

820/211

FLORIDA PUBLIC UTILITIES COMPANY

ORIGINAL
FILE COPY

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

November 18, 1994

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

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

Dear Ms Bayo:

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

The over-recovery in Marianna is due to actual purchased power costs being less than originally estimated. In Fernandina Beach, the over-recovery is due to increased sales and lower costs than estimated.

- ACK
- AFA
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG *Oudley - 5*
- LEG *Brown*
- LIN *H*
- OPC _____
- RCH _____
- SEC *1*
- WAS _____
- OTH _____

Enclosure

Sincerely,
George M Bachman
George M Bachman
Accounting Manager

MAIL ROOM
NOV 21 1994
DOCUMENT NUMBER-DATE
11743 NOV 21 94
FPSC-RECORDS/REPORTING

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

	DOLLARS				MWH				CENTS/KWH			
	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)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
3 Coal Air Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
5 TOTAL COST OF GENERATED POWER												
8 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	0	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)(A9)	395,589	426,198	(30,509)	-7.2%	20,702	21,056	(354)	-1.7%	1.91136	2.02412	(0.11276)	-5.6%
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)												
11 Energy Payments to Qualifying Facilities (A8a)	474,228	457,627	16,602	3.6%	20,702	21,056	(354)	-1.7%	2.28074	2.17338	0.11736	5.4%
12 TOTAL COST OF PURCHASED POWER	869,816	883,825	(13,907)	-1.6%	20,702	21,056	(354)	-1.7%	4.20210	4.19750	0.00460	0.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					20,702	21,056	(354)	-1.7%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	869,816	883,825	(13,907)	-1.6%	20,702	21,056	(354)	-1.7%	4.20210	4.19750	0.00460	0.1%
21 Net Unbilled Sales (A4)	(48,240)*	(31,817)*	(16,423)	51.6%	(1,148)	(758)	(390)	51.5%	(0.22985)	(0.15185)	(0.07790)	51.2%
22 Company Use (A4)	672 *	798 *	(126)	-15.8%	15	19	(3)	-15.8%	0.00320	0.00381	(0.00061)	-16.0%
23 T & D Losses (A4)	34,793 *	35,343 *	(550)	-1.6%	628	842	(214)	-1.7%	0.16563	0.16868	(0.00305)	-1.8%
24 SYSTEM KWH SALES	869,916	883,825	(13,907)	-1.6%	21,006	20,953	53	0.3%	4.14128	4.21814	(0.07686)	-1.8%
25 Wholesale KWH Sales	869,916	883,825	(13,907)	-1.6%	21,006	20,953	53	0.3%	4.14128	4.21814	(0.07686)	-1.8%
26a Jurisdictional KWH Sales	869,916	883,825	(13,907)	-1.6%	21,006	20,953	53	0.3%	4.14128	4.21814	(0.07686)	-1.8%
26b Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	869,916	883,825	(13,907)	-1.6%	21,006	20,953	53	0.3%	4.14128	4.21814	(0.07686)	-1.8%
28 GPFC**												
29 TRUE-UP**	43,012	4,500	38,514	835.5%	21,006	20,953	53	0.3%	0.20470	0.02194	0.18282	833.3%
30 TOTAL JURISDICTIONAL FUEL COST	912,930	888,423	24,507	2.8%	21,006	20,953	53	0.3%	4.34604	4.24008	0.10596	2.5%
31 Revenue Tax Factor									1.00083	1.00083	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									4.34985	4.24380	0.10605	2.5%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.350	4.244	0.106	2.5%

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

DOCUMENT NUMBER-DATE
 11743 NOV 21 94
 FPSC-RECORDS/REPORTING

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

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

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
					0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
					0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
	0	0	0	0.0%	0	0	0	0.0%	0.0000	0.0000	0.0000	0.0%
5 TOTAL COST OF GENERATED POWER	395,000	426,198	(30,509)	-7.2%	20,702	21,056	(354)	-1.7%	1.91130	2.02412	(0.11278)	-5.6%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)	474,229	457,027	16,802	3.6%	20,702	21,056	(354)	-1.7%	2.29074	2.17338	0.11736	5.4%
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)												
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	869,918	883,825	(13,907)	-1.6%	20,702	21,056	(354)	-1.7%	4.20210	4.19750	0.00460	0.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					20,702	21,056	(354)	-1.7%				
14 Fuel Cost of Economy Sales (A7)									0.00000	0.00000	0.00000	0.0%
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parph)(A7)												
17 Fuel Cost of Other Power Sales (A7)	0	0	0	0.0%	0	0	0	0.0%				
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)									4.20210	4.19750	0.00460	0.1%
19 NET INADVERTENT INTERCHANGE (A10)	869,918	883,825	(13,907)	-1.6%	20,702	21,056	(354)	-1.7%				
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	(48,240)**	(31,817)**	(16,423)	51.6%	(1,148)	(758)	(390)	51.5%	(0.22965)	(0.15185)	(0.07780)	51.2%
21 Net Unbilled Sales (A4)	672*	798*	(126)	-15.8%	18	19	(3)	-15.8%	0.00320	0.00381	(0.00061)	-16.0%
22 Company Use (A4)	34,793*	35,343*	(550)	-1.8%	828	842	(14)	-1.7%	0.18583	0.18888	(0.00305)	-1.6%
23 T & D Losses (A4)												
24 SYSTEM KWH SALES	869,918	883,825	(13,907)	-1.6%	21,006	20,953	53	0.3%	4.14128	4.21814	(0.07686)	-1.8%
25 Wholesale KWH Sales	869,918	883,825	(13,907)	-1.6%	21,006	20,953	53	0.3%	4.14128	4.21814	(0.07686)	-1.8%
26 Jurisdictional KWH Sales	1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	1.000	1.000	0.00000	0.0%
26a Jurisdictional Loss Multiplier												
27 Jurisdictional KWH Sales Adjusted for Line Losses	869,918	883,825	(13,907)	-1.6%	21,006	20,953	53	0.3%	4.14128	4.21814	(0.07686)	-1.8%
28 GPIF**	43,012	4,598	38,414	835.5%	21,006	20,953	53	0.3%	0.20478	0.02194	0.18282	833.3%
29 TRUE-UP**									4.34804	4.24008	0.10796	2.5%
30 TOTAL JURISDICTIONAL FUEL COST	912,930	888,423	24,507	2.8%	21,006	20,953	53	0.3%	1.00083	1.00083	0.00000	0.0%
31 Revenue Tax Factor									4.34965	4.24380	0.10585	2.5%
32 Fuel Factor Adjusted for Taxes									4.350	4.244	0.106	2.5%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)												

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
MARIANNA DIVISION
CIFUELA1AC
11/10/94
MDN

Schedule A1

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

MONTH OF: OCTOBER 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	395,689
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	474,229
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	
20	Total Fuel and Net Power Transactions		<u>869,918</u>

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: OCTOBER 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	395,689	426,198	(30,509)	-7.2%	395,689	426,198	(30,509)	-7.2%
3a. Demand & Non Fuel Cost of Purchased Power	474,229	457,627	16,602	3.6%	474,229	457,627	16,602	3.6%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	869,918	883,825	(13,907)	-1.6%	869,918	883,825	(13,907)	-1.6%
6. Adjustments to Fuel Cost (Describe Reins)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 869,918	\$ 883,825	(13,907)	-1.6%	\$ 869,918	\$ 883,825	(13,907)	-1.6%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: OCTOBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 955,764	\$ 958,058	(2,292)	-0.2%	\$ 955,764	\$ 958,058	(2,292)	-0.2%
2. Fuel Adjustment Not Applicable								
a. True-up Provision								
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)	43,012	4,598	38,414	835.5%	43,012	4,598	38,414	835.5%
3. Jurisdictional Fuel Revenue Applicable to Period	0	0	0	0.0%	0	0	0	0.0%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	912,752	953,458	(40,706)	-4.3%	912,752	953,458	(40,706)	-4.3%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	889,918	883,825	(13,907)	-1.6%	889,918	883,825	(13,907)	-1.6%
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	889,918	883,825	(13,907)	-1.6%	889,918	883,825	(13,907)	-1.6%
8. Interest Provision for the Month	42,834	69,833	(26,799)	-38.5%	42,834	69,833	(26,799)	-38.5%
9. True-up & Int. Provision Beg. of Month	(900)		(900)	0.0%	(900)		(900)	0.0%
9a. Deferred True-up Beginning of Period	(258,074)	(27,588)	(230,486)	835.5%	(258,074)	(27,588)	(230,486)	835.5%
10. True-up Collected (Refunded)								
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 43,012	\$ 4,598	\$ 38,414	835.5%	\$ 43,012	\$ 4,598	\$ 38,414	835.5%
	\$ (173,128)	\$ 46,643	\$ (219,771)	-471.2%	\$ (173,128)	\$ 46,643	\$ (219,771)	-471.2%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: OCTOBER 1994

CFUELA2C
11/10/94
MDN

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
E. Interest Provision								
1. Beginning True-up Amount (lines D-9 + 9a)	\$ (258,074)	\$ (27,588)	(230,486)	835.5%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(172,228)	48,643	(218,871)	-469.3%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(430,302)	19,055	(449,357)	-2358.2%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (215,151)	9,528	(224,679)	-2358.1%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	5.0400%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	5.0000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	10.0400%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	5.0200%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.4183%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	(ann)	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUELWBC
 11/10/94
 MDN

PURCHASED POWER

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

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	
ESTIMATED:								
GULF POWER COMPANY	RE	21,056			21,056	2.024117	4.197497	426,198
TOTAL		21,056	0	0	21,056	2.024117	4.197497	426,198
ACTUAL:								
GULF POWER COMPANY	RE	20,702			20,702	1.911356	4.202096	395,689
TOTAL		20,702	0	0	20,702	1.911356	4.202096	395,689
CURRENT MONTH: DIFFERENCE		(354)	0	0	(354)	-0.112761	0.004599	(30,509)
DIFFERENCE (%)		-1.7%	0.0%	0.0%	-1.7%	-5.6%	0.1%	-7.2%
PERIOD TO DATE: ACTUAL	RE	20,702			20,702	1.911356	4.202096	395,689
ESTIMATED	RE	21,056			21,056	2.024117	4.197497	426,198
DIFFERENCE		(354)	0	0	(354)	-0.112761	0.004599	(30,509)
DIFFERENCE (%)		-1.7%	0.0%	0.0%	-1.7%	-5.6%	0.1%	-7.2%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUELASC
 11/11/94
 MDN

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: OCTOBER 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 TOTALING \$474,229

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 CFUELA11C
 11/11/94
 MDN

RESIDENTIAL BILL COMPARISON
 FOR MONTHLY USAGE OF 1000 KWH

SCHEDULE A11

	OCT 1994	NOV 1994	DEC 1994	JAN 1995	FEB 1995	MAR 1995	AVERAGE PERIOD TO DATE
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ESTIMATED:

Base Rate Revenues*		20.55	0.00	0.00	0.00	0.00	0.00	20.55
Fuel Recovery Factor	(cents/KWH)	4.875	0.000	0.000	0.000	0.000	0.000	
Group Loss Multiplier		1.0126	1.0126	1.0126	1.0126	1.0126	1.0126	
Fuel Recovery Revenues		49.36	0.00	0.00	0.00	0.00	0.00	
Total Revenues		69.91	0.00	0.00	0.00	0.00	0.00	69.91

ACTUAL:

Base Rate Revenues*		20.55	0.00	0.00	0.00	0.00	0.00	20.55
Fuel Recovery Factor	(cents/KWH)	4.875	0.000	0.000	0.000	0.000	0.000	
Group Loss Multiplier		1.0126	1.0126	1.0126	1.0126	1.0126	1.0126	
Fuel Recovery Revenues		49.36	0.00	0.00	0.00	0.00	0.00	
Total Revenues		69.91	0.00	0.00	0.00	0.00	0.00	69.91

DIFFERENCE

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

DIFFERENCE (%):

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

*Includes Conservation Cost Factor

\$0.00012 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION
 C:\FUELA4C
 11/10/94
 MDN

KWH SALES AND CUSTOMER DATA
 Month of: OCTOBER 1994

SCHEDULE A12

KWH SALES (000)

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Residential	8,452	8,965	(513)	-5.7%	8,452	8,965	(513)	-5.7%
2 Commercial	9,689	9,054	615	6.8%	9,689	9,054	615	6.8%
3 Industrial	2,626	2,678	615	-1.9%	2,626	2,678	615	-1.9%
4 Street & Highway Lighting	99	100	(52)	0.0%	99	100	(52)	0.0%
5 Other Sales to Public Authority	160	156	(1)	2.6%	160	156	(1)	2.6%
5A Railways & Railroads	21,006	20,953	0	0.0%	21,006	20,953	0	0.0%
6 Interdepartmental Sales	0	0	53	0.0%	0	0	53	0.0%
7 Total Jurisdictional Sales	21,006	20,953	0	0.3%	21,006	20,953	0	0.3%
8 Sales for Resale	0	0	53	0.0%	0	0	53	0.0%
9 Total Sales	21,006	20,953	53	0.3%	21,006	20,953	53	0.3%

NUMBER OF CUSTOMERS

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
10 Residential	9,322	9,189	133	1.5%	9,322	9,189	133	1.5%
11 Commercial	1,927	1,959	(32)	-1.6%	1,927	1,959	(32)	-1.6%
12 Industrial	4	4	0	0.0%	4	4	0	0.0%
13 Street & Highway Lighting	41	41	0	0.0%	41	41	0	0.0%
14 Other Sales to Public Authority	97	107	(10)	-9.4%	97	107	(10)	-9.4%
14A Railways & Railroads	11,391	11,300	91	0.8%	11,391	11,300	91	0.8%
15 Interdepartmental Sales	0	0	91	0.0%	0	0	91	0.0%
16 Total Jurisdictional	11,391	11,300	91	0.8%	11,391	11,300	91	0.8%
17 Sales for Resale	0	0	91	0.0%	0	0	91	0.0%
18 Total Sales	11,391	11,300	91	0.8%	11,391	11,300	91	0.8%

KWH USE PER CUSTOMER

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
19 Residential	907	978	(69)	-7.1%	907	978	(69)	-7.1%
20 Commercial	5,018	4,622	396	8.6%	5,018	4,622	396	8.6%
21 Industrial	658,500	669,500	(13,000)	-1.9%	658,500	669,500	(13,000)	-1.9%
22 Street & Highway Lighting	2,415	2,439	(24)	-1.0%	2,415	2,439	(24)	-1.0%
23 Other Sales to Public Authority	1,849	1,458	191	13.1%	1,849	1,458	191	13.1%
23A Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
24 Interdepartmental Sales	1,844	1,854	(10)	0.0%	1,844	1,854	(10)	0.0%
25 Total Jurisdictional	1,844	1,854	(10)	-0.5%	1,844	1,854	(10)	-0.5%
26 Sales for Resale	0	0	(10)	0.0%	0	0	(10)	0.0%
27 Total Sales	1,844	1,854	(10)	-0.5%	1,844	1,854	(10)	-0.5%

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

	DOLLARS				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
5 TOTAL COST OF GENERATED POWER												
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	0	0	0	0.0%					0.00000	0.00000	0.00000	0.0%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)	541,128	446,046	95,082	21.3%	20,329	24,176	5,153	21.3%	1.84503	1.84500	0.00003	0.0%
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	659,014	757,919	101,095	13.3%								
11 Energy Payments to Qualifying Facilities (A8a)	1,167	0	1,167	0.0%	20,329	24,176	5,153	21.3%	2.92889	3.13501	(0.20612)	-6.6%
12 TOTAL COST OF PURCHASED POWER	1,401,309	1,203,965	197,344	16.4%	62	0	62	0.0%	1.88226	0.00000	1.88226	0.0%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					20,391	24,176	5,215	21.0%	4.75782	4.98000	(0.21218)	-4.3%
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partrpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD AP-PORTIONMENT OF FUEL COST TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	590,728	375,200	215,432	57.4%								
21 Net Unbilled Sales (A4)	810,581	828,609	(18,088)	-2.2%	11,168	7,000	4,168	59.5%				
22 Company Use (A4)	(531,639) *	(384,854) *	(146,783)	30.1%	16,223	17,176	1,047	6.1%	4.44812	4.82457	(0.37645)	-7.8%
23 T & D Losses (A4)	1,468 *	1,301 *	165	12.7%	(11,852)	(7,077)	(3,075)	49.8%	(1,83015)	(1,59724)	(0.23291)	14.6%
24 SYSTEM KWH SALES	48,818 *	49,741 *	(1,123)	-2.3%	33	27	6	22.2%	0.00505	0.00541	(0.00036)	-6.7%
25 Wholesale KWH Sales	010,581	020,609	(10,088)	-2.2%	1,083	1,031	52	5.0%	0.16737	0.20644	(0.03907)	-18.9%
26 Jurisdictional KWH Sales	010,581	020,609	(10,088)	-2.2%	20,049	24,095	4,954	20.6%	2.79039	3.43918	(0.64879)	-18.9%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	29,049	24,095	4,954	20.6%	2.79039	3.43918	(0.64879)	-18.9%
27 Jurisdictional KWH Sales Adjusted for Line Losses	010,581	020,609	(10,088)	-2.2%	1,000	1,000	0.000	0.0%	1.000	1.000	0.00000	0.0%
28 GPF**	010,581	020,609	(10,088)	-2.2%	29,049	24,095	4,954	20.6%	2.79039	3.43918	(0.64879)	-18.9%
29 TRUE-UP**	(43,953)	(48,179)	4,226	-8.8%	20,049	24,095	4,954	20.6%	(0.15131)	(0.19995)	0.04864	-24.3%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	766,628	780,490	(13,862)	-1.8%	20,049	24,095	4,954	20.6%	2.63909	3.23922	(0.60013)	-18.5%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.68155	3.29134	(0.60979)	-18.5%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.682	3.291	(0.609)	-18.5%

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

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

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)												
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)	541,128	446,046	95,082	21.3%	29,329	24,170	5,153	21.3%	1.84503	1.84500	0.00003	0.0%
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	858,014	757,019	101,095	13.3%	29,329	24,170	5,153	21.3%	2.92889	3.13501	(0.20612)	-6.6%
11 Energy Payments to Qualifying Facilities (A8a)	1,007	0	1,167	0.0%	82	0	82	0.0%	1.88226	0.00000	1.88226	0.0%
12 TOTAL COST OF PURCHASED POWER	1,401,309	1,203,965	197,344	16.4%	29,381	24,170	5,215	21.6%	4.76782	4.98000	(0.21218)	-4.3%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					29,381	24,170	5,215	21.6%				
14 Fuel Cost of Economy Sales (A7)					29,381	24,170	5,215	21.6%				
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Par(t)s)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	590,720	375,296	215,432	57.4%	11,168	7,000	4,168	58.5%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	810,581	828,669	(18,088)	-2.2%	16,223	17,176	1,047	6.1%	4.44812	4.82457	(0.37645)	-7.8%
21 Net Unbilled Sales (A4)	(531,639) *	(384,856) *	(146,783)	38.1%	(11,067)	(7,077)	(3,975)	49.8%	(1.83015)	(1.59724)	(0.23291)	14.6%
22 Company Use (A4)	1,468 *	1,303 *	165	12.7%	33	27	6	22.2%	0.00505	0.00541	(0.00036)	-6.7%
23 T & D Losses (A4)	48,618 *	49,741 *	(1,123)	-2.3%	1,093	1,031	62	6.0%	0.16737	0.20644	(0.03907)	-18.9%
24 SYSTEM KWH SALES	810,581	828,669	(18,088)	-2.2%	29,049	24,095	4,954	20.6%	2.79039	3.43918	(0.64879)	-18.9%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	810,581	828,669	(18,088)	-2.2%	29,049	24,095	4,954	20.6%	2.79039	3.43918	(0.64879)	-18.9%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	810,581	828,669	(18,088)	-2.2%	29,049	24,095	4,954	20.6%	2.79039	3.43918	(0.64879)	-18.9%
28 GPF**												
29 TRUE-UP**	(43,953)	(48,179)	4,226	-9.8%	29,049	24,095	4,954	20.6%	(0.15131)	(0.19905)	0.04864	-24.3%
30 TOTAL JURISDICTIONAL FUEL COST	766,628	780,490	(13,862)	-1.8%	29,049	24,095	4,954	20.6%	2.63609	3.23922	(0.60313)	-18.5%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.68155	3.29134	(0.60979)	-18.5%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.682	3.291	(0.609)	-18.5%

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
FERNANDINA BEACH DIVISION
CIFUELA1AD
11/10/94
MDN

Schedule A1a

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

Month Of: OCTOBER 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	541,128
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	859,014
11	Energy Payments to Qualifying Facilities	Schedule A-8a Col. 8	1,167
18	Fuel Cost of Power Sold	Schedule A-7 Col. 7	
20	Total Fuel and Net Power Transactions		\$ <u>1,401,309</u>

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: OCTOBER 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								
3a. Demand & Non Fuel Cost of Purchased Power								
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	\$ 541,128	\$ 446,046	\$ 95,082	21.3%	\$ 541,128	\$ 446,046	\$ 95,082	21.3%
6. Adjustments to Fuel Cost (Describe Items)	\$ 859,014	\$ 757,919	\$ 101,095	13.3%	\$ 859,014	\$ 757,919	\$ 101,095	13.3%
	\$ 1,167	\$ 0	\$ 1,167	0.0%	\$ 1,167	\$ 0	\$ 1,167	0.0%
	\$ 1,401,309	\$ 1,203,965	\$ 197,344	16.4%	\$ 1,401,309	\$ 1,203,965	\$ 197,344	16.4%
7. Adjusted Total Fuel & Net Power Transactions	\$ 1,401,309	\$ 1,203,965	\$ 197,344	16.4%	\$ 1,401,309	\$ 1,203,965	\$ 197,344	16.4%
8. Less Apportionment To GSLD Customers	\$ 590,728	\$ 375,296	\$ 215,432	57.4%	\$ 590,728	\$ 375,296	\$ 215,432	57.4%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 810,581	\$ 828,669	\$ (18,088)	-2.2%	\$ 810,581	\$ 828,669	\$ (18,088)	-2.2%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Company: FLORIDA PUBLIC UTILITIES COMPANY

Page 2 of 4

Division: FERNANDINA BEACH DIVISION

Month of: OCTOBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE	%
B. Sales Revenue (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	862,782	825,611	37,171	4.5%	862,782	825,611	37,171	4.5%
c. Jurisdictional Fuel Revenue	862,782	825,611	37,171	4.5%	862,782	825,611	37,171	4.5%
d. Non Fuel Revenue	333,484	321,689	11,795	3.7%	333,484	321,689	11,795	3.7%
e. Total Jurisdictional Sales Revenue	1,196,266	1,147,300	48,966	4.3%	1,196,266	1,147,300	48,966	4.3%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,196,266	\$ 1,147,300	\$ 48,966	4.3%	\$ 1,196,266	\$ 1,147,300	\$ 48,966	4.3%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales	17,880,624	17,085,273	785,351	4.6%	17,880,624	17,085,273	785,351	4.6%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	17,880,624	17,085,273	785,351	4.6%	17,880,624	17,085,273	785,351	4.6%
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: FERNANDINA BEACH DIVISION

Month of: OCTOBER 1994

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSLD)								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 862,782	\$ 815,611	37,171	4.5%	\$ 862,782	\$ 825,611	37,171	4.5%
2. Fuel Adjustment Not Applicable	(43,953)	(48,179)	4,226	-8.8%	(43,953)	(48,179)	4,226	-8.8%
a. True-up Provision	906,735	873,790	32,945	3.8%	906,735	873,790	32,945	3.8%
b. Incentive Provision	810,581	828,669	(18,088)	-2.2%	810,581	828,669	(18,088)	-2.2%
c. Transition Adjustment (Regulatory Tax Refund)	100.00%	100.00%	0.00%	0.0%	N/A	N/A	(18,088)	-2.2%
3. Jurisdictional Fuel Revenue Applicable to Period	810,581	828,669	(18,088)	-2.2%	810,581	828,669	(18,088)	-2.2%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	96,154	45,121	51,033	113.1%	96,154	45,121	51,033	113.1%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)			1,212	0.0%	1,212		1,212	0.0%
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	263,721	289,071	(25,350)	-8.8%	263,721	289,071	(25,350)	-8.8%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)			4,226	-8.8%	(43,953)	(48,179)	4,226	-8.8%
8. Interest Provision for the Month			31,121	10.9%	31,121	31,121		
9. True-up & Inst. Provision Beg. of Month	(43,953)	(48,179)	4,226	-8.8%	(43,953)	(48,179)	4,226	-8.8%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)								
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 317,134	\$ 286,013	31,121	10.9%	\$ 317,134	\$ 286,013	31,121	10.9%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: OCTOBER 1984

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E Interest Provision (Excluding GSLD)								
1. Beginning True-up Amount (Lines D-9 + 9a)	\$ 283,721	\$ 288,071	(25,350)	-8.8%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (Line D-7 + Lines D-9 + 9a + D-10)	315,922	288,013	29,909	10.5%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	579,643	575,084	4,559	0.8%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 289,822	\$ 287,542	2,280	0.8%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	5.0400%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	5.0000%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	10.0400%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	5.0200%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.4183%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	1,212	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERDINAND BEACH DIVISION
 CFUEL180
 11/10/94
 MDN

PURCHASED POWER

SCHEDULE AB

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: OCTOBER 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	24,176			24,176	1.844995	4.980001	446,046
TOTAL		24,176	0	0	24,176	1.844995	4.980001	446,046
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	29,329			29,329	1.845027	4.773917	541,128
TOTAL		29,329	0	0	29,329	1.845027	4.773917	541,128
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)								
	MS	5,153 21.3%	0 0.0%	0 0.0%	5,153 21.3%	0.000032 0.0%	-0.206084 -4.1%	95,082 21.3%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)								
	MS	29,329 24,176 5,153 21.3%	0 0 0 0.0%	0 0 0 0.0%	29,329 24,176 5,153 21.3%	1.845027 1.844995 0.000032 0.0%	4.773917 4.980001 -0.206084 -4.1%	541,128 446,046 95,082 21.3%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELASD
 11/10/94
 MDN

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

\$859,014

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

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

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CUFJELVA11D
 11/11/94
 MDN

RESIDENTIAL BILL COMPARISON
 FOR MONTHLY USAGE OF 1000 KWH

	OCT 1994	NOV 1994	DEC 1994	JAN 1995	FEB 1995	MAR 1995	AVERAGE PERIOD TO DATE
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ESTIMATED:

Base Rate Revenues*	(S)	19.26	0.00	0.00	0.00	0.00	0.00	19.26
Fuel Recovery Factor	cents/KWH	5.098	0.000	0.000	0.000	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	50.98
Fuel Recovery Revenues	(S)	50.98	0.00	0.00	0.00	0.00	0.00	70.24
Total Revenues	(S)	70.24	0.00	0.00	0.00	0.00	0.00	

ACTUAL:

Base Rate Revenues*	(S)	19.26	0.00	0.00	0.00	0.00	0.00	19.26
Fuel Recovery Factor	cents/KWH	5.098	0.000	0.000	0.000	0.000	0.000	
Group Loss Multiplier		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	50.98
Fuel Recovery Revenues	(S)	50.98	0.00	0.00	0.00	0.00	0.00	70.24
Total Revenues	(S)	70.24	0.00	0.00	0.00	0.00	0.00	

DIFFERENCE

Base Rate Revenues	(S)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fuel Adj. Revenues	(S)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	(S)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DIFFERENCE (%):

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

* Includes Conservation Cost Factor

\$0.00008 /KWH

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CVFUELA12D
 11/10/94
 MDN

KWH SALES AND CUSTOMER DATA

SCHEDULE A12

Month of: OCTOBER 1994

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

KWH SALES (000)

1	Residential	9,783	9,486	317	3.4%	9,783	9,466	317	3.4%
2	Commercial	7,488	7,133	355	5.0%	7,488	7,133	355	5.0%
3	Industrial (GSLD)	11,168	7,000	4,168	59.5%	11,168	7,000	4,168	59.5%
4	Street & Highway Lighting	79	77	2	2.6%	79	77	2	2.6%
5	Other Sales to Public Authority	376	278	98	35.3%	376	278	98	35.3%
5A	Railways & Railroads			0	0.0%			0	0.0%
6	Interdepartmental Sales	155	142	13	9.2%	155	142	13	9.2%
7	Total Jurisdictional Sales	29,049	24,096	4,953	20.6%	29,049	24,096	4,953	20.6%
8	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
9	Total Sales	29,049	24,096	4,953	20.6%	29,049	24,096	4,953	20.6%

NUMBER OF CUSTOMERS

10	Residential	9,772	9,775	(3)	-0.0%	9,772	9,775	(3)	-0.0%
11	Commercial	1,100	1,073	27	2.5%	1,100	1,073	27	2.5%
12	Industrial (GSLD)	2	2	0	0.0%	2	2	0	0.0%
13	Street & Highway Lighting	8	8	0	0.0%	8	8	0	0.0%
14	Other Sales to Public Authority	81	81	0	0.0%	81	81	0	0.0%
14A	Railways & Railroads			0	0.0%			0	0.0%
15	Interdepartmental Sales	1	1	0	0.0%	1	1	0	0.0%
16	Total Jurisdictional	10,964	10,940	24	0.2%	10,964	10,940	24	0.2%
17	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
18	Total Sales	10,964	10,940	24	0.2%	10,964	10,940	24	0.2%

KWH USE PER CUSTOMER

19	Residential	1,001	968	33	3.4%	1,001	968	33	3.4%
20	Commercial	6,807	6,648	159	2.4%	6,807	6,648	159	2.4%
21	Industrial (GSLD)	5,584,000	3,500,000	2,084,000	59.5%	5,584,000	3,500,000	2,084,000	59.5%
22	Street & Highway Lighting	9,875	9,625	250	2.6%	9,875	9,625	250	2.6%
23	Other Sales to Public Authority	4,642	3,432	1,210	35.3%	4,642	3,432	1,210	35.3%
23A	Railways & Railroads	0	0	0	0.0%	0	0	0	0.0%
24	Interdepartmental Sales	155,000	142,000	13,000	9.2%	155,000	142,000	13,000	9.2%
25	Total Jurisdictional	2,649	2,203	446	20.3%	2,649	2,203	446	20.3%
26	Sales for Resale	0	0	0	0.0%	0	0	0	0.0%
27	Total Sales	2,649	2,203	446	20.3%	2,649	2,203	446	20.3%