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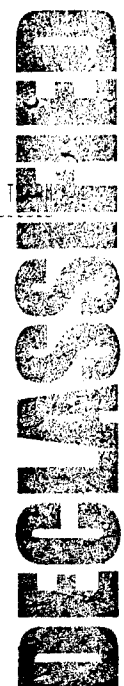
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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/HF-A0

DOCUMENT NUMBER - DATE
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FIRM	COST OF GAS PURCHASED	CURRENT MONTH:				SEPTEMBER 1993				PERIOD TO DATE:			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
PIPELINE													
1 COMMODITY		29,378	209,873	180,495	86.0	176,015	1,105,614	929,599	44.1				
2 DEMAND		21,938	113,208	91,270	80.6	159,170	903,053	743,883	22.4				
3		0	0	0	0.0	0	0	0	0.0				
4 OVERRUN		0	0	0	0.0	0	0	0	0.0				
5 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0				
6 TOTAL COST OF GAS PURCHASED		51,316	323,081	271,765	84.1	335,185	2,008,667	1,673,482	83.3				
TRANSPORTATION SYSTEM SUPPLY													
7 COMMODITY Pipeline		37,192	32,892	(4,300)	(13.1)	241,573	240,710	(863)	(0.4)				
8 COMMODITY Other		500,849	383,662	(117,187)	(30.5)	2,983,987	2,246,058	(737,929)	(32.9)				
9 DEMAND		65,232	0	(65,232)	0.0	328,218	0	(328,218)	0.0				
10 OVERRUN		0	0	0	0.0	0	0	0	0.0				
LESS END-USE CONTRACT (ON BEHALF OF)													
11 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0				
12 DEMAND		0	0	0	0.0	0	0	0	0.0				
13 TOTAL TRANSPORTATION COST		603,273	416,554	(186,719)	(44.8)	3,553,778	2,486,768	(1,067,010)	(42.9)				
14 TOTAL PIPELINE AND TRANSPORTATION		654,589	739,635	85,046	11.5	3,888,963	4,495,435	606,472	13.5				
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0				
16 TOTAL COST		654,589	739,635	85,046	11.5	3,888,963	4,495,435	606,472	13.5				
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0				
18 COMPANY USE		2,167	1,328	(839)	(63.2)	13,010	8,074	(4,936)	(61.1)				
19 TOTAL THERM SALES		497,148	738,307	241,159	32.7	3,864,709	4,487,361	622,652	13.9				
	THEIRMS PURCHASED												
PIPELINE													
20 COMMODITY		88,031	630,040	542,009	86.0	694,163	3,764,810	3,070,647	81.6				
21 DEMAND		717,383	1,419,000	701,617	49.4	9,884,533	12,039,303	2,154,767	17.9				
22		0	0	0	0.0	0	0	0	0.0				
23 OVERRUN		0	0	0	0.0	0	0	0	0.0				
24 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0				
25 TOTAL PURCHASED		88,031	630,040	542,009	86.0	694,163	3,764,810	3,070,647	81.6				
TRANSPORTATION SYSTEM SUPPLY													
26 COMMODITY Pipeline		2,083,371	1,419,000	(664,371)	(46.8)	12,940,510	10,309,990	(2,630,520)	(25.5)				
27 COMMODITY Other		2,019,442	1,461,570	(557,872)	(38.2)	12,903,485	10,619,290	(2,284,195)	(21.5)				
28 DEMAND		2,152,150	0	(2,152,150)	0.0	12,785,600	0	(12,785,600)	0.0				
29		0	0	0	0.0	0	0	0	0.0				
30 OVERRUN		0	0	0	0.0	0	0	0	0.0				
LESS END-USE CONTRACT (ON BEHALF OF)													
31 COMMODITY Pipeline		0	0	0	0.0	0	0	0	0.0				
32 DEMAND		0	0	0	0.0	0	0	0	0.0				
33		0	0	0	0.0	0	0	0	0.0				
34 TOTAL TRANSPORTATION		2,083,371	1,419,000	(664,371)	(46.8)	12,940,510	10,309,990	(2,630,520)	(25.5)				
35 TOTAL PIPELINE AND TRANSPORTATION		2,171,402	2,049,040	(122,362)	(6.0)	13,634,673	14,074,800	440,127	3.1				
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0				
37 COMPANY USE		9,522	3,690	(5,842)	(158.8)	51,674	25,280	(26,394)	(104.4)				
38 TOTAL THERM SALES		2,193,063	2,045,360	(147,703)	(7.2)	14,894,827	14,049,520	(845,307)	(6.0)				
	CENTS PER THERM												
PIPELINE													
39 COMMODITY		33.372	33.311	(0.061)	(0.2)	25.356	29.367	4.011	13.7				
40 DEMAND		3.058	7.978	4.920	61.7	1.610	7.501	5.891	78.5				
41		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
42 OVERRUN		0	0	0	0.0	0	0	0	0.0				
43 OTHER PURCHASES		0	0	0	0.0	0	0	0	0.0				
44 TOTAL COST OF GAS PURCHASED		58.293	0.000	(58.293)	0.0	48.286	0.000	(48.286)	0.0				
TRANSPORTATION SYSTEM SUPPLY													
45 COMMODITY Pipeline		1.785	2.318	0.533	23.0	1.867	2.335	0.468	20.0				
46 COMMODITY Other		24.801	26.250	1.449	5.5	23.125	21.151	(1.975)	(9.3)				
47 DEMAND		3.051	0.000	(3.051)	0.0	2.567	0.000	(2.567)	0.0				
48		0	0	0	0.0	0	0	0	0.0				
49 OVERRUN		0	0	0	0.0	0	0	0	0.0				
LESS END-USE CONTRACT (ON BEHALF OF)													
50 COMMODITY Pipeline		28.957	29.355	0.399	1.4	27.462	24.120	(3.342)	(13.9)				
51 DEMAND		30.146	36.097	5.951	16.5	28.523	31.940	3.417	10.7				
52 TOTAL TRANSPORTATION COST		28.957	29.355	0.399	1.4	27.462	24.120	(3.342)	(13.9)				
53 TOTAL PIPELINE AND TRANSPORTATION		30.146	36.097	5.951	16.5	28.523	31.940	3.417	10.7				
54 NET UNBILLED		0	0	0	0.0	0	0	0	0.0				
55 COMPANY USE		22.758	36.087	13.329	36.9	25.177	31.938	6.761	21.2				
56 TOTAL THERM SALES		30.146	36.097	5.951	16.5	28.523	31.940	3.417	10.7				
57 TRUE-UP (E-2)		(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0				
58 TOTAL COST OF GAS		27.470	33.421	5.951	17.8	25.847	29.264	3.417	11.7				
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
60 TOTAL		27.470	33.421	5.951	17.8	25.847	29.264	3.417	11.7				
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0				
62 TOTAL ADJUSTED AMOUNTS AND TAXES		27.52796	33.421	5.951	17.8	25.847	29.264	3.417	11.7				



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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/HT-A0

PIPELINE	INTERRUPTIBLE	CURRENT MONTH: SEPTEMBER 1993				PERIOD TO DATE:			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY	4,201	798,677	794,476	99.5	134,347	3,504,453	3,370,106	96.2
2	DEMAND	0	0	0	0.0	0	0	0	0.0
3	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
4	COMMODITY	0	0	0	0.0	0	0	0	0.0
5	DEMAND	0	0	0	0.0	0	0	0	0.0
6	TOTAL COST OF GAS PURCHASED	4,201	798,677	794,476	99.5	134,347	3,504,453	3,370,106	96.2
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	7,469	501	(6,968)	(1,390.8)	254,049	26,341	(227,708)	(864.5)
8	COMMODITY Other	71,627	0	(71,627)	0.0	1,163,127	180,788	(982,339)	(543.4)
9	DEMAND	1,627	861	(766)	(89.0)	16,603	4,389	(12,214)	(278.3)
10	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline	2,150	501	(1,649)	(329.1)	124,969	2,562	(122,407)	(4,777.8)
12	DEMAND	1,627	861	(766)	(89.0)	16,603	4,389	(12,214)	(278.3)
13	TOTAL TRANSPORTATION COST	76,946	0	(76,946)	0.0	1,292,207	204,567	(1,087,640)	(531.7)
14	TOTAL PIPELINE AND TRANSPORTATION	81,147	798,677	717,530	89.8	1,426,554	3,709,029	2,282,466	61.5
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16	TOTAL COST	81,147	798,677	717,530	89.8	1,426,554	3,709,029	2,282,466	61.5
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	0	1,448	1,448	100.0	0	6,722	6,722	100.0
19	TOTAL THERM SALES	91,978	798,591	706,613	88.3	1,553,453	3,709,249	2,155,794	58.1
THERMS PURCHASED									
20	COMMODITY	12,589	2,234,320	2,221,731	99.4	444,797	11,107,650	10,662,853	96.0
21	DEMAND	0	0	0	0.0	0	0	0	0.0
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
23	COMMODITY	0	0	0	0.0	0	0	0	0.0
24	DEMAND	0	0	0	0.0	0	0	0	0.0
25	TOTAL PURCHASED	12,589	2,234,320	2,221,731	99.4	444,797	11,107,650	10,662,853	96.0
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	381,639	21,600	(360,039)	(1,666.8)	8,417,250	1,119,470	(7,297,780)	(651.9)
27	COMMODITY Other (@ FPU GATE)	288,808	0	(288,808)	0.0	5,271,595	1,039,589	(4,232,006)	(407.1)
28	DEMAND	53,690	720	(52,970)	(7,356.9)	547,800	3,600	(544,200)	(15,116.7)
29	0	0	0	0	0.0	0	0	0	0.0
30	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31	COMMODITY Pipeline	33,690	21,600	(62,090)	(287.5)	3,194,200	110,160	(3,084,040)	(2,799.6)
32	DEMAND	53,690	720	(52,970)	(7,356.9)	547,800	3,600	(544,200)	(15,116.7)
33	0	0	0	0	0.0	0	0	0	0.0
34	TOTAL TRANSPORTATION	297,949	0	(297,949)	0.0	5,223,050	1,009,310	(4,213,740)	(417.5)
35	TOTAL PIPELINE AND TRANSPORTATION	310,538	2,234,320	1,923,782	86.1	5,667,847	12,116,960	6,449,113	53.2
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	0	4,050	4,050	100.0	0	21,950	21,950	100.0
38	TOTAL THERM SALES	1,963,468	2,230,270	266,802	12.0	12,276,003	12,095,010	(180,993)	(1.5)
CENTS PER THERM									
39	COMMODITY	33.370	35.746	2.375	6.6	30.204	31.550	1.346	4.3
40	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
41	0	0	0	0	0.0	0	0	0	0.0
42	OVERRUN	0	0	0	0.0	0	0	0	0.0
43	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
44	TOTAL COST OF GAS PURCHASED	33.370	35.746	2.375	6.6	30.204	31.550	1.346	4.3
TRANSPORTATION SYSTEM SUPPLY									
45	COMMODITY Pipeline	1.957	2.319	0.362	15.6	3.018	2.353	(0.665)	(28.3)
46	COMMODITY Other	24.801	0.000	(24.801)	0.0	22.064	17.390	(4.674)	(26.9)
47	DEMAND	3.030	119.583	116.553	97.5	3.031	121.917	118.886	97.5
48	0	0	0	0	0.0	0	0	0	0.0
49	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
50	COMMODITY Pipeline	2.569	2.319	(0.250)	(10.8)	3.912	2.326	(1.587)	(68.2)
51	DEMAND	3.030	119.583	116.553	97.5	3.031	121.917	118.886	97.5
52	TOTAL TRANSPORTATION COST	25.825	0.000	(25.825)	0.0	24.740	20.263	(4.477)	(22.1)
53	TOTAL PIPELINE AND TRANSPORTATION	26.131	35.746	9.615	26.9	25.169	30.610	5.441	17.8
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	0.000	35.753	35.753	100.0	0.000	30.624	30.624	100.0
56	TOTAL THERM SALES	26.131	35.746	9.615	26.9	25.169	30.610	5.441	17.8
57	TRUE-UP (F-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58	TOTAL COST OF GAS	23.455	33.070	9.615	29.1	22.493	27.934	5.441	19.5
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60	TOTAL	23.455	33.070	9.615	29.1	22.493	27.934	5.441	19.5
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62	GAS FACTOR ADJUSTED FOR TAXES	23.4429	33.1921	9.651	29.1	22.5778	28.0392	5.461	19.7

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE #-1

TOTAL COMPANY		CURRENT MONTH: SEPTEMBER 1993		PERIOD TO DATE:		DIFFERENCE	
PIPELINE	COST OF GAS PURCHASED	ACTUAL	ORIGINAL ESTIMATE	%	ACTUAL	ORIGINAL ESTIMATE	AMOUNT
1	COMMODITY	33,579	1,008,550	96.7	510,362	4,616,067	4,299,705
2	DEMAND	21,938	113,208	80.6	159,170	903,033	743,885
3	LESS END-USE CONTRACT (DED TO LWU)						
4	COMMODITY	0	0	0.0	0	0	0.0
5	DEMAND	0	0	0.0	0	0	0.0
6	TOTAL COST OF GAS PURCHASED	55,517	1,121,758	95.1	469,532	5,513,120	5,043,588
7	TRANSPORTATION SYSTEM SUPPLY	44,661	33,393	(33.7)	495,622	267,051	(228,571)
8	COMMODITY Pipeline	572,476	293,662	(49.2)	4,147,114	2,426,846	(1,720,268)
9	DEMAND Other	66,859	861	(7,665.3)	344,821	4,389	(340,432)
10	OVERRUN	0	0	0.0	0	0	0.0
11	LESS END-USE CONTRACT (ON BEHALF OF)						
12	COMMODITY Pipeline	2,150	501	(329.1)	124,969	2,562	(122,407)
13	DEMAND	1,627	861	(89.0)	16,600	4,389	(12,211)
14	TOTAL TRANSPORTATION COST	680,219	416,554	(63.3)	4,845,985	2,691,335	(2,154,650)
15	TOTAL PIPELINE AND TRANSPORTATION	735,736	1,338,312	52.2	5,315,517	8,204,455	2,888,938
16	TOTAL COST	735,736	1,338,312	52.2	5,315,517	8,204,455	2,888,938
17	NET UNBILLED	0	0	0.0	0	0	0.0
18	COMPANY USE	2,167	2,776	21.9	13,010	14,796	1,786
19	TOTAL THERM SALES	589,126	1,336,898	61.7	5,418,144	8,196,610	2,778,466
THERMS PURCHASED							
20	COMMODITY	100,620	2,864,360	96.5	1,138,960	14,872,460	13,733,500
21	DEMAND	717,383	1,419,000	49.4	9,884,533	12,059,300	2,154,767
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0.0	0	0	0.0
23	COMMODITY	0	0	0.0	0	0	0.0
24	DEMAND	0	0	0.0	0	0	0.0
25	TOTAL PURCHASED	100,620	2,864,360	96.5	1,138,960	14,872,460	13,733,500
26	TRANSPORTATION SYSTEM SUPPLY	2,465,010	1,440,600	(71.1)	21,357,760	11,429,460	(9,928,300)
27	COMMODITY Pipeline	2,308,250	1,461,570	(57.9)	18,175,080	11,658,879	(6,516,201)
28	DEMAND Other (E FPU GATE)	2,205,840	720	(306,266.7)	13,333,400	3,600	(13,329,800)
29	OVERRUN	0	0	0.0	0	0	0.0
30	LESS END-USE CONTRACT	0	0	0.0	0	0	0.0
31	COMMODITY Pipeline	83,690	21,600	(287.5)	3,194,200	110,160	(3,084,040)
32	DEMAND	53,670	720	(7,356.9)	547,800	3,600	(544,200)
33	TOTAL TRANSPORTATION	2,561,320	1,419,000	(67.8)	18,163,560	11,319,300	(6,844,260)
34	TOTAL PIPELINE AND TRANSPORTATION	2,461,940	4,283,360	42.1	19,302,520	26,191,760	6,889,240
35	NET UNBILLED	0	0	0.0	0	0	0.0
36	COMPANY USE	9,522	7,730	(23.2)	51,674	47,230	(4,444)
37	TOTAL THERM SALES	4,156,531	4,275,630	2.8	27,170,850	26,144,530	(1,026,300)
CENTS PER THERM							
39	COMMODITY	33,372	35,210	5.2	27,250	30,997	3,748
40	DEMAND	3,038	7,978	61.7	1,640	7,501	5,891
41	OVERRUN	0.000	0.000	0.0	0.000	0.000	0.000
42	OTHER PURCHASES						
43	TOTAL COST OF GAS PURCHASED	55,175	39,163	(40.9)	41,225	37,069	(4,155)
44	TRANSPORTATION SYSTEM SUPPLY	1,812	2,318	21.8	2,321	2,337	0,016
45	COMMODITY Pipeline	24,801	26,250	5.5	22,818	20,815	(2,002)
46	DEMAND Other	3,031	119,583	97.5	2,586	121,917	119,331
47	OVERRUN						
48	LESS END-USE CONTRACT						
49	COMMODITY Pipeline	2,569	2,319	(9.8)	3,912	2,326	(1,587)
50	DEMAND	3,030	119,583	97.5	3,031	121,917	118,886
51	TOTAL TRANSPORTATION COST	28,585	29,353	2.7	26,680	23,777	(2,903)
52	TOTAL PIPELINE AND TRANSPORTATION	29,644	35,914	17.5	27,598	31,325	3,787
53	NET UNBILLED	0.000	0.000	0.0	0.000	0.000	0.000
54	COMPANY USE	22,758	35,912	36.6	25,177	31,328	6,150
55	TOTAL THERM SALES	29,644	35,914	17.5	27,598	31,325	3,787
56	TOTAL COST OF GAS PURCHASED	26,938	26,938	100.0	24,862	26,649	1,787
57	TOTAL PIPELINE AND TRANSPORTATION	26,938	26,938	100.0	24,862	26,649	1,787
58	TOTAL COST OF GAS PURCHASED	26,938	26,938	100.0	24,862	26,649	1,787
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)						
60	TOTAL	1,003,760	1,003,760	100.0	1,003,760	1,003,760	0.000
61	REVENUE TAX FACTOR	0.000	0.000	0.0	0.000	0.000	0.000
62	PRO-SECTOR ADJUSTED FOR TAXES	0.000	0.000	0.0	0.000	0.000	0.000

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MF-AR

FIRM

PIPELINE	COST OF GAS PURCHASED		CURRENT MONTH:		SEPTEMBER 1993		PERIOD TO DATE:		DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE	ACTUAL	REVISED ESTIMATE		
1 COMMODITY	29,378	209,873	180,485	1,105,614	86.0	176,015	1,105,614	229,599	84.1	
2 DEMAND	21,958	113,208	91,270	903,053	80.6	159,170	903,053	743,883	82.4	
3	0	0	0	0	0.0	0	0	0	0.0	
4 OVERRUN	0	0	0	0	0.0	0	0	0	0.0	
5 OTHER PURCHASES	0	0	0	0	0.0	0	0	0	0.0	
6 TOTAL COST OF GAS PURCHASED	51,316	323,081	271,765	2,008,667	84.1	335,185	2,008,667	1,673,482	83.3	
TRANSPORTATION SYSTEM SUPPLY										
7 COMMODITY Pipeline	37,192	32,892	(4,300)	240,710	(13.1)	241,573	240,710	(863)	(0.4)	
8 COMMODITY Other	500,849	383,662	(17,187)	2,246,058	(30.5)	2,983,987	2,246,058	(737,929)	(32.9)	
9 DEMAND	65,232	0	(65,232)	0	0.0	328,218	0	(328,218)	0.0	
10 OVERRUN	0	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)										
11 COMMODITY Pipeline	0	0	0	0	0.0	0	0	0	0.0	
12 DEMAND	0	0	0	0	0.0	0	0	0	0.0	
13 TOTAL TRANSPORTATION COST	603,273	416,554	(186,719)	2,486,768	(44.8)	3,553,779	2,486,768	(1,067,010)	(42.9)	
14 TOTAL PIPELINE AND TRANSPORTATION	854,589	739,635	95,046	4,495,435	11.5	3,888,963	4,495,435	606,472	13.5	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0	0.0	0	0	0	0.0	
16 TOTAL COST	854,589	739,635	85,046	4,495,435	11.5	3,888,963	4,495,435	606,472	13.5	
17 NET UNBILLED	0	0	0	0	0.0	0	0	0	0.0	
18 COMPANY USE	2,167	1,328	(839)	8,074	(63.2)	13,010	8,074	(4,936)	(61.1)	
19 TOTAL THERM SALES	497,148	738,307	241,159	4,487,361	32.7	3,864,799	4,487,361	622,652	13.9	
THERMS PURCHASED										
20 COMMODITY	88,031	630,040	542,099	3,764,810	86.0	694,163	3,764,810	3,070,647	81.6	
21 DEMAND	717,383	1,419,000	701,617	12,039,300	49.4	9,884,533	12,039,300	2,154,767	17.9	
22	0	0	0	0	0.0	0	0	0	0.0	
23 OVERRUN	0	0	0	0	0.0	0	0	0	0.0	
24 OTHER PURCHASES	0	0	0	0	0.0	0	0	0	0.0	
25 TOTAL PURCHASED	88,031	630,040	542,099	3,764,810	86.0	694,163	3,764,810	3,070,647	81.6	
TRANSPORTATION SYSTEM SUPPLY										
26 COMMODITY Pipeline	2,083,371	1,419,000	(664,371)	10,309,990	(46.8)	12,940,510	10,309,990	(2,630,520)	(25.5)	
27 COMMODITY Other	2,019,442	1,461,570	(557,872)	10,619,290	(38.2)	12,903,485	10,619,290	(2,284,195)	(21.5)	
28 DEMAND	2,152,150	0	(2,152,150)	0	0.0	12,785,600	0	(12,785,600)	0.0	
29	0	0	0	0	0.0	0	0	0	0.0	
30 OVERRUN	0	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)										
31 COMMODITY Pipeline	0	0	0	0	0.0	0	0	0	0.0	
32 DEMAND	0	0	0	0	0.0	0	0	0	0.0	
33	0	0	0	0	0.0	0	0	0	0.0	
34 TOTAL TRANSPORTATION	2,083,371	1,419,000	(664,371)	10,309,990	(46.8)	12,940,510	10,309,990	(2,630,520)	(25.5)	
35 TOTAL PIPELINE AND TRANSPORTATION	2,171,402	2,049,040	(122,362)	14,074,800	(6.0)	13,634,673	14,074,800	440,127	3.1	
36 NET UNBILLED	0	0	0	0	0.0	0	0	0	0.0	
37 COMPANY USE	9,522	3,680	(5,842)	25,280	(158.8)	51,674	25,280	(26,394)	(104.4)	
38 TOTAL THERM SALES	2,183,063	2,045,360	(147,703)	14,049,520	(7.2)	14,894,827	14,049,520	(845,307)	(6.0)	
CENTS PER THERM										
39 COMMODITY	33,372	33,311	(61)	29,367	(0.2)	25,356	29,367	4,011	13.7	
40 DEMAND	3,058	7,978	4,920	7,501	61.7	1,610	7,501	5,891	78.5	
41										
42 OVERRUN	0	0	0	0	0.0	0	0	0	0.0	
43 OTHER PURCHASES	0	0	0	0	0.0	0	0	0	0.0	
44 TOTAL COST OF GAS PURCHASED	58,293	0	(58,293)	0	0.0	48,286	0	(48,286)	0.0	
TRANSPORTATION SYSTEM SUPPLY										
45 COMMODITY Pipeline	1,785	2,348	0,563	2,355	23.0	1,867	2,355	0,468	20.0	
46 COMMODITY Other	24,801	26,250	1,449	21,151	5.5	23,125	21,151	(1,975)	(9.3)	
47 DEMAND	3,031	0	(3,031)	0	0.0	2,567	0	(2,567)	0.0	
48										
49 OVERRUN	0	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)										
50 COMMODITY Pipeline	0	0	0	0	0.0	0	0	0	0.0	
51 DEMAND	0	0	0	0	0.0	0	0	0	0.0	
52 TOTAL TRANSPORTATION COST	28,957	29,355	0,399	24,462	1.4	27,462	24,462	(3,499)	(13.0)	
53 TOTAL PIPELINE AND TRANSPORTATION	30,146	36,097	5,951	31,960	16.5	28,533	31,960	3,417	10.7	
54 NET UNBILLED	0	0	0	0	0.0	0	0	0	0.0	
55 COMPANY USE	22,738	36,087	13,349	31,938	36.9	25,177	31,938	6,761	21.2	
56 TOTAL THERM SALES	50,146	36,087	5,951	28,523	16.5	28,523	31,940	3,417	10.7	
57 THERM SALES (55-2)	(2,676)	(2,676)	0	(2,676)	0.0	(2,676)	(2,676)	0	0.0	
58 THERM COST OF GAS	21,470	33,431	5,951	25,847	17.8	25,847	29,264	3,417	11.7	
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0	0.0	0	0	0	0.0	
60 TOTAL	33,471	33,471	0	29,264	17.8	25,847	29,264	3,417	11.7	
61 REVENUE TAX FACTOR	1,00376	1,00376	0	1,00376	0.0	1,00376	1,00376	0	0.0	
62 PBA FACTOR ADJUSTED FOR TAXES	27,5730	33,54632	5,973	29,3763	17.6	25,94578	29,3763	3,430	11.7	
63 PBA FACTOR ADJUSTED FOR WEAR&T	27,573	33,546	5,973	29,376	17.8	25,944	29,376	3,430	11.7	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MI-AR

INTERRUPTIBLE		CURRENT MONTH:				SEPTEMBER 1993				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
		1	COMMODITY	4,201	798,677	794,476	99.5	134,347	3,504,453	3,370,106	96.2		
2	DEMAND	0	0	0	0.0	0	0	0	0.0				
3	LESS END-USE CONTRACT (DED TO LWU)												
4	COMMODITY	0	0	0	0.0	0	0	0	0.0				
5	DEMAND	0	0	0	0.0	0	0	0	0.0				
6	TOTAL COST OF GAS PURCHASED	4,201	798,677	794,476	99.5	134,347	3,504,453	3,370,106	96.2				
TRANSPORTATION SYSTEM SUPPLY													
7	COMMODITY Pipeline	7,469	501	(6,968)	(1,390.8)	254,049	26,341	(227,708)	(864.5)				
8	COMMODITY Other	71,627	0	(71,627)	0.0	1,163,127	180,798	(982,329)	(543.4)				
9	DEMAND	1,627	861	(766)	(89.0)	16,603	4,389	(12,214)	(278.3)				
10	OVERRUN	0	0	0	0.0	0	0	0	0.0				
LESS END-USE CONTRACT (ON BEHALF OF)													
11	COMMODITY Pipeline	2,150	501	(1,649)	(329.1)	124,969	2,562	(122,407)	(4,777.8)				
12	DEMAND	1,627	861	(766)	(89.0)	16,603	4,389	(12,214)	(278.3)				
13	TOTAL TRANSPORTATION COST	76,946	0	(76,946)	0.0	1,292,207	204,567	(1,087,640)	(531.7)				
14	TOTAL PIPELINE AND TRANSPORTATION	81,147	798,677	717,530	89.8	1,426,554	3,709,020	2,282,466	61.5				
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0				
16	TOTAL COST	81,147	798,677	717,530	89.8	1,426,554	3,709,020	2,282,466	61.5				
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0				
18	COMPANY USE	0	1,448	1,448	100.0	0	6,722	6,722	100.0				
19	TOTAL THERM SALES	91,978	798,591	706,613	88.5	1,553,455	3,709,249	2,155,794	58.1				
THERMS PURCHASED													
20	COMMODITY	12,589	2,234,320	2,221,731	99.4	444,797	11,107,650	10,662,853	96.0				
21	DEMAND	0	0	0	0.0	0	0	0	0.0				
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0				
23	COMMODITY	0	0	0	0.0	0	0	0	0.0				
24	DEMAND	0	0	0	0.0	0	0	0	0.0				
25	TOTAL PURCHASED	12,589	2,234,320	2,221,731	99.4	444,797	11,107,650	10,662,853	96.0				
TRANSPORTATION SYSTEM SUPPLY													
26	COMMODITY Pipeline	381,639	21,600	(360,039)	(1,666.8)	8,417,250	1,119,470	(7,297,780)	(651.9)				
27	COMMODITY Other (@ FPU GATE)	288,808	0	(288,808)	0.0	5,271,595	1,039,589	(4,232,006)	(407.1)				
28	DEMAND	53,690	720	(52,970)	(7,356.9)	547,800	3,600	(544,200)	(15,116.7)				
29	OVERRUN	0	0	0	0.0	0	0	0	0.0				
LESS END-USE CONTRACT													
31	COMMODITY Pipeline	83,690	21,600	(62,090)	(287.5)	3,194,200	110,160	(3,084,040)	(2,799.6)				
32	DEMAND	53,690	720	(52,970)	(7,356.9)	547,800	3,600	(544,200)	(15,116.7)				
33	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0				
34	TOTAL TRANSPORTATION	297,949	0	(297,949)	0.0	5,223,050	1,009,310	(4,213,740)	(417.5)				
35	TOTAL PIPELINE AND TRANSPORTATION	310,538	2,234,320	1,923,782	86.1	5,667,847	12,116,960	6,449,113	53.2				
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0				
37	COMPANY USE	0	4,050	4,050	100.0	0	21,950	21,950	100.0				
38	TOTAL THERM SALES	1,963,468	2,230,270	266,802	12.0	12,276,003	12,095,010	(180,993)	(1.5)				
CENTS PER THERM													
39	COMMODITY	33.370	35.746	2.375	6.6	30.204	31.550	1.346	4.3				
40	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
41	OTHER PURCHASES	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
42	OVERRUN												
43	OTHER PURCHASES												
44	TOTAL COST OF GAS PURCHASED	33.370	0.000	(33.370)	0.0	30.204	31.550	1.346	4.3				
TRANSPORTATION SYSTEM SUPPLY													
45	COMMODITY Pipeline	1.957	2.319	0.362	15.6	3.018	2.353	(0.665)	(28.3)				
46	COMMODITY Other	24.801	0.000	(24.801)	0.0	22.064	17.390	(4.674)	(26.9)				
47	DEMAND	3.030	119.583	116.553	97.5	3.031	121.917	118.886	97.5				
48	OVERRUN												
49	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
LESS END-USE CONTRACT													
50	COMMODITY Pipeline	2.569	2.319	(0.250)	(10.8)	3.912	2.326	(1.587)	(68.2)				
51	DEMAND	3.030	119.583	116.553	97.5	3.031	121.917	118.886	97.5				
52	TOTAL TRANSPORTATION COST	25.825	0.000	(25.825)	0.0	24.740	20.268	(4.472)	(22.1)				
53	TOTAL PIPELINE AND TRANSPORTATION	26.131	35.746	9.615	26.9	25.169	30.610	5.441	17.8				
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
55	COMPANY USE	0.000	35.753	35.753	100.0	0.000	30.624	30.624	100.0				
56	TOTAL THERM SALES	26.131	35.746	9.615	26.9	25.169	30.610	5.441	17.8				
57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0				
58	TOTAL COST OF GAS	23.455	33.070	9.615	29.1	22.493	27.934	5.441	19.5				
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
60	TOTAL	23.455	33.070	9.615	29.1	22.493	27.934	5.441	19.5				
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0				
62	PGA FACTOR ADJUSTED FOR TAXES	23.54329	33.14421	9.611	29.1	22.57781	28.03919	5.461	19.5				
63	PGA FACTOR ROUNDED TO NEAREST .001	23.543	33.194	9.651	29.1	22.578	28.039	5.461	19.5				

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/AR

TOTAL COMPANY

PIPELINE	CURRENT MONTH:		SEPTEMBER 1993		PERIOD TO DATE:		DIFFERENCE AMOUNT	DIFFERENCE %
	ACTUAL	REVISED ESTIMATE	AMOUNT	DIFFERENCE	ACTUAL	REVISED ESTIMATE		
COST OF GAS PURCHASED								
1 COMMODITY	33,579	1,008,550	974,971	0	96.7	4,610,067	4,799,705	93.3
2 DEMAND	21,938	113,208	91,210	0	80.6	903,053	743,883	82.4
3 LESS END-USE CONTRACT (DED TO LNU)	0	0	0	0	0.0	0	0	0.0
4 COMMODITY	0	0	0	0	0.0	0	0	0.0
5 DEMAND	0	0	0	0	0.0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED	55,517	1,121,758	1,066,241	0	95.1	5,513,120	5,043,588	91.5
TRANSPORTATION SYSTEM SUPPLY								
7 COMMODITY Pipeline	44,661	33,373	(11,268)	(1,649)	(33.7)	495,622	(228,571)	(85.6)
8 COMMODITY Other	572,476	383,662	(188,814)	(766)	(49.2)	4,147,114	(1,720,268)	(70.9)
9 DEMAND	66,839	861	(65,998)	609	(7,665.3)	344,821	(340,452)	(7,756.5)
10 OVERRUN	0	0	0	0	0.0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0	0.0	0	0	0.0
11 COMMODITY Pipeline	2,150	501	(1,649)	(1,649)	(529.1)	124,969	(122,407)	(4,777.8)
12 DEMAND	1,677	861	(766)	609	(89.0)	16,603	4,389	(278.3)
13 TOTAL TRANSPORTATION COST	680,219	416,554	(263,665)	609	(63.3)	4,845,985	(2,154,656)	(80.1)
14 TOTAL PIPELINE AND TRANSPORTATION	735,736	1,538,312	807,576	0	52.2	5,315,517	2,888,938	35.2
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0	0.0	0	0	0.0
16 TOTAL COST	735,736	1,538,312	807,576	0	52.2	5,315,517	2,888,938	35.2
17 NET UNBILLED	0	0	0	0	0.0	0	0	0.0
18 COMPANY USE	2,167	2,776	609	609	21.9	13,010	14,796	1,786
19 TOTAL THERM SALES	589,126	1,536,898	947,772	947,772	61.7	5,418,164	8,196,610	2,778,446
THERMS PURCHASED								
PIPELINE								
20 COMMODITY	100,620	2,864,360	2,763,740	(1,024,410)	96.5	1,138,960	14,872,460	13,733,500
21 DEMAND	717,883	1,419,060	701,617	(52,970)	49.4	9,884,533	12,039,300	2,154,767
22 LESS END-USE CONTRACT (DED TO LNU)	0	0	0	0	0.0	0	0	0.0
23 COMMODITY	0	0	0	0	0.0	0	0	0.0
24 DEMAND	0	0	0	0	0.0	0	0	0.0
25 TOTAL PURCHASED	100,620	2,864,360	2,763,740	(1,024,410)	96.5	1,138,960	14,872,460	13,733,500
TRANSPORTATION SYSTEM SUPPLY								
26 COMMODITY Pipeline	2,465,010	1,440,600	(1,024,410)	(62,090)	(71.1)	21,357,760	11,429,460	(9,928,300)
27 COMMODITY Other (e FPU GATE)	2,308,250	1,461,570	(846,680)	(52,970)	(57.9)	18,175,080	11,658,879	(6,516,201)
28 DEMAND	2,205,940	720	(2,205,120)	0	(306,266.7)	13,333,400	3,600	(370,272.2)
29 OVERRUN	0	0	0	0	0.0	0	0	0.0
30 OVERRUN	0	0	0	0	0.0	0	0	0.0
LESS END-USE CONTRACT	0	0	0	0	0.0	0	0	0.0
31 COMMODITY Pipeline	83,690	21,600	(62,090)	(62,090)	(287.5)	3,194,200	110,160	(3,084,040)
32 DEMAND	53,690	720	(52,970)	(52,970)	(7,356.9)	547,800	3,600	(544,200)
33 TOTAL TRANSPORTATION	2,331,720	1,419,000	(912,720)	(62,090)	(67.8)	18,163,560	11,319,300	(6,844,260)
35 TOTAL PIPELINE AND TRANSPORTATION	2,481,940	4,283,360	1,801,420	1,801,420	42.1	19,302,520	26,191,760	6,889,240
36 NET UNBILLED	0	0	0	0	0.0	0	0	0.0
37 COMPANY USE	9,522	7,730	(1,792)	(1,792)	(33.2)	51,674	47,930	(4,444)
38 TOTAL THERM SALES	4,136,531	4,275,630	119,099	119,099	2.8	27,170,830	26,144,530	(1,026,300)
CENTS PER THERM								
PIPELINE								
39 COMMODITY	35,372	35,210	1,838	1,838	5.2	27,250	30,997	3,748
40 DEMAND	3,058	7,978	4,920	4,920	61.7	1,610	7,501	5,891
41 OVERRUN	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.000
42 OVERRUN	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.000
43 OTHER PURCHASES	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.000
44 TOTAL COST OF GAS PURCHASED	55,175	59,163	(4,012)	(4,012)	(40.9)	41,225	37,869	(4,155)
45 COMMODITY Pipeline	1,812	2,318	0,506	0,506	21.8	2,321	2,337	0,016
46 COMMODITY Other	24,801	26,250	1,449	1,449	5.5	22,818	20,815	(2,002)
47 DEMAND	3,031	119,583	116,552	116,552	97.3	2,586	121,917	119,331
48 OVERRUN	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.000
49 OVERRUN	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.000
LESS END-USE CONTRACT	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.000
50 COMMODITY Pipeline	2,569	2,319	(250)	(250)	(10.8)	3,912	2,326	(1,587)
51 DEMAND	3,030	119,583	116,553	116,553	97.5	3,031	121,917	118,886
52 TOTAL TRANSPORTATION COST	28,565	29,355	0,791	0,791	2.7	26,680	23,777	(2,903)
53 TOTAL PIPELINE AND TRANSPORTATION	29,644	35,914	6,270	6,270	17.5	27,538	31,325	3,787
54 NET UNBILLED	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.000
55 COMPANY USE	22,758	35,912	13,154	13,154	36.6	25,177	31,328	6,150
56 TOTAL THERM SALES	29,644	35,914	6,270	6,270	17.5	27,538	31,325	3,787
57 TRUE-UP (E-2)	(2,676)	(2,676)	0.000	0.000	0.0	(2,676)	(2,676)	0.000
58 TOTAL COST OF GAS	26,968	33,238	6,270	6,270	18.9	24,862	28,649	3,787
59 SECOND PRIOR MONTH PURCHASE 60T. (OPTIONAL)	0.000	0.000	0.000	0.000	0.0	0.000	0.000	0.000
60 TOTAL	26,968	33,238	6,270	6,270	18.9	24,862	28,649	3,787
61 REVENUE TAX FACTOR	1,00376	1,00376	0.000	0.000	0.0	1,00376	1,00376	0.000
62 66A FACTOR ADJUSTED FOR TAXES	27,0688	33,30265	6,294	6,294	18.9	24,93542	28,75620	3,801
63 66A FACTOR ROUNDED TO NEAREST .001	27,069	33,363	6,294	6,294	18.9	24,935	28,756	3,801

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/MF-A0
FLEX DOWN

FIRM	PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE:			
			ACTUAL	FLEX DOWN ESTIMATE	SEPTEMBER 1993 DIFFERENCE AMOUNT	%	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	%
	1	COMMODITY	29,378	209,873	180,495	86.0	176,015	1,105,614	929,599	84.1
	2	DEMAND	21,938	113,208	91,270	80.6	159,170	903,053	743,883	82.4
	3		0	0	0	0.0	0	0	0	0.0
	4	OVERRUN	0	0	0	0.0	0	0	0	0.0
	5	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
	6	TOTAL COST OF GAS PURCHASED	51,316	323,081	271,765	84.1	335,185	2,008,667	1,673,482	83.3
		TRANSPORTATION SYSTEM SUPPLY								
	7	COMMODITY Pipeline	37,192	32,892	(4,300)	(15.1)	241,573	240,710	(863)	(0.4)
	8	COMMODITY Other	500,849	383,662	(117,187)	(30.5)	2,983,987	2,246,058	(737,929)	(32.9)
	9	DEMAND	65,232	0	(65,232)	0.0	328,218	0	(328,218)	0.0
	10	OVERRUN	0	0	0	0.0	0	0	0	0.0
		LESS END-USE CONTRACT (ON BEHALF OF)								
	11	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
	12	DEMAND	0	0	0	0.0	0	0	0	0.0
	13	TOTAL TRANSPORTATION COST	603,273	416,554	(186,719)	(44.8)	3,553,778	2,486,768	(1,067,010)	(42.9)
	14	TOTAL PIPELINE AND TRANSPORTATION	654,589	739,635	85,046	11.5	3,888,963	4,495,435	606,472	13.5
	15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(152,356)	(152,356)	100.0	0	(289,903)	(289,903)	100.0
	16	TOTAL COST	654,589	587,279	(67,310)	(11.5)	3,888,963	4,205,532	316,569	7.5
	17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
	18	COMPANY USE	2,167	1,328	(839)	(63.2)	13,010	8,074	(4,936)	(61.1)
	19	TOTAL THERM SALES	497,148	738,307	241,159	32.7	3,864,709	4,487,361	622,652	13.9

		THERMS PURCHASED								
	20	COMMODITY	88,031	630,040	542,009	86.0	694,163	3,764,810	3,070,647	81.6
	21	DEMAND	717,383	1,419,000	701,617	49.4	9,884,533	12,039,300	2,154,767	17.9
	22		0	0	0	0.0	0	0	0	0.0
	23	OVERRUN	0	0	0	0.0	0	0	0	0.0
	24	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
	25	TOTAL PURCHASED	88,031	630,040	542,009	86.0	694,163	3,764,810	3,070,647	81.6
		TRANSPORTATION SYSTEM SUPPLY								
	26	COMMODITY Pipeline	2,083,371	1,419,000	(664,371)	(46.8)	12,940,510	10,309,990	(2,630,520)	(25.5)
	27	COMMODITY Other	2,019,442	1,461,570	(557,872)	(38.2)	12,903,485	10,619,290	(2,284,195)	(21.5)
	28	DEMAND	2,152,150	0	(2,152,150)	0.0	12,785,600	0	(12,785,600)	0.0
	29		0	0	0	0.0	0	0	0	0.0
	30	OVERRUN	0	0	0	0.0	0	0	0	0.0
		LESS END-USE CONTRACT (ON BEHALF OF)								
	31	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
	32	DEMAND	0	0	0	0.0	0	0	0	0.0
	33		0	0	0	0.0	0	0	0	0.0
	34	TOTAL TRANSPORTATION	2,083,371	1,419,000	(664,371)	(46.8)	12,940,510	10,309,990	(2,630,520)	(25.5)
	35	TOTAL PIPELINE AND TRANSPORTATION	2,171,402	2,049,040	(122,362)	(6.0)	13,634,673	14,074,800	440,127	3.1
	36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
	37	COMPANY USE	9,522	3,680	(5,842)	(158.8)	51,674	25,280	(26,394)	(104.4)
	38	TOTAL THERM SALES	2,193,063	2,045,360	(147,703)	(7.2)	14,894,827	14,049,520	(845,307)	(6.0)

		CENTS PER THERM								
	39	COMMODITY	33.372	33.311	(0.061)	(0.2)	25.356	29.367	4.011	13.7
	40	DEMAND	3.058	7.978	4.920	61.7	1.610	7.501	5.891	78.5
	41									
	42	OVERRUN								
	43	OTHER PURCHASES								
	44	TOTAL COST OF GAS PURCHASED	58.293	0.000	(58.293)	0.0	48.286	0.000	(48.286)	0.0
		TRANSPORTATION SYSTEM SUPPLY								
	45	COMMODITY Pipeline	1.785	2.318	0.533	23.0	1.867	2.335	0.468	20.0
	46	COMMODITY Other	24.801	26.250	1.449	5.5	23.125	21.151	(1.975)	(9.3)
	47	DEMAND	3.031	0.000	(3.031)	0.0	2.567	0.000	(2.567)	0.0
	48									
	49	OVERRUN								
		LESS END-USE CONTRACT (ON BEHALF OF)								
	50	COMMODITY Pipeline	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
	51	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
	52	TOTAL TRANSPORTATION COST	28.957	29.355	0.399	1.4	27.462	24.120	(3.342)	(13.9)
	53	TOTAL PIPELINE AND TRANSPORTATION	30.146	36.097	5.951	16.5	28.523	31.940	3.417	10.7
	54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
	55	COMPANY USE	22.758	36.087	13.329	36.9	25.177	51.938	6.761	21.2
	56	TOTAL THERM SALES	30.146	36.097	5.951	16.5	28.523	31.940	3.417	10.7
	57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
	58	TOTAL COST OF GAS	27.470	33.421	5.951	17.8	25.847	29.264	3.417	11.7
	59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	(7.449)	(7.449)	100.0	0.000	(2.063)	(2.063)	100.0
	60	TOTAL	27.470	25.972	(1.498)	(5.8)	25.847	27.200	1.354	5.0
	61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
	62	PRA FACTOR ADJUSTED FOR TAXES	27.57320	26.96945	(1.504)	(5.8)	25.94378	27.30244	1.359	5.0
	63	PRA FACTOR ROUNDED TO NEAREST .001	27.573	26.969	(1.504)	(5.8)	25.944	27.302	1.359	5.0

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1/HF-AO
FLEX DOWN

INTERRUPTIBLE

PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE:			
		ACTUAL	FLEX DOWN ESTIMATE	SEPTEMBER 1993 AMOUNT	DIFFERENCE %	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	%
1	COMMODITY	4,201	798,677	794,476	99.5	134,347	3,504,453	3,370,106	96.2
2	DEMAND	0	0	0	0.0	0	0	0	0.0
3	LESS END-USE CONTRACT (DED TO LWU)	0	0	0		0	0	0	
4	COMMODITY	0	0	0	0.0	0	0	0	0.0
5	DEMAND	0	0	0	0.0	0	0	0	0.0
6	TOTAL COST OF GAS PURCHASED	4,201	798,677	794,476	99.5	134,347	3,504,453	3,370,106	96.2
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	7,469	501	(6,968)	(1,390.8)	254,049	26,341	(227,708)	(864.5)
8	COMMODITY Other	71,627	0	(71,627)	0.0	1,163,127	180,788	(982,339)	(843.4)
9	DEMAND	1,627	861	(766)	(89.0)	16,603	4,389	(12,214)	(278.3)
10	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline	2,150	501	(1,649)	(329.1)	124,969	2,562	(122,407)	(4,777.8)
12	DEMAND	1,627	861	(766)	(89.0)	16,603	4,389	(12,214)	(278.3)
13	TOTAL TRANSPORTATION COST	76,946	0	(76,946)	0.0	1,292,207	204,567	(1,087,640)	(531.7)
14	TOTAL PIPELINE AND TRANSPORTATION	81,147	798,677	717,530	89.8	1,426,554	3,709,020	2,282,466	61.5
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(23,484)	(23,484)	100.0	0	(49,370)	(49,370)	100.0
16	TOTAL COST	81,147	775,193	694,046	89.5	1,426,554	3,659,650	2,233,096	61.0
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	0	1,448	1,448	100.0	0	6,722	6,722	100.0
19	TOTAL THERM SALES	91,978	798,591	706,613	88.5	1,553,455	3,709,249	2,155,794	58.1

PIPELINE	THERMS PURCHASED	CURRENT MONTH:				PERIOD TO DATE:			
		ACTUAL	FLEX DOWN ESTIMATE	SEPTEMBER 1993 AMOUNT	DIFFERENCE %	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	%
20	COMMODITY	12,589	2,234,320	2,221,731	99.4	444,797	11,107,650	10,662,853	96.0
21	DEMAND	0	0	0	0.0	0	0	0	0.0
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0
23	COMMODITY	0	0	0	0.0	0	0	0	0.0
24	DEMAND	0	0	0	0.0	0	0	0	0.0
25	TOTAL PURCHASED	12,589	2,234,320	2,221,731	99.4	444,797	11,107,650	10,662,853	96.0
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	381,639	21,600	(360,039)	(1,666.8)	8,417,250	1,119,470	(7,297,780)	(651.9)
27	COMMODITY Other (@ FPU GATE)	288,808	0	(288,808)	0.0	5,271,595	1,039,589	(4,232,006)	(407.1)
28	DEMAND	53,690	720	(52,970)	(7,356.9)	547,800	3,600	(544,200)	(15,116.7)
29	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT									
31	COMMODITY Pipeline	83,690	21,600	(62,090)	(287.5)	3,194,200	110,160	(3,084,040)	(2,799.6)
32	DEMAND	53,690	720	(52,970)	(7,356.9)	547,800	3,600	(544,200)	(15,116.7)
33	OVERRUN	0	0	0	0.0	0	0	0	0.0
34	TOTAL TRANSPORTATION	297,949	0	(297,949)	0.0	5,223,050	1,009,310	(4,213,740)	(417.5)
35	TOTAL PIPELINE AND TRANSPORTATION	310,538	2,234,320	1,923,782	86.1	5,667,847	12,116,960	6,449,113	53.2
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	0	4,050	4,050	100.0	0	21,950	21,950	100.0
38	TOTAL THERM SALES	1,963,468	2,230,270	266,802	12.0	12,276,003	12,095,010	(180,993)	(1.5)

PIPELINE	CENTS PER THERM	CURRENT MONTH:				PERIOD TO DATE:			
		ACTUAL	FLEX DOWN ESTIMATE	SEPTEMBER 1993 AMOUNT	DIFFERENCE %	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	%
39	COMMODITY	33.370	35.746	2.375	6.6	30.204	31.550	1.346	4.3
40	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
41	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42	OTHER PURCHASES								
44	TOTAL COST OF GAS PURCHASED	33.370	0.000	(33.370)	0.0	30.204	31.550	1.346	4.3
TRANSPORTATION SYSTEM SUPPLY									
45	COMMODITY Pipeline	1.957	2.319	0.362	15.6	3.018	2.353	(0.665)	(28.3)
46	COMMODITY Other	24.801	0.000	(24.801)	0.0	22.064	17.390	(4.674)	(26.9)
47	DEMAND	3.030	119.583	116.553	97.5	3.031	121.917	118.886	97.5
48	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
LESS END-USE CONTRACT									
50	COMMODITY Pipeline	2.569	2.319	(0.250)	(10.8)	3.912	2.326	(1.587)	(68.2)
51	DEMAND	3.030	119.583	116.553	97.5	3.031	121.917	118.886	97.5
52	TOTAL TRANSPORTATION COST	25.825	0.000	(25.825)	0.0	24.740	20.268	(4.472)	(22.1)
53	TOTAL PIPELINE AND TRANSPORTATION	26.131	35.746	9.615	26.9	25.169	30.610	5.441	17.8
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	0.000	35.753	35.753	100.0	0.000	30.624	30.624	100.0
56	TOTAL THERM SALES	26.131	35.746	9.615	26.9	25.169	30.610	5.441	17.8
57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0
58	TOTAL COST OF GAS	23.455	33.070	9.615	29.1	22.493	27.934	5.441	19.5
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	(1.053)	(1.053)	100.0	0.000	(0.408)	(0.408)	100.0
60	TOTAL	23.455	32.017	8.562	26.7	22.493	27.526	5.033	18.3
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62	PER FACTOR ADJUSTED FOR TAXES	23.54829	32.10728	8.594	26.7	22.57781	27.62947	5.052	18.3
63	PER FACTOR ROUNDED TO NEAREST	23.548	32.107	8.594	26.7	22.578	27.629	5.052	18.3

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR
ESTIMATED FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

SCHEDULE A-1
FLEX DOWN

TOTAL COMPANY		CURRENT MONTH:				SEPTEMBER 1993				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED -----	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	% 	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	% 	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	%
1	COMMODITY	33,579	1,008,550	974,971	96.7	310,362	4,610,067	4,299,705	93.3				
2	DEMAND	21,938	113,208	91,270	80.6	159,170	903,053	743,883	82.4				
3	LESS END-USE CONTRACT (DED TO LWU)												
4	COMMODITY	0	0	0	0.0	0	0	0	0.0				
5	DEMAND	0	0	0	0.0	0	0	0	0.0				
6	TOTAL COST OF GAS PURCHASED	55,517	1,121,758	1,066,241	95.1	469,532	5,513,120	5,043,588	91.5				
TRANSPORTATION SYSTEM SUPPLY													
7	COMMODITY Pipeline	44,661	33,393	(11,268)	(33.7)	495,622	267,051	(228,571)	(85.6)				
8	COMMODITY Other	572,476	383,662	(188,814)	(49.2)	4,147,114	2,426,846	(1,720,268)	(70.9)				
9	DEMAND	66,859	861	(65,998)	(7,665.3)	344,821	4,389	(340,432)	(7,756.5)				
10	OVERRUN	0	0	0	0.0	0	0	0	0.0				
LESS END-USE CONTRACT (ON BEHALF OF)													
11	COMMODITY Pipeline	2,150	501	(1,649)	(329.1)	124,969	2,562	(122,407)	(4,777.8)				
12	DEMAND	1,627	861	(766)	(89.0)	16,603	4,389	(12,214)	(278.3)				
13	TOTAL TRANSPORTATION COST	680,219	416,554	(263,665)	(63.3)	4,845,985	2,691,335	(2,154,650)	(80.1)				
14	TOTAL PIPELINE AND TRANSPORTATION	735,736	1,538,312	902,576	52.2	5,315,517	8,204,455	2,888,938	35.2				
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(175,840)	(175,840)	100.0	0	(339,273)	(339,273)	100.0				
16	TOTAL COST	735,736	1,362,472	626,736	46.0	5,315,517	7,865,182	2,549,665	32.4				
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0				
18	COMPANY USE	2,167	2,776	609	21.9	13,010	14,796	1,786	12.1				
19	TOTAL THERM SALES	589,126	1,536,898	947,772	61.7	5,418,164	8,196,610	2,778,446	33.9				
THERMS PURCHASED													
20	COMMODITY	100,620	2,864,360	2,763,740	96.5	1,138,960	14,872,460	13,733,500	92.3				
21	DEMAND	717,383	1,419,000	701,617	49.4	9,884,533	12,039,300	2,154,767	17.9				
22	LESS END-USE CONTRACT (DED TO LWU)	0	0	0	0.0	0	0	0	0.0				
23	COMMODITY	0	0	0	0.0	0	0	0	0.0				
24	DEMAND	0	0	0	0.0	0	0	0	0.0				
25	TOTAL PURCHASED	100,620	2,864,360	2,763,740	96.5	1,138,960	14,872,460	13,733,500	92.3				
TRANSPORTATION SYSTEM SUPPLY													
26	COMMODITY Pipeline	2,465,010	1,440,600	(1,024,410)	(71.1)	21,357,760	11,429,460	(9,928,300)	(86.9)				
27	COMMODITY Other (@ FPU GATE)	2,308,250	1,461,570	(846,680)	(57.9)	18,175,080	11,658,879	(6,516,201)	(55.9)				
28	DEMAND	2,205,840	720	(2,205,120)	(306,266.7)	13,333,400	3,600	(13,329,800)	(370,272.2)				
29	OVERRUN	0	0	0	0.0	0	0	0	0.0				
30	OVERRUN	0	0	0	0.0	0	0	0	0.0				
LESS END-USE CONTRACT													
31	COMMODITY Pipeline	83,690	21,600	(62,090)	(287.5)	3,194,200	110,160	(3,084,040)	(2,799.6)				
32	DEMAND	53,690	720	(52,970)	(7,356.9)	547,800	3,600	(544,200)	(15,116.7)				
33	OVERRUN	0	0	0	0.0	0	0	0	0.0				
34	TOTAL TRANSPORTATION	2,381,320	1,419,000	(962,320)	(67.8)	18,163,560	11,319,300	(6,844,260)	(60.5)				
35	TOTAL PIPELINE AND TRANSPORTATION	2,481,940	4,283,360	1,801,420	42.1	19,302,520	26,191,760	6,889,240	26.3				
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0				
37	COMPANY USE	9,522	7,730	(1,792)	(23.2)	51,674	47,239	(4,444)	(9.4)				
38	TOTAL THERM SALES	4,156,531	4,275,630	119,099	2.8	27,170,830	26,144,530	(1,026,300)	(3.9)				
CENTS PER THERM													
39	COMMODITY	33.372	35.210	1.838	5.2	27.250	30.997	3.748	12.1				
40	DEMAND	3.058	7.978	4.920	61.7	1.610	7.501	5.891	78.5				
41	OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
42	OVERRUN												
43	OTHER PURCHASES												
44	TOTAL COST OF GAS PURCHASED	55.175	39.163	(16.012)	(40.9)	41.225	37.069	(4.155)	(11.2)				
TRANSPORTATION SYSTEM SUPPLY													
45	COMMODITY Pipeline	1.812	2.318	0.506	21.8	2.321	2.337	0.016	0.7				
46	COMMODITY Other	24.801	26.250	1.449	5.5	22.818	20.915	(2.002)	(9.6)				
47	DEMAND	3.031	119.583	116.552	97.5	2.586	121.917	119.331	97.9				
48	OVERRUN												
49	OVERRUN												
LESS END-USE CONTRACT													
50	COMMODITY Pipeline	2.569	2.319	(0.250)	(10.8)	3.912	2.326	(1.587)	(68.2)				
51	DEMAND	3.050	119.583	116.533	97.5	3.031	121.917	118.886	97.5				
52	TOTAL TRANSPORTATION COST	28.565	29.355	0.791	2.7	26.680	23.777	(2.903)	(12.2)				
53	TOTAL PIPELINE AND TRANSPORTATION	29.644	35.914	6.270	17.5	27.538	31.325	3.787	12.1				
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0				
55	COMPANY USE	22.758	35.912	13.154	36.6	25.177	31.328	6.150	19.6				
56	TOTAL THERM SALES	29.644	35.914	6.270	17.5	27.538	31.325	3.787	12.1				
57	TRUE-UP (E-2)	(2.676)	(2.676)	0.000	0.0	(2.676)	(2.676)	0.000	0.0				
58	TOTAL COST OF GAS	26.968	33.238	6.270	18.9	24.862	28.649	3.787	13.2				
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	(4.113)	(4.113)	100.0	0.000	(1.298)	(1.298)	100.0				
60	TOTAL	26.968	29.125	2.157	7.4	24.862	27.351	2.489	9.1				
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0				
62	PRA FACTOR ADJUSTED FOR TAXES	27.06896	28.23458	2.166	7.4	24.95342	27.45372	2.498	9.1				
63	PRA FACTOR BOUNDED TO NEAREST 001	27.069	28.235	2.166	7.4	24.953	27.454	2.498	9.1				

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

FOR THE MONTH OF: SEPTEMBER 1993

	CURRENT MONTH		DIFFERENCE AMOUNT	%	PERIOD TO DATE			DIFFERENCE AMOUNT	%
	ACTUAL	ESTIMATE			ACTUAL	ESTIMATE	AMOUNT		
TRUE-UP CALCULATION									
1 PURCHASED GAS COST - PIPELINE	53,350	1,118,982	1,065,632	95.2%	456,522	4,389,444	3,932,922	89.6%	
2 PURCHASED GAS COST - TRANSPORTATION	683,996	417,916	(266,080)	-63.7%	4,987,557	3,201,516	(1,786,041)	-55.8%	
3 PURCHASED GAS COST - TOTAL (1+2)	737,346	1,536,898	799,552	52.0%	5,444,079	7,590,960	2,146,881	28.3%	
4 FUEL REVENUES (NET OF REVENUE TAX)	589,126	1,536,898	947,772	61.7%	5,418,164	7,950,592	2,532,428	31.9%	
5 TRUE-UP PROVISION	116,613	116,613	0	0.0%	699,668	699,668	0	0.0%	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	705,739	1,653,511	947,772	57.3%	6,117,832	8,650,260	2,532,428	27.3%	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(31,607)	116,613	148,220	127.1%	673,753	1,059,300	385,547	36.4%	
8 INTEREST PROVISION - THIS PERIOD (21)	1,433	2,225	792	35.6%	11,272	11,951	679	5.7%	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	617,259	854,473	237,214	27.8%	485,115	485,115	0	0.0%	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(116,613)	(116,613)	0	0.0%	(699,668)	(699,668)	0	0.0%	
10a FLEX RATE REFUND (if applicable)	0	0	0	0.0%	0	0	0	0.0%	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	470,472	856,698	386,226	45.1%	470,472	856,698	386,226	45.1%	
INTEREST PROVISION									
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	617,259	854,473	237,214	27.8%	N/A	N/A	0	--	
13 ENDING TRUE-UP BEFORE INTEREST (12+5)	469,039	854,473	385,434	45.1%	N/A	N/A	0	--	
14 TOTAL (12+13)	1,086,298	1,708,946	622,648	36.4%	N/A	N/A	0	--	
15 AVERAGE (50% OF 14)	543,149	854,473	311,324	36.4%	N/A	N/A	0	--	
16 INTEREST RATE - FIRST DAY OF MONTH	3.1400%	3.0900%	--	--	N/A	N/A	--	--	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.1900%	3.1600%	--	--	N/A	N/A	--	--	
18 TOTAL (16+17)	6,330%	6,250%	--	--	N/A	N/A	--	--	
19 AVERAGE (50% OF 18)	3.165%	3.125%	--	--	N/A	N/A	--	--	
20 MONTHLY AVERAGE (19/12 MONTHS)	0.264%	0.260%	--	--	N/A	N/A	--	--	
21 INTEREST PROVISION (15x20)	1,433	2,225	--	--	N/A	N/A	--	--	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
RESIDENTIAL BILL COMPARISON
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: APRIL 1993 - SEPTEMBER 1993

	APR	MAY	JUN	JUL	AUG	SEP	AVERAGE PERIOD
ESTIMATED							
BASE RATE REVENUE	16.86	16.86	16.86	16.86	16.86	16.86	16.86
PGA FACTOR cents per therm	8.81	8.81	8.81	8.81	8.81	8.81	8.81
FUEL RECOVERY REVENUE	8.45	7.74	8.55	8.38	9.98	10.03	8.86
ENERGY CONSERVATION							0.00
TOTAL REVENUE	25.31	24.60	25.41	25.24	26.84	26.89	25.72
ACTUAL							
BASE RATE REVENUE	16.86	16.86	16.86	16.86	16.86	16.86	16.86
PGA FACTOR cents per therm	8.81	8.81	8.81	6.68	5.97	6.85	7.66
FUEL RECOVERY REVENUE	8.85	5.05	8.49	7.84	8.11	8.24	7.76
ENERGY CONSERVATION							0.00
TOTAL REVENUE	25.71	21.91	25.35	24.70	24.97	25.10	24.62
DIFFERENCE							
BASE RATE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm	0.00	0.00	0.00	-2.13	-2.84	-1.96	-1.16
PGA REVENUE	0.40	-2.69	-0.06	-0.54	-1.87	-1.79	-1.09
ENERGY CONSERVATION	0	0	0	0	0	0	0.00
TOTAL REVENUE	0.40	-2.69	-0.06	-0.54	-1.87	-1.79	-1.09
DIFFERENCE (percent)							
BASE RATE REVENUE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA FACTOR cents per therm	0.00%	0.00%	0.00%	-24.18%	-32.24%	-22.25%	-13.11%
PGA REVENUE	4.73%	-34.75%	-0.70%	-6.44%	-18.74%	-17.85%	-12.33%
ENERGY CONSERVATION	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE	1.58%	-10.93%	-0.24%	-2.14%	-6.97%	-6.66%	-4.25%

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: SEPTEMBER 1993

THERM SALES (FIRM)	CURRENT MONTH			PERIOD TO DATE					
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT %	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT %			
1 GENERAL SERVICE	(11)	169,185	164,180	(5,005)	-3.0	1,689,280	1,537,640	(151,640)	-9.9
2 OUTDOOR LIGHTING	(21)	194	80	(134)	-223.3	1,163	470	(693)	-147.4
4 RESIDENTIAL	(31)	423,822	411,830	(11,992)	-2.9	3,186,662	3,095,350	(91,312)	-2.9
5 LARGE VOLUME	(51)	1,583,189	1,451,110	(132,079)	-9.1	9,085,521	9,288,020	(597,501)	-6.4
6 OTHER	(81)	16,673	18,180	1,507	8.3	132,401	128,040	(4,361)	-3.4
7					0.0				0.0
8 TOTAL FIRM		2,193,063	2,045,368	(147,703)	-7.2	14,894,827	14,049,520	(845,307)	-6.0
THERM SALES (INTERRUPTIBLE)									
10 INTERRUPTIBLE	(61)	233,165	211,390	(21,775)	-10.3	1,437,282	1,240,180	(199,102)	-16.1
11 LARGE VOLUME INT	(93)	1,730,303	2,040,480	310,177	15.2	10,836,721	10,964,990	128,269	1.2
12					0.0				0.0
13 TOTAL INT. SALES		1,963,468	2,251,870	288,402	12.8	12,276,003	12,205,170	(70,833)	-0.6
14 TOTAL SALES		4,156,531	4,297,230	140,699	3.3	27,170,830	26,254,690	(916,140)	-3.5
NUMBER OF CUSTOMERS (FIRM)									
15 GENERAL SERVICE	(11)	1,586	1,542	(44)	-2.9	1,600	1,555	(45)	-2.9
16 OUTDOOR LIGHTING	(21)	6	2	(4)	-200.0	6	3	(3)	-100.0
17 RESIDENTIAL	(31)	29,399	29,217	(182)	-0.6	29,815	29,774	(41)	-0.1
18 LARGE VOLUME	(51)	1,381	1,304	(77)	-5.9	1,367	1,309	(58)	-4.4
19 OTHER	(81)	925	940	15	1.6	924	938	14	1.5
20					0.0				0.0
21 TOTAL FIRM		33,297	33,005	(292)	-0.9	33,712	33,579	(133)	-0.4
NUMBER OF CUSTOMERS (INT.)									
22 INTERRUPTIBLE	(61)	12	12	0	0.0	12	12	0	0.0
23 LARGE VOLUME INT	(93)	1	1	0	0.0	1	1	0	0.0
24					0.0				0.0
25 TOTAL INTERRUPTIBLE		13	13	0	0.0	13	13	0	0.0
26 TOTAL CUSTOMERS		33,310	33,018	(292)	-0.9	33,725	33,592	(133)	-0.4
THERM USE PER CUSTOMER									
27 GENERAL SERVICE	(11)	107	106	(0)	-0.2	1,036	989	(67)	-6.8
28 OUTDOOR LIGHTING	(21)	32	30	(2)	-7.8	194	157	(37)	-23.7
29 RESIDENTIAL	(31)	14	14	(0)	-2.3	107	104	(3)	-2.8
30 LARGE VOLUME	(51)	1,146	1,113	(34)	-3.0	7,231	7,096	(136)	-1.9
31 OTHER	(81)	18	19	1	6.8	143	137	(7)	-5.0
32		0	0	0	0.0	0	0	0	0.0
33 INTERRUPTIBLE	(61)	19,430	17,616	(1,815)	-10.3	119,940	103,348	(16,592)	-16.1
34 LARGE VOLUME INT	(93)	1,730,303	2,040,480	310,177	15.2	10,836,721	10,964,990	128,269	1.2
35		0	0	0	0.0	0	0	0	0.0
36 TOTAL		125	130	5	4.1	806	782	(24)	-3.1

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

WEST PALM BEACH;	APR	MAY	JUN	JUL	AUG	SEP
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0217	1.0209	1.0264	1.0282	1.0282	1.0264

CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.03	1.04	1.04	1.04	1.04
SANFORD & DELAND;	APR	MAY	JUN	JUL	AUG	SEP
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0217	1.0209	1.0264	1.0282	1.0282	1.0264

CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.05	1.05	1.04

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TERM SALES (FIRM)	ACTUAL			PRIOR YEAR			DIFFERENCE			PERCENT		
	APRIL - SEPTEMBER	OCTOBER - MARCH	APRIL - SEPTEMBER	APRIL - SEPTEMBER	OCTOBER - MARCH	APRIL - SEPTEMBER	APRIL - SEPTEMBER	OCTOBER - MARCH	APRIL - SEPTEMBER	OCTOBER - MARCH	APRIL - SEPTEMBER	OCTOBER - MARCH
1 GENERAL SERVICE (11)	1,689,280	3,263,635	1,667,981	2,977,502	21,299	286,133	1.3	9.6				
2 OUTDOOR LIGHTING (21)	1,163	1,164	1,166	1,172	(3)	(8)	(0.3)	(0.7)				
4 RESIDENTIAL (31)	3,166,662	5,235,040	3,246,487	5,405,110	(59,825)	(130,070)	(1.8)	(2.4)				
5 LARGE VOLUME (51)	9,885,321	10,849,039	9,547,539	10,450,033	337,782	389,006	3.5	3.7				
6 OTHER (81)	132,401	200,826	132,409	211,651	(8)	(10,825)	(0.0)	(5.1)				
7												
8 TOTAL FIRM SALES	14,894,827	19,579,704	14,595,582	19,045,468	299,245	534,236	2.1	2.8				
9 TERM SALES (INTERRUPTIBLE)												
10 INTERRUPTIBLE (61)	1,459,282	1,598,514	1,450,145	1,626,888	(10,863)	(28,374)	(0.7)	(1.7)				
11 LARGE VOLUME INT (93)	10,836,721	10,177,893	11,624,749	6,299,713	(788,028)	3,878,180	(6.8)	61.6				
12												
13 TOTAL INT. SALES	12,276,003	11,776,407	13,074,894	7,926,601	(798,891)	3,849,806	(6.1)	48.6				
14 TOTAL SALES	27,170,830	31,356,111	27,670,476	26,972,069	(499,646)	4,384,042	(1.8)	16.3				
NUMBER OF CUSTOMERS (FIRM)												
15 GENERAL SERVICE (11)	1,600	1,590	1,554	1,535	66	55	4.3	3.6				
16 OUTDOOR LIGHTING (21)	6	6	6	6	0	0	0.0	0.0				
17 RESIDENTIAL (31)	29,815	30,025	29,692	29,963	123	62	0.4	0.2				
18 LARGE VOLUME (51)	1,367	1,327	1,315	1,301	52	26	4.0	2.0				
19 OTHER (81)	924	926	928	935	(4)	(9)	(0.4)	(1.0)				
20												
21 TOTAL FIRM	33,712	33,874	33,475	33,740	237	134	0.7	0.4				
NUMBER OF CUSTOMERS (INT.)												
22 INTERRUPTIBLE (61)	12	12	12	12	0	0	0.0	0.0				
23 LARGE VOLUME INT (93)	1	1	1	1	0	0	0.0	0.0				
24												
25 TOTAL INT.	13	13	13	13	0	0	0.0	0.0				
26 TOTAL CUSTOMERS	33,725	33,887	33,488	33,753	237	134	0.7	0.4				
TERM USE PER CUSTOMER												
27 GENERAL SERVICE (11)	1,056	2,053	1,087	1,940	(32)	113	(2.9)	5.8				
28 OUTDOOR LIGHTING (21)	194	194	194	195	(1)	(1)	(0.3)	(0.7)				
29 RESIDENTIAL (31)	107	176	109	180	(2)	(5)	(2.2)	(2.6)				
30 LARGE VOLUME (51)	7,231	8,168	7,260	8,032	(29)	136	(0.4)	1.7				
31 OTHER (81)	143	217	143	226	1	(9)	0.4	(4.2)				
32												
33 INTERRUPTIBLE (61)	119,940	133,210	120,845	135,574	(905)	(2,365)	(0.7)	(1.7)				
34 LARGE VOLUME INT (93)	10,836,721	10,177,893	11,624,749	6,299,713	(788,028)	3,878,180	(6.8)	61.6				
35												
36 TOTAL	806	925	826	799	(21)	126	(0.0)	0.2				

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE A-7P

ACTUAL FOR THE PERIOD OF: APRIL 1993 - SEPTEMBER 1993

LINE NO.	MONTH	PURCHASED FROM	PURCHASED FOR	TYPE SCHEDULE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST/ THIRD PARTY	COMMODITY COST/ PIPELINE	DEMAND COST	OTHER CHARGE ACA/GRI/FUEL	TOTAL CENTS PER THERM
1	APR 93	HADSON	SYS SUPPLY	N/A	1,688,800	0	1,688,800	380,119.62	N/A	N/A	INCL. IN COST	22.51
2	APR 93	ENTRADE	SYS SUPPLY	N/A	1,688,800	0	1,688,800	372,638.44	N/A	N/A	INCL. IN COST	22.07
3	APR 93	CITIZENS	SYS SUPPLY	N/A	0	0	0	(24,667.28)	N/A	N/A	INCL. IN COST	0
4	MAY 93	HADSON	SYS SUPPLY	N/A	550,480	0	550,480	150,625.20	N/A	N/A	INCL. IN COST	27.36
5	MAY 93	ENTRADE	SYS SUPPLY	N/A	507,470	0	507,470	140,187.51	N/A	N/A	INCL. IN COST	27.62
6	MAY 93	NGCH	SYS SUPPLY	N/A	773,200	0	773,200	177,998.00	N/A	N/A	INCL. IN COST	23.02
7	MAY 93	BRING	SYS SUPPLY	N/A	1,132,600	0	1,132,600	256,424.00	N/A	N/A	INCL. IN COST	22.64
8	JUN 93	HADSON	SYS SUPPLY	N/A	730,800	0	730,800	158,082.71	N/A	N/A	INCL. IN COST	21.63
9	JUN 93	ENTRADE	SYS SUPPLY	N/A	730,800	0	730,800	162,676.05	N/A	N/A	INCL. IN COST	22.26
10	JUN 93	NGCH	SYS SUPPLY	N/A	913,610	0	913,610	187,290.05	N/A	N/A	INCL. IN COST	20.50
11	JUL 93	HADSON	SYS SUPPLY	N/A	2,055,680	0	2,055,680	419,568.66	N/A	N/A	INCL. IN COST	20.41
12	JUL 93	ENTRADE	SYS SUPPLY	N/A	1,505,670	0	1,505,670	299,360.22	N/A	N/A	INCL. IN COST	19.88
13	AUG 93	HADSON	SYS SUPPLY	N/A	1,898,560	0	1,898,560	397,664.86	N/A	N/A	INCL. IN COST	20.95
14	AUG 93	ENTRADE	SYS SUPPLY	N/A	881,160	0	881,160	187,138.20	N/A	N/A	INCL. IN COST	21.24
15	AUG 93	WESTERN	SYS SUPPLY	N/A	7,940	0	7,940	2,056.70	N/A	N/A	INCL. IN COST	25.90
16	AUG 93	CNG	SYS SUPPLY	N/A	1,404,000	0	1,404,000	307,476.00	N/A	N/A	INCL. IN COST	21.90
17	SEP 93	HADSON	SYS SUPPLY	N/A	1,673,590	0	1,673,590	397,040.72	N/A	N/A	INCL. IN COST	23.72
18	SEP 93	ENTRADE	SYS SUPPLY	N/A	730,800	0	730,800	175,435.80	N/A	N/A	INCL. IN COST	24.01
TOTAL					18,873,960	0	18,873,960	4,147,115.46	0.00	0	0	21.97

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY
FINAL FUEL OVER/UNDER RECOVERY
FOR THE PERIOD: APRIL 1993 THROUGH SEPTEMBER 1993

SCHEDULE A-8

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD (EXCLUDING COMPANY USE)	5,444,079
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	6,117,832
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)	673,753
4 INTEREST PROVISION	11,272
5 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (3+4)	685,025
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APRIL 1993 THROUGH SEPTEMBER 1993 (FROM SCHEDULE E-2) WHICH WAS INCLUDED IN THE CURRENT OCTOBER 1993 THROUGH MARCH 1994 PERIOD	1,071,251
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APR 94 THROUGH MAR 95 PERIOD (5-6)	(386,226)