

FLORIDA  
PUBLIC UTILITIES COMPANY

ORIGINAL  
FILE COPY

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

November 18, 1996

Ms Blanca S Bayo, ~~Director~~  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Blvd  
Tallahassee FL 32399-0950

RE: DOCKET NO. 960001-EI CONTINUING  
SURVEILLANCE AND REVIEW OF FUEL COST  
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms Bayo:

We are enclosing twenty (20) copies of October 1996 Fuel Schedules for our Marianna and Fernandina Beach Divisions.

The over-recovery in our Marianna division is lower than expected due to a smaller increase in fuel revenues than fuel costs. The over-recovery in our Fernandina Beach division is due to a higher than anticipated fuel revenues and lower than anticipated fuel costs.

Sincerely,

*Cheryl Martin*

Cheryl Martin  
Manager of Corporate Accounting

Enclosure

cc: Welch, Kathy-FPSC  
Willingham, William  
FPU:  
Bachman, GM (no enc)  
Cressman, FC  
Cutshaw, PM  
English, JT  
Foster, PM  
Troy, DT (no enc)  
SJ 80-441  
Disk/MONTHLY FPSC-fuel.cm

50 3 02 10 96

*Fernandina Beach*  
DOCUMENT NUMBER-DATE  
12454 NOV 20 96  
FPSC-RECORDS/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: OCTOBER 1996

	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	0	0	0.0%	0.00000	0.00000	0.00000
2 Nuclear Fuel Disposal Cost (A13)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
3 Coal Car Investment	473,395	449,967	29,428	6.5%	25,842	24,389	2,453	10.1%	1.78599	1.84498	(0.05897)	-3.2%
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
5 TOTAL COST OF GENERATED POWER	473,395	449,967	29,428	6.5%	25,842	24,389	2,453	10.1%	1.78599	1.84498	(0.05897)	-3.2%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	713,942	682,906	31,036	4.5%	26,842	24,389	2,453	10.1%	2.85979	2.80006	(0.14027)	-5.0%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A8)	3,661	0	3,661	0.0%	196	0	196	0.0%	1.96786	0.00000	1.96786	0.0%
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
9 Energy Cost of Sched E Economy Purch (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
10 Demand and Non Fuel Cost of Purchased Power (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
11 Energy Payments to Qualifying Facilities (A8a)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
12 TOTAL COST OF PURCHASED POWER	713,942	682,906	31,036	4.5%	26,842	24,389	2,453	10.1%	2.85979	2.80006	(0.14027)	-5.0%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)	3,661	0	3,661	0.0%	196	0	196	0.0%	1.96786	0.00000	1.96786	0.0%
14 Fuel Cost of Economy Sales (A7)	1,196,998	1,132,873	64,125	5.7%	27,038	24,389	2,649	10.9%	4.42710	4.64502	(0.21792)	-4.7%
15 Gain on Economy Sales (A7a)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
16 Fuel Cost of Unit Power Sales (SL2 Parpts)(A7)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
17 Fuel Cost of Other Power Sales (A7)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
20 LESS GSLD APPORTIONMENT OF FUEL COST	397,346	318,327	79,019	24.8%	7,504	6,000	1,504	25.1%	4.09364	4.42953	(0.33589)	-7.6%
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 19 + 19)	799,652	814,546	(14,894)	-1.8%	19,534	18,389	1,145	6.2%	(1.42941)	(1.33982)	(0.08679)	6.5%
21 Net Unbilled Sales (A4)	(401,136)*	(331,329)*	(69,807)	21.1%	(9,799)	(7,480)	(2,319)	31.0%	0.00568	0.00591	(0.00023)	-3.9%
22 Company Use (A4)	1,597*	1,462*	135	9.2%	39	33	6	18.2%	0.17090	0.19754	(0.02664)	-13.6%
23 T & D Losses (A4)	47,977*	48,858*	(881)	-1.8%	1,172	1,103	69	6.3%	2.84351	3.29336	(0.44985)	-13.7%
24 SYSTEM KWH SALES	799,652	814,546	(14,894)	-1.8%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
25 Wholesale 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%
26 Jurisdictional KWH Sales	799,652	814,546	(14,894)	-1.8%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
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	799,652	814,546	(14,894)	-1.8%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
28 GPFF**	1,000	1,000	0.000	0.0%	1,000	1,000	0.000	0.0%	1.000	1.000	0.00000	0.0%
29 TRUE-UP**	799,652	814,546	(14,894)	-1.8%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	51,251	51,251	0	0.0%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
31 Revenue Tax Factor	850,903	865,797	(14,894)	-1.7%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
32 Fuel Factor Adjusted for Taxes	850,903	865,797	(14,894)	-1.7%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)	850,903	865,797	(14,894)	-1.7%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%

\*Included for Jurisdictional Purposes Only

\*\*Calculation Based on Jurisdictional KWH Sales

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: OCTOBER 1996

	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)			0	0.0%								
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)	479,395	449,967	29,428	6.5%	26,842	24,389	2,453	10.1%	1.78599	1.84496	(0.05897)	-3.2%
7 Energy Cost of Sliced C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sliced E Economy Purch (A9)												
10 Demand and Non-Fuel Cost of Purchased Power (A9)	713,942	682,906	31,036	4.5%	26,842	24,389	2,453	10.1%	2.69779	2.80006	(0.14027)	-5.0%
11 Energy Payments to Qualifying Facilities (A8a)	3,661	0	3,661	0.0%	196	0	196	0.0%	1.86786	0.00000	1.86786	0.0%
12 TOTAL COST OF PURCHASED POWER	1,196,998	1,132,873	64,125	5.7%	27,038	24,389	2,649	10.9%	4.42710	4.64502	(0.21792)	-4.7%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					27,038	24,389	2,649	10.9%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Permits)(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	397,346	318,327	79,019	24.8%	7,504	6,000	1,504	25.1%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	799,652	814,546	(14,894)	-1.8%	19,534	18,389	1,145	6.2%	4.09364	4.42953	(0.33589)	-7.6%
21 Net Unbilled Sales (A4)	(401,136)	(331,329)	(69,807)	21.1%	(9,799)	(7,480)	(2,319)	31.0%	(1.42641)	(1.33962)	(0.08679)	6.5%
22 Company Use (A6)	1,597	1,482	135	9.2%	39	33	6	18.2%	0.00568	0.00591	(0.00023)	-3.9%
23 T & D Losses (A6)	47,977	48,858	(881)	-1.8%	1,172	1,103	69	6.3%	0.17060	0.19754	(0.02694)	-13.6%
24 SYSTEM KWH SALES	799,652	814,546	(14,894)	-1.8%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	799,652	814,546	(14,894)	-1.8%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
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	799,652	814,546	(14,894)	-1.8%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
28 GPIF**												
29 TRUE-UP**	51,251	51,251	0	0.0%	28,122	24,733	3,389	13.7%	0.18225	0.20722	(0.02497)	-12.1%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	850,903	865,797	(14,894)	-1.7%	28,122	24,733	3,389	13.7%	3.02576	3.50057	(0.47481)	-13.6%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.07444	3.55689	(0.48245)	-13.6%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.074	3.557	(0.483)	-13.6%

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

FILE COPY

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: OCTOBER 1996

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	0.0%								
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A6)	479,395	449,967	29,428	6.5%	26,842	24,389	2,453	10.1%	1.78599	1.84496	(0.05897)	-3.2%
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8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
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11 Energy Payments to Qualifying Facilities (A8a)	3,661	0	3,661	0.0%	196	0	196	0.0%	1.86786	0.00000	1.86786	0.0%
12 TOTAL COST OF PURCHASED POWER	1,196,998	1,132,873	64,125	5.7%	27,038	24,389	2,649	10.9%	4.42710	4.64502	(0.21792)	-4.7%
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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	397,346	316,377	79,019	24.8%	7,504	6,000	1,504	25.1%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	799,652	814,546	(14,894)	-1.8%	19,534	18,389	1,145	6.2%	4.09364	4.42953	(0.33589)	-7.6%
21 Net Unbilled Sales (A4)	(401,136) *	(331,329) *	(69,807)	21.1%	(9,799)	(7,480)	(2,319)	31.0%	(1.42641)	(1.33962)	(0.08679)	6.5%
22 Company Use (A4)	1,597 *	1,462 *	135	9.2%	39	33	6	18.2%	0.00568	0.00591	(0.00023)	-3.9%
23 T & D Losses (A4)	47,977 *	48,858 *	(881)	-1.8%	1,172	1,103	69	6.3%	0.17060	0.19754	(0.02694)	-13.6%
24 SYSTEM KWH SALES	799,652	814,546	(14,894)	-1.8%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	799,652	814,546	(14,894)	-1.8%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
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	799,652	814,546	(14,894)	-1.8%	28,122	24,733	3,389	13.7%	2.84351	3.29336	(0.44985)	-13.7%
28 GPIF**												
29 TRUE-UP**	51,251	51,251	0	0.0%	28,122	24,733	3,389	13.7%	0.18225	0.20722	(0.02497)	-12.1%
30 TOTAL JURISDICTIONAL FUEL COST	850,903	865,797	(14,894)	-1.7%	28,122	24,733	3,389	13.7%	3.02576	3.50057	(0.47481)	-13.6%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									3.07444	3.55689	(0.48245)	-13.6%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.074	3.557	(0.483)	-13.6%

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

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: OCTOBER 1996

	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	479,395	449,967	29,428	6.5%	479,395	449,967	29,428	6.5%
3a. Demand & Non Fuel Cost of Purchased Power	713,942	682,906	31,036	4.5%	713,942	682,906	31,036	4.5%
3b. Energy Payments to Qualifying Facilities	3,661	0	3,661	0.0%	3,661	0	3,661	0.0%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,196,998	1,132,873	64,125	5.7%	1,196,998	1,132,873	64,125	5.7%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	1,196,998	1,132,873	64,125	5.7%	1,196,998	1,132,873	64,125	5.7%
8. Less Apportionment To GSLD Customers	397,346	318,327	79,019	24.8%	397,346	318,327	79,019	24.8%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 799,652	\$ 814,546	(14,894)	-1.8%	\$ 799,652	\$ 814,546	(14,894)	-1.8%

CFUEVA20  
11/15/96  
MK

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: OCTOBER 1996

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>B. Sales Revenues (Exclude Revenue Taxes &amp; Franchise Taxes)</b>								
1. Jurisdictional Sales Revenue (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	984,100	893,240	90,860	10.2%	984,100	893,240	90,860	10.2%
c. Jurisdictional Fuel Revenue	984,100	893,240	90,860	10.2%	984,100	893,240	90,860	10.2%
d. Non Fuel Revenue	412,247	349,400	62,847	18.0%	412,247	349,400	62,847	18.0%
e. Total Jurisdictional Sales Revenue	1,396,347	1,242,640	153,707	12.4%	1,396,347	1,242,640	153,707	12.4%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,396,347	\$ 1,242,640	\$ 153,707	12.4%	\$ 1,396,347	\$ 1,242,640	\$ 153,707	12.4%
<b>C. KWH Sales (Excluding GSLD)</b>								
1. Jurisdictional Sales KWH	20,617,970	18,733,371	1,884,599	10.1%	20,617,970	18,733,371	1,884,599	10.1%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	20,617,970	18,733,371	1,884,599	10.1%	20,617,970	18,733,371	1,884,599	10.1%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

CFUELVAZD  
11/15/96  
MK

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: OCTOBER 1996

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSLO)								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 984,100	\$ 893,240	90,860	10.2%	\$ 984,100	\$ 893,240	90,860	10.2%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	51,251	51,251	0	0.0%	51,251	51,251	0	0.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)								
3. Jurisdictional Fuel Revenue Applicable to Period	932,849	841,989	90,860	10.8%	932,849	841,989	90,860	10.8%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	799,652	814,546	(14,894)	-1.8%	799,652	814,546	(14,894)	-1.8%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	799,652	814,546	(14,894)	-1.8%	799,652	814,546	(14,894)	-1.8%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	133,197	27,443	105,754	385.4%	133,197	27,443	105,754	385.4%
8. Interest Provision for the Month	(971)		(971)	0.0%	(971)		(971)	0.0%
9. True-up & Inst. Provision Beg. of Month	(307,510)	(307,510)	0	0.0%	(307,510)	(307,510)	0	0.0%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	51,251	51,251	0	0.0%	51,251	51,251	0	0.0%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (124,033)	\$ (228,816)	104,783	-45.8%	\$ (124,033)	\$ (228,816)	104,783	-45.8%

\* Jurisdictional Loss Multiplier

CFUELIA20  
11/15/96  
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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 1996

	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)	\$ (307,510)	\$ (307,510)	0	0.0%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(123,052)	(228,816)	105,754	-46.2%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(430,572)	(536,326)	105,754	-19.7%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (215,286)	\$ (268,163)	52,877	-19.7%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	5.4400%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	5.3800%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	10.8200%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	5.4100%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.4508%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	(971)	N/A	--	--	N/A	N/A	--	--



Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 CFUELVA2D  
 11/15/96

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)  
 For the Period/Month of: OCTOBER 1996

MK

(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	24,389			24,389	1.844959	4.645016	449,967
<b>TOTAL</b>		<b>24,389</b>	<b>0</b>	<b>0</b>	<b>24,389</b>	<b>1.844959</b>	<b>4.645016</b>	<b>449,967</b>
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	26,842			26,842	1.785988	4.445783	479,395
<b>TOTAL</b>		<b>26,842</b>	<b>0</b>	<b>0</b>	<b>26,842</b>	<b>1.785988</b>	<b>4.445783</b>	<b>479,395</b>
CURRENT MONTH: DIFFERENCE		2,453	0	0	2,453	-0.058971	-0.199233	29,428
DIFFERENCE (%)		10.1%	0.0%	0.0%	10.1%	-3.2%	-4.3%	6.5%
PERIOD TO DATE: ACTUAL	MS	26,842			26,842	1.785988	4.445783	479,395
ESTIMATED	MS	24,389			24,389	1.844959	4.645016	449,967
DIFFERENCE		2,453	0	0	2,453	(0.058971)	-0.199233	29,428
DIFFERENCE (%)		10.1%	0.0%	0.0%	10.1%	-3.2%	-4.3%	6.5%



Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 CFUEL/A90  
 11/15/96  
 MK

SCHEDULE A9

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES  
 For the Period/Month of: OCTOBER 1996

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

ESTIMATED:

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

ACTUAL:

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

\$713,942

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