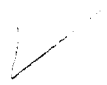


# DECLASSIFIED

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02/16/94  
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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



TOTAL COMPANY

PIPELINE	CURRENT MONTH:		JANUARY 1994		PERIOD TO DATE:		DIFFERENCE		
	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	ACTUAL	FLEX DOWN ESTIMATE	AMOUNT	%	
COST OF GAS PURCHASED									
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	58,577	81,771	23,194	28.4	237,433	304,257	66,824	22.0	
8 COMMODITY Other	941,072	1,263,404	322,332	25.5	3,164,219	4,788,443	1,624,224	33.9	
9 DEMAND	372,442	504,780	132,338	26.2	1,189,444	1,635,178	445,734	27.3	
10 NO NOTICE	11,402	2,859	(8,543)	(298.8)	27,107	6,796	(20,311)	(298.9)	
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline & Other	22,059	4,278	(17,781)	(415.6)	67,562	39,661	(27,901)	(70.3)	
12 DEMAND	19,219	15,183	(4,036)	(26.6)	149,169	97,916	(51,253)	(52.3)	
13 TOTAL TRANSPORTATION COST	1,342,215	1,833,353	491,138	26.8	4,401,472	6,597,097	2,195,625	33.3	
14 TOTAL PIPELINE AND TRANSPORTATION	1,342,215	1,833,353	491,138	26.8	4,463,060	7,018,119	2,555,059	36.4	
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(485,548)	(485,548)	100.0	0	(1,967,892)	(1,967,892)	100.0	
16 TOTAL COST	1,342,215	1,347,805	5,590	0.4	4,463,060	5,050,227	587,167	11.6	
17 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18 COMPANY USE	1,137	3,480	2,343	67.3	7,833	14,625	6,792	46.4	
19 TOTAL THERM SALES	1,292,169	1,344,325	52,156	3.9	4,115,476	5,035,602	920,126	18.3	
THERMS PURCHASED									
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	5,024,170	5,001,270	(22,900)	(0.5)	18,510,570	17,949,380	(561,190)	(3.1)	
27 COMMODITY Other (@ FPU GATE)	4,416,340	4,881,819	465,479	9.5	14,443,229	16,251,237	1,808,008	11.1	
28 DEMAND	8,418,600	8,698,600	280,000	3.2	27,460,190	29,434,140	1,973,950	6.7	
29 NO NOTICE	1,643,000	164,300	(1,478,700)	(900.0)	3,906,000	390,600	(3,515,400)	(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	739,670	261,640	(478,030)	(182.7)	4,313,370	2,171,480	(2,141,890)	(98.6)	
32 DEMAND	666,680	261,640	(405,040)	(154.8)	4,369,530	2,171,480	(2,198,050)	(101.2)	
33 COMMODITY Other	65,920	0	(65,920)	0.0	65,920	0	(65,920)	0.0	
34 TOTAL TRANSPORTATION	4,350,420	4,739,630	389,210	8.2	14,263,120	15,777,900	1,514,780	9.6	
35 TOTAL PIPELINE AND TRANSPORTATION	4,350,420	4,739,630	389,210	8.2	14,379,161	16,715,720	2,336,559	14.0	
36 NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37 COMPANY USE	4,151	8,990	4,839	53.8	25,609	34,780	9,171	26.4	
38 TOTAL THERM SALES	6,248,428	4,730,640	(1,517,788)	(32.1)	20,343,162	16,680,940	(3,662,222)	(22.0)	
CENTS PER THERM									
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	1.166	1.635	0.469	28.7	1.283	1.695	0.412	24.3	
46 COMMODITY Other	21.309	25.880	4.571	17.7	21.908	29.465	7.557	25.6	
47 DEMAND	4.424	5.803	1.379	23.8	4.332	5.555	1.224	22.0	
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))	3.274	1.635	(1.639)	(100.2)	1.591	1.826	0.236	12.9	
51 DEMAND	2.883	5.803	2.920	50.3	3.414	4.509	1.095	24.3	
52 TOTAL TRANSPORTATION COST	30.853	38.681	7.829	20.2	30.859	41.812	10.953	26.2	
53 TOTAL PIPELINE AND TRANSPORTATION	30.853	38.681	7.829	20.2	31.038	41.985	10.947	26.1	
54 NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55 COMPANY USE	27.391	38.710	11.319	29.2	30.587	42.050	11.463	27.3	
56 TOTAL THERM SALES	30.853	38.681	7.829	20.2	31.038	41.985	10.947	26.1	
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	27.573	35.401	7.829	22.1	27.758	38.705	10.947	28.3	
59 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	(10.264)	(10.264)	100.0	0.000	(11.797)	(11.797)	100.0	
60 TOTAL	27.573	25.137	(2.435)	(9.7)	27.758	26.908	(0.850)	(3.2)	
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	27.67621	25.23197	(2.444)	(9.7)	27.86276	27.00907	(0.854)	(3.2)	
63 PGA FACTOR ROUNDED TO NEAREST .001	27.676	25.232	(2.444)	(9.7)	27.863	27.009	(0.854)	(3.2)	

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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-A0  
FLEX DOWN

PIPELINE	FIRM	CURRENT MONTH:		JANUARY 1994 DIFFERENCE AMOUNT	%	PERIOD TO DATE:		DIFFERENCE		
		COST OF GAS PURCHASED ACTUAL	FLEX DOWN ESTIMATE			ACTUAL	FLEX DOWN ESTIMATE	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	48,013	61,460	13,447	21.9	164,003	200,175	36,172	18.1	
8	COMMODITY Other	860,219	1,001,826	141,607	14.1	2,845,620	3,602,541	756,921	21.0	
9	DEMAND	353,223	489,597	136,374	27.9	1,040,275	1,537,262	496,987	32.3	
10	NO NOTICE	11,402	2,859	(8,543)	(298.8)	27,107	6,796	(20,311)	(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	1,272,857	1,555,742	282,885	18.2	4,077,005	5,346,774	1,269,769	23.7	
14	TOTAL PIPELINE AND TRANSPORTATION	1,272,857	1,555,742	282,885	18.2	4,128,770	5,375,110	1,246,340	23.2	
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(402,093)	(402,093)	100.0	0	(1,430,540)	(1,430,540)	100.0	
16	TOTAL COST	1,272,857	1,153,649	(119,208)	(10.3)	4,128,770	3,944,570	(184,200)	(4.7)	
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18	COMPANY USE	1,137	2,614	1,477	56.5	7,833	8,914	1,081	12.1	
19	TOTAL THERM SALES	1,227,446	1,151,035	(76,411)	(6.6)	3,849,046	3,935,656	86,610	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	4,041,767	3,759,020	(282,747)	(7.5)	12,859,732	11,849,340	(1,010,392)	(8.5)	
27	COMMODITY Other	4,041,767	3,871,791	(169,976)	(4.4)	12,956,958	12,204,820	(752,138)	(6.2)	
28	DEMAND	7,751,920	8,436,960	685,040	8.1	23,090,660	27,262,660	4,172,000	15.3	
29	NO NOTICE	1,643,000	164,300	(1,478,700)	(900.0)	3,906,000	390,600	(3,515,400)	(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	4,041,767	3,759,020	(282,747)	(7.5)	12,859,732	11,849,340	(1,010,392)	(8.5)	
35	TOTAL PIPELINE AND TRANSPORTATION	4,041,767	3,759,020	(282,747)	(7.5)	12,946,924	11,849,340	(1,097,584)	(9.3)	
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37	COMPANY USE	4,151	6,750	2,599	38.5	25,609	21,290	(4,319)	(20.3)	
38	TOTAL THERM SALES	4,480,924	3,752,270	(728,654)	(19.4)	12,883,547	11,828,050	(1,055,497)	(8.9)	
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	1.188	1.635	0.447	27.3	1.275	1.689	0.414	24.5	
46	COMMODITY Other	21.283	25.875	4.592	17.7	21.962	29.517	7.555	25.6	
47	DEMAND	4.557	5.803	1.246	21.5	4.505	5.639	1.134	20.1	
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	31.493	41.387	9.894	23.9	31.704	45.123	13.419	29.7	
53	TOTAL PIPELINE AND TRANSPORTATION	31.493	41.387	9.894	23.9	31.890	45.362	13.472	29.7	
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55	COMPANY USE	27.391	38.726	11.335	29.3	30.587	41.869	11.283	26.9	
56	TOTAL THERM SALES	31.493	41.387	9.894	23.9	31.890	45.362	13.472	29.7	
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	28.213	38.107	9.894	26.0	28.610	42.082	13.472	32.0	
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	(10.716)	(10.716)	100.0	0.000	(12.094)	(12.094)	100.0	
60	TOTAL	28.213	27.391	(0.822)	(3.0)	28.610	29.988	1.378	4.6	
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	28.31867	27.49390	(0.825)	(3.0)	28.71754	30.10039	1.383	4.6	
63	PGA FACTOR ROUNDED TO NEAREST .001	28.319	27.494	(0.825)	(3.0)	28.718	30.100	1.383	4.6	

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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-A0  
FLEX DOWN

INTERRUPTIBLE		CURRENT MONTH:				PERIOD TO DATE:				
PIPELINE	COST OF GAS PURCHASED	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	FLEX DOWN ESTIMATE	DIFFERENCE AMOUNT	%	
										THERMS 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	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	10,564	20,311	9,747	48.0	73,430	104,082	30,652	29.4	
8	COMMODITY Other	80,853	261,578	180,725	69.1	318,599	1,185,902	867,303	73.1	
9	DEMAND	19,219	15,183	(4,036)	(26.6)	149,169	97,916	(51,253)	(52.3)	
10	NO NOTICE	0	0	0	0.0	0	0	0	0.0	
LESS END-USE CONTRACT (ON BEHALF OF)										
11	COMMODITY Pipeline & Other	22,059	4,278	(17,781)	(415.6)	67,562	39,661	(27,901)	(70.3)	
12	DEMAND	19,219	15,183	(4,036)	(26.6)	149,169	97,916	(51,253)	(52.3)	
13	TOTAL TRANSPORTATION COST	69,358	277,611	208,253	75.0	324,467	1,250,323	925,856	74.0	
14	TOTAL PIPELINE AND TRANSPORTATION	69,358	277,611	208,253	75.0	334,290	1,643,009	1,308,719	79.7	
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	(83,455)	(83,455)	100.0	0	(537,352)	(537,352)	100.0	
16	TOTAL COST	69,358	194,156	124,798	64.3	334,290	1,105,657	771,367	69.8	
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18	COMPANY USE	0	866	866	100.0	0	5,711	5,711	100.0	
19	TOTAL THERM SALES	64,723	193,290	128,567	66.5	266,430	1,099,946	833,516	75.8	
TRANSPORTATION SYSTEM SUPPLY										
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	982,403	1,242,250	259,847	20.9	5,650,838	6,100,040	449,202	7.4	
27	COMMODITY Other (@ FPU GATE)	374,573	1,010,028	635,455	62.9	1,486,271	4,046,417	2,560,146	63.3	
28	DEMAND	666,680	261,640	(405,040)	(154.8)	4,369,530	2,171,480	(2,198,050)	(101.2)	
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	739,670	261,640	(478,030)	(182.7)	4,313,370	2,171,480	(2,141,890)	(98.6)	
32	DEMAND	666,680	261,640	(405,040)	(154.8)	4,369,530	2,171,480	(2,198,050)	(101.2)	
33	COMMODITY Other	65,920	0	(65,920)	0.0	65,920	0	(65,920)	0.0	
34	TOTAL TRANSPORTATION	308,653	980,610	671,957	68.5	1,403,388	3,928,560	2,525,172	64.3	
35	TOTAL PIPELINE AND TRANSPORTATION	308,653	980,610	671,957	68.5	1,432,237	4,866,380	3,434,143	70.6	
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37	COMPANY USE	0	2,240	2,240	100.0	0	13,490	13,490	100.0	
38	TOTAL THERM SALES	1,767,504	978,370	(789,134)	(80.7)	7,459,615	4,852,890	(2,606,725)	(53.7)	
TRANSPORTATION SYSTEM SUPPLY										
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	1.075	1.635	0.560	34.2	1.299	1.706	0.407	23.8	
46	COMMODITY Other	21.585	25.898	4.313	16.7	21.436	29.307	7.871	26.9	
47	DEMAND	2.883	5.803	2.920	50.3	3.414	4.509	1.095	24.3	
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))	3.274	1.635	(1.639)	(100.2)	1.591	1.826	0.236	12.9	
51	DEMAND	2.883	5.803	2.920	50.3	3.414	4.509	1.095	24.3	
52	TOTAL TRANSPORTATION COST	22.471	28.310	5.839	20.6	23.120	31.826	8.706	27.4	
53	TOTAL PIPELINE AND TRANSPORTATION	22.471	28.310	5.839	20.6	23.340	33.762	10.422	30.9	
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55	COMPANY USE	0.000	38.661	38.661	100.0	0.000	42.335	42.335	100.0	
56	TOTAL THERM SALES	22.471	28.310	5.839	20.6	23.340	33.762	10.422	30.9	
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	19.191	25.030	5.839	23.3	20.060	30.482	10.422	34.2	
59	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0.000	(8.530)	(8.530)	100.0	0.000	(11.073)	(11.073)	100.0	
60	TOTAL	19.191	16.500	(2.691)	(16.3)	20.060	19.410	(0.651)	(3.4)	
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	19.26335	16.56207	(2.701)	(16.3)	20.13584	19.48260	(0.653)	(3.4)	
63	PGA FACTOR ROUNDED TO NEAREST .001	19.263	16.562	(2.701)	(16.3)	20.136	19.483	(0.653)	(3.4)	

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

SCHEDULE A-2

FOR THE MONTH OF: JANUARY 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%	82,458	82,458	0	0.0%
2 PURCHASED GAS COST - TRANSPORTATION	1,382,356	1,363,786	(18,570)	-1.4%	4,612,838	4,610,095	(2,743)	-0.1%
3 PURCHASED GAS COST - TOTAL (1+2)	1,382,356	1,363,786	(18,570)	-1.4%	4,695,296	4,692,553	(2,743)	-0.1%
4 FUEL REVENUES (NET OF REVENUE TAX)	1,292,169	1,363,786	71,617	5.3%	4,115,476	4,626,953	511,477	11.1%
5 TRUE-UP PROVISION	142,784	142,784	0	0.0%	571,136	571,136	0	0.0%
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ OR -) LINE 5)	1,434,953	1,506,570	71,617	4.8%	4,686,612	5,198,089	511,477	9.8%
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	52,597	142,784	90,187	63.2%	(8,684)	505,536	514,220	101.7%
8 INTEREST PROVISION - THIS PERIOD (21)(2)	(164)	1,073	1,237	115.3%	3,012	4,790	1,778	37.1%
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST (1)	(15,985)	408,589	424,574	103.9%	470,472	470,472	0	0.0%
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(142,784)	(142,784)	0	0.0%	(571,136)	(571,136)	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)	(106,336)	409,662	515,998	126.0%	(106,336)	409,662	515,998	126.0%
INTEREST PROVISION								
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(15,985)	408,589	424,574	103.9%	N/A	N/A	0	--
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(106,172)	408,589	514,761	126.0%	N/A	N/A	0	--
14 TOTAL (12+13)	(122,157)	817,178	939,335	114.9%	N/A	N/A	0	--
15 AVERAGE (50% OF 14)	(61,079)	408,589	469,668	114.9%	N/A	N/A	0	--
16 INTEREST RATE - FIRST DAY OF MONTH	3.3400%	3.1500%	--	--	N/A	N/A	--	--
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.1000%	3.1500%	--	--	N/A	N/A	--	--
18 TOTAL (16+17)	6.4400%	6.3000%	--	--	N/A	N/A	--	--
19 AVERAGE (50% OF 18)	3.2200%	3.1500%	--	--	N/A	N/A	--	--
20 MONTHLY AVERAGE (19/12 Months)	0.268%	0.263%	--	--	N/A	N/A	--	--
21 INTEREST PROVISION (15x20)	(164)	1,073	--	--	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  
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

TOTAL COMPANY		CURRENT MONTH: JANUARY 1994				PERIOD TO DATE:				
PIPELINE	COST OF GAS PURCHASED -----	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	
										1
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	58,577	81,771	23,194	28.4	237,433	304,257	66,824	22.0	
8	COMMODITY Other	941,072	1,263,404	322,332	25.5	3,164,219	4,788,443	1,624,224	33.9	
9	DEMAND	372,442	504,780	132,338	26.2	1,189,444	1,635,178	445,734	27.3	
10	NO NOTICE	11,402	2,859	(8,543)	(298.8)	27,107	6,796	(20,311)	(298.9)	
LESS END-USE CONTRACT (ON BEHALF OF)										
11	COMMODITY Pipeline & Other	22,059	4,278	(17,781)	(415.6)	67,562	39,661	(27,901)	(70.3)	
12	DEMAND	19,219	15,183	(4,036)	(26.6)	149,169	97,916	(51,253)	(52.3)	
13	TOTAL TRANSPORTATION COST	1,342,215	1,833,353	491,138	26.8	4,401,472	6,597,097	2,195,625	33.3	
14	TOTAL PIPELINE AND TRANSPORTATION	1,342,215	1,833,353	491,138	26.8	4,463,060	7,018,119	2,555,059	36.4	
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)	0	0	0	0.0	0	0	0	0.0	
16	TOTAL COST	1,342,215	1,833,353	491,138	26.8	4,463,060	7,018,119	2,555,059	36.4	
17	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
18	COMPANY USE	1,137	3,480	2,343	67.3	7,833	14,625	6,792	46.4	
19	TOTAL THERM SALES	1,292,169	1,849,334	557,165	30.1	4,115,476	7,158,848	3,043,372	42.5	
THERMS PURCHASED										
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	5,024,170	5,001,270	(22,900)	(0.5)	18,510,570	17,949,380	(561,190)	(3.1)	
27	COMMODITY Other (@ FPU GATE)	4,416,340	4,881,819	465,479	9.5	14,443,229	16,251,237	1,808,008	11.1	
28	DEMAND	8,418,600	8,698,600	280,000	3.2	27,460,190	29,434,140	1,973,950	6.7	
29	NO NOTICE	1,643,000	164,300	(1,478,700)	(900.0)	3,906,000	390,600	(3,515,400)	(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	739,670	261,640	(478,030)	(182.7)	4,313,370	2,171,480	(2,141,890)	(98.6)	
32	DEMAND	666,680	261,640	(405,040)	(154.8)	4,369,530	2,171,480	(2,198,050)	(101.2)	
33	COMMODITY Other	65,920	0	(65,920)	0.0	65,920	0	(65,920)	0.0	
34	TOTAL TRANSPORTATION	4,350,420	4,739,630	389,210	8.2	14,263,120	15,777,900	1,514,780	9.6	
35	TOTAL PIPELINE AND TRANSPORTATION	4,350,420	4,739,630	389,210	8.2	14,379,161	16,715,720	2,336,559	14.0	
36	NET UNBILLED	0	0	0	0.0	0	0	0	0.0	
37	COMPANY USE	4,151	8,990	4,839	53.8	25,609	34,780	9,171	26.4	
38	TOTAL THERM SALES	6,248,428	4,730,640	(1,517,788)	(32.1)	20,343,162	16,680,940	(3,662,222)	(22.0)	
CENTS PER THERM										
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	1.166	1.635	0.469	28.7	1.283	1.695	0.412	24.3	
46	COMMODITY Other	21.309	25.880	4.571	17.7	21.908	29.465	7.557	25.6	
47	DEMAND	4.424	5.803	1.379	23.8	4.332	5.555	1.224	22.0	
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))	3.274	1.635	(1.639)	(100.2)	1.591	1.826	0.236	12.9	
51	DEMAND	2.883	5.803	2.920	50.3	3.414	4.509	1.095	24.3	
52	TOTAL TRANSPORTATION COST	30.853	38.681	7.829	20.2	30.859	41.812	10.953	26.2	
53	TOTAL PIPELINE AND TRANSPORTATION	30.853	38.681	7.829	20.2	31.038	41.985	10.947	26.1	
54	NET UNBILLED	0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0	
55	COMPANY USE	27.391	38.710	11.319	29.2	30.587	42.050	11.463	27.3	
56	TOTAL THERM SALES	30.853	38.681	7.829	20.2	31.038	41.985	10.947	26.1	
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	27.573	35.401	7.829	22.1	27.758	38.705	10.947	28.3	
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	27.573	35.401	7.829	22.1	27.758	38.705	10.947	28.3	
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	27.67621	35.53446	7.858	22.1	27.86276	38.85067	10.988	28.3	

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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/MF-A0

DOCUMENT NUMBER - DATE  
0742 FEB 22 94  
FPSC-RECORDS/REPORTING

PIPELINE	FIRM	COST OF GAS PURCHASED	CURRENT MONTH:				PERIOD TO DATE:			
			ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	ORIGINAL 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	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		48,013	61,460	13,447	21.9	164,003	200,175	36,172	18.1
8	COMMODITY Other		860,219	1,001,826	141,607	14.1	2,845,620	3,602,541	756,921	21.0
9	DEMAND		353,223	489,597	136,374	27.9	1,040,275	1,537,262	496,987	32.3
10	NO NOTICE		11,402	2,859	(8,543)	(298.8)	27,107	6,796	(20,311)	(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		1,272,857	1,555,742	282,885	18.2	4,077,005	5,346,774	1,269,769	23.7
14	TOTAL PIPELINE AND TRANSPORTATION		1,272,857	1,555,742	282,885	18.2	4,128,770	5,375,110	1,246,340	23.2
15	SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16	TOTAL COST		1,272,857	1,555,742	282,885	18.2	4,128,770	5,375,110	1,246,340	23.2
17	NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18	COMPANY USE		1,137	2,614	1,477	56.5	7,833	8,914	1,081	12.1
19	TOTAL THERM SALES		1,227,446	1,553,128	325,682	21.0	3,849,046	5,366,196	1,517,150	28.3
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		4,041,767	3,759,020	(282,747)	(7.5)	12,859,732	11,849,340	(1,010,392)	(8.5)
27	COMMODITY Other (@ FPU GATE)		4,041,767	3,871,791	(169,976)	(4.4)	12,956,958	12,204,820	(752,138)	(6.2)
28	DEMAND		7,751,920	8,436,960	685,040	8.1	23,090,660	27,262,660	4,172,000	15.3
29	NO NOTICE		1,643,000	164,300	(1,478,700)	(900.0)	3,906,000	390,600	(3,515,400)	(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		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		4,041,767	3,759,020	(282,747)	(7.5)	12,859,732	11,849,340	(1,010,392)	(8.5)
35	TOTAL PIPELINE AND TRANSPORTATION		4,041,767	3,759,020	(282,747)	(7.5)	12,946,924	11,849,340	(1,097,584)	(9.3)
36	NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37	COMPANY USE		4,151	6,750	2,599	38.5	25,609	21,290	(4,319)	(20.3)
38	TOTAL THERM SALES		4,480,924	3,752,270	(728,654)	(19.4)	12,883,547	11,828,050	(1,055,497)	(8.9)
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		1.188	1.635	0.447	27.3	1.275	1.689	0.414	24.5
46	COMMODITY Other		21.283	25.875	4.592	17.7	21.962	29.517	7.555	25.6
47	DEMAND		4.557	5.803	1.246	21.5	4.505	5.639	1.134	20.1
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		31.493	41.387	9.894	23.9	31.704	45.123	13.419	29.7
53	TOTAL PIPELINE AND TRANSPORTATION		31.493	41.387	9.894	23.9	31.890	45.362	13.472	29.7
54	NET UNBILLED									
55	COMPANY USE		27.391	38.726	11.335	29.3	30.587	41.869	11.283	26.9
56	TOTAL THERM SALES		31.493	41.387	9.894	23.9	31.890	45.362	13.472	29.7
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		28.213	38.107	9.894	26.0	28.610	42.082	13.472	32.0
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		28.213	38.107	9.894	26.0	28.610	42.082	13.472	32.0
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		28.31867	38.25019	9.932	26.0	28.71754	42.24033	13.523	32.0

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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

INTERRUPTIBLE		CURRENT MONTH: JANUARY 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	14,220	17,777	3,557	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	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		10,564	20,311	9,747	48.0	73,430	104,082	30,652	29.4
8 COMMODITY Other		80,853	261,578	180,725	69.1	318,599	1,185,902	867,303	73.1
9 DEMAND		19,219	15,183	(4,036)	(26.6)	149,169	97,916	(51,253)	(52.3)
10 NO NOTICE		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline & Other		22,059	4,278	(17,781)	(415.6)	67,562	39,661	(27,901)	(70.3)
12 DEMAND		19,219	15,183	(4,036)	(26.6)	149,169	97,916	(51,253)	(52.3)
13 TOTAL TRANSPORTATION COST		69,358	277,611	208,253	75.0	324,467	1,250,323	925,856	74.0
14 TOTAL PIPELINE AND TRANSPORTATION		69,358	277,611	208,253	75.0	334,290	1,643,009	1,308,719	79.7
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		69,358	277,611	208,253	75.0	334,290	1,643,009	1,308,719	79.7
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		0	866	866	100.0	0	5,711	5,711	100.0
19 TOTAL THERM SALES		64,723	296,206	231,483	78.1	266,430	1,792,652	1,526,222	85.1
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THERMS PURCHASED									
-----									
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		982,403	1,242,250	259,847	20.9	5,650,838	6,100,040	449,202	7.4
27 COMMODITY Other (@ FPU GATE)		374,573	1,010,028	635,455	62.9	1,486,271	4,046,417	2,560,146	63.3
28 DEMAND		666,680	261,640	(405,040)	(154.8)	4,369,530	2,171,480	(2,198,050)	(101.2)
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		739,670	261,640	(478,030)	(182.7)	4,313,370	2,171,480	(2,141,890)	(98.6)
32 DEMAND		666,680	261,640	(405,040)	(154.8)	4,369,530	2,171,480	(2,198,050)	(101.2)
33 COMMODITY Other		65,920	0	(65,920)	0.0	65,920	0	(65,920)	0.0
34 TOTAL TRANSPORTATION		308,653	980,610	671,957	68.5	1,403,388	3,928,560	2,525,172	64.3
35 TOTAL PIPELINE AND TRANSPORTATION		308,653	980,610	671,957	68.5	1,432,237	4,866,380	3,434,143	70.6
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		0	2,240	2,240	100.0	0	13,490	13,490	100.0
38 TOTAL THERM SALES		1,767,504	978,370	(789,134)	(80.7)	7,459,615	4,852,890	(2,606,725)	(53.7)
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CENTS PER THERM									
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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		1.075	1.635	0.560	34.2	1.299	1.706	0.407	23.8
46 COMMODITY Other		21.585	25.898	4.313	16.7	21.436	29.307	7.871	26.9
47 DEMAND		2.883	5.803	2.920	50.3	3.414	4.509	1.095	24.3
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))		3.274	1.635	(1.639)	(100.2)	1.591	1.826	0.236	12.9
51 DEMAND		2.883	5.803	2.920	50.3	3.414	4.509	1.095	24.3
52 TOTAL TRANSPORTATION COST		22.471	28.310	5.839	20.6	23.120	31.826	8.706	27.4
53 TOTAL PIPELINE AND TRANSPORTATION		22.471	28.310	5.839	20.6	23.340	33.762	10.422	30.9
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		0.000	38.661	38.661	100.0	0.000	42.335	42.335	100.0
56 TOTAL THERM SALES		22.471	28.310	5.839	20.6	23.340	33.762	10.422	30.9
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		19.191	25.030	5.839	23.3	20.060	30.482	10.422	34.2
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		19.191	25.030	5.839	23.3	20.060	30.482	10.422	34.2
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		19.26335	25.12414	5.861	23.3	20.13584	30.59706	10.461	34.2

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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/AR

TOTAL COMPANY		CURRENT MONTH:				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
		1 COMMODITY		0	0	0	0.0	48,040	392,686
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		58,577	81,771	23,194	28.4	237,433	304,257	66,824	22.0
8 COMMODITY Other		941,072	1,263,404	322,332	25.5	3,164,219	4,788,443	1,624,224	33.9
9 DEMAND		372,442	504,780	132,338	26.2	1,189,444	1,635,178	445,734	27.3
10 NO NOTICE		11,402	2,859	(8,543)	(298.8)	27,107	6,796	(20,311)	(298.9)
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline & Other		22,059	4,278	(17,781)	(415.6)	67,562	39,661	(27,901)	(70.3)
12 DEMAND		19,219	15,183	(4,036)	(26.6)	149,169	97,916	(51,253)	(52.3)
13 TOTAL TRANSPORTATION COST		1,342,215	1,833,353	491,138	26.8	4,401,472	6,597,097	2,195,625	33.3
14 TOTAL PIPELINE AND TRANSPORTATION		1,342,215	1,833,353	491,138	26.8	4,463,060	7,018,119	2,555,059	36.4
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		1,342,215	1,833,353	491,138	26.8	4,463,060	7,018,119	2,555,059	36.4
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		1,137	3,480	2,343	67.3	7,833	14,625	6,792	46.4
19 TOTAL THERM SALES		1,292,169	1,849,334	557,165	30.1	4,115,476	7,158,848	3,043,372	42.5
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	TERMS PURCHASED								
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		5,024,170	5,001,270	(22,900)	(0.5)	18,510,570	17,949,380	(561,190)	(3.1)
27 COMMODITY Other (@ FPU GATE)		4,416,340	4,881,819	465,479	9.5	14,443,229	16,251,237	1,808,008	11.1
28 DEMAND		8,418,600	8,698,600	280,000	3.2	27,460,190	29,434,140	1,973,950	6.7
29 NO NOTICE		1,643,000	164,300	(1,478,700)	(900.0)	3,906,000	390,600	(3,515,400)	(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		739,670	261,640	(478,030)	(182.7)	4,313,370	2,171,480	(2,141,890)	(98.6)
32 DEMAND		666,680	261,640	(405,040)	(154.8)	4,369,530	2,171,480	(2,198,050)	(101.2)
33 COMMODITY Other		65,920	0	(65,920)	0.0	65,920	0	(65,920)	0.0
34 TOTAL TRANSPORTATION		4,350,420	4,739,630	389,210	8.2	14,263,120	15,777,900	1,514,780	9.6
35 TOTAL PIPELINE AND TRANSPORTATION		4,350,420	4,739,630	389,210	8.2	14,379,161	16,715,720	2,336,559	14.0
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		4,151	8,990	4,839	53.8	25,609	34,780	9,171	26.4
38 TOTAL THERM SALES		6,248,428	4,730,640	(1,517,788)	(32.1)	20,343,162	16,680,940	(3,662,222)	(22.0)
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	CENTS PER THERM								
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		1.166	1.635	0.469	28.7	1.283	1.695	0.412	24.3
46 COMMODITY Other		21.309	25.880	4.571	17.7	21.908	29.465	7.557	25.6
47 DEMAND		4.424	5.803	1.379	23.8	4.332	5.555	1.224	22.0
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))		3.274	1.635	(1.639)	(100.2)	1.591	1.826	0.236	12.9
51 DEMAND		2.883	5.803	2.920	50.3	3.414	4.509	1.095	24.3
52 TOTAL TRANSPORTATION COST		30.853	38.681	7.829	20.2	30.859	41.812	10.953	26.2
53 TOTAL PIPELINE AND TRANSPORTATION		30.853	38.681	7.829	20.2	31.038	41.985	10.947	26.1
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		27.391	38.710	11.319	29.2	30.587	42.050	11.463	27.3
56 TOTAL THERM SALES		30.853	38.681	7.829	20.2	31.038	41.985	10.947	26.1
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		27.573	35.401	7.829	22.1	27.758	38.705	10.947	28.3
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		27.573	35.401	7.829	22.1	27.758	38.705	10.947	28.3
61 REVENUE TAX FACTOR		1.00376	1.00376	0.000	0.0	1.00376	1.00376	0.000	0.0
62 PBA FACTOR ADJUSTED FOR TAXES		27.67621	35.53446	7.858	22.1	27.86276	38.85067	10.988	28.3
63 PBA FACTOR ROUNDED TO NEAREST .001		27.676	35.534	7.858	22.1	27.863	38.851	10.988	28.3



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

FIRM PIPELINE	COST OF GAS PURCHASED -----	CURRENT MONTH:		JANUARY 1994 DIFFERENCE AMOUNT	%	PERIOD TO DATE:		DIFFERENCE AMOUNT	%
		ACTUAL	REVISED ESTIMATE			ACTUAL	REVISED ESTIMATE		
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		48,013	61,460	13,447	21.9	164,003	200,175	36,172	18.1
8 COMMODITY Other		860,219	1,001,826	141,607	14.1	2,845,620	3,602,541	756,921	21.0
9 DEMAND		353,223	489,597	136,374	27.9	1,040,275	1,537,262	496,987	32.3
10 NO NOTICE		11,402	2,859	(8,543)	(298.8)	27,107	6,796	(20,311)	(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		1,272,857	1,555,742	282,885	18.2	4,077,005	5,346,774	1,269,769	23.7
14 TOTAL PIPELINE AND TRANSPORTATION		1,272,857	1,555,742	282,885	18.2	4,128,770	5,375,110	1,246,340	23.2
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		1,272,857	1,555,742	282,885	18.2	4,128,770	5,375,110	1,246,340	23.2
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		1,137	2,614	1,477	56.5	7,833	8,914	1,081	12.1
19 TOTAL THERM SALES		1,227,446	1,553,128	325,682	21.0	3,849,046	5,366,196	1,517,150	28.3
	THERMS PURCHASED								
PIPELINE	-----								
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		4,041,767	3,759,020	(282,747)	(7.5)	12,859,732	11,849,340	(1,010,392)	(8.5)
27 COMMODITY Other		4,041,767	3,871,791	(169,976)	(4.4)	12,956,958	12,204,820	(752,138)	(6.2)
28 DEMAND		7,751,920	8,436,960	685,040	8.1	23,090,660	27,262,660	4,172,000	15.3
29 NO NOTICE		1,643,000	164,300	(1,478,700)	(900.0)	3,906,000	390,600	(3,515,400)	(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		4,041,767	3,759,020	(282,747)	(7.5)	12,859,732	11,849,340	(1,010,392)	(8.5)
35 TOTAL PIPELINE AND TRANSPORTATION		4,041,767	3,759,020	(282,747)	(7.5)	12,946,924	11,849,340	(1,097,584)	(9.3)
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		4,151	6,750	2,599	38.5	25,609	21,290	(4,319)	(20.3)
38 TOTAL THERM SALES		4,480,924	3,752,270	(728,654)	(19.4)	12,883,547	11,828,050	(1,055,497)	(8.9)
	CENTS PER THERM								
PIPELINE	-----								
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		1.188	1.635	0.447	27.3	1.275	1.689	0.414	24.5
46 COMMODITY Other		21.283	25.875	4.592	17.7	21.962	29.517	7.555	25.6
47 DEMAND		4.557	5.803	1.246	21.5	4.505	5.639	1.134	20.1
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		31.493	41.387	9.894	23.9	31.704	45.123	13.419	29.7
53 TOTAL PIPELINE AND TRANSPORTATION		31.493	41.387	9.894	23.9	31.890	45.362	13.472	29.7
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		27.391	38.726	11.335	29.3	30.587	41.869	11.283	26.9
56 TOTAL THERM SALES		31.493	41.387	9.894	23.9	31.890	45.362	13.472	29.7
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		28.213	38.107	9.894	26.0	28.610	42.082	13.472	32.0
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		28.213	38.107	9.894	26.0	28.610	42.082	13.472	32.0
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		28.31867	38.25019	9.932	26.0	28.71754	42.24033	13.523	32.0
63 PGA FACTOR ROUNDED TO NEAREST .001		28.319	38.250	9.932	26.0	28.718	42.240	13.523	32.0

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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

INTERRUPTIBLE		CURRENT MONTH:				PERIOD TO DATE:			
PIPELINE	COST OF GAS PURCHASED -----	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
		1 COMMODITY		0	0	0	0.0	18,941	392,686
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		10,564	20,311	9,747	48.0	73,430	104,082	30,652	29.4
8 COMMODITY Other		80,853	261,578	180,725	69.1	318,599	1,185,902	867,303	73.1
9 DEMAND		19,219	15,183	(4,036)	(26.6)	149,169	97,916	(51,253)	(52.3)
10 NO NOTICE		0	0	0	0.0	0	0	0	0.0
LESS END-USE CONTRACT (ON BEHALF OF)									
11 COMMODITY Pipeline & Other		22,059	4,278	(17,781)	(415.6)	67,562	39,661	(27,901)	(70.3)
12 DEMAND		19,219	15,183	(4,036)	(26.6)	149,169	97,916	(51,253)	(52.3)
13 TOTAL TRANSPORTATION COST		69,358	277,611	208,253	75.0	324,467	1,250,323	925,856	74.0
14 TOTAL PIPELINE AND TRANSPORTATION		69,358	277,611	208,253	75.0	334,290	1,643,009	1,308,719	79.7
15 SECOND PRIOR MONTH PURCHASE ADJ. (OPTIONAL)		0	0	0	0.0	0	0	0	0.0
16 TOTAL COST		69,358	277,611	208,253	75.0	334,290	1,643,009	1,308,719	79.7
17 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
18 COMPANY USE		0	866	866	100.0	0	5,711	5,711	100.0
19 TOTAL THERM SALES		64,723	296,206	231,483	78.1	266,430	1,792,652	1,526,222	85.1
	-----								
	THERMS PURCHASED								
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		982,403	1,242,250	259,847	20.9	5,650,838	6,100,040	449,202	7.4
27 COMMODITY Other (@ FPU GATE)		374,573	1,010,028	635,455	62.9	1,486,271	4,046,417	2,560,146	63.3
28 DEMAND		666,680	261,640	(405,040)	(154.8)	4,369,530	2,171,480	(2,198,050)	(101.2)
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		739,670	261,640	(478,030)	(182.7)	4,313,370	2,171,480	(2,141,890)	(98.6)
32 DEMAND		666,680	261,640	(405,040)	(154.8)	4,369,530	2,171,480	(2,198,050)	(101.2)
33 COMMODITY Other		65,920	0	(65,920)	0.0	65,920	0	(65,920)	0.0
34 TOTAL TRANSPORTATION		308,653	980,610	671,957	68.5	1,403,388	3,928,560	2,525,172	64.3
35 TOTAL PIPELINE AND TRANSPORTATION		308,653	980,610	671,957	68.5	1,432,237	4,866,380	3,434,143	70.6
36 NET UNBILLED		0	0	0	0.0	0	0	0	0.0
37 COMPANY USE		0	2,240	2,240	100.0	0	13,490	13,490	100.0
38 TOTAL THERM SALES		1,767,504	978,370	(789,134)	(80.7)	7,459,615	4,852,890	(2,606,725)	(53.7)
	-----								
	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		1.075	1.635	0.560	34.2	1.299	1.706	0.407	23.8
46 COMMODITY Other		21.585	25.898	4.313	16.7	21.436	29.307	7.871	26.9
47 DEMAND		2.883	5.803	2.920	50.3	3.414	4.509	1.095	24.3
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))		3.274	1.635	(1.639)	(100.2)	1.591	1.826	0.236	12.9
51 DEMAND		2.883	5.803	2.920	50.3	3.414	4.509	1.095	24.3
52 TOTAL TRANSPORTATION COST		22.471	28.310	5.839	20.6	23.120	31.826	8.706	27.4
53 TOTAL PIPELINE AND TRANSPORTATION		22.471	28.310	5.839	20.6	23.340	33.762	10.422	30.9
54 NET UNBILLED		0.000	0.000	0.000	0.0	0.000	0.000	0.000	0.0
55 COMPANY USE		0.000	38.661	38.661	100.0	0.000	42.335	42.335	100.0
56 TOTAL THERM SALES		22.471	28.310	5.839	20.6	23.340	33.762	10.422	30.9
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		19.191	25.030	5.839	23.3	20.060	30.482	10.422	34.2
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		19.191	25.030	5.839	23.3	20.060	30.482	10.422	34.2
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		19.26335	25.12414	5.861	23.3	20.13584	30.59706	10.461	34.2
63 PGA FACTOR ROUNDED TO NEAREST .001		19.263	25.124	5.861	23.3	20.136	30.597	10.461	34.2

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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

		OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD
ESTIMATED								
BASE RATE REVENUE		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
FUEL RECOVERY REVENUE		11.74	14.54	13.05	11.43			12.69
ENERGY CONSERVATION								0.00
TOTAL REVENUE		28.60	31.40	29.91	28.29	0.00	0.00	29.55
ACTUAL								
BASE RATE REVENUE		16.86	16.86	16.86	16.86			16.86
PGA FACTOR cents per therm		9.58	9.21	9.42	8.25			9.12
FUEL RECOVERY REVENUE		7.03	9.15	9.24	8.46			8.47
ENERGY CONSERVATION								0.00
TOTAL REVENUE		23.89	26.01	26.10	25.32	0.00	0.00	25.33
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	0.00	0.00	-3.00
PGA REVENUE		-4.71	-5.39	-3.81	-2.97	0.00	0	-4.22
ENERGY CONSERVATION		0	0	0	0	0	0	0.00
TOTAL REVENUE		-4.71	-5.39	-3.81	-2.97	0.00	0.00	-4.22
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%	0.00%	0.00%	-24.73%
PGA REVENUE		-40.12%	-37.07%	-29.20%	-25.98%	0.00%	0.00%	-33.25%
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%	0.00%	0.00%	-14.28%

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
THERM SALES AND CUSTOMER DATA

SCHEDULE A-4

FOR THE MONTH OF: JANUARY 1994

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
THERM SALES (FIRM)									
1 GENERAL SERVICE (11)	789,112	652,270	(136,842)	-21.0	1,885,726	1,773,880	(111,846)	-6.3	
2 OUTDOOR LIGHTING (21)	198	110	(88)	-80.0	784	290	(494)	-170.3	
4 RESIDENTIAL (31)	1,446,025	1,118,860	(327,165)	-29.2	3,458,789	3,116,980	(341,809)	-11.0	
5 LARGE VOLUME (51)	2,221,565	1,937,020	(284,545)	-14.7	7,474,298	6,819,570	(654,728)	-9.6	
6 OTHER (81)	24,024	44,010	19,986	45.4	63,950	117,330	53,380	45.5	
7				0.0				0.0	
8 TOTAL FIRM	4,480,924	3,752,270	(728,654)	-19.4	12,883,547	11,828,050	(1,055,497)	-8.9	
THERM SALES (INTERRUPTIBLE)									
10 INTERRUPTIBLE (61)	308,653	235,260	(73,393)	-31.2	1,084,272	985,440	(98,832)	-10.0	
11 LARGE VOLUME INT (93)	1,458,851	1,004,750	(454,101)	-45.2	6,375,343	6,503,930	128,587	2.0	
12				0.0				0.0	
13 TOTAL INT. SALES	1,767,504	1,240,010	(527,494)	-42.5	7,459,615	7,489,370	29,755	0.4	
14 TOTAL SALES	6,248,428	4,992,280	(1,256,148)	-25.2	20,343,162	19,317,420	(1,025,742)	-5.3	
NUMBER OF CUSTOMERS (FIRM)									
15 GENERAL SERVICE (11)	1,651	1,573	(78)	-5.0	1,632	1,570	(62)	-3.9	
16 OUTDOOR LIGHTING (21)	6	4	(2)	-50.0	6	3	(3)	-100.0	
17 RESIDENTIAL (31)	31,021	30,593	(428)	-1.4	30,350	29,889	(461)	-1.5	
18 LARGE VOLUME (51)	1,424	1,303	(121)	-9.3	1,405	1,312	(93)	-7.1	
19 OTHER (81)	451	939	488	52.0	596	938	342	36.5	
20				0.0				0.0	
21 TOTAL FIRM	34,553	34,412	(141)	-0.4	33,989	33,712	(277)	-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	34,567	34,425	(142)	-0.4	34,003	33,725	(278)	-0.8	
THERM USE PER CUSTOMER									
27 GENERAL SERVICE (11)	478	415	(63)	-15.3	1,155	1,130	(26)	-2.3	
28 OUTDOOR LIGHTING (21)	33	28	(6)	-20.0	131	97	(34)	-35.2	
29 RESIDENTIAL (31)	47	37	(10)	-27.5	114	104	(10)	-9.3	
30 LARGE VOLUME (51)	1,560	1,487	(74)	-4.9	5,320	5,198	(122)	-2.3	
31 OTHER (81)	53	47	(6)	-13.7	107	125	18	14.2	
32	0	0	0	0.0	0	0	0	0.0	
33 INTERRUPTIBLE (61)	25,721	19,605	(6,116)	-31.2	90,356	82,120	(8,236)	-10.0	
34 LARGE VOLUME INT (93)	729,426	1,004,750	275,325	27.4	3,187,672	6,503,930	3,316,259	51.0	
35	0	0	0	0.0	0	0	0	0.0	
36 TOTAL	181	145	(36)	-24.6	598	573	(25)	-4.4	

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COMPANY: FLORIDA PUBLIC UTILITIES COMPANY  
CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF: OCTOBER 1993 - MARCH 1994

	OCT	NOV	DEC	JAN	FEB	MAR
WEST PALM BEACH;						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316	1.0315	1.0273	1.0494		
-----						
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	0.00	0.00
SANFORD & DELAND:						
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	1.0316	1.0315	1.0273	1.0494	0.0000	0.0000
-----						
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	0.00	0.00

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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/GR1/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
TOTAL					14,572,619	0	14,572,619	3,164,218.82	0.00	0	0	21.71

# FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

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

PRODUCER NAME	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELHEAD PRICE	CITYGATE PRICE
1 CTRUS (CISCO)	25306	1,728	1,678	53,568	52,018	\$2.060	\$2.121
2 CTRUS (CISCO)	25309	1,008	979	31,248	30,349	\$2.160	\$2.224
3 CTRUS (CISCO)	25412	2,064	2,004	63,984	62,124	\$2.110	\$2.173
4 CTRUS (CISCO)	25412	213	206	6,592	6,400	\$2.300	\$2.369
5 HADSON GAS SYSTEMS, INC.	25306	3,940	3,825	122,139	118,563	\$2.070	\$2.132
6 HADSON GAS SYSTEMS, INC.	25412	1,649	1,600	51,104	49,611	\$2.120	\$2.184
7 HADSON GAS SYSTEMS, INC.	25309	1,672	1,623	51,832	50,313	\$2.170	\$2.236
8 HADSON GAS SYSTEMS, INC.	25412	297	288	9,200	8,932	\$2.130	\$2.194
9 HADSON GAS SYSTEMS, INC.	8798	410	398	12,700	12,330	\$2.100	\$2.163
10 HADSON GAS SYSTEMS, INC.	611	403	391	12,500	12,135	\$2.110	\$2.173
11 HADSON GAS SYSTEMS, INC.	8798	676	656	20,957	20,349	\$2.070	\$2.132
12 HADSON GAS SYSTEMS, INC.	25412	133	129	4,119	3,999	\$2.270	\$2.338
13 HADSON GAS SYSTEMS, INC.	611	81	78	2,500	2,427	\$2.250	\$2.318
14 HADSON GAS SYSTEMS, INC.	611	81	78	2,500	2,427	\$2.550	\$2.627
15 HADSON GAS SYSTEMS, INC.	25412	620	602	19,222	18,662	\$2.300	\$2.369
<b>TOTAL</b>		14,975	14,535	464,165	450,639		
<b>WEIGHTED AVERAGE</b>						\$2.118	\$2.182

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.

Florida Public Utilities Company  
Gas Invoice Allocation  
January 1994

*1.1/1/94 Discom  
with mark  
3/3/94*

*7-2-94  
17568.76*

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	Description	FGT Rate	Supplier	Invoice Number	A-1/MF-AO Line No.	Firm \$'s	A-1/MI-AO Line No.	Interruptible \$'s	A-1/MI-AO Line No.	End Use \$'s	Totals \$'s	
1	Transportation Charges	FTS	FGT	660	7	40,134.75	7	9,685.06	11	6,620.13	49,819.81	1
2	Transportation Charges	PTS	FGT		7	0.00	7	0.00	11	0.00	0.00	2
3	Transportation Charges	PTS	FGT		7	0.00	7	0.00	11	0.00	0.00	3
4	Transportation Charges	PTS	FGT		7	0.00	7	0.00	11	0.00	0.00	4
5	Transportation Charges	ITS	FGT	653	7	0.00	7	277.14	11	277.14	277.14	5
6	Transportation Charges	ITS	FGT		7	0.00	7	0.00	11	0.00	0.00	6
7	Cashout		FGT	624	7	7,878.29	7	601.63	11	0.00	8,479.92	7
8	Third Party		HADSON		8	578,647.80	8	44,188.97		0.00	622,836.77	8
9	Third Party		CITRUS	G.9401-123	8	0.00	8	15,161.60	11	15,161.60	15,161.60	9
10	Third Party		CITRUS	G.9401-124	8	290,655.80	8	22,196.20		0.00	312,852.00	10
11	Third Party		CNG	CK 130041	8	(9,084.60)	8	(693.75)		0.00	(9,778.35)	11
12	Reservation Charges	FTS	FGT	573	9	353,222.65	9	19,219.07	12	19,219.07	372,441.72	12
13	No-Notice Charges	NNTS	FGT	573	10	11,402.42	10	0.00		0.00	11,402.42	13
14												14
15												15
16												16
17												17
18												18
19												19
20												20
21												21
22												22
	Totals					\$1,272,857.11		\$110,635.92		\$41,277.94	\$1,383,493.03	

*15,161.60  
277.14*

	Description	FGT Rate	Supplier	Invoice Number	A-1/MF-AO Line No.	Firm Therms *	A-1/MI-AO Line No.	Interruptible Therms *	A-1/MI-AO Line No.	End Use Therms *	Totals Therms *	
23	Transportation Charges	FTS	FGT	660	26	4,041,767	26	975,333	31	666,680	5,017,100	23
24	Transportation Charges	PTS	FGT		26	0	26	0	31	0	0	24
25	Transportation Charges	PTS	FGT		26	0	26	0	31	0	0	25
26	Transportation Charges	PTS	FGT		26	0	26	0	31	0	0	26
27	Transportation Charges	ITS	FGT	653	26	0	26	7,070	31	7,070	7,070	27
28	Transportation Charges	ITS	FGT		26	0	26	0	31	0	0	28
29	Cashout		FGT	624	26	30,213	26	2,307	31	0	32,520	29
30	Third Party		HADSON		27	2,699,601	27	206,158		0	2,905,759	30
31	Third Party		CITRUS	G.9401-123	27	0	27	65,920	31 & 33	65,920	65,920	31
32	Third Party		CITRUS	G.9401-124	27	1,342,166	27	102,495		0	1,444,661	32
33	Third Party		CNG	CK 130041	27	0	27	0		0	0	33
34	Reservation Charges	FTS	FGT	573	28	7,751,920	28	666,680	32	666,680	8,418,600	34
35	No-Notice Charges	NNTS	FGT	573	29	1,643,000	29	0		0	1,643,000	35
36												36
37												37
38												38
39												39
40												40
41												41
42												42
43												43
44												44
	Totals					4,041,767		374,573		65,920	4,416,340	

\* SHADED ITEMS NOT INCLUDED IN TOTALS



GAS TRANSPORTATION



Florida Gas Transmission Company

An ENERCON/SPRINT Affiliate

PAGE 1

DATE	01/31/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3308 WEST PALM BEACH, FL 33408-3308	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO  Wire Transfer NORNA BARNHARTT MC ACCOUNT # 001A8800A Route # 053000196
DUPLICATE	02/10/94		
INVOICE NO.	573		
TOTAL AMOUNT DUE	\$383,844.14		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE  
TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
				01/94	A	RES	0.3659	0.0672		0.4331	843,696	\$365,404.74
				01/94	A	NNR	0.0694			0.0694	164,300	\$11,402.42
				01/94	A	PAQ	0.4331			0.4331	26,164	\$11,331.63
				01/94	A	TRL	0.1500			0.1500	(28,000)	(\$4,200.00)
				01/94	A	TCW						(\$94.65)

TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/94. 1,006,160 \$383,844.14

\*\*\* END OF INVOICE 573 \*\*\*

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TRANSACTION CODE (TC): A = ACTUALS R = REVERSALS

RATE CODE (RC): COM = COMMODITY/USAGE SRV = SERVICE RES = RESERVATION/DEMAND FAC = FACILITY  
SCH = SCHEDULING PENALTY IMB = CONTRACT IMBALANCE PENALTY INT = INTEREST  
X = FERC FILING ADM = ADMINISTRATIVE FEE

**GAS TRANSPORTATION**



**Florida Gas Transmission Company**

An ENRON/SONAT Affiliate

DATE	02/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO  Wire Transfer HCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	02/20/94		
INVOICE NO.	660		
TOTAL AMOUNT DUE	\$49,819.81		

CONTRACT 5009 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE  
TYPE FIRM TRANSPORTATION

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
	Usage Charge - No Notice For DELAND			01/94	A	COM	0.0259	0.0734		0.0993	(6,187)	(\$614.37)
	Usage Charge - No Notice For SANFORD			01/94	A	COM	0.0259	0.0734		0.0993	(5,770)	(\$572.96)
	Usage Charge - No Notice For WEST PALM BEACH			01/94	A	COM	0.0259	0.0734		0.0993	2,758	\$273.87
	Usage Charge	16103	FPU-RIVIERA BEACH	01/94	A	COM	0.0259	0.0734		0.0993	27,550	\$2,735.72
	Usage Charge	16104	FPU-WEST PALM BEACH WEST	01/94	A	COM	0.0259	0.0734		0.0993	32,250	\$3,202.43
	Usage Charge	16105	FPU-WEST PALM BEACH	01/94	A	COM	0.0259	0.0734		0.0993	77,500	\$7,695.75
	Usage Charge	16106	FPU-LAKE WORTH SOUTH	01/94	A	COM	0.0259	0.0734		0.0993	110,671	\$10,989.63
	Usage Charge	16107	FPU-LAKE WORTH	01/94	A	COM	0.0259	0.0734		0.0993	39,384	\$3,910.83
	Usage Charge	16108	FPU-BOYNTON BEACH	01/94	A	COM	0.0259	0.0734		0.0993	31,900	\$3,167.
	Usage Charge	16109	FPU-BOCA RATON	01/94	A	COM	0.0259	0.0734		0.0993	67,254	\$6,678.
	Usage Charge	16156	FPU-SANFORD	01/94	A	COM	0.0259	0.0734		0.0993	33,300	\$3,306.69

TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS

RATE CODE (RC): COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY  
SCH - SCHEDULING PENALTY IWB - CONTRACT IMBALANCE PENALTY INT - INTEREST  
X - FERC FILING ADM - ADMINISTRATIVE FEE

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No. 9743 P. 2/20

**GAS TRANSPORTATION**

**Florida Gas Transmission Company**  
An **ENRON/SONAT** Affiliate

DATE	02/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY ATTN: JACK BROWN POST OFFICE BOX 3395 WEST PALM BEACH, FL 33402-3395	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:  Wire Transfer MCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	02/20/94		
INVOICE NO.	660		
TOTAL AMOUNT DUE	\$49,819.81		

CONTRACT 5009      SHIPPER FLORIDA PUBLIC UTILITIES COMPANY      CUSTOMER NO. 4084      PLEASE CONTACT JIM STUDEBAKER  
TYPE FIRM TRANSPORTATION      AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD.			RATES			VOLUMES		
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge		16157	FPU-SANFORD WEST	01/94	A	COM	0.0259	0.0734		0.0993	33,300	\$3,306.69
Usage Charge		16158	FPU-DELAND	01/94	A	COM	0.0259	0.0734		0.0993	51,400	\$5,104.02
Usage Charge		16260	QUC-INDIAN RIVER	01/94	A	COM	0.0259	0.0734		0.0993	6,400	\$635.52
TOTAL FOR CONTRACT 5009 FOR MONTH OF 01/94											501,710	\$49,819.81

\*\*\* END OF INVOICE 660 \*\*\*

TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS

RATE CODE (RC): COM - COMMODITY/USAGE    SRV - SERVICE    RES - RESERVATION/DEMAND    FAC - FACILITY  
SCH - SCHEDULING PENALTY    DMB - CONTRACT IMBALANCE PENALTY    INT - INTEREST  
X - FERC FILING    ADM - ADMINISTRATIVE FEE

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**GAS TRANSPORTATION**



**Florida Gas Transmission Company**

An ENRON/SONAT Affiliate

PAGE

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DATE	02/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO.  Wire Transfer MCHB Charlotte NC Account # 001658806 Route # 053000196
DUE	02/20/94		
INVOICE NO.	653		
TOTAL AMOUNT DUE	\$277.14		

CONTRACT 3463 SHIPPER FLORIDA PUBLIC UTILITIES COMPANY CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE  
TYPE INT TRANSPORT

RECEIPTS		DELIVERIES		PROD		RATES			VOLUMES			
POI NO.	NAME	POI NO.	NAME	MONTH	TC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Usage Charge		16156	FPU-SANFORD	01/94	A	COM	0.3186	0.0734		0.3920	707	\$277.14
TOTAL FOR CONTRACT 3463 FOR MONTH OF 01/94											707	\$277.14
*** END OF INVOICE 653 ***												

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TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS

RATE CODE (RC): COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY  
SCH - SCHEDULING PENALTY WMB - CONTRACT IMBALANCE PENALTY INT - INTEREST  
X - FERC FILING ADM - ADMINISTRATIVE FEE

Form 062-3694 (6/93)

No. 9743 F. 4/20

**GAS TRANSPORTATION**



**Florida Gas Transmission Company**

An ENRON/SONAT Affiliate

DATE	02/10/94	CUSTOMER: FLORIDA PUBLIC UTILITIES COMPANY	PLEASE REFERENCE THIS INVOICE NO. ON YOUR REMITTANCE AND WIRE TO:  Wire Transfer NCNB Charlotte NC Account # 001658806 Route # 053000196
DUE	02/20/94		
INVOICE NO.	624		
TOTAL AMOUNT DUE	\$8,479.92		

CONTRACT SHIPPER CUSTOMER NO. 4084 PLEASE CONTACT JIM STUDEBAKER AT (713)853-7420 WITH ANY QUESTIONS REGARDING THIS INVOICE

RECEIPTS		DELIVERIES		PROD.			RATES			VOLUMES		
POI NO.	NAME	POI NO.	NAME	MONTH	IC	RC	BASE	SURCHARGES	DISC	NET	MMBTU DRY	AMOUNT
Net Market Delivery Imbalance				11/93		NOM	2.7514			2.7514	2,260	\$6,218.16
Net Receipt Imbalance				11/93		NRI	2.2800			2.2800	38	\$86.64
Net No Notice Imbalance				11/93		NRI	2.2800			2.2800	954	\$2,175.12
TOTAL FOR MONTH OF 11/93.											3,252	\$8,479.92

\*\*\* END OF INVOICE 624 \*\*\*

TRANSACTION CODE (TC): A - ACTUALS R - REVERSALS

RATE CODE (RC): COM - COMMODITY/USAGE SRV - SERVICE RES - RESERVATION/DEMAND FAC - FACILITY  
SCH - SCHEDULING PENALTY WAB - CONTRACT IMBALANCE PENALTY INT - INTEREST  
X - FERC FILING ADM - ADMINISTRATIVE FEE

Form 062-3694 (6/93)

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ENRON CORPORATION

No. 9743 P. 6/20

# Citrus Industrial Sales Company, Inc.

An **ENRON/SONAT** Affiliate

PAGE: 1

Customer  
-----  
FLORIDA PUBLIC UTILITIES CO  
401 SOUTH DIXIE HIGHWAY  
P. O. DRAWER C  
W. PALM BEACH, FL 33402  
ATTN: MR. M. L. SCHNEIDERMAN

Remittance Information:  
-----  
CITRUS INDUSTRIAL SALES COMPANY, INC.  
NATIONS BANK - HOUSTON  
ACCOUNT NUMBER: 4140327948  
ABA #: 111000025

Customer 28962  
Please Reference  
Invoice No.: G-9401-123  
Date: FEBRUARY 10, 1994  
Due Date: FEBRUARY 20, 1994  
Contract No.: 262-28962-301A (WLW )  
Contract Date: MARCH 1, 1991  
Volume Basis: MMBTU 14.73 DRY

TO INVOICE YOU FOR PHYSICAL GAS SALES FOR THE MONTH OF JANUARY, 1994

FACILITY DESCRIPTION	ST	MMBTU	RATE	AMOUNT	TAX
25412 STATION 8 TRANSFER POINT FROM 01/08/94 TO 01/09/94, LAST TIER 1	LA	6,592	2.3000	15,161.60	.00

AMOUNT DUE BEFORE TAXES: 6,592 \$15,161.60 \$ .00

TOTAL DUE CITRUS INDUSTRIAL SALES CO.: \$15,161.60

\* - Value not included in the final totals (e) = Estimate price

For Further Information Call: WILL WRIGHT (713) 853-7517 FAX # : (713) 646-2704

# Citrus Industrial Sales Company, Inc.

An **ENRON/SONAT** Affiliate

PAGE: 1

Customer 28962  
Please Reference Invoice No.: G-9401-124

Remittance Information:

FLORIDA PUBLIC UTILITIES CO  
401 SOUTH DIXIE HIGHWAY  
P. O. DRAWER C  
W. PALM BEACH, FL 33402  
ATTN: MR. M. L. SCHNEIDERMAN  
FAX #: ( )

CITRUS INDUSTRIAL SALES COMPANY, INC.  
NATIONS BANK - HOUSTON  
ACCOUNT NUMBER: 4140327948  
ABA #: 111000025

Date: FEBRUARY 10, 1994  
Due Date: FEBRUARY 20, 1994  
Contract No.: 262-28962-302 (HLW)  
Contract Date: NOVEMBER 1, 1993  
Volume Basis: MMBTU 14.73 DRY

TO INVOICE YOU FOR PHYSICAL GAS SALES FOR THE MONTH OF JANUARY, 1994

FACILITY DESCRIPTION	ST	MMBTU	RATE	AMOUNT	TAX
25306 COMPRESSOR STATION 7 FROM 01/01/94 TO 01/31/94. Meter 1 : 25306/FGT	LA	53,568	2.0600	110,350.08	.00
25309 COMPRESSOR STATION 11 FROM 01/01/94 TO 01/31/94. Meter 1 : 25309/FGT	AL	31,248	2.1600	67,495.68	.00
25412 STATION 8 TRANSFER POINT FROM 01/01/94 TO 01/31/94.	LA	63,984	2.1100	135,006.24	.00

AMOUNT DUE BEFORE TAXES: 148,800 \$  
TOTAL DUE CITRUS INDUSTRIAL SALES CO.: \$312,852.00

\* Value not included in the final totals (e) = Estimate price

For Further Information Call: WILL WRIGHT (713) 853-7517 FAX # : (713) 646-2704

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# HADSON GAS SYSTEMS, INC.

For Services During the Month of January 1994

FLORIDA PUBLIC UTILITIES COMPANY  
401 S. DIXIE HIGHWAY  
P.O. BOX 3395  
WEST PALM BEACH, FLORIDA 33402  
ATTN: MGR OF ENGINEERING & GAS SUPPLY

LOCATION ID: FPU1  
DATED:  
DUE DATE:  
INVOICE:

Deliveries on Florida Gas

<u>DESCRIPTION</u>	<u>UNIT BASIS</u>	<u>UNITS</u>	<u>PRICE</u>	<u>AMOUNT</u>
Commodity Charges:				
Zone 1	MMBtu	143,096	\$2.07	\$296,208.72
Zone 1	MMBtu	12,700	\$2.10	\$ 26,670.00
Zone 1	MMBtu	12,500	\$2.11	\$ 26,375.00
Zone 1	MMBtu	2,500	\$2.25	\$ 5,625.00
Zone 1	MMBtu	2,500	\$2.55	\$ 6,375.00
Zone 2	MMBtu	51,104	\$2.12	\$108,340.48
Zone 2	MMBtu	9,200	\$2.13	\$ 19,596.00
Zone 2	MMBtu	4,119	\$2.27	\$ 9,350.13
Zone 2	MMBtu	19,222	\$2.30	\$ 44,210.60
Zone 3	MMBtu	<u>51,832</u>	\$2.17	<u>\$112,475.44</u>
Subtotal		308,773		\$655,226.37
Less: Imbalance Gas Due FPUC				\$ 32,389.60
Less: Scheduling Penalties Due FPUC				<u>\$ 3,982.26</u>
TOTAL DUE		<u>308,773</u>		<u>\$618,854.51</u>

HADSON FUELS, INC.  
101 PARK AVENUE SOUTH, SUITE 1400  
POST OFFICE BOX 26770  
OKLAHOMA CITY, OK 73126-0770





DO NOT PAY - INVOICE IN ERROR  
 SEE FPUC PREPARED INVOICE FOR PROPER  
 PAYMENT AMOUNT

**INVOICE**

For Services During the Month of January, 1994

FLORIDA PUBLIC UTILITIES COMPANY  
 401 S. DIXIE HWY.  
 P.O. BOX 3395  
 WEST PALM BEACH, FLORIDA 33402  
 ATTN: MGR OF ENGINEERING & GAS SUPPLY

LOCATION ID: FPU1  
 DATED: Feb. 16, 1994  
 DUE DATE: Feb. 26, 1994  
 INVOICE: 16942

Deliveries on Florida Gas Transmission

DESCRIPTION	UNIT BASIS	UNITS		PRICE		AMOUNT
Commodity Charges:						
Zone 1	MMBtu	122,139	X	\$2.0700	=	252,827.73
Zone 2	MMBtu	51,104	X	\$2.1200	=	108,340.48
Zone 3	MMBtu	51,832	X	\$2.1700	=	112,475.44
TOTAL TERM		225,075				\$ 473,643.65
Additional Swing Supply:						
ZONE 2	MMBtu	9,200	X	\$2.1300	=	19,596.00
ZONE 2	MMBtu	4,119	X	\$2.2700	=	9,350.13
ZONE 2	MMBtu	19,222	X	\$2.3000	=	44,210.60
TOTAL SWING		32,541				\$ 73,156.73
Additional Spot Purchases:						
	MMBtu	12,700	X	\$2.1000	=	26,670.00
	MMBtu	12,500	X	\$2.1100	=	26,375.00
	MMBtu	35,000	X	\$2.2500	=	78,750.00
TOTAL ADDTL SPOT		60,200				\$ 131,795.00
TOTAL DUE		317,816				\$ 678,595.38

SUPPORTING DATA: Base Index

January 1, 1994 Issue Inside F.E.R.C. Gas Market Report.

COMMODITY PRICE

Florida gas (Zone 1) =	\$2.03 +	0.04	=	2.0700
Florida gas (Zone 2) =	\$2.08 +	0.04	=	2.1200
Florida gas (Zone 3) =	\$2.13 +	0.04	=	2.1700

Pursuant to Contract effective November 1, 1993.

PLEASE WIRE TRANSFER FUNDS TO:

Harris Bank & Trust  
 Chicago, IL  
 ABA #071000288  
 FFC: Hadson Gas Systems, Inc.  
 ACCOUNT #2781466

OR

MAIL PAYMENT TO:

Hadson Gas Systems, Inc.  
 C/O Harris Bank & Trust  
 Bank of Montreal 12 West  
 115 South LaSalle  
 Chicago, IL 60603  
 ATTN: Angela Corbett

If you have any questions regarding this invoice, please call Robert Smith at (405) 235-9531.

**HADSON GAS SYSTEMS, INC.**

101 Park Avenue / P.O. Box 26770 / Oklahoma City, OK 73126-0770  
 Telephone (405) 235-9531 / FAX (405) 235-8905

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CNG Producing  
Company

A CNG COMPANY

CNG Tower-1450 Poydras Street  
New Orleans, LA. 70112-6000

THE CHASE MANHATTAN BANK, N.A.  
SYRACUSE, NEW YORK 50-937/213

CHECK NO: 00130041 DATE 12/22/93

PAY EXACTLY \$9,778.35

\*\*\*\*\*NINE THOUSAND SEVEN HUNDRED SEVENTY EIGHT AND 35/100 DOLLARS

TO  
THE  
ORDER  
OF

FLORIDA PUBLIC UTILITIES COMPA  
NY  
P. O. BOX 3395  
WEST PALM BEACH, FL 33402-339  
USA

*Paul P. Press*

⑈00130041⑈ ⑆021309379⑆ ⑆012⑈79946⑈

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