



FLORIDA

PUBLIC UTILITIES COMPANY

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

August 14, 1995

**ORIGINAL
FILE COPY**

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

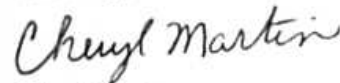
**RE: DOCKET NO. 950001-EI CONTINUING
SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES**

Dear Ms Bayo:

We are enclosing twenty (20) copies of July 1995 Fuel Schedules for our Marianna and Fernandina Beach divisions.

The over-recovery in Marianna is primarily due to actual fuel costs being less than estimated. In Fernandina Beach the under-recovery is due to actual fuel costs being higher than estimated.

Sincerely,



Cheryl Martin
Manager of Corporate Accounting

ACK _____
AFA 5
ATP _____ Enclosure
CAF _____
CMG _____
CTR _____
LEG 1
LIN 3
CPC _____
RCM _____
SEC 1
WAS _____
OTH _____

Marianna
DOCUMENT NUMBER-DATE

07856 AUG 16 95

FPSC-RECORDS/REPORTING

Fernandina Beach
DOCUMENT NUMBER-DATE

07857 AUG 16 95

FPSC-RECORDS/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: JULY 1995

UNITED STATES
 FILE COPY

	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)												
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)	602,764	579,747	23,017	4.0%	34,943	33,609	1,334	4.0%	1,72499	1,72498	0.00001	
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)	1,018,284	985,085	33,199	3.4%	34,943	33,609	1,334	4.0%	2,91413	2,93102	(0,01689)	-0.6%
11 Energy Payments to Qualifying Facilities (A8a)	3,442		3,442		197		197		1,74721		1,74721	
12 TOTAL COST OF PURCHASED POWER	1,624,490	1,564,832	59,658	3.8%	35,140	33,609	1,531	4.6%	4,62291	4,65089	(0,03308)	-0.7%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					35,140	33,609	1,531	4.6%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)												
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	359,990	344,267	15,723	4.6%	6,628	6,000	628	10.5%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	1,264,500	1,220,565	43,935	3.6%	28,512	27,609	903	3.3%	4,43497	4,42090	0,01407	0.3%
21 Net Unbilled Sales (A4)	(193,941) *	(222,548) *	28,607	-12.9%	(4,373)	(5,034)	661	-13.1%	(0,62282)	(0,71908)	0,09626	-13.4%
22 Company Use (A4)	1,597 *	1,636 *	(39)	-2.4%	36	37	(1)	-2.7%	0,00513	0,00529	(0,00016)	-3.0%
23 T & D Losses (A4)	75,838 *	73,254 *	2,584	3.5%	1,710	1,657	53	3.2%	0,24355	0,23689	0,00686	2.9%
24 SYSTEM KWH SALES	1,264,500	1,220,565	43,935	3.6%	31,139	30,949	190	0.6%	4,06083	3,94380	0,11703	3.0%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	1,264,500	1,220,565	43,935	3.6%	31,139	30,949	190	0.6%	4,06083	3,94380	0,11703	3.0%
26a Jurisdictional Loss Multiplier	1,000	1,000			1,000	1,000			1,000	1,000		
27 Jurisdictional KWH Sales Adjusted for Line Losses	1,264,500	1,220,565	43,935	3.6%	31,139	30,949	190	0.6%	4,06083	3,94380	0,11703	3.0%
28 GPFF**												
29 TRUE-UP**	(37,330)	(37,330)			31,139	30,949	190	0.6%	(0,11988)	(0,12062)	0,00074	-0.6%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	1,227,170	1,183,235	43,935	3.7%	31,139	30,949	190	0.6%	3,94094	3,82318	0,11776	3.1%
31 Revenue Tax Factor									1,01609	1,01609		
32 Fuel Factor Adjusted for Taxes									4,00435	3,88469	0,11966	3.1%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4,004	3,885	0,119	3.1%

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

DOCUMENT DATE
 07857 AUG 16 95
 FISCAL REPORTING

FERNANDINA BEACH DIVISION

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH: JULY 1995

	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)												
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)	2,076,126	1,926,723	152,403	7.9%	116,780	111,695	5,085	4.6%	1.78038	1.72499	0.05539	3.2%
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 (A8)												
10 Demand and Non Fuel Cost of Purchased Power (A8)	3,541,820	3,398,267	143,553	4.2%	116,780	111,695	5,085	4.6%	3.03290	3.04245	(0.00955)	-0.3%
11 Energy Payments to Qualifying Facilities (A8a)	27,035		27,035		1,546		1,546		1.74871		1.74871	
12 TOTAL COST OF PURCHASED POWER	5,647,981	5,324,990	322,991	6.1%	118,326	111,695	6,631	5.9%	4.77324	4.78744	0.00580	0.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					118,326	111,695	6,631	5.9%				
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)												
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	1,496,703	1,377,106	119,597	8.7%	26,230	24,000	2,230	9.3%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	4,151,278	3,947,884	203,394	5.2%	92,096	87,695	4,401	5.0%	4.50756	4.50183	0.00573	0.1%
21 Net Unbilled Sales (A4)	(941,900) *	(884,069) *	(57,831)	6.5%	(20,896)	(19,638)	(1,258)	6.4%	(0.87759)	(0.86723)	(0.01036)	1.2%
22 Company Use (A4)	6,220 *	5,807 *	413	7.1%	138	129	9	7.0%	0.00580	0.00570	0.00010	1.8%
23 T & D Losses (A4)	249,088 *	236,886 *	12,202	5.2%	5,526	5,262	264	5.0%	0.23208	0.23237	(0.00029)	-0.1%
24 SYSTEM KWH SALES	4,151,278	3,947,884	203,394	5.2%	107,328	101,942	5,386	5.3%	3.86785	3.87267	(0.00482)	-0.1%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	4,151,278	3,947,884	203,394	5.2%	107,328	101,942	5,386	5.3%	3.86785	3.87267	(0.00482)	-0.1%
26a Jurisdictional Loss Multiplier	1.000	1.000			1.000	1.000			1.000	1.000		
27 Jurisdictional KWH Sales Adjusted for Line Losses	4,151,278	3,947,884	203,394	5.2%	107,328	101,942	5,386	5.3%	3.86785	3.87267	(0.00482)	-0.1%
28 GPIF**												
29 TRUE-UP**	(149,320)	(149,320)			107,328	101,942	5,386	5.3%	(0.13912)	(0.14648)	0.00736	-5.0%
30 TOTAL JURISDICTIONAL FUEL COST	4,001,958	3,798,564	203,394	5.4%	107,328	101,942	5,386	5.3%	3.72872	3.72620	0.00252	0.1%
31 Revenue Tax Factor									1.01609	1.01609		
32 Fuel Factor Adjusted for Taxes									3.78872	3.78615	0.00257	0.1%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.789	3.786	0.003	0.1%

*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: JULY 1995

	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	602,764	579,747	23,017	4.0%	2,079,126	1,926,723	152,403	7.9%
3a. Demand & Non Fuel Cost of Purchased Power	1,018,284	985,085	33,199	3.4%	3,541,820	3,398,267	143,553	4.2%
3b. Energy Payments to Qualifying Facilities	3,442		3,442		27,035		27,035	
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,624,490	1,564,832	59,658	3.8%	5,647,981	5,324,990	322,991	6.1%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	1,624,490	1,564,832	59,658	3.8%	5,647,981	5,324,990	322,991	6.1%
8. Less Apportionment To GSLD Customers	359,990	344,267	15,723	4.6%	1,496,703	1,377,106	119,597	8.7%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 1,264,500	\$ 1,220,565	\$ 43,935	3.6%	\$ 4,151,278	\$ 3,947,884	\$ 203,394	5.2%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JULY 1995

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	1,173,740	1,195,792	(22,052)	-1.8%	3,869,903	3,720,925	148,978	4.0%
c. Jurisdictional Fuel Revenue	1,173,740	1,195,792	(22,052)	-1.8%	3,869,903	3,720,925	148,978	4.0%
d. Non Fuel Revenue	423,321	429,948	(6,627)	-1.5%	1,466,422	1,429,585	36,837	2.6%
e. Total Jurisdictional Sales Revenue	1,597,061	1,625,740	(28,679)	-1.8%	5,336,325	5,150,510	185,815	3.6%
2. Non Jurisdictional Sales Revenue								
3. Total Sales Revenue (Excluding GSLD)	\$ 1,597,061	\$ 1,625,740	\$ (28,679)	-1.8%	\$ 5,336,325	\$ 5,150,510	\$ 185,815	3.6%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales								
2. Non Jurisdictional Sales								
3. Total Sales	24,510,791	24,949,413	(438,622)	-1.8%	81,098,020	77,941,815	3,156,205	4.1%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%			100.00%	100.00%		

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: JULY 1995

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSLD)								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 1,173,740	\$ 1,195,792	(22,052)	-1.8%	\$ 3,869,903	\$ 3,720,925	148,978	4.0%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(37,330)	(37,330)			(149,320)	(149,320)		
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)								
3. Jurisdictional Fuel Revenue Applicable to Period	1,211,070	1,233,122	(22,052)	-1.8%	4,019,223	3,870,245	148,978	3.9%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,264,500	1,220,565	43,935	3.6%	4,151,278	3,947,884	203,394	5.2%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%			N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	1,264,500	1,220,565	43,935	3.6%	4,151,278	3,947,884	203,394	5.2%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(53,430)	12,557	(65,987)	-525.5%	(132,055)	(77,639)	(54,416)	70.1%
8. Interest Provision for the Month	(53)		(53)		1,406		1,406	
9. True-up & Int. Provision Beg. of Month	34,821	21,791	13,030	59.8%	223,977	223,977	0	
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(37,330)	(37,330)			(149,320)	(149,320)		
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (55,992)	\$ (2,982)	(53,010)	1777.7%	\$ (55,992)	\$ (2,982)	(53,010)	1777.7%

* 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: JULY 1995

	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-8 + 9a)	\$ 34,821 \$	21,791 \$	13,030	59.8%	N/A	N/A	-	-
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(55,939)	(2,982)	(52,957)	1775.9%	N/A	N/A	-	-
3. Total of Beginning & Ending True-up Amount	(21,118)	18,809	(39,927)	-212.3%	N/A	N/A	-	-
4. Average True-up Amount (50% of Line E-3)	\$ (10,559)\$	9,405 \$	(19,964)	-212.3%	N/A	N/A	-	-
5. Interest Rate - First Day Reporting Business Month	6.1000%	N/A	-	-	N/A	N/A	-	-
6. Interest Rate - First Day Subsequent Business Month	5.8000%	N/A	-	-	N/A	N/A	-	-
7. Total (Line E-5 + Line E-6)	11.9600%	N/A	-	-	N/A	N/A	-	-
8. Average Interest Rate (50% of Line E-7)	5.9800%	N/A	-	-	N/A	N/A	-	-
9. Monthly Average Interest Rate (Line E-8 / 12)	0.4983%	N/A	-	-	N/A	N/A	-	-
10. Interest Provision (Line E-4 x Line E-9)	(53)	N/A	-	-	N/A	N/A	-	-

Company: FLORIDA PUBLIC UTILITIES COMPANY

SCHEDULE A6

FERNANDINA BEACH DIVISION

CFUELVA8D

08/11/95

PURCHASED POWER

MDN

(Exclusive of Economy Energy Purchases)
For the Period/Month of: JULY 1995

(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	33,609			33,609	1.724975	4.655991	579,747
TOTAL		33,609			33,609	1.724975	4.655991	579,747

ACTUAL:

JACKSONVILLE ELECTRIC AUTHORITY	MS	34,943			34,943	1.724992	4.639121	602,764
TOTAL		34,943			34,943	1.724992	4.639121	602,764

CURRENT MONTH: DIFFERENCE		1,334			1,334	0.000017	-0.016870	23,017
DIFFERENCE (%)		4.0%			4.0%		-0.4%	4.0%
PERIOD TO DATE: ACTUAL	MS	116,780			116,780	1.780378	4.813278	2,079,126
ESTIMATED	MS	111,695			111,695	1.724986	4.767438	1,926,723
DIFFERENCE		5,085			5,085	0.055392	0.04584	152,403
DIFFERENCE (%)		4.6%			4.6%	3.2%	1.0%	7.9%

Company: FLORIDA PUBLIC UTILITIES COMPANY
 FERNANDINA BEACH DIVISION
 CFUELVA9D
 08/11/95
 MDN

SCHEDULE A9

ECONOMY ENERGY PURCHASES
 INCLUDING LONG TERM PURCHASES
 For the Period/Month of: JULY 1995

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

ESTIMATED:

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

ACTUAL:

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

\$1,018,284

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