

9/19 1:00 pm

FLORIDA PUBLIC UTILITIES COMPANY

ADDRESS REPLY TO COMPANY AT

ORIGINAL
FILE COPY

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

September 15, 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 August 1994 Fuel Schedules for our Marianna and Fernandina Beach divisions.

- ACK
- AFA
- APP
- CAF
- CMU
- CTR
- EAG Dudley - 5
- LEG Brown
- LIN H
- CPC
- RCH
- SEC 1
- WAS
- QTH

Sincerely,

George M Bachman
George M Bachman
Accounting Manager

Enclosures

RECEIVED & FILED
mas
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

09562 SEP 16 94

FPSC-RECORDS/REPORTING

Company: FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
CFUELA1C
09/09/94
MON

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

- 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 (A8a)
- 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 Parpts)(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 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)

DOLLARS				MWH				CENTS/KWH			
ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
583,301	557,610	25,781	4.6%	28,556	28,083	473	1.7%	2.04297	1.98558	0.05738	2.9%
589,850	571,040	18,810	3.3%	28,556	28,083	473	1.7%	2.06559	2.03340	0.03219	1.6%
1,173,241	1,128,650	44,591	4.0%	28,556	28,083	473	1.7%	4.10856	4.01898	0.08958	2.2%
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%	4.10856	4.01898	0.08958	2.2%
1,173,241	1,128,650	44,591	4.0%	28,556	28,083	473	1.7%	0.54243	0.57802	0.46441	595.2%
131,288	20,617	110,851	536.7%	3,195	513	2,682	522.8%	0.00323	0.00350	(0.00027)	-7.7%
781	824	(143)	-15.5%	19	23	(4)	-17.4%	0.19388	0.17080	0.02308	13.5%
46,920	45,133	1,787	4.0%	1,142	1,173	(31)	-2.6%	4.64810	4.27130	0.37680	8.8%
1,173,241	1,120,850	44,591	4.0%	24,200	26,424	(2,224)	-8.4%	4.64810	4.27130	0.37680	8.8%
1,173,241	1,128,650	44,591	4.0%	24,200	26,424	(2,224)	-8.4%	1.000	1.000	0.00000	0.0%
1,173,241	1,128,650	44,591	4.0%	24,200	26,424	(2,224)	-8.4%	4.64810	4.27130	0.37680	8.8%
1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	0.01024	0.01615	(0.00591)	-36.6%
1,173,241	1,128,650	44,591	4.0%	24,200	26,424	(2,224)	-8.4%	4.85834	4.28745	0.57089	13.3%
2,478	4,287	(1,789)	-41.9%	24,200	26,424	(2,224)	-8.4%	1.00083	1.00083	0.00000	0.0%
1,175,719	1,132,917	42,802	3.8%	24,200	26,424	(2,224)	-8.4%	4.86237	4.29101	0.57136	13.3%
								4.862	4.291	0.571	13.3%

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

DOCUMENT NUMBER-DATE
09562 SEP 16 8
FPSC-RECORDS/REPORTING

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
1 Fuel Cost of System Net Generation (A3)												
2 Fuel Cost (A13)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
3 Coal Cost												
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)												
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)	2,377,588	2,359,821	17,767	0.8%	120,235	123,549	(3,314)	-2.7%	1.97745	1.91003	0.06742	3.5%
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)	2,852,589	2,595,999	256,590	2.2%	120,235	123,549	(3,314)	-2.7%	2.20817	2.10119	0.10698	5.0%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	5,030,177	4,955,820	74,357	1.5%	120,235	123,549	(3,314)	-2.7%	4.18362	4.01122	0.17240	4.3%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					120,235	123,549	(3,314)	-2.7%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parpts)(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)	5,030,177	4,955,820	74,357	1.5%	120,235	123,549	(3,314)	-2.7%	4.18362	4.01122	0.17240	4.3%
21 Net Unbilled Sales (A4)	288,954 *	267,889 *	21,065	7.1%	8,859	8,878	(19)	-0.2%	0.26453	0.23954	0.02499	10.4%
22 Company Use (A4)	3,785 *	4,132 *	(367)	-8.9%	90	103	(13)	-12.6%	0.00347	0.00370	(0.00023)	-6.2%
23 T & D Losses (A4)	201,180 *	198,234 *	2,946	1.5%	4,809	4,942	(133)	-2.7%	0.18547	0.17727	0.00820	4.6%
24 SYSTEM KWH SALES	5,030,177	4,955,820	74,357	1.5%	108,477	111,828	(3,349)	-3.0%	4.83708	4.43173	0.20536	4.6%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	5,030,177	4,955,820	74,357	1.5%	108,477	111,828	(3,349)	-3.0%	4.83708	4.43173	0.20536	4.6%
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	5,030,177	4,955,820	74,357	1.5%	108,477	111,828	(3,349)	-3.0%	4.83708	4.43173	0.20536	4.6%
28 GPIF**												
29 TRUE-UP**	12,390	21,335	(8,945)	-41.6%	108,477	111,828	(3,349)	-3.0%	0.01142	0.01908	(0.00766)	-40.2%
30 TOTAL JURISDICTIONAL FUEL COST	5,042,567	4,977,155	65,412	1.3%	108,477	111,828	(3,349)	-3.0%	4.84851	4.45080	0.19771	4.4%
31 Revenue Tax Factor												
32 Fuel Factor Adjusted for Taxes									1.00083	1.00083	0.00000	0.0%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.85237	4.45449	0.19788	4.4%
									4.852	4.454	0.198	4.5%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUELA1AC
 09/09/94
 MDN

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

MONTH OF: AUGUST 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	583,391
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	589,850
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		<u>\$1,173,241</u>

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: AUGUST 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	583,391	557,810	25,781	4.6%	2,377,588	2,359,821	17,767	0.8%
3a. Demand & Non Fuel Cost of Purchased Power	589,850	571,040	18,810	3.3%	2,652,589	2,595,999	56,590	2.2%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,173,241	1,128,850	44,591	4.0%	5,030,177	4,955,820	74,357	1.5%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 1,173,241	\$ 1,128,850	\$ 44,591	4.0%	\$ 5,030,177	\$ 4,955,820	\$ 74,357	1.5%

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

Division: MARIANNA DIVISION
Month of: AUGUST 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	1,055,679	1,159,558	(103,879)	-9.0%	4,722,610	4,885,111	(162,501)	-3.3%
a. Base Fuel Revenue	1,055,679	1,159,558	(103,879)	-9.0%	4,722,610	4,885,111	(162,501)	-3.3%
b. Fuel Recovery Revenue	369,799	396,052	(26,253)	-6.6%	1,735,249	1,780,149	(44,900)	-2.5%
c. Jurisdictional Fuel Revenue	1,425,478	1,555,610	(130,132)	-8.4%	6,457,859	6,665,260	(207,401)	-3.1%
d. Non Fuel Revenue	0	0	0	0.0%	0	0	0	0.0%
e. Total Jurisdictional Sales Revenue	1,425,478	1,555,610	(130,132)	-8.4%	6,457,859	6,665,260	(207,401)	-3.1%
2. Non Jurisdictional Sales Revenue	24,200,355	26,424,382	(2,224,027)	-8.4%	108,477,518	111,826,002	(3,348,484)	-3.0%
3. Total Sales Revenue	24,200,355	26,424,382	(2,224,027)	-8.4%	108,477,518	111,826,002	(3,348,484)	-3.0%
	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%
C. KWH Sales								
1. Jurisdictional Sales	24,200,355	26,424,382	(2,224,027)	-8.4%	108,477,518	111,826,002	(3,348,484)	-3.0%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	24,200,355	26,424,382	(2,224,027)	-8.4%	108,477,518	111,826,002	(3,348,484)	-3.0%
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

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: AUGUST 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)	\$ 1,055,679	\$ 1,159,559	(103,879)	-9.0%	4,722,610	4,885,111	(162,501)	-3.3%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	2,478	4,267	(1,789)	-41.9%	12,390	21,335	(8,945)	-41.9%
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	1,053,201	1,155,291	(102,090)	-8.8%	4,710,220	4,863,776	(153,556)	-3.2%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,173,241	1,128,650	44,591	4.0%	5,030,177	4,955,820	74,357	1.5%
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 *)	1,173,241	1,128,650	44,591	4.0%	5,030,177	4,955,820	74,357	1.5%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(120,040)	28,641	(148,681)	-55.0%	(319,957)	(92,044)	(227,913)	247.6%
8. Interest Provision for the Month	(1,028)		(1,028)	0.0%	(3,272)		(3,272)	0.0%
9. True-up & Inst. Provision Beg. of Month	(207,117)	(127,220)	(79,897)	62.8%	(14,868)	(25,803)	10,735	-41.9%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	2,478	4,267	(1,789)	-41.9%	12,390	21,335	(8,945)	-41.9%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (325,707)	\$ (96,312)	(229,395)	238.2%	(325,707)	(96,312)	(229,395)	238.2%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: AUGUST 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)	\$ (207,117)	\$ (127,220)	(79,897)	62.8%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(324,679)	(96,312)	(228,367)	237.1%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(531,796)	(223,532)	(308,264)	137.9%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (265,898)	\$ (111,766)	(154,132)	137.9%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	4.4600%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	4.8200%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	9.2800%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	4.6400%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.3867%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	(1,028)	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
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 09/09/94
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ELECTRIC ENERGY ACCOUNT
 Month of: AUGUST 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
(MWH)	0	0	0	0.0%	0	0	0	0.0%
1 System Net Generation								
2 Power Sold								
3 Inadvertent Interchange Delivered - NET	28,556	28,083	473	1.7%	120,235	123,549	(3,314)	-2.7%
4 Purchased Power								
4a Energy Purchased For Qualifying Facilities								
5 Economy Purchases								
6 Inadvertent Interchange Received - NET	28,556	28,083	473	1.7%	120,235	123,549	(3,314)	-2.7%
7 Net Energy for Load	24,200	26,424	(2,224)	-9.4%	108,477	111,826	(3,349)	-3.0%
8 Sales (Billed)								
8a Unbilled Sales Prior Month (Period)					90	103	(13)	-12.6%
8b Unbilled Sales Current Month (Period)	19	23	(4)	-17.4%	4,809	4,942	(133)	-2.7%
9 Company Use	1,142	1,123	19	1.7%	6,859	6,678	181	2.7%
10 T&D Losses Estimated	3,195	513	2,682	522.8%				
11 Unaccounted for Energy (estimated)								
12	0.07%	0.08%	-0.01%	-12.5%	0.07%	0.08%	-0.01%	-12.5%
13 % Company Use to NEL	4.00%	4.00%	0.00%	0.0%	4.00%	4.00%	0.00%	0.0%
14 % T&D Losses to NEL	11.19%	1.83%	9.36%	511.5%	5.70%	5.41%	0.29%	5.4%
15 % Unaccounted for Energy to NEL								

(S)								
16 Fuel Cost of Sys Net Gen								
16a Fuel Related Transactions								
16b Adjustments to Fuel Cost								
17 Fuel Cost of Power Sold	583,391	557,610	25,781	4.8%	2,377,588	2,359,821	17,767	0.8%
18 Fuel Cost of Purchased Power	589,850	571,040	18,810	3.3%	2,652,589	2,595,999	56,590	2.2%
18a Demand & Non Fuel Cost of Pur Power								
18b Energy Payments To Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	1,173,241	1,128,650	44,591	4.0%	5,030,177	4,955,820	74,357	1.5%

(Cents/KWH)								
21 Fuel Cost of Sys Net Gen								
21a Fuel Related Transactions								
22 Fuel Cost of Power Sold	2.043	1.986	0.057	2.9%	1.977	1.910	0.067	3.5%
23 Fuel Cost of Purchased Power	2.098	2.033	0.033	1.6%	2.206	2.101	0.105	5.0%
23a Demand & Non Fuel Cost of Pur Power								
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	4.109	4.019	0.090	2.2%	4.184	4.011	0.173	4.3%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUEL1A8C
 09/09/94
 MDN

PURCHASED POWER

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
						(a) FUEL COST	(b) TOTAL COST	
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUPTIBLE (000)	KWH FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	TOTAL \$ FOR FUEL ADJ (6)x(7)(b) \$
ESTIMATED:								
GULF POWER COMPANY	RE	28,083	0	0	28,083	1.985578	4.018979	557,610
TOTAL		28,083	0	0	28,083	1.985578	4.018979	557,610
ACTUAL:								
GULF POWER COMPANY	RE	28,556	0	0	28,556	2.042972	4.108562	583,391
TOTAL		28,556	0	0	28,556	2.042972	4.108562	583,391
CURRENT MONTH: DIFFERENCE		473	0	0	473	0.057394	0.089583	25,781
DIFFERENCE (%)		1.7%	0.0%	0.0%	1.7%	2.9%	2.2%	4.6%
PERIOD TO DATE: ACTUAL	RE	120,235	0	0	120,235	1.977451	4.183621	2,377,588
ESTIMATED	RE	123,549	0	0	123,549	1.910028	4.011218	2,359,821
DIFFERENCE		(3,314)	0	0	(3,314)	0.067423	0.172403	17,767
DIFFERENCE (%)		-2.7%	0.0%	0.0%	-2.7%	3.5%	4.3%	0.8%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUELA11C
 09/09/94
 MDN

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*	(\$)	20.55	20.55	20.55	20.55	20.55	0.00	20.55
Fuel Recovery Factor	cents/KWH	4.658	4.658	4.658	4.658	4.658	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	47.17	47.17	0.00	47.17
Total Revenues	(\$)	67.72	67.72	67.72	67.72	67.72	0.00	67.72

ACTUAL:

Base Rate Revenues*	(\$)	20.55	20.55	20.55	20.55	20.55	0.00	20.55
Fuel Recovery Factor	cents/KWH	4.658	4.658	4.658	4.658	4.658	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	47.17	47.17	0.00	47.17
Total Revenues	(\$)	67.72	67.72	67.72	67.72	67.72	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%	0.00%
Fuel Adj. Revenues	0.00%	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%	0.00%

*Includes Conservation Cost Factor

\$0.00012 /KWH

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
OFUEL1A10
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MDN

- 1 Fuel Cost of System Ine Generation (A3)
- 2 Nuclear Fuel Disposal Cost (A13)
- 3 Cost Car Investment
- 4 Adjustments to Fuel Cost (A2, Page 1)
- 5 TOTAL COST OF GENERATED POWER
- 6 Fuel Cost of Purchased Power (Exclude 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 (A8)
- 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 Line Power Sales (SL2 Parts)(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 GS&D 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 GPF**
- 29 TRUE-UP**
- 30 TOTAL JURISDICTIONAL FUEL COST (Excluding GS&D Apportionment)
- 31 Revenue Tax Factor
- 32 Fuel Factor Adjusted for Taxes
- 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

DOLLARS				MWH				CENTS/KWH			
ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
								0.00000	0.00000	0.00000	0.0%
				0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
				0	0	0	0.0%	1.84499	1.84500	(0.00001)	0.0%
0	0	0	0.0%	30.500	31.979	(1.479)	-4.6%	2.83550	3.03411	(0.19861)	-6.6%
562,722	590,011	(27,289)	-4.6%					1.86671	0.00000	1.86671	0.0%
				30,500	31,979	(1,479)	-4.6%	4.62873	4.07911	(0.25038)	-5.1%
				572	0	572	0.0%				
864,827	970,278	(105,451)	-10.9%	31,072	31,970	(907)	-2.8%				
10,669	0	10,669	0.0%	31,072	31,970	(907)	-2.8%				
1,438,238	1,560,289	(122,051)	-7.8%					0.00000	0.00000	0.00000	0.0%
				0	0	0	0.0%				
				0	0	0	0.0%	4.49340	4.74402	(0.25062)	-5.3%
				4,282	7,000	(2,718)	-38.8%	(7,27446)	(1,08880)	0.81434	-74.8%
				28,780	24,970	1,811	7.3%	0.00587	0.00630	0.00057	10.8%
				(1,836)	(6,984)	5,348	-76.6%	0.26960	0.23369	0.03591	15.4%
				35	34	1	2.9%	4.49441	3.89421	0.60020	15.4%
234,456	375,280	(140,824)	-37.5%	1,807	1,499	308	20.5%	4.49441	3.89421	0.60020	15.4%
1,203,782	1,185,009	18,773	1.6%	26,784	30,430	(3,646)	-12.0%	1,000	1,000	0.00000	0.0%
(73,512)**	(231,322)**	257,810	-27.8%	26,784	30,430	(3,646)	-12.0%	4.49441	3.89421	0.60020	15.4%
1,573	1,613	(40)	-2.5%	1,000	1,000	0.000	0.0%	(0.20737)	(0.06475)	(0.14262)	220.3%
72,209	71,113	1,096	1.5%	26,784	30,430	(3,646)	-12.0%	4.28704	3.82946	0.45758	12.0%
1,203,782	1,185,009	18,773	1.6%	26,784	30,430	(3,646)	-12.0%	1.01609	1.01609	0.00000	0.0%
1,000	1,000	0.000	0.0%	26,784	30,430	(3,646)	-12.0%	4.35602	3.89108	0.46494	12.0%
1,203,782	1,185,009	18,773	1.6%	26,784	30,430	(3,646)	-12.0%	4.356	3.891	0.465	12.0%
(65,541)	(19,703)	(45,838)	181.9%	26,784	30,430	(3,646)	-12.0%				
1,148,241	1,165,306	(17,065)	-1.5%								

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

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

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	0.0%								
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%								
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	2,449,393	2,653,011	(203,618)	-7.7%	132,759	143,795	(11,036)	-7.7%	1.84499	1.84500	(0.00001)	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)	4,021,984	4,346,548	(324,562)	-7.5%	132,759	143,795	(11,036)	-7.7%	3.02954	3.02274	0.00680	0.2%
11 Energy Payments to Qualifying Facilities (A8a)	42,879	0	42,879	0.0%	2,295	0	2,295	0.0%	1.86837	0.00000	1.86837	0.0%
12 TOTAL COST OF PURCHASED POWER	6,514,256	6,999,557	(485,301)	-6.9%	136,054	143,795	(8,741)	-6.1%	4.82345	4.86773	(0.04428)	-0.9%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					136,054	143,795	(8,741)	-6.1%				
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	1,453,896	1,876,432	(422,536)	-22.5%	24,904	35,000	(10,096)	-28.9%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	5,060,360	5,123,125	(62,765)	-1.2%	110,150	108,795	1,355	1.3%	4.59406	4.70807	(0.11491)	-2.4%
21 Net Unbilled Sales (A4)	(864,556) *	(1,403,414) *	538,858	-38.4%	(18,819)	(29,803)	10,984	-36.9%	(0.70752)	(1.06393)	0.35641	-33.5%
22 Company Use (A4)	7,580 *	7,829 *	(49)	-0.6%	185	162	3	1.9%	0.00620	0.00578	0.00042	7.3%
23 T & D Losses (A4)	303,621 *	307,402 *	(3,781)	-1.2%	6,608	6,520	81	1.2%	0.24847	0.23304	0.01543	6.6%
24 SYSTEM KWH SALES	6,060,360	6,123,125	(62,765)	-1.2%	122,195	131,908	(9,713)	-7.4%	4.14121	3.88386	0.25735	6.6%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	6,060,360	6,123,125	(62,765)	-1.2%	122,195	131,908	(9,713)	-7.4%	4.14121	3.88386	0.25735	6.6%
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	5,060,360	6,123,125	(62,765)	-1.2%	122,195	131,908	(9,713)	-7.4%	4.14121	3.88386	0.25735	6.6%
28 GPIF**												
29 TRUE-UP**	(277,705)	(98,515)	(179,190)	181.9%								
30 TOTAL JURISDICTIONAL FUEL COST	4,782,655	5,024,610	(241,955)	-4.8%	122,195	131,908	(9,713)	-7.4%	(0.22721)	(0.07468)	(0.15258)	204.3%
31 Revenue Tax Factor									3.81395	3.80918	0.10477	2.8%
32 Fuel Factor Adjusted for Taxes									1.01609	1.01609	0.00000	0.0%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.97693	3.87047	0.10646	2.8%
									3.977	3.870	0.107	2.8%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELA1AD
 09/09/94
 MDN

Schedule A1a

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

Month Of: AUGUST 1994

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
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	562,722
6	Fuel Cost Purchased Power	Schedule A-8 Col. 8	
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	864,827
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	10,689
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	
20	Total Fuel and Net Power Transactions		\$ <u>1,438,238</u>

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: AUGUST 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	562,722	590,011	(27,289)	-4.6%	2,449,393	2,653,011	(203,618)	-7.7%
3a. Demand & Non Fuel Cost of Purchased Power	884,827	970,278	(105,451)	-10.9%	4,021,984	4,346,548	(324,562)	-7.5%
3b. Energy Payments to Qualifying Facilities	10,689	0	10,689	0.0%	42,879	0	42,879	0.0%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,438,238	1,560,289	(122,051)	-7.8%	6,514,256	6,999,557	(485,301)	-6.9%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	1,438,238	1,560,289	(122,051)	-7.8%	6,514,256	6,999,557	(485,301)	-6.9%
8. Less: Apportionment To GSLD Customers	234,456	375,280	(140,824)	-37.5%	1,453,896	1,876,432	(422,536)	-22.5%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 1,203,782	\$ 1,185,009	\$ 18,773	1.6%	\$ 5,060,360	\$ 5,123,125	\$ (62,765)	-1.2%

CALCULATION OF TRUE UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: AUGUST 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 (Excluding GSLD)	\$ 1,136,828	\$ 1,186,951	(50,123)	-4.2%	\$ 4,904,135	\$ 4,893,635	10,500	0.2%
a. Base Fuel Revenue	1,136,828	1,186,951	(50,123)	-4.2%	4,904,135	4,893,635	10,500	0.2%
b. Fuel Recovery Revenue	393,961	407,579	(13,618)	-3.3%	1,766,719	1,767,595	(876)	-0.1%
c. Jurisdictional Fuel Revenue	1,530,789	1,594,530	(63,741)	-4.0%	6,670,854	6,661,230	9,624	0.1%
d. Non Fuel Revenue	0	0	0	0.0%	0	0	0	0.0%
e. Total Jurisdictional Sales Revenue	\$ 1,530,789	\$ 1,594,530	(63,741)	-4.0%	\$ 6,670,854	\$ 6,661,230	9,624	0.1%
2. Non Jurisdictional Sales Revenue								
3. Total Sales Revenue (Excluding GSLD)								
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	22,601,770	23,430,273	(928,503)	-4.0%	97,290,072	96,908,665	381,407	0.4%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	22,501,770	23,430,273	(928,503)	-4.0%	97,290,072	96,908,665	381,407	0.4%
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: AUGUST 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSLD)								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 1,130,820	\$ 1,180,951	(50,123)	-4.2%	\$ 4,904,135	\$ 4,893,635	10,500	0.2%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(55,541)	(19,703)	(35,838)	181.9%	(277,705)	(98,515)	(179,190)	181.9%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	1,182,369	1,208,654	(14,285)	-1.2%	5,181,640	4,992,150	189,690	3.8%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,203,782	1,185,009	18,773	1.6%	5,080,360	5,123,125	(42,765)	-1.2%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	1,203,782	1,185,009	18,773	1.6%	5,080,360	5,123,125	(42,765)	-1.2%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(11,413)	21,645	(33,058)	-152.7%	121,480	(130,975)	252,455	-192.8%
8. Interest Provision for the Month	820		820	0.0%	4,427		4,427	0.0%
9. True-up & Int. Provision Beg. of Month	247,578	(113,213)	360,790	-318.7%	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%	(277,705)	(98,515)	(179,190)	181.9%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 181,460	(111,271)	292,721	-263.1%	\$ 181,450	(111,271)	292,721	-263.1%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY
 Division: FERNANDINA BEACH DIVISION
 Month of: AUGUST 1994

SCHEDULE A2
 Page 4 of 4

	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)	247,578 \$	(113,213) \$	360,789	-318.7%	N/A	N/A	-	-
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	180,622	(111,271)	291,893	-262.3%	N/A	N/A	-	-
3. Total of Beginning & Ending True-up Amount	428,199	(224,484)	652,682	-290.8%	N/A	N/A	-	-
4. Average True-up Amount (50% of Line E-3)	214,099 \$	(112,242) \$	326,341	-290.8%	N/A	N/A	-	-
5. Interest Rate - First Day Reporting Business Month	4.8500%	N/A	-	-	N/A	N/A	-	-
6. Interest Rate - First Day Subsequent Business Month	4.8200%	N/A	-	-	N/A	N/A	-	-
7. Total (Line E-5 + Line E-6)	8.2800%	N/A	-	-	N/A	N/A	-	-
8. Average Interest Rate (50% of Line E-7)	4.6400%	N/A	-	-	N/A	N/A	-	-
9. Monthly Average Interest Rate (Line E-8 / 12)	0.3867%	N/A	-	-	N/A	N/A	-	-
10. Interest Provision (Line E-4 x Line E-9)	828	N/A	-	-	N/A	N/A	-	-

ELECTRIC ENERGY ACCOUNT
 Month of: AUGUST 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	30,500	31,979	(1,479)	-4.6%	132,759	143,795	(11,036)	-7.7%	
4a	Energy Purchased For Qualifying Facilities	572	0	572	0.0%	2,295	0	2,295	0.0%	
5	Economy Purchases									
6	Inadvertent Interchange Received - NET									
7	Net Energy for Load	31,072	31,979	(907)	-2.8%	135,054	143,795	(8,741)	-6.1%	
8	Sales (Billed)	26,764	30,430	(3,646)	-12.0%	122,195	131,908	(9,713)	-7.4%	
8a	Unbilled Sales Prior Month (Period)									
8b	Unbilled Sales Current Month (Period)									
9	Company Use	35	34	1	2.9%	165	162	3	1.9%	
10	T&D Losses Estimated ②	0.06	1,864	1,919	(55)	-2.9%	8,103	8,628	(525)	-6.1%
11	Unaccounted for Energy (estimated)	2,389	(404)	2,793	-691.3%	4,591	3,097	1,494	48.2%	
12										
13	% Company Use to NEL	0.11%	0.11%	0.00%	0.0%	0.12%	0.11%	0.01%	9.1%	
14	% T&D Losses to NEL	6.00%	8.00%	0.00%	0.0%	6.00%	8.00%	0.00%	0.0%	
15	% Unaccounted for Energy to NEL	7.69%	-1.26%	8.95%	-710.3%	3.40%	2.15%	1.25%	58.1%	

(\\$)

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	562,722	590,011	(27,289)	-4.6%	2,449,393	2,653,011	(203,618)	-7.7%
18a	Demand & Non Fuel Cost of Pur Power	664,827	970,278	(105,451)	-10.9%	4,021,984	4,348,546	(324,562)	-7.5%
18b	Energy Payments To Qualifying Facilities	10,689	0	10,689	0.0%	42,879	0	42,879	0.0%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,438,238	1,560,289	(122,051)	-7.8%	6,514,256	6,999,557	(485,301)	-6.9%

(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	1.845	1.845	0.000	0.0%	1.845	1.845	0.000	0.0%
23a	Demand & Non Fuel Cost of Pur Power	2.835	3.034	(0.199)	-6.6%	3.030	3.023	0.007	0.2%
23b	Energy Payments To Qualifying Facilities	1.869	0.000	1.869	0.0%	1.868	0.000	1.868	0.0%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	4.629	4.679	(0.250)	-5.1%	4.623	4.668	(0.045)	-0.9%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: AUGUST 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:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	31,979			31,979	1.844995	4.879105	590,011
TOTAL		31,979	0	0	31,979	1.844995	4.879105	590,011
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	30,500			30,500	1.844990	4.680489	562,722
TOTAL		30,500	0	0	30,500	1.844990	4.680489	562,722
CURRENT MONTH: DIFFERENCE		(1,479)	0	0	(1,479)	-0.000005	-0.198616	(27,289)
DIFFERENCE (%)		-4.6%	0.0%	0.0%	-4.6%	0.0%	-4.1%	-4.6%
PERIOD TO DATE: ACTUAL	MS	132,759			132,759	1.844992	4.874530	2,448,393
ESTIMATED	MS	143,795			143,795	1.844995	4.867733	2,853,011
DIFFERENCE		(11,036)	0	0	(11,036)	(0.000003)	0.006797	(203,618)
DIFFERENCE (%)		-7.7%	0.0%	0.0%	-7.7%	0.0%	0.1%	-7.7%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELVBAD
 09/09/94
 MDN

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: AUGUST 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:								
CONTAINER CORPORATION OF AMERICA		0			0	0.000000	0.000000	
TOTAL		0	0	0	0	0.000000	0.000000	
ACTUAL:								
CONTAINER CORPORATION OF AMERICA		572			572	1.868706	1.868706	10,689
TOTAL		572	0	0	572	1.868706	1.868706	10,689
CURRENT MONTH DIFFERENCE DIFFERENCE (%)		572 0.0%	0 0.0%	0 0.0%	572 0.0%	1.868706 0.0%	1.868706 0.0%	10,689 0.0%
PERIOD TO DATE:								
ACTUAL	MS	2,295			2,295	1.868366	1.868366	42,879
ESTIMATED	MS	0			0	0.000000	0.000000	0
DIFFERENCE DIFFERENCE (%)		2,295 0.0%	0 0.0%	0 0.0%	2,295 0.0%	1.868366 0.0%	1.868366 0.0%	42,879 0.0%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUEL98D
 09/09/94
 MON

SCHEDULE A9

ECONOMY ENERGY PURCHASES

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

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

ESTIMATED:

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

ACTUAL:

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

\$864,827

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELA11D
 09/09/94
 MDN

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

ACTUAL:

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

* Includes Conservation Cost Factor

\$0.00008 /KWH

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Residential								
2 Commercial								
3 Industrial (GSLD)								
4 Street & Highway Lighting	13,354	14,831	(1,177)	-8.1%	55,339	58,751	(1,412)	-2.5%
5 Other Sales to Public Authority	8,471	9,302	(831)	-9.7%	38,786	37,277	1,509	4.1%
6 Railways & Railroads	4,282	7,000	(2,718)	-38.8%	24,904	35,000	(10,096)	-28.9%
7 Interdepartmental Sales	79	77	2	2.6%	391	385	6	1.6%
8 Total Jurisdictional Sales	418	335	83	24.8%	1,870	1,816	54	3.0%
9 Sales for Resale	180	185	(5)	-2.7%	905	879	26	3.0%
Total Sales	26,784	30,430	(3,646)	-12.0%	122,195	131,908	(9,713)	-7.4%

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
10 Residential								
11 Commercial								
12 Industrial (GSLD)								
13 Street & Highway Lighting	9,729	9,725	4	0.0%	9,665	9,675	(10)	-0.1%
14 Other Sales to Public Authority	1,098	1,073	25	2.3%	1,090	1,073	17	1.6%
14A Railways & Railroads	2	2	0	0.0%	2	2	0	0.0%
15 Interdepartmental Sales	8	8	0	0.0%	8	8	0	0.0%
16 Total Jurisdictional Sales	81	81	0	0.0%	81	81	0	0.0%
17 Sales for Resale	1	1	0	0.0%	1	1	0	0.0%
18 Total Sales	10,919	10,890	29	0.3%	10,847	10,840	7	0.1%

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
19 Residential								
20 Commercial								
21 Industrial (GSLD)								
22 Street & Highway Lighting	1,373	1,494	(121)	-8.1%	5,726	5,866	(140)	-2.4%
23 Other Sales to Public Authority	7,715	7,737	(22)	-0.3%	35,583	34,741	842	2.4%
23A Railways & Railroads	2,141,000	3,500,000	(1,359,000)	-38.8%	12,452,000	17,500,000	(5,048,000)	-28.9%
24 Interdepartmental Sales	9,875	9,825	50	0.5%	48,875	48,125	750	1.6%
25 Total Jurisdictional Sales	5,180	4,138	1,042	25.2%	23,088	19,951	3,135	15.7%
26 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
27 Total Sales	180,000	185,000	(5,000)	-2.7%	905,000	879,000	26,000	3.0%