



GUNSTER
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July 27, 2021

BY E-PORTAL

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

**Re: Docket No. 20210001-EI: Fuel and Purchased Power Cost Recovery Clause with
Generating Performance Incentive Factor**

Dear Mr. Teitzman:

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

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

Sincerely,

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

MEK
cc:/(Certificate of Service)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and purchased power cost recovery clause with generating performance incentive factor. | DOCKET NO. 20210001-EI
| DATED: July 27, 2021

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

Florida Public Utilities Company (FPUC or Company), by and through its undersigned counsel, hereby files this Petition asking the Florida Public Service Commission (FPSC or Commission) for approval of FPUC's fuel adjustment and purchased power cost recovery estimated true-up amount for the period January 2021 through December 2021. In support of this request, the Company hereby states:

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

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

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

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

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

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

- 4) In accordance with Order No. PSC-2021-0074-PCO-EI, issued February 9, 2021, the Company is also submitting, contemporaneously with this Petition, the Direct Testimony and Exhibit CDY-2 of Mr. Curtis D. Young in support of the Company's request for approval of the requested actual/estimated true-up amount.
- 5) The final true-up amount for the period January 2020 through December 2020 is a consolidated over-recovery of \$2,937,906.
- 6) The estimated true-up amount for the period January 2021 through December 2021 is an estimated under-recovery of \$680,436.
- 7) The Company's total true-up amount that would be collected or refunded during the period January 2021 through December 2021 is an over-recover \$2,257,470.

WHEREFORE, FPUC respectfully requests that the Commission approve the estimated true-up amount for January 2021 through December 2021 as an over-recover \$2,257,470.

RESPECTFULLY SUBMITTED this 27th day of July, 2021.



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

Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing Petition for Approval of Estimated/Actual True-Up Amount, as well as the Direct Testimony and Exhibit CDY-2 of Curtis Young, has been furnished by Electronic Mail to the following parties of record this 27th day of July, 2021:

Suzanne Brownless Stefanie-Jo Osborn Margo DuVal Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 sbrownle@psc.state.fl.us sosborn@psc.state.fl.us mduval@psc.state.fl.us	James D. Beasley/J. Jeffry Wahlen/Malcolm Means Ausley Law Firm Post Office Box 391 Tallahassee, FL 32302 jbeasley@ausley.com jwahlen@ausley.com mmeans@ausley.com
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By: 
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1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 DOCKET NO. 20210001-EI: Fuel and purchased power cost recovery clause with
3 generating performance incentive factor.

4 Direct Testimony of Curtis D. Young (Estimated/Actual)

5 On Behalf of Florida Public Utilities Company

6 **Q. Please state your name and business address.**

7 A. My name is Curtis D. Young. My business address is 1635 Meathe Drive, West
8 Palm Beach, Florida 33411.

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

10 A. I am employed by Florida Public Utilities Company (“FPUC” or “Company”)

11 **Q. Describe briefly your education and relevant professional background.**

12 A. I have a Bachelor of Business Administration Degree in Accounting from Pace
13 University in New York City, New York. I am the Senior Regulatory Analyst for
14 Florida Public Utilities Company. I have performed various accounting and
15 analytical functions including regulatory filings, revenue reporting, account analysis,
16 recovery rate reconciliations and earnings surveillance. I’m also involved in the
17 preparation of special reports and schedules used internally by division managers for
18 decision making projects. Additionally, I coordinate the gathering of data for the
19 FPSC audits..

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

21 A. Yes, I have.

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

23 A. I will briefly describe the basis for the Company’s computations made in preparation

1 of the schedules being submitted in this docket.

2 **Q. Which of the Staff's schedules is the Company providing in support of this**
3 **filing?**

4 A. I am attaching Schedules E1-A, E1-B, and E1-B1 as part of Exhibit CDY-2.
5 Schedule E1-B shows the Calculation of Purchased Power Costs and Calculation of
6 True-Up and Interest Provision for the period January 2021 – December 2021 based
7 on 6 Months Actual and 6 Months Estimated data.

8 **Q. Were these schedules completed by you or under your direct supervision?**

9 A. The schedules were completed by me.

10 **Q. What was the final remaining true-up amount for the period January 2020 –**
11 **December 2020?**

12 A. The final remaining true-up amount was an over-recovery of \$2,937,906.

13 **Q. What is the estimated true-up amount for the period January 2021 – December**
14 **2021?**

15 A. The estimated true-up amount is an under-recovery of \$680,436.

16 **Q. What is the total true-up amount estimated to be collected, or refunded for the**
17 **period January 2022 – December 2022?**

18 A. At the end of December 2021, based on six months actual and six months estimated,
19 the Company estimates it will over-recover \$2,257,470 in purchased power costs,
20 which will be refunded from January 2022 – December 2022.

21 **Q. Has the Company made any revisions to its 2021 estimated six month projection**
22 **data?**

23 A. Yes, we made changes to the estimated fuel costs since our original projection filing

1 for 2021. The Company is expecting a transmission rebate from its purchased power
2 supplier, FP&L, for approximately \$223,800 by year end and has included this
3 amount in our 2021 true-up computation. FPUC has also included the annual tax
4 savings addressed in the amended settlement approved by Order No. PSC-2020-
5 0083-PAA-EI in Docket No. 20200033-EI to be applied to its 2021 fuel and
6 purchased power cost recovery balance at year's end.

7 The current estimate of \$75,358 has been added to our 2021 true-up computation.

8 **Q. In previous years FPUC explored other opportunities to provide power supply
9 for its customers. Has FPUC continued to explore other opportunities?**

10 **A.** Yes. FPUC is continuing to look into other sources of power supply that will
11 provide low cost, resilient and reliable energy to its customers.

12 **Q. Would you please discuss the opportunities FPUC has been investigating?**

13 **A.** Yes. FPUC is continuing to explore both Solar Photovoltaic (solar) and Combined
14 Heat and Power (CHP) technologies with the goal of providing low cost, resilient
15 and reliable energy to customers. Solar opportunities are being explored in both the
16 Northeast and Northwest Divisions and are under consideration at this time. In our
17 Northeast Division, significant effort has been focused on the development of a
18 second CHP on Amelia Island. This project will be similar in size and operation to
19 the existing Eight Flags Energy project that began commercial operation in 2016.
20 Amelia Island Energy (AIE), as it will be named, will be located approximately one
21 mile from Eight Flags Energy at a separate mill on Amelia Island. This CHP will
22 provide electrical energy to the FPUC grid and thermal energy in the form of
23 steam/hot water to the mill. Preliminary engineering has been completed, operating

1 agreements are being developed and air permitting has been completed at this time.
2 AIE will provide low cost energy to our customers while improving the resiliency
3 and reliability to the FPUC grid on Amelia Island.

4 **Q. Has the Company incurred any costs during the preliminary stages of this**
5 **project?**

6 A. Yes, the Company has engaged the consulting firms of Pierpont and McLelland LLC
7 and Sterling Energy Services LLC and well as the law firm of Gunster, Yoakley and
8 Stewart PA for their experienced expertise in the aforementioned processes. The
9 Company incurred approximately \$95,000 in the consulting and legal fees linked to
10 this project in 2020 and another \$57,000 to date in 2021. We roughly estimate to
11 spend another \$55,000 by year-end.

12 **Q. When do you anticipate construction to begin on the AIE facility?**

13 A. At this point, much depends upon the time frames for the necessary operating
14 agreements, regulatory approvals, and permits. The current target is to have the
15 necessary approvals and agreements in place on a schedule that would enable the
16 necessary major components to be ordered in the first quarter of 2022. Commercial
17 operation should occur within 1.5 years of ordering the major equipment.

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

19 A. Yes.

FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
JANUARY 2021 - DECEMBER 2021
BASED ON SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED OPERATIONS

Florida Division -CONSOLIDATED

Over-recovery of purchased power costs for the period
January 2021 - December 2021. (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 2021.)(Estimated)

\$ (2,257,470)

FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF PURCHASED POWER COSTS AND CALCULATION OF TRUE-UP AND INTEREST PROVISION-EXCLUDING GSLD1
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2021 THROUGH DECEMBER 2021
BASED ON SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

Schedule E-1b

CONSOLIDATED

	ACTUAL Jan 2021	ACTUAL Feb 2021	ACTUAL Mar 2021	ACTUAL Apr 2021	ACTUAL May 2021	ACTUAL Jun 2021	Estimated Jul 2021	Estimated Aug 2021	Estimated Sep 2021	Estimated Oct 2021	Estimated Nov 2021	Estimated Dec 2021	Total
Total System Sales - KWH	52,874,806	51,928,871	41,401,194	42,601,215	45,324,407	53,512,733	61,605,564	62,149,595	63,143,053	57,849,294	44,600,254	52,911,953	629,902,939
West-Rock Purchases - KWH	860,000	460,000	480,000	950,000	410,000	390,000	640,000	490,000	200,000	200,000	470,000	160,000	5,700,000
Rayonier Purchases - KWH - On Peak	126,081	108,576	136,304	65,760	31,737	19,350	205,530	145,080	162,130	108,810	102,300	119,040	1,330,698
Rayonier Purchases - KWH - Off Peak	206,531	148,285	385,106	267,208	264,991	146,201	457,470	322,920	360,870	242,190	227,700	264,960	4,322,432
Eight Flags Purchases - KWH - KWH	14,637,336	13,701,176	14,673,779	13,866,243	13,825,504	13,208,427	15,700,000	14,600,000	14,200,000	16,000,000	15,900,000	16,000,000	176,312,465
FPL Purchases - KWH	14,231,433	10,931,488	9,187,218	9,169,228	15,002,066	21,879,797	21,069,192	22,165,597	22,991,591	17,096,734	18,207,307	10,309,189	184,320,840
Gulf Purchases - KWH	25,558,119	22,278,124	21,218,738	20,092,785	24,314,084	28,026,888	27,003,648	27,383,477	28,095,613	27,094,025	19,842,959	28,704,359	299,612,819
Generation Demand - KW - FPL	77,098	51,754	29,343	36,275	52,779	60,923	72,236	77,229	72,644	67,799	37,799	68,174	673,225
Generation Demand - KW - Gulf	62,752	63,761	45,163	44,427	53,967	58,685	65,000	64,400	61,400	58,500	49,200	59,500	687,755
Transmission Demand - KW - FPL	93,618	6,597	10,785	50,115	52,779	62,685	78,900	64,300	70,900	63,600	49,400	37,900	641,679
Transmission Demand - KW - Southern	0	0	0	0	0	0	56,500	56,300	54,900	55,200	55,200	55,800	333,900
Purchased Power Rates													
West Rock Fuel Costs - \$/KWH	0.03156	0.02560	0.05305	0.02787	0.03016	0.03515	0.03197	0.03197	0.03197	0.03197	0.03197	0.03197	0.03197
Rayonier Energy Charge - On Peak - \$/KWH	0.03491	0.03491	0.03491	0.03287	0.03592	0.03592	0.04282	0.04282	0.04282	0.04282	0.04282	0.04282	0.04282
Rayonier Energy Charge - Off Peak - \$/KWH	0.03248	0.03248	0.03248	0.02937	0.03039	0.03039	0.02922	0.02922	0.02922	0.02922	0.02922	0.02922	0.02922
Eight Flags Charge - \$/KWH	0.08170	0.08564	0.08265	0.07860	0.08335	0.09489	0.07999	0.07999	0.07999	0.07999	0.07999	0.07999	0.07999
Base Fuel Costs - \$/KWH - FPL	0.02691	0.02368	0.05547	0.02379	0.03070	0.03297	0.03180	0.03197	0.03233	0.03122	0.03086	0.02988	0.02988
Base Fuel Costs - \$/KWH - GULF	0.02477	0.02456	0.02328	0.02325	0.02689	0.03052	0.02613	0.02627	0.02684	0.02757	0.02764	0.02754	0.02754
Energy Charge - \$/KWH - FPL	0.00618	0.00713	0.00799	0.00777	0.00573	0.00460	0.00464	0.00450	0.00437	0.00517	0.00592	0.00592	0.00788
Demand and Non-Fuel*													
Demand Charge - \$/KW - FPL	6.23956	6.75134	7.87414	7.37268	6.70892	6.51389	6.07669	6.01139	5.96216	6.00712	6.70507	6.67437	6.67437
Demand Charge - \$/KW - Gulf	7.96704	7.92404	9.02522	9.08776	8.40934	8.10666	7.87308	7.89752	8.02687	8.16453	8.71545	8.11555	8.11555
Distribution Facility Charge	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Transmission Charge \$/KW - FPL	2.65673	0.67989	2.42416	2.49291	2.50468	2.50334	2.66212	2.66212	2.66212	2.66212	2.66212	2.66212	2.66212
Transmission Charge \$/KW - Southern	3.01632	3.01632	3.01631	3.01635	3.06438	3.31430	2.17647	2.13805	1.94602	1.76039	1.16505	1.82440	1.82440
Purchased Power Costs													
West-Rock Fuel Costs	27,144	11,730	25,466	26,479	12,364	13,707	7,993	20,461	15,995	6,394	15,026	5,115	187,544
Rayonier Standby Costs	11,109	8,606	17,265	10,011	9,810	5,533	22,168	15,848	17,487	11,736	11,033	12,839	153,345
Eight Flags	1,195,928	1,173,373	1,212,719	1,092,712	1,152,500	1,253,294	1,255,843	1,167,854	1,135,858	1,279,840	1,271,841	1,279,840	14,471,802
Gulf Base Fuel Costs	632,992	1,012,728	494,002	467,072	653,832	858,321	705,711	719,449	753,949	746,859	548,512	790,535	8,383,662
FPL Base Fuel Costs	382,989	258,897	509,633	218,156	460,502	721,357	669,939	708,655	743,352	533,778	317,505	308,018	5,832,781
Gulf/FPL Fuel Adjustment	87,948	77,933	73,393	71,252	85,897	100,588	97,828	99,802	100,393	88,306	60,931	81,191	1,025,468
Subtotal Fuel Costs	2,338,110	2,543,267	2,332,484	1,885,682	2,375,005	2,952,800	2,759,482	2,731,659	2,766,704	2,666,913	2,224,848	2,477,538	30,054,711
Demand and Non-Fuel Costs:													
Demand Capacity Charge	981,013	854,654	638,657	671,186	807,917	860,692	916,038	942,839	953,302	914,006	682,245	740,599	9,983,148
Distr. Fac. Charge	267,411	269,519	268,231	270,586	200,918	303,859	321,969	320,950	313,814	315,343	315,343	318,401	3,486,345
Customer Charges	4,000	4,000	4,000	4,000	(676)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	43,324
Transmission Charge	248,717	4,553	16,796	124,832	132,163	182,866	(13,759)	171,174	188,744	169,311	131,509	100,894	1,457,894
Subtotal Demand & Non-Fuel Costs	1,501,141	1,132,726	927,684	1,070,704	1,140,322	1,371,411	1,228,248	1,438,963	1,459,860	1,402,560	1,133,097	1,163,894	14,970,711
Total System Purchased Power Costs	3,839,251	3,675,993	3,260,168	2,956,386	3,515,327	4,324,211	3,987,730	4,170,622	4,226,564	4,069,573	3,357,945	3,641,432	45,025,412
Less Direct Billing To GSD11 Class:													
Demand Commodity	50,201	(16,699)	4,476	12,317	4,283	26,223	31,227	31,227	31,227	31,227	31,227	31,227	268,163
Net Purchased Power Costs	3,667,943	3,668,236	3,230,139	2,923,074	3,489,636	4,221,134	3,863,027	4,009,562	4,075,076	3,863,963	3,248,854	3,496,614	43,757,258
Special Costs*	11,627	13,814	33,062	2,825	10,469	2,920	17,850	17,850	19,300	17,850	17,850	20,300	185,717
Total Costs and Charges	3,879,570	3,682,050	3,263,201	2,925,899	3,500,105	4,224,054	3,880,876	4,027,412	4,094,376	3,881,813	3,266,704	3,516,914	43,942,975
Sales Revenues - Fuel Adjustment Revenues:													
RS+ 0.05956	1,540,902	1,087,521	1,156,347	1,140,796	1,175,279	1,321,770	1,415,734	1,405,875	1,410,875	1,365,609	1,193,123	1,193,123	15,446,489
RS- 0.08205	980,090	505,846	308,431	271,374	338,743	610,924	821,693	759,486	762,416	456,168	226,258	1,235,528	6,426,056
GS 0.07029	370,083	236,586	265,145	273,702	295,568	345,584	365,340	373,833	372,503	363,432	287,399	315,737	3,865,013
GSD 0.06714	974,649	585,169	692,945	868,785	817,129	934,023	1,065,280	1,114,949	1,146,822	1,067,805	953,212	996,200	11,216,968
GSLD 0.06490	496,074	261,171	348,529	394,877	431,147	458,117	509,228	500,005	538,236	514,459	295,109	567,262	5,314,213
LS 0.05068	43,387	19,057	39,765	32,371	31,433	31,469	31,818	31,712	32,016	31,852	31,586	31,335	387,800
Unbilled Fuel Revenues	233,769	(112,954)	(288,440)	97,317	30,689	269,919	0	0	0	0	0	0	230,300
Total Fuel Revenues (Excl. GSD11)	4,638,954	2,582,495	2,522,721	3,079,221	3,120,988	3,971,907	4,209,093	4,185,860	4,262,868	3,799,325	2,986,687	3,528,720	42,888,839
GSD11 Fuel Revenues - 17197	171,308	7,757	30,029	33,312	25,690	103,077	124,704	161,270	151,488	205,610	109,991	144,818	1,268,154
Non-Fuel Revenues	3,528,385	3,263,362	2,819,190	2,881,475	2,875,703	3,355,587	2,935,746	2,719,565	2,612,438	2,001,707	2,309,709	2,354,529	33,477,397
Total Sales Revenue	8,338,647	5,873,614	5,371,940	5,794,008	6,022,381	7,430,571	7,269,543	7,086,655	7,026,794	6,006,642	5,405,487	6,028,067	77,654,389
KWH Sales:													
RS+ 18,979,261	18,977,133	16,718,224	16,415,853	16,893,791	19,007,203	20,352,705	20,210,975	20,282,844	19,632,104	17,152,434	17,763,911	222,086,431	
RS- 10,131,895	8,061,961	3,678,619	3,307,535	4,142,322	7,440,910	10,014,538	9,296,380	9,292,086	5,559,630	2,757,558	4,662,135	78,305,367	
GS 4,378,966	4,254,767	3,799,029	3,843,665	4,205,013	4,874,844	5,197,605	5,318,433	5,299,516	5,170,459	4,088,757	4,491,917	54,922,985	
GSD 11,948,097	11,283,687	10,295,424	11,863,424	12,170,221	13,890,393	15,895,945	16,606,330	17,081,061	15,904,162	14,197,382	14,837,656	165,934,671	
GSLD 6,256,578	5,410,697	5,370,012	6,084,024	6,649,812	7,058,452	7,846,346	7,704,242	6,293,517	7,926,044	4,547,133	8,740,548	81,881,265	
GSD11 560,000	3,620,000	820,000	460,000	650,000	630,000	1,700,000	2,427,500	2,262,500	3,027,500	1,233,750	1,797,500	19,288,750	
LS 620,209	620,632	619,597	626,654	620,148	620,931	627,827	625,735	631,729	628,495	623,240	616,286		

FLORIDA PUBLIC UTILITIES COMPANY
 CONSOLIDATED FLORIDA DIVISIONS
 COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
 OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 JANUARY 2021 - DECEMBER 2021

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	DOLLARS				MWH				CENTS/KWH			
	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
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)	15,242,211	13,359,070	1,883,141	14.1%	483,934	468,492	15,442	3.3%	3.14965	2.85150	0.29815	10.5%
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)	14,970,711	16,141,377	(1,170,666)	-7.3%	483,934	468,492	15,442	3.3%	3.09354	3.44539	(0.35185)	-10.2%
11 Energy Payments to Qualifying Facilities (A8a)	14,812,491	14,686,523	125,968	0.9%	186,697	196,205	(9,508)	-4.9%	7.93397	7.48529	0.44868	6.0%
12 TOTAL COST OF PURCHASED POWER	<u>45,025,412</u>	<u>44,186,970</u>	<u>838,442</u>	1.9%	670,631	664,697	5,934	0.9%	6.71389	6.64769	0.06620	1.0%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					670,631	664,697	5,934	0.9%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)	185,717	221,000	(35,283)	-16.0%								
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	<u>185,717</u>	<u>221,000</u>	<u>(35,283)</u>	-16.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	<u>45,211,130</u>	<u>44,407,970</u>	<u>803,160</u>	1.8%	670,631	664,697	5,934	0.9%	6.74158	6.68093	0.06065	0.9%
21 Net Unbilled Sales (A4)	0 *	0 *	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
22 Company Use (A4)	36,067 *	33,939 **	2,128	6.3%	535	508	27	5.3%	0.00573	0.00567	0.00006	1.1%
23 T & D Losses (A4)	2,709,643 *	4,373,537 *	(1,663,894)	-38.0%	40,193	65,463	(25,270)	-38.6%	0.43017	0.73047	(0.30030)	-41.1%
24 SYSTEM KWH SALES	45,211,130	44,407,970	803,160	1.8%	629,903	598,726	31,177	5.2%	7.17748	7.41707	(0.23959)	-3.2%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	45,211,130	44,407,970	803,160	1.8%	629,903	598,726	31,177	5.2%	7.17748	7.41707	(0.23959)	-3.2%
26a Jurisdictional Loss Multiplier	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 Line Losses	45,211,130	44,407,970	803,160	1.8%	629,903	598,726	31,177	5.2%	7.17748	7.41707	(0.23959)	-3.2%
28 GPIF**												
29 TRUE-UP**	(297,168)	(297,168)	0	0.0%	629,903	598,726	31,177	5.2%	(0.04718)	(0.04963)	0.00245	-4.9%
30 TOTAL JURISDICTIONAL FUEL COST	<u>44,913,962</u>	<u>44,110,802</u>	<u>803,160</u>	1.8%	629,903	598,726	31,177	5.2%	7.13030	7.36744	(0.23714)	-3.2%
31 Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									7.13543	7.37274	(0.23731)	-3.2%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									<u>7.135</u>	<u>7.373</u>	<u>(0.238)</u>	-3.2%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales