1,473	2,592	600	600	700	700	700	700	700	700	700	700	800	6,800	8,392
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
21		TOTAL ALL PROGRAMS	1,866	2,321	4,287	1,700	1,700	1,300	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,300	25,200	28,487
22		LESS AMOUNT INCLUDED IN RATE BASE																
23		RECOVERABLE CONSERVATION EXPENSES	1,866	2,321	4,287	1,700	1,700	1,300	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,300	25,200	28,487

EXHIBIT NO. _____
DOCKET NO. 950002-EG
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
PAGE 23 OF 34

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FLORIDA
EFFECTIVE DATE: 10/1/1994
CALCULATION OF TRUE UP AND INTEREST PROVISION

ACTUAL FOR MONTHS ESTIMATED FOR MONTHS
OCTOBER 1994 THROUGH NOVEMBER 1994
DECEMBER 1994 THROUGH SEPTEMBER 1995

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
C. INTEREST PROVISION													
1. DR. LINGING TRUE UP (LINE B 11)	3,385	3,147	2,129	1,852	1,558	1,334	1,420	(1,681)	(4,796)	(7,826)	(11,071)	(14,231)	(17,896)
2. ENDING TRUE UP BEFORE INTEREST (LINE B7+(B9-B10))	3,133	2,117	1,793	1,550	1,327	1,414	(1,669)	(4,781)	(7,866)	(11,026)	(14,171)	(17,531)	(17,436)
3. TOTAL BEG. AND ENDING TRUE UP	6,518	5,264	3,922	3,352	2,885	2,748	(269)	(6,462)	(12,662)	(18,852)	(25,242)	(31,762)	(35,342)
4. AVERAGE TRUE UP (LINE C 3 X 50 %)	3,259	2,632	1,961	1,676	1,443	1,374	(130)	(3,231)	(6,348)	(9,476)	(12,621)	(15,881)	(17,521)
5. INTEREST RATE FIRST DAY OF REPORTING BUSINESS MONTH	5.04%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
6. INTEREST RATE FIRST DAY OF SUBSEQUENT BUSINESS MONTH	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
7. TOTAL (LINE C 5 + C 6)	10.04%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
8. AVG. INTEREST RATE (C 7 X 50%)	5.02%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
9. MONTHLY AVERAGE INTEREST RATE	0.418%	0.444%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%	0.472%
10. INTEREST PROVISION (LINE C 4 X C 9)	14	12	9	8	7	6	(1)	(10)	(20)	(40)	(80)	(73)	(178)

EXHIBIT NO. 866662-EG
DOCKET NO. 866662-EG
FLORIDA PUBLIC UTILITIES COMPANY
(BAP-3)
PAGE 27 OF 34

COMPANY FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA
 CALCULATION OF CONSERVATION REVENUES

SCHEDULE C-4
 PAGE 1 OF 1

FOR THE PERIOD OCTOBER 1994 THROUGH MARCH 1996

MONTH	KWH/THERM SALES (000) (NET OF 3RD PARTY)	CONSERVATION ADJUSTMENT REVENUE (NET OF REVENUE TAXES)	RATE
OCTOBER	29,049	1,714	0.0059
NOVEMBER	21,888	1,291	0.0059
DECEMBER	23,101	1,363	0.0059
JANUARY	24,522	1,447	0.0059
FEBRUARY	24,878	1,468	0.0059
MARCH	23,376	1,379	0.0059
SUB-TOTAL	146,814	8,662	
APRIL	21,402	2,528	0.0118
MAY	22,918	2,707	0.0118
JUNE	26,673	3,150	0.0118
JULY	30,949	3,655	0.0118
AUGUST	30,944	3,654	0.0118
SEPTEMBER	30,330	3,582	0.0118
OCTOBER	24,494	2,893	0.0118
NOVEMBER	22,010	2,599	0.0118
DECEMBER	24,147	2,852	0.0118
JANUARY	24,560	2,901	0.0118
FEBRUARY	24,740	2,922	0.0118
MARCH	23,134	2,732	0.0118
SUB-TOTAL	306,301	36,175	
TOTALS	453,115	44,837	

EXHIBIT NO. _____
 DOCKET NO. 950002-EG
 FLORIDA PUBLIC UTILITIES COMPANY
 (MAP-3)
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FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
PROGRAM DESCRIPTION AND PROGRESS

SCHEDULE C-5
PAGE 1 OF 6

1. Residential Auditing
2. Fix-up Program
3. Water Heater Conversions
4. Elimination of Electric Strip Heating
5. Commercial and Industrial Audits

EXHIBIT NO. _____
DOCKET NO. 900002-EG
FLORIDA PUBLIC UTILITIES CO.
(MAP-2)
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PROGRAM TITLE: Residential Audits

PROGRAM DESCRIPTION: To reduce energy consumption and demand in existing residential buildings by encouraging adoption of energy conservation practices and measures with the following three types of audits:

1. Class A Audits
2. Customer Assisted Audits
3. Alternative Audits

PROGRAM PROJECTIONS: For the reporting period of April 1995 through March 1996 we have a goal of 344 audits.

PROGRAM FISCAL EXPENDITURES: For the reporting period of April 1995 through March 1996 we have budgeted \$6,200.

PROGRAM PROGRESS SUMMARY: Program accomplishments are down at this point due to the loss of the auditor. We are considering several different alternatives at this time to bring our program back in line with our goals.

PROGRAM TITLE: Fix-up Program

PROGRAM DESCRIPTION: To achieve a reduction in demand and energy consumption through the implementation of energy conservation "fix-up" measures such as weatherstripping, caulking, water heater insulation jackets, reflective film for windows etc.

PROGRAM PROJECTIONS: For the reporting period of April 1995 through March 1996 we have a goal of 224 fix-up completions.

PROGRAM FISCAL EXPENDITURES: For the reporting period April 1995 through March 1996 we have budgeted \$1700.

PROGRAM PROGRESS SUMMARY: At the time we decide on which alternative we will take there will be a parallel increase in our recorded fix-up completions. We do feel our customers are involved with fix-up measures to their home from ideas received from our advertising.

PROGRAM TITLE: Water Heater Conversions

PROGRAM DESCRIPTION: This program will be an intensive public information effort to inform customers of the benefits of heating water through other means than electric strip space heating. The program includes coordinating the sales efforts of local businesses to promote alternative methods in new construction.

PROGRAM PROJECTIONS: For the reporting period of April 1995 through March 1996 we are expected to complete 112 changeouts/installations.

PROGRAM FISCAL EXPENDITURES: For the period April 1995 through March 1996 we have budgeted \$1700.

PROGRAM PROGRESS SUMMARY: When a decision is made on the alternative we will take there will be significant progress made with this program.

PROGRAM TITLE: Elimination of Electric Strip Heating

PROGRAM DESCRIPTION: This program through an intensive public information effort will encourage customers to supplement or replace existing electric strip heating equipment with heat pumps or solar heating systems. The program will provide the customer with information relative to alternative heating sources and encourage contractors and developers to actively and enthusiastically promote heating systems other than electric strip space heating.

PROGRAM PROJECTIONS: For the reporting period of April 1995 through March 1996 we have a goal of 136 changeouts/installations.

PROGRAM FISCAL EXPENDITURES: For the reporting period April 1995 through March 1996 we have budgeted \$2200.

PROGRAM PROGRESS SUMMARY: When a decision is made on which alternative we will take we should show an increase of participation in this program.

PROGRAM TITLE: Commercial and Industrial Audits

PROGRAM DESCRIPTION: To provide for on-site energy analysis of all Florida Public Utilities commercial and industrial customers. Florida Public Utilities Company will assist the customer in obtaining independent engineering consultants to perform the audits.

PROGRAM PROJECTIONS: For the reporting period of April 1995 through March 1996 we expect to complete 20 commercial/industrial audits.

PROGRAM FISCAL EXPENDITURES: For the reporting period of April 1995 through March 1996 we have budgeted \$2200.

PROGRAM PROGRESS SUMMARY: We expect to continue our success of 97% completion ratio. This program has been extremely successful without expending a lot of advertising dollars.