

990003

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
 OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
 ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MF-A0  
 REVISED 5/3/94

PIPELINE	CURRENT MONTH:				PERIOD TO DATE:				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
COST OF GAS PURCHASED									
1 COMMODITY	0	0	0	0.0	29,099	0	(29,099)	0.0	
2 DEMAND	0	0	0	0.0	22,666	28,336	5,670	20.0	
3 LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	0	0	0	0.0	
4 COMMODITY	0	0	0	0.0	0	0	0	0.0	
5 DEMAND	0	0	0	0.0	0	0	0	0.0	
6 TOTAL COST OF GAS PURCHASED	0	0	0	0.0	51,765	28,336	(23,429)	(82.7)	
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline	34,034	56,214	22,180	39.5	230,897	313,936	83,039	26.5	
8 COMMODITY Other	806,558	1,009,281	202,723	20.1	4,439,493	5,359,543	920,050	17.2	
9 DEMAND	360,033	489,597	129,564	26.5	1,723,679	2,469,075	745,396	30.2	
10 NO NOTICE	7,530	1,888	(5,642)	(298.8)	42,993	10,779	(32,214)	(298.9)	
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline & Other	0	0	0	0.0	0	0	0	0.0	
12 DEMAND	0	0	0	0.0	0	0	0	0.0	
13 TOTAL TRANSPORTATION COST	1,208,155	1,556,980	348,825	22.4	6,437,062	8,153,333	1,716,271	21.0	
14 TOTAL PIPELINE AND TRANSPORTATION	1,208,155	1,556,980	348,825	22.4	6,488,827	8,181,669	1,692,842	20.7	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16 TOTAL COST	1,208,155	1,556,980	348,825	22.4	6,488,827	8,181,669	1,692,842	20.7	
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18 COMPANY USE	1,370	2,538	1,168	46.0	10,580	13,520	2,940	21.7	
19 TOTAL THERM SALES	1,002,253	1,080,722	78,469	7.3	6,119,640	7,688,281	1,568,641	20.4	
THERMS PURCHASED									
20 COMMODITY	0	0	0	0.0	87,192	0	(87,192)	0.0	
21 DEMAND	0	0	0	0.0	741,210	741,210	0	0.0	
22 LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	0	0	0	0.0	
23 COMMODITY	0	0	0	0.0	0	0	0	0.0	
24 DEMAND	0	0	0	0.0	0	0	0	0.0	
25 TOTAL PURCHASED	0	0	0	0.0	87,192	0	(87,192)	0.0	
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline	3,427,367	3,438,190	10,823	0.3	19,596,267	18,807,250	(789,017)	(4.2)	
27 COMMODITY Other (@ FPU GATE)	3,429,865	3,541,336	111,471	3.1	19,696,657	19,371,468	(324,589)	(1.7)	
28 DEMAND	8,104,530	8,436,960	332,430	3.9	38,475,670	43,320,100	4,844,430	11.2	
29 NO NOTICE	1,085,000	108,500	(976,500)	(90.0)	6,195,000	619,500	(5,575,500)	(90.0)	
30 OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline & Other	0	0	0	0.0	0	0	0	0.0	
32 DEMAND	0	0	0	0.0	0	0	0	0.0	
33 COMMODITY Other	0	0	0	0.0	0	0	0	0.0	
34 TOTAL TRANSPORTATION	3,427,367	3,438,190	10,823	0.3	19,596,267	18,807,250	(789,017)	(4.2)	
35 TOTAL PIPELINE AND TRANSPORTATION	3,427,367	3,438,190	10,823	0.3	19,683,459	18,807,250	(876,209)	(4.7)	
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37 COMPANY USE	4,857	6,180	1,323	21.4	34,763	33,800	(963)	(2.8)	
38 TOTAL THERM SALES	3,534,224	3,432,010	(102,214)	(3.6)	20,395,848	18,773,450	(1,622,398)	(8.6)	
CENTS PER THERM									
39 COMMODITY	0.000	0.000	0.000	0.0	33.373	0.000	(33.373)	0.0	
40 DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0	
41	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	59.369	0.000	(59.369)	0.0	
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline	0.993	1.635	0.642	39.3	1.178	1.669	0.491	29.4	
46 COMMODITY Other	23.516	28.500	4.984	17.5	22.540	27.667	5.127	18.5	
47 DEMAND	4.442	5.803	1.361	23.4	4.480	5.700	1.220	21.4	
48 NO NOTICE	0.694	1.740	1.046	60.1	0.694	1.740	1.046	60.1	
49 OVERRUN									
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline & Other									
51 DEMAND									
52 TOTAL TRANSPORTATION COST	35.250	45.285	10.035	22.2	32.848	43.352	10.504	24.2	
53 TOTAL PIPELINE AND TRANSPORTATION	35.250	45.285	10.035	22.2	32.966	43.503	10.537	24.2	
54 NET UNBILLED									
55 COMPANY USE	28.207	41.068	12.861	31.3	30.435	40.000	9.565	23.9	
56 TOTAL THERM SALES	35.250	45.285	10.035	22.2	32.966	43.503	10.537	24.2	
57 TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0	
58 TOTAL COST OF GAS	31.970	42.005	10.035	23.9	29.686	40.223	10.537	26.2	
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
60 TOTAL	31.970	42.005	10.035	23.9	29.686	40.223	10.537	26.2	
61 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
62 PGA FACTOR ADJUSTED FOR TAXES	32.09045	42.16281	10.072	23.9	29.79751	40.37398	10.576	26.2	
63 PGA FACTOR ROUNDED TO NEAREST .001	32.090	42.163	10.072	23.9	29.798	40.374	10.576	26.2	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MI-A0  
REVISED 5/3/94

PIPELINE	CURRENT MONTH: MARCH 1994				PERIOD TO DATE:			
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
INTERRUPTIBLE								
	COST OF GAS PURCHASED							
1 COMMODITY	0	0	0	0.0	18,941	392,686	373,745	95.2
2 DEMAND	0	0	0	0.0	14,220	17,777	3,557	20.0
3 LESS END-USE CONTRACT (ON BEHALF OF)				0.0		0	0	0.0
4 COMMODITY	0	0	0	0.0	9,118	17,777	8,659	48.7
5 DEMAND	0	0	0	0.0	14,220	0	(14,220)	0.0
6 TOTAL COST OF GAS PURCHASED	0	0	0	0.0	9,823	392,686	382,863	97.5
TRANSPORTATION SYSTEM SUPPLY								
7 COMMODITY Pipeline	7,177	28,008	20,831	74.4	85,685	153,088	67,403	44.0
8 COMMODITY Other	71,694	426,433	354,739	83.2	455,745	1,835,158	1,379,413	75.2
9 DEMAND	13,679	15,183	1,504	9.9	173,083	126,813	(46,270)	(36.5)
10 NO NOTICE	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)								
11 COMMODITY Pipeline & Other	4,152	4,278	126	2.9	74,060	47,803	(26,257)	(54.9)
12 DEMAND	13,678	15,183	1,505	9.9	173,082	126,813	(46,269)	(36.5)
13 TOTAL TRANSPORTATION COST	74,720	450,163	375,443	83.4	467,371	1,940,443	1,473,072	75.9
14 TOTAL PIPELINE AND TRANSPORTATION	74,720	450,163	375,443	83.4	477,194	2,333,129	1,855,935	79.5
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16 TOTAL COST	74,720	450,163	375,443	83.4	477,194	2,333,129	1,855,935	79.5
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18 COMPANY USE	0	1,264	1,264	100.0	0	7,725	7,725	100.0
19 TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED	87,502	434,879	347,377	79.9	231,711	2,526,517	2,294,806	90.8
PIPELINE								
20 COMMODITY	0	0	0	0.0	56,168	937,820	881,652	94.0
21 DEMAND	0	0	0	0.0	465,000	465,000	0	0.0
22 LESS END-USE CONTRACT (ON BEHALF OF)				0.0		0	0	0.0
23 COMMODITY	0	0	0	0.0	27,319	0	(27,319)	0.0
24 DEMAND	0	0	0	0.0	465,000	465,000	0	0.0
25 TOTAL PURCHASED	0	0	0	0.0	28,849	937,820	908,971	96.9
TRANSPORTATION SYSTEM SUPPLY								
26 COMMODITY Pipeline	722,773	1,713,030	990,257	57.8	6,885,033	9,097,330	2,212,297	24.3
27 COMMODITY Other (@ FPU GATE)	304,875	1,494,932	1,190,057	79.6	2,066,252	6,620,727	4,554,475	68.8
28 DEMAND	418,120	261,640	(156,480)	(59.8)	5,023,970	2,669,440	(2,354,530)	(88.2)
29 NO NOTICE	0	0	0	0.0	0	0	0	0.0
30 OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)								
31 COMMODITY Pipeline & Other	418,120	261,640	(156,480)	(59.8)	4,967,810	2,669,440	(2,298,370)	(86.1)
32 DEMAND	418,120	261,640	(156,480)	(59.8)	5,023,970	2,669,440	(2,354,530)	(88.2)
33 COMMODITY Other	0	0	0	0.0	65,920	0	(65,920)	0.0
34 TOTAL TRANSPORTATION	304,653	1,451,390	1,146,737	79.0	1,983,143	6,453,210	4,470,067	69.3
35 TOTAL PIPELINE AND TRANSPORTATION	304,653	1,451,390	1,146,737	79.0	2,011,992	7,391,030	5,379,038	72.8
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37 COMPANY USE	0	3,080	3,080	100.0	0	18,870	18,870	100.0
38 TOTAL THERM SALES	2,032,088	1,448,310	(583,778)	(40.3)	10,505,004	7,346,840	(3,158,164)	(43.0)
PIPELINE								
39 COMMODITY	0.000	0.000	0.000	0.0	33.722	41.872	8.150	19.5
40 DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0
41								
42 OVERRUN								
43 OTHER PURCHASES								
44 TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	34.050	41.872	7.823	18.7
TRANSPORTATION SYSTEM SUPPLY								
45 COMMODITY Pipeline	0.993	1.635	0.642	39.3	1.245	1.683	0.438	26.0
46 COMMODITY Other	23.516	28.525	5.009	17.6	22.057	27.718	5.662	20.4
47 DEMAND	3.272	5.803	2.531	43.6	3.445	4.751	1.305	27.5
48 NO NOTICE	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
49 OVERRUN								
LESS END-USE CONTRACT (ON BEHALF OF)								
50 COMMODITY Pipeline & Other (11/(31-33))	0.993	1.635	0.642	39.3	1.511	1.791	0.280	15.6
51 DEMAND	3.271	5.803	2.532	43.6	3.445	4.751	1.305	27.5
52 TOTAL TRANSPORTATION COST	24.526	31.016	6.490	20.9	23.567	30.069	6.502	21.6
53 TOTAL PIPELINE AND TRANSPORTATION	24.526	31.016	6.490	20.9	23.717	31.567	7.850	24.9
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE	0.000	41.039	41.039	100.0	0.000	40.938	40.938	100.0
56 TOTAL THERM SALES	24.526	31.016	6.490	20.9	23.717	31.567	7.850	24.9
57 TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0
58 TOTAL COST OF GAS	21.246	27.736	6.490	23.4	20.437	28.287	7.850	27.7
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60 TOTAL	21.246	27.736	6.490	23.4	20.437	28.287	7.850	27.7
61 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES	21.32615	27.84028	6.514	23.4	20.51433	28.39339	7.879	27.7
63 PGA FACTOR ROUNDED TO NEAREST .001	21.326	27.840	6.514	23.4	20.514	28.393	7.879	27.7

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1  
REVISED 5/3/94

TOTAL COMPANY		CURRENT MONTH: MARCH 1994				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED -----	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%
2 DEMAND	0	0	0	0.0	36,886	46,113	9,227	20.0	
3 LESS END-USE CONTRACT (ON BEHALF OF)									
4 COMMODITY	0	0	0	0.0	9,118	17,777	8,659	48.7	
5 DEMAND	0	0	0	0.0	14,220	0	(14,220)	0.0	
6 TOTAL COST OF GAS PURCHASED	0	0	0	0.0	61,588	421,022	359,434	35.4	
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline	41,211	84,222	43,011	51.1	316,582	467,024	150,442	32.2	
8 COMMODITY Other	878,252	1,435,714	557,462	38.8	4,895,238	7,194,701	2,299,463	32.0	
9 DEMAND	373,712	504,780	131,068	26.0	1,896,762	2,595,888	699,126	26.9	
10 NO NOTICE	7,530	1,888	(5,642)	(298.8)	42,993	10,779	(32,214)	(298.9)	
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline & Other	4,152	4,278	126	2.9	74,060	47,803	(26,257)	(54.9)	
12 DEMAND	13,678	15,183	1,505	9.9	173,082	126,813	(46,269)	(36.5)	
13 TOTAL TRANSPORTATION COST	1,282,875	2,007,143	724,268	36.1	6,904,433	10,093,776	3,189,343	31.6	
14 TOTAL PIPELINE AND TRANSPORTATION	1,282,875	2,007,143	724,268	36.1	6,966,021	10,514,798	3,548,777	33.8	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16 TOTAL COST	1,282,875	2,007,143	724,268	36.1	6,966,021	10,514,798	3,548,777	33.8	
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18 COMPANY USE	1,370	3,802	2,432	64.0	10,580	21,245	10,665	50.2	
19 TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED	1,089,755	1,515,601	425,846	28.1	6,351,351	10,214,798	3,863,447	37.8	
PIPELINE									
20 COMMODITY	0	0	0	0.0	143,360	937,820	794,460	84.7	
21 DEMAND	0	0	0	0.0	1,206,210	1,206,210	0	0.0	
22 LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	0	0	0	0.0	
23 COMMODITY	0	0	0	0.0	27,319	0	(27,319)	0.0	
24 DEMAND	0	0	0	0.0	465,000	465,000	0	0.0	
25 TOTAL PURCHASED	0	0	0	0.0	116,041	937,820	821,779	87.6	
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline	4,150,140	5,151,220	1,001,080	19.4	26,481,300	27,904,580	1,423,280	5.1	
27 COMMODITY Other (@ FPU GATE)	3,734,740	5,036,268	1,301,528	25.8	21,762,309	25,992,195	4,229,886	16.3	
28 DEMAND	8,522,650	8,698,600	175,950	2.0	43,499,640	45,989,540	2,489,900	5.4	
29 NO NOTICE	1,085,000	108,500	(976,500)	(900.0)	6,195,000	619,500	(5,575,500)	(900.0)	
30 OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline & Other	418,120	261,640	(156,480)	(59.8)	4,967,810	2,669,440	(2,298,370)	(86.1)	
32 DEMAND	418,120	261,640	(156,480)	(59.8)	5,023,970	2,669,440	(2,354,530)	(88.2)	
33 COMMODITY Other	0	0	0	0.0	65,920	0	(65,920)	0.0	
34 TOTAL TRANSPORTATION	3,732,020	4,889,580	1,157,560	23.7	21,579,410	25,235,140	3,655,730	14.5	
35 TOTAL PIPELINE AND TRANSPORTATION	3,732,020	4,889,580	1,157,560	23.7	21,695,451	26,172,960	4,477,509	17.1	
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37 COMPANY USE	4,857	9,260	4,403	47.5	34,763	52,670	17,907	34.0	
38 TOTAL THERM SALES	5,586,312	4,880,320	(705,992)	(14.5)	30,900,852	26,120,290	(4,780,562)	(18.3)	
PIPELINE									
39 COMMODITY	0.000	0.000	0.000	0.0	33.510	41.872	8.362	20.0	
40 DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0	
41	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	53.074	44.894	(8.181)	(18.2)	
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline	0.993	1.635	0.642	39.3	1.195	1.674	0.478	28.6	
46 COMMODITY Other	23.516	28.507	4.992	17.5	22.494	27.680	5.186	18.7	
47 DEMAND	4.385	5.803	1.418	24.4	4.360	5.645	1.284	22.7	
48 NO NOTICE	0.694	1.740	1.046	60.1	0.694	1.740	1.046	60.1	
49 OVERRUN									
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline & Other (11/(31-33))	0.993	1.635	0.642	39.3	1.511	1.791	0.280	15.6	
51 DEMAND	3.271	5.803	2.532	43.6	3.445	4.751	1.305	27.5	
52 TOTAL TRANSPORTATION COST	34.375	41.049	6.675	16.3	31.995	39.999	8.003	20.0	
53 TOTAL PIPELINE AND TRANSPORTATION	34.375	41.049	6.675	16.3	32.108	40.174	8.066	20.1	
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55 COMPANY USE	28.207	41.058	12.852	31.3	30.435	40.336	9.901	24.5	
56 TOTAL THERM SALES	34.375	41.049	6.675	16.3	32.108	40.174	8.066	20.1	
57 TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0	
58 TOTAL COST OF GAS	31.095	37.769	6.675	17.7	28.828	36.894	8.066	21.9	
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
60 TOTAL	31.095	37.769	6.675	17.7	28.828	36.894	8.066	21.9	
61 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
62 PGA FACTOR ADJUSTED FOR TAXES	31.21173	37.91141	6.700	17.7	28.93660	37.03300	8.096	21.9	
63 PGA FACTOR ROUNDED TO NEAREST .001	31.212	37.911	6.700	17.7	28.937	37.033	8.096	21.9	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MF-AR  
REVISED 5/3/94

FIRM	PIPELINE	COST OF GAS PURCHASED	CURRENT MONTH:		MARCH 1994		PERIOD TO DATE:			
			ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
	1	COMMODITY	0	0	0	0.0	29,099	0	(29,099)	0.0
	2	DEMAND	0	0	0	0.0	22,666	28,336	5,670	20.0
	3		0	0	0	0.0	0	0	0	0.0
	4	OVERRUN	0	0	0	0.0	0	0	0	0.0
	5	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
	6	TOTAL COST OF GAS PURCHASED	0	0	0	0.0	51,765	28,336	(23,429)	(82.7)
		TRANSPORTATION SYSTEM SUPPLY								
	7	COMMODITY Pipeline	34,034	56,214	22,180	39.5	230,897	313,936	83,039	26.5
	8	COMMODITY Other	806,558	1,009,281	202,723	20.1	4,439,493	5,359,543	920,050	17.2
	9	DEMAND	360,033	489,597	129,564	26.5	1,723,679	2,469,075	745,396	30.2
	10	NO NOTICE	7,530	1,888	(5,642)	(298.8)	42,993	10,779	(32,214)	(298.9)
		LESS END-USE CONTRACT (ON BEHALF OF)								
	11	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
	12	DEMAND	0	0	0	0.0	0	0	0	0.0
	13	TOTAL TRANSPORTATION COST	1,208,155	1,556,980	348,825	22.4	6,437,062	8,153,333	1,716,271	21.0
	14	TOTAL PIPELINE AND TRANSPORTATION	1,208,155	1,556,980	348,825	22.4	6,488,827	8,181,669	1,692,842	20.7
	15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
	16	TOTAL COST	1,208,155	1,556,980	348,825	22.4	6,488,827	8,181,669	1,692,842	20.7
	17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
	18	COMPANY USE	1,370	2,538	1,168	46.0	10,580	13,520	2,940	21.7
	19	TOTAL THERM SALES	1,002,253	1,080,722	78,469	7.3	6,119,640	7,688,281	1,568,641	20.4
		THERMS PURCHASED								
	20	COMMODITY	0	0	0	0.0	87,192	0	(87,192)	0.0
	21	DEMAND	0	0	0	0.0	741,210	741,210	0	0.0
	22		0	0	0	0.0	0	0	0	0.0
	23	OVERRUN	0	0	0	0.0	0	0	0	0.0
	24	OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
	25	TOTAL PURCHASED	0	0	0	0.0	87,192	0	(87,192)	0.0
		TRANSPORTATION SYSTEM SUPPLY								
	26	COMMODITY Pipeline	3,427,367	3,438,190	10,823	0.3	19,596,267	18,807,250	(789,017)	(4.2)
	27	COMMODITY Other	3,429,865	3,541,336	111,471	3.1	19,696,057	19,371,468	(324,589)	(1.7)
	28	DEMAND	8,104,530	8,436,960	332,430	3.9	38,475,670	43,320,100	4,844,430	11.2
	29	NO NOTICE	1,085,000	108,500	(976,500)	(900.0)	6,195,000	619,500	(5,575,500)	(900.0)
	30	OVERRUN	0	0	0	0.0	0	0	0	0.0
		LESS END-USE CONTRACT (ON BEHALF OF)								
	31	COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
	32	DEMAND	0	0	0	0.0	0	0	0	0.0
	33		0	0	0	0.0	0	0	0	0.0
	34	TOTAL TRANSPORTATION	3,427,367	3,438,190	10,823	0.3	19,596,267	18,807,250	(789,017)	(4.2)
	35	TOTAL PIPELINE AND TRANSPORTATION	3,427,367	3,438,190	10,823	0.3	19,683,459	18,807,250	(876,209)	(4.7)
	36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
	37	COMPANY USE	4,857	6,180	1,323	21.4	34,763	33,800	(963)	(2.8)
	38	TOTAL THERM SALES	3,554,224	3,432,010	(122,214)	(3.6)	20,395,848	18,773,450	(1,622,398)	(8.6)
		CENTS PER THERM								
	39	COMMODITY	0.000	0.000	0.000	0.0	33.373	0.000	(33.373)	0.0
	40	DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0
	41									
	42	OVERRUN								
	43	OTHER PURCHASES								
	44	TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	59.369	0.000	(59.369)	0.0
		TRANSPORTATION SYSTEM SUPPLY								
	45	COMMODITY Pipeline	0.993	1.635	0.642	39.3	1.178	1.669	0.491	29.4
	46	COMMODITY Other	23.516	28.500	4.984	17.5	22.540	27.667	5.127	18.5
	47	DEMAND	4.442	5.803	1.361	23.4	4.480	5.700	1.220	21.4
	48	NO NOTICE	0.694	1.740	1.046	60.1	0.694	1.740	1.046	60.1
	49	OVERRUN								
		LESS END-USE CONTRACT (ON BEHALF OF)								
	50	COMMODITY Pipeline	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
	51	DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
	52	TOTAL TRANSPORTATION COST	35.250	45.285	10.035	22.2	32.848	43.352	10.504	24.2
	53	TOTAL PIPELINE AND TRANSPORTATION	35.250	45.285	10.035	22.2	32.966	43.503	10.537	24.2
	54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
	55	COMPANY USE	28.207	41.068	12.861	31.3	30.435	40.000	9.565	23.9
	56	TOTAL THERM SALES	35.250	45.285	10.035	22.2	32.966	43.503	10.537	24.2
	57	TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0
	58	TOTAL COST OF GAS	31.970	42.005	10.035	23.9	29.686	40.223	10.537	26.2
	59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
	60	TOTAL	31.970	42.005	10.035	23.9	29.686	40.223	10.537	26.2
	61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
	62	PGA FACTOR ADJUSTED FOR TAXES	32.09045	42.16281	10.072	23.9	29.79751	40.37398	10.576	26.2
	63	PGA FACTOR ADJUSTED TO NEAREST 001	32.090	42.163	10.072	23.9	29.798	40.374	10.576	26.2

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MI-AR  
REVISED 5/3/94

PIPELINE	CURRENT MONTH:		MARCH 1994		PERIOD TO DATE:		DIFFERENCE		
	ACTUAL	REVISED ESTIMATE	AMOUNT	%	ACTUAL	REVISED ESTIMATE	AMOUNT	%	
INTERRUPTIBLE									
	COST OF GAS PURCHASED								
1 COMMODITY	0	0	0	0.0	18,941	392,686	373,745	95.2	
2 DEMAND	0	0	0	0.0	14,220	17,777	3,557	20.0	
3 LESS END-USE CONTRACT (ON BEHALF OF)									
4 COMMODITY	0	0	0	0.0	9,118	17,777	8,659	48.7	
5 DEMAND	0	0	0	0.0	14,220	0	(14,220)	0.0	
6 TOTAL COST OF GAS PURCHASED	0	0	0	0.0	9,823	392,686	382,863	97.5	
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline	7,177	28,008	20,831	74.4	85,685	153,088	67,403	44.0	
8 COMMODITY Other	71,694	426,433	354,739	83.2	455,745	1,835,158	1,379,413	75.2	
9 DEMAND	13,679	15,183	1,504	9.9	173,083	126,813	(46,270)	(36.5)	
10 NO NOTICE	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline & Other	4,152	4,278	126	2.9	74,060	47,803	(26,257)	(54.9)	
12 DEMAND	13,678	15,183	1,505	9.9	173,082	126,813	(46,269)	(36.5)	
13 TOTAL TRANSPORTATION COST	74,720	450,163	375,443	83.4	467,371	1,940,443	1,473,072	75.9	
14 TOTAL PIPELINE AND TRANSPORTATION	74,720	450,163	375,443	83.4	477,194	2,333,129	1,855,935	79.5	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16 TOTAL COST	74,720	450,163	375,443	83.4	477,194	2,333,129	1,855,935	79.5	
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18 COMPANY USE	0	1,264	1,264	100.0	0	7,725	7,725	100.0	
19 TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED	87,502	434,879	347,377	79.9	231,711	2,526,517	2,294,806	90.8	
PIPELINE									
20 COMMODITY	0	0	0	0.0	56,168	937,820	881,652	94.0	
21 DEMAND	0	0	0	0.0	465,000	465,000	0	0.0	
22 LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	0	0	0	0.0	
23 COMMODITY	0	0	0	0.0	27,319	0	(27,319)	0.0	
24 DEMAND	0	0	0	0.0	465,000	465,000	0	0.0	
25 TOTAL PURCHASED	0	0	0	0.0	28,849	937,820	908,971	96.9	
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline	722,773	1,713,030	990,257	57.8	6,885,033	9,097,330	2,212,297	24.3	
27 COMMODITY Other (@ FPU GATE)	304,875	1,494,932	1,190,057	79.6	2,066,252	6,620,727	4,554,475	68.8	
28 DEMAND	418,120	261,640	(156,480)	(59.8)	5,023,970	2,669,440	(2,354,530)	(88.2)	
29 NO NOTICE	0	0	0	0.0	0	0	0	0.0	
30 OVERRUN	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline & Other	418,120	261,640	(156,480)	(59.8)	4,967,810	2,669,440	(2,298,370)	(86.1)	
32 DEMAND	418,120	261,640	(156,480)	(59.8)	5,023,970	2,669,440	(2,354,530)	(88.2)	
33 COMMODITY Other	0	0	0	0.0	65,920	0	(65,920)	0.0	
34 TOTAL TRANSPORTATION	304,653	1,451,390	1,146,737	79.0	1,983,143	6,453,210	4,470,067	69.3	
35 TOTAL PIPELINE AND TRANSPORTATION	304,653	1,451,390	1,146,737	79.0	2,011,992	7,391,030	5,379,038	72.8	
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37 COMPANY USE	0	3,080	3,080	100.0	0	18,870	18,870	100.0	
38 TOTAL THERM SALES	2,032,088	1,448,310	(583,778)	(40.3)	10,505,004	7,346,840	(3,158,164)	(43.0)	
CENTS PER THERM									
PIPELINE									
39 COMMODITY	0.000	0.000	0.000	0.0	33.722	41.872	8.150	19.5	
40 DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0	
41	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	34.050	41.872	7.823	18.7	
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline	0.993	1.635	0.642	39.3	1.245	1.683	0.438	26.0	
46 COMMODITY Other	23.516	28.525	5.009	17.6	22.057	27.718	5.662	20.4	
47 DEMAND	3.272	5.803	2.531	43.6	3.445	4.751	1.305	27.5	
48 NO NOTICE	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
49 OVERRUN	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline & Other (11/(31-33))	0.993	1.635	0.642	39.3	1.511	1.791	0.280	15.6	
51 DEMAND	3.271	5.803	2.532	43.6	3.445	4.751	1.305	27.5	
52 TOTAL TRANSPORTATION COST	24.526	31.016	6.490	20.9	23.567	30.069	6.502	21.6	
53 TOTAL PIPELINE AND TRANSPORTATION	24.526	31.016	6.490	20.9	23.717	31.567	7.850	24.9	
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55 COMPANY USE	0.000	41.039	41.039	100.0	0.000	40.938	40.938	100.0	
56 TOTAL THERM SALES	24.526	31.016	6.490	20.9	23.717	31.567	7.850	24.9	
57 TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0	
58 TOTAL COST OF GAS	21.246	27.736	6.490	23.4	20.437	28.287	7.850	27.7	
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
60 TOTAL	21.246	27.736	6.490	23.4	20.437	28.287	7.850	27.7	
61 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0	
62 PGA FACTOR ADJUSTED FOR TAXES	21.32615	27.84028	6.514	23.4	20.51433	28.39339	7.879	27.7	
5 63 PGA FACTOR ROUNDED TO NEAREST .001	21.326	27.840	6.514	23.4	20.514	28.393	7.879	27.7	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/AR  
REVISED 5/3/94

TOTAL COMPANY		CURRENT MONTH:				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	MARCH 1994 AMOUNT	DIFFERENCE %	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
1	COMMODITY	0	0	0	0.0	48,040	392,686	344,646	87.8
2	DEMAND	0	0	0	0.0	36,886	46,113	9,227	20.0
3	LESS END-USE CONTRACT (ON BEHALF OF)								
4	COMMODITY	0	0	0	0.0	9,118	17,777	8,659	48.7
5	DEMAND	0	0	0	0.0	14,220	0	(14,220)	0.0
6	TOTAL COST OF GAS PURCHASED	0	0	0	0.0	61,588	421,022	359,434	85.4
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	41,211	84,222	43,011	51.1	316,582	467,024	150,442	32.2
8	COMMODITY Other	878,252	1,435,714	557,462	38.8	4,895,238	7,194,701	2,299,463	32.0
9	DEMAND	373,712	504,780	131,068	26.0	1,896,762	2,595,888	699,126	26.9
10	NO NOTICE	7,530	1,888	(5,642)	(298.8)	42,993	10,779	(32,214)	(298.9)
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline & Other	4,152	4,278	126	2.9	74,060	47,803	(26,257)	(54.9)
12	DEMAND	13,678	15,183	1,505	9.9	173,082	126,813	(46,269)	(36.5)
13	TOTAL TRANSPORTATION COST	1,282,875	2,007,143	724,268	36.1	6,904,433	10,093,776	3,189,343	31.6
14	TOTAL PIPELINE AND TRANSPORTATION	1,282,875	2,007,143	724,268	36.1	6,966,021	10,514,798	3,548,777	33.8
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0
16	TOTAL COST	1,282,875	2,007,143	724,268	36.1	6,966,021	10,514,798	3,548,777	33.8
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	1,370	3,802	2,432	64.0	10,580	21,245	10,665	50.2
19	TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED	1,089,755	1,515,601	425,846	28.1	6,351,351	10,214,798	3,863,447	37.8
PIPELINE									
20	COMMODITY	0	0	0	0.0	143,360	937,820	794,460	84.7
21	DEMAND	0	0	0	0.0	1,206,210	1,206,210	0	0.0
22	LESS END-USE CONTRACT (ON BEHALF OF)								
23	COMMODITY	0	0	0	0.0	27,319	0	(27,319)	0.0
24	DEMAND	0	0	0	0.0	465,000	465,000	0	0.0
25	TOTAL PURCHASED	0	0	0	0.0	116,041	937,820	821,779	87.6
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	4,150,140	5,151,220	1,001,080	19.4	26,481,300	27,904,580	1,423,280	5.1
27	COMMODITY Other (@ FPU GATE)	3,734,740	5,036,268	1,301,528	25.8	21,762,309	25,992,195	4,229,886	16.3
28	DEMAND	8,522,650	8,698,600	175,950	2.0	43,499,640	45,989,540	2,489,900	5.4
29	NO NOTICE	1,085,000	108,500	(976,500)	(900.0)	6,195,000	619,500	(5,575,500)	(900.0)
30	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
31	COMMODITY Pipeline & Other	418,120	261,640	(156,480)	(59.8)	4,967,810	2,669,440	(2,298,370)	(86.1)
32	DEMAND	418,120	261,640	(156,480)	(59.8)	5,023,970	2,669,440	(2,354,530)	(88.2)
33	COMMODITY Other	0	0	0	0.0	65,920	0	(65,920)	0.0
34	TOTAL TRANSPORTATION	3,732,020	4,889,580	1,157,560	23.7	21,579,410	25,235,140	3,655,730	14.5
35	TOTAL PIPELINE AND TRANSPORTATION	3,732,020	4,889,580	1,157,560	23.7	21,695,451	26,172,960	4,477,509	17.1
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	4,857	9,260	4,403	47.5	34,763	52,670	17,907	34.0
38	TOTAL THERM SALES	5,586,312	4,880,320	(705,992)	(14.5)	30,900,852	26,120,290	(4,780,562)	(18.3)
CENTS PER THERM									
PIPELINE									
39	COMMODITY	0.000	0.000	0.000	0.0	33.510	41.872	8.362	20.0
40	DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0
41		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42	OVERRUN								
43	OTHER PURCHASES								
44	TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	53.074	44.894	(8.181)	(18.2)
TRANSPORTATION SYSTEM SUPPLY									
45	COMMODITY Pipeline	0.993	1.635	0.642	39.3	1.195	1.674	0.478	28.6
46	COMMODITY Other	23.516	28.507	4.992	17.5	22.494	27.680	5.186	18.7
47	DEMAND	4.385	5.803	1.418	24.4	4.360	5.645	1.284	22.7
48	NO NOTICE	0.694	1.740	1.046	60.1	0.694	1.740	1.046	60.1
49	OVERRUN								
LESS END-USE CONTRACT (ON BEHALF OF)									
50	COMMODITY Pipeline & Other (11/(31-33))	0.993	1.635	0.642	39.3	1.511	1.791	0.280	15.6
51	DEMAND	3.271	5.803	2.532	43.6	3.445	4.751	1.305	27.5
52	TOTAL TRANSPORTATION COST	34.375	41.049	6.675	16.3	31.995	39.999	8.003	20.0
53	TOTAL PIPELINE AND TRANSPORTATION	34.375	41.049	6.675	16.3	32.108	40.174	8.066	20.1
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	28.207	41.058	12.852	31.3	30.435	40.336	9.901	24.5
56	TOTAL THERM SALES	34.375	41.049	6.675	16.3	32.108	40.174	8.066	20.1
57	TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0
58	TOTAL COST OF GAS	31.095	37.769	6.675	17.7	28.828	36.894	8.066	21.9
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
60	TOTAL	31.095	37.769	6.675	17.7	28.828	36.894	8.066	21.9
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62	PGA FACTOR ADJUSTED FOR TAXES	31.21173	37.91141	6.700	17.7	28.93660	37.03300	8.096	21.9
63	PGA FACTOR BOUNDED TO NEAREST 001	31.212	37.911	6.700	17.7	28.937	37.033	8.096	21.9

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MF-AO  
FLEX DOWN  
REVISED 5/3/94

FIRM

PIPELINE	CURRENT MONTH:		MARCH 1994		PERIOD TO DATE:		DIFFERENCE	
	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	\$	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	\$
COST OF GAS PURCHASED								
1 COMMODITY	0	0	0	0.0	29,099	0	(29,099)	0.0
2 DEMAND	0	0	0	0.0	22,666	28,336	5,670	20.0
3	0	0	0	0.0	0	0	0	0.0
4 OVERRUN	0	0	0	0.0	0	0	0	0.0
5 OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
6 TOTAL COST OF GAS PURCHASED	0	0	0	0.0	51,765	28,336	(23,429)	(82.7)
TRANSPORTATION SYSTEM SUPPLY								
7 COMMODITY Pipeline	34,034	56,214	22,180	39.5	230,897	313,936	83,039	26.5
8 COMMODITY Other	806,558	1,009,281	202,723	20.1	4,439,493	5,359,543	920,050	17.2
9 DEMAND	360,033	489,597	129,564	26.5	1,723,679	2,469,075	745,396	30.2
10 NO NOTICE	7,530	1,888	(5,642)	(298.8)	42,993	10,779	(32,214)	(298.9)
LESS END-USE CONTRACT (ON BEHALF OF)								
11 COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
12 DEMAND	0	0	0	0.0	0	0	0	0.0
13 TOTAL TRANSPORTATION COST	1,208,155	1,556,980	348,825	22.4	6,437,062	8,153,333	1,716,271	21.0
14 TOTAL PIPELINE AND TRANSPORTATION	1,208,155	1,556,980	348,825	22.4	6,488,827	8,181,669	1,692,842	20.7
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(473,720)	(473,720)	100.0	0	(1,910,408)	(1,910,408)	100.0
16 TOTAL COST	1,208,155	1,083,260	(124,895)	(11.5)	6,488,827	6,271,261	(217,566)	(3.5)
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18 COMPANY USE	1,370	2,538	1,168	46.0	10,580	13,520	2,940	21.7
19 TOTAL THERM SALES	1,002,253	1,080,722	78,469	7.3	6,119,640	6,257,741	138,101	2.2
THERMS PURCHASED								
20 COMMODITY	0	0	0	0.0	87,192	0	(87,192)	0.0
21 DEMAND	0	0	0	0.0	741,210	741,210	0	0.0
22	0	0	0	0.0	0	0	0	0.0
23 OVERRUN	0	0	0	0.0	0	0	0	0.0
24 OTHER PURCHASES	0	0	0	0.0	0	0	0	0.0
25 TOTAL PURCHASED	0	0	0	0.0	87,192	0	(87,192)	0.0
TRANSPORTATION SYSTEM SUPPLY								
26 COMMODITY Pipeline	3,427,367	3,438,190	10,823	0.3	19,596,267	18,807,250	(789,017)	(4.2)
27 COMMODITY Other	3,429,865	3,541,336	111,471	3.1	19,696,057	19,371,468	(324,589)	(1.7)
28 DEMAND	8,104,530	8,436,960	332,430	3.9	38,475,670	43,320,100	4,844,430	11.2
29 NO NOTICE	1,085,000	108,500	(976,500)	(900.0)	6,195,000	619,500	(5,575,500)	(900.0)
30 OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)								
31 COMMODITY Pipeline	0	0	0	0.0	0	0	0	0.0
32 DEMAND	0	0	0	0.0	0	0	0	0.0
33	0	0	0	0.0	0	0	0	0.0
34 TOTAL TRANSPORTATION	3,427,367	3,438,190	10,823	0.3	19,596,267	18,807,250	(789,017)	(4.2)
35 TOTAL PIPELINE AND TRANSPORTATION	3,427,367	3,438,190	10,823	0.3	19,683,459	18,807,250	(876,209)	(4.7)
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37 COMPANY USE	4,857	6,180	1,323	21.4	34,763	33,800	(963)	(2.8)
38 TOTAL THERM SALES	3,554,224	3,432,010	(122,214)	(3.6)	20,395,848	18,773,450	(1,622,398)	(8.6)
CENTS PER THERM								
39 COMMODITY	0.000	0.000	0.000	0.0	33.373	0.000	(33.373)	0.0
40 DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0
41								
42 OVERRUN								
43 OTHER PURCHASES								
44 TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	59.369	0.000	(59.369)	0.0
TRANSPORTATION SYSTEM SUPPLY								
45 COMMODITY Pipeline	0.993	1.635	0.642	39.3	1.178	1.669	0.491	29.4
46 COMMODITY Other	23.516	28.500	4.984	17.5	22.540	27.667	5.127	18.5
47 DEMAND	4.442	5.803	1.361	23.4	4.480	5.700	1.220	21.4
48 NO NOTICE	0.694	1.740	1.046	60.1	0.694	1.740	1.046	60.1
49 OVERRUN								
LESS END-USE CONTRACT (ON BEHALF OF)								
50 COMMODITY Pipeline	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
51 DEMAND	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
52 TOTAL TRANSPORTATION COST	35.250	45.285	10.035	22.2	32.848	43.352	10.504	24.2
53 TOTAL PIPELINE AND TRANSPORTATION	35.250	45.285	10.035	22.2	32.966	43.503	10.537	24.2
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE	28.207	41.068	12.861	31.3	30.435	40.000	9.565	23.9
56 TOTAL THERM SALES	35.250	45.285	10.035	22.2	32.966	43.503	10.537	24.2
57 TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0
58 TOTAL COST OF GAS	31.970	42.005	10.035	23.9	29.686	40.223	10.537	26.2
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	(13.803)	(13.803)	100.0	0.000	(10.176)	(10.176)	100.0
60 TOTAL	31.970	28.202	(3.768)	(13.4)	29.686	30.047	0.361	1.2
61 REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES	32.09045	28.30792	(3.783)	(13.4)	29.79751	30.15960	0.362	1.2
7 63 PGA FACTOR ROUNDED TO NEAREST .001	32.090	28.308	(3.783)	(13.4)	29.798	30.160	0.362	1.2

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1/MF-AO  
FLEX DOWN  
REVISED 5/3/94

INTERRUPTIBLE

PIPELINE	COST OF GAS PURCHASED -----	CURRENT MONTH:			%	PERIOD TO DATE:			%
		ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT		ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	
1 COMMODITY		0	0	0	0.0	18,941	392,686	373,745	95.2
2 DEMAND		0	0	0	0.0	14,220	17,777	3,557	20.0
3 LESS END-USE CONTRACT (ON BEHALF OF)		0	0	0		0	0		
4 COMMODITY		0	0	0	0.0	9,118	17,777	8,659	48.7
5 DEMAND		0	0	0	0.0	14,220	0	(14,220)	0.0
6 TOTAL COST OF GAS PURCHASED		0	0	0	0.0	9,823	392,686	382,863	97.5
TRANSPORTATION SYSTEM SUPPLY									
7 COMMODITY Pipeline		7,177	28,008	20,831	74.4	85,685	153,088	67,403	44.0
8 COMMODITY Other		71,694	426,433	354,739	83.2	455,745	1,835,158	1,379,413	75.2
9 DEMAND		13,679	15,183	1,504	9.9	173,083	126,813	(46,270)	(36.5)
10 NO NOTICE		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline & Other		4,152	4,278	126	2.9	74,060	47,803	(26,257)	(54.9)
12 DEMAND		13,678	15,183	1,505	9.9	173,082	126,813	(46,269)	(36.5)
13 TOTAL TRANSPORTATION COST		74,720	450,163	375,443	83.4	467,371	1,940,443	1,473,072	75.9
14 TOTAL PIPELINE AND TRANSPORTATION		74,720	450,163	375,443	83.4	477,194	2,333,129	1,855,935	79.5
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	(14,020)	(14,020)	100.0	0	(491,593)	(491,593)	100.0
16 TOTAL COST		74,720	436,143	361,423	82.9	477,194	1,841,536	1,364,342	74.1
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		0	1,264	1,264	100.0	0	7,725	7,725	100.0
19 TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED		87,502	434,879	347,377	79.9	231,711	1,833,811	1,602,100	87.4
PIPELINE	-----								
20 COMMODITY		0	0	0	0.0	56,168	937,820	881,652	94.0
21 DEMAND		0	0	0	0.0	465,000	465,000	0	0.0
22 LESS END-USE CONTRACT (ON BEHALF OF)		0	0	0	0.0	0	0	0	0.0
23 COMMODITY		0	0	0	0.0	27,319	0	(27,319)	0.0
24 DEMAND		0	0	0	0.0	465,000	465,000	0	0.0
25 TOTAL PURCHASED		0	0	0	0.0	28,849	937,820	908,971	96.9
TRANSPORTATION SYSTEM SUPPLY									
26 COMMODITY Pipeline		722,773	1,713,030	990,257	57.8	6,885,033	9,097,330	2,212,297	24.3
27 COMMODITY Other (e FPU GATE)		304,875	1,494,932	1,190,057	79.6	2,066,252	6,620,727	4,554,475	68.8
28 DEMAND		418,120	261,640	(156,480)	(59.8)	5,023,970	2,669,440	(2,354,530)	(88.2)
29 NO NOTICE		0	0	0	0.0	0	0	0	0.0
30 OVERRUN		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
31 COMMODITY Pipeline & Other		418,120	261,640	(156,480)	(59.8)	4,967,810	2,669,440	(2,298,370)	(86.1)
32 DEMAND		418,120	261,640	(156,480)	(59.8)	5,023,970	2,669,440	(2,354,530)	(88.2)
33 COMMODITY Other		0	0	0	0.0	65,920	0	(65,920)	0.0
34 TOTAL TRANSPORTATION		304,653	1,451,390	1,146,737	79.0	1,983,143	6,453,210	4,470,067	69.3
35 TOTAL PIPELINE AND TRANSPORTATION		304,653	1,451,390	1,146,737	79.0	2,011,992	7,391,030	5,379,038	72.8
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		0	3,080	3,080	100.0	0	18,870	18,870	100.0
38 TOTAL THERM SALES CENTS PER THERM		2,032,088	1,448,310	(583,778)	(40.3)	10,505,004	7,346,840	(3,158,164)	(43.0)
PIPELINE	-----								
39 COMMODITY		0.000	0.000	0.000	0.0	33.722	41.872	8.150	19.5
40 DEMAND		0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0
41		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42 OVERRUN									
43 OTHER PURCHASES									
44 TOTAL COST OF GAS PURCHASED		0.000	0.000	0.000	0.0	34.050	41.872	7.823	18.7
TRANSPORTATION SYSTEM SUPPLY									
45 COMMODITY Pipeline		0.993	1.635	0.642	39.3	1.245	1.683	0.438	26.0
46 COMMODITY Other		23.516	28.525	5.009	17.6	22.057	27.718	5.662	20.4
47 DEMAND		3.272	5.803	2.531	43.6	3.445	4.751	1.305	27.5
48 NO NOTICE		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
49 OVERRUN		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
50 COMMODITY Pipeline & Other (11/(31-33))		0.993	1.635	0.642	39.3	1.511	1.791	0.280	15.6
51 DEMAND		3.271	5.803	2.532	43.6	3.445	4.751	1.305	27.5
52 TOTAL TRANSPORTATION COST		24.526	31.016	6.490	20.9	23.567	30.069	6.502	21.6
53 TOTAL PIPELINE AND TRANSPORTATION		24.526	31.016	6.490	20.9	23.717	31.567	7.850	24.9
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		0.000	41.039	41.039	100.0	0.000	40.938	40.938	100.0
56 TOTAL THERM SALES		24.526	31.016	6.490	20.9	23.717	31.567	7.850	24.9
57 TRUE-UP (E-2)		(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0
58 TOTAL COST OF GAS		21.246	27.736	6.490	23.4	20.437	28.287	7.850	27.7
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0.000	(0.968)	(0.968)	100.0	0.000	(6.691)	(6.691)	100.0
60 TOTAL		21.246	26.768	5.522	20.6	20.437	21.596	1.158	5.4
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PGA FACTOR ADJUSTED FOR TAXES		21.32615	26.86861	5.542	20.6	20.51433	21.67702	1.163	5.4
63 PGA FACTOR DIVIDED TO NEAREST 001		21.326	26.869	5.542	20.6	20.514	21.677	1.163	5.4



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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR  
ESTIMATED FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

SCHEDULE A-1  
FLEX DOWN  
REVISED 5/3/94

TOTAL COMPANY		CURRENT MONTH:			PERIOD TO DATE:				
PIPELINE	COST OF GAS PURCHASED	ACTUAL	FLEX DOWN ESTIMATE	MARCH 1994 DIFFERENCE AMOUNT	%	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	%
1	COMMODITY	0	0	0	0.0	48,040	392,686	344,646	87.8
2	DEMAND	0	0	0	0.0	36,886	46,113	9,227	20.0
3	LESS END-USE CONTRACT (ON BEHALF OF)								
4	COMMODITY	0	0	0	0.0	9,118	17,777	8,659	48.7
5	DEMAND	0	0	0	0.0	14,220	0	(14,220)	0.0
6	TOTAL COST OF GAS PURCHASED	0	0	0	0.0	61,588	421,022	359,434	85.4
TRANSPORTATION SYSTEM SUPPLY									
7	COMMODITY Pipeline	41,211	84,222	43,011	51.1	316,582	467,024	150,442	32.2
8	COMMODITY Other	878,252	1,435,714	557,462	38.8	4,895,238	7,194,701	2,299,463	32.0
9	DEMAND	373,712	504,780	131,068	26.0	1,896,762	2,595,888	699,126	26.9
10	NO NOTICE	7,530	1,888	(5,642)	(298.8)	42,993	10,779	(32,214)	(298.9)
LESS END-USE CONTRACT (ON BEHALF OF)									
11	COMMODITY Pipeline & Other	4,152	4,278	126	2.9	74,060	47,803	(26,257)	(54.9)
12	DEMAND	13,678	15,183	1,505	9.9	173,082	126,813	(46,269)	(36.5)
13	TOTAL TRANSPORTATION COST	1,282,875	2,007,143	724,268	36.1	6,904,433	10,093,776	3,189,343	31.6
14	TOTAL PIPELINE AND TRANSPORTATION	1,282,875	2,007,143	724,268	36.1	6,966,021	10,514,798	3,548,777	33.8
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(487,740)	(487,740)	100.0	0	(2,402,001)	(2,402,001)	100.0
16	TOTAL COST	1,282,875	1,519,403	236,528	15.6	6,966,021	8,112,797	1,146,776	14.1
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
18	COMPANY USE	1,370	3,802	2,432	64.0	10,580	21,245	10,665	50.2
19	TOTAL THERM SALES EXCLUDING ON-LINE END USE THERMS PURCHASED	1,089,755	1,515,601	425,846	28.1	6,351,351	8,091,552	1,740,201	21.5
PIPELINE									
20	COMMODITY	0	0	0	0.0	143,360	937,820	794,460	84.7
21	DEMAND	0	0	0	0.0	1,206,210	1,206,210	0	0.0
22	LESS END-USE CONTRACT (ON BEHALF OF)	0	0	0	0.0	0	0	0	0.0
23	COMMODITY	0	0	0	0.0	27,319	0	(27,319)	0.0
24	DEMAND	0	0	0	0.0	465,000	465,000	0	0.0
25	TOTAL PURCHASED	0	0	0	0.0	116,041	937,820	821,779	87.6
TRANSPORTATION SYSTEM SUPPLY									
26	COMMODITY Pipeline	4,150,140	5,151,220	1,001,080	19.4	26,481,300	27,904,580	1,423,280	5.1
27	COMMODITY Other (@ FPU GATE)	3,734,740	5,036,268	1,301,528	25.8	21,762,309	25,992,195	4,229,886	16.3
28	DEMAND	8,522,650	8,698,600	175,950	2.0	43,499,640	45,989,540	2,489,900	5.4
29	NO NOTICE	1,085,000	108,500	(976,500)	(900.0)	6,195,000	619,500	(5,575,500)	(900.0)
30	OVERRUN	0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
31	COMMODITY Pipeline & Other	418,120	261,640	(156,480)	(59.8)	4,967,810	2,669,440	(2,298,370)	(86.1)
32	DEMAND	418,120	261,640	(156,480)	(59.8)	5,023,970	2,669,440	(2,354,530)	(88.2)
33	COMMODITY Other	0	0	0	0.0	65,920	0	(65,920)	0.0
34	TOTAL TRANSPORTATION	3,732,020	4,889,580	1,157,560	23.7	21,579,410	25,235,140	3,655,730	14.5
35	TOTAL PIPELINE AND TRANSPORTATION	3,732,020	4,889,580	1,157,560	23.7	21,695,451	26,172,960	4,477,509	17.1
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0
37	COMPANY USE	4,857	9,260	4,403	47.5	34,763	52,670	17,907	34.0
38	TOTAL THERM SALES	5,586,312	4,880,320	(705,992)	(14.5)	30,900,852	26,120,290	(4,780,562)	(18.3)
CENTS PER THERM									
PIPELINE									
39	COMMODITY	0.000	0.000	0.000	0.0	33.510	41.872	8.362	20.0
40	DEMAND	0.000	0.000	0.000	0.0	3.058	3.823	0.765	20.0
41		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
42	OVERRUN								
43	OTHER PURCHASES								
44	TOTAL COST OF GAS PURCHASED	0.000	0.000	0.000	0.0	53.074	44.894	(8.181)	(18.2)
TRANSPORTATION SYSTEM SUPPLY									
45	COMMODITY Pipeline	0.993	1.635	0.642	39.3	1.195	1.674	0.478	28.6
46	COMMODITY Other	23.516	28.507	4.992	17.5	22.494	27.680	5.186	18.7
47	DEMAND	4.385	5.803	1.418	24.4	4.360	5.645	1.284	22.7
48	NO NOTICE	0.694	1.740	1.046	60.1	0.694	1.740	1.046	60.1
49	OVERRUN								
LESS END-USE CONTRACT (ON BEHALF OF)									
50	COMMODITY Pipeline & Other (11/(31-33))	0.993	1.635	0.642	39.3	1.511	1.791	0.280	15.6
51	DEMAND	3.271	5.803	2.532	43.6	3.445	4.751	1.305	27.5
52	TOTAL TRANSPORTATION COST	34.375	41.049	6.675	16.3	31.995	39.999	8.003	20.0
53	TOTAL PIPELINE AND TRANSPORTATION	34.375	41.049	6.675	16.3	32.108	40.174	8.066	20.1
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55	COMPANY USE	28.207	41.058	12.852	31.3	30.435	40.336	9.901	24.5
56	TOTAL THERM SALES	34.375	41.049	6.675	16.3	32.108	40.174	8.066	20.1
57	TRUE-UP (E-2)	(3.280)	(3.280)	0.000	0.0	(3.280)	(3.280)	0.000	0.0
58	TOTAL COST OF GAS	31.095	37.769	6.675	17.7	28.828	36.894	8.066	21.9
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	(9.994)	(9.994)	100.0	0.000	(9.196)	(9.196)	100.0
60	TOTAL	31.095	27.775	(3.319)	(12.0)	28.828	27.698	(1.130)	(4.1)
61	REVENUE TAX FACTOR	1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62	PGA FACTOR ADJUSTED FOR TAXES	31.21173	27.87981	(3.332)	(12.0)	28.93660	27.80250	(1.134)	(4.1)
9	63	PGA FACTOR ROUNDED TO NEAREST .001	31.212	27.880	(3.332)	28.937	27.803	(1.134)	(4.1)

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

SCHEDULE A-2  
REVISED 5/3/94

FOR THE MONTH OF: MARCH 1994

TRUE-UP CALCULATION	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATE(3)	DIFFERENCE AMOUNT	%
1 PURCHASED GAS COST - PIPELINE	0	0	0	0.0%	84,926	84,926	0	0.0%
2 PURCHASED GAS COST - TRANSPORTATION	1,300,705	1,538,864	238,159	15.5%	7,133,006	7,719,316	586,310	7.6%
3 PURCHASED GAS COST - TOTAL (1+2)	1,300,705	1,538,864	238,159	15.5%	7,217,932	7,804,242	586,310	7.5%
4 FUEL REVENUES (NET OF REVENUE TAX)	1,107,585	1,535,062	427,477	27.8%	6,579,924	7,719,942	1,140,018	14.8%
5 TRUE-UP PROVISION	142,778	142,778	0	0.0%	856,698	856,698	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,250,363	1,677,840	427,477	25.5%	7,436,622	8,576,640	1,140,018	13.3%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(50,342)	138,976	189,318	136.2%	218,690	772,398	553,708	71.7%
8 INTEREST PROVISION - THIS PERIOD (21(2))	(205)	1,034	1,239	119.8%	2,691	6,805	4,114	60.5%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	28,480	395,745	367,265	92.8%	470,472	470,472	0	0.0%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(142,778)	(142,778)	0	0.0%	(856,698)	(856,698)	0	0.0%
10a FLEX RATE REFUND (if applicable)	0	0	0	0.0%	0	0	0	0.0%
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(164,845)	392,977	557,822	141.9%	(164,845)	392,977	557,822	141.9%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	28,480	395,745	367,265	92.8%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(164,640)	391,943	556,583	142.0%	N/A	N/A	0	--
14 TOTAL (12+13)	(136,160)	787,688	923,848	117.3%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	(68,080)	393,844	461,924	117.3%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.5200%	3.1500%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.6900%	3.1500%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	7.2100%	6.3000%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.6050%	3.1500%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.300%	0.263%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	(205)	1,034	--	--	N/A	N/A	--	--

Estimated Only:

- (1) Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-2. In the third month of the period, the beginning True-up amount will change to the actual True-up amount at the end of the second month on the most recently filed Schedule E-2.
- (2) No interest estimated for the first two months of the current period. The remaining months' interest should equal the most recently filed Schedule E-2.
- (3) Period to date for months three to the end of the period should be two months actual plus four months estimated. Should agree to Schedule E-2.

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
RESIDENTIAL BILL COMPARISON  
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: OCTOBER 1993 - MARCH 1994

	ESTIMATED	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD
BASE RATE REVENUE		16.86	16.86	16.86	16.86	16.86	16.86	16.86
PGA FACTOR cents per therm		12.11	12.11	12.11	12.11	12.11	12.11	12.11
FUEL RECOVERY REVENUE		11.74	14.54	13.05	11.43	9.67	12.6	12.17
ENERGY CONSERVATION								0.00
TOTAL REVENUE		28.60	31.40	29.91	28.29	26.53	29.46	29.03
ACTUAL								
BASE RATE REVENUE		16.86	16.86	16.86	16.86	16.86	16.86	16.86
PGA FACTOR cents per therm		9.58	9.21	9.42	8.25	9.65	8.49	9.10
FUEL RECOVERY REVENUE		7.03	9.15	9.24	8.46	9.46	9.59	8.82
ENERGY CONSERVATION								0.00
TOTAL REVENUE		23.89	26.01	26.10	25.32	26.32	26.45	25.68
DIFFERENCE								
BASE RATE REVENUE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA FACTOR cents per therm		-2.53	-2.90	-2.69	-3.86	-2.46	-3.62	-3.01
PGA REVENUE		-4.71	-5.39	-3.81	-2.97	-0.21	-3.01	-3.35
ENERGY CONSERVATION		0	0	0	0	0	0	0.00
TOTAL REVENUE		-4.71	-5.39	-3.81	-2.97	-0.21	-3.01	-3.35
DIFFERENCE (percent)								
BASE RATE REVENUE		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PGA FACTOR cents per therm		-20.89%	-23.95%	-22.21%	-31.87%	-20.31%	-29.89%	-24.86%
PGA REVENUE		-40.12%	-37.07%	-29.20%	-25.98%	-2.17%	-23.89%	-27.52%
ENERGY CONSERVATION		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL REVENUE		-16.47%	-17.17%	-12.74%	-10.50%	-0.79%	-10.22%	-11.54%

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: MARCH 1994

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
THERM SALES (FIRM)									
1 GENERAL SERVICE (11)	558,618	552,830	(5,788)	-1.0	3,125,151	2,926,040	(199,111)	-6.8	
2 OUTDOOR LIGHTING (21)	198	110	(88)	-80.0	1,180	510	(670)	-131.4	
4 RESIDENTIAL (31)	912,244	970,640	58,396	6.0	5,467,803	5,127,800	(340,003)	-6.6	
5 LARGE VOLUME (51)	2,069,231	1,870,320	(198,911)	-10.6	11,705,689	10,520,910	(1,184,779)	-11.3	
6 OTHER (81)	13,932	38,110	24,178	63.4	96,024	198,190	102,166	51.5	
7				0.0				0.0	
8 TOTAL FIRM	3,554,223	3,432,010	(122,213)	-3.6	20,395,847	18,773,450	(1,622,397)	-8.6	
THERM SALES (INTERRUPTIBLE)									
10 INTERRUPTIBLE (61)	304,875	259,440	(45,435)	-17.5	1,664,254	1,469,260	(194,994)	-13.3	
11 LARGE VOLUME INT (93)	1,727,213	1,450,510	(276,703)	-19.1	8,840,750	9,012,020	171,270	1.9	
12				0.0				0.0	
13 TOTAL INT. SALES	2,032,088	1,709,950	(322,138)	-18.8	10,505,004	10,481,280	(23,724)	-0.2	
14 TOTAL SALES	5,586,311	5,141,960	(444,351)	-8.6	30,900,851	29,254,730	(1,646,121)	-5.6	
NUMBER OF CUSTOMERS (FIRM)									
15 GENERAL SERVICE (11)	1,661	1,573	(88)	-5.6	1,641	1,571	(70)	-4.5	
16 OUTDOOR LIGHTING (21)	6	4	(2)	-50.0	6	3	(3)	-100.0	
17 RESIDENTIAL (31)	31,253	30,735	(518)	-1.7	30,636	30,165	(471)	-1.6	
18 LARGE VOLUME (51)	1,456	1,308	(148)	-11.3	1,419	1,310	(109)	-8.3	
19 OTHER (81)	450	940	490	52.1	548	938	390	41.6	
20				0.0				0.0	
21 TOTAL FIRM	34,826	34,560	(266)	-0.8	34,250	33,987	(263)	-0.8	
NUMBER OF CUSTOMERS (INT.)									
22 INTERRUPTIBLE (61)	12	12	0	0.0	12	12	0	0.0	
23 LARGE VOLUME INT (93)	2	1	(1)	-100.0	2	1	(1)	-100.0	
24				0.0				0.0	
25 TOTAL INTERRUPTIBLE	14	13	(1)	-7.7	14	13	(1)	-7.7	
26 TOTAL CUSTOMERS	34,840	34,573	(267)	-0.8	34,264	34,000	(264)	-0.8	
THERM USE PER CUSTOMER									
27 GENERAL SERVICE (11)	336	351	15	4.3	1,904	1,863	(42)	-2.2	
28 OUTDOOR LIGHTING (21)	33	28	(6)	-20.0	197	170	(27)	-15.7	
29 RESIDENTIAL (31)	29	32	2	7.6	178	170	(8)	-5.0	
30 LARGE VOLUME (51)	1,421	1,430	9	0.6	8,249	8,031	(218)	-2.7	
31 OTHER (81)	31	41	10	23.6	175	211	36	17.1	
32	0	0	0	0.0	0	0	0	0.0	
33 INTERRUPTIBLE (61)	25,406	21,620	(3,786)	-17.5	138,688	122,438	(16,249)	-13.3	
34 LARGE VOLUME INT (93)	863,607	1,450,510	586,904	40.5	4,420,375	9,012,020	4,591,645	51.0	
35	0	0	0	0.0	0	0	0	0.0	
36 TOTAL	160	149	(12)	-7.8	902	860	(41)	-4.8	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

WEST PALM BEACH;	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316	1.0315	1.0273	1.0494	1.0441	1.0483
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.04	1.06	1.06	1.06
SANFORD & DELAND:	OCT	NOV	DEC	JAN	FEB	MAR
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316	1.0315	1.0273	1.0494	1.0441	1.0483
-----						
CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.04	1.07	1.06	1.07

	ACTUAL		PRIOR YEAR		DIFFERENCE		PERCENT	
	OCTOBER - MARCH	APRIL - SEPTEMBER	OCTOBER - MARCH	APRIL - SEPTEMBER	OCTOBER - MARCH	APRIL - SEPTEMBER	OCTOBER - MARCH	APRIL - SEPTEMBER
THERM SALES (FIRM)								
1 GENERAL SERVICE (11)	3,125,151	1,689,280	3,263,635	1,667,981	(138,484)	21,299	(4.2)	1.3
2 OUTDOOR LIGHTING (21)	1,180	1,163	1,164	1,166	16	(3)	1.4	(0.3)
4 RESIDENTIAL (31)	5,467,803	3,186,662	5,275,040	3,246,487	192,763	(59,825)	3.7	(1.9)
5 LARGE VOLUME (51)	11,705,689	9,885,321	10,839,039	9,547,539	866,650	337,782	8.0	3.5
6 OTHER (81)	96,024	132,401	200,826	132,409	(104,802)	(8)	(52.2)	(0.0)
7								
8 TOTAL FIRM SALES	20,395,847	14,894,827	19,579,704	14,595,582	816,143	297,245	4.2	2.1
THERM SALES (INTERRUPTIBLE)								
10 INTERRUPTIBLE (61)	1,664,254	1,439,282	1,598,514	1,450,143	65,740	(10,863)	4.1	(0.7)
11 LARGE VOLUME INT (93)	9,846,750	10,836,721	10,177,893	11,624,749	(1,337,143)	(788,028)	(13.1)	(6.8)
12								
13 TOTAL INT. SALES	10,505,004	12,276,003	11,776,407	13,074,894	(1,271,403)	(798,891)	(10.8)	(6.1)
14 TOTAL SALES	30,900,851	27,170,830	31,356,111	27,670,476	(455,260)	(499,646)	(1.5)	(1.8)
NUMBER OF CUSTOMERS (FIRM)								
15 GENERAL SERVICE (11)	1,641	1,600	1,590	1,534	51	66	3.2	4.3
16 OUTDOOR LIGHTING (21)	6	6	6	6	0	0	0.0	0.0
17 RESIDENTIAL (31)	30,636	29,815	30,025	29,692	611	123	2.0	0.4
18 LARGE VOLUME (51)	1,419	1,367	1,327	1,315	92	52	6.9	4.0
19 OTHER (81)	540	924	926	928	(378)	(4)	(40.8)	(0.4)
20								
21 TOTAL FIRM	34,250	33,712	33,874	33,475	376	237	1.1	0.7
NUMBER OF CUSTOMERS (INT.)								
22 INTERRUPTIBLE (61)	12	12	12	12	0	0	0.0	0.0
23 LARGE VOLUME INT (93)	2	1	1	1	1	0	100.0	0.0
24								
25 TOTAL INT.	14	13	13	13	1	0	7.7	0.0
26 TOTAL CUSTOMERS	34,264	33,725	33,887	33,488	377	237	1.1	0.7
THERM USE PER CUSTOMER								
27 GENERAL SERVICE (11)	1,904	1,056	2,053	1,087	(149)	(32)	(7.2)	(2.9)
28 OUTDOOR LIGHTING (21)	197	194	194	194	3	(1)	1.4	(0.3)
29 RESIDENTIAL (31)	178	107	176	109	3	(2)	1.6	(2.2)
30 LARGE VOLUME (51)	8,249	7,231	8,168	7,260	81	(29)	1.0	(0.4)
31 OTHER (81)	175	143	217	143	(42)	1	(19.2)	0.4
32								
33 INTERRUPTIBLE (61)	138,688	119,940	133,210	120,845	5,478	(905)	4.1	(0.7)
34 LARGE VOLUME INT (93)	4,420,375	10,836,721	10,177,893	11,624,749	(5,757,518)	(788,028)	(56.6)	(6.8)
35								
36 TOTAL	902	806	925	826	(23)	(21)	(0.0)	(0.0)

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
TRANSPORTATION PURCHASES  
SYSTEM SUPPLY AND END USE

SCHEDULE A-7P

ACTUAL FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

LINE NO.	MONTH	PURCHASED FROM	PURCHASED FOR	TYPE SCHEDULE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST/ THIRD PARTY	COMMODITY COST/ PIPELINE	DEMAND COST	OTHER CHARGE ACA/GRI/FUEL	TOTAL CENTS PER THERM
1	OCT 93	HADSON	SYS SUPPLY	N/A	2,011,410	0	2,011,410	412,428.44	N/A	N/A	INCL. IN COST	20.50
2	OCT 93	ENTRADE	SYS SUPPLY	N/A	763,220	0	763,220	158,382.26	N/A	N/A	INCL. IN COST	20.75
3	NOV 93	CITRUS	SYS SUPPLY	N/A	1,200,000	0	1,200,000	255,216.00	N/A	N/A	INCL. IN COST	21.27
4	NOV 93	HADSON	SYS SUPPLY	N/A	1,876,680	0	1,876,680	403,324.40	N/A	N/A	INCL. IN COST	21.49
5	NOV 93	NGCH	SYS SUPPLY	N/A	0	0	0	(6,822.74)	N/A	N/A	INCL. IN COST	0.00
6	DEC 93	HADSON	SYS SUPPLY	N/A	2,820,540	0	2,820,540	664,495.59	N/A	N/A	INCL. IN COST	23.56
7	DEC 93	CITRUS	SYS SUPPLY	N/A	1,441,090	0	1,441,090	336,122.85	N/A	N/A	INCL. IN COST	23.32
8	JAN 94	HADSON	SYS SUPPLY	N/A	2,905,759	0	2,905,759	622,836.77	N/A	N/A	INCL. IN COST	21.43
9	JAN 94	CITRUS	SYS SUPPLY	N/A	1,553,920	0	1,553,920	328,013.60	N/A	N/A	INCL. IN COST	21.11
10	JAN 94	CNG	SYS SUPPLY	N/A	0	0	0	(9,778.35)	N/A	N/A	INCL. IN COST	0.00
11	FEB 94	HADSON	SYS SUPPLY	N/A	1,978,127	0	1,978,127	461,593.20	N/A	N/A	INCL. IN COST	23.33
12	FEB 94	CITRUS	SYS SUPPLY	N/A	1,606,213	0	1,606,213	391,174.00	N/A	N/A	INCL. IN COST	24.35
13	MAR 94	CITRUS	SYS SUPPLY	N/A	1,502,379	0	1,502,379	346,639.27	N/A	N/A	INCL. IN COST	23.07
14	MAR 94	HADSON	SYS SUPPLY	N/A	2,232,361	0	2,232,361	529,307.99	N/A	N/A	INCL. IN COST	23.71
15	MAR 94	NAT GYPSUM	SYS SUPPLY	N/A	0	0	0	2,304.00	N/A	N/A	INCL. IN COST	0.00
TOTAL					21,891,699	0	21,891,699	4,895,237.28	0.00	0	0	22.36

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
FINAL FUEL OVER/UNDER RECOVERY  
FOR THE PERIOD: OCTOBER 1993 THROUGH MARCH 1994

SCHEDULE A-5

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	7,217,932
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	7,436,622
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)	218,690
4 INTEREST PROVISION	2,691
5 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (3+4)	221,381
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD OCTOBER 1993 THROUGH MARCH 1994 (FROM SCHEDULE E-4) WHICH WAS INCLUDED IN THE CURRENT APRIL 1994 THROUGH SEPTEMBER 1994 PERIOD	798,041
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APR 95 THROUGH MAR 96 PERIOD (5-6)	(576,660)



# FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
 FOR THE PERIOD: OCTOBER 1993 THROUGH MARCH 1994  
 MONTH: MARCH 1994

PRODUCER NAME	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE	
1 CITRUS (CISCO)	25306	1,972	1,915	61,132	59,365	\$2.230	\$2.296	
2 HADSON GAS SYSTEMS, INC.	25306	133	129	4,120	4,000	\$2.210	\$2.276	
3 HADSON GAS SYSTEMS, INC.	25306	3,176	3,083	98,460	95,578	\$2.240	\$2.308	
4 HADSON GAS SYSTEMS, INC.	25306	120	116	3,708	3,600	\$2.190	\$2.256	
5 HADSON GAS SYSTEMS, INC.	25306	1,311	1,273	40,639	39,457	\$2.310	\$2.379	
6 CITRUS (CISCO)	25309	996	967	30,876	29,977	\$2.420	\$2.493	
7 HADSON GAS SYSTEMS, INC.	25309	1,489	1,446	46,159	44,826	\$2.430	\$2.502	
8 HADSON GAS SYSTEMS, INC.	25309	108	105	3,360	3,255	\$2.290	\$2.364	
9 HADSON GAS SYSTEMS, INC.	25309	42	41	1,305	1,260	\$2.210	\$2.289	
10 CITRUS (CISCO)	25412	1,858	1,804	57,587	55,909	\$2.360	\$2.431	
11 CITRUS (CISCO)	25412	166	161	5,150	5,000	\$2.010	\$2.070	
12 HADSON GAS SYSTEMS, INC.	25412	1,020	990	31,608	30,680	\$2.370	\$2.442	
TOTAL		12,391	12,030	384,104	372,907			
						WEIGHTED AVERAGE	\$2.308	\$2.378

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT

THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES ARE GROSSED UP ONLY FOR FGTS FUEL RETENTION. TOTALS CHECK TO FGTS INVOICE.

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Exhibit "A"

FLORIDA PUBLIC UTILITIES COMPANY

Docket No. 940003-GU

Justification for Confidentiality of March 1994 Schedules:

<u>SCHEDULES</u>	<u>PAGES</u>	<u>LINES</u>	<u>COLUMNS</u>	<u>RATIONALE</u>
A-4	17	1-12	PRODUCER NAME, RECEIPT POINT, GROSS AMOUNT, NET AMOUNT, MONTHLY GROSS, MONTHLY NET, WELLHEAD PRICE, CITYGATE PRICE	(1) (1) (1) (1) (1) (1) (1) (1,2)
A-7P	15	1-15	PURCHASED FROM, SYSTEM SUPPLY, TOTAL PURCHASED COMMODITY COST/THIRD PARTY, OTHER CHARGE ACA/GRI/FUEL, TOTAL CENTS PER THERM	(1) (1) (1) (1) (1,2) (1)

(1) The information contained within these columns represent negotiated gas supply packages purchased from suppliers other than Florida Gas Transmission Company. These prices vary based on the operational flexibility of each contract. These data contain the names of gas suppliers from whom FPU is purchasing gas supplies. Release of supplier names would be detrimental to the interests of FPU and its customers since it would provide a competitor with a list of FPU's suppliers. These data also contain information concerning volumes purchased and costs by gas supply source. Releasing such information could provide competing gas suppliers with an advantage over FPU. Suppliers may be less likely to make price concessions. Release of such information has the potential to lead to inflated price fixing by gas suppliers. Potentially, release of the aforementioned information may result in higher gas costs which would have to be passed along to FPU's customers. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

(2) These data, specifically the fuel cost, is a function of the cost of gas paid by FPU to its gas suppliers. Release of such information would enable a third party to compute FPU's cost of gas by supplier. This information is contractual information which, if made public, "would impair the efforts of [Florida Public Utilities Company] to contract for goods or services on favorable terms." Section 366.093(3)(d), Florida Statutes.

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