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COMMISSION CLERK

P.O. Box 3395 West Palm Beach, Florida 33402-3395

May 12, 2005

Ms. Blanca S. Bayo, Director Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0950

> Re: Docket No. 050001-EI CONTINUING SURVEILLANCE AND REVIEW OF FUEL COST RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms. Bayo:

We are enclosing ten (10) copies of April 2005 Fuel Schedules for our Marianna and Fernandina Beach divisions.

The over-recovery in our Marianna division is primarily due to fuel revenues being higher than projected. The over-recovery in our Fernandina Beach division is lower than estimated primarily due to fuel costs being higher than projected.

		If you have any questions, please contact me at cyoung@fpuc.com or Cheryl Martin at
CMP_		cmmartin@fpuc.com.
COM_	5_	Sincerely,
CTR _		
ECR_		Purt D 11
GCL _		Curtis D. Young
OPC _		Senior Regulatory Acopuntant
MMS		Enclosure
RCA .		Cc: Kathy Welch/ FPSC Doc Horton
SCR		George Bachman (no enclosure) Mark Cutshaw (no enclosure)
SEC	<u> </u>	Mario Lacaci (no enclosure)
		Jack English (no enclosure) 7 1 :6 10 6 1 10 10 10 10 10

DOCUMENT NUMBER-DATE

04836 MAY 18 g



OTH

Chuck Stein (no enclosure)

SJ 80-441

DISTRIBUTION CENTER

881 YAM 88840 SCHEDULE A1

A ARRILI SONS MARIANNA ELIFE SOLLOWS SIDEPM

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR April 2005 MONTH:

Company: FLORIDA PUBLIC UTILITIES COMPANY MARIANNA DIVISION

	5 10 110 1 N.O. 15 (10)
1	Fuel Cost of System Net Generation (A3) Nuclear Fuel Disposal Cost (A13)
2	Coal Car Investment
4	Adjustments to Fuel Cost (A2, Page 1)
5	TOTAL COST OF GENERATED POWER
6	Fuel Cost of Purchased Power (Exclusive
_	of Economy) (A8)
7	Energy Cost of Sched C & X Econ Purch (Broker)(A9)
8	Energy Cost of Other Econ Purch (Non-Broker)(A9)
9	Energy Cost of Sched E Economy Purch (A9)
10	Demand and Non Fuel Cost of Purchased Power (A9)
11	Energy Payments to Qualifying Facilities (A8a)
12	TOTAL COST OF PURCHASED POWER
13	TOTAL AVAILABLE MWH (LINE 5 + LINE 12)
14	Fuel Cost of Economy Sales (A7)
15	Gain on Economy Sales (A7a)
16	Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)
17	Fuel Cost of Other Power Sales (A7)
18	TOTAL FUEL COST AND GAINS OF POWER SALES
40	(LINE 14 + 15 + 16 + 17) NET INADVERTENT INTERCHANGE (A10)
19	NET INADVERTENT INTERCHANGE (ATO)
20	TOTAL FUEL AND NET POWER TRANSACTIONS
	(LINES 5 + 12 + 18 + 19)
21	Net Unbilled Sales (A4)
22	Company Use (A4)
23	T & D Losses (A4)
24	SYSTEM KWH SALES
25	Wholesale KWH Sales
26	Jurisdictional KWH Sales
26a	Jurisdictional Loss Multiplier
27	Jurisdictional KWH Sales Adjusted for
	Line Losses
28	GPIF**
29	TRUE-UP**
30	TOTAL JURISDICTIONAL FUEL COST

Reve	nue	ı ax	ractor	
Fuel	Facto	ог Ас	diusted	for

r Taxes

	DOLLARS				MWH			CENTS/KWH			
ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFI AMOUNT	FERENCE %	ACTUAL	ESTIMATED	DIFFER AMOUNT	ENCE %
				С	0	0	0.00%	С	0	0	0.00%
0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
511,899	534,621	(22,722)	-4.25%	22,853	23,867	(1,014)	-4.25%	2.23996	3 2.24	-4E-05	0.00%
353,722	359,874	(6,152)	-1.71%	22,853	23,867	(1,014)	-4.25%	1.54781	1.50783	0.03998	2.65%
865,621	894,495	(28,874)	-3.23%	22,853	23,867	(1,014)	-4.25%	3.78778	3.74783	0.03995	1.07%
				22,853	23,867	(1,014)	-4.25%				
0	O	0	0.00%	0	0	0	0.00%	O	0	0	0.00%
865,621	894,495	(28,874)	-3.23%	22,853	23,867	(1,014)	-4.25%	3.78778	3.74783	0.03995	1.07%
(53,520) * 795 * 34,620 *		(134,698) 158 (1,172)	165.93% 24.80% -3.27%	(1,413) 21 914	2,166 17 955	(3,579) 4 (41)	-165.23% 23.53% -4.29%	-0.22939 0.00341 0.14839	0.00307	-0.62101 0.00034 -0.02428	-158.57% - 11.07% -14.06%
865,621	894,495	(28,874)	-3.23%	23,331	20,729	2,602	12.55%	3.71019	4.31519	-0.605	-14.02%
865,621 1.000	894,495 1.000	(28,874) 0,000	-3.23% 0.00%	23,331 1.000	20,729 1.000	2,602 0.000	12.55% 0.00%	3.71019 1.000	4.31519 1.000	-0.605 0.000	-14.02% 0.00%
865,621	894,495	(28,874)	-3.23%	23,331	20,729	2,602	12.55%	3.71019	4.31519	-0.605	-14.02%
80,579	80,579	0	0.00%	23,331	20,729	2,602	12.55%	0.34537	0.38873	-0.04336	-11,15%
946,200	975,074	(28,874)	-2.96%	23,331	20,729	2,602	12.55%	4.05555	4.70391	-0.64836	-13.78%
								1,00072 4,05847 4,058		0 -0.64883 -0.649	0.00% -13.78% -13.79%

³² Fuel Factor Adjusted for Taxes
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

^{*}Included for Informational Purposes Only

^{**}Calculation Based on Jurisdictional KWH Sales

Company: FLORIDA PUBLIC UTILITIES COMPANY MARIANNA DIVISION

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: April 2005

SCHEDULE A1 PAGE 2 OF 2

J APRIL 7005 MARIAUNA FUEL 5 11 1996 5 02 PM

1	Fuel Cost of System Net Generation (A3)
2	Nuclear Fuel Disposal Cost (A13)
3	Coal Car Investment
4	Adjustments to Fuel Cost (A2, Page 1)
5	TOTAL COST OF GENERATED POWER
6	Fuel Cost of Purchased Power (Exclusive of Economy) (A8)
7	Energy Cost of Sched C & X Econ Purch (Broker)(A9)
8	Energy Cost of Other Econ Purch (Non-Broker)(A9)
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18	TOTAL FUEL COST AND GAINS OF POWER SALES
	(LINE 14 + 15 + 16 + 17)
19	NET INADVERTENT INTERCHANGE (A10)
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	(LINES 5 + 12 + 18 + 19)
	Net Unbilled Sales (A4)
	Company Use (A4)
23	T & D Losses (A4)
	SYSTEM KWH SALES
	Wholesale KWH Sales
26	Jurisdictional KWH Sales
	Jurisdictional Loss Multiplier
27	Line Losses
	GPIF**
29	TRUE-UP**
30	TOTAL JURISDICTIONAL FUEL COST

31	Revenue Tax Factor
32	Fuel Factor Adjusted for Taxes

³² Fuel Factor Adjusted for Taxes 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

PERIOD TO DATE		DOLLARS		PERIOD	TO DATE	MWH		CENTS/KWH			
ACTUAL	ESTIMATED	DIFFERE	NCE %	ACTUAL	ESTIMATED	DIFF	ERENCE %	ACTUAL ESTIMATED		DIFFERENCE AMOUNT %	
,				0	0	0	0.00%	0		0	0.00%
								·	-	_	
0	0	0	0.00%	0	0	o	0.00%	0	О	0	0.00%
2,244,056	2,268,537	(24,481)	-1.08%	100,181	101,274	(1,093)	-1.08%	2.24	2.24	0	0.00%
1,846,127	1,675,796	170,331	10.16%	100,181	101,274	(1,093)	-1.08%	1.84279	1.65471	0.18808	11.37%
4,090,183	3,944,333	145,850	3.70%	100,181	101,274	(1,093)	-1.08%	4.08279	3.89471	0.18808	4.83%
				100,181	101,274	(1,093)	-1.08%				
0	0	0	0.00%	0	0	0	0.00%	0	С	0	0.00%
U	Ū	Ü	0.00 //	Ū	· ·	· ·	0.00 %	· ·	v	J	0.00%
4 000 400	2.044.222	115.050	0.70%	400 404	404.074	44.000	4 0004	4.00030	0.00.121	0.40000	
4,090,183	3,944,333	145,850	3,70%	100,181	101,274	(1,093)	-1.08%	4.08279	3.89471	0.18808	4.83%
(192,600) • 4,164 •	(8,218) * 3,544 **	(184,382) 620	2243.64% 17.49%	(4,717) 102	(211) 91	(4,506) 11	2135.72% 12.09%	-0.19109 0.00413		-0.18265 0.00049	2164.10% 13.46%
163,597	157,775 *	5,822	3.69%	4,007	4,051	(44)	-1.09%	0.16232		0.00049	0.15%
4,090,183	3,944,333	145,850	3.70%	100,789	97,343	3,446	3.54%	4.05815	4.05199	0.00616	0.15%
4,090,183	3,944,333	145,850	3.70%	100,789	97,343	3,446	3.54%	4.05815		0.00616	0.15%
1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%
4,090,183	3,944,333	145,850	3.70%	100,789	97,343	3,446	3.54%	4.05815	4.05199	0,00616	0.15%
322,319	322,319	0	0.00%	100,789	97,343	3,446	3.54%	0.3198	0.33112	-0.01132	-3.42%
4,412,502	4,266,652	145,850	3.42%	100,789	97,343	3,446	3.54%	4.37796	4.38311	-0.00515	-0.12%
							ļ	1.00072		0	0.00%
								4.38111 4.381	4.38627 4,386	-0.00516 -0,005	-0.12% -0.11%

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

SCHEDULE A2 Page 1 of 4

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of:

		CURRENT MONTH			PERIOD TO DATE					
	ACTUAL	ESTIMATED	DIFF AMOUNT	FERENCE %	ACTUAL	ESTIMATED	DIFFER AMOUNT	RENCE %		
A. Fuel Cost & Net Power Transactions 1. Fuel Cost of System Net Generation 1a. Fuel Related Transactions (Nuclear Fuel Disposal)	\$	\$		\$		\$	· · · · · · · · · · · · · · · · · · ·			
2. Fuel Cost of Power Sold 3. Fuel Cost of Purchased Power 3a. Demand & Non Fuel Cost of Purchased Power 3b. Energy Payments to Qualifying Facilities	511,899 353,722	534,621 359,874	(22,722) (6,152)	-4.25% -1.71%	2,244,056 1,846,127	2,268,537 1, 675,796	(24,481) 170,331	-1.08% 10.16%		
Energy Cost of Economy Purchases Total Fuel & Net Power Transactions Adjustments to Fuel Cost (Describe Items)	865,621	894,495	(28,874)	-3.23%	4,090,183	3,944,333	145,850	3.70%		
6a. Special Meetings - Fuel Market Issue	14,714		14,714	0.00%	42,204		42,204	0.00%		
7. Adjusted Total Fuel & Net Power Transactions										

SCHEDULE A2 Page 2 of 4

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of:

B. Sales Revenues (Exclude Revenue Taxes & France & France Taxes & France Ta	anchise Taxes	ACTUAL	ESTIMATED	DIFFERI AMOUNT	ENCE %	ACTUAL	ESTIMATED	DIFFEREI AMOUNT	NCE %
 Jurisdictional Sales Revenue Base Fuel Revenue Fuel Recovery Revenue 	anchise Taxes		e commente		70	HOTOAL	LOTIMATED	AMOUNT	
 Jurisdictional Sales Revenue Base Fuel Revenue Fuel Recovery Revenue 	anchise Taxes)	¢						, u
b. Fuel Recovery Revenue			D .	\$	s		\$ \$		
							•		
 c. Jurisdictional Fuel Revenue 	1	973,939	873,143	100,796	11.54%	4,235,426	4,100,211	135,215	3.30%
		973,939	873,143	100,796	11.54%	4,235,426	4,100,211	135,215	3.30%
d. Non Fuel Revenue		605,277	518,559	86,718	16.72%	2,595,626	2,292,465	303,161	13.22%
 e. Total Jurisdictional Sales Revenue 		1,579,216	1,391,702	187,514	13.47%	6,831,052	6,392,676	438,376	6.86%
Non Jurisdictional Sales Revenue		0	0	0	0.00%	0	0	0	0.00%
Total Sales Revenue	\$	1,579,216	\$ 1,391,702	\$ 187,514	13.47%	6,831,052	6,392,676 \$	438,376	6.86%
C. KWH Sales	ľ								-
Jurisdictional Sales KWH	j	23,330,973	20,729,319	2,601,654	12.55%	100,789,371	97,343,200	3,446,171	3.54%
Non Jurisdictional Sales		0	0	0	0.00%	0	0	0	0.00%
3. Total Sales	1	23,330,973	20,729,319	2,601,654	12.55%	100,789,371	97,343,200	3,446,171	3.54%
4. Jurisdictional Sales % of Total KWH Sales		100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: April 2005

	(CURRENT MONTH			PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFEREN AMOUNT	ICE %	ACTUAL.	ESTIMATED	DIFFERE AMOUNT	ENCE %	
D. True-up Calculation									
Jurisdictional Fuel Rev. (line B-1c)	973,939 \$	873,143 \$	100,796	11.54%	4,235,426 \$	4,100,211 \$	135,215	3.30%	
Fuel Adjustment Not Applicable			_				_		
a. True-up Provision	80,579	80.579	0	0.00%	322,319	322,319	a	0.00%	
b. Incentive Provision						•			
c. Transition Adjustment (Regulatory Tax Refund)	0	0	0	0.00%	0	0	0	0.00%	
Jurisdictional Fuel Revenue Applicable to Period	893,360	792,564	100,796	12.72%	3,913,107	3,777,892	135,215	3.58%	
Adjusted Total Fuel & Net Power Transaction (Line A-7)	880,335	894,495	(14,160)	-1.58%	4,132,387	3,944,333	188,054	4.77%	
Jurisdictional Sales % of Total KWH Sales (Line C-4)	100%	100%	0.00%	0.00%	N/A	N/A			
Jurisdictional Total Fuel & Net Power Transactions	880,335	894,495	(14,160)	-1.58%	4,132,387	3,944,333	188,054	4.77%	
(Line D-4 x Line D-5 x *)									
True-up Provision for the Month Over/Under Collection	13,025	(101,931)	114,956	-112.78%	(219,280)	(166,441)	(52,839)	31.75%	
(Line D-3 - Line D-6)									
Interest Provision for the Month	(2,200)		(2,200)	0.00%	(8,108)		(8,108)	0.00%	
9. True-up & Inst. Provision Beg. of Month	(963,424)	270,279	(1,233,703)	-456.46%	(966,951)	93,049	(1,060,000)	-1139.18%	
9a. Deferred True-up Beginning of Period									
10. True-up Collected (Refunded)	80,579	80,579	. 0	0.00%	322,319	322,319	0	0.00%	
11. End of Period - Total Net True-up (Lines D7 through D10)	(872,020) \$	248,927 \$	(1,120,947)	-450.31%	(872,020) \$	248,927 \$	(1,120,947)	-450.31%	

^{*} Jurisdictional Loss Multiplier

SCHEDULE A2 Page 4 of 4

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of:

	•	CURRENT MONTH				PERIOD TO DAT	E	
	ACTUAL	ESTIMATED	DIFFEREN AMOUNT	CE %	ACTUAL	ESTIMATED	DIFFERE AMOUNT	NCE %
E. Interest Provision 1. Beginning True-up Amount (lines D-9 + 9a) 2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10) 3. Total of Beginning & Ending True-up Amount 4. Average True-up Amount (50% of Line E-3) 5. Interest Rate - First Day Reporting Business Month 6. Interest Rate - First Day Subsequent Business Month 7. Total (Line E-5 + Line E-6) 8. Average Interest Rate (50% of Line E-7) 9. Monthly Average Interest Rate (Line E-8 / 12) 10. Interest Provision (Line E-4 x Line E-9)	\$ (963,424) \$ (869,820) (1,833,244) (916,622) \$ 2.7800% 2.9800% 5.7600% 2.8800% 0.2400% (2,200)	270,279 \$ 248,927 519,206 259,603 \$ N/A N/A N/A N/A N/A N/A N/A N/A	(1,233,703) (1,118,747) (2,352,450) (1,176,225) 	-456.46% -449.43% -453.09% -453.09% 	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A N/A		

A APPRIORES MADIANNA FIRE STITZONS SIZ PM

Company: FLORIDA PUBLIC UTILITIES COMPANY MARIANNA DIVISION

ELECTRIC ENERGY ACCOUNT Month of: April 2005

	Ç	URRENT MONTH				RIOD TO DATE		
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERE AMOUNT	NCE %
(MWH)								
1 System Net Generation	0	0	0	0.00%	0	0	0	0.00%
2 Power Sold				1				1
3 Inadvertent Interchange Delivered - NET	00.050	00.007	(4.04.1)	4.050/	100 101	404.074	(4.000)	4 0004
4 Purchased Power	22,853	23,867	(1,014)	-4.25%	100,181	101,274	(1,093)	-1.08%
4a Energy Purchased For Qualifying Facilities 5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	22,853	23,867	(1,014)	-4.25%	100,181	101,274	(1,093)	-1.08%
8 Sales (Billed)	23,331	20,729	2,602	12.55%	100,789	97,343	3,446	3.54%
8a Unbilled Sales Prior Month (Period)	20,000	20,120	_,-,		100,100	01,010	0,110	0.0170
8b Unbilled Sales Current Month (Period)	1			Ī				
9 Company Use	21	17	4	23.53%	102	91	11	12.09%
10 T&D Losses Estimated 0.0		955	(41)	-4.29%	4,007	4,051	(44)	-1.09%
11 Unaccounted for Energy (estimated)	(1,413)	2,166	(3,579)	-165.23%	(4,717)	(211)	(4,506)	2135.72%
12								
13 % Company Use to NEL	0.09%	0.07%	0.02%	28.57%	0.10%	0.09%	0.01%	11.11%
14 % T&D Losses to NEL	4.00% -6.18%	4.00%	0.00%	0.00% -168.06%	4.00% -4.71%	4.00% -0.21%	0.00% -4.50%	0.00% 2142.86%
15 % Unaccounted for Energy to NEL	-0.10%	9.08%	-15.26%	-100.00%	-4.7170	-0.2176	-4.50%	2142.00%
(\$)								
(4)								
16 Fuel Cost of Sys Net Gen								
16a Fuel Related Transactions								İ
16b Adjustments to Fuel Cost								
17 Fuel Cost of Power Sold								
18 Fuel Cost of Purchased Power	511,899	534,621	(22,722)	-4.25%	2,244,056	2,268,537	(24,481)	-1.08%
18a Demand & Non Fuel Cost of Pur Power	353,722	359,874	(6,152)	-1.71%	1,846,127	1,675,796	170,331	10.16%
18b Energy Payments To Qualifying Facilities				1				i i
19 Energy Cost of Economy Purch.	005.004	204.405	(00.07.1)		1 000 100	0.044.000	445.050	0.77007
20 Total Fuel & Net Power Transactions	865,621	894,495	(28,874)	-3.23%	4,090,183	3,944,333	145,850	3.70%
(Cents/KWH)								
21 Fuel Cost of Sys Net Gen				r				
21a Fuel Cost or Sys Net Gen 21a Fuel Related Transactions								
22 Fuel Cost of Power Sold								
23 Fuel Cost of Purchased Power	2.2400	2.2400		0.00%	2.2400	2.2400		0.00%
23a Demand & Non Fuel Cost of Pur Power	1.5480	1.5080	0.0400	2.65%	1.8430	1.6550	0.1880	11.36%
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	3.7880	3.7480	0.0400	1.07%	4.0830	3.8950	0.1880	4.83%

Company: FLORIDA PUBLIC UTILITIES COMPANY MARIANNA DIVISION

PURCHASED POWER

(Exclusive of Economy Energy Purchases) For the Period/Month of: April 2005

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
		TOTAL	кwн	KWH FOR	кwн	(CENTS/KWH	TOTAL \$ FOR FUEL ADJ.
PURCHASED FROM	TYPE & SCHEDULE	KWH PURCHASED (000)	FOR OTHER UTILITIES (000)	R INTERRUP- TIBLE (000)	FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	(6)X(7)(a) \$
ESTIMATED:								
GULF POWER COMPANY	RE	23,867			23,867	2.240001	3.747832	534,621
TOTAL		23,867	0	0	23,867	2.240001	3.747832	534,621
ACTUAL:								
GULF POWER COMPANY	RE	22,853			22,853	2.239964	3.787778	511,899
		00.070			00.050	0.00004	0.707770	544 000
TOTAL		22,853	0	0	22,853	2.239964	3.787778	511,899
CURRENT MONTH:	i I							
DIFFERENCE DIFFERENCE (%)		(1,014) -4.20%	0 0.00%	0 0.00%	(1,014) -4.20%	0.000000	0.039946 1.10%	(22,722) -4.30%
PERIOD TO DATE: ACTUAL ESTIMATED	RE RE	100,181 101,274			100,181 101,274	2.240002 2.239999	4.082793 3.894714	2,244,056 2,268,537
DIFFERENCE DIFFERENCE (%)	INE	(1,093) -1.10%	0 0.00%	0 0.00 <u>%</u>	(1,093)	0.000003 0.00%	0.188079 4.80%	(24,481) -1.10%

4 ADDIT 2005 MADIANIMA STIST EMMISSIOS E-02 OM

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES

For the Period/Month of:

(1)	(2)	(3)	(4)	(5)	(6)		(7)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	TRANS. COST CENTS/KW	TOTAL \$ FOR FUEL ADJ. (3) X (4) H \$	COST IF GE (a) CENTS/KWH	(b) TOTAL COST	FUEL SAVINGS (6)(b)-(5) \$
ESTIMATED:							
TOTAL							
ACTUAL:							
TOTAL							
FOOTNOTE: PURCHASED POW	ER COSTS IN	NCLUDE CUST	OMER, DEMAN	ND & ENERGY CHAR	GE: 353,722		
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)							-
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)							

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: April 2005

			DOLLARS
		ACTUAL	POTMATED
		ACTUAL	ESTIMATED
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	0	0
6	Fuel Cost of Purchased Power (Exclusive		•
-	of Economy) (A8)	554,686	582,428
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)	374,259	405,958
11	Energy Payments to Qualifying Facilities (A8a)	5,049	6,468
12	TOTAL COST OF PURCHASED POWER	933,994	994,854
13	TOTAL AVAILABLE MWH (LINE 5 + LINE 12)		
14	Fuel Cost of Economy Sales (A7)		
15	Gain on Economy Sales (A7a)		
16	Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)		
17	Fuel Cost of Other Power Sales (A7)		
18	TOTAL FUEL COST AND GAINS OF POWER SALES	0	0
	(LINE 14 + 15 + 16 + 17)		
19	NET INADVERTENT INTERCHANGE (A10)		
20	LESS GSLD APPORTIONMENT OF FUEL COST	273,568	344,946
20a	TOTAL FUEL AND NET POWER TRANSACTIONS	660,426	649,908
	(LINES 5 + 12 + 18 + 19)		
21	Net Unbilled Sales (A4)	(65,058) *	(39,629) *
22	Company Use (A4)	864 *	631 *
23	T & D Losses (A4)	39,634 *	38,998 *
24	SYSTEM KWH SALES	660,426	649,908
25	Wholesale KWH Sales	000,420	043,500
26	Jurisdictional KWH Sales	660,426	649,908
26a	Jurisdictional Loss Multiplier	1,000	1.000
202	Jurisdictional KWH Sales Adjusted for	1.500	1.000
21	Line Losses	660,426	649,908
28	GPIF**	000,420	045,505
29	TRUE-UP**	34,589	34,589
30	TOTAL JURISDICTIONAL FUEL COST	695,015	684,497
	(Excluding GSLD Apportionment)		
31	Revenue Tax Factor		

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

32 Fuel Factor Adjusted for Taxes 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

	DOLLARS			 	MWH				CENTS/KWF		
ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERE AMOUNT	NCE %	ACTUAL	ESTIMATED	DIFF AMOUNT	ERENC %
			<u> </u>	О	0	0	0.0%	0.00000	0.00000	0.00000	0.0
0	0	0 0	0.0% 0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
554,686	582,428	(27,742)	-4.8%	31,057	31,568	(511)	-1.6%	1.78603	1.84499	(0.05896)	-3.2
374,259 5,049	405,958 6,468	(31,699) (1,419)	-7.8% -21.9%	31,057 270	31,568 346	(511) (76)	-1.6% -22.0%	1.20507 1.87000	1.28598 1.86936	(0.08091) 0.00064	-6.3 0.0
933,994	994,854	(60,860)	-6.1%	31,327	31,914	(587)	-1.8%	2.98143	3.11730	(0.13587)	-4.4
			:	31,327	31,914	(587)	-1.8%				
0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0
273,568 660,426	344,946 649,908	(71,378) 10,518	-40.6% 1.6%	0 31,327	0 31,914	0 (587)	0.0% -1.8%	2.10817	2.03644	0.07173	3.9
(65,058) * 864 * 39.634 *	(39,629) * 631 * 38,998 *	(25,429) 233 636	64.2% 36.9% 1.6%	(3,086) 41 1,880	(1,946) 31 1,915	(1,140) 10 (35)	58.6% 32.3% -1.8%	(0.20023) 0.00266 0.12198	(0.12417) 0.00198 0.12220	(0.07606) 0.00068 (0.00022)	61.3 34.3 -0.2
660,426	649,908	10,518	1.6%	32,492	31,914	578	1.8%	2.03258	2.03645	(0.00022)	-0
660,426 1.000	649,908 1.000	10,518 0.000	1.6% 0.0%	32,492 1.000	31,914 1.000	578 0.000	1.8%	2.03258 1.000	2.03645 1.000	(0.00387) 0.00000	-0.2 0.0
660,426	649,908	10,518	1.6%	32,492	31,914	578	1.8%	2.03258	2.03645	(0.00387)	-0.2
34,589	34,589	0	0.0%	32,492	31,914	578	1.8%	0.10645	0.10838	(0.00193)	-1.4
695,015	684,497	10,518	1.5%	32,492	31,914	578	1.8%	2.13903	2.14482	(0.00579)	-0.
695,015	684,497	10,518	1,5%	32,492	31,914	578	1.8%	2.13903 1.01609 2.17345 2.173	2.14482 1.01609 2.17933 2.179	0.00579 0.00000 (0.00588 (0.006)

COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: April 2005

FERNANDINA BEACH DIVISION

	PERIOD TO	D DATE	DOLLARS		PERIOD	TO DATE	MWH			CENTS/KWH		
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFEREN AMOUNT	ICE %	ACTUAL	ESTIMATED	DIFFE AMOUNT	ERENCE %
 Fuel Cost of System Net Generation (A3) Nuclear Fuel Disposal Cost (A13) 					0	0	۵	0.0%	0.00000	0.00000	0.00000	0.0%
3 Coal Car Investment 4 Adjustments to Fuel Cost (A2, Page 1) 5 TOTAL COST OF GENERATED POWER	0 0	0 0	0 0	0.0% 0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8) 7 Energy Cost of Sched C & X Econ Purch (Broker)(A9) 8 Energy Cost of Other Econ Purch (Non-Broker)(A9)	2,633,638	2,615,429	18,209	0.7%	147,459	141,757	5,702	4.0%	1.78601	1.84501	(0.05900)	-3.2%
9 Energy Cost of Sched E Economy Purch (A9) 10 Demand and Non Fuel Cost of Purchased Power (A9) 11 Energy Payments to Qualifying Facilities (A8a)	2,098,264 29,359_	2,074,308 16,876	23,956 12,483	1.2% 74.0%	147,459 1.570	141,757 903	5,702 6 67	4.0% 73.9%	1.42295 1.87000	1,46328 1,86888	(0.04033) 0.00112	-2.8% 0.1%
12 TOTAL COST OF PURCHASED POWER	4,761,261	4,706,613	54,648	1.2%	149.029	142.660	6,369	4.5%	3.19486	3.29918	(0.10432)	-3.2%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12) 14 Fuel Cost of Economy Sales (A7) 15 Gain on Economy Sales (A7a) 16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)					149,029	142,660	6,369	4.5%				
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)	0	Q	a	0.0%	0	o	0	0.0%	0.00000	0.00000	0.00000	0.0%
20 LESS GSLD APPORTIONMENT OF FUEL COST 20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	1,394,551 3,366,710	1,379,784 3,326,829	14,767 39,881	1.1% 1.2%	0 149,029	0 142,660	0 6,369	0.0% 4.5%	2.25910	2.33200	(0.07290)	-3.1%
21 Net Unbilled Sales (A4) 22 Company Use (A4)	(234,992) ° 3,524 °	(202,651) * 3,032 *	(32,341) 492	16.0% 16.2%	(10,402) 156	(8,690) 130	(1,712) 26	19.7% 20.0%	(0.15631) 0.00234	(0.14205) 0.00213	(0.01426) 0.00021	10.0% 9.9%
23 T & D Losses (A4)	202,009 *	199,619	2,390	1.2%	8,942	8,560	382	4.5%	0.13437	0.13993	(0.00556)	-4.0%
24 SYSTEM KWH SALES 25 Wholesale KWH Sales	3,366,710	3,326,829	39,881	1.2%	150,333	142,660	7,673	5.4%	2.23950	2.33201	(0.09251)	-4.0%
26 Jurisdictional KWH Sales 26a Jurisdictional Loss Multiplier 27 Jurisdictional KWH Sales Adjusted for	3,366,710 1.000	3,326,829 1.000	39,881 0.000	1.2% 0.0%	150,333 1.000	142,660 1.000	7,673 0.000	5.4% 0.0%	2.23950 1.000	2.33201 1.000	(0.09251) 0.00000	-4.0% 0.0%
Line Losses 28 GPIF**	3,366,710	3,326,829	39,881	1.2%	150,333	142.660	7,673	5.4%	2.23950	2.33201	(0.09251)	-4.0%
29 TRUE-UP**	138,351	138,351	0	0.0%	150,333	142,660	7,673	5.4%	0.09203	0.09698	(0.00495)	-5.1%
30 TOTAL JURISDICTIONAL FUEL COST	3,505,061	3,465,180	39,881	1.2%	150,333	142,660	7,673	5.4%	2.33153	2.42898	(0.09745)	-4.0%
31 Revenue Tax Factor 32 Fuel Factor Adjusted for Taxes 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									1.01609 2.36904 2.369	1.01609 2.46806 2.468	0.00000 (0.09902) (0.099)	0.0% -4.0% -4.0%

³² Fuel Factor Adjusted for Taxes 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

^{*}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:

			CURRENT MONTH		PERIOD TO DATE				
		ACTUAL	ESTIMATED	DIFFERENC AMOUNT	CE %	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	F. %
A. Fuel Cost & Net Power Transactions									
Fuel Cost of System Net Generation Fuel Related Transactions (Nuclear Fuel Disposal)	,	\$	\$	i		\$ \$	\$		
Fuel Cost of Power Sold									
3. Fuel Cost of Purchased Power		554,686	582,428	(27,742)	-4.8%	2,633,638	2,615,429	18,209	0.7%
3a. Demand & Non Fuel Cost of Purchased Power		374,259	405,958	(31,699)	-7.8%	2,098,264	2,074,308	23,956	1.2%
3b. Energy Payments to Qualifying Facilities 4. Energy Cost of Economy Purchases		5,049	6,468	(1,419)	-21.9%	29,359	16,876	12,483	74.0%
5. Total Fuel & Net Power Transactions		933,994	994.854	(60,860)	-6.1%	4,761,261	4,706,613	54,648	1.2%
Adjustments to Fuel Cost (Describe Items)		·	•	(,)	******	1,101,201	1,100,010	04,040	1.270
6a. Special Meetings - Fuel Market Issue		14,714		14,714	0.0%	44,799		44,799	0.0%
7. Adicated Tatal Food B Mat Do. or T		0.40.700							
7. Adjusted Total Fuel & Net Power Transactions		948,708	994,854	(46,146)	-4.6%	4,806,060	4,706,613	99,447	2.1%
8. Less Apportionment To GSLD Customers		273,568	344,946	(71,378)	-20.7%	1,394,551	1,379,784	14,767	1.1%
Net Total Fuel & Power Transactions To Other Classes		675,140 \$	649,908 \$	25,232	3.9%	\$ 3,411,509 \$	3,326,829 \$	84,680	2.6%

		CURRENT MONTH			PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	<u>.</u> %	
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes) Jurisidictional Sales Revenue (Excluding GSLD) a. Base Fuel Revenue	\$ \$	\$		\$	\$	\$			
a. Base Fuel Revenue b. Fuel Recovery Revenue c. Jurisidictional Fuel Revenue d. Non Fuel Revenue e. Total Jurisdictional Sales Revenue 2. Non Jurisdictional Sales Revenue 3. Total Sales Revenue (Excluding GSLD)	\$ 826,540 826,540 573,088 1,399,628 0	844,021 844,021 328,754 1,172,775 0 1,172,775 \$	(17,481) (17,481) 244,334 226,853 0 226,853	-2.1% -2.1% 74.3% 19.3% 0.0%	3,737,223 3,737,223 2,468,618 6,205,841 0 6,205,841 \$	3,772,926 3,772,926 2,282,668 6,055,594 0 6,055,594 \$	(35,703) (35,703) 185,950 150,247 0	-1.0% -1.0% 8.2% 2.5% 0.0% 2.5%	
C. KWH Sales (Excluding GSLD) 1. Jurisdictional Sales KWH 2. Non Jurisdictional Sales 3. Total Sales 4. Jurisdictional Sales % of Total KWH Sales	31,076,772 0 31,076,772 100.00%	31,149,345 0 31,149,345 100.00%	(72,573) 0 (72,573) 0.00%		142,412,153 0 142,412,153 100.00%	139,243,021 0 139,243,021 100.00%	3,169,132 0 3,169,132 0.00%	2.3% 0.0% 2.3% 0.0%	

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

FERNANDINA BEACH DIVISION

Month of:

		CURRENT MONTH			PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENCI AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENCI AMOUNT	E %	
D. True-up Calculation (Excluding GSLD)									
Jurisdictional Fuel Rev. (line B-1c) Fuel Adjustment Not Applicable	826,540 \$	844,021 \$	(17,481)	-2.1% \$	3,737,223 \$	3,772,926 \$	(35,703)	-1.0%	
a. True-up Provision b. Incentive Provision	34,589	34,589	0	0.0%	138,351	138.351	0	0.0%	
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%	
Jurisdictional Fuel Revenue Applicable to Period	791,951	809,432	(17,481)	-2.2%	3,598,872	3,634,575	(35,703)	-1.0%	
Adjusted Total Fuel & Net Power Transaction (Line A-7)	675,140	649,908	25,232	3.9%	3,411,509	3,326,829	84,680	2.6%	
Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A			
Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	675,140	649,908	25,232	3.9%	3,411,509	3,326,829	84.680	2.6%	
 True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6) 	116,811	159,524	(42,713)	-26.8%	187,363	307,746	(120,383)	-39.1%	
8. Interest Provision for the Month	(401)		(401)	0.0%	(2,536)		(2,536)	0.0%	
9. True-up & Inst. Provision Beg. of Month	(242,884)	(2,052,648)	1,809,764	-88.2%	(415,063)	(2,304,632)	1,889,569	-82.0%	
9a. Deferred True-up Beginning of Period	, , , , , ,	(-,,-,	.,,.		(,)	(= 00-1 00=	1,000,000	OL.U A	
10. True-up Collected (Refunded)	34,589	34,589	0	0.0%	138,351	138,351	0	0.0%	
11. End of Period - Total Net True-up (Lines D7 through D10)	(91,885) \$	(1,858,535) \$	1,766,650	-95.1%	(91,885) \$	(1,858,535) \$	1,766,650	-95.1%	

^{*} Jurisdictional Loss Multiplier

SCHEDULE A2 Page 4 of 4

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

FERNANDINA BEACH DIVISION

Month of:

	 	CURRENT MONTH			PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFEREN AMOUNT	CE %
E. Interest Provision (Excluding GSLD) 1. Beginning True-up Amount (lines D-9 + 9a) 2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10) 3. Total of Beginning & Ending True-up Amount 4. Average True-up Amount (50% of Line E-3) 5. Interest Rate - First Day Reporting Business Month 6. Interest Rate - First Day Subsequent Business Month 7. Total (Line E-5+ Line E-6) 8. Average Interest Rate (50% of Line E-7) 9. Monthly Average Interest Rate (Line E-8 / 12) 10. Interest Provision (Line E-4 x Line E-9)	\$ (242,884) \$ (91,484) (334,368) (167,184) \$ 2.7800% 2.9800% 5.7600% 2.8800% 0.2400% (401)	(2,052,648) \$ (1,858,535) (3,911,183) (1,955,592) \$ N/A N/A N/A N/A N/A N/A N/A N/A N/A	1,809,764 1,767,051 3,576,815 1,788,408 	-88.2% -95.1% -91.5% -91.5% 	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A N/A		

PERIOD TO DATE

Company: FLORIDA PUBLIC UTILITIES COMPANY FERNANDINA BEACH DIVISION

ELECTRIC ENERGY ACCOUNT Month of: April 2005

			AOTUAL	FOTHUNTED	DIFFERENCE	0.4			DIFFEREN	
		ı	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
	(MWH)									
1 [System Net Generation		0		0	0.00%	0	0		
·	Power Sold		U	U	U	0.00%	U	Ü	0	0.00%
3	Inadvertent Interchange Delivered - NET									
į	Purchased Power	i	31,057	31,568	(511)	-1.62%	147,459	141,757	5,702	4.02%
a	Energy Purchased For Qualifying Facilities		270	346	(76)	-21.97%	1,570	903	667	73.86%
	Economy Purchases			0.0	(1.0)	21.07 /2	1,070	303	007	13.007
	Inadvertent Interchange Received - NET									
	Net Energy for Load		31,327	31,914	(587)	-1.84%	149,029	142,660	6,369	4.469
	Sales (Billed)	;	32,492	31,914	578	1.81%	150,333	142,660	7,673	5.389
a	Unbilled Sales Prior Month (Period)	ļ							·	
o	Unbilled Sales Current Month (Period)	j								
	Company Use		41	31	10	32.26%	156	130	26	20.00%
)	T&D Losses Estimated @	0.06	1,880	1,915	(35)	-1.83%	8,942	8,560	382	4.46%
	Unaccounted for Energy (estimated)		(3,086)	(1,946)	(1,140)	58.58%	(10,402)	(8,690)	(1,712)	19.70%
2	O/ Commonweller to NEI		0.400/	0.400/	0.000/					
3	% Company Use to NEL % T&D Losses to NEL		0.13%	0.10%	0.03%	30.00%	0.10%	0.09%	0.01%	11.119
	% Unaccounted for Energy to NEL		6.00% -9.85%	6.00% -6.10%	0.00% - 3.75%	0.00% 61.48%	6.00% -6.98%	6.00% -6.09%	0.00% -0.89%	0.00% 14.61%
, <u> </u>										
5		<u>,</u>								
6 6a 6b	Fuel Cost of Sys Net Gen Fuel Related Transactions Adjustments to Fuel Cost									
Sa Sa Sb	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold									
a b	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power		554,686	582,428	(27,742)	-4.76%	2,633,638	2,615,429	18,209	0.70%
a	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power		554,686 374,259	405,958	(31,699)	-7.81%	2,098,264	2,074,308	18,209 23,956	
a	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities		554,686	-						1.159
a	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power		554,686 374,259	405,958	(31,699)	-7.81%	2,098,264	2,074,308	23,956	1.15% 73.97%
) a	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities Energy Cost of Economy Purch.		554,686 374,259 5,049	405,958 6,468	(31,699) (1,419)	-7.81% -2 1 .94%	2,098,264 29,359	2,074,308 16,876	23,956 12,483	1.15% 73.97%
a	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities Energy Cost of Economy Purch.		554,686 374,259 5,049	405,958 6,468	(31,699) (1,419)	-7.81% -2 1 .94%	2,098,264 29,359	2,074,308 16,876	23,956 12,483	1.15% 73.97%
a a a a a a a a a a a a a a a a a a a	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities Energy Cost of Economy Purch. Total Fuel & Net Power Transactions (Cents/KWH)		554,686 374,259 5,049	405,958 6,468	(31,699) (1,419)	-7.81% -2 1 .94%	2,098,264 29,359	2,074,308 16,876	23,956 12,483	1.15% 73.97%
a b a b	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities Energy Cost of Economy Purch. Total Fuel & Net Power Transactions (Cents/KWH) Fuel Cost of Sys Net Gen Fuel Related Transactions		554,686 374,259 5,049	405,958 6,468	(31,699) (1,419)	-7.81% -2 1 .94%	2,098,264 29,359	2,074,308 16,876	23,956 12,483	1.15% 73.97%
a b l l l l l l l l l l l l l l l l l l	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities Energy Cost of Economy Purch. Total Fuel & Net Power Transactions (Cents/KWH) Fuel Cost of Sys Net Gen Fuel Related Transactions Fuel Cost of Power Sold		554,686 374,259 5,049 933,994	405,958 6,468 994,854	(31,699) (1,419) (60,860)	-7.81% -21.94% -6.12%	2,098,264 29,359 4,761,261	2,074,308 16,876 4,706,613	23,956 12,483 54,648	1.15% 73.97% 1.16%
a b	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities Energy Cost of Economy Purch. Total Fuel & Net Power Transactions (Cents/KWH) Fuel Cost of Sys Net Gen Fuel Related Transactions Fuel Cost of Power Sold Fuel Cost of Purchased Power		554,686 374,259 5,049 933,994	405,958 6,468 994,854	(31,699) (1,419) (60,860)	-7.81% -21.94% -6.12%	2,098,264 29,359 4,761,261	2,074,308 16,876 4,706,613	23,956 12,483 54,648 (0.059)	1.15% 73.97% 1.16% -3.20%
	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities Energy Cost of Economy Purch. Total Fuel & Net Power Transactions (Cents/KWH) Fuel Cost of Sys Net Gen Fuel Related Transactions Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power		554,686 374,259 5,049 933,994 1.786 1.205	405,958 6,468 994,854 1.845 1.286	(31,699) (1,419) (60,860) (0.059) (0.081)	-7.81% -21.94% -6.12% -3.20% -6.30%	2,098,264 29,359 4,761,261 1.786 1.423	2,074,308 16,876 4,706,613 1.845 1.463	23,956 12,483 54,648 (0.059) (0.040)	1.15% 73.97% 1.16% -3.20% -2.73%
a b	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities Energy Cost of Economy Purch. Total Fuel & Net Power Transactions (Cents/KWH) Fuel Cost of Sys Net Gen Fuel Related Transactions Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities		554,686 374,259 5,049 933,994	405,958 6,468 994,854	(31,699) (1,419) (60,860)	-7.81% -21.94% -6.12%	2,098,264 29,359 4,761,261	2,074,308 16,876 4,706,613	23,956 12,483 54,648 (0.059)	1.15% 73.97% 1.16% -3.20% -2.73%
a b a b	Fuel Related Transactions Adjustments to Fuel Cost Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power Energy Payments To Qualifying Facilities Energy Cost of Economy Purch. Total Fuel & Net Power Transactions (Cents/KWH) Fuel Cost of Sys Net Gen Fuel Related Transactions Fuel Cost of Power Sold Fuel Cost of Purchased Power Demand & Non Fuel Cost of Pur Power		554,686 374,259 5,049 933,994 1.786 1.205	405,958 6,468 994,854 1.845 1.286	(31,699) (1,419) (60,860) (0.059) (0.081)	-7.81% -21.94% -6.12% -3.20% -6.30%	2,098,264 29,359 4,761,261 1.786 1.423	2,074,308 16,876 4,706,613 1.845 1.463	23,956 12,483 54,648 (0.059) (0.040)	0.70% 1.15% 73.97% 1.16% -3.20% -2.73% 0.05% -3.15%

CURRENT MONTH

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
For the Period/Month of: April 2005

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUP- TIBLE (000)	KWH FOR FIRM (000)	(a) FUEL COST	(b) TOTAL COST	TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
ESTIMATED:						•		
JACKSONVILLE ELECTRIC AUTHORITY	MS	31,568			31,568	1.844995	3.130974	582,428
TOTAL		31,568	0	0	31,568	1.844995	3.130974	582,428
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	31,057			31.057	1.786026	2.991097	554,686
	į							
						****	;	
TOTAL		31,057	0	o	31,057	1.786026	2.991097	554,686
			•		·			
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		(511) -1.6%	0 0.0%	0 0.0%	(511) -1.6%	-0.058969 -3.2%	-0.139877 -4.5%	(27,742) -4.8%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	147,459 141,757 5,702 4.0%	0 0.0%	0 0.0%	147,459 141,757 5,702 4.0%	1.786014 1.845009 (0.058995) -3.2%	3.208961 3.308293 -0.099332 -3.0%	2,633,638 2,615,429 18,209 0.7%

ENERGY PAYMENT TO QUALIFYING FACILITIES

		For the Period/N	fonth of:	April 2005				
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM	TYPE & SCHEDULE	TOTAL PURCHASED (000)	KWH FOR OTHER UTILITIES (000)	KWH FOR INTERRUP- TIBLE (000)	KWH FOR FIRM (000)	CENTS/KWi (a) FUEL COST	(b) TOTAL COST	TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
ESTIMATED:		<u>l</u>			<u> </u>			
JEFFERSON SMURFIT CORPORATION		346					1.869364	6,468
TOTAL		346	0	0		1.869364	1.869364	6,468
ACTUAL: JEFFERSON SMURFIT CORPORATION	<u>, </u>	270 [Ţ	· · · · · · · · · · · · · · · · · · ·	270 [1.870000	1.870000	5.049
TOTAL		270		0	270	1.870000	1.870000	5,049
	3	1						
CÜRRENT MONTH: DIFFERENCE DIFFERENCE (%)		(76) -22.0%	0 0.0%	0 0.0%	(76) -22.0%	0.000636 0.0%	0.000636 0.0%	(1,419) -21.9%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	1,570 903 667 73 9%	0 0 0%	0 0.0%	1,570 903 667 73.9%	1.870000 1.868882 0.001118 0.1%	1.870000 1.868882 0.001118 0.1%	29,359 16,876 12,483 74.0%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES For the Period/Month of: April 2005

(1) (2) (3) (4) (5) (6) (7) TOTAL \$ FOR COST IF GENERATED FUEL TOTAL FUEL ADJ. SAVINGS TYPE KWH TRANS. (a) PURCHASED COST (3) X (4) TOTAL PURCHASED FROM & SCHEDULE (000)CENTS/KWH COST (6)(b)-(5) CENTS/KWH \$ \$ ESTIMATED: TOTAL ACTUAL: TOTAL FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$374,259 CURRENT MONTH: DIFFERENCE DIFFERENCE (%) PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)