

FLORIDA PUBLIC UTILITIES COMPANY

ADDRESS REPLY TO COMPANY AT

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

ORIGINAL
FILE COPY

May 19, 1994

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

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

Dear Ms Bayo:

We are enclosing twenty (20) copies of April 1994 Fuel Schedules for our Marianna and Fernadina Beach divisions.

- ACK 2
- AFA 5
- APP _____
- CAF _____
- CMU _____
- CTR Enclosures
- EAG Dudley
- LEG 4
- LIN _____
- GPC _____
- RCH _____
- SEC 1
- WAS _____
- OTH _____

RECEIVED & FILED

Max
FPSC-BUREAU OF RECORDS

Sincerely,

George M. Bauman
George M Bauman
Accounting Manager

DOCUMENT NUMBER-DATE
04987 MAY 23 94
FPSC-RECORDS/REPORTING

Company: FLORIDA PUBLIC UTILITIES COMPANY
 NARIANNA DIVISION
 C\FUEL\A1C
 05/13/94
 HDH

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 NORTH: APRIL 1994

	DOLLARS				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)	338,557	340,267	(1,710)	-0.5%	18,541	18,575	(34)	-0.2%	1.82599	1.83185	(0.00586)	-0.3%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	445,807	427,528	18,279	4.3%	18,541	18,575	(34)	-0.2%	2.40444	2.30163	0.10281	4.5%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	784,364	767,795	16,569	2.2%	18,541	18,575	(34)	-0.2%	4.23043	4.13349	0.09694	2.4%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					18,541	18,575	(34)	-0.2%				
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)	784,364	767,795	16,569	2.2%	18,541	18,575	(34)	-0.2%	4.23043	4.13349	0.09694	2.4%
21 Net Unbilled Sales (A4)	26,906 *	25,876 *	1,030	4.0%	636	626	10	1.6%	0.15691	0.15055	0.00636	4.2%
22 Company Use (A4)	677 *	744 *	(67)	-9.0%	16	18	(2)	-11.1%	0.00395	0.00433	(0.00038)	-8.8%
23 T & D Losses (A4)	31,390 *	30,712 *	678	2.2%	742	743	(1)	-0.1%	0.18306	0.17868	0.00438	2.5%
24 SYSTEM KWH SALES	784,364	767,795	16,569	2.2%	17,147	17,188	(41)	-0.2%	4.57435	4.46705	0.10730	2.4%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	784,364	767,795	16,569	2.2%	17,147	17,188	(41)	-0.2%	4.57435	4.46705	0.10730	2.4%
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	784,364	767,795	16,569	2.2%	17,147	17,188	(41)	-0.2%	4.57435	4.46705	0.10730	2.4%
28 GPIF**												
29 TRUE-UPS**	4,545	4,267	278	6.5%	17,147	17,188	(41)	-0.2%	0.02651	0.02483	0.00168	6.8%
30 TOTAL JURISDICTIONAL FUEL COST	788,909	772,062	16,847	2.2%	17,147	17,188	(41)	-0.2%	4.60086	4.49187	0.10899	2.4%
31 Revenue Tax Factor									1.00083	1.00083	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.60468	4.49560	0.10908	2.4%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/MWH)									4.605	4.496	0.109	2.4%

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

DOCUMENT NUMBER - DATE

04987 MAY 23 88

FPSC-RECORDS/REPORTING

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FUEL DIVISION
 C/FUEL/A1C
 05/13/94
 RMM

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

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				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)	338,557	340,267	(1,710)	-0.5%	18,541	18,575	(34)	-0.2%	1.82599	1.83185	(0.00586)	-0.3%
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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)	784,364	767,795	16,569	2.2%	18,541	18,575	(34)	-0.2%	4.23043	4.13349	0.09694	2.4%
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24 SYSTEM KWH SALES	784,364	767,795	16,569	2.2%	17,147	17,188	(41)	-0.2%	4.57435	4.46705	0.10730	2.4%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	784,364	767,795	16,569	2.2%	17,147	17,188	(41)	-0.2%	4.57435	4.46705	0.10730	2.4%
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	784,364	767,795	16,569	2.2%	17,147	17,188	(41)	-0.2%	4.57435	4.46705	0.10730	2.4%
28 GPIF**	4,545	4,267	278	6.5%	17,147	17,188	(41)	-0.2%	0.02651	0.02483	0.00168	6.8%
29 TRUE-UP**												
30 TOTAL JURISDICTIONAL FUEL COST	788,909	772,062	16,847	2.2%	17,147	17,188	(41)	-0.2%	4.60086	4.49187	0.10899	2.4%
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32 Fuel Factor Adjusted for Taxes									4.60468	4.49560	0.10908	2.4%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.605	4.496	0.109	2.4%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C\FUEL\AIAC
 05/13/94
 HDN

Schedule A1a

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

MONTH OF: APRIL 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	338,557
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	445,807
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		\$784,364 =====

C\FUEL\A2C
05/13/94
NDM

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: APRIL 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	338,557	340,267	(1,710)	-0.5%	338,557	340,267	(1,710)	-0.5%
3a. Demand & Non Fuel Cost of Purchased Power	445,807	427,528	18,279	4.3%	445,807	427,528	18,279	4.3%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	784,364	767,795	16,569	2.2%	784,364	767,795	16,569	2.2%
6. Adjustments to Fuel Cost (Describe Items)								

7. Adjusted Total Fuel & Net Power Transactions	\$ 784,364	\$ 767,795	\$ 16,569	2.2%	\$ 784,364	\$ 767,795	\$ 16,569	2.2%

C\FUEL\A2C
05/13/94
NON

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARTINNA DIVISION

Month of: APRIL 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	743,395	612,487	130,908	21.4%	743,395	612,407	130,908	21.4%
c. Jurisdictional Fuel Revenue	743,395	612,487	130,908	21.4%	743,395	612,407	130,908	21.4%
d. Non Fuel Revenue	300,907	446,233	(137,326)	-30.8%	300,907	446,233	(137,326)	-30.8%
e. Total Jurisdictional Sales Revenue	1,052,302	1,058,720	(6,418)	-0.6%	1,052,302	1,058,720	(6,418)	-0.6%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue	\$ 1,052,302	\$ 1,058,720	(6,418)	-0.6%	\$ 1,052,302	\$ 1,058,720	(6,418)	-0.6%
C. KWH Sales								
1. Jurisdictional Sales	KWH							
a. Base Fuel Revenue	17,147,270	17,187,731	(40,461)	-0.2%	17,147,270	17,187,731	(40,461)	-0.2%
b. Fuel Recovery Revenue	0	0	0	0.0%	0	0	0	0.0%
c. Jurisdictional Fuel Revenue	17,147,270	17,187,731	(40,461)	-0.2%	17,147,270	17,187,731	(40,461)	-0.2%
3. Total Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

C\FUEL\A2C
05/13/94
MDH

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: APRIL 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 743,395	\$ 612,407	\$ 130,908	21.4%	\$ 743,395	\$ 612,407	\$ 130,908	21.4%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	4,545	4,267	278	6.5%	4,545	4,267	278	6.5%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)	0	0	0	0.0%	0	0	0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	738,850	608,220	130,630	21.5%	738,850	608,220	130,630	21.5%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	784,364	767,795	16,569	2.2%	784,364	767,795	16,569	2.2%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	784,364	767,795	16,569	2.2%	784,364	767,795	16,569	2.2%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(45,514)	(159,575)	114,061	-71.5%	(45,514)	(159,575)	114,061	-71.5%
8. Interest Provision for the Month	(151)		(151)	0.0%	(151)		(151)	0.0%
9. True-up & Inst. Provision Beg. of Month	(27,268)	(25,603)	(1,665)	6.5%	(27,268)	(25,603)	(1,665)	6.5%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	4,545	4,267	278	6.5%	4,545	4,267	278	6.5%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (68,388)	\$ (180,911)	\$ 112,523	-62.2%	\$ (68,388)	\$ (180,911)	\$ 112,523	-62.2%

* Jurisdictional Loss Multiplier

C\FUEL\A2C
05/13/94
NON

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARTINNA DIVISION

Month of: APRIL 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)	\$ (27,268)	\$ (25,603)	(1,665)	6.5%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(68,237)	(180,911)	112,674	-62.3%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(95,505)	(206,514)	111,009	-53.8%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (47,753)	\$ (103,257)	55,504	-53.8%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	3.6900%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	3.9000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	7.5900%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	3.7950%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.3163%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	\$ (151)	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY

MARIANNA DIVISION

C:\FUEL\04C

05/13/94

RDR

Schedule #4

ELECTRIC ENERGY ACCOUNT

Month of: APRIL 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATED	AMOUNT	DIFFERENCE %
(NWH)								
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	18,541	18,575	(34)	-0.2%	18,541	18,575	(34)	-0.2%
4a Energy Purchased For Qualifying Facilities								
5 EconomyPurch bases								
6 Inadvertent Interchange Received - NET								
7 Net Energy For Load	18,541	18,575	(34)	-0.2%	18,541	18,575	(34)	-0.2%
8 Sales (Billed)	17,147	17,188	(41)	-0.2%	17,147	17,188	(41)	-0.2%
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	16	18	(2)	-11.1%	16	18	(2)	-11.1%
10 T&D Losses Estimated	742	743	(1)	-0.1%	742	743	(1)	-0.1%
11 Unaccounted for Energy (estimated)	636	626	10	1.6%	636	626	10	1.6%
12								
13 % Company Use to NEL	0.09%	0.10%	-0.01%	-10.0%	0.09%	0.10%	-0.01%	-10.0%
14 % T&D Losses to NEL	4.00%	4.00%	0.00%	0.0%	4.00%	4.00%	0.00%	0.0%
15 % Unaccounted for Energy to NEL	3.43%	3.37%	0.06%	1.8%	3.43%	3.37%	0.06%	1.8%

(1)

16 Fuel Cost of Sys Net Gen								
16a Fuel Related Transactions								
16b Adjustments to Fuel Cost								
17 Fuel Cost of Power Sold								
18 Fuel Cost of Purchased Power	338,557	340,267	(1,710)	-0.5%	338,557	340,267	(1,710)	-0.5%
18a Demand & Non Fuel Cost of Pur Power	445,807	427,528	18,279	4.3%	445,807	427,528	18,279	4.3%
18b Energy Payments to Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	784,364	767,795	16,569	2.2%	784,364	767,795	16,569	2.2%

(Cents/KWH)

21 Fuel Cost of Sys Net Gen								
21a Fuel Related Transactions								
22 Fuel Cost of Power Sold								
23 Fuel Cost of Purchased Power	1.826	1.832	(0.006)	-0.3%	1.826	1.832	(0.006)	-0.3%
23a Demand & Non Fuel Cost of Pur Power	2.404	2.302	0.102	4.4%	2.404	2.302	0.102	4.4%
23b Energy Payments to Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	4.230	4.133	0.097	2.4%	4.230	4.133	0.097	2.4%

MARIANNA DIVISION

C\FUEL\ABC

05/13/94

REG

PURCHASED POWER

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

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

ESTIMATED:

GULF POWER COMPANY	RE	18,575			18,575	1.831855	4.133486	340,267
TOTAL		18,575	0	0	18,575	1.831855	4.133486	340,267

ACTUAL:

GULF POWER COMPANY	RE	18,541			18,541	1.825991	4.230430	338,557
TOTAL		18,541	0	0	18,541	1.825991	4.230430	338,557

CURRENT MONTH:								
DIFFERENCE		(34)	0	0	(34)	-0.005864	0.096944	(1,710)
DIFFERENCE (b)		-0.2%	0.0%	0.0%	-0.2%	-0.3%	2.3%	-0.5%
PERIOD TO DATE:								
ACTUAL	RE	18,541			18,541	1.825991	4.230430	338,557
ESTIMATED	RE	18,575			18,575	1.831855	4.133486	340,267
DIFFERENCE		(34)	0	0	(34)	-0.005864	0.096944	(1,710)
DIFFERENCE (b)		-0.2%	0.0%	0.0%	-0.2%	-0.3%	2.3%	-0.5%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C\FUEL\A9C
 05/13/94
 NON

SCHEDULE A9

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES
 For the Period/Month of: APRIL 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)(b)-(5) \$

ESTIMATED:

TOTAL						

ACTUAL:

TOTAL						

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$445,807

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C\FUEL\A11C
 05/18/94
 RDN

SCHEDULE A11

RESIDENTIAL BILL COMPARISON
 FOR MONTHLY USAGE OF 1000 KWH

	APR 1994	MAY 1994	JUN 1994	JUL 1994	AUG 1994	SEP 1994	AVERAGE PERIOD TO DATE
--	-------------	-------------	-------------	-------------	-------------	-------------	------------------------------

ESTIMATED:

Base Rate Revenues*	(\$)	20.55	0.00	0.00	0.00	0.00	0.00	20.55
Fuel Recovery Factor	cents/KWH	4.650	0.000	0.000	0.000	0.000	0.000	
Group Loss Multiplier		1.0126	1.0126	1.0126	1.0126	1.0126	1.0126	
Fuel Recovery Revenues	(\$)	47.17	0.00	0.00	0.00	0.00	0.00	47.17
Total Revenues	(\$)	67.72	0.00	0.00	0.00	0.00	0.00	67.72

ACTUAL:

Base Rate Revenues*	(\$)	20.55	0.00	0.00	0.00	0.00	0.00	20.55
Fuel Recovery Factor	cents/KWH	4.650	0.000	0.000	0.000	0.000	0.000	
Group Loss Multiplier		1.0126	1.0126	1.0126	1.0126	1.0126	1.0126	
Fuel Recovery Revenues	(\$)	47.17	0.00	0.00	0.00	0.00	0.00	47.17
Total Revenues	(\$)	67.72	0.00	0.00	0.00	0.00	0.00	67.72

DIFFERENCE

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

DIFFERENCE (%):

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

*Includes Conservation Cost Factor \$0.00012 /KWH

Company: CALIFORNIA PUBLIC UTILITIES COMPANY
 SAN FRANCISCO DIVISION
 C:\FUEL\0120
 05/13/94
 NDR

KWH SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: APRIL 1994

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

KWH SALES (000)

1 Residential	6,970	7,346	(376)	-5.1%	6,970	7,346	(376)	-5.1%
2 Commercial	7,549	7,196	353	4.9%	7,549	7,196	353	4.9%
3 Industrial	2,364	2,390	(26)	-1.1%	2,364	2,390	(26)	-1.1%
4 Street & Highway Lighting	100	98	2	2.0%	100	98	2	2.0%
5 Other Sales to Public Authority	164	158	6	3.8%	164	158	6	3.8%
5A Railways & Railroads			0	0.0%			0	0.0%
6 Interdepartmental Sales			0	0.0%			0	0.0%
7 Total Jurisdictional Sales	17,147	17,188	(41)	-0.2%	17,147	17,188	(41)	-0.2%
8 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9 Total Sales	17,147	17,188	(41)	-0.2%	17,147	17,188	(41)	-0.2%

NUMBER OF CUSTOMERS

10 Residential	9,173	9,205	(32)	-0.4%	9,173	9,205	(32)	-0.4%
11 Commercial	1,922	1,941	(19)	-1.0%	1,922	1,941	(19)	-1.0%
12 Industrial	4	4	0	0.0%	4	4	0	0.0%
13 Street & Highway Lighting	41	38	3	7.9%	41	38	3	7.9%
14 Other Sales to Public Authority	107	103	4	3.9%	107	103	4	3.9%
14A Railways & Railroads			0	0.0%			0	0.0%
15 Interdepartmental Sales			0	0.0%			0	0.0%
16 Total Jurisdictional	11,247	11,291	(44)	-0.4%	11,247	11,291	(44)	-0.4%
17 Sales for Resale			0	0.0%			0	0.0%
18 Total Sales	11,247	11,291	(44)	-0.4%	11,247	11,291	(44)	-0.4%

KWH USE PER CUSTOMER

19 Residential	760	798	(38)	-4.8%	760	798	(38)	-4.8%
20 Commercial	3,920	3,707	221	6.0%	3,920	3,707	221	6.0%
21 Industrial	591,000	597,500	(6,500)	-1.1%	591,000	597,500	(6,500)	-1.1%
22 Street & Highway Lighting	2,439	2,579	(140)	-5.4%	2,439	2,579	(140)	-5.4%
23 Other Sales to Public Authority	1,533	1,534	(1)	-0.1%	1,533	1,534	(1)	-0.1%
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	1,525	1,522	3	0.2%	1,525	1,522	3	0.2%
26 Sales for Resale			0	0.0%			0	0.0%
27 Total Sales	1,525	1,522	3	0.2%	1,525	1,522	3	0.2%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\A10
 05/13/94
 NON

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

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)	374,220	429,839	(55,619)	-12.9%	20,283	23,297	(3,014)	-12.9%	1.84499	1.84504	(0.00005)	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)	678,465	743,469	(65,004)	-8.7%	20,293	23,297	(3,014)	-12.9%	3.34499	3.19126	0.15373	4.8%
11 Energy Payments to Qualifying Facilities (A8a)	15,474	0	15,474	0.0%	828	0	828	0.0%	1.86884	0.00000	1.86884	0.0%
12 TOTAL COST OF PURCHASED POWER	1,068,159	1,173,308	(105,149)	-9.0%	21,111	23,297	(2,186)	-9.4%	5.05973	5.03631	0.02342	0.5%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					21,111	23,297	(2,186)	-9.4%				
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	317,423	375,299	(57,876)	-15.4%	4,978	7,000	(2,022)	-28.9%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	750,736	798,009	(47,273)	-5.9%	16,133	16,297	(164)	-1.0%	4.65342	4.89666	(0.24324)	-5.0%
21 Net Unbilled Sales (A4)	(216,244)**	(318,105)**	101,941	-32.0%	(4,647)	(6,498)	1,851	-28.5%	(1.09286)	(1.46030)	0.36744	-25.2%
22 Company Use (A4)	1,163**	1,371**	(208)	-15.2%	25	28	(3)	-10.7%	0.00588	0.00629	(0.00041)	-6.5%
23 T & D Losses (A4)	45,045**	47,889**	(2,844)	-5.9%	968	978	(10)	-1.0%	0.22765	0.21979	0.00786	3.6%
24 SYSTEM KWH SALES	750,736	798,009	(47,273)	-5.9%	19,787	21,789	(2,002)	-9.2%	3.79409	3.66244	0.13165	3.6%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	750,736	798,009	(47,273)	-5.9%	19,787	21,789	(2,002)	-9.2%	3.79409	3.66244	0.13165	3.6%
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	750,736	798,009	(47,273)	-5.9%	19,787	21,789	(2,002)	-9.2%	3.79409	3.66244	0.13165	3.6%
28 GPIF**												
29 TRUE-UP**	(55,541)	(19,703)	(35,838)	181.9%	19,787	21,789	(2,002)	-9.2%	(0.28069)	(0.09043)	(0.19026)	210.4%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	695,195	778,306	(83,111)	-10.7%	19,787	21,789	(2,002)	-9.2%	3.51339	3.57201	(0.05862)	-1.6%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.56992	3.62948	(0.05956)	-1.6%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.570	3.629	(0.059)	-1.6%

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

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

	PERIOD TO DATE DOLLARS				PERIOD TO DATE 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	0.0%					0.00000	0.00000	0.00000	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)	374,220	429,839	(55,619)	-12.9%	20,283	23,297	(3,014)	-12.9%	1.84499	1.84504	(0.00005)	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)	678,465	743,469	(65,004)	-8.7%	20,283	23,297	(3,014)	-12.9%	3.34499	3.19126	0.15373	4.8%
11 Energy Payments to Qualifying Facilities (A8a)	15,474	0	15,474	0.0%	828	0	828	0.0%	1.86884	0.00000	1.86884	0.0%
12 TOTAL COST OF PURCHASED POWER	1,068,159	1,173,308	(105,149)	-9.0%	21,111	23,297	(2,186)	-9.4%	5.05973	5.03631	0.02342	0.5%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					21,111	23,297	(2,186)	-9.4%				
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 UNADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	317,423	375,299	(57,876)	-15.4%	4,978	7,000	(2,022)	-28.9%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	750,736	798,009	(47,273)	-5.9%	16,133	16,297	(164)	-1.0%	4.65342	4.89666	(0.24324)	-5.0%
21 Net Unbilled Sales (A4)	(216,244)**	(318,185)**	101,941	-32.0%	(4,647)	(6,498)	1,851	-28.5%	(1.09286)	(1.46030)	0.36744	-25.2%
22 Company Use (A4)	1,163*	1,371*	(208)	-15.2%	25	28	(3)	-10.7%	0.00588	0.00629	(0.00041)	-6.5%
23 T & D Losses (A4)	45,045*	47,889*	(2,844)	-5.9%	968	978	(10)	-1.0%	0.22765	0.21979	0.00786	3.6%
24 SYSTEM KWH SALES	750,736	798,009	(47,273)	-5.9%	19,787	21,789	(2,002)	-9.2%	3.79409	3.66244	0.13165	3.6%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	750,736	798,009	(47,273)	-5.9%	19,787	21,789	(2,002)	-9.2%	3.79409	3.66244	0.13165	3.6%
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	750,736	798,009	(47,273)	-5.9%	19,787	21,789	(2,002)	-9.2%	3.79409	3.66244	0.13165	3.6%
28 GPIF**												
29 TRUE-UP**	(55,541)	(19,703)	(35,838)	181.9%	19,787	21,789	(2,002)	-9.2%	(0.28069)	(0.09043)	(0.19026)	210.4%
30 TOTAL JURISDICTIONAL FUEL COST	695,195	778,306	(83,111)	-10.7%	19,787	21,789	(2,002)	-9.2%	3.51339	3.57201	(0.05862)	-1.6%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.56992	3.62948	(0.05956)	-1.6%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.570	3.629	(0.059)	-1.6%

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

Company:FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
C\FUEL\A1A0
05/13/94
MDN

Schedule A1a

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

Month Of: APRIL 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	374,220
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	678,465
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	15,474
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	-----
20	Total Fuel and Net Power Transactions		\$ 1,068,159 =====

C:\FUEL\A20
05/13/94
NDH

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: APRIL 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	374,220	429,839	(55,619)	-12.9%	374,220	429,839	(55,619)	-12.9%
3a. Demand & Non Fuel Cost of Purchased Power	678,465	743,469	(65,004)	-8.7%	678,465	743,469	(65,004)	-8.7%
3b. Energy Payments to Qualifying Facilities	15,474	0	15,474	0.0%	15,474	0	15,474	0.0%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,068,159	1,173,308	(105,149)	-9.0%	1,068,159	1,173,308	(105,149)	-9.0%
6. Adjustments to Fuel Cost (Describe Items)								

7. Adjusted Total Fuel & Net Power Transactions	1,068,159	1,173,308	(105,149)	-9.0%	1,068,159	1,173,308	(105,149)	-9.0%
8. Less Apportionment To GSLO Customers	317,423	375,299	(57,876)	-15.4%	317,423	375,299	(57,876)	-15.4%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 750,736	\$ 798,009	(47,273)	-5.9%	\$ 750,736	\$ 798,009	(47,273)	-5.9%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: APRIL 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 GSLO)	\$	\$	\$		\$	\$	\$		
a. Base Fuel Revenue									
b. Fuel Recovery Revenue	743,689	744,024	(335)	-0.1%	743,689	744,024	(335)	-0.1%	
c. Jurisdictional Fuel Revenue	743,689	744,024	(335)	-0.1%	743,689	744,024	(335)	-0.1%	
d. Non Fuel Revenue	292,736	292,786	(50)	-0.0%	292,736	292,786	(50)	-0.0%	
e. Total Jurisdictional Sales Revenue	1,036,425	1,036,810	(385)	-0.0%	1,036,425	1,036,810	(385)	-0.0%	
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%	
3. Total Sales Revenue (Excluding GSLO)	\$ 1,036,425	\$ 1,036,810	(385)	-0.0%	\$ 1,036,425	\$ 1,036,810	(385)	-0.0%	
C. KWH Sales (Excluding GSLO)									
1. Jurisdictional Sales	KWH	14,808,629	14,788,873	19,756	0.1%	14,808,629	14,788,873	19,756	0.1%
2. Non Jurisdictional Sales		0	0	0	0.0%	0	0	0	0.0%
3. Total Sales		14,808,629	14,788,873	19,756	0.1%	14,808,629	14,788,873	19,756	0.1%
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: APRIL 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSLO)								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 743,689	\$ 744,024	(335)	-0.1%	\$ 743,689	\$ 744,024	(335)	-0.1%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(55,541)	(19,703)	(35,838)	181.9%	(55,541)	(19,703)	(35,838)	181.9%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	799,230	763,727	35,503	4.7%	799,230	763,727	35,503	4.7%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	750,736	798,009	(47,273)	-5.9%	750,736	798,009	(47,273)	-5.9%
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 *)	750,736	798,009	(47,273)	-5.9%	750,736	798,009	(47,273)	-5.9%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	48,494	(34,282)	82,776	-241.5%	48,494	(34,282)	82,776	-241.5%
8. Interest Provision for the Month	1,043		1,043	0.0%	1,043		1,043	0.0%
9. True-up & Inst. Provision Beg. of Month	333,248	118,219	215,029	181.9%	333,248	118,219	215,029	181.9%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(55,541)	(19,703)	(35,838)	181.9%	(55,541)	(19,703)	(35,838)	181.9%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 327,244	\$ 64,234	263,010	409.5%	\$ 327,244	\$ 64,234	263,010	409.5%

* 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: APRIL 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision (Excluding GSLO)							--	--
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 333,248	\$ 118,219	\$ 215,029	181.9%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	326,201	64,234	261,967	407.8%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	659,449	182,453	476,996	261.4%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 329,725	\$ 91,227	\$ 238,498	261.4%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	3.6900%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	3.9000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	7.5900%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	3.7950%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.3163%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	\$ 1,043	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C/FUEL/A40
 05/13/94
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Schedule 84

ELECTRIC ENERGY ACCOUNT
 Month of: APRIL 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 - NET								
4	Purchased Power	20,283	23,297	(3,014)	-12.9%	20,283	23,297	(3,014)	-12.9%
4a	Energy Purchased For Qualifying Facilities	828	0	828	0.0%	828	0	828	0.0%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	21,111	23,297	(2,186)	-9.4%	21,111	23,297	(2,186)	-9.4%
8	Sales (Billed)	19,787	21,789	(2,002)	-9.2%	19,787	21,789	(2,002)	-9.2%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	25	28	(3)	-10.7%	25	28	(3)	-10.7%
10	T&D Losses Estimated	1,267	1,398	(131)	-9.4%	1,267	1,398	(131)	-9.4%
11	Unaccounted for Energy (estimated)	32	82	(50)	-61.0%	32	82	(50)	-61.0%
12									
13	% Company Use to NEL	0.12%	0.12%	0.00%	0.0%	0.12%	0.12%	0.00%	0.0%
14	% T&D Losses to NEL	6.00%	6.00%	0.00%	0.0%	6.00%	6.00%	0.00%	0.0%
15	% Unaccounted for Energy to NEL	0.15%	0.35%	-0.20%	-57.1%	0.15%	0.35%	-0.20%	-57.1%

(\$)

16	Fuel Cost of Sys Net Gen								
16a	Fuel Related Transactions								
16b	Adjustments to Fuel Cost								
17	Fuel Cost of Power Sold								
18	Fuel Cost of Purchased Power	374,220	429,839	(55,619)	-12.9%	374,220	429,839	(55,619)	-12.9%
18a	Demand & Res Fuel Cost of Pur Power	678,465	743,469	(65,004)	-8.7%	678,465	743,469	(65,004)	-8.7%
18b	Energy Payments to Qualifying Facilities	15,474	0	15,474	0.0%	15,474	0	15,474	0.0%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,068,159	1,173,308	(105,149)	-9.0%	1,068,159	1,173,308	(105,149)	-9.0%

(Costs/MWH)

21	Fuel Cost of Sys Net Gen								
21a	Fuel Related Transactions								
22	Fuel Cost of Power Sold								
23	Fuel Cost of Purchased Power	1.845	1.845	0.000	0.0%	1.845	1.845	0.000	0.0%
23a	Demand & Res Fuel Cost of Pur Power	3.345	3.191	0.154	4.8%	3.345	3.191	0.154	4.8%
23b	Energy Payments to Qualifying Facilities	1.069	0.000	1.069	0.0%	1.069	0.000	1.069	0.0%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	5.060	5.036	0.024	0.5%	5.060	5.036	0.024	0.5%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
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SCHEDULE AB

PURCHASED POWER

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

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

ESTIMATED:

JACKSONVILLE ELECTRIC AUTHORITY	NS	23,297			23,297	1.845040	5.036305	429,839
TOTAL		23,297	0	0	23,297	1.845040	5.036305	429,839

ACTUAL:

JACKSONVILLE ELECTRIC AUTHORITY	NS	20,283			20,283	1.844993	5.189987	374,220
TOTAL		20,283	0	0	20,283	1.844993	5.189987	374,220

CURRENT MONTH:								
DIFFERENCE		(3,014)	0	0	(3,014)	-0.000047	0.153682	(55,619)
DIFFERENCE (%)		-12.9%	0.0%	0.0%	-12.9%	0.0%	3.1%	-12.9%
PERIOD TO DATE:								
ACTUAL	NS	20,283			20,283	1.844993	5.189987	374,220
ESTIMATED	NS	23,297			23,297	1.845040	5.036305	429,839
DIFFERENCE		(3,014)	0	0	(3,014)	-4.70E-05	0.153682	(55,619)
DIFFERENCE (%)		-12.9%	0.0%	0.0%	-12.9%	0.0%	3.1%	-12.9%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
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SCHEDULE A9

ECONOMY ENERGY PURCHASES

 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: APRIL 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)(b)-(5) \$

ESTIMATED:

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

ACTUAL:

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

FOOTNOTE: PURCHASED POWER COSTS THROUGH CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$678,465

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\A110
 05/18/94
 MDH

SCHEDULE A11

RESIDENTIAL BILL COMPARISON

FOR MONTHLY USAGE OF 1000 KWH

	APR 1994	MAY 1994	JUN 1994	JUL 1994	AUG 1994	SEP 1994	AVERAGE PERIOD TO DATE
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ESTIMATED:

Base Rate Revenues*	(\$)	19.26	0.00	0.00	0.00	0.00	0.00	19.26
Fuel Recovery Factor	cents/KWH	5.308	0.000	0.000	0.000	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Fuel Recovery Revenues	(\$)	53.08	0.00	0.00	0.00	0.00	0.00	53.08
Total Revenues	(\$)	72.34	0.00	0.00	0.00	0.00	0.00	72.34

ACTUAL:

Base Rate Revenues*	(\$)	19.26	0.00	0.00	0.00	0.00	0.00	19.26
Fuel Recovery Factor	cents/KWH	5.308	0.000	0.000	0.000	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Fuel Recovery Revenues	(\$)	53.08	0.00	0.00	0.00	0.00	0.00	53.08
Total Revenues	(\$)	72.34	0.00	0.00	0.00	0.00	0.00	72.34

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 \$0.00006 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERRANDINA BEACH DIVISION
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 NON

KWH SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: APRIL 1994

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

KWH SALES (000)

1 Residential	7,835	8,086	(251)	-3.1%	7,835	8,086	(251)	-3.1%
2 Commercial	6,412	6,194	218	3.5%	6,412	6,194	218	3.5%
3 Industrial (GSLD)	4,978	7,000	(2,022)	-28.9%	4,978	7,000	(2,022)	-28.9%
4 Street & Highway Lighting	78	77	1	1.3%	78	77	1	1.3%
5 Other Sales to Public Authority	320	290	30	10.3%	320	290	30	10.3%
5A Railways & Railroads			0	0.0%			0	0.0%
6 Interdepartmental Sales	164	142	22	15.5%	164	142	22	15.5%
7 Total Jurisdictional Sales	19,787	21,789	(2,002)	-9.2%	19,787	21,789	(2,002)	-9.2%
8 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9 Total Sales	19,787	21,789	(2,002)	-9.2%	19,787	21,789	(2,002)	-9.2%

HUNDRED OF CUSTOMERS

10 Residential	9,600	9,625	(17)	-0.2%	9,600	9,625	(17)	-0.2%
11 Commercial	1,075	1,073	2	0.2%	1,075	1,073	2	0.2%
12 Industrial (GSLD)	2	2	0	0.0%	2	2	0	0.0%
13 Street & Highway Lighting	8	8	0	0.0%	8	8	0	0.0%
14 Other Sales to Public Authority	81	81	0	0.0%	81	81	0	0.0%
14A Railways & Railroads			0	0.0%			0	0.0%
15 Interdepartmental Sales	1	1	0	0.0%	1	1	0	0.0%
16 Total Jurisdictional	10,775	10,790	(15)	-0.1%	10,775	10,790	(15)	-0.1%
17 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
18 Total Sales	10,775	10,790	(15)	-0.1%	10,775	10,790	(15)	-0.1%

KWH USE PER CUSTOMER

19 Residential	815	840	(25)	-3.0%	815	840	(25)	-3.0%
20 Commercial	5,965	5,773	192	3.3%	5,965	5,773	192	3.3%
21 Industrial (GSLD)	2,489,000	3,500,000	(1,011,000)	-28.9%	2,489,000	3,500,000	(1,011,000)	-28.9%
22 Street & Highway Lighting	9,750	9,625	125	1.3%	9,750	9,625	125	1.3%
23 Other Sales to Public Authority	3,951	3,580	371	10.4%	3,951	3,580	371	10.4%
23A Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
24 Interdepartmental Sales	164,000	142,000	22,000	15.5%	164,000	142,000	22,000	15.5%
25 Total Jurisdictional	1,836	2,019	(183)	-9.1%	1,836	2,019	(183)	-9.1%
26 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
27 Total Sales	1,836	2,019	(183)	-9.1%	1,836	2,019	(183)	-9.1%