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March 2, 1994

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BY HAND DELIVERY

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

Re: Florida Public Utilities Company; Docket No. 940001-EI

Dear Director:

Enclosed for filing on behalf of Florida Public Utilities Company in the above-referenced docket are an original and 15 copies of the following:

- 1. Substitute pages 1 through 7 of the direct testimony of George Bachman.
- 2. Substitute pages 1 through 12, containing the Schedule E schedules for the Marianna Division, of Composite Prehearing Exhibit Number GMB-1.
- 3. A Third Revised Petition for Approval of Proposed Fuel Adjustment Charges.

*X-100
DN
01473-2*

02036-94

02087-94

02038-94

- 4. A Revised Prehearing Statement.

Also enclosed is a 5 1/4" computer disk with the Prehearing Statement on it called "STMT.FPU" in WordPerfect 5.1 format.

The attached Marianna schedules should be substituted only for the corresponding items filed on February 14, 1994. The attached Prehearing Statement, Testimony and Petition are a complete substitute for the materials previously filed in this docket.

RECEIVED & FILED

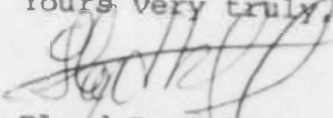
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FLORIDA PUBLIC SERVICE COMMISSION

Director
Division of Records and Reporting
March 2, 1994
Page 2

This filing is being made at Staff's request to reflect the new GILD rate established in the utility's recent Proposed Agency Action Hearing.

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

Thank you for your assistance.

Yours very truly,

Floyd R. Self

FRS/amb
Enclosures

cc: Parties of Record (with enclosures)
Mr. George Bachman (with enclosures)

ORIGINAL
FILE COPY

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 940001-EI
CONTINUING SURVEILLANCE AND REVIEW OF
FUEL COST RECOVERY CLAUSES OF ELECTRIC UTILITIES

Direct Testimony of
George Bachman
On Behalf of
Florida Public Utilities Company

- 1 Q. Please state your name and business address.
- 2 A. George Bachman, 401 South Dixie Highway, West Palm Beach,
3 FL 33401.
- 4 Q. By whom are you employed?
- 5 A. I am employed by Florida Public Utilities Company.
- 6 Q. Have you previously testified in this Docket?
- 7 A. Yes.
- 8 Q. What is the purpose of your testimony at this time?
- 9 A. I will briefly describe the basis for the computations
10 that were made in the preparation of the various Schedules
11 that we have submitted in support of the April 1994 -
12 September 1994 projected fuel cost recovery adjustments
13 for our two electric divisions. In addition, I will
14 advise the Commission of the projected differences between
15 the revenues collected under the levelized fuel adjustment
16 and the purchased power costs allowed in developing the
17 levelized fuel adjustment for the period October 1993 -
18 March 1994 and to establish a "true-up" amount to be
19 collected or refunded during April 1994 - September 1994.
- 20 Q. Were the schedules filed by your Company completed under
21 your direction?
- 22 A. Yes.

DOCUMENT NUMBER-DATE

02085 MAR-28

FPSC-RECORDS/REPORTING

1 Q. Which of the Staff's set of schedules has your Company
2 completed and filed?

3 A. We have filed Schedules E, E1, E1b, E2, E4, E8, E8A, E10,
4 E11, M1, F1 and H1 for Marianna and Fernandina as
5 applicable. They are included in Composite Prehearing
6 Identification Number
7 GMB-1.

8 These schedules support the calculation of the levelized
9 fuel adjustment factor for April 1994 - September 1994.
10 Schedules M1 and F1 show the Calculation of Purchased
11 Power Costs and Calculation of True-Up and Interest
12 Provision for the Period October 1993 - March 1994 based
13 on 2 Months Actual and 4 Months Estimated data.

14 Q. In derivation of the projected cost factor for the April
15 1994 -September 1994 period, did you follow the same
16 procedures that were used in the prior period filings?

17 A. Yes; however, due to an increase in the demand charge by
18 the Jacksonville Electric Authority (JEA) from \$5.50 per
19 KW to 6.00 per KW on January 18, 1994, it was necessary to
20 recalculate the KWH charges for purchased power demand
21 charges for the various rate classes for the period April
22 1, 1994 - September 30, 1994 for our Fernandina Beach
23 Division. This change is the result of cost studies that
24 were conducted in conjunction with the most recent rate
25 filing for the Fernandina Beach Division in Docket No.
26 881056-EI. In Order No. 22224 in that Docket, the
27 Commission directed that the recovery of purchased power
28 demand be done on the basis of the 12 CP KW of each rate

1 class's responsibility (excluding GSLD) as found in those
2 cost studies. Exhibit A of this filing sets out the
3 computation of the factors on a per KWH basis for each of
4 the RS, GS, GSD and OL-SL rate classes. The calculations
5 in Exhibit A were made in the same manner as was set out
6 in Exhibit 318 of Docket No. 881056-EI except that the
7 total demand costs have been adjusted to reflect the
8 increase by the JEA on January 18, 1994.

9 Q. Why has the GSLD rate class been excluded from these
10 computations?

11 A. Demand and other purchased power costs are assigned to
12 the GSLD rate class directly based on their actual CP KW
13 and their actual KWH consumption. That procedure for the
14 GSLD class has been in use for several years and has not
15 been changed herein. Costs to be recovered from all
16 other classes is determined after deducting from total
17 purchased power costs those costs directly assigned to
18 GSLD.

19 Q. How will the demand cost recovery factors for the other
20 rate classes be used?

21 A. The demand cost recovery factors for each of the RS, GS,
22 GSD and OL-SL rate classes will become one element of the
23 total cost recovery factor for those classes. All other
24 costs of purchased power will be recovered by the use of
25 a levelized factor that is the same for all those rate
26 classes. Thus the total factor for each class will be the
27 sum of the respective demand cost factor and the levelized
28 factor for all other costs.

1 Q. What are the total cost recovery factors for those rate
2 classes in Fernandina Beach beginning April 1, 1994 after
3 adjustments for line losses multipliers and the revenue
4 tax factor?

5 A. The factors are as follows:

6	RS	.05308	\$/KWH
7	GS	.05042	\$/KWH
8	GSD	.04853	\$/KWH
9	OL & SL	.04268	\$/KWH

10 Q. In your computation of the new projected cost recovery
11 factors, did you reflect any base rate changes by your
12 suppliers?

13 A. Yes. Jacksonville Electric Authority (JEA) approved a
14 demand rate and base rate increase effective January 18,
15 1994. We increased base rates from \$.00125¢ to \$.01645¢
16 to reflect the anticipated increase in base rates.

17 Q. What are the projected levelized fuel factors for each of
18 your electric divisions in the April 1994 - September
19 1994 period when total purchased power costs are
20 considered?

21 A. The levelized factors, excluding true-up, demand cost
22 recovery, and revenue tax, for Marianna and Fernandina
23 Beach are 2.77175¢ per KWH and 3.89387¢ per KWH,
24 respectively. GSLD customers in Fernandina Beach will
25 continue to be billed monthly purchased power costs on an
26 actual basis.

- 1 Q. Please address the calculation of the total true-up amount
2 to be collected or refunded during the April 1994 -
3 September 1994
- 4 A. We have determined that at the end of March 1994 based on
5 two months actual and four months estimated, we will have
6 under-recovered \$25,603 in purchased power costs in our
7 Marianna division. Based on estimated sales for the
8 period April 1994 -September 1994, will be necessary to
9 add .01851¢ per KWH to collect this under-recovery.
10 In Fernandina Beach we will have over-recovered \$118,219
11 in purchased power costs. This amount will be refunded at
12 .09910¢ per KWH during the April 1994 - September 1994
13 period. Pages 1 and 13 of Composite Prehearing
14 Identification Number GMB-1 provides a detail of the
15 calculation of the true-up amounts.
- 16 Q. Looking back upon the April 1993 - September 1993 period,
17 what were the actual End of Period - Total Net True-Up
18 amounts for Marianna and Fernandina Beach, and their
19 significance, if any?
- 20 A. The Marianna Division experienced an under-recovery of
21 \$33,965 and Fernandina Beach Division over-recovered
22 \$93,982. The amounts both represent fluctuations of less
23 than 10% from the total fuel charges for the period and
24 are not considered significant variances from projections.
- 25 Q. What are the final remaining true-up amounts for the
26 period April 1993 through September 1993 for both
27 divisions?

- 1 A. In Marianna the final remaining true-up amount was an
2 under-recovery of \$87,558. The final remaining true-up
3 amount for Fernandina Beach was an under-recovery of
4 \$17,891.
- 5 Q. What are the estimated true-up amounts for the period of
6 October 1993 through March 1994?
- 7 A. In Marianna, there is an estimated over-recovery of
8 \$61,955. Fernandina has an estimated over-recovery of
9 \$136,110.
- 10 Q. What will the total fuel adjustment factor, including
11 true-up and revenue tax, be for both divisions for the
12 period April 1994 - September 1994?
- 13 A. In Marianna the total fuel adjustment factor as shown in
14 Line 33, Schedule E1, is 2.793¢ per KWH. In Fernandina
15 Beach the total fuel adjustment factor for "other
16 classes", as shown on Line 43, Schedule E1, amounts to
17 3.856¢ per KWH. These factors exclude demand cost
18 recovery.
- 19 Q. Please advise what a residential customer using 1,000 KWH
20 will pay for the period April 1994 - September 1994
21 including base rates (which include revised conservation
22 cost recovery factors) and fuel adjustment factor and
23 after application of a line loss multiplier.
- 24 A. In Marianna a residential customer using 1,000 KWH will
25 pay \$69.46, an increase of \$1.95 from the previous period.
26 In Fernandina Beach a customer will pay \$73.08, a decrease
27 of \$4.28 from the previous period.
- 28 Q. Does this conclude your testimony?

1 A. Yes.

2 Disk 12

3 GBTEST01.94

FLORIDA PUBLIC UTILITIES COMPANY
 CALCULATION OF TRUE-UP SURCHARGE
 APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
 OCTOBER 1993 - MARCH 1994
BASED ON TWO MONTHS ACTUAL AND FOUR MONTHS ESTIMATED OPERATIONS

Marianna Division

Under-recovery of purchased power costs for the period October 1993 - March 1994. (See Schedule M1, Calculation of Estimated Purchased Power Costs and Calculation of True-Up and Interest Provision for the Six Month Period ended March 31, 1994.) (Estimated)

\$25.603

Estimated kilowatt hour sales for the months of April 1994 - September 1994 as per estimate filed with the Commission.

138,304,000

Cents per kilowatt hour necessary to collect under-recovered purchased power costs over the period April 1994 - September 1994.

.01851

Exhibit No. _____
 Docket No. 940001-EI
 Florida Public Utilities Company
 (GMB-1)
 Page 1 of 26

ESTIMATED FOR THE PERIOD: APRIL 1994 - SEPTEMBER 1994

	(a) DOLLARS	(b) MWH	(c) CENTS/KWH
1 Fuel Cost of System Net Generation (E3)		0	
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) (E8)	2,855,193	149,410	1.91098
7 Energy Cost of Sched C & I 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)	3,138,733	149,410	2.10075
10a Demand Costs of Purchased Power	2,106,000 *		
10b Non-Fuel Energy & Customer Costs of Purchased Power	1,032,733 *		
11 Energy Payments to Qualifying Facilities (E8a)			
12 TOTAL COST OF PURCHASED POWER (LINE 6 THRU 11)	5,993,926	149,410	4.01173
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)	5,993,926	149,410	4.01173
14 Fuel Cost of Economy Sales (E7)			
15 Gain on Economy Sales (E7a)			
16 Fuel Cost of Unit Power Sales (SLS Partpts) (E7)			
17 Fuel Cost of Other Power Sales			
18 TOTAL FUEL COST (MWH) FROM POWER SALES	0	0	0.00000
19 Net Inadvertent Interchange (E4)			
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	5,993,926	149,410	4.01173
21 Net Unbilled Sales (E4)	200,867 *	5,007	0.14524
22 Company Use (E4)	4,755 *	124	0.76560
23 T & D losses (E4)	239,701 *	5,975	0.17331
24 SYSTEM MWH SALES	5,993,926	138,304	4.35388
25 Less Total Demand Cost Recovery	2,160,481 ***		
26 Jurisdictional MWH Sales	3,833,445	138,304	2.77175
26a Jurisdictional Loss Multiplier	1.00000	1.00000	
27 Jurisdictional MWH Sales Adjusted for Line Losses	3,833,445	138,304	2.77175
28 GROSS **			
29 TAKE-UP **	25,603	138,304	0.01851
30 TOTAL JURISDICTIONAL FUEL COST	3,859,048	138,304	2.79026
31 Revenue Tax Factor			1.00083
32 Fuel Factor Adjusted for Taxes			2.79258
33 FUEL RVC ROUNDED TO NEAREST .001 CENTS/KWH			2.792

* For Informational Purposes Only
 ** Calculation Based on Jurisdictional MWH Sales
 *** Calculation on Schedule E1 Page 2

34 Fuel Factor Rounded to Nearest .001 cents/KWH (E1): 2.793

35 With Line Loss:

36	Rate Schedule	Rate Class	Multiplier	Levelized Charge for Other Charges	Levelized Charge for Demand Charges	Levelized Adjustment
37	RS	421	1.0126	2.020 +	1.009 =	4.717
38	GS	441 and 442	0.9963	2.703 +	1.706 =	4.409
39	GSO	451, 452, 453, 454 and 455	0.9963	2.703 +	1.332 =	4.115
40	GSLO	461, 462, 463, 464 and 465	0.9963	2.703 +	1.172 =	3.955
42	OL, OL-2	431, 432, 433, 434, 435, 436, 437 and 438	1.0126	2.028 +	0.000 =	2.028
44	SL-1, SL-2	471, 481, 482, 483, 484, 485, 486, 487 and 488	0.9881	2.760 +	0.000 =	2.760

46 Calculation of Total Demand Cost Recovery:

47	Rate Schedule	Rate Class	Estimated KWH	Demand Chg Cost Recov Factor	Demand Cost Recovery
49	RS	421-1	61,870,330		
50		Total RS	61,870,330	\$0.01864	\$1,153,263
51	GS	441-3, 441-7 442-3, 442-7	11,093,367		
52		Total GS	11,093,367	\$0.01711	\$189,008
53	GSO	451-3, 451-5 451-7, 454-3 454-5	40,628,145		
54		Total GSO	40,628,145	\$0.01336	\$542,792
56	GSLO	461-3, 461-5 461-7, 464-3 464-5	23,351,829	\$0.01176	\$274,618
		Total GSLO	23,351,829		
		Total Demand Cost Recovery:			\$2,160,401

COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
 OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 FOR THE PERIOD OCTOBER 1993 - MARCH 1994

	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)					0	0	0	0.0%	0.00000	0.00000	0.00000	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)	2,354,348	2,313,491	40,857	1.8%	118,544	117,019	1,525	1.3%	1.98605	1.97702	0.00903	0.5%
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 Net Fuel Cost of Purchased Power (A9)	2,713,255	2,668,563	44,692	1.8%	118,544	117,019	1,525	1.3%	2.29050	2.28845	0.01005	0.4%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	5,069,603	4,982,054	87,549	1.8%	118,544	117,019	1,525	1.3%	4.27656	4.25747	0.01909	0.5%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					118,544	117,019	1,525	1.3%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL? Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	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)	5,069,603	4,982,054	87,549	1.8%	118,544	117,019	1,525	1.3%	4.27656	4.25747	0.01909	0.5%
21 Net Unbilled Sales (A4)	(3,721)*	57,720*	(60,941)	-106.5%	(87)	1,344	(1,431)	-106.5%	(0.00327)	0.05159	(0.05486)	-106.3%
22 Company Use (A4)	4,148*	3,832*	316	8.3%	97	90	7	7.8%	0.00365	0.00346	0.00019	5.5%
23 T & O Losses (A4)	702,294*	199,292*	5,002	1.8%	4,742	4,681	61	1.3%	0.17821	0.17979	(0.00149)	-0.8%
24 SYSTEM MWH SALES	5,069,603	4,982,054	87,549	1.8%	113,792	110,904	2,888	2.6%	4.45515	4.49222	(0.03707)	-0.8%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	5,069,603	4,982,054	87,549	1.8%	113,792	110,904	2,888	2.6%	4.45515	4.49222	(0.03707)	-0.8%
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	5,069,603	4,982,054	87,549	1.8%	113,792	110,904	2,888	2.6%	4.45515	4.49222	(0.03707)	-0.8%
28 GPIF**												
29 TRUE-UP**	(33,965)	53,593	(87,558)	-163.4%	113,792	110,904	2,888	2.6%	(0.02905)	0.04832	(0.07737)	-161.8%
30 TOTAL JURISDICTIONAL FUEL COST	5,035,638	5,035,647	(9)	0.0%	113,792	110,904	2,888	2.6%	4.42530	4.54055	(0.11525)	-2.5%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.49650	4.61361	(0.11711)	-2.5%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.497	4.614	(0.117)	-2.5%

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

FUEL & PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
 FOR THE PERIOD: APRIL 1994 - SEPTEMBER 1994

LINE NO.	(a)	(b)	(c) ESTIMATED	(d)	(e)	(f)	(g)	TOTAL PERIOD	LINE NO.
	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER			
A1 FUEL COST OF SYSTEM GENERATION								0	A1
1a NUCLEAR FUEL DISPOSAL								0	1a
2 FUEL COST OF POWER SOLD								0	2
3 FUEL COST OF PURCHASED POWER	340,267	455,542	484,123	522,279	557,610	495,372	2,855,193	3	3
3a DEMAND & NON FUEL COST OF PUR POWER	427,520	478,414	551,106	567,917	571,040	542,734	3,138,733	3a	3a
3b QUALIFYING FACILITIES								0	3b
4 ENERGY COST OF ECONOMY PURCHASES								0	4
5 TOTAL FUEL & NET POWER TRANSACTIONS (SUM OF LINES A-1 THRU A-4)	767,795	933,956	1,035,223	1,090,196	1,128,650	1,038,106	5,993,926	5	5
6 LESS: TOTAL DEMAND COST RECOVERY	264,463	294,406	370,809	397,812	416,957	416,034	2,160,481	6	6
7 TOTAL OTHER COST TO BE RECOVERED	503,332	639,550	664,414	692,384	711,693	622,072	3,833,445	7	7
7a SYSTEM KWH SOLD (KWH)	17,188	19,205	23,731	25,278	26,424	26,478	138,304	7a	7a
7b COST PER KWH SOLD (CENTS/KWH)	2.92839	3.33012	2.79977	2.73908	2.69336	2.34939	2.77175	7b	7b
8 JURISDICTIONAL LOSS MULTIPLIER	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	8	8
9 JURISDICTIONAL COST (CENTS/KWH)	2.92839	3.33012	2.79977	2.73908	2.69336	2.34939	2.77175	9	9
10 GPV (CENTS/KWH)									10
11 TRUE-UP (CENTS/KWH)	0.01851	0.01851	0.01851	0.01851	0.01851	0.01851	0.01851	11	11
12 TOTAL	2.94690	3.34863	2.81828	2.75759	2.71187	2.36790	2.79026	12	12
13 REVENUE TAX FACTOR 0.00083	0.00245	0.00278	0.00234	0.00229	0.00225	0.00197	0.00232	13	13
14 RECOVERY FACTOR ADJUSTED FOR TAXES	2.94935	3.35141	2.82062	2.75988	2.71412	2.36987	2.79258	14	14
15 RECOVERY FACTOR ROUNDED TO NEAREST .001 CENT/KWH	2.949	3.351	2.821	2.760	2.714	2.370	2.793	15	15

	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
(MWH)							
1	SYSTEM NET GENERATION	0	0	0	0	0	0
2	POWER SOLD						0
3	INADEVERTENT INTERCHANGE DELIVERED						0
4	PURCHASED POWER	10,575	23,130	26,132	27,629	20,003	149,410
4A	QUALIFYING FACILITIES						0
5	ECONOMY PURCHASES						0
6	INADEVERTENT INTERCHANGE RECEIVED						0
7	NET ENERGY FOR LOAD	10,575	23,130	26,132	27,629	20,003	149,410
8	SALES (BILLED)	17,100	19,205	23,731	25,278	26,424	138,304
8A	UNBILLED SALES PRIOR MONTH (EST.)						0
8B	UNBILLED SALES CURRENT MONTH (EST.)						0
9	COMPANY USE	18	18	22	22	23	124
10	T & D LOSSES (ESTIMATED)	743	925	1,045	1,105	1,123	5,975
11	UNACCOUNTED FOR ENERGY (ESTIMATED)	626	2,902	1,334	1,224	513	(1,672)
12							
13	% COMPANY USE TO NEL	0.097	0.078	0.084	0.080	0.082	0.083
14	% T & D LOSSES TO NEL	4.000	3.999	3.999	3.999	3.999	3.999
15	% UNACCOUNTED FOR ENERGY TO NEL	3.370	12.892	5.105	4.430	1.827	(6.465)
(\$)							
16	FUEL COST OF SYSTEM NET GEN.						0
16A	FUEL RELATED TRANSACTIONS						0
18	FUEL COST OF PURCHASED POWER	340,267	455,542	404,123	522,279	557,610	2,855,193
18A	DEMAND & NON FUEL COST OF PUR. POWER	427,520	478,414	551,100	567,917	571,040	3,130,733
18B	QUALIFYING FACILITIES						0
19	ENERGY COST OF ECONOMY PURCHASES						0
20	TOTAL FUEL & NET POWER TRANSACTION	767,795	933,956	1,035,223	1,090,196	1,128,650	5,993,926
(CENTS/MWH)							
21	FUEL COST OF SYSTEM NET GEN.						
21A	FUEL RELATED TRANSACTIONS						
22	FUEL COST OF POWER SOLD						
23	FUEL COST OF PURCHASED POWER	1.832	1.969	1.853	1.890	1.906	1.911
23A	DEMAND & NON FUEL COST OF PUR. POWER	2.302	2.060	2.109	2.056	2.033	2.101
23B	QUALIFYING FACILITIES						
24	ENERGY COST OF ECONOMY PURCHASES						
25	TOTAL FUEL & NET POWER TRANSACTION	4.133	4.038	3.962	3.946	4.019	4.012

MARIANNA DIVISION
 AP94EBC
 02/24/94

SCHEDULE EB

PURCHASED POWER
 (EXCLUSIVE OF ECONOMY ENERGY PURCHASES)

ESTIMATED FOR THE PERIOD OF: APRIL 1994 - SEPTEMBER 1994

(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	
APRIL 1994	GULF POWER COMPANY	RE	18,575,000			18,575,000	1.831655	4.133406	340,267
MAY 1994	GULF POWER COMPANY	RE	23,130,000			23,130,000	1.949486	4.037856	455,542
JUNE 1994	GULF POWER COMPANY	RE	26,132,000			26,132,000	1.852606	3.961515	484,123
JULY 1994	GULF POWER COMPANY	RE	27,629,000			27,629,000	1.890329	3.945840	522,279
AUGUST 1994	GULF POWER COMPANY	RE	20,083,000			20,083,000	1.985578	4.018979	557,610
SEPTEMBER 1994	GULF POWER COMPANY	RE	25,861,000			25,861,000	1.915510	4.014176	495,372
TOTAL			149,410,000	0	0	149,410,000	1.910979	4.011730	2,855,193

EXHIBIT NO.
 DOCKET NO. 940001-ET
 FLORIDA PUBLIC UTILITIES COMPANY
 (GNB-1)
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
 NARIANNA DIVISION
 AP94E10C
 02/24/94

RESIDENTIAL BILL COMPARISON
 FOR MONTHLY USAGE OF 1000 KWH

SCHEDULE E10

ESTIMATED FOR THE PERIOD* OF: APRIL 1994 - SEPTEMBER 1994

	APRIL 1994	MAY 1994	JUNE 1994	JULY 1994	AUGUST 1994	SEPTEMBER 1994	PERIOD TOTAL
BASE RATE REVENUES ** \$	20.55	20.55	20.55	20.55	20.55	20.55	123.30
FUEL RECOVERY FACTOR CENTS/KWH	4.650	4.650	4.650	4.650	4.650	4.650	
GROUP LOSS MULTIPLIER	1.01260	1.01260	1.01260	1.01260	1.01260	1.01260	
FUEL RECOVERY REVENUES \$	47.17	47.17	47.17	47.17	47.17	47.17	283.02
GROSS RECEIPTS TAX	1.74	1.74	1.74	1.74	1.74	1.74	10.44
TOTAL REVENUES \$	69.46	69.46	69.46	69.46	69.46	69.46	416.74

* MONTHLY AND CUMULATIVE SIX MONTH ESTIMATED DATA

** BASE RATE REVENUES:

CUSTOMER CHARGE 8.30
 CENTS/KWH 12.13
 CONSERVATION FACTOR 0.12

 20.55
 =====

EXHIBIT NO.
 DOCKET NO. 940001-ET
 FLORIDA PUBLIC UTILITIES COMPANY
 (GND-1)
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KWH SALES AND CUSTOMER DATA
 ESTIMATED FOR THE PERIOD OF: APRIL 1994 - SEPTEMBER 1994

SCHEDULE E11

	APRIL 1994	MAY 1994	JUNE 1994	JULY 1994	AUGUST 1994	SEPTEMBER 1994	TOTAL
KWH SALES (000)							
1 RESIDENTIAL	7,346	7,842	10,605	11,772	12,401	12,100	62,314
2 COMMERCIAL	7,196	8,481	9,797	10,250	10,490	10,922	57,144
3 INDUSTRIAL	2,390	2,627	2,907	2,900	3,103	3,101	17,276
4 STREET & HIGHWAY LIGHTING	90	97	90	97	98	100	588
5 OTHER SALES TO PUBLIC AUTHOR.	150	150	164	171	164	167	902
6 INTERDEPARTMENTAL SALES	0	0	0	0	0	0	0
7 TOTAL JURISDICTIONAL SALES	17,100	19,205	23,731	25,278	26,424	26,478	138,304
8 SALES FOR RESALE							0
9 TOTAL SALES	17,100	19,205	23,731	25,278	26,424	26,478	138,304

	NUMBER OF CUSTOMERS						AVERAGE
10 RESIDENTIAL	9,205	9,218	9,233	9,247	9,260	9,275	9,240
11 COMMERCIAL	1,941	1,944	1,946	1,948	1,950	1,953	1,947
12 INDUSTRIAL	4	4	4	4	4	4	4
13 STREET & HIGHWAY LIGHTING	38	38	38	38	38	38	38
14 OTHER SALES TO PUBLIC AUTHOR.	103	103	103	103	103	103	103
15 INTERDEPARTMENTAL SALES	0	0	0	0	0	0	0
16 TOTAL JURISDICTIONAL SALES	11,291	11,307	11,324	11,340	11,355	11,373	11,332
17 SALES FOR RESALE	0	0	0	0	0	0	0
18 TOTAL SALES	11,291	11,307	11,324	11,340	11,355	11,373	11,332

	KWH USE PER CUSTOMER						
19 RESIDENTIAL	790	851	1,157	1,273	1,348	1,314	6,744
20 COMMERCIAL	3,707	4,363	5,034	5,262	5,384	5,592	29,350
21 INDUSTRIAL	597,500	656,750	746,750	747,000	795,750	775,250	4,319,000
22 STREET & HIGHWAY LIGHTING	2,579	2,553	2,579	2,553	2,579	2,632	15,474
23 OTHER SALES TO PUBLIC AUTHOR.	1,534	1,534	1,592	1,660	1,592	1,621	9,534
24 INTERDEPARTMENTAL SALES	0	0	0	0	0	0	0
25 TOTAL JURISDICTIONAL SALES	1,522	1,699	2,096	2,229	2,327	2,328	12,205
26 SALES FOR RESALE	0	0	0	0	0	0	0
27 TOTAL SALES	1,522	1,699	2,096	2,229	2,327	2,328	12,205

ELECTRIC ENERGY ACCOUNT

PERIOD				DIFFERENCE (3) FROM PRIOR PERIOD		
APR 1991 TO SEP 1991	APR 1992 TO SEP 1992	APR 1993 TO SEP 1993	APR 1994 TO SEP 1994	APR 1992 TO SEP 1992	APR 1993 TO SEP 1993	APR 1994 TO SEP 1994

(MWH)

1	System Net Generation	237	0	0	0	(100.0)	0.0	0.0
2	Power Sold					0.0	0.0	0.0
3	Inadvertent Interchange Delivered-NET					0.0	0.0	0.0
4	Purchased Power	139,174	138,738	146,827	149,410	(0.3)	7.3	0.4
4a	Energy Purchased For Qualifying Facilities					0.0	0.0	0.0
5	Economy Purchases					(1.0)	0.0	0.0
6	Inadvertent Interchange Received-NET					(1.0)	0.0	0.0
7	Net Energy For Load	139,411	131,738	140,827	149,410	(0.5)	7.3	0.4
8	Sales (Billed)	128,797	120,238	135,626	130,304	(0.4)	5.8	2.0
8a	Unbilled Sales Prior Period					0.0	0.0	0.0
8b	Unbilled Sales Current Period					0.0	0.0	0.0
9	Company Use	79	80	116	124	1.3	45.0	6.9
10	T & D Losses (estimated)	5,576	5,550	5,953	5,975	(0.5)	7.3	0.4
11	Unaccounted For Energy (estimated)	4,959	0,870	7,132	5,007	(1.8)	46.4	(29.8)
12								
13	% Company Use to MEL	0.057	0.058	0.078	0.083	1.8	34.5	6.4
14	% T & D Losses to MEL	4.000	4.000	4.000	3.999	0.0	0.0	(0.0)
15	% Unaccounted For Energy to MEL	3.557	3.510	4.792	3.351	(1.3)	36.5	(30.1)

(\$)

16	Fuel Cost of Sys Net Gen					0.0	0.0	0.0
16a	Fuel Related Transactions					0.0	0.0	0.0
17	Fuel Cost of Power Sold					0.0	0.0	0.0
18	Fuel Cost of Purchased Power	2,924,213	2,898,729	3,898,955	2,855,193	(0.9)	6.1	(7.9)
18a	Demand & Non Fuel Cost of Pur Power	3,007,026	3,010,882	3,263,617	3,138,733	0.1	8.4	(3.8)
18b	Energy Payments to Qualifying Facilities					0.0	0.0	0.0
19	Energy Cost of Economy Purch.					0.0	0.0	0.0
20	Total Fuel & Net Power Transactions	5,931,239	5,909,611	6,362,567	5,993,926	(0.4)	7.7	(5.8)

(cents/MWH)

21	Fuel Cost of Sys Net Gen					0.0	0.0	0.0
21a	Fuel Related Transactions					0.0	0.0	0.0
22	Fuel Cost of Power Sold					0.0	0.0	0.0
23	Fuel Cost of Purchased Power	2.101	2.089	2.082	1.911	(0.6)	(0.3)	(8.2)
23a	Demand & Non Fuel Cost of Pur Power	2.161	2.170	2.193	2.101	0.4	1.1	(4.2)
23b	Energy Payments to Qualifying Facilities					0.0	0.0	0.0
24	Energy Cost of Economy Purch.					0.0	0.0	0.0
25	Total Fuel & Net Power Transactions	4.254	4.260	4.275	4.012	0.1	0.4	(6.2)

KWH SALES AND CUSTOMER DATA

PERIOD				DIFFERENCE (%) FROM PRIOR PERIOD		
APR 1991 TO SEP 1991	APR 1992 TO SEP 1992	APR 1993 TO SEP 1993	APR 1994 TO SEP 1994	APR 1992 TO SEP 1992	APR 1993 TO SEP 1993	APR 1994 TO SEP 1994

KWH SALES (000)

1 Residential	54,882	55,535	59,915	62,314	1.2	7.9	4.0
2 Commercial	55,568	54,482	57,605	57,144	(2.0)	5.7	(0.8)
3 Industrial	17,034	16,891	16,494	17,276	(0.8)	(2.4)	4.7
4 Street & Highway Lighting	585	585	580	588	0.0	(0.9)	1.4
5 Other Sales to Public Author	728	745	1,032	982	2.3	38.5	(4.8)
5a Railways & Railroads	0	0	0	0	0.0	0.0	0.0
6 Interdepartmental Sales	0	0	0	0	0.0	0.0	0.0
7 Total Jurisdictional Sales	128,797	128,238	135,626	138,304	(0.4)	5.8	2.0
8 Sales For Resale	0	0	0	0	0.0	0.0	0.0
9 Total Sales	128,797	128,238	135,626	138,304	(0.4)	5.8	2.0

NUMBER OF CUSTOMERS

10 Residential	8,764	8,905	9,087	9,260	1.6	2.0	1.7
11 Commercial	1,877	1,889	1,910	1,947	0.6	1.1	1.9
12 Industrial	4	4	4	4	0.0	0.0	0.0
13 Street & Highway Lighting	37	38	39	38	2.7	2.6	(2.6)
14 Other Sales to Public Author	98	100	103	103	2.0	3.0	0.0
14a Railways & Railroads	0	0	0	0	0.0	0.0	0.0
15 Interdepartmental Sales	0	0	0	0	0.0	0.0	0.0
16 Total Jurisdictional Sales	10,780	10,936	11,143	11,332	1.4	1.9	1.7
17 Sales For Resale	0	0	0	0	0.0	0.0	0.0
18 Total Sales	10,780	10,936	11,143	11,332	1.4	1.9	1.7

KWH USE PER CUSTOMER

19 Residential	6,262	6,236	6,593	6,744	(0.4)	5.7	2.3
20 Commercial	29,605	28,842	30,160	29,350	(2.6)	4.6	(2.7)
21 Industrial	4,258,500	4,222,750	4,123,500	4,319,000	(0.8)	(2.4)	4.7
22 Street & Highway Lighting	15,811	15,395	14,872	15,474	(2.6)	(3.4)	4.0
23 Other Sales to Public Author	7,429	7,450	10,019	9,534	0.3	34.5	(4.8)
23a Railways & Railroads	0	0	0	0	0.0	0.0	0.0
24 Interdepartmental Sales	0	0	0	0	0.0	0.0	0.0
25 Total Jurisdictional Sales	11,948	11,726	12,171	12,205	(1.9)	3.8	0.3
26 Sales For Resale	0	0	0	0	0.0	0.0	0.0
27 Total Sales	11,948	11,726	12,171	12,205	(1.9)	3.8	0.3