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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 cmmartin@fpuc.com.

- CMP _____
- COM 5 _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- MMS _____
- RCA _____
- SCR _____
- SEC 1 _____
- OTH _____

Sincerely,

Curtis D. Young
Curtis D. Young
Senior Regulatory Accountant

Enclosure

- Cc:
- Kathy Welch/ FPSC
 - Doc Horton
 - George Bachman (no enclosure)
 - Mark Cutshaw (no enclosure)
 - Mario Lacaci (no enclosure)
 - Jack English (no enclosure)
 - Chuck Stein (no enclosure)
 - SJ 80-441

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04836 MAY 18 05



Company: FLORIDA PUBLIC UTILITIES COMPANY
 MARIANNA DIVISION

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

	DOLLARS				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.00%	0	0	0	0.00%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
5 TOTAL COST OF GENERATED POWER	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	511,899	534,621	(22,722)	-4.25%	22,853	23,867	(1,014)	-4.25%	2.23996	2.24	-4E-05	0.00%
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)	353,722	359,874	(6,152)	-1.71%	22,853	23,867	(1,014)	-4.25%	1.54781	1.50783	0.03998	2.65%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	865,621	894,495	(28,874)	-3.23%	22,853	23,867	(1,014)	-4.25%	3.78778	3.74783	0.03995	1.07%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					22,853	23,867	(1,014)	-4.25%				
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 (LINE 14 + 15 + 16 + 17)	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	865,621	894,495	(28,874)	-3.23%	22,853	23,867	(1,014)	-4.25%	3.78778	3.74783	0.03995	1.07%
21 Net Unbilled Sales (A4)	(63,520) *	81,178 *	(134,698)	165.93%	(1,413)	2,166	(3,579)	-165.23%	-0.22938	0.39162	-0.62101	-158.57%
22 Company Use (A4)	795 *	637 *	158	24.80%	21	17	4	23.53%	0.00341	0.00307	0.00034	11.07%
23 T & D Losses (A4)	34,620 *	35,792 *	(1,172)	-3.27%	914	955	(41)	-4.29%	0.14839	0.17267	-0.02428	-14.06%
24 SYSTEM KWH SALES	865,621	894,495	(28,874)	-3.23%	23,331	20,729	2,602	12.55%	3.71019	4.31519	-0.605	-14.02%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	865,621	894,495	(28,874)	-3.23%	23,331	20,729	2,602	12.55%	3.71019	4.31519	-0.605	-14.02%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%
27 Jurisdictional KWH Sales Adjusted for Line Losses	865,621	894,495	(28,874)	-3.23%	23,331	20,729	2,602	12.55%	3.71019	4.31519	-0.605	-14.02%
28 GPIF**												
29 TRUE-UP**	80,579	80,579	0	0.00%	23,331	20,729	2,602	12.55%	0.34537	0.38873	-0.04336	-11.15%
30 TOTAL JURISDICTIONAL FUEL COST	946,200	975,074	(28,874)	-2.96%	23,331	20,729	2,602	12.55%	4.05555	4.70391	-0.64836	-13.78%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									4.05847	4.7073	-0.64883	-13.78%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.058	4.707	-0.649	-13.79%

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

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.00%	0	0	0	0.00%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
5 TOTAL COST OF GENERATED POWER	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	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%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	1,846,127	1,675,796	170,331	10.16%	100,181	101,274	(1,093)	-1.08%	1.84279	1.65471	0.18808	11.37%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>4,090,183</u>	<u>3,944,333</u>	<u>145,850</u>	3.70%	100,181	101,274	(1,093)	-1.08%	4.08279	3.89471	0.18808	4.83%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					100,181	101,274	(1,093)	-1.08%				
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 (LINE 14 + 15 + 16 + 17)	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	<u>4,090,183</u>	<u>3,944,333</u>	<u>145,850</u>	3.70%	100,181	101,274	(1,093)	-1.08%	4.08279	3.89471	0.18808	4.83%
21 Net Unbilled Sales (A4)	(192,600) *	(8,218) *	(184,382)	2243.64%	(4,717)	(211)	(4,506)	2135.72%	-0.19109	-0.00844	-0.18265	2164.10%
22 Company Use (A4)	4,164 *	3,544 **	620	17.49%	102	91	11	12.09%	0.00413	0.00364	0.00049	13.46%
23 T & D Losses (A4)	163,597 *	157,775 *	5,822	3.69%	4,007	4,051	(44)	-1.09%	0.16232	0.16208	0.00024	0.15%
24 SYSTEM KWH SALES	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%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	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%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%	1.000	1.000	0.000	0.00%
27 Jurisdictional KWH Sales Adjusted for Line Losses	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%
28 GPIF**												
29 TRUE-UP**	<u>322,319</u>	<u>322,319</u>	<u>0</u>	0.00%	100,789	97,343	3,446	3.54%	0.3198	0.33112	-0.01132	-3.42%
30 TOTAL JURISDICTIONAL FUEL COST	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%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									4.38111	4.38627	-0.00516	-0.12%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									4.381	4.386	-0.005	-0.11%

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

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	AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATED	AMOUNT	DIFFERENCE %
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	511,899	534,621	(22,722)	-4.25%	2,244,056	2,268,537	(24,481)	-1.08%
3a. Demand & Non Fuel Cost of Purchased Power	353,722	359,874	(6,152)	-1.71%	1,846,127	1,675,796	170,331	10.16%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	865,621	894,495	(28,874)	-3.23%	4,090,183	3,944,333	145,850	3.70%
6. Adjustments to Fuel Cost (Describe Items)								
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								

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	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	973,939	873,143	100,796	11.54%	4,235,426	4,100,211	135,215	3.30%
c. Jurisdictional Fuel Revenue	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%
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3. 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								
1. Jurisdictional Sales								
KWH	23,330,973	20,729,319	2,601,654	12.55%	100,789,371	97,343,200	3,446,171	3.54%
2. Non Jurisdictional Sales	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales	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

SCHEDULE A2

Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: April 2005

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	973,939 \$	873,143 \$	100,796	11.54%	4,235,426 \$	4,100,211 \$	135,215	3.30%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	80,579	80,579	0	0.00%	322,319	322,319	0	0.00%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)	0	0	0	0.00%	0	0	0	0.00%
3. Jurisdictional Fuel Revenue Applicable to Period	893,360	792,564	100,796	12.72%	3,913,107	3,777,892	135,215	3.58%
4. 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%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100%	100%	0.00%	0.00%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	880,335	894,495	(14,160)	-1.58%	4,132,387	3,944,333	188,054	4.77%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	13,025	(101,931)	114,956	-112.78%	(219,280)	(166,441)	(52,839)	31.75%
8. 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

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

ELECTRIC ENERGY ACCOUNT
Month of: April 2005

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

(MWH)

1	System Net Generation		0	0	0	0.00%	0	0	0	0.00%
2	Power Sold									
3	Inadvertent Interchange Delivered - NET									
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)									
8b	Unbilled Sales Current Month (Period)									
9	Company Use	21	17	4	23.53%	102	91	11	12.09%	
10	T&D Losses Estimated	0.04	914	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%	4.00%	0.00%	0.00%	4.00%	4.00%	0.00%	0.00%	
15	% Unaccounted for Energy to NEL	-6.18%	9.08%	-15.26%	-168.06%	-4.71%	-0.21%	-4.50%	2142.86%	

(\$)

16	Fuel Cost of Sys Net Gen									
16a	Fuel Related Transactions									
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									
19	Energy Cost of Economy Purch.									
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									
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%	

PURCHASED POWER

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

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	

ESTIMATED:

GULF POWER COMPANY	RE	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
TOTAL		22,853	0	0	22,853	2.239964	3.787778	511,899

CURRENT MONTH: DIFFERENCE		(1,014)	0	0	(1,014)		0.039946	(22,722)
DIFFERENCE (%)		-4.20%	0.00%	0.00%	-4.20%	0.000000	1.10%	-4.30%
PERIOD TO DATE: ACTUAL	RE	100,181			100,181	2.240002	4.082793	2,244,056
ESTIMATED	RE	101,274			101,274	2.239999	3.894714	2,268,537
DIFFERENCE		(1,093)	0	0	(1,093)	0.000003	0.188079	(24,481)
DIFFERENCE (%)		-1.10%	0.00%	0.00%	-1.10%	0.00%	4.80%	-1.10%

ECONOMY ENERGY PURCHASES

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

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

ESTIMATED:

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

ACTUAL:

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

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGE: 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				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)			0	0.0%								
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	554,686	582,428	(27,742)	-4.8%	31,057	31,568	(511)	-1.6%	1.78603	1.84499	(0.05896)	-3.2%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	374,259	405,958	(31,699)	-7.8%	31,057	31,568	(511)	-1.6%	1.20507	1.28598	(0.08091)	-6.3%
11 Energy Payments to Qualifying Facilities (A8a)	5,049	6,468	(1,419)	-21.9%	270	346	(76)	-22.0%	1.87000	1.86936	0.00064	0.0%
12 TOTAL COST OF PURCHASED POWER	933,994	994,854	(60,860)	-6.1%	31,327	31,914	(587)	-1.8%	2.98143	3.11730	(0.13587)	-4.4%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					31,327	31,914	(587)	-1.8%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partrpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)												
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	273,568	344,946	(71,378)	-40.6%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	660,426	649,908	10,518	1.6%	31,327	31,914	(587)	-1.8%	2.10817	2.03644	0.07173	3.5%
21 Net Unbilled Sales (A4)	(65,058) *	(39,629) *	(25,429)	64.2%	(3,086)	(1,946)	(1,140)	58.6%	(0.20023)	(0.12417)	(0.07606)	61.3%
22 Company Use (A4)	864 *	631 *	233	36.9%	41	31	10	32.3%	0.00266	0.00198	0.00068	34.3%
23 T & D Losses (A4)	39,634 *	38,998 *	636	1.6%	1,880	1,915	(35)	-1.8%	0.12198	0.12220	(0.00022)	-0.2%
24 SYSTEM KWH SALES	660,426	649,908	10,518	1.6%	32,492	31,914	578	1.8%	2.03258	2.03645	(0.00387)	-0.2%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	660,426	649,908	10,518	1.6%	32,492	31,914	578	1.8%	2.03258	2.03645	(0.00387)	-0.2%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	660,426	649,908	10,518	1.6%	32,492	31,914	578	1.8%	2.03258	2.03645	(0.00387)	-0.2%
28 GPIF**												
29 TRUE-UP**	34,589	34,589	0	0.0%	32,492	31,914	578	1.8%	0.10645	0.10838	(0.00193)	-1.8%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	695,015	684,497	10,518	1.5%	32,492	31,914	578	1.8%	2.13903	2.14482	(0.00579)	-0.3%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.17345	2.17933	(0.00588)	-0.3%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.173	2.179	(0.006)	-0.3%

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

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	0.0%								
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	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%
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)	2,098,264	2,074,308	23,956	1.2%	147,459	141,757	5,702	4.0%	1.42295	1.46328	(0.04033)	-2.8%
11 Energy Payments to Qualifying Facilities (A8a)	29,359	16,876	12,483	74.0%	1,570	903	667	73.9%	1.87000	1.86888	0.00112	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)					149,029	142,660	6,369	4.5%				
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 (LINE 14 + 15 + 16 + 17)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 LESS GSLD APPORTIONMENT OF FUEL COST	1,394,551	1,379,784	14,767	1.1%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	3,366,710	3,326,829	39,881	1.2%	149,029	142,660	6,369	4.5%	2.25910	2.33200	(0.07290)	-3.1%
21 Net Unbilled Sales (A4)	(234,992) *	(202,651) *	(32,341)	16.0%	(10,402)	(8,690)	(1,712)	19.7%	(0.15631)	(0.14205)	(0.01426)	10.0%
22 Company Use (A4)	3,524 *	3,032 *	492	16.2%	156	130	26	20.0%	0.00234	0.00213	0.00021	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	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%
25 Wholesale KWH Sales												
26 Jurisdictional 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%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	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%
28 GPIF**												
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									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.36904	2.46806	(0.09902)	-4.0%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.369	2.468	(0.099)	-4.0%

*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: April 2005

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
A. Fuel Cost & Net Power Transactions								
1. Fuel Cost of System Net Generation	\$	\$			\$	\$	\$	
1a. Fuel Related Transactions (Nuclear Fuel Disposal)								
2. Fuel Cost of Power Sold								
3. Fuel Cost of Purchased Power	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	5,049	6,468	(1,419)	-21.9%	29,359	16,876	12,483	74.0%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	933,994	994,854	(60,860)	-6.1%	4,761,261	4,706,613	54,648	1.2%
6. Adjustments to Fuel Cost (Describe Items)								
6a. Special Meetings - Fuel Market Issue	14,714		14,714	0.0%	44,799		44,799	0.0%
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%
9. 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	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	826,540	844,021	(17,481)	-2.1%	3,737,223	3,772,926	(35,703)	-1.0%
c. Jurisdictional Fuel Revenue	826,540	844,021	(17,481)	-2.1%	3,737,223	3,772,926	(35,703)	-1.0%
d. Non Fuel Revenue	573,088	328,754	244,334	74.3%	2,468,618	2,282,668	185,950	8.2%
e. Total Jurisdictional Sales Revenue	1,399,628	1,172,775	226,853	19.3%	6,205,841	6,055,594	150,247	2.5%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,399,628	\$ 1,172,775	\$ 226,853	19.3%	\$ 6,205,841	\$ 6,055,594	\$ 150,247	2.5%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	31,076,772	31,149,345	(72,573)		142,412,153	139,243,021	3,169,132	2.3%
2. Non Jurisdictional Sales	0	0	0		0	0	0	0.0%
3. Total Sales	31,076,772	31,149,345	(72,573)		142,412,153	139,243,021	3,169,132	2.3%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%		100.00%	100.00%	0.00%	0.0%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: April 2005

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation (Excluding GSLD)								
1. Jurisdictional Fuel Rev. (line B-1c)	826,540 \$	844,021 \$	(17,481)	-2.1%	3,737,223 \$	3,772,926 \$	(35,703)	-1.0%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	34,589	34,589	0	0.0%	138,351	138,351	0	0.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	791,951	809,432	(17,481)	-2.2%	3,598,872	3,634,575	(35,703)	-1.0%
4. 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%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.0%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	675,140	649,908	25,232	3.9%	3,411,509	3,326,829	84,680	2.6%
7. 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								
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

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: April 2005

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

ELECTRIC ENERGY ACCOUNT
 Month of: April 2005

		CURRENT MONTH				PERIOD TO DATE			
		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
(MWH)									
1	System Net Generation	0	0	0	0.00%	0	0	0	0.00%
2	Power Sold								
3	Inadvertent Interchange Delivered - NET								
4	Purchased Power	31,057	31,568	(511)	-1.62%	147,459	141,757	5,702	4.02%
4a	Energy Purchased For Qualifying Facilities	270	346	(76)	-21.97%	1,570	903	667	73.86%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	31,327	31,914	(587)	-1.84%	149,029	142,660	6,369	4.46%
8	Sales (Billed)	32,492	31,914	578	1.81%	150,333	142,660	7,673	5.38%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	41	31	10	32.26%	156	130	26	20.00%
10	T&D Losses Estimated @ 0.06	1,880	1,915	(35)	-1.83%	8,942	8,560	382	4.46%
11	Unaccounted for Energy (estimated)	(3,086)	(1,946)	(1,140)	58.58%	(10,402)	(8,690)	(1,712)	19.70%
12									
13	% Company Use to NEL	0.13%	0.10%	0.03%	30.00%	0.10%	0.09%	0.01%	11.11%
14	% T&D Losses to NEL	6.00%	6.00%	0.00%	0.00%	6.00%	6.00%	0.00%	0.00%
15	% Unaccounted for Energy to NEL	-9.85%	-6.10%	-3.75%	61.48%	-6.98%	-6.09%	-0.89%	14.61%

16	Fuel Cost of Sys Net Gen								
16a	Fuel Related Transactions								
16b	Adjustments to Fuel Cost								
17	Fuel Cost of Power Sold								
18	Fuel Cost of Purchased Power	554,686	582,428	(27,742)	-4.76%	2,633,638	2,615,429	18,209	0.70%
18a	Demand & Non Fuel Cost of Pur Power	374,259	405,958	(31,699)	-7.81%	2,098,264	2,074,308	23,956	1.15%
18b	Energy Payments To Qualifying Facilities	5,049	6,468	(1,419)	-21.94%	29,359	16,876	12,483	73.97%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	933,994	994,854	(60,860)	-6.12%	4,761,261	4,706,613	54,648	1.16%

(Cents/KWH)

21	Fuel Cost of Sys Net Gen								
21a	Fuel Related Transactions								
22	Fuel Cost of Power Sold								
23	Fuel Cost of Purchased Power	1.786	1.845	(0.059)	-3.20%	1.786	1.845	(0.059)	-3.20%
23a	Demand & Non Fuel Cost of Pur Power	1.205	1.286	(0.081)	-6.30%	1.423	1.463	(0.040)	-2.73%
23b	Energy Payments To Qualifying Facilities	1.870	1.869	0.001	0.05%	1.870	1.869	0.001	0.05%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	2.981	3.117	(0.136)	-4.36%	3.195	3.299	(0.104)	-3.15%

PURCHASED POWER

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

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

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: April 2005

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	

ESTIMATED:

JEFFERSON SMURFIT CORPORATION		346					1.869364	6,468
TOTAL		346	0	0		1.869364	1.869364	6,468

ACTUAL:

JEFFERSON SMURFIT CORPORATION		270			270	1.870000	1.870000	5,049
TOTAL		270		0	270	1.870000	1.870000	5,049

CURRENT MONTH:								
DIFFERENCE		(76)	0	0	(76)	0.000636	0.000636	(1,419)
DIFFERENCE (%)		-22.0%	0.0%	0.0%	-22.0%	0.0%	0.0%	-21.9%
PERIOD TO DATE:								
ACTUAL	MS	1,570			1,570	1.870000	1.870000	29,359
ESTIMATED	MS	903			903	1.868882	1.868882	16,876
DIFFERENCE		667	0	0	667	0.001118	0.001118	12,483
DIFFERENCE (%)		73.9%	0.0%	0.0%	73.9%	0.1%	0.1%	74.0%

ECONOMY ENERGY PURCHASES

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

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

ESTIMATED:

TOTAL							
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ACTUAL:

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

\$374,259

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