

FLORIDA PUBLIC UTILITIES COMPANY

MEMBER OF THE FLORIDA PUBLIC UTILITIES GROUP

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

March 16, 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 twenty (20) copies of February 1994 Fuel Schedules for our Marianna and Fernandina Beach divisions.

Sincerely,

George M Bachman
George M Bachman
Accounting Manager

Enclosures

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FPSC BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

02576 MAR 18 1994

FPSC-RECORDS/REPORTING

Company: FLORIDA PUBLIC UTILITIES COMPANY
 NARIANNA DIVISION
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COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: FEBRUARY 1994

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)	301,008	366,068	14,940	4.1%	19,138	17,974	1,164	6.5%	1.99085	2.03665	(0.04580)	-2.3%
7 Energy Cost of Sched C & I Econ Parch (Broker)(A9)												
8 Energy Cost of Other Econ Parch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Parch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	482,655	436,394	46,271	10.6%	19,138	17,974	1,164	6.5%	2.52202	2.42792	0.09410	3.9%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	863,673	802,462	61,211	7.6%	19,138	17,974	1,164	6.5%	4.51287	4.46457	0.04830	1.1%
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					19,138	17,974	1,164	6.5%				
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)	863,673	802,462	61,211	7.6%	19,138	17,974	1,164	6.5%	4.51287	4.46457	0.04830	1.1%
21 Net Unbilled Sales (A4)	(102,658)*	(47,458)*	(55,210)	116.3%	(2,275)	(1,063)	(1,212)	114.0%	(0.49776)	(0.25936)	(0.23840)	91.9%
22 Company Use (A4)	948*	893*	55	6.2%	21	20	1	5.0%	0.00460	0.00488	(0.00028)	-5.7%
23 T & D Losses (A4)	34,569*	32,100*	2,469	7.7%	766	719	47	6.5%	0.16760	0.17543	(0.00783)	-4.5%
24 SYSTEM KWH SALES	863,673	802,462	61,211	7.6%	20,626	18,298	2,328	12.7%	4.18731	4.38552	(0.19821)	-4.5%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	863,673	802,462	61,211	7.6%	20,626	18,298	2,328	12.7%	4.18731	4.38552	(0.19821)	-4.5%
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	863,673	802,462	61,211	7.6%	20,626	18,298	2,328	12.7%	4.18731	4.38552	(0.19821)	-4.5%
28 GPIF**												
29 TRUE-UP**	5,661	(8,932)	14,593	-163.4%	20,626	18,298	2,328	12.7%	0.02745	(0.04881)	0.07626	-156.2%
30 TOTAL JURISDICTIONAL FUEL COST	869,334	793,530	75,804	9.6%	20,626	18,298	2,328	12.7%	4.21475	4.33670	(0.12195)	-2.8%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.28257	4.40648	(0.12391)	-2.8%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.283	4.406	(0.123)	-2.8%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 TALLAHASSEE DIVISION
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COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: FEBRUARY 1994

SCHEDULE A1
 PAGE 2 OF 2

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/MWH			
	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)	2,239,561	1,920,764	310,797	16.1%	106,992	97,810	9,182	9.4%	2.09320	1.97195	0.12125	6.2%
7 Energy Cost of Sched C & I Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	2,434,546	2,223,660	210,886	9.5%	106,992	97,810	9,182	9.4%	2.27545	2.27345	0.00200	0.1%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	4,674,107	4,152,424	521,683	12.6%	106,992	97,810	9,182	9.4%	4.36865	4.24540	0.12325	2.9%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					106,992	97,810	9,182	9.4%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SCL 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)	4,674,107	4,152,424	521,683	12.6%	106,992	97,810	9,182	9.4%	4.36865	4.24540	0.12325	2.9%
21 Net Unbilled Sales (A4)	(131,933)*	17,788 *	(149,721)	-841.7%	(3,020)	419	(3,439)	-820.8%	(0.12491)	0.01904	(0.14395)	-756.0%
22 Company Use (A4)	4,849 *	3,184 *	1,665	52.3%	111	75	36	48.0%	0.00459	0.00341	0.00118	34.6%
23 T & D Losses (A4)	186,978 *	166,080 *	20,898	12.6%	4,280	3,912	368	9.4%	0.17703	0.17781	(0.00078)	-0.4%
24 SYSTEM MWH SALES	4,674,107	4,152,424	521,683	12.6%	105,621	93,404	12,217	13.1%	4.42536	4.44566	(0.02030)	-0.5%
25 Wholesale MWH Sales												
26 Jurisdictional MWH Sales	4,674,107	4,152,424	521,683	12.6%	105,621	93,404	12,217	13.1%	4.42536	4.44566	(0.02030)	-0.5%
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 MWH Sales Adjusted for Line Losses	4,674,107	4,152,424	521,683	12.6%	105,621	93,404	12,217	13.1%	4.42536	4.44566	(0.02030)	-0.5%
28 GPIF**												
29 TRUE-UP**	28,305	(41,660)	72,965	-163.4%	105,621	93,404	12,217	13.1%	0.02680	(0.04781)	0.07461	-156.1%
30 TOTAL JURISDICTIONAL FUEL COST	4,702,412	4,107,764	594,648	14.5%	105,621	93,404	12,217	13.1%	4.45216	4.39785	0.05431	1.2%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.52380	4.46861	0.05519	1.2%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/MWH)									4.524	4.469	0.055	1.2%

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

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: FEBRUARY 1994

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	381,008
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	482,665
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		\$863,673

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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: FEBRUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
4. 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	381,008	366,068	14,940	4.1%	2,239,561	1,928,764	310,797	16.1%
3a. Demand & Non Fuel Cost of Purchased Power	482,665	436,394	46,271	10.6%	2,434,546	2,223,660	210,886	9.5%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	863,673	802,462	61,211	7.6%	4,674,107	4,152,424	521,683	12.6%
6. Adjustments to Fuel Cost (Describe Items)								

7. Adjusted Total Fuel & Net Power Transactions	\$ 863,673	\$ 802,462	\$ 61,211	7.6%	\$ 4,674,107	\$ 4,152,424	\$ 521,683	12.6%

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: HAWAIIAN DIVISION

Month of: FEBRUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue	\$	\$			\$	\$		
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	926,769	818,620	108,149	12.82	4,729,406	4,166,760	562,726	13.55
c. Jurisdictional Fuel Revenue	926,769	818,620	108,149	13.23	4,729,406	4,166,760	562,726	13.55
d. Non Fuel Revenue	365,876	306,340	59,536	19.44	389,820	469,131	(79,303)	-16.92
e. Total Jurisdictional Sales Revenue	1,292,645	1,124,960	167,685	14.92	5,119,314	4,635,891	483,423	10.43
2. Non Jurisdictional Sales Revenue	0	0	0	0.00	0	0	0	0.00
3. Total Sales Revenue	\$ 1,292,645	\$ 1,124,960	\$ 167,685	14.92	\$ 5,119,314	\$ 4,635,891	\$ 483,423	10.43
C. KWH Sales								
1. Jurisdictional Sales	KWH							
2. Non Jurisdictional Sales								
3. Total Sales	20,626,422	18,298,096	2,328,326	12.72	105,621,670	93,403,063	12,218,607	13.18
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.00	100.00%	100.00%	0.00%	0.00

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: NARIABDA DIVISION

Month of: FEBRUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line D-1c)	\$ 926,769	\$ 810,620	108,149	13.2%	\$ 4,729,406	\$ 4,166,760	562,726	13.5%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	5,661	(8,932)	14,593	-163.4%	28,305	(44,660)	72,965	-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	921,108	827,552	93,556	11.3%	4,701,101	4,211,420	489,761	11.6%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	863,673	802,462	61,211	7.6%	4,674,107	4,152,424	521,683	12.6%
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 *)	863,673	802,462	61,211	7.6%	4,674,107	4,152,424	521,683	12.6%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	57,435	25,090	32,345	128.9%	27,074	50,996	(31,922)	-54.1%
8. Interest Provision for the Month	(28)		(28)	0.0%	(156)		(156)	0.0%
9. True-up & Inst. Provision Beg. of Month	(41,810)	51,771	(93,581)	-180.0%	(33,965)	53,593	(87,550)	-163.4%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	5,661	(8,932)	14,593	-163.4%	28,305	(44,660)	72,965	-163.4%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 21,250	\$ 67,929	(46,671)	-68.7%	\$ 21,250	\$ 67,929	(46,671)	-68.7%

* 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: HARTMAN DIVISION

Month of: FEBRUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision							--	--
1. Beginning True-up Amount (lines D-9 + 9a)	\$ (41,810)	\$ 51,771	(93,581)	-180.8%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	\$ 21,286	\$ 57,929	(46,643)	-68.7%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(20,524)	119,700	(140,224)	-117.2%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (10,262)	\$ 59,850	(70,112)	-117.2%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	3.1000%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	3.5200%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	6.6200%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	3.3100%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.2758%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	\$ (28)	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY

MARIANNA DIVISION

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Schedule A4

ELECTRIC ENERGY ACCOUNT

Month of: FEBRUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
(NYE)								
1 System Net Generation	0	0	0	0.0%	0	0	0	0.0%
2 Power Sold								
3 inadvertent Interchange Delivered - BEY								
4 Purchased Power	19,138	17,974	1,164	6.5%	106,992	97,810	9,182	9.4%
4a Energy Purchased For Qualifying Facilities								
5 Economy Purchases								
6 inadvertent Interchange Received - BEY								
7 Net Energy for Load	19,138	17,974	1,164	6.5%	106,992	97,810	9,182	9.4%
8 Sales (Billed)	20,626	10,298	2,328	12.7%	105,621	93,404	12,217	13.1%
8a Billed Sales Prior Month (Period)								
8b Billed Sales Current Month (Period)								
9 Company Use	21	20	1	5.0%	111	75	36	48.0%
10 T&D Losses Estimated	766	719	47	6.5%	4,280	3,912	368	9.4%
11 Unaccounted for Energy (estimated)	(2,275)	(1,063)	(1,212)	114.0%	(3,020)	419	(3,439)	-820.8%
12								
13 % Company Use to BEL	0.11%	0.11%	0.00%	0.0%	0.10%	0.08%	0.02%	25.0%
14 % T&D Losses to BEL	4.00%	4.00%	0.00%	0.0%	4.00%	4.00%	0.00%	0.0%
15 % Unaccounted for Energy to BEL	-11.09%	-5.91%	-5.98%	101.2%	-2.82%	0.43%	-3.25%	-755.8%

(S)

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	301,008	366,068	14,940	4.1%	2,239,561	1,928,764	310,797	16.1%
18a Demand & Non Fuel Cost of Pur Power	482,665	436,394	46,271	10.6%	2,434,546	2,223,660	210,886	9.5%
18b Energy Payments To Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	863,673	802,462	61,211	7.6%	4,674,107	4,152,424	521,683	12.6%

(Cents/EWH)

21 Fuel Cost of Sys Net Gen								
21a Fuel Related Transactions								
22 Fuel Cost of Power Sold								
23 Fuel Cost of Purchased Power	1.991	2.037	(0.046)	-2.3%	2.093	1.972	0.121	6.1%
23a Demand & Non Fuel Cost of Pur Power	2.522	2.428	0.094	3.9%	2.275	2.273	0.002	0.1%
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	4.513	4.465	0.048	1.1%	4.369	4.245	0.124	2.9%

PURCHASED POWER

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTEROP-TIBLE (000)	KWH FOR PIER (000)	COSTS/KWH		TOTAL \$ FOR FUEL ADJ.
						(a) FUEL COST	(b) TOTAL COST	(6)X(7)(a) \$

ESTIMATED:

GULF POWER COMPANY	RE	17,974			17,974	2.036653	4.464571	366,068
TOTAL		17,974	0	0	17,974	2.036653	4.464571	366,068

ACTUAL:

GULF POWER COMPANY	RE	19,138			19,138	1.990845	4.512870	301,008
TOTAL		19,138	0	0	19,138	1.990845	4.512870	301,008

CURRENT MONTH:

DIFFERENCE		1,164	0	0	1,164	-0.045808	0.048299	14,940
DIFFERENCE (%)		6.5%	0.0%	0.0%	6.5%	-2.2%	1.1%	4.1%

PERIOD TO DATE:

ACTUAL	RE	106,992			106,992	2.093204	4.368651	2,239,561
ESTIMATED	RE	97,810			97,810	1.971950	4.245398	1,928,764
DIFFERENCE		9,182	0	0	9,182	0.121254	0.123253	310,797
DIFFERENCE (%)		9.4%	0.0%	0.0%	9.4%	6.1%	2.9%	16.1%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 TALLAHASSEE DIVISION
 C/PURCH/49C
 03/14/94
 EDR

SCHEDULE 49

ECONOMY ENERGY PURCHASES

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

(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)-(5) \$
ESTIMATED:							
TOTAL							

ACTUAL:							
TOTAL							

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$482,665

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 NARIANDA DIVISION
 C/FUEL/ALIC
 03/14/94
 RDM

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 ¹	(\$)	17.35	17.35	17.35	17.35	17.35	0.00	17.35
Fuel Recovery Factor	cents/KWH	4.886	4.886	4.886	4.886	4.886	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	49.48	49.48	0.00	49.48
Total Revenues	(\$)	66.83	66.83	66.83	66.83	66.83	0.00	66.83

ACTUAL:

Base Rate Revenues ¹	(\$)	17.35	17.35	18.83	18.83	29.56	6.00	18.25
Fuel Recovery Factor	cents/KWH	4.886	4.886	4.886	4.886	4.886	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	49.48	49.48	0.00	49.48
Total Revenues	(\$)	66.83	66.83	67.51	67.51	70.04	0.00	67.74

DIFFERENCE

Base Rate Revenues	(\$)	0.00	0.00	0.68	0.68	3.21	0.00	0.76
Fuel Adj. Revenues	(\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	(\$)	0.00	0.00	0.68	0.68	3.21	0.00	0.76

DIFFERENCE (%):

Base Rate Revenues		0.00%	0.00%	3.92%	3.92%	18.50%	0.00%	4.39%
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%	1.02%	4.80%	0.00%	1.14%

¹Includes Conservation Cost Factor \$8.00013 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY
 BARIAMBA DIVISION
 C:\PUEL\A12C
 03/14/94
 EMB

EVE SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: FEBRUARY 1994

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

EVE SALES (000)

1: Residential	9,814	8,333	1,481	17.02	48,818	48,696	7,314	18.02
2: Commercial	8,482	7,542	940	11.42	43,966	48,206	3,760	9.02
3: Industrial	2,166	2,210	(44)	-2.02	12,391	11,460	931	8.12
4: Street & Highway Lighting	88	103	(15)	-14.62	494	513	(19)	-3.72
5: Other Sales to Public Authority	156	110	46	41.82	766	529	231	43.72
5A: Railways & Railroads			0	0.02			0	0.02
6: Interdepartmental Sales			0	0.02			0	0.02
7: Total Jurisdictional Sales	20,626	18,290	2,328	12.72	105,621	93,484	12,217	13.12
8: Sales for Resale	0	0	0	0.02	0	0	0	0.02
9: Total Sales	20,626	18,290	2,328	12.72	105,621	93,484	12,217	13.12

NUMBER OF CUSTOMERS

10: Residential	9,146	9,085	61	0.72	9,142	9,071	71	0.82
11: Commercial	1,919	1,926	(7)	-0.42	1,916	1,921	(5)	-0.32
12: Industrial	4	4	0	0.02	4	4	0	0.02
13: Street & Highway Lighting	41	38	3	7.92	40	38	2	5.32
14: Other Sales to Public Authority	105	98	7	7.12	100	98	10	10.22
14A: Railways & Railroads			0	0.02			0	0.02
15: Interdepartmental Sales			0	0.02			0	0.02
16: Total Jurisdictional	11,215	11,151	64	0.62	11,210	11,132	78	0.72
17: Sales for Resale			0	0.02			0	0.02
18: Total Sales	11,215	11,151	64	0.62	11,210	11,132	78	0.72

EVE USE PER CUSTOMER

19: Residential	1,073	917	156	17.02	5,252	4,486	766	17.12
20: Commercial	4,378	3,916	462	11.82	22,947	20,930	2,017	9.62
21: Industrial	541,500	552,500	(11,000)	-2.02	3,097,750	2,865,000	232,750	8.12
22: Street & Highway Lighting	2,146	2,711	(565)	-20.82	12,350	13,500	(1,150)	-8.52
23: Other Sales to Public Authority	1,486	1,122	364	32.42	7,037	5,398	1,639	30.42
23A: Railways & Railroads	0	0	0	0.02	0	0	0	0.02
24: Interdepartmental Sales			0	0.02			0	0.02
25: Total Jurisdictional	1,839	1,641	198	12.12	9,422	8,391	1,031	12.32
26: Sales for Resale			0	0.02			0	0.02
27: Total Sales	1,839	1,641	198	12.12	9,422	8,391	1,031	12.32

Company: FLORIDA PUBLIC UTILITIES COMPANY
 PERDARBINA BRACK DIVISION
 C/PUR\A19
 03/16/94
 RDD

ORIGINAL FILE COPY

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

SCHEDULE A1
 PAGE 1 OF 2

	DOLLARS				MWH				CENTS/WH			
	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)	783,280	909,198	(125,918)	-13.9%	20,319	23,585	(3,266)	-13.9%	3.85491	3.85498	(0.00007)	0.0%
7 Energy Cost of Sched C & I Econ Purch (Broker) (A9)												
8 Energy Cost of Other Econ Purch (Non-Broker) (A9)												
9 Energy Cost of Sched B Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	488,577	392,706	15,871	4.0%	20,319	23,585	(3,266)	-13.9%	2.01081	1.66507	0.34574	20.8%
11 Energy Payments to Qualifying Facilities (A9a)	20,246	15,640	4,606	29.5%	518	400	118	29.5%	3.90849	3.91080	(0.00231)	-0.0%
12 TOTAL COST OF PURCHASED POWER	1,212,103	1,317,544	(105,441)	-8.0%	20,837	23,985	(3,148)	-13.1%	5.01707	5.49320	0.32307	5.9%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					20,837	23,985	(3,148)	-13.1%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partptn)(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 UNADVERTISED INTERCHANGE (A10)												
20 LESS G&LD APPORTIONMENT OF FUEL COST	265,443	401,876	(135,633)	-33.8%	4,536	7,200	(2,664)	-37.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	946,660	916,668	30,192	3.3%	16,301	16,785	(484)	-2.9%	5.80737	5.46004	0.34733	6.4%
21 Net Unbilled Sales (A4)	(443,857)*	(421,242)*	(22,615)	5.4%	(7,643)	(7,715)	72	-0.9%	(1.93494)	(1.79512)	(0.13982)	7.8%
22 Company Use (A4)	1,568*	1,474*	94	6.4%	27	27	0	0.0%	0.00684	0.00628	0.00056	8.9%
23 T & D Losses (A4)	56,796*	54,983*	1,813	3.3%	978	1,007	(29)	-2.9%	0.24760	0.23431	0.01329	5.7%
24 SYSTEM MWH SALES	946,660	916,468	30,192	3.3%	22,939	23,466	(527)	-2.3%	4.12687	3.90551	0.22136	5.7%
25 Wholesale MWH Sales												
26 Jurisdictional MWH Sales	946,660	916,468	30,192	3.3%	22,939	23,466	(527)	-2.3%	4.12687	3.90551	0.22136	5.7%
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 MWH Sales Adjusted for Line Losses	946,660	916,468	30,192	3.3%	22,939	23,466	(527)	-2.3%	4.12687	3.90551	0.22136	5.7%
28 GP1Pct												
29 TROR-UPct	(15,664)	(18,646)	2,982	-16.0%	22,939	23,466	(527)	-2.3%	(0.06829)	(0.07946)	0.01117	-14.1%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding G&LD Apportionment)	930,996	897,822	33,174	3.7%	22,939	23,466	(527)	-2.3%	4.05857	3.82605	0.23252	6.1%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.12387	3.88761	0.23626	6.1%
33 FUEL PAC ROUNDED TO NEAREST .001 (CENTS/MWH)									4.124	3.888	0.236	6.1%

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

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

	PERIOD TO DATE DOLLARS				PERIOD TO DATE KWH				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%	0.0000	0.0000	0.0000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%								
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	4,765,696	4,585,031	80,665	1.7%	123,624	121,531	2,093	1.7%	3.85499	3.85501	(0.00002)	0.0%
7 Energy Cost of Sched C & I Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched B Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	1,922,141	1,808,539	113,602	6.3%	123,624	121,531	2,093	1.7%	1.55403	1.48013	0.06670	4.5%
11 Energy Payments to Qualifying Facilities (A9a)	85,017	78,200	7,617	9.7%	2,195	2,000	195	9.0%	3.90966	3.91000	(0.00034)	-0.0%
12 TOTAL COST OF PURCHASED POWER	6,773,654	6,571,770	201,884	3.1%	125,819	123,531	2,288	1.9%	5.30365	5.31994	0.06371	1.2%
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					125,819	123,531	2,288	1.9%				
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%	0.0000	0.0000	0.0000	0.0%
19 NET MISMATCH INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	1,991,079	2,005,302	(14,303)	-0.7%	33,726	36,000	(2,274)	-6.3%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	4,782,575	4,566,300	216,107	4.7%	92,093	87,531	4,562	5.2%	5.19320	5.21600	(0.02360)	-0.5%
21 Net Unbilled Sales (A4)	(1,970,017)*	(1,902,492)*	(76,325)	4.0%	(30,104)	(36,460)	(1,636)	4.5%	(1.50926)	(1.60396)	0.01470	-0.9%
22 Company Use (A4)	8,257*	7,043*	1,214	17.2%	159	135	24	17.0%	0.00663	0.00594	0.00069	11.6%
23 T & D Losses (A4)	206,976*	273,991*	(12,905)	4.7%	5,526	5,252	274	5.2%	0.23040	0.23100	(0.00052)	-0.2%
24 SYSTEM KWH SALES	4,782,575	4,566,300	216,107	4.7%	124,512	110,612	5,900	5.0%	3.04105	3.04906	(0.00801)	-0.2%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	4,782,575	4,566,300	216,107	4.7%	124,512	110,612	5,900	5.0%	3.04105	3.04906	(0.00801)	-0.2%
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	4,782,575	4,566,300	216,107	4.7%	124,512	110,612	5,900	5.0%	3.04105	3.04906	(0.00801)	-0.2%
28 GPIF**												
29 TRUE-UP**	(70,320)	(93,230)	14,910	-16.0%	124,512	110,612	5,900	5.0%	(0.06290)	(0.07860)	0.01570	-20.0%
30 TOTAL JURISDICTIONAL FUEL COST	4,704,255	4,473,150	231,097	5.2%	124,512	110,612	5,900	5.0%	3.79015	3.77125	0.00690	0.2%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.03094	3.03193	0.00101	0.2%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.039	3.032	0.007	0.2%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\A1AD
 03/14/94
 MDN

Schedule A1a

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

Month Of: FEBRUARY 1994

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	783,280
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	408,577
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	20,246
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	
20	Total Fuel and Net Power Transactions		\$ 1,212,103 =====

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03/14/94
NDH

CALCULATION OF TOLL-UP AND INTEREST PROVISION

SCHEDULE A2
Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: PALM BEACH DIVISION

Month of: FEBRUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
A. Fuel Cost & Net Power Transactions								
1. Fuel Cost of System Net Generation	\$	\$	\$		\$	\$	\$	
1a. Fuel Related Transactions (Nuclear Fuel Disposal)								
2. Fuel Cost of Power Sold								
3. Fuel Cost of Purchased Power	783,280	909,198	(125,918)	-13.3%	4,765,696	4,685,031	80,665	1.7%
3a. Demand & Base Fuel Cost of Purchased Power	408,577	392,706	15,871	4.0%	1,922,141	1,808,535	113,602	6.3%
3b. Energy Payments to Qualifying Facilities	20,246	15,640	4,606	29.5%	85,817	78,200	7,617	9.7%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,212,103	1,317,544	(105,441)	-8.0%	6,773,654	6,571,770	201,884	3.1%
6. Adjustments to Fuel Cost (Describe Items)								

7. Adjusted Total Fuel & Net Power Transactions	1,212,103	1,317,544	(105,441)	-8.0%	6,773,654	6,571,770	201,884	3.1%
8. Less Apportionment To G&S Customers	265,443	401,076	(135,633)	-33.8%	1,991,079	2,005,382	(14,303)	-0.7%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 946,660	\$ 916,468	\$ 30,192	3.3%	\$ 4,782,575	\$ 4,566,388	\$ 216,187	4.7%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: PALM BEACH DIVISION

Month of: FEBRUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	1,009,951	890,175	119,776	13.5%	4,973,722	4,521,167	452,555	10.0%
c. Jurisdictional Fuel Revenue	1,009,951	890,175	119,776	13.5%	4,973,722	4,521,167	452,555	10.0%
d. Non Fuel Revenue	344,490	313,808	30,682	9.8%	1,693,364	1,585,739	107,625	6.8%
e. Total Jurisdictional Sales Revenue	1,354,441	1,203,983	150,458	12.5%	6,667,086	6,106,906	560,180	9.2%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,354,441	\$ 1,203,983	\$ 150,458	12.5%	\$ 6,667,086	\$ 6,106,906	\$ 560,180	9.2%
C. kWh Sales (Excluding GSLD)								
1. Jurisdictional Sales	kwh							
1. Jurisdictional Sales	18,403,441	16,266,207	2,137,234	13.1%	90,787,176	82,611,870	8,175,306	9.9%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	18,403,441	16,266,207	2,137,234	13.1%	90,787,176	82,611,870	8,175,306	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%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: PALMACHINA BEACH DIVISION

Month of: FEBRUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSO)								
1. Jurisdictional Fuel Rev. (line D-1c)	\$ 1,009,951	\$ 890,175	\$ 119,776	13.52	\$ 4,973,722	\$ 4,521,167	\$ 452,555	10.02
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(15,664)	(18,646)	2,982	-16.02	(70,320)	(93,230)	14,910	-16.02
b. Incentive Provision							6	0.02
c. Transition Adjustment (Regulatory Tax Refund)								
3. Jurisdictional Fuel Revenue Applicable to Period	1,025,615	908,821	116,794	12.92	5,052,042	4,614,397	437,645	9.52
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	946,660	916,468	30,192	3.32	4,702,575	4,566,300	216,107	4.72
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.02	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	946,660	916,468	30,192	3.32	4,702,575	4,566,300	216,107	4.72
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	70,955	(7,647)	86,602	-1132.52	269,467	40,009	221,458	461.32
8. Interest Provision for the Month	706		706	0.02	3,002		3,002	0.02
9. True-up & Inst. Provision Beg. of Month	224,214	92,945	131,269	141.22	93,902	111,073	(17,091)	-16.02
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(15,664)	(18,646)	2,982	-16.02	(70,320)	(93,230)	14,910	-16.02
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 200,211	\$ 66,652	\$ 221,559	332.42	\$ 200,211	\$ 66,652	\$ 221,559	332.42

* 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: FEBRUARY 1994

	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)	\$ 224,214	\$ 92,945	\$ 131,269	141.2%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	287,505	66,652	220,853	331.4%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	511,719	159,597	352,122	220.6%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 255,860	\$ 79,799	\$ 176,061	220.6%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	3.1000%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	3.5200%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	6.6200%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	3.3100%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.2758%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	\$ 706	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 PANHANDLE BRANCH DIVISION
 C/PUBLIC/449
 03/14/94
 429

Schedule 44

ELECTRIC ENERGY ACCOUNT
 Month of: FEBRUARY 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
(MWh)								
1 System Net Generation	0	0	0	0.0%	0	0	0	0.0%
2 Power Sold								
3 Inadvertent Interchange Delivered - BBT								
4 Purchased Power	20,319	23,585	(3,266)	-13.9%	123,624	121,531	2,093	1.7%
4a Energy Purchased For Qualifying Facilities	518	400	118	29.5%	2,195	2,000	195	9.8%
5 Economy Purchases								
6 Inadvertent Interchange Received - BBT								
7 Net Energy for Load	20,837	23,985	(3,148)	-13.1%	125,819	123,531	2,288	1.9%
8 Sales (Billed)	22,939	23,466	(527)	-2.3%	124,512	118,612	5,900	5.0%
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	27	27	0	0.0%	159	135	24	17.8%
10 T&D Losses Estimated	1,250	1,439	(189)	-13.1%	7,549	7,412	137	1.9%
11 Unaccounted for Energy (estimated)	(3,379)	(947)	(2,432)	256.8%	(6,401)	(2,628)	(3,773)	143.6%
12								
13 % Company Use to BBL	0.13%	0.11%	0.02%	18.2%	0.13%	0.11%	0.02%	18.2%
14 % T&D Losses to BBL	6.00%	6.00%	0.00%	0.0%	6.00%	6.00%	0.00%	0.0%
15 % Unaccounted for Energy to BBL	-16.22%	-3.95%	-12.27%	310.6%	-5.09%	-2.13%	-2.96%	139.0%

(\\$)

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	783,280	909,198	(125,918)	-13.3%	4,765,695	4,605,031	160,665	1.7%
18a Demand & Non Fuel Cost of Pur Power	408,577	392,706	15,871	4.0%	1,922,141	1,808,539	113,602	6.3%
18b Energy Payments To Qualifying Facilities	20,246	15,640	4,606	29.5%	85,817	78,200	7,617	9.7%
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	1,212,103	1,317,544	(105,441)	-8.0%	6,773,654	6,571,770	201,884	3.1%

(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 & Non Fuel Cost of Pur Power	2.011	1.665	0.346	20.8%	1.555	1.488	0.067	4.5%
23b Energy Payments To Qualifying Facilities	3.908	3.910	(0.002)	-0.1%	3.910	3.910	0.000	0.0%
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	5.817	5.493	0.324	5.9%	5.384	5.320	0.064	1.2%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
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SCHEDULE A8

PURCHASED POWER

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERROP- TICLE (000)	KWH FOR FIRM (000)	CENTS/KWH		TOTAL \$ FOR FUEL ADJ.
						(a) FUEL COST	(b) TOTAL COST	(6)(7)(a) \$
ESTIMATED:								
JACKSONVILLE ELECTRIC AUTHORITY	NS	23,585			23,585	3.854984	5.520051	909,198
TOTAL		23,585	0	0	23,585	3.854984	5.520051	909,198
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	NS	20,319			20,319	3.854914	5.865727	783,280
TOTAL		20,319	0	0	20,319	3.854914	5.865727	783,280
CURRENT MONTH:								
DIFFERENCE		(3,266)	0	0	(3,266)	-0.000070	0.345676	(125,918)
DIFFERENCE (%)		-13.8%	0.0%	0.0%	-13.8%	0.0%	6.3%	-13.8%
PERIOD TO DATE:								
ACTUAL	NS	123,624			123,624	3.854983	5.409827	4,765,696
ESTIMATED	NS	121,531			121,531	3.855009	5.343139	4,685,031
DIFFERENCE		2,093	0	0	2,093	-1.60E-05	0.066688	80,665
DIFFERENCE (%)		1.7%	0.0%	0.0%	1.7%	0.0%	1.2%	1.7%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\ABAD
 03/14/94
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SCHEDULE 88a

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: FEBRUARY 1994

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERROP-TIBLE (000)	KWH FOR FIRM (000)	CENTS/KWH		TOTAL \$ FOR FUEL ADJ.
						(a) FUEL COST	(b) TOTAL COST	(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		518			518	3.908494	3.908494	20,246
TOTAL		518	0	0	518	3.908494	3.908494	20,246
CURRENT MONTH:								
DIFFERENCE		118	0	0	118	-0.001506	-0.001506	4,606
DIFFERENCE (%)		29.5%	0.0%	0.0%	29.5%	0.0%	0.0%	29.5%
PERIOD TO DATE:								
ACTUAL	NS	2,195			2,195	3.909658	3.909658	85,817
ESTIMATED	NS	2,000			2,000	3.910000	3.910000	78,200
DIFFERENCE		195	0	0	195	-0.000342	-0.000342	7,617
DIFFERENCE (%)		9.8%	0.0%	0.0%	9.8%	0.4%	0.0%	9.7%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 PERRANDINA BEACH DIVISION
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 03/14/94
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SCHEDULE 4B

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: FEBRUARY 1994

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (\$00)	(4) TRANS. COST CENTS/KWH	(5) TOTAL \$ FOR FUEL ADJ.		(6) COST IF GENERATED		(7) FUEL SAVINGS
				(3) X (4) \$	(4) CENTS/KWH	(5) TOTAL COST \$	(6)-(5) \$	
ESTIMATED:								
TOTAL:								
ACTUAL:								
TOTAL:								

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$108,577

CURRENT MONTH:
 DIFFERENCE
 DIFFERENCE (2)

PERIOD TO DATE:
 ACTUAL
 ESTIMATED
 DIFFERENCE
 DIFFERENCE (2)

Company: FLORIDA PUBLIC UTILITIES COMPANY
 PALM BEACH DIVISION
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 03/14/94
 KDB

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 ^a	(\$)	19.25	19.25	19.25	19.25	19.25	0.00	19.25
Fuel Recovery Factor	cents/KWH	5.733	5.733	5.733	5.733	5.733	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	57.33	57.33	0.00	57.33
Total Revenues	(\$)	76.50	76.50	76.50	76.50	76.50	0.00	76.50

ACTUAL:

Base Rate Revenues ^a	(\$)	19.25	19.25	19.25	19.25	19.25	0.00	19.25
Fuel Recovery Factor	cents/KWH	5.733	5.733	5.733	5.733	5.733	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	57.33	57.33	0.00	57.33
Total Revenues	(\$)	76.50	76.50	76.50	76.50	76.50	0.00	76.50

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%

^a Includes Conservation Cost Factor \$0.00005 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERRANDINA BRANCH DIVISION
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EVE SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: FEBRUARY 1994

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

EVE SALES (\$00)

1 Residential	11,160	9,183	1,985	21.6%	52,823	46,406	6,337	13.6%
2 Commercial	6,669	6,592	77	1.2%	35,167	33,655	1,512	4.5%
3 Industrial (GSLD)	4,536	7,200	(2,664)	-37.0%	33,726	36,000	(2,274)	-6.3%
4 Street & Highway Lighting	78	77	1	1.3%	390	385	5	1.3%
5 Other Sales to Public Authority	340	284	56	19.7%	1,672	1,403	269	19.2%
5A Railways & Railroads			0	0.0%			0	0.0%
6 Interdepartmental Sales	140	130	10	13.9%	734	683	51	7.5%
7 Total Jurisdictional Sales	22,939	23,466	(527)	-2.3%	124,512	118,612	5,900	5.0%
8 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9 Total Sales	22,939	23,466	(527)	-2.3%	124,512	118,612	5,900	5.0%

NUMBER OF CUSTOMERS

10 Residential	9,525	9,615	(90)	-0.9%	9,495	9,579	(84)	-0.9%
11 Commercial	1,076	1,030	46	4.5%	1,004	1,030	54	5.2%
12 Industrial (GSLD)	2	2	0	0.0%	2	2	0	0.0%
13 Street & Highway Lighting	0	0	0	0.0%	0	0	0	0.0%
14 Other Sales to Public Authority	82	83	(1)	-1.2%	82	83	(1)	-1.2%
14A Railways & Railroads			0	0.0%			0	0.0%
15 Interdepartmental Sales	1	1	0	0.0%	1	1	0	0.0%
16 Total Jurisdictional	10,694	10,739	(45)	-0.4%	10,672	10,703	(31)	-0.3%
17 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
18 Total Sales	10,694	10,739	(45)	-0.4%	10,672	10,703	(31)	-0.3%

EVE USE PER CUSTOMER

19 Residential	1,172	955	217	22.7%	5,563	4,853	710	14.6%
20 Commercial	6,198	6,490	(292)	-3.2%	32,442	32,675	(233)	-0.7%
21 Industrial (GSLD)	2,268,000	3,600,000	(1,332,000)	-37.0%	16,863,000	18,000,000	(1,137,000)	-6.3%
22 Street & Highway Lighting	9,750	9,625	125	1.3%	48,750	48,125	625	1.3%
23 Other Sales to Public Authority	4,146	3,422	724	21.2%	20,390	16,904	3,486	20.6%
23A Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
24 Interdepartmental Sales	148,000	130,000	18,000	13.9%	734,000	683,000	51,000	7.5%
25 Total Jurisdictional	2,145	2,105	(40)	-1.9%	11,667	11,082	585	5.3%
26 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
27 Total Sales	2,145	2,105	(40)	-1.9%	11,667	11,082	585	5.3%