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FLORIDA
PUBLIC UTILITIES COMPANY

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

October 14, 1994

Ms Blanca S Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street Fitcher 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 September 1994 Fuel Schedules for our Marianna and Fernandina
Beach Divisions.

- ACK _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG 5 - Dudley
Enclosure
- LEG Brown
- LIN 4
- OPC _____
- RCH _____
- SEC 1
- WAS _____
- WJN _____

RECEIVED & FILED
mas
EPSC-BUREAU OF RECORDS

Sincerely,

George M. Bachman

George M Bachman
Accounting Manager

DOCUMENT NUMBER-DATE
10569 OCT 17 8
FPSC-RECORDS/REPORTING

Company: TULARELA PUBLIC UTILITIES COMPANY
 MAHARANA DIVISION
 OPERATIVE
 10/1294
 MON

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

DOLLARS	DIFFERENCE		ACTUAL	DIFFERENCE		ACTUAL	DIFFERENCE		ACTUAL	DIFFERENCE	
	ESTIMATED	AMOUNT		%	ESTIMATED		AMOUNT	%		ESTIMATED	AMOUNT
1 Fuel Cost of System Heat Generation (A3)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
2 Nuclear Fuel Treatment	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
3 Coal Cost to Fuel Cost (NL Page 1)	482,600	485,372	(2.8%)	24,070	25,001	-6.9%	2,2284	2,0886	0.1318	6.3%	
4 Adjustment to Fuel Cost (NL Page 1)	0	(12,076)	-2.8%	0	(1,785)	-6.9%	4,23173	4,01418	0.22055	5.3%	
5 TOTAL COST OF GENERATED POWER	482,600	473,296	1.9%	24,070	23,216	3.7%	2,2284	2,0886	0.1318	6.3%	
6 Fuel Cost of Purchased Power (includes Economy) (A4)	520,017	542,734	(8.8%)	24,070	25,001	-6.9%	0.0000	0.0000	0.0000	0.0%	
7 Energy Cost of Scaled C & X Econ Purch (Other)(A5)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
8 Energy Cost of Other Econ Purch (Non-Broker)(A6)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
9 Energy Cost of Scaled E Economy Purch (A6)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
10 Demand and Non Fuel Cost of Purchased Power (A6)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
11 Energy Payments to Qualifying Facilities (A6)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
12 TOTAL COST OF PURCHASED POWER	520,017	542,734	(8.8%)	24,070	25,001	-6.9%	0.0000	0.0000	0.0000	0.0%	
13 TOTAL AVAILABLE KWHR (LINE 5 + LINE 12)	1,019,553	1,028,106	(0.8%)	24,070	25,001	-8.9%	4,23173	4,01418	0.22055	5.3%	
14 Fuel Cost of Economy Sales (A7)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
15 Gain on Economy Sales (A7)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
16 Fuel Cost of Unit Power Sales (A7)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
17 Fuel Cost of Other Power Sales (A7)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
19 NET UNADVERTISED INTERCHANGE (A10)	0	0	0.0%	0	0	0.0%	0.0000	0.0000	0.0000	0.0%	
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	1,019,553	1,028,106	(0.8%)	24,070	25,001	-8.9%	4,23173	4,01418	0.22055	5.3%	
21 Heat Unrecovered Sales (A4)	(78,978)	(67,177)	17.7%	(1,865)	(1,672)	11.5%	0.21842	0.25348	(0.03506)	-4.1%	
22 Company Use (A4)	40,790	41,507	-1.8%	10	1,034	-9.9%	0.20205	0.20218	(0.00013)	4.2%	
23 T & D Losses (A4)	1,019,553	1,028,106	(0.8%)	24,060	26,670	-5.7%	0.16328	0.18276	(0.01948)	4.2%	
24 SYSTEM KWHR SALES	1,019,553	1,028,106	(0.8%)	24,060	26,670	-5.7%	4,06474	3,82064	0.24410	4.2%	
25 Wholesale KWHR Sales	1,019,553	1,028,106	(0.8%)	24,060	26,670	-5.7%	0.00000	0.00000	0.00000	0.0%	
26 Jurisdictional Losses Waiver	1,000	1,000	0.0%	1,000	1,000	0.0%	4,09466	3,89376	0.20090	4.0%	
27 Jurisdictional KWHR Sales Adjusted for Line Losses	1,019,553	1,028,106	(0.8%)	24,060	26,670	-5.7%	1,09343	1,00043	0.09300	8.0%	
28 GPF**	2,478	4,268	(41.9%)	24,060	26,670	-5.7%	4,09466	3,89376	0.20090	4.0%	
29 TRUE UP**	1,022,031	1,042,374	(20.24%)	24,070	26,670	-5.7%	4,09466	3,89376	0.20090	4.0%	
30 TOTAL JURISDICTIONAL FUEL COST	1,022,031	1,042,374	(20.24%)	24,070	26,670	-5.7%	4,09466	3,89376	0.20090	4.0%	
31 Revenue Tax Factor											
32 Fuel FAC ROUNDED TO NEAREST 001 (CENTS/KWH)											
33 FUEL FAC ROUNDED TO NEAREST 001 (CENTS/KWH)											

**Calculation Based on Jurisdictional KWHR Sales

DOCUMENT NUMBER - DATE
 10569 OCT 17 8
 FPSC-RECORDS/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 PERIOD: SEPTEMBER 1994

	PERIOD TO DATE			DIFFERENCE	PERIOD TO DATE			DIFFERENCE	CENTS/KWH			DIFFERENCE
	ACTUAL	ESTIMATED	AMOUNT		ACTUAL	ESTIMATED	AMOUNT		ACTUAL	ESTIMATED	AMOUNT	
1 Fuel Cost of System Fuel Generation (A1)	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
2 Nuclear Fuel Disposal Cost (A12)	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
3 Coal Cost Treatment	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
4 Adjustments to Fuel Cost (A2 Page 1)	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
5 TOTAL COST OF GENERATED POWER	2,800,204	2,846,183	5,001	0.2%	144,311	148,410	(5,099)	-3.4%	1.98203	1.91288	0.07105	3.7%
6 Fuel Cost of Purchased Power (Economic of Economy) (A4)	3,188,444	3,138,733	50,713	1.6%	144,311	148,410	(5,099)	-3.4%	2.21812	2.18815	0.00007	5.2%
7 Energy Cost of Solved C & X Econ Purch (Baker)(A4)	0,048,730	5,883,828	5,835,098	0.9%	144,311	148,410	(5,099)	-3.4%	4.18215	4.01173	0.17042	4.3%
8 Energy Cost of Other Econ Purch (Non-Baker)(A4)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
9 Energy Cost of Solved E Economy Purch (A4)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
10 Demand and Non Fuel Cost of Purchased Power (A4)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
11 Energy Payments to Qualifying Facilities (A4a)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
12 TOTAL COST OF PURCHASED POWER	3,188,444	3,138,733	50,713	1.6%	144,311	148,410	(5,099)	-3.4%	4.18215	4.01173	0.17042	4.3%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)	144,311	144,311	0	0.0%	144,311	144,311	0	0.0%	0.00000	0.00000	0.00000	0.0%
14 Fuel Cost of Economy Sales (A7)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
15 Gain on Economy Sales (A7a)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
16 Fuel Cost of Line Power Sales (B1.2 Page)(A7)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
17 Fuel Cost of Other Power Sales (A7)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
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 INTERCHARGE (A10)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	3,188,444	3,138,733	50,713	1.6%	144,311	148,410	(5,099)	-3.4%	4.18215	4.01173	0.17042	4.3%
21 Net Unbilled Sales (A4)	200,548	200,837	289	0.1%	4,884	5,028	(144)	-2.7%	0.18888	0.14871	0.04017	8.1%
22 Company Use (A4)	4,528	4,875	(347)	-0.7%	118	124	(6)	-0.2%	0.00328	0.00321	0.00007	5.0%
23 T & D Losses (A4)	241,871	238,741	2,220	0.9%	5,772	5,878	(106)	-1.8%	0.18124	0.17284	0.00840	4.8%
24 SYSTEM KWH SALES	8,048,728	8,883,828	835,104	0.9%	122,437	128,204	(5,767)	-3.5%	4.52378	4.22388	0.29990	4.8%
25 Wholesale KWH SALES	0,048,728	5,883,828	5,835,104	0.9%	122,437	128,204	(5,767)	-3.5%	4.52378	4.22388	0.29990	4.8%
26 Jurisdictional KWH SALES	1,078	1,000	78	0.7%	1,000	1,000	0	0.0%	1.800	1.800	0.00000	0.0%
27 Jurisdictional Loss Salesper Line Losses	0,048,728	5,883,828	5,835,104	0.9%	122,437	128,204	(5,767)	-3.5%	4.52378	4.22388	0.29990	4.8%
28 GPP**	14,868	29,883	(15,015)	-1.0%	133,437	128,204	(5,233)	-3.5%	0.01114	0.01001	0.00113	10.8%
29 TRUE UP**	8,084,598	8,019,529	65,069	0.8%	133,437	128,204	(5,233)	-3.5%	4.54411	4.35228	0.19183	4.4%
30 TOTAL JURISDICTIONAL FUEL COST	8,084,598	8,019,529	65,069	0.8%	133,437	128,204	(5,233)	-3.5%	4.54411	4.35228	0.19183	4.4%
31 Revenue Tax Factor									1.00000	1.00000	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.54409	4.35228	0.19181	4.4%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.549	4.358	0.191	4.4%

**Included for International Purpose Only
 ***Calculation Based on Jurisdictional KWH Sales

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
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Schedule A1

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

MONTH OF: SEPTEMBER 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	482,696
6	Fuel Cost Purchased Power	Schedule A-8 Col. 8	
7+8+9	Energy Cost of Economy Purchases	Schedule A-9 Col. 5	536,857
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		<u>\$1,019,553</u>

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: SEPTEMBER 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	482,696	495,372	(12,676)	-2.6%	2,880,284	2,855,193	5,091	0.2%
3a. Demand & Non Fuel Cost of Purchased Power	536,857	542,734	(5,877)	-1.1%	3,189,448	3,138,733	50,713	1.6%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,019,553	1,038,106	(18,553)	-1.8%	6,049,730	5,993,926	55,804	0.9%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 1,019,553	\$ 1,038,106	(18,553)	-1.8%	\$ 6,049,730	\$ 5,993,926	55,804	0.9%

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: SEPTEMBER 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	1,066,383	1,159,909	(71,526)	-6.2%	5,810,993	6,045,020	(234,027)	-3.9%
a. Base Fuel Revenue	1,066,383	1,159,909	(71,526)	-6.2%	5,810,993	6,045,020	(234,027)	-3.9%
b. Fuel Recovery Revenue	377,374	394,791	(17,417)	-4.4%	2,112,623	2,174,940	(62,317)	-2.9%
c. Jurisdictional Fuel Revenue	1,465,757	1,554,700	(88,943)	-5.7%	7,923,616	8,219,960	(296,344)	-3.6%
d. Non Fuel Revenue	0	0	0	0.0%	0	0	0	0.0%
e. Total Jurisdictional Sales Revenue	1,465,757	1,554,700	(88,943)	-5.7%	7,923,616	8,219,960	(296,344)	-3.6%
2. Non Jurisdictional Sales Revenue	\$	\$	\$		\$	\$		
3. Total Sales Revenue	24,960,217	26,477,904	(1,517,687)	-5.7%	133,437,735	138,303,906	(4,866,171)	-3.5%
C. KWH Sales	0	0	0	0.0%	0	0	0	0.0%
1. Jurisdictional Sales	24,960,217	26,477,904	(1,517,687)	-5.7%	133,437,735	138,303,906	(4,866,171)	-3.5%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	24,960,217	26,477,904	(1,517,687)	-5.7%	133,437,735	138,303,906	(4,866,171)	-3.5%
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: SEPTEMBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation	\$ 1,088,363	\$ 1,159,908	(71,526)	-6.2%	5,810,993	\$ 6,045,020	(234,027)	-3.9%
1. Jurisdictional Fuel Rev. (line B-1c)								
2. Fuel Adjustment Not Applicable	2,478	4,258	(1,790)	-41.9%	14,868	25,603	(10,735)	-41.9%
a. True-up Provision					0	0	0	0.0%
b. Incentive Provision	0	0	0	0.0%	5,796,125	6,019,417	(223,292)	-3.7%
c. Transition Adjustment (Regulatory Tax Refund)	1,085,905	1,155,641	(69,736)	-6.0%	6,049,730	5,993,926	55,804	0.9%
3. Jurisdictional Fuel Revenue Applicable to Period	1,019,553	1,038,106	(18,553)	-1.8%	N/A	N/A		
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	100.00%	100.00%	0.00%	0.0%	6,049,730	5,993,926	55,804	0.9%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	1,019,553	1,038,106	(18,553)	-1.8%				
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	86,352	117,535	(51,183)	-43.6%	(253,605)	25,491	(279,096)	-1094.9%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(1,197)		(1,197)	0.0%	(4,469)		(4,469)	0.0%
8. Interest Provision for the Month	(325,707)	(98,312)	(229,395)	238.2%	(14,868)	(25,603)	10,735	-41.9%
9. True-up & Incl. Provision Beg. of Month					14,868	25,603	(10,735)	-41.9%
9a. Deferred True-up Beginning of Period	2,478	4,268	(1,790)	-41.9%				
10. True-up Collected (Refunded)					(258,074)	25,491	(283,565)	-1112.4%
11. End of Period - Total Net True up (Lines D7 through D10)	\$ (258,074)	\$ 25,491	(283,565)	-1112.4%				

* Jurisdictional Loss Multiplier

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: SEPTEMBER 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)	\$ (325,707)\$	(98,312)\$	(229,395)	238.2%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(256,877)	25,491	(282,368)	-1107.7%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(582,584)	(70,821)	(511,763)	722.6%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (291,292)\$	(35,411)\$	(255,881)	722.6%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	4.8200%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	5.0400%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	9.8600%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	4.9300%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.4108%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	(1,197)	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUELWBC
 10/12/94
 MDN

PURCHASED POWER

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

(1) PURCHASED FROM	(2) TYPE ▲ SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPT- IBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ.
						(a) FUEL COST	(b) TOTAL COST	(6)X(7)(a) \$
ESTIMATED:								
GULF POWER COMPANY	RE	25,661			25,661	1.915518	4.014176	495,372
TOTAL		25,661	0	0	25,661	1.915518	4.014176	495,372
ACTUAL:								
GULF POWER COMPANY	RE	24,076			24,076	2.004885	4.234728	482,696
TOTAL		24,076	0	0	24,076	2.004885	4.234728	482,696
CURRENT MONTH: DIFFERENCE		(1,785)	0	0	(1,785)	0.089367	0.220552	(12,676)
DIFFERENCE (%)		-6.9%	0.0%	0.0%	-6.9%	4.7%	5.5%	-2.6%
PERIOD TO DATE: ACTUAL	RE	144,311			144,311	1.982028	4.192148	2,860,284
ESTIMATED	RE	149,410			149,410	1.910979	4.011730	2,855,193
DIFFERENCE		(5,099)	0	0	(5,099)	0.071049	0.180418	5,091
DIFFERENCE (%)		-3.4%	0.0%	0.0%	-3.4%	3.7%	4.5%	0.2%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUEL/ABC
 10/12/94
 MDN

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: SEPTEMBER 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							
-------	--	--	--	--	--	--	--

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTAL \$536,857

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUELA11C
 10/12/94
 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
ESTIMATED:							
Base Rate Revenues*							
Fuel Recovery Factor	(cents/KWH)	20.55	20.55	20.55	20.55	20.55	
Group Loss Multiplier		4.658	4.658	4.658	4.658	4.658	
Fuel Recovery Revenues	(\$)	1.0126	1.0126	1.0126	1.0126	1.0126	20.55
Total Revenues	(\$)	47.17	47.17	47.17	47.17	47.17	47.17
	(\$)	67.72	67.72	67.72	67.72	67.72	67.72
ACTUAL:							
Base Rate Revenues*							
Fuel Recovery Factor	(cents/KWH)	20.55	20.55	20.55	20.55	20.55	
Group Loss Multiplier		4.658	4.658	4.658	4.658	4.658	
Fuel Recovery Revenues	(\$)	1.0126	1.0126	1.0126	1.0126	1.0126	20.55
Total Revenues	(\$)	47.17	47.17	47.17	47.17	47.17	47.17
	(\$)	67.72	67.72	67.72	67.72	67.72	67.72
DIFFERENCE							
Base Rate Revenues							
Fuel Adj. Revenues	(\$)	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	0.00	0.00	0.00	0.00
DIFFERENCE (%):							
Base Rate Revenues							
Fuel Adj. Revenues		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%	0.00%	0.00%	0.00%	0.00%

*Includes Conservation Cost Factor

\$0.00012 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C:\FUEL\A4C
 10/12/94
 MDN

KWH SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: SEPTEMBER 1994

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

KWH SALES (000)

1 Residential	10,773	12,168	(1,415)	-11.6%	56,868	62,314	(5,446)	-8.7%
2 Commercial	10,901	10,922	(21)	-0.2%	58,121	57,144	977	1.7%
3 Industrial	3,004	3,101	(97)	-3.1%	16,711	17,276	(565)	-3.3%
4 Street & Highway Lighting	99	100	(1)	-1.0%	597	588	9	1.5%
5 Other Sales to Public Authority	183	167	16	9.6%	1,140	982	158	16.1%
5A Railways & Railroads			0	0.0%			0	0.0%
6 Interdepartmental Sales			0	0.0%			0	0.0%
7 Total Jurisdictional Sales	24,960	26,478	(1,518)	-5.7%	133,437	138,304	(4,867)	-3.5%
8 Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9 Total Sales	24,960	26,478	(1,518)	-5.7%	133,437	138,304	(4,867)	-3.5%

NUMBER OF CUSTOMERS

10 Residential	9,331	9,275	56	0.6%	9,257	9,240	17	0.2%
11 Commercial	1,960	1,953	7	0.4%	1,935	1,947	(12)	-0.6%
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	108	103	5	4.9%	108	103	5	4.9%
14A Railways & Railroads			0	0.0%			0	0.0%
15 Interdepartmental Sales			0	0.0%			0	0.0%
16 Total Jurisdictional	11,444	11,373	71	0.6%	11,345	11,332	13	0.1%
17 Sales for Resale			0	0.0%			0	0.0%
18 Total Sales	11,444	11,373	71	0.6%	11,345	11,332	13	0.1%

KWH USE PER CUSTOMER

19 Residential	1,155	1,314	(159)	-12.1%	6,143	6,744	(601)	-8.9%
20 Commercial	5,562	5,592	(30)	-0.5%	30,037	29,350	687	2.3%
21 Industrial	751,000	775,250	(24,250)	-3.1%	4,177,750	4,319,000	(141,250)	-3.3%
22 Street & Highway Lighting	2,415	2,832	(217)	-8.2%	14,561	15,474	(913)	-5.9%
23 Other Sales to Public Authority	1,894	1,621	73	4.5%	10,556	9,534	1,022	10.7%
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	2,181	2,328	(147)	-6.3%	11,762	12,205	(443)	-3.6%
26 Sales for Resale			0	0.0%			0	0.0%
27 Total Sales	2,181	2,328	(147)	-6.3%	11,762	12,205	(443)	-3.6%

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

	DOLLARS			KWH			CENTSKWH		
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %
1 Fuel Cost of System Net Generation (A3)									
2 Nuclear Fuel Disposal Cost (A13)									
3 Coal Cost Investment									
4 Adjustments to Fuel Cost (A2, Page 1)									
5 TOTAL COST OF GENERATED POWER	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) (A4)	495,989	525,335	(29,346) -5.9%	28,883	28,474	(409) -1.4%	1,844,998	1,843,803	(1,195) -0.0%
7 Energy Cost of Solved C & X Econ Purch (Broken)(A4)									
8 Energy Cost of Other Econ Purch (Non-Broken)(A4)	019,029	870,631	49,208 5.7%	28,883	28,474	(409) -1.4%	3,421,864	3,057,064	0.36400 11.9%
9 Demand and Non Fuel Cost of Purchased Power (A4)	4,826	0	4,826 0.0%	27,130	28,474	(1,344) -4.7%	1,872,827	0.00000	1,872,827 0.0%
10 Demand and Non Fuel Cost of Purchased Power (A4)									
11 Energy Payments to Qualifying Facilities (A4a)									
12 TOTAL COST OF PURCHASED POWER	1,420,654	1,395,986	24,668 1.8%	27,130	28,474	(1,344) -4.7%	5,228,773	4,902,867	0.32586 6.8%
13 TOTAL AVAILABLE KWH (LINE 5 + LINE 12)									
14 Fuel Cost of Economy Sales (A7)									
15 Gain on Economy Sales (A7a)									
16 Fuel Cost of Unit Power Sales (SLJ Part)(A7)									
17 Fuel Cost of Unit 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%	0.00000	0.00000	0.00000 0.0%
19 NET INADVERTENT INTERCHARGE (A10)									
20 LESS GSDL APPORTIONMENT OF FUEL COST (LINE 5 + 12 + 18 + 19)	280,394	375,288	23,089 8.2%	5,082	7,290	(1,018) -14.5%	4,832,94	4,763,19	0.07875 1.7%
20a TOTAL FUEL AND NET POWER TRANSACTIONS	1,822,878	1,620,700	1,270 0.1%	21,148	21,474	(326) -1.5%			
21 Net Unladen Sales (A6)	(380,780)	(439,857)	82,177 -11.9%	(8,003)	(9,235)	1,232 -13.3%	(1,389,05)	(1,483,71)	0.10466 -7.0%
22 Company Use (A4)	1,788	1,818	172 -10.6%	37	34	3 8.8%	0.00842	0.00592	0.00250 16.7%
23 T & D Losses (A4)	81,330	81,271	109 0.2%	1,218	1,288	(19) -1.5%	0.22025	0.20833	0.01192 5.7%
24 Wholesale KWH SALES	1,022,070	1,020,700	1,370 0.1%	27,945	29,387	(1,542) -5.3%	3,871,958	3,473,31	0.19725 5.7%
25 Jurisdictional KWH Sales	1,822,870	1,820,700	1,370 0.1%	27,945	29,387	(1,542) -5.3%	3,870,966	3,473,31	0.19725 5.7%
26a Jurisdictional Losses 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	1,822,870	1,820,700	1,370 0.1%	27,945	29,387	(1,542) -5.3%	3,870,966	3,473,31	0.19725 5.7%
28 GPP	(55,543)	(19,704)	(35,839) 181.9%	27,945	29,387	(1,542) -5.3%	(0.19947)	(0.06705)	(0.13242) 197.5%
29 TRUE UP									
30 TOTAL JURISDICTIONAL FUEL COST (Including GSDL Apportionment)	986,527	1,000,998	(24,469) -3.4%	27,945	29,387	(1,542) -5.3%	3,471,110	3,406,225	0.06485 1.9%
31 Revenue Tax Factor									
32 Fuel Factor Adjusted for Taxes									
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTSKWH)							1.01609	1.01609	0.00000 0.0%
							3.52695	3.48106	0.04589 1.3%
							3.527	3.481	0.046 1.3%

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

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

SCHEDULE A1
 PAGE 2 OF 2

	PERIOD TO DATE			DOLLARS	DIFFERENCE %	PERIOD TO DATE			MMH	DIFFERENCE %	CENTS/KWH			DIFFERENCE %
	ACTUAL	ESTIMATED	AMOUNT			ACTUAL	ESTIMATED	AMOUNT			ACTUAL	ESTIMATED	AMOUNT	
1 Fuel Cost of System Net Generation (A3)														
2 Nuclear Fuel Disposal Cost (A13)														
3 Coal Cost Investment														
4 Adjustments to Fuel Cost (A2, Page 1)														
5 TOTAL COST OF GENERATED POWER	2,945,382	3,176,386	(232,004)	0.0%	0	0	0.0%	0.00000	0.00000	0.00000	0.0%			
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A4)	0	0	0	0.0%	0	0	0.0%	0.00000	0.00000	0.00000	0.0%			
7 Energy Cost of Sched C & X Econ Purch (Broker/A4)	0	0	0	0.0%	0	0	0.0%	0.00000	0.00000	0.00000	0.0%			
8 Energy Cost of Other Econ Purch (Non-Broker/A4)	2,945,382	3,176,386	(232,004)	0.0%	0	0	0.0%	0.00000	0.00000	0.00000	0.0%			
9 Demand and Non-Fuel Cost of Purchased Power (A9)	0	0	0	0.0%	0	0	0.0%	0.00000	0.00000	0.00000	0.0%			
10 Energy Payments to Qualifying Facilities (A8)	0	0	0	0.0%	0	0	0.0%	0.00000	0.00000	0.00000	0.0%			
11 TOTAL COST OF PURCHASED POWER	4,941,823	5,217,177	(275,354)	-5.3%	159,642	172,289	(12,627)	-7.3%	0.00000	0.00000	0.0%			
12 TOTAL AVAILABLE MMH (LINE 5 + LINE 12)	47,505	0	47,505	0.0%	2,542	0	2,542	0.0%	3,095,57	3,028,51	0.06706	2.2%		
13 FUEL COST OF ECONOMY SALES (A7)	7,934,710	8,395,543	(460,833)	-5.5%	182,184	172,289	(9,895)	-5.0%	1,868,80	0.00000	1,868,80	0.0%		
14 Fuel Cost of Other Power Sales (SL2 Purp)(A7)	0	0	0	0.0%	182,184	172,289	(9,895)	-5.0%	4,892,41	4,872,51	0.01890	0.4%		
15 Fuel Cost of Other Power Sales (SL2 Purp)(A7)	0	0	0	0.0%	0	0	0.0%	0.00000	0.00000	0.00000	0.0%			
16 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0.0%	0.00000	0.00000	0.00000	0.0%			
17 NET ADVERTISED INTERCHANGE (A10)	0	0	0	0.0%	0	0	0.0%	0.00000	0.00000	0.00000	0.0%			
18 TOTAL LESS G/LD APPORTIONMENT OF FUEL COST (LINES 5 + 12 + 13 + 14 + 15 + 16 + 17)	1,852,280	2,251,718	(399,438)	-17.7%	30,896	42,000	(11,104)	-26.5%	4,832,54	4,716,28	(0.000372)	-1.8%		
19 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 13 + 14 + 15 + 16 + 17)	8,082,430	8,143,825	(61,395)	-1.0%	131,298	130,289	1,009	0.8%	0.00000	0.00000	0.00000	0.0%		
20 COMPANY USE (A4)	(1,242,540)	(1,841,134)	598,594	-32.5%	42,000	130,289	(88,289)	-67.7%	0.00000	0.00000	0.00000	0.0%		
21 TRUE-UP**	30,896	114	29,752	1.2%	0	0	0.0%	0.00000	0.00000	0.00000	0.0%			
22 JURISDICTIONAL KWH SALES	308,852	308,823	29	0.0%	2,879	7,216	(4,337)	-55.3%	0.00000	0.00000	0.00000	0.0%		
23 JURISDICTIONAL LOSS MULTIPLIER	0.082,430	0.143,825	(61,395)	-1.0%	181,295	181,295	0.000	0.0%	0.00000	0.00000	0.00000	0.0%		
24 LOSS LOSSES	1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	0.00000	0.00000	0.00000	0.0%		
25 TOTAL JURISDICTIONAL FUEL COST	8,082,430	8,143,825	(61,395)	-1.0%	150,040	161,295	(11,255)	-7.0%	4,053,88	3,800,06	0.24482	6.4%		
26 Revenue Tax Factor	0.082,430	0.143,825	(61,395)	-1.0%	150,040	161,295	(11,255)	-7.0%	4,053,88	3,800,06	0.24482	6.4%		
27 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)	233,248	(118,219)	(271,029)	-181.9%	150,040	161,295	(11,255)	-7.0%	4,053,88	3,800,06	0.24482	6.4%		
28 Calculation Based on Jurisdictional KWH Sales	5,749,182	8,025,604	(276,424)	-4.8%	150,040	161,295	(11,255)	-7.0%	4,053,88	3,800,06	0.24482	6.4%		

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELA1AD
 10/12/94
 MDN

Schedule A1a

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

Month Of: SEPTEMBER 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	
6	Fuel Cost Purchased Power	Schedule A-8 Col. 8	495,989
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	
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	919,839
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	4,626
20	Total Fuel and Net Power Transactions		\$ <u>1,420,454</u>

Calculation of True-Up and Interest Provision
 Company: FERRANDIA BEACH DIVISION
 Division: FERRANDIA BEACH DIVISION
 Month of: SEPTEMBER 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)	495,000	525,355	(29,355)	-5.9%	2,945,382	3,178,306	(232,924)	-7.3%
2. Fuel Cost of Power Sold	919,639	870,631	49,008	5.7%	4,541,023	5,217,177	(276,154)	-5.3%
3. Fuel Cost of Purchased Power	4,626	0	4,626	0.0%	47,505	0	47,505	0.0%
3a. Demand & Non Fuel Cost of Purchased Power								
3b. Energy Payments to Qualifying Facilities	1,420,454	1,395,986	24,468	1.8%	7,934,710	8,395,543	(460,833)	-5.5%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,420,454	1,395,986	24,468	1.8%	7,934,710	8,395,543	(460,833)	-5.5%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	1,420,454	1,395,986	24,468	1.8%	7,934,710	8,395,543	(460,833)	-5.5%
8. Less Apportionment To GSD Customers	398,384	375,286	23,098	0.2%	1,852,280	2,251,718	(399,438)	-17.7%
9. Net Total Fuel & Power Transactions To Other Classes	1,022,070	1,020,700	1,370	0.1%	6,082,430	6,143,825	(61,395)	-1.0%

CALCULATION OF TRUE-UP AND INTEREST PROVISION
 Company: FLORIDA PUBLIC UTILITIES COMPANY
 Division: FERNANDINA BEACH DIVISION
 Month of: SEPTEMBER 1994

SCHEDULE A:
 Page 3 of 4

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding QSI D)								
1. Jurisdictional Fuel Rev. (line B-1c)	1,103,428 \$	1,132,270 \$	(28,842)	-2.6%	6,007,563 \$	6,025,905 \$	(18,342)	-0.3%
2. Fuel Adjustment Not Applicable	(55,543)	(10,704)	(45,839)	101.9%	(333,248)	(118,219)	(215,029)	181.9%
a. True-up Provision								
b. Incentive Provision								
c. Transitional Fuel Revenue Applicable to Period	1,158,971	1,151,974	6,997	0.6%	6,340,811	6,144,134	196,677	3.2%
4. Adjusted Total Fuel & Net Power Transactions (Line A-7)	1,022,070	1,020,790	1,270	0.1%	6,082,430	6,143,825	(61,395)	-1.0%
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 *)	1,022,070	1,020,700	1,370	0.1%	6,082,430	6,143,825	(61,395)	-1.0%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	138,901	131,274	5,627	4.3%	238,381	299	238,082	60315.1%
8. Interest Provision for the Month	013	(111,271)	913	0.0%	5,340	178,219	(172,879)	-0.6%
9. True-up & Int. Provision Beg. of Month	181,450		292,721	-263.1%	333,248		215,029	181.9%
10. Deferred True-up Beginning of Period	(55,543)	(19,704)	(35,839)	181.9%	(333,248)	(118,219)	(215,029)	181.9%
11. End of Period - Total Net True-up (Lines D7 through D10)	263,721 \$	299 \$	263,422	88101.0%	263,721 \$	299 \$	263,422	88101.0%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION
 Company: FLORIDA PUBLIC UTILITIES COMPANY
 Division: FERNANDINA BEACH DIVISION
 Month of: SEPTEMBER 1994

SCHEDULE A2
 Page 4 of 4

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision (Excluding GST D)								
1. Beginning True-up Amount (Lines D-9 + 9a)	181,450 \$	(111,271) \$	292,721	-263.1%	N/A	N/A	-	-
2. Ending True-up Amount Before Interest (Line D-7 + Lines D-9 + 9a + D-10)	282,808	299	282,509	87795.7%	N/A	N/A	-	-
3. Total of Beginning & Ending True-up Amount	444,258	(110,972)	555,230	-500.3%	N/A	N/A	-	-
4. Interest Rate - First Day Reporting Business Month	222,129 \$	(55,486) \$	277,615	-500.3%	N/A	N/A	-	-
5. Interest Rate - First Day Subsequent Business Month	4.8200%	N/A	-	-	N/A	N/A	-	-
6. Total (Line E-5 + Line E-6)	5.0400%	N/A	-	-	N/A	N/A	-	-
7. Average Interest Rate (50% of Line E-7)	9.8600%	N/A	-	-	N/A	N/A	-	-
8. Monthly Average Interest Rate (Line E-8 / 12)	4.9300%	N/A	-	-	N/A	N/A	-	-
9. Interest Provision (Line E-4 x Line E-9)	0.4108%	N/A	-	-	N/A	N/A	-	-
10. Interest Provision (Line E-4 x Line E-9)	913	N/A	-	-	N/A	N/A	-	-

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CIFUELVA4D
 10/12/94
 MDN

ELECTRIC ENERGY ACCOUNT
 Month of: SEPTEMBER 1994

Schedule A4

	(MWH)	CURRENT MONTH				PERIOD TO DATE			
		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1	System Net Generation								
2	Power Sold								
3	Inadvertent Interchange Delivered - NET	0	0	0	0.0%				
4	Purchased Power								
4a	Energy Purchased For Qualifying Facilities								
5	Economy Purchases	26,883	26,474	(1,591)	-5.6%				
6	Inadvertent Interchange Received - NET	247	0	(1,591)	-5.6%	159,642	172,269	(12,627)	-7.3%
7	Net Energy for Load			247	0.0%				
8	Sales (Billed)					2,542	0	2,542	0.0%
8a	Unbilled Sales Prior Month (Period)	27,130	28,474	(1,344)	-4.7%				
8b	Unbilled Sales Current Month (Period)	27,845	29,387	(1,542)	-5.3%	162,164	172,269	(10,085)	-5.9%
9	Company Use					150,040	161,295	(11,255)	-7.0%
10	T&D Losses Estimated	37	34	3	8.8%				
11	Unaccounted for Energy (estimated)	0.08							
12		1,628	1,708	(80)	-4.7%	202	198	6	3.1%
13	% Company Use to NEL	(2,380)	(2,655)	275	-10.4%	9,731	10,338	(605)	-5.9%
14	% T&D Losses to NEL					2,211	442	1,769	400.2%
15	% Unaccounted for Energy to NEL					0.12%	0.11%	0.01%	9.1%
		6.00%	6.00%	0.00%	0.0%	6.00%	6.00%	0.00%	0.0%
		-8.77%	-9.12%	0.55%	-5.9%	1.36%	0.26%	1.10%	423.1%

(\$)

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								
18a	Demand & Non Fuel Cost of Pur Power	495,989	525,355	(29,366)	-5.6%	2,945,382	3,178,366	(232,984)	-7.3%
18b	Energy Payments To Qualifying Facilities	919,839	870,631	49,208	5.7%	4,941,823	5,217,177	(275,354)	-5.3%
19	Energy Cost of Economy Purch.	4,628	0	4,628	0.0%	47,505	0	47,505	0.0%
20	Total Fuel & Net Power Transactions	1,420,454	1,395,986	24,468	1.8%	7,934,710	8,395,543	(460,833)	-5.5%

(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								
23a	Demand & Non Fuel Cost of Pur Power	1.845	1.845	0.000	0.0%	1.845	1.845	0.000	0.0%
23b	Energy Payments To Qualifying Facilities	3.422	3.058	0.364	11.9%	3.096	3.029	0.067	2.2%
24	Energy Cost of Economy Purch.	1.873	0.000	1.873	0.0%	1.869	0.000	1.869	0.0%
25	Total Fuel & Net Power Transactions	5.236	4.903	0.333	6.8%	4.892	4.874	0.018	0.4%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELABD
 10/12/94
 MDN

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: SEPTEMBER 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	28,474			28,474	1.845034	4.902669	525,355
TOTAL		28,474	0	0	28,474	1.845034	4.902669	525,355

ACTUAL:

JACKSONVILLE ELECTRIC AUTHORITY	MS	28,883			28,883	1.844991	5.266629	495,989
TOTAL		28,883	0	0	28,883	1.844991	5.266629	495,989

CURRENT MONTH: DIFFERENCE		(1,591)	0	0	(1,591)	-0.000043	0.363960	(29,366)
DIFFERENCE (%)		-5.6%	0.0%	0.0%	-5.6%	0.0%	7.4%	-5.6%
PERIOD TO DATE: ACTUAL	MS	159,642			159,642	1.844992	4.940558	2,945,382
ESTIMATED	MS	172,289			172,289	1.845002	4.873508	3,178,366
DIFFERENCE		(12,627)	0	0	(12,627)	(0.000010)	0.06705	(232,984)
DIFFERENCE (%)		-7.3%	0.0%	0.0%	-7.3%	0.0%	1.4%	-7.3%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUEL98D
 10/12/94
 MDN

SCHEDULE A9

ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
 For the Period/Month of **SEPTEMBER 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							
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ACTUAL:

TOTAL							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$919,839

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELA11D
 10/12/94
 MDN

RESIDENTIAL BILL COMPARISON

SCHEDULE A11

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

ACTUAL:

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

\$0.00006 /KWH

KWH SALES (000)

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Residential								
2 Commercial								
3 Industrial (GSLD)	12,720	13,478	(758)	-5.6%	68,059	70,229	(2,170)	-3.1%
4 Street & Highway Lighting	8,488	8,343	125	1.5%	47,254	45,820	1,834	3.6%
5 Other Sales to Public Authority	5,982	7,000	(1,018)	-14.5%	30,886	42,000	(11,114)	-26.5%
6 Railways & Railroads	79	77	2	2.6%	470	462	8	1.7%
7 Interdepartmental Sales	410	328	82	25.0%	2,280	1,944	336	17.3%
8 Total Jurisdictional Sales	186	181	5	2.8%	1,091	1,040	51	4.9%
9 Sales for Resale	27,845	29,387	(1,542)	-5.3%	150,040	161,295	(11,255)	-7.0%
Total Sales	0	0	0	0.0%	0	0	0	0.0%
	27,845	29,387	(1,542)	-5.3%	150,040	161,295	(11,255)	-7.0%

NUMBER OF CUSTOMERS

	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
10 Residential								
11 Commercial								
12 Industrial (GSLD)	9,739	9,750	(11)	-0.1%	9,678	9,688	(10)	-0.1%
13 Street & Highway Lighting	1,096	1,073	23	2.1%	1,091	1,073	18	1.7%
14 Other Sales to Public Authority	2	2	0	0.0%	2	2	0	0.0%
15 Railways & Railroads	8	8	0	0.0%	8	8	0	0.0%
16 Interdepartmental Sales	81	81	0	0.0%	81	81	0	0.0%
17 Total Jurisdictional	1	1	0	0.0%	1	1	0	0.0%
18 Sales for Resale	10,927	10,915	12	0.1%	10,861	10,853	8	0.1%
Total Sales	0	0	0	0.0%	0	0	0	0.0%
	10,927	10,915	12	0.1%	10,861	10,853	8	0.1%

KWH USE PER CUSTOMER

	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
19 Residential								
20 Commercial								
21 Industrial (GSLD)	1,308	1,382	(76)	-5.5%	7,032	7,249	(217)	-3.0%
22 Street & Highway Lighting	7,728	7,775	(49)	-0.6%	43,313	42,516	797	1.9%
23 Other Sales to Public Authority	2,991,000	3,500,000	(509,000)	-14.5%	15,443,000	21,000,000	(5,557,000)	-26.5%
24 Railways & Railroads	9,875	9,625	250	2.6%	58,750	57,750	1,000	1.7%
25 Interdepartmental Sales	5,082	4,049	1,013	25.0%	28,148	24,000	4,148	17.3%
26 Total Jurisdictional	0	0	0	0.0%	0	0	0	0.0%
27 Sales for Resale	186,000	181,000	5,000	2.8%	1,091,000	1,040,000	51,000	4.9%
Total Sales	2,548	2,892	(344)	-12.2%	13,815	14,862	(1,047)	-7.0%
	0	0	0	0.0%	0	0	0	0.0%
	2,548	2,892	(344)	-12.2%	13,815	14,862	(1,047)	-7.0%