



1 Fuel Cost of System Net Generation (A3)  
 2 Nuclear Fuel Disposal Cost (A13)  
 3 Coal Car Investment  
 4 Adjustments to Fuel Cost (A2, Page 1)  
 5 TOTAL COST OF GENERATED POWER  
 6 Fuel Cost of Purchased Power (Exclusive  
 of Economy) (A8)  
 7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)  
 8 Energy Cost of Other Econ Purch (Non-Broker)(A5)  
 9 Energy Cost of Sched E, Economy Purch (A8)  
 10 Demand and Non Fuel Cost of Purchased Power (A9)  
 11 Energy Payments to Qualifying Facilities (A5a)  
 12 TOTAL COST OF PURCHASED POWER  
 13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)  
 14 Fuel Cost of Economy Sales (A7)  
 15 Gain on Economy Sales (A7a)  
 16 Fuel Cost of Unit Power Sales (SL2 Perpts)(A7)  
 17 Fuel Cost of Other Power Sales (A7)  
 18 TOTAL FUEL COST AND GAINS OF POWER SALES  
 (LINE 14 + 15 + 16 + 17)  
 19 NET INADVERTENT INTERCHANGE (A10)  
 20 TOTAL FUEL AND NET POWER TRANSACTIONS  
 (LINES 5 + 12 + 18 + 19)  
 21 Net Unbilled Sales (A4)  
 22 Company Use (A4)  
 23 T & D Losses (A4)  
 24 SYSTEM KWH SALES  
 25 Wholesale KWH Sales  
 26 Jurisdictional KWH Sales  
 26a Jurisdictional Loss Multiplier  
 27 Jurisdictional KWH Sales Adjusted for  
 Line Losses  
 28 GPW\*\*  
 29 TRUE-UP\*\*  
 30 TOTAL JURISDICTIONAL FUEL COST  
 31 Revenue Tax Factor  
 32 Fuel Factor Adjusted for Taxes  
 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

	DOLLARS				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
					0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
					0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
	0	0	0	0.0%								
	415,892	444,297	(28,405)	-6.4%	20,481	20,248	233	1.2%	2.0362	2.19428	(0.16386)	-7.5%
	483,378	494,557	(1,179)	-0.2%	20,481	20,248	233	1.2%	2.38013	2.39311	(0.03298)	-1.4%
	899,270	928,854	(29,584)	-3.2%	20,481	20,248	233	1.2%	4.39075	4.58739	(0.19664)	-4.3%
					20,481	20,248	233	1.2%				
	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
	899,270	928,854	(29,584)	-3.2%	20,481	20,248	233	1.2%	4.39075	4.58739	(0.19664)	-4.3%
	29,867 *	21,377 *	8,490	38.7%	880	466	214	45.9%	0.15752	0.11281	0.04471	29.8%
	1,198 *	1,009 *	177	17.5%	27	22	5	22.7%	0.00628	0.00532	0.00094	17.7%
	35,980 *	37,158 *	(1,198)	-3.2%	819	810	9	1.1%	0.18871	0.19608	(0.00637)	-3.2%
	899,270	928,854	(29,584)	-3.2%	18,955	18,950	5	0.0%	4.74424	4.90180	(0.15736)	-3.2%
	899,270	928,854	(29,584)	-3.2%	18,955	18,950	5	0.0%	4.74424	4.90180	(0.15736)	-3.2%
	1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	1.000	1.000	0.00000	0.0%
	899,270	928,854	(29,584)	-3.2%	18,955	18,950	5	0.0%	4.74424	4.90180	(0.15736)	-3.2%
	43,012	4,598	38,414	835.5%	18,955	18,950	5	0.0%	0.22892	0.02426	0.20266	835.4%
	942,282	933,452	8,830	1.0%	18,955	18,950	5	0.0%	4.97115	4.92587	0.04528	0.9%
									1.0083	1.0083	0.00000	0.0%
									4.97528	4.92998	0.04532	0.9%
									4.975	4.930	0.045	0.9%

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

1 Fuel Cost of System Net Generation (A3)  
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 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)  
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 18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)  
 19 NET INADVERTENT INTERCHANGE (A10)  
 20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 8 + 12 + 18 + 19)  
 21 Net Unbilled Sales (A4)  
 22 Company Use (A4)  
 23 T & D Losses (A4)  
 24 SYSTEM KWH SALES  
 25 Wholesale KWH Sales  
 26 Jurisdictional KWH Sales  
 26a Jurisdictional Loss Multiplier  
 27 Jurisdictional KWH Sales Adjusted for Line Losses  
 28 GWP\*\*  
 29 TRUE-UP\*\*  
 30 TOTAL JURISDICTIONAL FUEL COST  
 31 Revenue Tax Factor  
 32 Fuel Factor Adjusted for Taxes  
 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTSKWH)

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTSKWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
					0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
	1,182,778	1,257,004	(74,226)	-5.9%	60,211	60,904	(693)	-1.1%	1.96439	2.06391	(0.09952)	-4.8%
	1,394,406	1,389,777	4,629	0.3%	60,211	60,904	(693)	-1.1%	2.31587	2.28191	0.03396	1.5%
	2,577,182	2,646,781	(69,599)	-2.6%	60,211	60,904	(693)	-1.1%	4.28025	4.34582	(0.06557)	-1.5%
					60,211	60,904	(693)	-1.1%				
	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
	2,577,182	2,646,781	(69,599)	-2.6%	60,211	60,904	(693)	-1.1%	4.28025	4.34582	(0.06557)	-1.5%
	(24,811)*	38,417*	(63,228)	-164.1%	(575)	884	(1,459)	-165.1%	(0.04230)	0.06878	(0.10698)	-163.2%
	2,611*	2,564*	47	1.8%	61	59	2	3.4%	0.00448	0.00446	0.00002	0.5%
	103,568*	105,864*	(2,296)	-2.2%	2,408	2,438	(28)	-1.2%	0.17874	0.18403	(0.00729)	-4.0%
	2,577,182	2,646,781	(69,599)	-2.6%	58,317	57,525	792	1.4%	4.41927	4.60109	(0.18182)	-4.0%
	2,577,182	2,646,781	(69,599)	-2.7%	58,317	57,525	792	1.4%	4.41927	4.60109	(0.18182)	-4.0%
	1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	1,000	1,000	0.00000	0.0%
	2,577,182	2,646,781	(69,599)	-2.6%	58,317	57,525	792	1.4%	4.41927	4.60109	(0.18182)	-4.0%
	129,036	13,794	115,242	835.9%	58,317	57,525	792	1.4%	0.22127	0.02398	0.19729	822.7%
	2,706,218	2,660,575	45,643	1.7%	58,317	57,525	792	1.4%	4.64053	4.62508	0.01545	0.3%
									1.00083	1.00083	0.00000	0.0%
									4.64438	4.62932	0.01546	0.3%
									4.644	4.629	0.015	0.3%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA DIVISION  
C\FUELVA1AC  
01/16/95  
MDN

Schedule A1

RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS  
SHOWN ON SCHEDULE A1

MONTH OF: DECEMBER 1994

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
1	Fuel Cost of System Net Generation	Schedule A-3 Line 7	\$
2	Fuel Related Transactions	Schedule A-13	
4	Adjustments to Fuel Cost	Schedule A-2 Line A-6	
6	Fuel Cost Purchased Power	Schedule A-8 Col. 8	415,892
7+8+9	Energy Cost of Economy Purchases	Schedule A-9 Col. 5	
10	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	483,378
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	
20	Total Fuel and Net Power Transactions		<u>\$899,270</u>

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: DECEMBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
A. Fuel Cost & Net Power Transactions								
1. Fuel Cost of System Net Generation	\$	\$	\$		\$	\$	\$	
1a. Fuel Related Transactions (Nuclear Fuel Disposal)								
2. Fuel Cost of Power Sold	415,892	444,297	(28,405)	-6.4%	1,182,776	1,257,004	(74,228)	-5.9%
3. Fuel Cost of Purchased Power	483,378	484,557	(1,179)	-0.2%	1,394,406	1,389,777	4,629	0.3%
3a. Demand & Non Fuel Cost of Purchased Power								
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases	899,270	928,854	(29,584)	-3.2%	2,577,182	2,646,781	(69,599)	-2.6%
5. Total Fuel & Net Power Transactions								
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 899,270	\$ 928,854	(29,584)	-3.2%	\$ 2,577,182	\$ 2,646,781	(69,599)	-2.6%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: DECEMBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>B. Sales Revenues (Exclude Revenue Taxes &amp; Franchise Taxes)</b>								
1. Jurisdictional Sales Revenue	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	865,796	871,194	(5,398)	-0.6%	2,654,611	2,631,828	22,783	0.9%
c. Jurisdictional Fuel Revenue	865,796	871,194	(5,398)	-0.6%	2,654,611	2,631,828	22,783	0.9%
d. Non Fuel Revenue	328,853	340,026	(11,173)	-3.3%	986,937	1,002,212	(15,275)	-1.5%
e. Total Jurisdictional Sales Revenue	1,194,649	1,211,220	(16,571)	-1.4%	3,641,548	3,634,040	7,508	0.2%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue	\$ 1,194,649	\$ 1,211,220	(\$ 16,571)	-1.4%	\$ 3,641,548	\$ 3,634,040	\$ 7,508	0.2%
<b>C. KWH Sales</b>								
1. Jurisdictional Sales	18,954,678	18,950,144	4,534	0.0%	58,316,700	57,524,939	791,761	1.4%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	18,954,678	18,950,144	4,534	0.0%	58,316,700	57,524,939	791,761	1.4%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: DECEMBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 865,796	\$ 871,194	(5,398)	-0.6%	2,654,611	2,631,828	22,783	0.9%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	43,012	4,598	38,414	835.5%	129,036	13,794	115,242	835.5%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)	0	0	0	0.0%	0	0	0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	822,784	866,596	(43,812)	-5.1%	2,525,575	2,618,034	(92,459)	-3.5%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	899,270	928,854	(29,584)	-3.2%	2,577,182	2,646,781	(69,599)	-2.6%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	NA	NA		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	899,270	928,854	(29,584)	-3.2%	2,577,182	2,646,781	(69,599)	-2.6%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(76,486)	(62,256)	(14,228)	22.9%	(51,607)	(28,747)	(22,860)	79.5%
8. Interest Provision for the Month	(806)		(806)	0.0%	(2,419)		(2,419)	0.0%
9. True-up & Inst. Provision Beg. of Month	(148,784)	15,119	(163,903)	-1084.1%	(258,074)	(27,588)	(230,486)	835.5%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	43,012	4,598	38,414	835.5%	129,036	13,794	115,242	835.5%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (183,064)	\$ (42,541)	(140,523)	330.3%	(183,064)	(42,541)	(140,523)	330.3%

\* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: DECEMBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision								
1. Beginning True-up Amount (lines D-9 + 9a)	\$ (148,784)	\$ 15,119	(163,903)	-1084.1%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(182,258)	(42,541)	(139,717)	328.4%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(331,042)	(27,422)	(303,620)	1107.2%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (165,521)	\$ (13,711)	(151,810)	1107.2%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	5.6600%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.0300%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	11.6900%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	5.8450%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.4871%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	(806)	N/A	--	--	N/A	N/A	--	--

CURRENT MONTH				PERIOD TO DATE			
ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%

(MWH)

1 System Net Generation	0	0	0	0.0%	0	0	0	0.0%
2 Power Sold								
3 Inadvertent Interchange Delivered - NET								
4 Purchased Power	20,481	20,248	233	1.2%	60,211	60,904	(693)	-1.1%
4a Energy Purchased For Qualifying Facilities								
5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	20,481	20,248	233	1.2%	60,211	60,904	(693)	-1.1%
8 Sales (Billed)	18,955	18,950	5	0.0%	58,317	57,525	792	1.4%
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	27	22	5	22.7%	61	59	2	3.4%
10 T&D Losses Estimated	819	810	9	1.1%	2,408	2,436	(28)	-1.2%
11 Unaccounted for Energy (estimated)	680	466	214	45.9%	(575)	884	(1,459)	-165.1%
12								
13 % Company Use to NEL	0.13%	0.11%	0.02%	18.2%	0.10%	0.10%	0.00%	0.0%
14 % T&D Losses to NEL	4.00%	4.00%	0.00%	0.0%	4.00%	4.00%	0.00%	0.0%
15 % Unaccounted for Energy to NEL	3.32%	2.30%	1.02%	44.4%	-0.95%	1.45%	-2.40%	-165.5%

(\$)

16 Fuel Cost of Sys Net Gen								
16a Fuel Related Transactions								
16b Adjustments to Fuel Cost								
17 Fuel Cost of Power Sold								
18 Fuel Cost of Purchased Power	415,892	444,297	(28,405)	-6.4%	1,182,776	1,257,004	(74,228)	-5.9%
18a Demand & Non Fuel Cost of Pur Power	483,378	484,557	(1,179)	-0.2%	1,394,406	1,389,777	4,629	0.3%
18b Energy Payments To Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	899,270	928,854	(29,584)	-3.2%	2,577,182	2,646,781	(69,599)	-2.6%

(Cents/KWH)

21 Fuel Cost of Sys Net Gen								
21a Fuel Related Transactions								
22 Fuel Cost of Power Sold								
23 Fuel Cost of Purchased Power	2.031	2.194	(0.163)	-7.4%	1.964	2.064	(0.100)	-4.8%
23a Demand & Non Fuel Cost of Pur Power	2.360	2.393	(0.033)	-1.4%	2.316	2.282	0.034	1.5%
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	4.391	4.587	(0.196)	-4.3%	4.280	4.346	(0.066)	-1.5%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)  
 For the Period/Month of: DECEMBER 1994

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ (5)X(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	

ESTIMATED:

GULF POWER COMPANY	RE	20,248			20,248	2.194276	4.587386	444,297
TOTAL		20,248	0	0	20,248	2.194276	4.587386	444,297

ACTUAL:

GULF POWER COMPANY	RE	20,481			20,481	2.030624	4.390752	415,892
TOTAL		20,481	0	0	20,481	2.030624	4.390752	415,892

CURRENT MONTH: DIFFERENCE		233	0	0	233	-0.163652	-0.196634	(28,405)
DIFFERENCE (%)		1.2%	0.0%	0.0%	1.2%	-7.5%	-4.3%	-6.4%
PERIOD TO DATE: ACTUAL	RE	60,211			60,211	1.964385	4.280251	1,182,776
ESTIMATED	RE	60,904			60,904	2.063910	4.345825	1,257,004
DIFFERENCE		(693)	0	0	(693)	-0.099525	-0.065574	(74,228)
DIFFERENCE (%)		-1.1%	0.0%	0.0%	-1.1%	-4.8%	-1.5%	-5.9%

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
 CFUELVA9C  
 01/16/95  
 MDN

SCHEDULE A9

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES  
 For the Period/Month of: DECEMBER 1994

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) TRANS. COST CENTS/KWH	(5) TOTAL \$ FOR FUEL ADJ. (3) X (4) \$	(6) COST IF GENERATED		(7) FUEL SAVINGS (6)(b)-(5) \$
					(a) CENTS/KWH	(b) TOTAL COST \$	

ESTIMATED:

TOTAL							
-------	--	--	--	--	--	--	--

ACTUAL:

TOTAL							
-------	--	--	--	--	--	--	--

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$483,378

CURRENT MONTH: DIFFERENCE DIFFERENCE (%)							
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)							

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
 CFUELA11C  
 01/16/95  
 MDN

SCHEDULE A11

RESIDENTIAL BILL COMPARISON  
 FOR MONTHLY USAGE OF 1000 KWH

	OCT 1994	NOV 1994	DEC 1994	JAN 1995	FEB 1995	MAR 1995	AVERAGE PERIOD TO DATE
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ESTIMATED:

Base Rate Revenues*	(\$)	20.55	20.55	20.55	0.00	0.00	0.00	20.55
Fuel Recovery Factor	cents/KWH	4.875	4.875	4.875	0.000	0.000	0.000	
Group Loss Multiplier		1.0126	1.0126	1.0126	1.0126	1.0126	1.0126	
Fuel Recovery Revenues	(\$)	49.36	49.36	49.36	0.00	0.00	0.00	49.36
Total Revenues	(\$)	69.91	69.91	69.91	0.00	0.00	0.00	69.91

ACTUAL:

Base Rate Revenues*	(\$)	20.55	20.55	20.55	0.00	0.00	0.00	20.55
Fuel Recovery Factor	cents/KWH	4.875	4.875	4.875	0.000	0.000	0.000	
Group Loss Multiplier		1.0126	1.0126	1.0126	1.0126	1.0126	1.0126	
Fuel Recovery Revenues	(\$)	49.36	49.36	49.36	0.00	0.00	0.00	49.36
Total Revenues	(\$)	69.91	69.91	69.91	0.00	0.00	0.00	69.91

DIFFERENCE

Base Rate Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fuel Adj. Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DIFFERENCE (%):

Base Rate Revenues		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fuel Adj. Revenues		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Revenues		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

\*Includes Conservation Cost Factor

\$0.00012 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
 C:\FUELVA4C  
 01/16/95  
 MDN

KWH SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: DECEMBER 1994

CURRENT MONTH				PERIOD TO DATE			
ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%

KWH SALES (000)

1 Residential	8,162	9,104	(942)	-10.4%	23,722	25,382	(1,660)	-6.5%
2 Commercial	8,443	7,429	1,014	13.7%	26,648	24,130	2,518	10.4%
3 Industrial	2,078	2,163	(85)	-3.9%	7,151	7,252	(101)	-1.4%
4 Street & Highway Lighting	98	99	(1)	-1.0%	296	298	(2)	-0.7%
5 Other Sales to Public Authority	174	155	19	12.3%	500	463	37	8.0%
5A Railways & Railroads			0	0.0%			0	0.0%
6 Interdepartmental Sales			0	0.0%			0	0.0%
7 Total Jurisdictional Sales	18,955	18,950	5	0.0%	58,317	57,525	792	1.4%
8 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9 Total Sales	18,955	18,950	5	0.0%	58,317	57,525	792	1.4%

NUMBER OF CUSTOMERS

10 Residential	9,333	9,220	113	1.2%	9,327	9,204	123	1.3%
11 Commercial	1,906	1,963	(57)	-2.9%	1,924	1,961	(37)	-1.9%
12 Industrial	4	4	0	0.0%	4	4	0	0.0%
13 Street & Highway Lighting	41	41	0	0.0%	41	41	0	0.0%
14 Other Sales to Public Authority	105	107	(2)	-1.9%	100	107	(7)	-6.5%
14A Railways & Railroads			0	0.0%			0	0.0%
15 Interdepartmental Sales			0	0.0%			0	0.0%
16 Total Jurisdictional	11,389	11,335	54	0.5%	11,396	11,317	79	0.7%
17 Sales for Resale			0	0.0%			0	0.0%
18 Total Sales	11,389	11,335	54	0.5%	11,396	11,317	79	0.7%

KWH USE PER CUSTOMER

19 Residential	875	987	(112)	-11.4%	2,543	2,758	(215)	-7.8%
20 Commercial	4,430	3,785	645	17.0%	13,850	12,305	1,545	12.6%
21 Industrial	519,500	540,750	(21,250)	-3.9%	1,787,750	1,813,000	(25,250)	-1.4%
22 Street & Highway Lighting	2,390	2,415	(25)	-1.0%	7,220	7,268	(48)	-0.7%
23 Other Sales to Public Authority	1,657	1,449	208	14.4%	5,000	4,327	673	15.6%
23A Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
24 Interdepartmental Sales			0	0.0%			0	0.0%
25 Total Jurisdictional	1,664	1,672	(8)	-0.5%	5,117	5,083	34	0.7%
26 Sales for Resale			0	0.0%			0	0.0%
27 Total Sales	1,664	1,672	(8)	-0.5%	5,117	5,083	34	0.7%

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: DECEMBER 1994

	DOLLARS				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)			0	0.0%								
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	382,513	442,018	(59,503)	-13.5%	22,175	25,824	(3,449)	-13.5%	1.7497	1.72501	(0.00004)	0.0%
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 (A8)	712,555	781,741	(69,186)	-8.9%	22,175	25,824	(3,449)	-13.5%	3.21333	3.05082	0.16251	5.3%
11 Energy Payments to Qualifying Facilities (A8a)	16,375	0	16,375	0.0%	936	0	936	0.0%	1.74947	0.00000	1.74947	0.0%
12 TOTAL COST OF PURCHASED POWER	1,111,443	1,223,757	(112,314)	-9.2%	23,111	25,824	(2,513)	-8.8%	4.80915	4.77582	0.03333	0.7%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					23,111	25,824	(2,513)	-8.8%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parts)(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 LESS GST/D APPORTIONMENT OF FUEL COST	374,852	368,840	8,012	2.2%	5,280	7,700	(1,740)	-24.9%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	736,791	857,117	(120,326)	-14.0%	17,831	18,824	(773)	-4.2%	4.12745	4.60222	(0.47477)	-10.3%
21 Net Unbilled Sales (A4)	(169,287)*	(258,829)*	89,562	-34.8%	(4,101)	(5,824)	1,523	-27.1%	(0.81187)	(1.12042)	0.30855	-27.5%
22 Company Use (A4)	1,321*	1,381*	(60)	-4.3%	32	30	2	6.7%	0.00634	0.00598	0.00036	6.0%
23 T & D Losses (A4)	44,205*	51,407*	(7,202)	-14.0%	1,071	1,117	(46)	-4.1%	0.21202	0.22253	(0.01051)	-4.7%
24 SYSTEM KWH SALES	736,791	857,117	(120,326)	-14.0%	20,849	23,101	(2,252)	-8.8%	3.53394	3.71031	(0.17637)	-4.8%
25 Wholesale KWH Sales	736,791	857,117	(120,326)	-14.0%	20,849	23,101	(2,252)	-8.8%	3.53394	3.71031	(0.17637)	-4.8%
26 Jurisdictional KWH Sales	1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	1.000	1.000	0.00000	0.0%
26a Jurisdictional Loss Multiplier												
27 Jurisdictional KWH Sales Adjusted for Line Losses	736,791	857,117	(120,326)	-14.0%	20,849	23,101	(2,252)	-8.8%	3.53394	3.71031	(0.17637)	-4.8%
28 GPF**	(43,953)	(48,179)	4,226	-8.8%	20,849	23,101	(2,252)	-8.8%	(0.21082)	(0.20856)	(0.00226)	1.1%
29 TRUE LIP**												
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GST/D Apportionment)	692,838	808,938	(116,100)	-14.4%	20,849	23,101	(2,252)	-8.8%	3.32312	3.50174	(0.17862)	-5.1%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.37859	3.55808	(0.18149)	-5.1%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.377	3.558	(0.181)	-5.1%

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

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: DECEMBER 1994

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.0000	0.0000	0.0000	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	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%								
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	1,333,562	1,322,914	10,648	0.8%	73,722	73,369	353	0.5%	1.80891	1.80310	0.00581	0.3%
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)	2,332,686	2,267,598	45,088	2.0%	73,722	73,369	353	0.5%	3.16417	3.11794	0.04623	1.5%
11 Energy Payments to Qualifying Facilities (A9a)	24,128	0	24,128	0.0%	1,350	0	1,350	0.0%	1.78726	0.00000	1.78726	0.0%
12 TOTAL COST OF PURCHASED POWER	3,690,376	3,610,512	79,864	2.2%	75,072	73,369	1,703	2.3%	4.91578	4.82103	(0.09475)	-0.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					75,072	73,369	1,703	2.3%				
14 Fuel Cost of Economy Sales (A7)												
15 Gains on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parts)(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 LESS GS&D APPORTIONMENT OF FUEL COST	1,425,584	1,117,234	308,350	27.6%	22,834	21,000	1,834	8.7%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	2,264,812	2,493,278	(228,466)	-9.2%	52,238	52,369	(131)	-0.3%	4.33556	4.76098	(0.42542)	-8.9%
21 Net Unbilled Sales (A4)	(987,727)*	(968,050)*	(18,677)	1.9%	(22,782)	(20,354)	(2,428)	11.9%	(1.37593)	(1.39438)	0.01845	-1.3%
22 Company Use (A4)	4,336*	3,999*	337	8.4%	100	84	16	19.1%	0.00604	0.00575	0.00029	5.0%
23 T & D Losses (A4)	135,878*	149,590*	(13,714)	-9.2%	3,134	3,142	(8)	-0.3%	0.18928	0.21525	(0.02597)	-12.1%
24 SYSTEM KWH SALES	2,264,812	2,493,278	(228,466)	-9.2%	71,786	69,497	2,289	3.3%	3.15495	3.58760	(0.43265)	-12.1%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	2,264,812	2,493,278	(228,466)	-9.2%	71,786	69,497	2,289	3.3%	3.15495	3.58760	(0.43265)	-12.1%
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	2,264,812	2,493,278	(228,466)	-9.2%	71,786	69,497	2,289	3.3%	3.15495	3.58760	(0.43265)	-12.1%
28 GPF**	(131,859)	(144,537)	12,678	-8.8%	71,786	69,497	2,289	3.3%	(0.18368)	(0.20798)	0.02430	-11.7%
29 TRUE-UP**												
30 TOTAL JURISDICTIONAL FUEL COST	2,132,953	2,348,741	(215,788)	-9.2%	71,786	69,497	2,289	3.3%	2.97127	3.37963	(0.40836)	-12.1%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.01908	3.43401	(0.41493)	-12.1%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.019	3.434	(0.415)	-12.1%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY  
FERNANDINA BEACH DIVISION  
C\FUEL\A1AD  
01/12/95  
MDN

Schedule A1a

RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS  
SHOWN ON SCHEDULE A1

Month Of: DECEMBER 1994

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
1	Fuel Cost of System Net Generation	Schedule A-3 Line 7	\$
2	Fuel Related Transactions	Schedule A-13	
4	Adjustments to Fuel Cost	Schedule A-2 Line A-6	
6	Fuel Cost Purchased Power	Schedule A-8 Col. 8	382,513
7+8+9	Energy Cost of Economy Purchases	Schedule A-9 Col. 5	
10	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	712,555
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	16,375
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	
20	Total Fuel and Net Power Transactions		\$ <u>1,111,443</u>

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: DECEMBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
A. Fuel Cost & Net Power Transactions								
1. Fuel Cost of System Net Generation	\$	\$	\$		\$	\$	\$	
1a. Fuel Related Transactions (Nuclear Fuel Disposal)								
2. Fuel Cost of Power Sold								
3. Fuel Cost of Purchased Power	382,513	442,018	(59,503)	-13.5%	1,333,562	1,322,914	10,648	0.8%
3a. Demand & Non Fuel Cost of Purchased Power	712,555	781,741	(69,186)	-8.9%	2,332,688	2,287,598	45,088	2.0%
3b. Energy Payments to Qualifying Facilities	16,375	0	16,375	0.0%	24,128	0	24,128	0.0%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,111,443	1,223,757	(112,314)	-9.2%	3,690,378	3,610,512	79,864	2.2%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	1,111,443	1,223,757	(112,314)	-9.2%	3,690,378	3,610,512	79,864	2.2%
8. Less Apportionment To GSLD Customers	374,852	388,640	8,012	2.2%	1,425,564	1,117,234	308,330	27.6%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 736,791	\$ 857,117	(120,326)	-14.0%	\$ 2,264,812	\$ 2,493,278	(228,466)	-9.2%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: DECEMBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
	\$	\$	\$		\$	\$	\$	
<b>B. Sales Revenues (Exclude Revenue Taxes &amp; Franchise Taxes)</b>								
1. Jurisdictional Sales Revenue (Excluding GSLD)								
a. Base Fuel Revenue	732,563	759,136	(26,573)	-3.5%	2,336,552	2,320,031	18,521	0.8%
b. Fuel Recovery Revenue	732,563	759,136	(26,573)	-3.5%	2,336,552	2,320,031	18,521	0.8%
c. Jurisdictional Fuel Revenue	303,821	310,564	(6,743)	-2.2%	937,855	927,169	10,686	1.2%
d. Non Fuel Revenue	1,038,164	1,069,700	(33,516)	-3.1%	3,276,407	3,247,200	29,207	0.9%
e. Total Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,038,164	\$ 1,069,700	\$(33,516)	-3.1%	\$ 3,276,407	\$ 3,247,200	\$ 29,207	0.9%
<b>C. KWH Sales (Excluding GSLD)</b>								
1. Jurisdictional Sales KWH	15,589,197	16,100,873	(511,676)	-3.2%	48,951,830	48,496,719	455,111	0.9%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	15,589,197	16,100,873	(511,676)	-3.2%	48,951,830	48,496,719	455,111	0.9%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE AJ  
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: DECEMBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSLD)								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 732,563	\$ 759,136	(26,573)	-3.5%	\$ 2,336,552	\$ 2,320,031	16,521	0.6%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(43,953)	(48,179)	4,226	-8.8%	(131,859)	(144,537)	12,678	-8.8%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	778,516	807,315	(30,799)	-3.8%	2,470,411	2,464,568	5,843	0.2%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	736,791	857,117	(120,326)	-14.0%	2,264,812	2,493,278	(228,466)	-9.2%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	736,791	857,117	(120,326)	-14.0%	2,264,812	2,493,278	(228,466)	-9.2%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	39,725	(49,802)	89,527	-179.8%	205,599	(28,710)	234,309	-816.1%
8. Interest Provision for the Month	1,667		1,667	0.0%	4,345		4,345	0.0%
9. True-up & Inst. Provision Beg. of Month	344,367	213,805	130,562	61.1%	263,721	289,071	(25,350)	-8.8%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(43,953)	(48,179)	4,226	-8.8%	(131,859)	(144,537)	12,678	-8.8%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 341,806	\$ 115,824	225,982	195.1%	\$ 341,806	\$ 115,824	225,982	195.1%

\* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: DECEMBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision (Excluding GSD)								
1. Beginning True-up Amount (Lines D-9 + 9a)	\$ 344,367	\$ 213,805	130,562	61.1%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (Line D-7 + Lines D-9 + 9a + D-10)	340,139	115,824	224,315	183.7%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	684,506	329,629	354,877	107.7%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 342,253	\$ 164,815	177,438	107.7%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	5.6600%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.0300%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	11.6900%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	5.8450%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.4871%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	1,667	N/A	--	--	N/A	N/A	--	--

		CURRENT MONTH				PERIOD TO DATE			
		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%

(MWH)

1	System Net Generation	0	0	0	0.0%	0	0	0	0.0%
2	Power Sold								
3	Inadvertent Interchange Delivered - NET								
4	Purchased Power	22,175	25,624	(3,449)	-13.5%	73,722	73,369	353	0.5%
4a	Energy Purchased For Qualifying Facilities	936	0	936	0.0%	1,350	0	1,350	0.0%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	23,111	25,624	(2,513)	-9.8%	75,072	73,369	1,703	2.3%
8	Sales (Billed)	20,649	23,101	(2,252)	-9.8%	71,786	69,497	2,289	3.3%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	32	30	2	6.7%	100	84	16	19.1%
10	T&D Losses Estimated @ 0.06	1,387	1,537	(150)	-9.8%	4,504	4,402	102	2.3%
11	Unaccounted for Energy (estimated)	843	956	(113)	-11.8%	(1,318)	(614)	(704)	114.7%
12									
13	% Company Use to NEL	0.14%	0.12%	0.02%	16.7%	0.13%	0.11%	0.02%	18.2%
14	% T&D Losses to NEL	6.00%	6.00%	0.00%	0.0%	6.00%	6.00%	0.00%	0.0%
15	% Unaccounted for Energy to NEL	3.65%	3.73%	-0.08%	-2.1%	-1.76%	-0.84%	-0.92%	109.5%

(\$)

16	Fuel Cost of Sys Net Gen								
16a	Fuel Related Transactions								
16b	Adjustments to Fuel Cost								
17	Fuel Cost of Power Sold								
18	Fuel Cost of Purchased Power	382,513	442,016	(59,503)	-13.5%	1,333,562	1,322,914	10,648	0.8%
18a	Demand & Non Fuel Cost of Pur Power	712,555	781,741	(69,186)	-8.9%	2,332,686	2,287,598	45,088	2.0%
18b	Energy Payments To Qualifying Facilities	16,375	0	16,375	0.0%	24,128	0	24,128	0.0%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,111,443	1,223,757	(112,314)	-9.2%	3,690,376	3,610,512	79,864	2.2%

(Cents/KWH)

21	Fuel Cost of Sys Net Gen								
21a	Fuel Related Transactions								
22	Fuel Cost of Power Sold								
23	Fuel Cost of Purchased Power	1.725	1.725	0.000	0.0%	1.809	1.803	0.006	0.3%
23a	Demand & Non Fuel Cost of Pur Power	3.213	3.051	0.162	5.3%	3.164	3.118	0.046	1.5%
23b	Energy Payments To Qualifying Facilities	1.749	0.000	1.749	0.0%	1.787	0.000	1.787	0.0%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	4.809	4.776	0.033	0.7%	4.916	4.921	(0.005)	-0.1%

**PURCHASED POWER**

(Exclusive of Economy Energy Purchases)  
 For the Period/Month of: DECEMBER 1994

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	

ESTIMATED:

JACKSONVILLE ELECTRIC AUTHORITY	MS	25,624			25,624	1.725008	4.775823	442,018
<b>TOTAL</b>		<b>25,624</b>	<b>0</b>	<b>0</b>	<b>25,624</b>	<b>1.725008</b>	<b>4.775823</b>	<b>442,018</b>

ACTUAL:

JACKSONVILLE ELECTRIC AUTHORITY	MS	22,175			22,175	1.724974	4.938300	382,513
<b>TOTAL</b>		<b>22,175</b>	<b>0</b>	<b>0</b>	<b>22,175</b>	<b>1.724974</b>	<b>4.938300</b>	<b>382,513</b>

CURRENT MONTH: DIFFERENCE		(3,449)	0	0	(3,449)	-0.000034	0.162477	(59,503)
DIFFERENCE (%)		-13.5%	0.0%	0.0%	-13.5%	0.0%	3.4%	*3.5%
PERIOD TO DATE: ACTUAL	MS	73,722			73,722	1.808906	4.973072	1,333,562
ESTIMATED	MS	73,369			73,369	1.803097	4.921032	1,322,914
DIFFERENCE		353	0	0	353	0.005809	0.05204	10,648
DIFFERENCE (%)		0.5%	0.0%	0.0%	0.5%	0.3%	1.1%	0.8%



Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 C/FUEL/ASD  
 01/12/95  
 MDN

SCHEDULE A3

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES  
 For the Period/Month of: DECEMBER 1994

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) TRANS. COST CENTS/KWH	(5) TOTAL \$ FOR FUEL ADJ. (3) X (4) \$	(6) COST IF GENERATED		(7) FUEL SAVINGS (6)(b)-(5) \$
					(a) CENTS/KWH	(b) TOTAL COST \$	

ESTIMATED:

TOTAL							
-------	--	--	--	--	--	--	--

ACTUAL:

TOTAL							
-------	--	--	--	--	--	--	--

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$712,555

CURRENT MONTH: DIFFERENCE DIFFERENCE (%)							
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)							

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 CFUELA11D  
 01/12/95  
 MDN

RESIDENTIAL BILL COMPARISON  
 FOR MONTHLY USAGE OF 1000 KWH

SCHEDULE A11

	OCT 1994	NOV 1994	DEC 1994	JAN 1995	FEB 1995	MAR 1995	AVERAGE PERIOD TO DATE
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ESTIMATED:

Base Rate Revenues*	(\$)	19.26	19.26	19.26	0.00	0.00	0.00	19.26
Fuel Recovery Factor	cents/KWh	5.098	5.098	4.976	0.000	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Fuel Recovery Revenues	(\$)	50.98	50.98	49.76	0.00	0.00	0.00	50.57
Total Revenues	(\$)	70.24	70.24	69.02	0.00	0.00	0.00	69.83

ACTUAL:

Base Rate Revenues*	(\$)	19.26	19.26	19.26	0.00	0.00	0.00	19.26
Fuel Recovery Factor	cents/KWh	5.098	5.098	4.976	0.000	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Fuel Recovery Revenues	(\$)	50.98	50.98	49.76	0.00	0.00	0.00	50.57
Total Revenues	(\$)	70.24	70.24	69.02	0.00	0.00	0.00	69.83

DIFFERENCE

Base Rate Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fuel Adj. Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DIFFERENCE (%):

Base Rate Revenues	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fuel Adj. Revenues	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Revenues	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

\* Includes Conservation Cost Factor

\$0.00006 /KWH

Month of: DECEMBER 1994

CURRENT MONTH				PERIOD TO DATE			
ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%

KWH SALES (000)

1	Residential	8,377	9,181	(804)	-8.8%	25,808	26,364	(556)	-2.1%
2	Commercial	6,622	6,393	229	3.6%	21,348	20,595	753	3.7%
3	Industrial (GSLD)	5,260	7,000	(1,740)	-24.9%	22,834	21,000	1,834	8.7%
4	Street & Highway Lighting	79	77	2	2.6%	237	231	6	2.6%
5	Other Sales to Public Authority	368	310	56	18.1%	1,095	886	209	23.6%
5A	Railways & Railroads			0	0.0%			0	0.0%
6	Interdepartmental Sales	145	140	5	3.6%	464	422	42	10.0%
7	Total Jurisdictional Sales	20,849	23,101	(2,252)	-9.8%	71,786	69,498	2,288	3.3%
8	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9	Total Sales	20,849	23,101	(2,252)	-9.8%	71,786	69,498	2,288	3.3%

NUMBER OF CUSTOMERS

10	Residential	9,740	9,825	(85)	-0.9%	9,758	9,800	(42)	-0.4%
11	Commercial	1,121	1,073	48	4.5%	1,117	1,073	44	4.1%
12	Industrial (GSLD)	2	2	0	0.0%	2	2	0	0.0%
13	Street & Highway Lighting	8	8	0	0.0%	8	8	0	0.0%
14	Other Sales to Public Authority	80	81	(1)	-1.2%	80	81	(1)	-1.2%
14A	Railways & Railroads			0	0.0%			0	0.0%
15	Interdepartmental Sales	1	1	0	0.0%	1	1	0	0.0%
16	Total Jurisdictional	10,952	10,990	(38)	-0.4%	10,966	10,965	1	0.0%
17	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
18	Total Sales	10,952	10,990	(38)	-0.4%	10,966	10,965	1	0.0%

KWH USE PER CUSTOMER

19	Residential	860	934	(74)	-7.9%	2,645	2,690	(45)	-1.7%
20	Commercial	5,907	5,958	(51)	-0.9%	19,112	19,194	(82)	-0.4%
21	Industrial (GSLD)	2,630,000	3,500,000	(870,000)	-24.9%	11,417,000	10,500,000	917,000	8.7%
22	Street & Highway Lighting	9,875	9,625	250	2.6%	29,625	28,875	750	2.6%
23	Other Sales to Public Authority	4,575	3,827	748	19.6%	13,688	10,938	2,750	25.1%
23A	Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
24	Interdepartmental Sales	145,000	140,000	5,000	3.6%	464,000	422,000	42,000	10.0%
25	Total Jurisdictional	1,904	2,102	(198)	-9.4%	6,546	6,338	208	3.3%
26	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
27	Total Sales	1,904	2,102	(198)	-9.4%	6,546	6,338	208	3.3%