

7/21 2:30 pm

ORIGINAL FILE COPY

FLORIDA PUBLIC UTILITIES COMPANY

ADDRESS ONLY TO COMPANY AT

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

July 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 June 1994 Fuel Schedules for our Marianna and Fernadina Beach divisions.

Sincerely,

Cheryl Martin

Cheryl Martin
Assistant
Accounting Manager

Enclosure

- ACK
- APF
- APP
- CAF
- CMU
- CTR
- EAG *J Dudley*
- LEG *Brown*
- LIN *3*
- GPC
- RCH
- SEC *1*
- WAS
- OTH

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JUL 21 1994
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DOCUMENT NUMBER-DATE
07402 JUL 21 94
FPSC-RECORDS/REPORTING

ORIGINAL
FILE COPY

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
C/FUEL/AID
07/12/94
NDH

- 1 Fuel Cost of System Net Generation (A3)
- 2 Nuclear Fuel Disposal Cost (A13)
- 3 Coal Car Investment
- 4 Adjustments to Fuel Cost (A2, Page 1)
- 5 TOTAL COST OF GENERATED POWER
- 6 Fuel Cost of Purchased Power (Exclusive of Economy) (A0)
- 7 Energy Cost of Sched C & E Econ Purch (Broker)(A9)
- 8 Energy Cost of Other Econ Purch (Non-Broker)(A9)
- 9 Energy Cost of Sched E Economy Purch (A9)
- 10 Demand and Non Fuel Cost of Purchased Power (A9)
- 11 Energy Payments to Qualifying Facilities (A0a)

	DOLLARS				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTI-MATED	DIFFERENCE AMOUNT	%
1	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
3	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
4	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
5	546,402	530,790	7,692	1.4%	29,620	29,203	417	1.4%	1.84498	1.84498	0.00000	0.0%
6	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
7	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
8	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
9	905,536	882,609	22,927	2.6%	29,620	29,203	417	1.4%	3.05718	3.02232	0.03486	1.2%
10	4,705	0	4,705	0.0%	252	0	252	0.0%	1.86706	0.00000	1.86706	0.0%
11	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
12	1,456,723	1,421,399	35,324	2.5%	29,872	29,203	669	2.3%	4.87655	4.86730	0.00925	0.2%
13	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
14	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
15	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
16	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
17	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
18	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19	369,810	375,284	(5,474)	-1.5%	6,906	7,000	(94)	-1.3%	4.73270	4.71159	0.02111	0.5%
20	1,006,913	1,046,115	40,798	3.9%	22,966	22,203	763	3.4%	(0.91997)	(1.83120)	0.11123	-10.8%
20a	(246,100)*	(275,063)*	28,963	-10.5%	(5,200)	(5,830)	630	-10.9%	0.80455	0.80610	0.00057	6.0%
21	1,751*	1,649*	102	6.2%	37	35	2	5.7%	0.24379	0.23528	0.00851	3.6%
22	65,217*	62,758*	2,459	3.9%	1,370	1,332	46	3.5%	4.04307	3.92105	0.14122	3.6%
23	1,086,913	1,046,115	40,798	3.9%	26,751	26,674	77	0.3%	4.04307	3.92105	0.14122	3.6%
24	1,086,913	1,046,115	40,798	3.9%	26,751	26,674	77	0.3%	4.04307	3.92105	0.14122	3.6%
25	1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	1.000	1.000	0.00000	0.0%
26	1,006,913	1,046,115	40,798	3.9%	26,751	26,674	77	0.3%	4.04307	3.92105	0.14122	3.6%
26a	1,006,913	1,046,115	40,798	3.9%	26,751	26,674	77	0.3%	(0.20742)	(0.07387)	(0.13355)	101.1%
27	(55,541)	(19,705)	(35,830)	101.9%	26,751	26,674	77	0.3%	3.85545	3.84799	0.00746	0.2%
28	1,051,372	1,026,412	4,960	0.5%	26,751	26,674	77	0.3%	1.01609	1.01609	0.00000	0.0%
29									3.91748	3.90990	0.00758	0.2%
30									3.917	3.912	0.005	0.1%

- 30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSD Apportionment)
- 31 Revenue Tax Factor
- 32 Fuel Factor Adjusted for Taxes
- 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

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

DOCUMENT NUMBER DATE
07402 JUL 21 1994
FPSC-RECORDS/REPORTING

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
- FERNANDINA BEACH DIVISION

- 1 Fuel Cost of System Net Generation (A3)
- 2 Nuclear Fuel Disposal Cost (A13)
- 3 Coal Car Investment
- 4 Adjustments to Fuel Cost (A2, Page 1)
- 5 TOTAL COST OF GENERATED POWER
- 6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)
- 7 Energy Cost of Sched C & X Econ Purch (Broker) (A9)
- 8 Energy Cost of Other Econ Purch (Non-Broker) (A9)
- 9 Energy Cost of Sched E Economy Purch (A9)
- 10 Demand and Non Fuel Cost of Purchased Power (A9)
- 11 Energy Payments to Qualifying Facilities (A0a)
- 12 TOTAL COST OF PURCHASED POWER
- 13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
- 14 Fuel Cost of Economy Sales (A7)
- 15 Gain on Economy Sales (A7a)
- 16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)
- 17 Fuel Cost of Other Power Sales (A7)
- 18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)
- 19 NET INADVERTENT INTERCHANGE (A10)
- 20 LESS GULD APPORTIONMENT OF FUEL COST
- 20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)
- 21 Net Unbilled Sales (A4)
- 22 Company Use (A4)
- 23 T & D Losses (A4)
- 24 SYSTEM KWH SALES
- 25 Wholesale KWH Sales
- 26 Jurisdictional KWH Sales
- 26a Jurisdictional Loss Multiplier
- 27 Jurisdictional KWH Sales Adjusted for Line Losses
- 28 GPIF**
- 29 TRUE-UP**
- 30 TOTAL JURISDICTIONAL FUEL COST
- 31 Revenue Tax Factor
- 32 Fuel Factor Adjusted for Taxes
- 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

	PERIOD TO DATE DOLLARS			PERIOD TO DATE MWH			CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	ACTUAL	ESTI-RATED	DIFFERENCE AMOUNT	
1	0	0	0	0	0	0	0.0000	0.0000	0.0000	0.00
2	0	0	0	0	0	0	0.0000	0.0000	0.0000	0.00
3	0	0	0	0	0	0	0.0000	0.0000	0.0000	0.00
4	0	0	0	0	0	0	0.0000	0.0000	0.0000	0.00
5	1,391,250	1,447,919	(56,661)	75,407	70,470	(3,071)	1.04510	1.04510	0.00000	0.00
6	2,537,019	2,401,650	(64,619)	75,407	70,470	(3,071)	3.09921	3.06027	0.03894	1.32
7	25,013	0	25,013	1,339	0	1,339	1.04804	0.00000	1.04804	0.00
8	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00
9	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00
10	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00
11	3,753,290	3,049,557	(96,267)	76,746	70,470	(1,732)	4.87054	4.90527	(0.01475)	-0.32
12	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00
13	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00
14	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00
15	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00
16	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00
17	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00
18	999,076	1,125,074	(126,790)	17,124	21,000	(3,076)	4.61906	4.73065	(0.11919)	-2.52
19	2,754,214	2,723,683	30,531	59,622	57,470	2,144	0.85014	1.14270	0.29264	-25.62
20	(502,930)	(012,252)	229,322	(12,619)	(17,141)	4,522	0.00633	0.00620	0.00013	2.12
20a	4,342	4,407	(65)	94	93	1	0.24105	0.22994	0.01111	4.82
21	165,204	163,436	1,040	3,570	3,449	129	4.01670	3.83201	0.18469	4.02
22	2,754,214	2,723,683	30,531	60,569	71,077	(2,500)	4.01670	3.83201	0.18469	4.02
23	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00
24	2,754,214	2,723,683	30,531	60,569	71,077	(2,500)	4.01670	3.83201	0.18469	4.02
25	1,000	1,000	0.000	1,000	1,000	0.000	0.00000	0.00000	0.00000	0.00
26	2,754,214	2,723,683	30,531	60,569	71,077	(2,500)	4.01670	3.83201	0.18469	4.02
26a	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00
27	(166,623)	(59,109)	(107,514)	60,569	71,077	(2,500)	(0.24300)	(0.00316)	(0.15984)	192.22
28	2,507,591	2,664,574	(76,903)	60,569	71,077	(2,500)	3.77370	3.74806	0.02484	0.72
29	0	0	0	0	0	0	1.01609	1.01609	0.00000	0.00
30	0	0	0	0	0	0	3.83442	3.01910	0.02524	0.72
31	0	0	0	0	0	0	3.834	3.809	0.025	0.72

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
C\FUEL\A1AD
07/12/94
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Schedule A1a

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

Month Of: JUNE 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	546,482
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	905,536
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	4,705
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	-----
20	Total Fuel and Net Power Transactions		\$ 1,456,723 =====

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07/12/94
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CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JUNE 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				1,391,250	1,447,919	(56,661) -3.98
1a. Fuel Related Transactions (Nuclear Fuel Disposal)	546,482	530,790	7,692 1.4%	2,337,019	2,401,638	(64,619) -2.7%
2. Fuel Cost of Power Sold	905,536	882,609	4,705 0.0%	25,013	0	25,013 0.0%
3. Fuel Cost of Purchased Power	4,705	0				
3a. Demand & Non Fuel Cost of Purchased Power				3,753,290	3,849,557	(96,267) -2.5%
3b. Energy Payments to Qualifying Facilities						
4. Energy Cost of Economy Purchases	1,456,723	1,421,399	35,324 2.5%			
5. Total Fuel & Net Power Transactions						
6. Adjustments to Fuel Cost (Describe Items)						
7. Adjusted Total Fuel & Net Power Transactions	1,456,723	1,421,399	35,324 2.5%	3,753,290	3,849,557	(96,267) -2.5%
8. Less Apportionment To GSLD Customers	369,810	375,204	(5,474) -1.5%	999,876	1,125,874	(126,798) -11.3%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 1,086,913	\$ 1,046,115	40,798 3.9%	\$ 2,754,214	\$ 2,723,683	\$ 30,531 1.1%

CALCULATION OF TRIBE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JUNE 1994

	CURRENT MONTH			PERIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT
B. Sales Revenues (Excluding Revenue Taxes & Franchise Taxes)						
1. Jurisdictional Sales Revenue (Excluding GSLO)	\$ 1,000,207	\$ 993,196	7,091	2,586,905	2,521,216	65,689
a. Base Fuel Revenue	1,000,207	993,196	7,091	2,586,905	2,521,216	65,689
b. Fuel Recovery Revenue	358,061	357,434	627	967,331	955,144	14,187
c. Jurisdictional Fuel Revenue	1,350,340	1,350,630	7,718	3,554,236	3,474,360	79,876
d. Non Fuel Revenue	0	0	0	0	0	0
e. Total Jurisdictional Sales Revenue	\$ 1,350,340	\$ 1,350,630	7,718	\$ 3,554,236	\$ 3,474,360	\$ 79,876
2. Non Jurisdictional Sales Revenue						
3. Total Sales Revenue (Excluding GSLO)						
				51,444,461	50,077,719	1,366,742
C. KWH Sales (Excluding GSLO)						
1. Jurisdictional Sales	KWH 19,045,219	19,674,473	170,746	0	0	0
2. Non Jurisdictional Sales	0	0	0	51,444,461	50,077,719	1,366,742
3. Total Sales	19,045,219	19,674,473	170,746	100.00%	100.00%	0.00%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%			

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JUNE 1994

SCHEDULE #2

Page 3 of 4

	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)	\$ 1,000,287	\$ 993,196	7,091	0.7%	\$ 2,586,905	\$ 2,521,216	65,689	2.6%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(55,541)	(19,703)	(35,838)	181.9%	(166,623)	(59,109)	(107,514)	181.9%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)								
3. Jurisdictional Fuel Revenue Applicable to Period	1,055,828	1,012,899	42,929	4.2%	2,753,520	2,500,325	253,195	10.1%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,086,913	1,046,115	40,798	3.9%	2,754,214	2,723,603	30,611	1.1%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	1,086,913	1,046,115	40,798	3.9%	2,754,214	2,723,603	30,611	1.1%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(31,085)	(33,216)	2,131	-6.4%	(686)	(143,358)	142,672	-99.5%
8. Interest Provision for the Month	780		780	0.0%	2,023		2,023	0.0%
9. True-up & Inst. Provision Beg. of Month	254,600	(31,329)	285,929	-912.7%	333,240	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%	(166,623)	(59,109)	(107,514)	181.9%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 160,762	\$(84,248)	253,010	-300.3%	\$ 160,762	\$(84,248)	253,010	-300.3%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JUNE 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSD)								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 1,000,287	\$ 993,196	7,091	0.7%	\$ 2,586,905	\$ 2,521,216	65,689	2.6%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(55,541)	(19,703)	(35,838)	181.9%	(166,623)	(59,109)	(107,514)	181.9%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)								
3. Jurisdictional Fuel Revenue Applicable to Period	1,055,828	1,012,899	42,929	4.2%	2,753,528	2,580,325	173,203	6.7%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,086,913	1,046,115	40,798	3.9%	2,754,214	2,723,603	30,611	1.1%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	1,086,913	1,046,115	40,798	3.9%	2,754,214	2,723,603	30,611	1.1%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(31,085)	(33,216)	2,131	-6.4%	(686)	(143,358)	142,672	-99.5%
8. Interest Provision for the Month	780		780	0.0%	2,823		2,823	0.0%
9. True-up & Inst. Provision Beg. of Month	254,600	(31,329)	285,929	-912.7%	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%	(166,623)	(59,109)	(107,514)	181.9%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 168,762	\$(84,248)	253,010	-300.3%	\$ 168,762	\$(84,248)	253,010	-300.3%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE #2
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JUNE 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
E. Interest Provision (Excluding 69LD)								
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 254,608	\$ (31,329)	285,937	-912.72	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	167,982	(84,248)	252,230	-299.42	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	422,590	(115,577)	538,167	-465.62	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 211,295	\$ (57,789)	269,084	-465.62	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	4.36002	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	4.50002	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	8.86002	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	4.43002	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.36922	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	\$ 780	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C:\FUEL\ABD
 07/12/94
 RDN

PURCHASED POWER
 (Exclusive of Economy Energy Purchases)
 For the Period/Month of: JUNE 1994

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
						(a)	(b)	(6)x(7)(a)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUPTIBLE (000)	KWH FOR FIRM (000)	CERTS/KWH FUEL COST	TOTAL COST	TOTAL \$ FOR FUEL ADJ.
ESTIMATED:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	29,203			29,203	1.844982	4.867305	538,790
TOTAL		29,203	0	0	29,203	1.844982	4.867305	538,790
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	29,620			29,620	1.844976	4.902154	546,482
TOTAL		29,620	0	0	29,620	1.844976	4.902154	546,482
CURRENT MONTH:								
DIFFERENCE		417	0	0	417	-0.000006	0.034849	7,692
DIFFERENCE (%)		1.4%	0.0%	0.0%	1.4%	0.0%	0.7%	1.4%
PERIOD TO DATE:								
ACTUAL	MS	75,407			75,407	1.844998	4.944205	1,391,258
ESTIMATED	MS	78,478			78,478	1.845000	4.905269	1,447,919
DIFFERENCE		(3,071)	0	0	(3,071)	-2.00E-06	0.038936	(56,661)
DIFFERENCE (%)		-3.9%	0.0%	0.0%	-3.9%	0.0%	0.8%	-3.9%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
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 07/12/94
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ECONOMY ENERGY PURCHASES

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

ESTIMATED:

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

ACTUAL:

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

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$905,536

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 C\FUEL\A110
 07/12/94
 RDN

RESIDENTIAL BILL COMPARISON
 FOR MONTHLY USAGE OF 1000 KWH

SCHEDULE A11

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

Base Rate Revenues ^a	(\$)	19.26	19.26	19.26	0.00	0.00	0.00	19.26
Fuel Recovery Factor	cents/KWH	5.300	5.300	5.300	0.000	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
Fuel Recovery Revenues	(\$)	53.00	53.00	53.00	0.00	0.00	0.00	53.00
Total Revenues	(\$)	72.34	72.34	72.34	0.00	0.00	0.00	72.34

ACTUAL:

Base Rate Revenues ^a	(\$)	19.26	19.26	19.26	0.00	0.00	0.00	19.26
Fuel Recovery Factor	cents/KWH	5.300	5.300	5.310	0.010	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0100	1.0000	1.0000	1.0000	
Fuel Recovery Revenues	(\$)	53.00	53.00	53.00	0.00	0.00	0.00	53.00
Total Revenues	(\$)	72.34	72.34	72.34	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		0.002	0.002	0.002	0.002	0.002	0.002	0.002
Fuel Adj. Revenues		0.002	0.002	0.002	0.002	0.002	0.002	0.002
Total Revenues		0.002	0.002	0.002	0.002	0.002	0.002	0.002

^a Includes Conservation Cost Factor \$0.00006 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
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 07/12/96
 RDN

RWH SALES AND CUSTOMER DATA

SCHEDULE #12

Month of: JUNE 1996

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
RWH SALES (\$000)								
1 Residential	11,275	11,427	(152)	-1.3%	27,915	27,687	228	0.8%
2 Commercial	7,935	7,648	287	3.8%	21,710	20,713	997	4.9%
3 Industrial (GSLD)	6,906	7,000	(94)	-1.3%	17,124	21,010	(3,886)	-18.5%
4 Street & Highway Lighting	70	77	(7)	-9.1%	234	231	3	1.3%
5 Other Sales to Public Authority	373	330	43	13.0%	1,044	946	98	10.4%
5A Railways & Railroads			0	0.0%			0	0.0%
6 Interdepartmental Sales	104	192	(88)	-45.3%	534	500	34	6.8%
7 Total Jurisdictional Sales	26,751	26,674	77	0.3%	68,569	71,077	(2,508)	-3.5%
8 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9 Total Sales	26,751	26,674	77	0.3%	68,569	71,077	(2,508)	-3.5%

NUMBER OF CUSTOMERS								
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
10 Residential	9,673	9,675	(2)	-0.0%	9,633	9,651	(18)	-0.2%
11 Commercial	1,094	1,073	21	2.0%	1,005	1,073	(68)	-6.3%
12 Industrial (GSLD)	2	2	0	0.0%	2	2	0	0.0%
13 Street & Highway Lighting	0	0	0	0.0%	8	0	8	0.0%
14 Other Sales to Public Authority	01	01	0	0.0%	01	01	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	10,859	10,840	19	0.2%	10,810	10,815	(5)	-0.1%
17 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
18 Total Sales	10,859	10,840	19	0.2%	10,810	10,815	(5)	-0.1%

RWH USE PER CUSTOMER								
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
19 Residential	1,164	1,101	63	5.7%	2,898	2,869	29	1.0%
20 Commercial	7,253	7,128	125	1.8%	20,017	19,304	713	3.7%
21 Industrial (GSLD)	3,453,000	3,500,000	(47,000)	-1.3%	8,562,000	10,500,000	(1,938,000)	-18.5%
22 Street & Highway Lighting	9,750	9,625	125	1.3%	29,250	20,875	8,375	40.1%
23 Other Sales to Public Authority	4,605	4,074	531	13.0%	12,889	11,679	1,210	10.4%
23A Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
24 Interdepartmental Sales	184,000	192,000	(8,000)	-4.2%	534,000	500,000	34,000	6.8%
25 Total Jurisdictional	2,463	2,461	2	0.1%	6,343	6,572	(229)	-3.5%
26 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
27 Total Sales	2,463	2,461	2	0.1%	6,343	6,572	(229)	-3.5%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 NARIANNA DIVISION
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 07/12/94
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COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: JUNE 1994

	DOLLARS				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	0.02	0.00000	0.00000	0.00000	0.02
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)					0	0	0	0.02	0.00000	0.00000	0.00000	0.02
5 TOTAL COST OF GENERATED POWER	0	0	0	0.02								
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	506,239	484,123	22,116	4.42	24,908	26,132	(1,224)	-4.72	2.03244	1.05261	0.17983	9.72
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)	562,932	551,100	11,832	2.12	24,908	26,132	(1,224)	-4.72	2.26004	2.10891	0.15113	7.22
11 Energy Payments to Qualifying Facilities (A9a)												
12 TOTAL COST OF PURCHASED POWER	1,069,171	1,035,223	33,948	3.32	24,908	26,132	(1,224)	-4.72	4.29248	3.96151	0.33097	8.42
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					24,908	26,132	(1,224)	-4.72				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partots)(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	0.02	0	0	0	0.02	0.00000	0.00000	0.00000	0.02
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	1,069,171	1,035,223	33,948	3.32	24,908	26,132	(1,224)	-4.72	4.29248	3.96151	0.33097	8.42
21 Net Unbilled Sales (A4)	27,343 *	52,047 *	(25,504)	-48.32	637	1,334	(697)	-52.32	0.11757	0.22269	(0.10512)	-47.22
22 Company Use (A4)	773 *	072 *	(99)	-11.42	10	22	(4)	-18.22	0.00332	0.00367	(0.00035)	-9.52
23 T & D Losses (A4)	42,753 *	41,390 *	1,355	3.32	996	1,045	(49)	-4.72	0.10303	0.17445	0.00932	5.42
24 SYSTEM MWH SALES	1,069,171	1,035,223	33,948	3.32	23,257	23,731	(474)	-2.02	4.59720	4.36232	0.23488	5.42
25 Wholesale MWH Sales												
26 Jurisdictional MWH Sales	1,069,171	1,035,223	33,948	3.32	23,257	23,731	(474)	-2.02	4.59720	4.36232	0.23488	5.42
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.02	1.000	1.000	0.000	0.02	1.000	1.000	0.00000	0.02
27 Jurisdictional MWH Sales Adjusted for Line Losses	1,069,171	1,035,223	33,948	3.32	23,257	23,731	(474)	-2.02	4.59720	4.36232	0.23488	5.42
28 GJF**												
29 TRUE-UP**	2,470	4,267	(1,709)	-41.92	23,257	23,731	(474)	-2.02	0.01065	0.01790	(0.00733)	-40.82
30 TOTAL JURISDICTIONAL FUEL COST	1,071,649	1,039,490	32,159	3.12	23,257	23,731	(474)	-2.02	4.60786	4.38030	0.22756	5.22
31 Revenue Tax Factor									1.00083	1.00083	0.00000	0.02
32 Fuel Factor Adjusted for Taxes									4.61169	4.38394	0.22774	5.22
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.612	4.384	0.228	5.22

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

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
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NDM

- 1 Fuel Cost of System Net Generation (A3)
- 2 Nuclear Fuel Disposal Cost (A13)
- 3 Coal Car Investment
- 4 Adjustments to Fuel Cost (A2, Page 1)
- 5 TOTAL COST OF GENERATED POWER
- 6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)
- 7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)
- 8 Energy Cost of Other Econ Purch (Non-Broker)(A9)
- 9 Energy Cost of Sched E Economy Purch (A9)
- 10 Deemed and Non Fuel Cost of Purchased Power (A9)
- 11 Energy Payments to Qualifying Facilities (A8a)
- 12 TOTAL COST OF PURCHASED POWER
- 13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
- 14 Fuel Cost of Economy Sales (A7)
- 15 Gain on Economy Sales (A7a)
- 16 Fuel Cost of Unit Power Sales (SL2 Partots)(A7)
- 17 Fuel Cost of Other Power Sales (A7)
- 18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)
- 19 NET INADVERTENT INTERCHANGE (A10)
- 20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)
- 21 Net Unbilled Sales (A4)
- 22 Company Use (A4)
- 23 T & D Losses (A4)
- 24 SYSTEM KWH SALES
- 25 Wholesale KWH Sales
- 26 Jurisdictional KWH Sales
- 26a Jurisdictional Loss Multiplier
- 27 Jurisdictional KWH Sales Adjusted for Line Losses
- 28 GP/Fac
- 29 TRUE-UPs
- 30 TOTAL JURISDICTIONAL FUEL COST
- 31 Revenue Tax Factor
- 32 Fuel Factor Adjusted for Taxes
- 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

	PERIOD TO DATE		DOLLARS	DIFFERENCE AMOUNT	%	PERIOD TO DATE		MWH	DIFFERENCE AMOUNT	%	CENTS/KWH			
	ACTUAL	ESTIMATED				ACTUAL	ESTIMATE				ACTUAL	ESTI-RATED	DIFFERENCE AMOUNT	%
	0	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
	0	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
	0	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
	0	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
	1,320,450	1,279,932	40,518	3.2%	66,824	67,837	(1,013)	-1.5%	1.97601	1.88678	0.08923	4.7%		
	1,507,512	1,457,042	50,470	3.5%	66,824	67,837	(1,013)	-1.5%	2.25594	2.14786	0.10808	5.0%		
	2,827,962	2,736,974	90,988	3.3%	66,824	67,837	(1,013)	-1.5%	4.23196	4.03463	0.19733	4.9%		
	2,827,962	2,736,974	90,988	3.3%	66,824	67,837	(1,013)	-1.5%						
	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%		
	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%		
	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%		
	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%		
	2,827,962	2,736,974	90,988	3.3%	66,824	67,837	(1,013)	-1.5%	4.23196	4.03463	0.19733	-4.9%		
	189,253	199,391	(10,138)	-5.1%	4,472	4,942	(470)	-9.5%	0.31739	0.33163	(0.01424)	-4.3%		
	2,201	2,340	(139)	-5.9%	52	58	(6)	-10.3%	0.00369	0.00389	(0.00020)	-5.1%		
	113,120	109,460	3,660	3.3%	2,673	2,713	(40)	-1.5%	0.18971	0.18206	0.00765	4.2%		
	2,827,962	2,736,974	90,988	3.3%	59,627	60,124	(497)	-0.8%	4.74275	4.55221	0.19054	4.2%		
	2,827,962	2,736,974	90,988	3.3%	59,627	60,124	(497)	-0.8%	4.74275	4.55221	0.19054	4.2%		
	1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	1.000	1.000	0.00000	0.0%		
	2,827,962	2,736,974	90,988	3.3%	59,627	60,124	(497)	-0.8%	4.74275	4.55221	0.19054	4.2%		
	2,827,962	2,736,974	90,988	3.3%	59,627	60,124	(497)	-0.8%	0.01247	0.02129	(0.00882)	-41.4%		
	7,434	12,801	(5,367)	-41.9%	59,627	60,124	(497)	-0.8%	4.75522	4.57351	0.18171	4.0%		
	2,835,396	2,749,775	85,621	3.1%	59,627	60,124	(497)	-0.8%	1.00083	1.00083	0.00000	0.0%		
									4.75917	4.57731	0.18186	4.0%		
									4.759	4.577	0.182	4.0%		

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C\FUEL\A1AC
 07/12/94
 MDN

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

MONTH OF: JUNE 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	506,239
6	Fuel Cost Purchased Power	Schedule A-8 Col. 8	
7+8+9	Energy Cost of Economy Purchases	Schedule A-9 Col. 5	562,932
10	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	
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		\$1,069,171

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE #2
Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JUNE 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
0. 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	506,239	404,123	22,116	4.6%	1,320,450	1,279,932	40,518	3.2%
3. Fuel Cost of Purchased Power	562,932	551,100	11,832	2.2%	1,507,512	1,457,042	50,470	3.5%
3a. Demand & Non Fuel Cost of Purchased Power								
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases	1,069,171	1,035,223	33,948	3.3%	2,827,962	2,736,974	90,988	3.3%
5. Total Fuel & Net Power Transactions								
6. Adjustments to Fuel Cost (Describe Items)								

7. Adjusted Total Fuel & Net Power Transactions	\$ 1,069,171	\$ 1,035,223	\$ 33,948	3.3%	\$ 2,827,962	\$ 2,736,974	\$ 90,988	3.3%

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JUNE 1994

SCHEDULE A2
Page 2 of 4

	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	\$ 1,013,315	\$ 879,224	134,091 15.3%	\$ 2,589,418	\$ 2,101,125	408,293 18.7%
a. Base Fuel Revenue	1,013,315	879,224	134,091 15.3%	2,589,418	2,101,125	408,293 18.7%
b. Fuel Recovery Revenue	359,843	525,166	(165,323) -31.5%	990,323	1,435,935	(445,612) -31.0%
c. Jurisdictional Fuel Revenue	1,373,158	1,404,390	(31,232) -2.2%	3,579,741	3,617,060	(37,319) -1.0%
d. Non Fuel Revenue	0	0	0 0.0%	0	0	0 0.0%
e. Total Jurisdictional Sales Revenue	1,373,158	1,404,390	(31,232) -2.2%	3,579,741	3,617,060	(37,319) -1.0%
2. Non Jurisdictional Sales Revenue						
3. Total Sales Revenue						
C. KWH Sales						
1. Jurisdictional Sales	\$ 23,256,977	\$ 23,731,302	(474,405) -2.0%	\$ 59,626,960	\$ 60,123,724	(496,764) -0.8%
2. Non Jurisdictional Sales	0	0	0 0.0%	0	0	0 0.0%
3. Total Sales	23,256,977	23,731,302	(474,405) -2.0%	59,626,960	60,123,724	(496,764) -0.8%
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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NON

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JUNE 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
0. True-up Calculation	\$ 1,013,315	\$ 879,224	\$ 134,091	15.3%	\$ 2,589,418	\$ 2,181,125	\$ 408,293	18.7%
1. Jurisdictional Fuel Rev. (line B-1c)					7,434	12,801	(5,367)	-41.9%
2. Fuel Adjustment Not Applicable	2,478	4,267	(1,789)	-41.9%	0	0	0	0.0%
a. True-up Provision	0	0	0	0.0%	2,581,984	2,168,324	413,660	19.1%
b. Incentive Provision	0	0	0	0.0%	2,827,962	2,736,974	90,988	3.3%
c. Transition Adjustment (Regulatory Tax Refund)	1,010,837	874,957	135,880	15.5%	N/A	N/A		
3. Jurisdictional Fuel Revenue Applicable to Period	1,069,171	1,035,223	33,948	3.3%	2,827,962	2,736,974	90,988	3.3%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	100.00%	100.00%	0.00%	0.0%				
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	1,069,171	1,035,223	33,948	3.3%	(245,978)	(568,650)	322,672	-56.7%
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	(50,334)	(160,266)	101,932	-63.6%	(1,383)		(1,383)	0.0%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(835)		(835)	0.0%	(14,868)	(25,605)	10,735	-41.9%
8. Interest Provision for the Month	(190,104)	(425,453)	227,349	-53.4%	7,434	12,801	(5,367)	-41.9%
9. True-up & Inst. Provision Beg. of Month	2,470	4,267	(1,789)	-41.9%	(254,795)	(581,452)	326,657	-56.2%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)								
11. End of Period - Total Net True-up (Lines 07 through D10)								

* Jurisdictional Loss Multiplier

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: JUNE 1994

SCHEDULE A2
Page 4 of 4

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
E. Interest Provision								
1. Beginning True-up Amount (lines D-9 + 9a)								
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	\$ (198,104)	\$ (425,453)	227,349	-53.4%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	\$ (253,960)	\$ (581,452)	327,492	-56.3%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (452,064)	\$ (1,006,905)	554,841	-55.1%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	\$ (226,032)	\$ (503,453)	277,421	-55.1%	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	4.3600%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	4.5000%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	8.8600%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	4.4300%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	\$ 0.3692%	N/A	--	--	N/A	N/A	--	--
	\$ (835)	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY

MARIANNA DIVISION

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07/12/94

NON

Schedule 04

ELECTRIC ENERGY ACCOUNT

Month of: JUNE 1994

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

(MWH)

1	System Net Generation	0	0	0	0.0%	0	0	0	0.0%
2	Power Sold								
3	Inadvertent Interchange Delivered - NET								
4	Purchased Power	24,908	26,132	(1,224)	-4.7%	66,824	67,837	(1,013)	-1.5%
4a	Energy Purchased For Qualifying Facilities								
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	24,908	26,132	(1,224)	-4.7%	66,824	67,837	(1,013)	-1.5%
8	Sales (Billed)	23,257	23,731	(474)	-2.0%	59,627	60,124	(497)	-0.8%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	18	22	(4)	-18.2%	52	50	(6)	-10.3%
10	T&D Losses Estimate 0.04	996	1,045	(49)	-4.7%	2,673	2,713	(40)	-1.5%
11	Unaccounted for Energy (estimated)	637	1,334	(697)	-52.3%	4,472	4,942	(470)	-9.5%
12									
13	% Company Use to NEL	0.07%	0.08%	-0.01%	-12.5%	0.08%	0.09%	-0.01%	-11.1%
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	2.56%	5.10%	-2.54%	-49.8%	6.69%	7.29%	-0.60%	-8.2%

(\$)

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	506,239	484,123	22,116	4.6%	1,320,450	1,279,932	40,518	3.2%
18a	Demand & Non Fuel Cost of Pur Power	562,932	551,100	11,832	2.2%	1,507,512	1,457,842	50,470	3.5%
18b	Energy Payments To Qualifying Facilities								
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,069,171	1,035,223	33,948	3.3%	2,827,962	2,736,974	90,988	3.3%

(Cents/MWH)

21	Fuel Cost of Sys Net Gen								
21a	Fuel Related Transactions								
22	Fuel Cost of Power Sold								
23	Fuel Cost of Purchased Power	2.032	1.853	0.179	9.7%	1.976	1.887	0.089	4.7%
23a	Demand & Non Fuel Cost of Pur Power	2.260	2.109	0.151	7.2%	2.256	2.148	0.108	5.0%
23b	Energy Payments To Qualifying Facilities								
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	4.292	3.962	0.330	8.3%	4.232	4.035	0.197	4.9%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C\FUEL\ARC
 07/12/94
 RDH

SCHEDULE AB

PURCHASED POWER

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

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

ESTIMATED:

GULF POWER COMPANY	RE	26,132			26,132	1.852606	3.961515	404,123
TOTAL		26,132	0	0	26,132	1.852606	3.961515	404,123

ACTUAL:

GULF POWER COMPANY	RE	24,900			24,900	2.032435	4.292400	506,239
TOTAL		24,900	0	0	24,900	2.032435	4.292400	506,239

CURRENT MONTH: DIFFERENCE	PERIOD TO DATE: ACTUAL	PERIOD TO DATE: ESTIMATED	DIFFERENCE (2)	DIFFERENCE (1)	DIFFERENCE (3)	DIFFERENCE (4)	DIFFERENCE (5)	DIFFERENCE (6)	DIFFERENCE (7)	DIFFERENCE (8)
	RE	RE								
(1,224)	66,824	67,037	(1,013)	(1,224)	0.179829	0.330965	22,116	(1,224)	0.179829	0.330965
-4.78	67,037	(1,013)	-1.58	-4.78	9.78	0.48	4.68	-4.78	9.78	0.48
0	66,824	67,037	(1,013)	0	1.976012	4.231956	1,320,450	0	1.976012	4.231956
0.00	67,037	(1,013)	-1.58	0.00	1.886776	4.034633	1,279,932	0.00	1.886776	4.034633
0	66,824	67,037	(1,013)	0	0.089236	0.197323	40,510	0	0.089236	0.197323
0.00	67,037	(1,013)	-1.58	0.00	4.78	4.98	3.28	0.00	4.78	4.98

Company: FLORIDA PUBLIC UTILITIES COMPANY
 HARRIHA DIVISION
 C\FUEL\A9C
 07/12/94
 NDH

SCHEDULE A9

ECONOMY ENERGY PURCHASES

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

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

ESTIMATED:

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

ACTUAL:

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

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING 9562,932

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 HIAHANNA DIVISION
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 07/12/94
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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 ^a	(\$)	20.55	20.55	20.55	0.00	0.00	0.00	20.55
Fuel Recovery Factor	cents/KWH	4.650	4.650	4.650	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	47.17	47.17	0.00	0.00	0.00	47.17
Total Revenues	(\$)	67.72	67.72	67.72	0.00	0.00	0.00	67.72

ACTUAL:

Base Rate Revenues ^a	(\$)	20.55	20.55	20.55	0.00	0.00	0.00	20.55
Fuel Recovery Factor	cents/KWH	4.650	4.650	4.650	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	47.17	47.17	0.00	0.00	0.00	47.17
Total Revenues	(\$)	67.72	67.72	67.72	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 (r):

Base Rate Revenues		0.002	0.002	0.002	0.002	0.002	0.002	0.002
Fuel Adj. Revenues		0.002	0.002	0.002	0.002	0.002	0.002	0.002
Total Revenues		0.002	0.002	0.002	0.002	0.002	0.002	0.002

^aIncludes Conservation Cost Factor \$0.00012 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY
 HARRISBURG DIVISION
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 07/12/94
 RDM

KWH SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: JUNE 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
KWH SALES (000)								
1: Residential	9,903	10,605	(702)	-7.32	24,502	25,073	(1,371)	-5.38
2: Commercial	10,260	9,797	471	4.08	26,460	25,474	986	3.92
3: Industrial	2,802	2,907	(105)	-6.28	7,847	8,004	(157)	-2.02
4: Street & Highway Lighting	99	98	1	1.02	298	293	5	1.72
5: Other Sales to Public Authority	185	164	21	12.02	520	480	40	8.32
6: Railways & Railroads			0	0.02			0	0.02
7: Interdepartmental Sales			0	0.02			0	0.02
8: Total Jurisdictional Sales	23,257	23,751	(474)	-2.02	59,627	60,124	(497)	-0.82
9: Sales for Resale	0	0	0	0.02	0	0	0	0.02
9: Total Sales	23,257	23,751	(474)	-2.02	59,627	60,124	(497)	-0.82

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
NUMBER OF CUSTOMERS								
10: Residential	9,240	9,233	7	0.12	9,197	9,219	(22)	-0.22
11: Commercial	1,918	1,946	(28)	-1.42	1,922	1,944	(22)	-1.12
12: Industrial	4	4	0	0.02	4	4	0	0.02
13: Street & Highway Lighting	41	38	3	7.92	41	38	3	7.92
14: Other Sales to Public Authority	107	103	4	3.92	107	103	4	3.92
15: Railways & Railroads			0	0.02			0	0.02
16: Interdepartmental Sales			0	0.02			0	0.02
17: Total Jurisdictional	11,310	11,324	(14)	-0.12	11,271	11,308	(37)	-0.32
18: Sales for Resale			0	0.02			0	0.02
18: Total Sales	11,310	11,324	(14)	-0.12	11,271	11,308	(37)	-0.32

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
KWH USE PER CUSTOMER								
19: Residential	1,072	1,157	(85)	-7.42	2,664	2,806	(142)	-5.12
20: Commercial	5,353	5,034	319	6.32	13,767	13,104	663	5.12
21: Industrial	700,500	746,750	(46,250)	-6.22	1,961,750	2,001,000	(39,250)	-2.02
22: Street & Highway Lighting	2,415	2,579	(164)	-6.42	7,268	7,711	(443)	-5.82
23: Other Sales to Public Authority	1,729	1,592	137	8.62	4,860	4,660	200	4.32
24: Railways & Railroads			0	0.02			0	0.02
25: Interdepartmental Sales			0	0.02			0	0.02
26: Total Jurisdictional	2,056	2,096	(40)	-1.92	5,290	5,317	(27)	-0.52
27: Sales for Resale			0	0.02			0	0.02
27: Total Sales	2,056	2,096	(40)	-1.92	5,290	5,317	(27)	-0.52