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FLORIDA  
 PUBLIC UTILITIES COMPANY  
 FEDERAL MAIL ROOM  
 TALLAHASSEE, FLORIDA 32301-8153

P O Box 3395  
 West Palm Beach,  
 FL 33402-3395

February 17, 1995

**ORIGINAL  
 FILE COPY**

Ms Blanca S Bayo, Director  
 Division of Records and Reporting  
 Florida Public Service Commission  
 101 East Gaines Street Fletcher Bldg.  
 Tallahassee FL 32301-8153

**RE: DOCKET NO. 950001-EI CONTINUING  
 SURVEILLANCE AND REVIEW OF FUEL COST  
 RECOVERY CLAUSES OF ELECTRIC UTILITIES**

Dear Ms Bayo

We are enclosing twenty (20) copies of January 1995 Fuel Schedules for our Marianna and Fernandina Beach divisions.

The over-recovery in Marianna is due to increased sales and lower costs than estimated. In Fernandina Beach, the under-recovery is due to costs being significantly higher than estimated.

Sincerely,

*George M Bachman*  
 George M Bachman  
 Accounting Manager

- ACK
- AFD
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- GMU \_\_\_\_\_
- STR  Enclosure
- DRG *Dudley 8*
- ETI *1*
- LIT *4*
- \_\_\_\_\_
- \_\_\_\_\_
- SEC *1*
- WAS \_\_\_\_\_
- WHI \_\_\_\_\_

RECEIVED & FILED  
 FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

01921 FEB 20 95

FPSC-RECORDS/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH JANUARY 1995

ORIGINAL  
 FILE COPY

- 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)(A9)
- 9 Energy Cost of Sched E Economy Purch (A9)
- 10 Demand and Non Fuel Cost of Purchased Power (A9)
- 11 Energy Payments to Qualifying Facilities (A8a)
- 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 Part)(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	%
1					0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
2												
3												
4												
5	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
6	361,468	433,893	(72,227)	-16.7%	23,745	21,493	2,252	10.5%	1.52228	2.01783	(0.49555)	-24.6%
7												
8												
9												
10	521,133	467,139	53,994	11.6%	23,745	21,493	2,252	10.5%	2.19471	2.17345	0.02126	1.0%
11												
12	882,599	900,832	(18,233)	-2.0%	23,745	21,493	2,252	10.5%	3.71699	4.19128	(0.47429)	-11.3%
13					23,745	21,493	2,252	10.5%				
14												
15												
16												
17	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
18												
19												
20	882,599	900,832	(18,233)	-2.0%	23,745	21,493	2,252	10.5%	3.71699	4.19128	(0.47429)	-11.3%
21	(1,264)*	(12,658)*	11,394	-90.0%	(34)	(302)	268	-88.7%	(0.00554)	(0.06053)	0.05499	-90.9%
22	1,189*	922*	267	29.0%	32	22	10	45.5%	0.00522	0.00441	0.00081	18.4%
23	35,311*	36,045*	(734)	-2.0%	850	860	90	10.5%	0.15489	0.17236	(0.01747)	-10.1%
24	882,599	900,832	(18,233)	-2.0%	22,797	20,913	1,884	9.0%	3.87156	4.30752	(0.43596)	-10.1%
25												
26	882,599	900,832	(18,233)	-2.0%	22,797	20,913	1,884	9.0%	3.87156	4.30752	(0.43596)	-10.1%
26a	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	882,599	900,832	(18,233)	-2.0%	22,797	20,913	1,884	9.0%	3.87156	4.30752	(0.43596)	-10.1%
28	43,012	4,598	38,414	835.5%	22,797	20,913	1,884	9.0%	0.18867	0.02199	0.16668	758.0%
29												
30	925,611	905,430	20,181	2.2%	22,797	20,913	1,884	9.0%	4.06023	4.32951	(0.26928)	-6.2%
31									1.00083	1.00083	0.00000	0.0%
32									4.06380	4.33310	(0.26930)	-6.2%
33									4.064	4.333	(0.269)	-6.2%

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

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: JANUARY 1995

1 Fuel Cost of System Net Generation (A3)  
 2 Nuclear Fuel (Inpurch Cost) (A13)  
 3 Coal Cost 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)(A9)  
 9 Energy Cost of Sched E Economy Purch (A9)  
 10 Demand and Non Fuel Cost of Purchased Power (A9)  
 11 Energy Payments to Qualifying Facilities (A9a)  
 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 (B12 Parts)(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 & O Losses (A4)  
 24 SYSTEM KWH SALES  
 25 Wholesale KWH Sales  
 26 Jurisdictional KWH Sales  
 26a Jurisdictional Loss Multiplier  
 27 Jurisdictional KWH Sales Adjusted for  
 Losses  
 28 GPF\*\*  
 29 TRUE LPT\*\*  
 30 TOTAL JURISDICTIONAL FUEL COST  
 31 Revenue Tax Factor  
 32 Fuel Factor Adjusted for Taxes  
 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

	PERIOD TO DATE				PERIOD TO DATE				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%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
	1,544,242	1,690,697	(146,455)	-8.7%	83,956	82,397	1,559	1.9%	1.83935	2.05189	(0.21254)	-10.4%
	1,915,539	1,856,916	58,623	3.2%	83,956	82,397	1,559	1.9%	2.28160	2.25362	0.02798	1.2%
	<u>3,459,781</u>	<u>3,547,613</u>	<u>(87,832)</u>	<u>-2.5%</u>	<u>83,956</u>	<u>82,397</u>	<u>1,559</u>	<u>1.9%</u>	<u>4.12095</u>	<u>4.30551</u>	<u>(0.18456)</u>	<u>-4.3%</u>
					83,956	82,397	1,559	1.9%				
	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
	<u>3,459,781</u>	<u>3,547,613</u>	<u>(87,832)</u>	<u>-2.5%</u>	<u>83,956</u>	<u>82,397</u>	<u>1,559</u>	<u>1.9%</u>	<u>4.12095</u>	<u>4.30551</u>	<u>(0.18456)</u>	<u>-4.3%</u>
	(25,087)*	25,058*	(50,158)	-200.2%	(509)	562	(1,191)	-204.8%	(0.03094)	0.03185	(0.06289)	-196.8%
	3,832*	3,487*	345	9.0%	93	81	12	14.8%	0.00472	0.00445	0.00027	6.1%
	138,382*	141,910*	(3,528)	-2.5%	3,358	3,298	62	1.9%	0.17960	0.18082	(0.01032)	-5.7%
	<u>3,459,781</u>	<u>3,547,613</u>	<u>(87,832)</u>	<u>-2.5%</u>	<u>81,114</u>	<u>78,438</u>	<u>2,676</u>	<u>3.4%</u>	<u>4.26533</u>	<u>4.52283</u>	<u>(0.25750)</u>	<u>-5.7%</u>
	3,459,781	3,547,613	(87,832)	-2.5%	81,114	78,438	2,676	3.4%	4.26533	4.52283	(0.25750)	-5.7%
	1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	1.000	1.000	0.00000	0.0%
	3,459,781	3,547,613	(87,832)	-2.5%	81,114	78,438	2,676	3.4%	4.26533	4.52283	(0.25750)	-5.7%
	172,048	18,392	153,656	835.5%	81,114	78,438	2,676	3.4%	0.21211	0.02345	0.18866	804.7%
	<u>3,631,829</u>	<u>3,566,005</u>	<u>65,824</u>	<u>1.9%</u>	<u>81,114</u>	<u>78,438</u>	<u>2,676</u>	<u>3.4%</u>	<u>4.47744</u>	<u>4.54827</u>	<u>(0.06883)</u>	<u>-1.5%</u>
									1.00083	1.00083	0.00000	0.0%
									4.48118	4.55004	(0.06886)	-1.5%
									4.481	4.550	(0.069)	-1.5%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY  
MARIANNA DIVISION  
CFUELA1AC  
02/14/95  
MDN

Schedule A1

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

MONTH OF: JANUARY 1995

LINE	DESCRIPTION	REFERENCE	AMOUNT
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	361,466
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	521,133
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>\$882,599</u>

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JANUARY 1995

	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	361,466	433,693	(72,227)	-16.7%	1,544,242	1,690,697	(146,455)	-8.7%
3. Fuel Cost of Purchased Power	521,133	467,139	53,994	11.6%	1,915,539	1,856,916	58,623	3.2%
3a. Demand & Non Fuel Cost of Purchased Power								
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases	882,599	900,832	(18,233)	-2.0%	3,459,781	3,547,613	(87,832)	-2.5%
5. Total Fuel & Net Power Transactions								
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 882,599	\$ 900,832	\$(18,233)	-2.0%	\$ 3,459,781	\$ 3,547,613	\$(87,832)	-2.5%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JANUARY 1995

	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	1,050,129	963,675	86,454	9.0%	3,704,740	3,595,503	109,237	3.0%
b. Fuel Recovery Revenue	1,050,129	963,675	86,454	9.0%	3,704,740	3,595,503	109,237	3.0%
c. Jurisdictional Fuel Revenue	369,652	353,865	15,787	4.5%	1,356,589	1,356,077	512	0.0%
d. Non Fuel Revenue	1,419,781	1,317,540	102,241	7.8%	5,061,329	4,951,580	109,749	2.2%
e. Total Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
2. Non Jurisdictional Sales Revenue	\$	\$	\$		\$	\$	\$	
3. Total Sales Revenue	1,419,781	1,317,540	102,241	7.8%	5,061,329	4,951,580	109,749	2.2%
<b>C. KWH Sales</b>								
1. Jurisdictional Sales	22,796,571	20,913,156	1,883,415	9.0%	81,113,271	78,438,095	2,675,176	3.4%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	22,796,571	20,913,156	1,883,415	9.0%	81,113,271	78,438,095	2,675,176	3.4%
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: JANUARY 1995

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 1,050,129	\$ 963,675	86,454	9.0%	3,704,740	3,595,503	109,237	3.0%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	43,012	4,598	38,414	835.5%	172,048	18,392	153,656	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	1,007,117	959,077	48,040	5.0%	3,532,692	3,577,111	(44,419)	-1.2%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	882,599	900,832	(18,233)	-2.0%	3,459,781	3,547,613	(87,832)	-2.5%
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 *)	882,599	900,832	(18,233)	-2.0%	3,459,781	3,547,613	(87,832)	-2.5%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	124,518	58,245	66,273	113.8%	72,911	29,498	43,413	147.2%
8. Interest Provision for the Month	(502)		(502)	0.0%	(2,921)		(2,921)	0.0%
9. True-up & Inst. Provision Beg. of Month	(183,064)	(42,541)	(140,523)	330.3%	(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%	172,048	18,392	153,656	835.5%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (16,036)	\$ 20,302	(36,338)	-179.0%	(16,036)	\$ 20,302	(36,338)	-179.0%

\* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JANUARY 1995

	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)	\$ (183,064)	\$ (42,541)	(140,523)	330.3%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(15,534)	20,302	(35,836)	-178.5%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(198,598)	(22,239)	(176,359)	793.0%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (99,299)	\$ (11,120)	(88,179)	793.0%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.0300%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.1000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	12.1300%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.0650%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5054%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	(502)	N/A	--	--	N/A	N/A	--	--



ELECTRIC ENERGY ACCOUNT  
 Month of: JANUARY 1995

CURRENT MONTH					PERIOD TO DATE				
ACTUAL	ESTIMATED	DIFFERENCE		%	ACTUAL	ESTIMATED	DIFFERENCE		%
		AMOUNT	%				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	23,745	21,493	2,252	10.5%	83,956	82,397	1,559	1.9%
4a Energy Purchased For Qualifying Facilities								
5 Economy Purchase:								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	23,745	21,493	2,252	10.5%	83,956	82,397	1,559	1.9%
8 Sales (Billed)	22,797	20,913	1,884	9.0%	81,114	78,438	2,676	3.4%
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	32	22	10	45.5%	93	81	12	14.8%
10 T&D Losses Estimated	950	860	90	10.5%	3,358	3,296	62	1.9%
11 Unaccounted for Energy (estimated)	(34)	(302)	268	-88.7%	(609)	582	(1,191)	-204.6%
12								
13 % Company Use to NEL	0.13%	0.10%	0.03%	30.0%	0.11%	0.10%	0.01%	10.0%
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	-0.14%	-1.41%	1.27%	-90.1%	-0.73%	0.71%	-1.44%	-202.8%

(\$)

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	381,486	433,693	(72,227)	-18.7%	1,544,242	1,690,697	(146,455)	-8.7%
18a Demand & Non Fuel Cost of Pur Power	521,133	467,139	53,994	11.5%	1,915,539	1,856,918	58,623	3.2%
18b Energy Payments Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	882,599	900,832	(18,233)	-2.0%	3,459,781	3,547,613	(87,832)	-2.5%

(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	1.522	2.018	(0.496)	-24.6%	1.839	2.052	(0.213)	-10.4%
23a Demand & Non Fuel Cost of Pur Power	2.195	2.173	0.022	1.0%	2.282	2.254	0.028	1.2%
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	3.717	4.191	(0.474)	-11.3%	4.121	4.306	(0.185)	-4.3%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)  
 For the Period/Month of: JANUARY 1995

(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:

GULF POWER COMPANY	RE	21,493			21,493	2.017834	4.191281	433,693
TOTAL		21,493	0	0	21,493	2.017834	4.191281	433,693

ACTUAL:

GULF POWER COMPANY	RE	23,745			23,745	1.522283	3.716989	361,466
TOTAL		23,745	0	0	23,745	1.522283	3.716989	361,466

CURRENT MONTH DIFFERENCE		2,252	0	0	2,252	-0.495551	-0.474292	(72,227)
DIFFERENCE (%)		10.5%	0.0%	0.0%	10.5%	-24.6%	-11.3%	-16.7%
PERIOD TO DATE ACTUAL	RE	83,956			83,956	1.839347	4.120945	1,544,242
ESTIMATED	RE	82,397			82,397	2.051691	4.305512	1,690,697
DIFFERENCE		1,559	0	0	1,559	-0.212544	-0.184567	(146,455)
DIFFERENCE (%)		1.9%	0.0%	0.0%	1.9%	-10.4%	-4.3%	-8.7%

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
 CFUEL1A9C  
 02/14/95  
 MDN

SCHEDULE A9

ECONOMY ENERGY PURCHASES  
 INCLUDING LONG TERM PURCHASES  
 For the Period/Month of: JANUARY 1995

(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)-(5) \$
					(a) CENTS/KWH	(b) TOTAL COST \$	

ESTIMATED:

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

ACTUAL:

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

FOOTNOTE PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$521,133

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

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
 CFUELA11C  
 02/14/95  
 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	20.55	0.00	0.00	20.55
Fuel Recovery Factor	cents/KWH	4.875	4.875	4.875	4.875	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	49.36	0.00	0.00	49.36
Total Revenues	(\$)	69.91	69.91	69.91	69.91	0.00	0.00	69.91

ACTUAL:

Base Rate Revenues*	(\$)	20.55	20.55	20.55	20.55	0.00	0.00	20.55
Fuel Recovery Factor	cents/KWH	4.875	4.875	4.875	4.875	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	49.36	0.00	0.00	49.36
Total Revenues	(\$)	69.91	69.91	69.91	69.91	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. Revenue	(\$)	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  
 02/14/95  
 MDN

KWH SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: JANUARY 1995

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

KWH SALES (000)

1 Residential	11,059	10,222	837	8.2%	34,781	35,604	(823)	-2.3%
2 Commercial	9,066	8,107	959	11.8%	35,714	32,237	3,477	10.8%
3 Industrial	2,395	2,322	73	3.1%	9,546	9,574	(28)	-0.3%
4 Street & Highway Lighting	98	100	(2)	-2.0%	394	398	(4)	-1.0%
5 Other Sales to Public Authority	179	162	17	10.5%	679	625	54	8.6%
5A Railways & Railroads			0	0.0%			0	0.0%
6 Interdepartmental Sales			0	0.0%			0	0.0%
7 Total Jurisdictional Sales	22,797	20,913	1,884	9.0%	81,114	78,438	2,676	3.4%
8 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9 Total Sales	22,797	20,913	1,884	9.0%	81,114	78,438	2,676	3.4%

NUMBER OF CUSTOMERS

10 Residential	9,352	9,230	122	1.3%	9,333	9,211	122	1.3%
11 Commercial	1,910	1,963	(53)	-2.7%	1,920	1,962	(42)	-2.1%
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	106	107	(1)	-0.9%	102	107	(5)	-4.7%
14A Railways & Railroads			0	0.0%			0	0.0%
15 Interdepartmental Sales			0	0.0%			0	0.0%
16 Total Jurisdictional	11,413	11,345	68	0.6%	11,400	11,325	75	0.7%
17 Sales for Resale			0	0.0%			0	0.0%
18 Total Sales	11,413	11,345	68	0.6%	11,400	11,325	75	0.7%

KWH USE PER CUSTOMER

19 Residential	1,183	1,107	76	6.9%	3,727	3,865	(138)	-3.6%
20 Commercial	4,747	4,130	617	14.9%	18,601	18,431	2,170	13.2%
21 Industrial	598,750	580,500	18,250	3.1%	2,386,500	2,393,500	(7,000)	-0.3%
22 Street & Highway Lighting	2,390	2,439	(49)	-2.0%	9,610	9,707	(97)	-1.0%
23 Other Sales to Public Authority	1,689	1,514	175	11.6%	6,657	5,841	816	14.0%
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	1,997	1,843	154	8.4%	7,115	6,926	189	2.7%
26 Sales for Resale			0	0.0%			0	0.0%
27 Total Sales	1,997	1,843	154	8.4%	7,115	6,926	189	2.7%

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: JANUARY 1995

	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)	1,798,579	1,778,711	21,868	1.2%	100,680	97,965	2,715	2.8%	1.78643	1.81362	(0.02719)	-1.5%
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)	3,254,023	3,088,428	165,595	5.4%	100,680	97,965	2,715	2.8%	3.23205	3.15298	0.07947	2.5%
11 Energy Payments to Qualifying Facilities (A8a)	38,944	0	38,944	0.0%	2,197	0	2,197	0.0%	1.77260	0.00000	1.77260	0.0%
12 TOTAL COST OF PURCHASED POWER	5,091,546	4,865,139	226,407	4.7%	102,877	97,965	4,912	5.0%	4.94918	4.96620	(0.01704)	-0.3%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					102,877	97,965	4,912	5.0%				
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)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)												
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GULD APPORTIONMENT OF FUEL COST	1,820,753	1,483,877	336,876	22.7%	29,304	28,000	1,304	4.7%	4.44564	4.83279	(0.38715)	-8.0%
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	3,270,792	3,381,262	(110,469)	-3.3%	73,573	69,965	3,608	5.2%				
21 Net Unbilled Sales (A4)	(1,280,300)*	(1,370,048)*	89,748	-6.6%	(28,789)	(28,349)	(450)	1.6%	(1.30879)	(1.45747)	0.14868	-10.2%
22 Company Use (A4)	5,957*	5,508*	448	8.1%	134	114	20	17.5%	0.00909	0.00586	0.00323	3.9%
23 T & D Losses (A4)	196,275*	202,881*	(6,606)	-3.3%	4,415	4,198	217	5.2%	0.20064	0.21583	(0.01519)	-7.0%
24 SYSTEM KWH SALES	3,270,793	3,381,262	(110,469)	-3.3%	97,823	94,002	3,821	4.1%	3.34358	3.59701	(0.25343)	-7.1%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	3,270,793	3,381,262	(110,469)	-3.3%	97,823	94,002	3,821	4.1%	3.34358	3.59701	(0.25343)	-7.1%
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	3,270,793	3,381,262	(110,469)	-3.3%	97,823	94,002	3,821	4.1%	3.34358	3.59701	(0.25343)	-7.1%
28 GPIF**	(175,812)	(192,716)	16,904	-8.8%	97,823	94,002	3,821	4.1%	(0.17972)	(0.20501)	0.02529	-12.3%
29 TRUE-UP**												
30 TOTAL JURISDICTIONAL FUEL COST	3,094,981	3,188,546	(93,565)	-2.9%	97,823	94,002	3,821	4.1%	3.16388	3.39200	(0.22814)	-6.7%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.21477	3.44658	(0.23181)	-6.7%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.215	3.447	(0.232)	-6.7%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY  
FERNANDINA BEACH DIVISION  
C\FUELA1AD  
02/14/95  
MDN

Schedule A1a

RECAP OF ACTUAL FUEL \* PURCHASED POWER COSTS  
SHOWN ON SCHEDULE A1

Month Of: JANUARY 1995

<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	465,017
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	921,337
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	14,816
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	
20	Total Fuel and Net Power Transactions		\$ <u>1,401,170</u>

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JANUARY 1995

	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	485,017	453,797	11,220	2.5%	1,798,579	1,776,711	21,868	1.2%
3a. Demand & Non Fuel Cost of Purchased Power	921,337	800,630	120,507	15.1%	3,254,023	3,088,428	165,595	5.4%
3b. Energy Payments to Qualifying Facilities	14,818	0	14,818	0.0%	38,944	0	38,944	0.0%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,401,170	1,254,627	146,543	11.7%	5,091,546	4,865,139	226,407	4.7%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	1,401,170	1,254,627	146,543	11.7%	5,091,546	4,865,139	226,407	4.7%
8. Less Apportionment To GSLD Customers	395,189	366,643	28,546	7.8%	1,820,753	1,483,877	336,876	22.7%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 1,005,981	\$ 887,984	\$ 117,997	13.3%	\$ 3,270,793	\$ 3,381,262	\$ (110,469)	-3.3%



CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JANUARY 1995

	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								
b. Fuel Recovery Revenue	928,744	827,881	98,863	11.8%	3,265,298	3,147,912	117,384	3.7%
c. Jurisdictional Fuel Revenue	928,744	827,881	98,863	11.8%	3,265,298	3,147,912	117,384	3.7%
d. Non Fuel Revenue	360,056	328,415	31,641	9.6%	1,297,911	1,255,584	42,327	3.4%
e. Total Jurisdictional Sales Revenue	1,288,800	1,156,296	130,504	11.3%	4,563,207	4,403,496	159,711	3.6%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,288,800	\$ 1,156,296	\$ 130,504	11.3%	\$ 4,563,207	\$ 4,403,496	\$ 159,711	3.6%
<b>C. KWH Sales (Excluding GSLD)</b>								
1. Jurisdictional Sales KWH	19,567,290	17,505,046	2,062,244	11.8%	68,519,120	66,001,765	2,517,355	3.8%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	19,567,290	17,505,046	2,062,244	11.8%	68,519,120	66,001,765	2,517,355	3.8%
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 A2  
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JANUARY 1995

	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)	\$ 826,744	\$ 827,881	\$ 98,883	11.9%	\$ 3,265,296	\$ 3,147,912	\$ 117,384	3.7%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(43,953)	(48,179)	4,226	-8.8%	(175,812)	(192,716)	16,904	-8.8%
b. Incentive Provision							0	0.0%
c. Transition Adjustment (Regulatory Tax Refund)								
3. Jurisdictional Fuel Revenue Applicable to Period	970,697	878,060	94,637	10.8%	3,441,108	3,340,628	100,480	3.0%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,005,981	887,984	117,997	13.3%	3,270,793	3,381,262	(110,469)	-3.3%
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 *)	1,005,981	887,984	117,997	13.3%	3,270,793	3,381,262	(110,469)	-3.3%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(35,284)	(11,924)	(23,360)	195.9%	170,315	(40,634)	210,949	-519.1%
8. Interest Provision for the Month	1,527		1,527	0.0%	5,872		5,872	0.0%
9. True-up & Inst. Provision Beg. of Month	341,806	115,824	225,982	195.1%	263,721	266,071	(2,350)	-8.8%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(43,953)	(48,179)	4,226	-8.8%	(175,812)	(192,716)	16,904	-8.8%
11. End of Period - Total Net True-up (Lines D7 through D)	\$ 264,096	\$ 55,721	\$ 208,375	374.0%	\$ 264,096	\$ 55,721	\$ 208,375	374.0%

\* 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: JANUARY 1995

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision (Excluding GSLD)								
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 341,808	\$ 115,824	\$ 225,982	195.1%	N/A	N/A	-	-
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	282,569	55,721	208,848	371.2%	N/A	N/A	-	-
3. Total of Beginning & Ending True-up Amount	604,375	171,545	432,830	252.3%	N/A	N/A	-	-
4. Average True-up Amount (50% of Line E-3)	\$ 302,188	\$ 85,773	\$ 216,415	252.3%	N/A	N/A	-	-
5. Interest Rate - First Day Reporting Business Month	6.0300%	N/A	-	-	N/A	N/A	-	-
6. Interest Rate - First Day Subsequent Business Month	6.1000%	N/A	-	-	N/A	N/A	-	-
7. Total (Line E-5 + Line E-6)	12.1300%	N/A	-	-	N/A	N/A	-	-
8. Average Interest Rate (50% of Line E-7)	6.0850%	N/A	-	-	N/A	N/A	-	-
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5054%	N/A	-	-	N/A	N/A	-	-
10. Interest Provision (Line E-4 x Line E-9)	1,527	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	26,958	24,596	2,362	9.6%	100,680	97,965	2,715	2.8%
4a	Energy Purchased For Qualifying Facilities	847	0	847	0.0%	2,197	0	2,197	0.0%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	27,805	24,596	3,209	13.1%	102,877	97,965	4,912	5.0%
8	Sales (Billed)	26,037	24,505	1,532	6.3%	97,823	94,002	3,821	4.1%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	34	30	4	13.3%	134	114	20	17.5%
10	T&D Losses Estimated @	1,668	1,478	192	13.0%	6,173	5,878	295	5.0%
11	Unaccounted for Energy (estimated)	66	(1,415)	1,481	-104.7%	(1,253)	(2,029)	776	-38.3%
12									
13	% Company Use to NEL	0.12%	0.12%	0.00%	0.0%	0.13%	0.12%	0.01%	8.3%
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	0.24%	-5.75%	5.99%	-104.2%	-1.22%	-2.07%	0.85%	-41.1%

(\$)

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	465,017	453,797	11,220	2.5%	1,798,579	1,776,711	21,868	1.2%
18a	Demand & Non Fuel Cost of Pur Power	921,337	800,830	120,507	15.1%	3,254,023	3,088,428	165,595	5.4%
18b	Energy Payments To Qualifying Facilities	14,816	0	14,816	0.0%	38,944	0	38,944	0.0%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,401,170	1,254,627	146,543	11.7%	5,091,546	4,865,139	226,407	4.7%

(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	1.845	(0.120)	-6.5%	1.786	1.814	(0.028)	-1.5%
23a	Demand & Non Fuel Cost of Pur Power	3.418	3.256	0.162	5.0%	3.232	3.153	0.079	2.5%
23b	Energy Payments To Qualifying Facilities	1.749	0.000	1.749	0.0%	1.773	0.000	1.773	0.0%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	5.039	5.101	(0.062)	-1.2%	4.949	4.966	(0.017)	-0.3%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)  
 For the Period/Month of: JANUARY 1995

(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	24,596			24,596	1.845003	5.100939	453,797
TOTAL		24,596	0	0	24,596	1.845003	5.100939	453,797

ACTUAL:

JACKSONVILLE ELECTRIC AUTHORITY	MS	26,958			26,958	1.724968	5.142644	465,017
TOTAL		26,958	0	0	26,958	1.724968	5.142644	465,017

CURRENT MONTH: DIFFERENCE		2,362	0	0	2,362	-0.120035	0.041705	11,220
DIFFERENCE (%)		9.6%	0.0%	0.0%	9.6%	-6.5%	0.8%	2.5%
PERIOD TO DATE: ACTUAL	MS	100,680			100,680	1.786431	5.018476	1,798,579
ESTIMATED	MS	97,965			97,965	1.813618	4.966201	1,776,711
DIFFERENCE		2,715	0	0	2,715	(0.027187)	0.052275	21,868
DIFFERENCE (%)		2.8%	0.0%	0.0%	2.8%	-1.5%	1.1%	1.2%



Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 CFUELVA9D  
 02/14/95  
 MDN

SCHEDULE A9

ECONOMY ENERGY PURCHASES  
 INCLUDING LONG TERM PURCHASES  
 For the Period/Month of: JANUARY 1995

(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							
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ACTUAL:

TOTAL							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$921,337

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

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 CFUELA11D  
 02/14/95  
 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*	(\$)	19.26	19.26	19.26	19.26	0.00	0.00	19.26
Fuel Recovery Factor	cents/KWH	5.098	5.098	4.976	4.976	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	49.76	0.00	0.00	50.37
Total Revenues	(\$)	70.24	70.24	69.02	69.02	0.00	0.00	69.63

ACTUAL:

Base Rate Revenues*	(\$)	19.26	19.26	19.26	19.26	0.00	0.00	19.26
Fuel Recovery Factor	cents/KWH	5.098	5.098	4.976	4.976	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	49.76	0.00	0.00	50.37
Total Revenues	(\$)	70.24	70.24	69.02	69.02	0.00	0.00	69.63

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: JANUARY 1995

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

KWH SALES (000)

1	Residential	12,125	10,534	1,591	15.1%	37,933	36,898	1,035	2.8%
2	Commercial	6,789	6,456	333	5.2%	28,137	27,051	1,086	4.0%
3	Industrial (GSLD)	6,470	7,000	(530)	-7.6%	29,304	28,000	1,304	4.7%
4	Street & Highway Lighting	79	77	2	2.6%	316	308	8	2.6%
5	Other Sales to Public Authority	429	308	121	39.3%	1,524	1,194	330	27.8%
5A	Railways & Railroads			0	0.0%			0	0.0%
6	Interdepartmental Sales	145	131	14	10.7%	609	553	56	10.1%
7	Total Jurisdictional Sales	26,037	24,506	1,531	6.3%	97,823	94,004	3,819	4.1%
8	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9	Total Sales	26,037	24,506	1,531	6.3%	97,823	94,004	3,819	4.1%

NUMBER OF CUSTOMERS

10	Residential	9,777	9,550	227	2.4%	9,763	9,738	25	0.3%
11	Commercial	1,125	1,073	52	4.9%	1,119	1,073	46	4.3%
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	82	81	1	1.2%	81	81	0	0.0%
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	10,995	10,715	280	2.6%	10,974	10,903	71	0.7%
17	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
18	Total Sales	10,995	10,715	280	2.6%	10,974	10,903	71	0.7%

KWH USE PER CUSTOMER

19	Residential	1,240	1,103	137	12.4%	3,885	3,789	96	2.5%
20	Commercial	6,035	6,017	18	0.3%	25,145	25,211	(66)	-0.3%
21	Industrial (GSLD)	3,235,000	3,500,000	(265,000)	-7.6%	14,652,000	14,000,000	652,000	4.7%
22	Street & Highway Lighting	9,875	9,625	250	2.6%	39,500	38,500	1,000	2.6%
23	Other Sales to Public Authority	5,232	3,802	1,430	37.6%	18,815	14,741	4,074	27.6%
23A	Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
24	Interdepartmental Sales	145,000	131,000	14,000	10.7%	609,000	553,000	56,000	10.1%
25	Total Jurisdictional	2,368	2,287	81	3.5%	8,914	8,622	292	3.4%
26	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
27	Total Sales	2,368	2,287	81	3.5%	8,914	8,622	292	3.4%