

FLORIDA  
PUBLIC UTILITIES COMPANY

PLEASE REPLY TO COMPANY AT

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

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January 14, 1994

Mr Steve Tribble, Director  
Division of Records and Reporting  
Florida Public Service Commission  
101 East Gaines Street Fletcher Bldg.  
Tallahassee FL 32301-8153

RE: DOCKET NO. 940001-EI CONTINUING  
SURVEILLANCE AND REVIEW OF FUEL COST  
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Mr Tribble:

We are enclosing twent four Fuel Schedules  
for our Marianna and Fernandina Beach divisions.

Sincerely,

*George M. Bachman*  
George M Bachman  
Accounting Manager

Enclosures

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FPSC-RECORDS/REPORTING

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 TALLAHASSEE DIVISION  
 C\FUEL\AIC  
 01/17/94  
 MDH

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: DECEMBER 1993

SCHEDULE A1  
 PAGE 1 OF 2

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTI- MATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	476,621	387,793	88,828	22.9%	22,000	20,238	1,762	8.7%	2.16646	1.91616	0.25030	13.1%
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)	468,888	458,487	10,401	2.3%	22,000	20,238	1,762	8.7%	2.13131	2.26548	(0.13417)	-5.9%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	945,509	846,280	99,229	11.7%	22,000	20,238	1,762	8.7%	4.29777	4.18164	0.11613	2.8%
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					22,000	20,238	1,762	8.7%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (Sl2 Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	945,509	846,280	99,229	11.7%	22,000	20,238	1,762	8.7%	4.29777	4.18164	0.11613	2.8%
21 Net Unbilled Sales (A4)	11,389	50,180	(38,791)	-77.3%	265	1,200	(935)	-77.9%	0.05468	0.27550	(0.22082)	-80.2%
22 Company Use (A4)	1,117	585	532	90.9%	26	14	12	85.7%	0.00536	0.00321	0.00215	67.0%
23 T & O Losses (A4)	37,820	33,871	3,949	11.7%	880	810	70	8.6%	0.18157	0.18596	(0.00439)	-2.4%
24 SYSTEM KWH SALES	945,509	846,280	99,229	11.7%	20,829	18,214	2,615	14.4%	4.53938	4.64631	(0.10693)	-2.3%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	945,509	846,280	99,229	11.7%	20,829	18,214	2,615	14.4%	4.53938	4.64631	(0.10693)	-2.3%
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	945,509	846,280	99,229	11.7%	20,829	18,214	2,615	14.4%	4.53938	4.64631	(0.10693)	-2.3%
28 GPJF**												
29 TRUE-UP**	5,661	(8,932)	14,593	-163.4%	20,829	18,214	2,615	14.4%	0.02718	(0.04904)	0.07622	-155.4%
30 TOTAL JURISDICTIONAL FUEL COST	951,170	837,348	113,822	13.6%	20,829	18,214	2,615	14.4%	4.56657	4.59728	(0.03071)	-0.7%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.64805	4.67125	(0.03120)	-0.7%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.640	4.671	(0.031)	-0.7%

\*Included for Informational Purposes Only

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
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 01/12/94  
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COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: DECEMBER 1993

SCHEMULE A1  
 PAGE 2 OF 2

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	1,305,839	1,176,154	129,685	11.0%	62,679	59,392	3,287	5.5%	2.08338	1.98032	0.10306	5.2%
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)	1,390,947	1,333,854	57,093	4.3%	62,679	59,392	3,287	5.5%	2.21916	2.24585	(0.02669)	-1.2%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	2,696,786	2,510,008	186,778	7.4%	62,679	59,392	3,287	5.5%	4.30254	4.22617	0.07637	1.8%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					62,679	59,392	3,287	5.5%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	2,696,786	2,510,008	186,778	7.4%	62,679	59,392	3,287	5.5%	4.30254	4.22617	0.07637	1.8%
21 Net Unbilled Sales (A4)	(37,389)*	63,266 *	(100,655)	-159.1%	(869)	1,497	(2,366)	-158.1%	(0.06131)	0.11404	(0.17535)	-153.8%
22 Company Use (A4)	2,538 *	1,690 *	848	50.2%	59	40	19	47.5%	0.00416	0.00305	0.00111	36.4%
23 T & O Losses (A4)	107,865 *	100,414 *	7,451	7.4%	2,507	2,376	131	5.5%	0.17688	0.18099	(0.00411)	-2.3%
24 SYSTEM KWH SALES	2,696,786	2,510,008	186,778	7.4%	60,982	55,479	5,503	9.9%	4.42227	4.52425	(0.10198)	-2.3%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	2,696,786	2,510,008	186,778	7.4%	60,982	55,479	5,503	9.9%	4.42227	4.52425	(0.10198)	-2.3%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	2,696,786	2,510,008	186,778	7.4%	60,982	55,479	5,503	9.9%	4.42227	4.52425	(0.10198)	-2.3%
28 GPIF**												
29 TRUE-UP**	16,983	(26,796)	43,779	-163.4%	60,982	55,479	5,503	9.9%	0.02785	(0.04830)	0.07615	-157.7%
30 TOTAL JURISDICTIONAL FUEL COST	2,713,769	2,483,212	230,557	9.3%	60,982	55,479	5,503	9.9%	4.45011	4.47595	(0.02584)	-0.6%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.52171	4.54797	(0.02626)	-0.6%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.522	4.548	(0.026)	-0.6%

\*Included for Informational Purposes Only

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
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Schedule A1a

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

MONTH OF: DECEMBER 1993

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	476,621
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	468,888
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		\$945,509 =====

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: DECEMBER 1993

	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	476,621	387,793	88,828	22.9%	1,305,839	1,176,154	129,685	11.0%
3a. Demand & Non Fuel Cost of Purchased Power	468,888	458,487	10,401	2.3%	1,390,947	1,333,854	57,093	4.3%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	945,509	846,280	99,229	11.7%	2,696,786	2,510,008	186,778	7.4%
6. Adjustments to Fuel Cost (Describe Items)								
-----								
-----								
-----								
-----								
7. Adjusted Total Fuel & Net Power Transactions	\$ 945,509	\$ 846,280	\$ 99,229	11.7%	\$ 2,696,786	\$ 2,510,008	\$ 186,778	7.4%

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: DECEMBER 1993

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>B. Sales Revenues (Exclude Revenue Taxes &amp; Franchise Taxes)</b>								
1. Jurisdictional Sales Revenue	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	932,871	815,369	117,502	14.4%	2,716,895	2,468,999	247,896	10.0%
c. Jurisdictional Fuel Revenue	932,871	815,369	117,502	14.4%	2,716,895	2,468,999	247,896	10.0%
d. Non Fuel Revenue	342,533	305,386	37,147	12.2%	975,864	915,961	59,903	6.5%
e. Total Jurisdictional Sales Revenue	1,275,404	1,120,755	154,649	13.8%	3,692,759	3,384,960	307,799	9.1%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue	\$ 1,275,404	\$ 1,120,755	\$ 154,649	13.8%	\$ 3,692,759	\$ 3,384,960	\$ 307,799	9.1%
<b>C. KWH Sales</b>								
1. Jurisdictional Sales	KWH							
a. Jurisdictional Sales	20,829,034	18,213,817	2,615,217	14.4%	60,982,386	55,478,378	5,504,008	9.9%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	20,829,034	18,213,817	2,615,217	14.4%	60,982,386	55,478,378	5,504,008	9.9%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: DECEMBER 1993

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 932,871	\$ 815,369	\$ 117,502	14.4%	\$ 2,716,895	\$ 2,468,999	\$ 247,896	10.0%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	5,661	(8,932)	14,593	-163.4%	16,983	(26,796)	43,779	-163.4%
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	927,210	824,301	102,909	12.5%	2,699,912	2,495,795	204,117	8.2%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	945,509	846,280	99,229	11.7%	2,696,786	2,510,008	186,778	7.4%
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 *)	945,509	846,280	99,229	11.7%	2,696,786	2,510,008	186,778	7.4%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(18,299)	(21,979)	3,680	-16.7%	3,126	(14,213)	17,339	-122.0%
8. Interest Provision for the Month	(20)		(20)	0.0%	(53)		(53)	0.0%
9. True-up & Inst. Provision Beg. of Month	(1,251)	43,495	(44,746)	-102.9%	(33,965)	53,593	(87,558)	-163.4%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	5,661	(8,932)	14,593	-163.4%	16,983	(26,796)	43,779	-163.4%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (13,909)\$	\$ 12,584	\$ (26,493)	-210.5%	\$ (13,909)\$	\$ 12,584	\$ (26,493)	-210.5%

\* Jurisdictional Loss Multiplier

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: DECEMBER 1993

	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)	\$ (1,251)	\$ 43,495	\$ (44,746)	-102.9%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-20)	(13,889)	12,564	(26,453)	-210.4%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(15,140)	56,079	(71,219)	-127.0%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (7,570)	\$ 28,040	\$ (35,610)	-127.0%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	3.1500%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	3.3400%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	6.4900%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	3.2450%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.2704%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	\$ (20)	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
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Schedule A4

ELECTRIC ENERGY ACCOUNT  
 Month of: DECEMBER 1993

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
(MWH)								
1 System Net Generation	0	0	0	0.0%	0	0	0	0.0%
2 Power Sold								
3 Inadvertent Interchange Delivered - NET								
4 Purchased Power	22,000	20,238	1,762	8.7%	62,679	59,392	3,287	5.5%
4a Energy Purchased For Qualifying Facilities								
5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	22,000	20,238	1,762	8.7%	62,679	59,392	3,287	5.5%
8 Sales (Billed)	20,829	18,214	2,615	14.4%	60,982	55,479	5,503	9.9%
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	26	14	12	85.7%	59	40	19	47.5%
10 T&D Losses Estimated	880	810	70	8.6%	2,507	2,376	131	5.5%
11 Unaccounted for Energy (estimated)	265	1,200	(935)	-77.9%	(869)	1,497	(2,366)	-158.1%
12								
13 % Company Use to NEL	0.12%	0.07%	0.05%	71.4%	0.09%	0.07%	0.02%	28.6%
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	1.20%	5.93%	-4.73%	-79.8%	-1.39%	2.52%	-3.91%	-155.2%

(\\$)

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	476,621	387,793	88,828	22.9%	1,305,839	1,176,154	129,685	11.0%
18a Demand & Non Fuel Cost of Pur Power	468,888	458,487	10,401	2.3%	1,390,947	1,333,854	57,093	4.3%
18b Energy Payments to Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	945,509	846,280	99,229	11.7%	2,696,786	2,510,008	186,778	7.4%

(Cents/KWH)

21 Fuel Cost of Sys Net Gen								
21a Fuel Related Transactions								
22 Fuel Cost of Power Sold								
23 Fuel Cost of Purchased Power	2.166	1.916	0.250	13.1%	2.083	1.920	0.163	5.2%
23a Demand & Non Fuel Cost of Pur Power	2.131	2.265	(0.134)	-5.9%	2.219	2.246	(0.027)	-1.2%
23b Energy Payments to Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	4.298	4.182	0.116	2.8%	4.303	4.226	0.077	1.8%

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
 C\FUEL\ABC  
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 MDH

SCHEDULE #8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)  
 For the Period/Month of: DECEMBER 1993

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLES (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	20,238			20,238	1.916163	4.181639	387,793
TOTAL		20,238	0	0	20,238	1.916163	4.181639	387,793
ACTUAL:								
GULF POWER COMPANY	RE	22,000			22,000	2.166459	4.297768	476,621
TOTAL		22,000	0	0	22,000	2.166459	4.297768	476,621
CURRENT MONTH: DIFFERENCE		1,762	0	0	1,762	0.250296	0.116129	88,828
DIFFERENCE (%)		8.7%	0.0%	0.0%	8.7%	13.1%	2.8%	22.9%
PERIOD TO DATE: ACTUAL	RE	62,679			62,679	2.083376	4.302535	1,305,839
ESTIMATED	RE	59,392			59,392	1.980324	4.226172	1,176,154
DIFFERENCE		3,287	0	0	3,287	0.103052	0.076363	129,685
DIFFERENCE (%)		5.5%	0.0%	0.0%	5.5%	5.2%	1.8%	11.0%

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 NANTAWA DIVISION  
 C\FUEL\A9C  
 01/12/94  
 HON

SCHEDULE A9

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES  
 For the Period/Month of: DECEMBER 1993

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

ESTIMATED:

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

ACTUAL:

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

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$468,888

CURRENT MONTH: DIFFERENCE DIFFERENCE (2)							
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (1)							

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
 C\FUEL\A11C  
 01/12/94  
 NON

SCHEDULE A11

RESIDENTIAL BILL COMPARISON  
 FOR MONTHLY USAGE OF 1000 KWH

	OCT 1993	NOV 1993	DEC 1993	JAN 1994	FEB 1994	MAR 1994	AVERAGE PERIOD TO DATE
--	-------------	-------------	-------------	-------------	-------------	-------------	------------------------------

ESTIMATED:

Base Rate Revenues*	(\$)	17.35	17.35	17.35	0.00	0.00	0.00	17.35
Fuel Recovery Factor	cents/KWH	4.886	4.886	4.886	0.000	0.000	0.000	
Group Loss Multiplier		1.0126	1.0126	1.0126	1.0126	1.0126	1.0126	
Fuel Recovery Revenues	(\$)	49.48	49.48	49.48	0.00	0.00	0.00	49.48
Total Revenues	(\$)	66.83	66.83	66.83	0.00	0.00	0.00	66.83

ACTUAL:

Base Rate Revenues*	(\$)	17.35	17.35	17.35	0.00	0.00	0.00	17.58
Fuel Recovery Factor	cents/KWH	4.886	4.886	4.886	0.000	0.000	0.000	
Group Loss Multiplier		1.0126	1.0126	1.0126	1.0126	1.0126	1.0126	
Fuel Recovery Revenues	(\$)	49.48	49.48	49.48	0.00	0.00	0.00	49.48
Total Revenues	(\$)	66.83	66.83	67.51	0.00	0.00	0.00	67.06

DIFFERENCE

Base Rate Revenues	(\$)	0.00	0.00	0.58	0.00	0.00	0.00	0.11
Fuel Adj. Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	(\$)	0.00	0.00	0.58	0.00	0.00	0.00	0.11

DIFFERENCE (%):

Base Rate Revenues		0.00%	0.00%	3.32%	0.00%	0.00%	0.00%	0.65%
Fuel Adj. Revenues		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Revenues		0.00%	0.00%	1.02%	0.00%	0.00%	0.00%	0.17%

\*Includes Conservation Cost Factor 0.000000 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 MARIANNA DIVISION  
 C:\FUEL\A12C  
 01/12/94  
 HON

KWH SALES AND CUSTOMER DATA  
 Month of: DECEMBER 1993

SCHEDULE A12

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

KWH SALES (000)

1; Residential	9,502	8,374	1,128	13.5%	25,384	23,349	2,535	10.9%
2; Commercial	8,737	7,530	1,207	16.0%	26,569	24,473	2,096	8.6%
3; Industrial	2,348	2,100	248	11.8%	7,790	7,040	750	10.7%
4; Street & Highway Lighting	101	105	(4)	-3.8%	303	308	(5)	-1.6%
5; Other Sales to Public Authority	141	105	36	34.3%	456	309	127	41.1%
5A; Railways & Railroads			0	0.0%			0	0.0%
6; Interdepartmental Sales			0	0.0%			0	0.0%
7; Total Jurisdictional Sales	20,829	18,214	2,615	14.4%	60,982	55,479	5,503	9.9%
8; Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9; Total Sales	20,829	18,214	2,615	14.4%	60,982	55,479	5,503	9.9%

NUMBER OF CUSTOMERS

10; Residential	9,125	9,075	50	0.6%	9,137	9,065	72	0.8%
11; Commercial	1,912	1,921	(9)	-0.5%	1,912	1,919	(7)	-0.4%
12; Industrial	4	4	0	0.0%	4	4	0	0.0%
13; Street & Highway Lighting	39	38	1	2.6%	39	38	1	2.6%
14; Other Sales to Public Authority	112	98	14	14.3%	307	98	9	9.2%
14A; Railways & Railroads			0	0.0%			0	0.0%
15; Interdepartmental Sales			0	0.0%			0	0.0%
16; Total Jurisdictional	11,192	11,136	56	0.5%	11,199	11,124	75	0.7%
17; Sales for Resale			0	0.0%			0	0.0%
18; Total Sales	11,192	11,136	56	0.5%	11,199	11,124	75	0.7%

KWH USE PER CUSTOMER

19; Residential	1,041	923	118	12.8%	2,833	2,576	257	10.0%
20; Commercial	4,570	3,920	650	16.6%	13,896	12,753	1,143	9.0%
21; Industrial	587,000	525,000	62,000	11.8%	1,947,500	1,760,000	187,500	10.7%
22; Street & Highway Lighting	2,590	2,763	(173)	-6.3%	7,769	8,105	(336)	-4.2%
23; Other Sales to Public Authority	1,259	1,071	188	17.6%	4,075	3,153	922	29.2%
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	1,861	1,636	225	13.8%	5,445	4,987	458	9.2%
26; Sales for Resale			0	0.0%			0	0.0%
27; Total Sales	1,861	1,636	225	13.8%	5,445	4,987	458	9.2%

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 C\FUEL\A10  
 01/12/94  
 NON

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: DECEMBER 1993

SCHEDULE A1  
 PAGE 1 OF 2

	DOLLARS				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTI- MATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)			0	0.0%								
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	975,740	1,006,317	(30,577)	-3.0%	25,311	26,104	(793)	-3.0%	3.85500	3.85503	(0.00003)	0.0%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	571,187	357,355	13,832	3.9%	25,311	26,104	(793)	-3.0%	1.46650	1.36897	0.09753	7.1%
11 Energy Payments to Qualifying Facilities (A8a)	17,908	15,640	2,268	14.5%	458	400	58	14.5%	3.91004	3.91000	0.00004	0.0%
12 TOTAL COST OF PURCHASED POWER	1,564,835	1,379,312	(14,477)	-1.1%	25,769	26,504	(735)	-2.8%	5.29642	5.20417	0.09225	1.8%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					25,769	26,504	(735)	-2.8%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	368,074	401,078	(33,004)	-8.2%	6,370	7,200	(830)	-11.5%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	996,761	978,234	18,527	1.9%	19,399	19,304	95	0.5%	5.13821	5.06752	0.07069	1.4%
21 Net Unbilled Sales (A4)	(277,720)**	(303,494)**	25,774	-8.5%	(5,405)	(5,989)	584	-9.8%	(1.17673)	(1.25889)	0.08216	-6.5%
22 Company Use (A4)	2,004**	1,368**	636	46.5%	39	27	12	44.4%	0.00849	0.00567	0.00282	49.7%
23 T & D Losses (A4)	59,809**	58,682**	1,127	1.9%	1,164	1,158	6	0.5%	0.25342	0.24341	0.01001	4.1%
24 SYSTEM KWH SALES	996,761	978,234	18,527	1.9%	23,601	24,108	(507)	-2.1%	4.22339	4.05771	0.16568	4.1%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	996,761	978,234	18,527	1.9%	23,601	24,108	(507)	-2.1%	4.22339	4.05771	0.16568	4.1%
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	996,761	978,234	18,527	1.9%	23,601	24,108	(507)	-2.1%	4.22339	4.05771	0.16568	4.1%
28 GPJF**												
29 TRUE-UP**	(15,664)	(18,646)	2,982	-16.0%	23,601	24,108	(507)	-2.1%	(0.06637)	(0.07734)	0.01097	-14.2%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	981,097	959,588	21,509	2.2%	23,601	24,108	(507)	-2.1%	4.15701	3.98037	0.17664	4.4%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.22390	4.04441	0.17949	4.4%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.274	4.044	0.180	4.5%

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

	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%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	0.0%								
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	2,924,913	2,828,610	96,303	3.4%	75,875	73,375	2,498	3.4%	3.85501	3.85501	0.00000	0.0%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	1,117,440	1,021,894	95,546	9.4%	75,875	73,375	2,498	3.4%	1.47278	1.39270	0.08008	5.8%
11 Energy Payments to Qualifying Facilities (A8a)	46,420	46,920	(500)	-1.1%	1,187	1,200	(13)	-1.1%	3.91070	3.91000	0.00070	0.0%
12 TOTAL COST OF PURCHASED POWER	4,088,773	3,897,424	191,349	4.9%	77,060	74,575	2,485	3.3%	5.30596	5.22618	0.07978	1.5%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					77,060	74,575	2,485	3.3%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSO ALLOCATION OF FUEL COST	1,427,497	1,203,230	224,267	18.6%	24,066	21,600	2,466	11.4%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	2,661,276	2,694,194	(32,918)	-1.2%	52,994	52,975	19	0.0%	5.02184	5.08578	(0.06394)	-1.3%
21 Net Unbilled Sales (A4)	(1,258,624)	(1,054,892)	(203,732)	19.3%	(25,063)	(20,742)	(4,321)	20.8%	(1.68326)	(1.49721)	(0.18605)	12.4%
22 Company Use (A4)	5,223	4,119	1,104	26.8%	104	81	23	28.4%	0.00699	0.00585	0.00114	19.5%
23 I & O Losses (A4)	159,695	161,677	(1,982)	-1.2%	3,180	3,179	1	0.0%	0.21357	0.22947	(0.01590)	-6.9%
24 SYSTEM KWH SALES	2,661,276	2,694,194	(32,918)	-1.2%	74,773	70,457	4,316	6.1%	3.55914	3.82389	(0.26475)	-6.9%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	2,661,276	2,694,194	(32,918)	-1.2%	74,773	70,457	4,316	6.1%	3.55914	3.82389	(0.26475)	-6.9%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	2,661,276	2,694,194	(32,918)	-1.2%	74,773	70,457	4,316	6.1%	3.55914	3.82389	(0.26475)	-6.9%
28 GPIF**	(46,992)	(55,938)	8,946	-16.0%	74,773	70,457	4,316	6.1%	(0.06285)	(0.07939)	0.01654	-20.8%
29 TRUE-UP**												
30 TOTAL JURISDICTIONAL FUEL COST	2,614,284	2,638,256	(23,972)	-0.9%	74,773	70,457	4,316	6.1%	3.49629	3.74449	(0.24820)	-6.6%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.55255	3.80474	(0.25219)	-6.6%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.553	3.805	(0.252)	-6.6%

\*\*Included for Informational Purposes Only  
 \*\*1-Fernandina Beach Jurisdictional KWH Sales

Company: FLORIDA PUBLIC UTILITIES COMPANY  
FERNANDINA BEACH DIVISION  
C\FUEL\A1AD  
01/12/94  
MDN

Schedule A1a

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

Month Of: DECEMBER 1993

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	975,740
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	371,187
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	17,908
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	-----
20	Total Fuel and Net Power Transactions		\$ 1,364,835 =====

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01/12/94  
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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: DECEMBER 1993

	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	975,740	1,006,317	(30,577)	-3.0%	2,924,913	2,828,610	96,303	3.4%
3a. Demand & Non Fuel Cost of Purchased Power	371,187	357,355	13,832	3.9%	1,117,440	1,021,894	95,546	9.4%
3b. Energy Payments to Qualifying Facilities	17,908	15,640	2,268	14.5%	46,420	46,920	(500)	-1.1%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,364,835	1,379,312	(14,477)	-1.1%	4,088,773	3,897,424	191,349	4.9%
6. Adjustments to Fuel Cost (Describe Items)								
-----								
-----								
-----								
-----								
7. Adjusted Total Fuel & Net Power Transactions	1,364,835	1,379,312	(14,477)	-1.1%	4,088,773	3,897,424	191,349	4.9%
8. Less Apportionment To GSLD Customers	368,074	401,078	(33,004)	-8.2%	1,427,497	1,203,230	224,267	18.6%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 996,761	\$ 978,234	\$ 18,527	1.9%	\$ 2,661,276	\$ 2,694,194	\$ (32,918)	-1.2%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: DECEMBER 1993

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	
<b>B. Sales Revenues (Exclude License Taxes &amp; Franchise Taxes)</b>									
1. Jurisdictional Sales Revenue (Excluding GSLO)	\$	\$	\$		\$	\$	\$		
a. Base Fuel Revenue									
b. Fuel Recovery Revenue	942,981	926,235	16,746	1.8%	2,770,742	2,672,203	98,539	3.7%	
c. Jurisdictional Fuel Revenue	942,981	926,235	16,746	1.8%	2,770,742	2,672,203	98,539	3.7%	
d. Non Fuel Revenue	325,625	322,345	3,280	1.0%	959,810	941,037	18,773	2.0%	
e. Total Jurisdictional Sales Revenue	1,268,606	1,248,580	20,026	1.6%	3,730,552	3,613,240	117,312	3.3%	
f. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%	
1. Total Sales Revenue (Excluding GSLO)	\$ 1,268,606	\$ 1,248,580	\$ 20,026	1.6%	\$ 3,730,552	\$ 3,613,240	\$ 117,312	3.3%	
<b>C. KWH Sales (Excluding GSLO)</b>									
1. Jurisdictional Sales	KWH	17,231,455	16,907,827	323,628	1.9%	50,707,639	48,856,421	1,851,218	3.8%
2. Non Jurisdictional Sales		0	0	0	0.0%	0	0	0	0.0%
3. Total Sales		17,231,455	16,907,827	323,628	1.9%	50,707,639	48,856,421	1,851,218	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: DECEMBER 1993

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
0. True-up Calculation (Excluding GSLD)								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 942,981	\$ 926,235	16,746	1.8%	\$ 2,770,742	\$ 2,672,203	98,539	3.7%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(15,664)	(18,646)	2,982	-16.0%	(46,992)	(55,938)	8,946	-16.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)								
3. Jurisdictional Fuel Revenue Applicable to Period	958,645	944,881	13,764	1.5%	2,817,734	2,728,141	89,593	3.3%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	996,761	978,234	18,527	1.9%	2,661,276	2,694,194	(32,918)	-1.2%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line 0-4 x Line 0-5 x *)	996,761	978,234	18,527	1.9%	2,661,276	2,694,194	(32,918)	-1.2%
7. True-up Provision for the Month Over/Under Collection (Line 0-3 - Line 0-6)	(38,116)	(33,353)	(4,763)	14.3%	156,458	33,947	122,511	360.9%
8. Interest Provision for the Month	626		626	0.0%	1,801		1,801	0.0%
9. True-up & Inst. Provision Beg. of Month	258,403	141,881	116,522	82.1%	93,982	111,873	(17,891)	-16.0%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(15,664)	(18,646)	2,982	-16.0%	(46,992)	(55,938)	8,946	-16.0%
11. End of Period - Total Net True-up (Lines 07 through 010)	\$ 205,249	\$ 89,882	115,367	128.4%	\$ 205,249	\$ 89,882	115,367	128.4%

\* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: DECEMBER 1993

	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)	\$ 258,403	\$ 141,881	116,522	82.1%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	204,627	89,882	114,741	127.7%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	463,026	231,763	231,263	99.8%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 231,513	\$ 115,882	115,631	99.8%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	3.1500%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	3.3400%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	6.4900%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	3.2450%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.2704%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	\$ 626	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 C\FUEL\A40  
 01/12/94  
 NDH

ELECTRIC ENERGY ACCOUNT  
 Month of: DECEMBER 1993

Schedule #4

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
(MWH)								
System Net Generation	0	0	0	0.0%	0	0	0	0.0%
Power Sold								
Inadvertent Interchange Delivered - NET								
Purchased Power	25,311	26,104	(793)	-3.0%	75,873	73,375	2,498	3.4%
1a Energy Purchased For Qualifying Facilities	458	400	58	14.5%	1,187	1,200	(13)	-1.1%
Economy Purchases								
Inadvertent Interchange Received - NET								
Net Energy for Load	25,769	26,504	(735)	-2.8%	77,060	74,575	2,485	3.3%
Sales (Billed)	23,601	24,108	(507)	-2.1%	74,773	70,457	4,316	6.1%
3a Unbilled Sales Prior Month (Period)								
3b Unbilled Sales Current Month (Period)								
7 Company Use	39	27	12	44.4%	104	81	23	28.4%
10 T&D Losses Estimated	1,546	1,590	(44)	-2.8%	4,624	4,475	149	3.3%
11 Unaccounted for Energy (estimated)	583	779	(196)	-25.2%	(2,441)	(438)	(2,003)	457.3%
12								
13 % Company Use to NEL	0.15%	0.10%	0.05%	50.0%	0.13%	0.11%	0.02%	18.2%
14 % T&D Losses to NEL	6.00%	6.00%	0.00%	0.0%	6.00%	6.00%	0.00%	0.0%
15 % Unaccounted for Energy to NEL	2.26%	2.94%	-0.68%	-23.1%	-3.17%	-0.59%	-2.58%	437.3%

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
(\$)								
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	975,740	1,006,317	(30,577)	-3.0%	2,924,913	2,828,610	96,303	3.4%
18a Demand & Mwh Fuel Cost of Pur Power	371,187	357,355	13,832	3.9%	1,117,440	1,021,894	95,546	9.4%
18b Energy Payments to Qualifying Facilities	17,908	15,640	2,268	14.5%	46,420	46,920	(500)	-1.1%
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	1,364,835	1,379,312	(14,477)	-1.1%	4,088,773	3,897,424	191,349	4.9%

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
(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	3.855	3.855	0.000	0.0%	3.855	3.855	0.000	0.0%
23a Demand & Mwh Fuel Cost of Pur Power	1.467	1.369	0.098	7.2%	1.473	1.395	0.080	5.7%
23b Energy Payments to Qualifying Facilities	3.910	3.910	0.000	0.0%	3.910	3.910	0.000	0.0%
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	5.296	5.204	0.092	1.8%	5.306	5.226	0.080	1.5%

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 C:\FUEL\AGD  
 01/12/94  
 HOM

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)  
 For the Period/Month of: DECEMBER 1993

(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	26,104			26,104	3.855030	5.223996	1,006,317
TOTAL		26,104	0	0	26,104	3.855030	5.223996	1,006,317
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	25,311			25,311	3.855004	5.321508	975,740
TOTAL		25,311	0	0	25,311	3.855004	5.321508	975,740
CURRENT MONTH: DIFFERENCE		(793)	0	0	(793)	-0.000026	0.097512	(30,577)
DIFFERENCE (%)		-3.02%	0.02%	0.02%	-3.02%	0.02%	1.98%	-3.02%
PERIOD TO DATE:								
ACTUAL	MS	75,873			75,873	3.855011	5.327789	2,924,913
ESTIMATED	MS	75,375			75,375	3.855005	5.247706	2,928,610
DIFFERENCE		2,498	0	0	2,498	7.00E-06	0.080083	96,303
DIFFERENCE (%)		3.42%	0.02%	0.02%	3.42%	0.02%	1.52%	3.42%

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 C\FUEL\ABAD  
 01/12/94  
 MDN

SCHEDULE A8a

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: DECEMBER 1993

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL	KWH	KWH	KWH	CENTS/KWH		TOTAL \$ FOR
		KWH PURCHASED (000)	FOR OTHER UTILITIES (000)	FOR INTERRUPTIBLE (000)	FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	FUEL ADJ. (6)x(7)(a) \$
ESTIMATED:								
CONTAINER CORPORATION OF AMERICA		400			400	3.910000	3.910000	15,640
TOTAL		400	0	0	400	3.910000	3.910000	15,640
ACTUAL:								
CONTAINER CORPORATION OF AMERICA		458			458	3.910044	3.910044	17,908
TOTAL		458	0	0	458	3.910044	3.910044	17,908
CURRENT MONTH:								
DIFFERENCE		58	0	0	58	0.000044	0.000044	2,268
DIFFERENCE (%)		14.5%	0.0%	0.0%	14.5%	0.0%	0.0%	14.5%
PERIOD TO DATE:								
ACTUAL	MS	1,187			1,187	3.910699	3.910699	46,420
ESTIMATED	MS	1,200			1,200	3.910000	3.910000	46,920
DIFFERENCE		(13)	0	0	(13)	0.000699	0.000699	(500)
DIFFERENCE (%)		-1.1%	0.0%	0.0%	-1.1%	0.0%	0.0%	-1.1%

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 C\FUEL\A90  
 01/12/94  
 MDW

SCHEDULE A9

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES  
 For the Period/Month of: DECEMBER 1993

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

ESTIMATED:

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

ACTUAL:

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

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$371,187

CURRENT MONTH: DIFFERENCE DIFFERENCE (\$)							
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (\$)							

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 CVFUEL\A110  
 02/12/94  
 NDM

SCHEDULE A11

RESIDENTIAL BILL COMPARISON  
 FOR MONTHLY USAGE OF 1000 KWH

	OCT 1993	NOV 1993	DEC 1993	JAN 1994	FEB 1994	MAR 1994	AVERAGE PERIOD TO DATE
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ESTIMATED:

Base Rate Revenues*	(\$)	19.25	19.25	19.25	0.00	0.00	0.00	19.25
Fuel Recovery Factor	cents/KWH	5.733	5.733	5.733	0.000	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Fuel Recovery Revenues	(\$)	57.33	57.33	57.33	0.00	0.00	0.00	57.33
Total Revenues	(\$)	76.58	76.58	76.58	0.00	0.00	0.00	76.58

ACTUAL:

Base Rate Revenues*	(\$)	19.25	19.25	19.25	0.00	0.00	0.00	19.25
Fuel Recovery Factor	cents/KWH	5.733	5.733	5.733	0.000	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Fuel Recovery Revenues	(\$)	57.33	57.33	57.33	0.00	0.00	0.00	57.33
Total Revenues	(\$)	76.58	76.58	76.58	0.00	0.00	0.00	76.58

DIFFERENCE

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

DIFFERENCE (%):

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

\* Includes Conservation Cost Factor \$0.00005 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 C\FUEL\A120  
 01/12/94  
 HDN

KWH SALES AND CUSTOMER DATA  
 Month of: DECEMBER 1993

SCHEDULE A12

KWH SALES (000)

	CURRENT MONTH			PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %
1 Residential	9,795	9,773	22 0.2%	27,715	27,044	671 2.5%
2 Commercial	6,864	6,628	236 3.6%	21,348	20,349	999 4.9%
3 Industrial (GSLO)	6,370	7,200	(830) -11.5%	24,066	21,600	2,466 11.4%
4 Street & Highway Lighting	78	77	1 1.3%	234	231	3 1.3%
5 Other Sales to Public Authority	335	290	45 15.5%	968	811	157 19.4%
6 Railways & Railroads	159	140	19 13.6%	442	422	20 4.7%
7 Interdepartmental Sales	0	24,108	(507) -2.1%	0	70,457	70,457 0.0%
8 Total Jurisdictional Sales	23,601	0	(507) 0.0%	74,773	0	74,773 0.0%
9 Sales for Resale	0	24,108	(507) -2.1%	0	70,457	70,457 0.0%
9 Total Sales	23,601	24,108	(507) -2.1%	74,773	70,457	4,316 6.1%

NUMBER OF CUSTOMERS

	ACTUAL	ESTIMATED	DIFFERENCE	PERCENTAGE	ACTUAL	ESTIMATED	DIFFERENCE	PERCENTAGE
10 Residential	9,507	9,585	(78)	-0.8%	9,477	9,560	(83)	-0.9%
11 Commercial	1,078	1,030	48	4.7%	1,088	1,030	58	5.6%
12 Industrial (GSLO)	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	84	83	1	1.2%	83	83	0	0.0%
15 Railways & Railroads	1	1	0	0.0%	1	1	0	0.0%
16 Interdepartmental Sales	10,680	10,709	(29)	-0.3%	10,659	10,684	(25)	-0.2%
17 Total Jurisdictional	0	0	0	0.0%	0	0	0	0.0%
18 Sales for Resale	10,680	10,709	(29)	-0.3%	10,659	10,684	(25)	-0.2%
18 Total Sales	10,680	10,709	(29)	-0.3%	10,659	10,684	(25)	-0.2%

KWH USE PER CUSTOMER

	ACTUAL	ESTIMATED	DIFFERENCE	PERCENTAGE	ACTUAL	ESTIMATED	DIFFERENCE	PERCENTAGE
19 Residential	1,030	1,020	10	1.0%	2,924	2,829	95	3.4%
20 Commercial	6,367	6,435	(68)	-1.1%	19,621	19,756	(135)	-0.7%
21 Industrial (GSLO)	3,185,000	3,600,000	(415,000)	-11.5%	12,033,000	10,800,000	1,233,000	11.4%
22 Street & Highway Lighting	9,750	9,625	125	1.3%	29,250	28,875	375	1.3%
23 Other Sales to Public Authority	3,988	3,494	494	14.1%	11,663	9,771	1,892	19.4%
24 Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
25 Interdepartmental Sales	159,000	140,000	19,000	13.6%	442,000	422,000	20,000	4.7%
26 Total Jurisdictional	2,210	2,251	(41)	-1.8%	7,015	6,595	420	6.4%
27 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
27 Total Sales	2,210	2,251	(41)	-1.8%	7,015	6,595	420	6.4%