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

August 16, 2006

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. 060001-EI
CONTINUING SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms. Bayo:

We are enclosing ten (10) copies of the July 2006 Fuel Schedules for our Marianna and Fernandina Beach divisions.

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

CMP	If you have any questions, please contact me at <a href="mailto:cyoung@fpuc.com">cyoung@fpuc.com</a> or Cheryl Martin at
<b>со</b> м <u>5</u>	cmmartin@fpuc.com.
CTR	Sincerely,
ECR	
GCL	Curtis D. Epung
OPC	Curtis D. Young
RCA	
SCR	Enclosure Cc: Kathy Welch/ FPSC Doc Horton
SGA	George Bachman (no enclosure) Mark Cutshaw (no enclosure)
SEC	Don Myers (no enclosure)  Jack English (no enclosure)
<b>ATU</b>	Chuck Stein (no enclosure)

DOCUMENT NUMBER-DATE



CMP

SJ 80-441

Company: FLORIDA PUBLIC UTILITIES COMPANY MARIANNA DIVISION

### COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: JULY 2006

07475 AUG218

POCUMENT NUMBER-DATE

		DOLLARS				MWH			CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFF AMOUNT	ERENCE %	ACTUAL E	STIMATED	DIFFEREN AMOUNT	CE %
<ol> <li>Fuel Cost of System Net Generation (A3)</li> <li>Nuclear Fuel Disposal Cost (A13)</li> <li>Coal Car Investment</li> <li>Adjustments to Fuel Cost (A2, Page 1)</li> </ol>					0	0	0	0.00%	0	0	0	0.00%
5 TOTAL COST OF GENERATED POWER 6 Fuel Cost of Purchased Power (Exclusive	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
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)	857,705	785,629	72,076	9.17%	37,130	34,010	3,120	9.17%	2.31001	2.30999	0.0000	0.00%
10 Demand and Non Fuel Cost of Purchased Power (A9) 11 Energy Payments to Qualifying Facilities (A8a)	551,845	509,755	42,090	8 26%	37,130	34,010	3,120	9.17%	1.48625	1.49884	-0.01259	-0.84%
12 TOTAL COST OF PURCHASED POWER	1,409,550	1,295,384	114,166	8.81%	37,130	34,010	3,120	9.17%	3.79626	3.80883	-0.01257	-0.33%
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)				ļ	37,130	34,010	3,120	9.17%				
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17) 19 NET INADVERTENT INTERCHANGE (A10)	О	0	0	0.00%	0	o	0	0.00%	<b>0</b>	0	0	0.00%
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	1,409,550	1,295,384	114,166	8.81%	37,130	34,010	3,120	9.17%	3.79626	3.80883	-0.01257	-0.33%
21 Net Unbilled Sales (A4) 22 Company Use (A4)	38,030 <b>*</b> 759 <b>*</b>	13,636 1,295	24,394 (536)	178.89% -41.39%	1, <b>00</b> 2 20	358 34	644 (14)	179.82% -41.18%	0.10984 0.00219	0.04227 0.00401	0.06757 -0.00182	159.85% -45.39%
23 T & D Losses (A4)	56,374 *	51,800	4,574	8.83%	1,485	1,360	125	9.19%	0.16282	0.16058	0.00224	1.39%
24 SYSTEM KWH SALES 25 Wholesale KWH Sates	1,409,550	1,295,384	114,166	8.81%	34,623	32,258	2,365	7.33%	4.07111	4.01569	0.05542	1.38%
26 Jurisdictional KWH Sales 26a Jurisdictional Loss Multiplier	1,409,550 1.000	1,295,384 1,000	114,166 0.000	8.81% 0.00%	34,623 1.000	32,258 1.000	2,365 0.000	7.33% 0.00%	4.07111 1.000	4.01569 1.000	0.05542 0.000	1.38% 0.00%
27 Jurisdictional KWH Sales Adjusted for Line Losses 28 GPIF**	1,409,550	1,295,384	114,166	8.81%	34,623	32,258	2,365	7.33%	4.07111	4.01569	0.05542	1,38%
29 TRUE-UP**	61,847	61,847	0	0.00%	34,623	32,258	2,365	7.33%	0 17863	0.19173	-0.0131	-6.83%
30 TOTAL JURISDICTIONAL FUEL COST	1,471,397	1,357,231	114,166	8.41%	34,623	32,258	2,365	7.33%	4.24977	4.20742	0.04235	1,01%
31 Revenue Tax Factor 32 Fuel Factor Adjusted for Taxes 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									1.00072 4.25283 4.253	1.00072 4.21045 4.210	0 0.04238 0.043	0.00% 1.01% 1.02%

<sup>\*</sup>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: JULY 2006

Fuel Cost of System Net Generation (AS)   CSTIMATED   AMOUNT   St. ACTUAL   ESTIMATED   MADUNT   St. ACTUAL   ESTIMATED   MADUNT   MADUN			PERIOD TO DATE D		DOLLARS PERIOD TO DATE MW		MWH		CENTS/KWH					
Fuel Cost of System Net Conversion (AS)   Fuel Cost of System Net Conversion (AS)   Fuel Cost of System Net Conversion (AS)   Fuel Cost of Purchased Power (Circlasive of European Cost (AT S)   Fuel Cost of Purchased Power (Circlasive of European Cost (AT S)   Fuel Cost of Purchased Power (Circlasive of European Cost (AT S)   Fuel Cost of Purchased Power (Circlasive of European Cost (AT S)   Fuel Cost of Purchased Power (Circlasive of European Cost (AT S)   Fuel Cost of Purchased Power (Circlasive of European Cost (AT S)   Fuel Cost of Purchased Power (Circlasive of European Purch (Ros-Briede)(AS)   Fuel Cost of Divide East X European Purch (Ros-Briede)(AS)   Fuel Cost of Divide East X European Purch (AS)   Fuel Cost of Divide East X European Purch (AS)   Fuel Cost of Circlasive of European Purch (AS)   Fuel Cost of Circlasive of European Purch (AS)   Fuel Cost of Purchased Power (AS)   Fuel Cost of Circlasive of European Purch (AS)   Fuel Cost of Circlasive of European Purch (AS)   Fuel Cost of Circlasive of European Purch (AS)   Fuel Cost of Circlasive Office European Purc		·			DIFFERENCE				DIFF	ERENCE			DIFFERE	NCF
1 Fuel Cost of System Net Generation (A3) 2 Nuclear Fuel Disposal Cost (A73) 3 Coad Cart Nuclear Fuel Disposal Cost (A73) 5 TOTAL COST OF CRETEATIC POWER 6 Fuel Cost of Stand C. 8. X Eron Purch (Broken) (A9) 6 Fuel Cost of Stand C. 8. X Eron Purch (Broken) (A9) 7 Energy Cost of Stand C. 8. X Eron Purch (Broken) (A9) 8 Energy Cost of Stand C. 8. X Eron Purch (Broken) (A9) 8 Energy Cost of Stand C. 8. X Eron Purch (Broken) (A9) 9 Energy Cost of Stand C. 8. X Eron Purch (Broke			ACTUAL	ESTIMATED		%	ACTUAL	ESTIMATED			ACTUAL	ESTIMATED		
Conference of the Conference of Conference		į-	7,07,57,12	20111111122										
2 Nuclear Fuel Disposal Cost (A27) Page 1)     Cost Get Nuclear Device Cost (A2 Page 1)     TOTAL COST OF PURCHASED POWER	1	Fuel Cost of System Net Generation (A3)					0	0	0	0.00%	0	0	0	0.00%
3 Coal Cart Investment 4 Adjactments to Fuel Cost (A2, Page 1) 5 TOTAL COST OF GERINATED POWER 6 Fuel Cost of Puel Casted (R2, Page 1) 6 Fuel Cost of Other Econ Fuel (Rosew)(A9) 9 Energy Cost of School C & X Econ Puer I (Rosew)(A9) 9 Energy Cost of School C & X Econ Puer I (Rosew)(A9) 10 Energy Cost of School C & X Econ Puer I (Rosew)(A9) 11 Energy Cost of School C & X Econ Puer I (Rosew)(A9) 12 Energy Cost of School C & X Econ Puer I (Rosew)(A9) 13 Energy Cost of School C Economy Puer I (A9) 14 Energy Cost of School C & X Econ Puer I (Rosew)(A9) 15 Energy Cost of School C Economy Puer I (A9) 16 Energy Cost of School C Economy Puer I (A9) 17 Energy Payments to Qualifying Tacillians (Mas) 18 Energy Cost of School C Economy Puer I (A9) 19 Energy Cost of School C Economy Puer I (A9) 10 Energy Payments to Qualifying Tacillians (Mas) 11 Energy Payments to Qualifying Tacillians (Mas) 11 Energy Payments to Qualifying Tacillians (Mas) 12 TOTAL COST OF UPUEL CLASSED POWER 13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12) 14 Fuel Cost of Department (Mas) 15 Fuel Cost of Other Power Sales (A2) 16 Fuel Cost of Other Power Sales (A2) 17 Fuel Cost of Other Power Sales (A2) 18 TOTAL CLOST AND GANGS OF POWER SALES 18 TOTAL LOCK AND GANGS OF POWER SALES 19 Contract Puer I (A9) 19 TOTAL PUEL AND NOT I POWER TRANSACTIONS 19 (LINE 55 + L2 * 18 * 19) 20 TOTAL FUEL AND NOT I POWER TRANSACTIONS 19 Contract Puer I (A9) 20 TOTAL FUEL AND NOT I POWER TRANSACTIONS 20 TOTAL FUEL AND NOT I POWER TRA	,													
4 Adjustments for Fuel Cost of Purchased Power (Exclusive of Exclusive Cost of Purchased Power (Exclusive of Exclusive Of Exclusive Cost of Purchased Power (Exclusive of Exclusive Of Excl	3									ł				
5 TOTAL COST OF CERRIATED FOWER 6 Fuel Cost of Deruchased Power (Exclusive of Economy) (AB) 7 Energy Cost of Sched C. 8.X Econ Pursh (Deckey) (AB) 8 Energy Cost of Sched C. 8.X Econ Pursh (Deckey) (AB) 8 Energy Cost of Other Economy (AB) 9 Energy Cost of Other Economy (AB) 10 Energy Economy (AB) 11 Energy Econ Other Economy (AB) 12 TOTAL COST OF QUERCHASED POWER 13 TOTAL COST OF PURCHASED POWER 14 Fuel Cost of Contemply (AB) 15 TOTAL COST OF PURCHASED POWER 16 Can one Commy Sales (AT) 16 Fuel Cost of Other Economy Sales (AT) 17 Fuel Cost of Other Economy Sales (AT) 18 TOTAL FUEL COST AND GAIRS OF POWER SALES 18 (U.N. E. 4 Is 1-6 Is 1-1) 19 Net Training Cost (AB) 10 TOTAL FUEL COST AND GAIRS OF PURCHASED POWER (AB) 10 TOTAL FUEL COST AND GAIRS OF POWER TRANSACTIONS 10 (LINE S Is 1-19) 10 TOTAL FUEL COST Economy Sales (AT) 11 STORIAL AND CARRES (AB) 12 TOTAL FUEL COST Economy Sales (AT) 13 TOTAL FUEL COST Economy Sales (AT) 14 Fuel Cost of Other Power Sales (AT) 15 TOTAL FUEL COST Economy Sales (AT) 16 Fuel Cost of Other Power Sales (AT) 17 Fuel Cost of Other Power Sales (AT) 18 TOTAL FUEL COST Economy Sales (AT) 19 Net Training Sales (AT)	4									i				
Four Cost of Practinated Power (Exclusive of Excensive)   4,830,771   4,585,484   245,287   5,35%   209,124   198,506   10,618   5,35%   2,31   2,31   0   0,00%			n	ο	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
of Economy (AB) Finety Cost of Schede C & X Econ Purch (Broken)(AS) Finety Cost of Other Econ Purch (Non Broken)(AS) Finety Cost of Other Purch (Non Broken)(AS) Finety Cost Other Econ Purch (Non Broken)(AS) Finety Cost Other Purch (Non Broken)(AS) Finety Cost Other Purch (Non Broken)(AS) Finety Cost Other Econ Purch (Non Broken)(AS) Finety Cost Other (Non Broken)(AS) Finety Cost Other Purch (Non Broken)(AS) Finety Cost Other Purch (Non Broken) Finety Cost Other Purch (Non Broken) Finety Cost Other (Non Broken) Finety Co	_		ū											
F. Energy Cost of Schede C & X Econ Purch (Broken/K9) 8 Energy Cost of Other Econ Purch (Non Broken/K9) 9 Energy Cost of Schede E Conomy Purch (A9) 10 Demand and Non Fuel Cost of Durbarbard 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 (A7) 16 Fuel Cost of Conomy Sales (A7) 17 Fuel Cost of Other Fower Sales (S12 Partipls)(A7) 18 Fuel Cost of Conomy Sales (A7) 19 NET RADVERTENT INTERCHANGE (A10) 20 TOTAL FUEL AND INTERCHANGE (A10) 20 TOTAL FUEL AND INTERCHANGE (A10) 21 TOTAL FUEL AND INTERCHANGE (A10) 22 TOTAL FUEL AND INTERCHANGE (A10) 23 TOTAL FUEL AND INTERCHANGE (A10) 24 Sales (A1) 25 TOTAL FUEL AND INTERCHANGE (A10) 25 TOTAL FUEL SAND GAINS (A10) 26 TOTAL FUEL SAND INTERCHANGE (A10) 27 TOTAL FUEL SAND INTERCHANGE (A10) 28 Sales (A1) 29 Net Unbilled Sales (A0) 29 Sales (A1) 29 Net Unbilled Sales (A0) 20 TOTAL FUEL AND INTERCHANGE (A10) 29 Net Unbilled Sales (A0) 20 TOTAL FUEL SAND INTERCHANGE (A10) 20 Net Unbilled Sales (A0) 21 Net Unbilled Sales (A0) 22 TOTAL FUEL SAND INTERCHANGE (A10) 28 Net Unbilled Sales (A0) 29 Sales (A1) 29 Net Unbilled Sales (A0) 20 Net Unbilled Sales (A0) 20 Net Unbilled Sales (A0) 21 Net Unbilled Sales (A0) 22 TOTAL FUEL AND INTERCHANGE (A10) 22 TOTAL FUEL AND INTERCHANGE (A10) 23 TOTAL FUEL SAND INTERCHANGE (A10) 24 SYSTEM KWH SALES 25 AU LISSES (A1) 25 TOTAL FUEL SAND (A10) 26 Sales (A10) 27 Net Unbilled Sales (A0) 28 Sales (A10) 29 Sales (A10) 29 Sales (A10) 20	U		4 830 771	4 585 484	245 287	5.35%	209.124	198,506	10,618	5.35%	2.31	2.31	0	0.00%
8 Energy Cost of Other Econ Purch (Mo) 10 Demand and Non-Fuel Cost of Schede Economy Purch (Mo) 11 Energy Pengents to Qualifying Tacilities (AB) 12 TOTAL COST OF PURCHASED POWER 12 TOTAL COST OF PURCHASED POWER 13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12) 14 Ever Cost of Chime Power Sales (AT) 15 Gain on Economy Sales (AT) 16 Foul Cost of Other Power Sales (AT) 17 Foul Cost of Other Power Sales (AT) 18 TOTAL FLEL AND NET Power Sales (AT) 19 TOTAL FLEL AND NET Power RANSACTIONS 18 (LINE 14 + 15 + 16 + 17) 19 NET INALPERTENT INTERCHANGE (AID) 10 TOTAL FLEL AND NET Power TRANSACTIONS 18 (LINE 14 + 15 + 16 + 17) 19 NET INALPERTENT INTERCHANGE (AID) 20 TOTAL FLEL AND NET Power Sales 10 A 329, 56 1 11, 338 1 128, 625 1 15, 534 135 107 6 128, 529 1 12, 535 1 13, 595 1 12, 603 1 128, 505 1 14, 50	7		1,000,171	1,000,101	210,24					ļ				
9 Energy Cost of School E Economy Punch (A9) 10 Demand and Not Fuel Cost of Punchs and 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 States (A7) 15 Gain on Economy States (A7) 16 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 17) 17 IN TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 18) 18 NET INAUVER ITEM TO TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + LINE 19) 29 10 A 198,506 20 10 B 10,618 209,124 209,12	8									ĺ				
10 Demand and Non-Fuel Cost of Purchased Power (A9)   3,489,135   3,254,623   234,512   7,21%   209,124   198,506   10,618   5,35%   1,6684   163956   0,0289   1,76%	_													
11 Energy Payments to Qualifying Facilities (ABa) 12 TOTAL COST OF PURCHASED POWER  B.319,906 7,840,107 479,799 6.12% 209,124 198,506 10,618 5.35% 3.97846 3.94956 0.0289 0.73% 13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12) 14 FUEL Cost of Economy Sales (A7) 15 Gain on Economy Sales (A7) 17 Fuel Cost of Unit Power Sales (A7) 17 Fuel Cost of Unit Power Sales (A7) 18 TOTAL EVEL COST AND AGAINS OF POWER SALES 0 0 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0 0			3 489 135	3.254 623	234.512	7.21%	209,124	198,506	10,618	5.35%	1.66845	1.63956	0.02889	1.76%
12 TOTAL COST OF PURCHASED POWER  8 319 906 7,840,107 479,799 6 12% 209,124 198,506 10,618 5 35% 3 97846 3 94956 0 0.289 0 7.73%  13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12) 14 Fuel Cost of Leconomy Sales (A7) 15 Gain on Economy Sales (A7) 16 Fuel Cost of Unif Power Sales (S12 Partphs)(A7) 17 Fuel Cost of Unif Power Sales (S12 Partphs)(A7) 18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14) 14 14 14 17) 19 NET INAUVERTIENT INTERCHANOS (A10) 20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 + 19 + 19) 21 Net Unbilled Sales (A7) 22 Company Use (A4) 23 TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 + 19 + 19) 24 SYSTEM KWH SALES (LINE 5 + 12 + 19 + 19) 25 TOTAL FUEL SALES (LINE 5 + 12 + 19 + 19) 26 TOTAL FUEL SALES (LINE 5 + 12 + 19 + 19) 27 TOTAL FUEL SALES (LINE 5 + 12 + 19 + 19) 28 SALE SALES (LINE 5 + 12 + 19 + 19) 29 SALE SALES (LINE 5 + 12 + 19 + 19) 20 TOTAL FUEL SALES (LINE 5 + 12 + 19 + 19) 21 Net Unbilled Sales (A4) 22 TOTAL FUEL SALES (LINE 5 + 12 + 19 + 19) 23 TOTAL FUEL SALES (LINE 5 + 12 + 19 + 19) 24 SYSTEM KWH SALES (LINE 5 + 12 + 19 + 19) 25 TOTAL FUEL SALES (LINE 5 + 12 + 19 + 19) 26 Jurisdictional Closs Multiplier (LINE 5 + 12 + 19 + 19) 27 TOTAL FUEL SALES (LINE 5 + 19 + 19 + 19 + 19 + 19 + 19 + 19 +			_,,,,	-,	,	i								
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)   209,124   198,506   10,618   5.35%   120,618   5.35%   120,618   120,6		Energy i symette to season, and i season								1				
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12) 14 Fuel Cost of Economy Sales (A7) 15 Gain on Economy Sales (A7) 16 Fuel Cost of Unit Power Sales (SL2) 17 Fuel Cost of Unit Power Sales (SL2) 18 TOTAL PUEL COST AND GAIRS OF POWER SALES 10 0 0 0 0.00% 0 0 0.00% 0 0 0.00% 10 0 0.00% 10 0 0 0.00% 10 0 0.00%	12	TOTAL COST OF PURCHASED POWER	8.319.906	7,840,107	479,799	6.12%	209,124	198,506	10,618	5.35%	3.97846	3.94956	0.0289	0.73%
Fuel Cost of Economy Sales (A7)		To the odd of to the index to the in								1				
14 Fuel Cost of Economy Sales (A7) 15 Gain on Economy Sales (A7) 16 Fuel Cost of Unit Power Sales (St 2) artifulty(A7) 17 Fuel Cost of Unit Power Sales (St 2) artifulty(A7) 18 TOTAL FUEL COST AND GAINS OF POWER SALES 10 TOTAL FUEL COST AND GAINS OF POWER SALES 10 TOTAL FUEL COST AND GAINS OF POWER SALES 10 TOTAL FUEL AND NET POWER TRANSACTIONS 11 Fuel Cost AND NET POWER TRANSACTIONS 12 Fuel Cost AND NET POWER TRANSACTIONS 13 Fuel Cost AND NET POWER TRANSACTIONS 14 Horbilled Sales (A4) 15 Fuel Cost AND NET POWER TRANSACTIONS 16 Fuel Cost AND NET POWER TRANSACTIONS 17 Fuel Cost AND NET POWER TRANSACTIONS 18 Fuel Cost AND NET POWER TRANSACTIONS 19 Fuel Cost AND NET POWER TRANSACTIONS 10 Fuel Cost And Net	13	TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					209,124	198,506	10,618	5.35%				
15 Gain on Economy Sales (A7a) 16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7) 17 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7) 18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 × 15 + 16 + 17) 19 NET INADVERTENT INTERCHANGE (A10) 20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 * 12 * 18 + 19) 21 Net Unbilled Sales (A4) 239,964 * 111,338 * 128,626 115,53% 6,032 2,819 3,213 113,96% 0,02332 0,05936 0,0289 0,73% (LINES 5 * 12 * 18 + 19) 21 Net Unbilled Sales (A4) 230,798 * 313,595 * 19,203 6,12% 8,365 7,940 425 5,35% 0,07102 0,00415 0,00381 2,28% 2,315 1,000,000,000 0,		· · · · · · · · · · · · · · · · · · ·								- 1				
Foul Cost of Unit Power Sales (SL2 Partpts)(AZ)										1				
17 Fuel Cost of Other Power Sales (A7) 18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17) 19 NET INADVERTENT INTERCHANGE (A10)  20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19) 21 Net Unbilled Sales (A4) 23 1 8 Unsee (A4) 23 1 8 Unsee (A4) 24 SYSTEM KWH SALES 25 Jurisdictional KWH Sales 26 Jurisdictional KWH Sales 26 Jurisdictional KWH Sales 26 Jurisdictional KWH Sales 27 August 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1										i				
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14+15+16+17) 19 NET INADVERTENT INTERCHANGE (A10)  20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5+12+18+19) 21 Net Unbilded Sales (A4) 229,964 * 111,338 * 128,626								*		1				
(LINE 14+15+16+17) 19 NET INADVERTENT INTERCHANGE (A10)  20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19) 21 Net Unbilled Sales (A4) 229,964 * 111,338 * 128,626 * 115,53% * 6,032 * 2,819 * 3,213 * 113,96% * 0,12332 * 0,05936 * 0,06396 * 107,75% * 10,00270 * 0,000415 * 0,00145 * 0,00149 * 0,00276 * 0,00415 * 0,00149 * 0,00276 * 0,00415 * 0,00149 * 0			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) (LINES 5 + 12 + 18 + 19) 21 Net Unbilled Sales (A4) 229,964 * 111,338 * 128,626						j				Į.				
(LINES 5 + 12 + 18 + 19) 21 Net Unbilled Sales (A4) 23 9,964 * 111,338 * 128,626	19									- 1				
(LINES 5 + 12 + 18 + 19) 21 Net Unbilled Sales (A4) 23 9,964 * 111,338 * 128,626 115,53% 6,032 2,819 3,213 113,96% 0,12332 0,05936 0,06396 107,75% 2,000 1,000 1,000 0,000 1,000 0,00% 1,000 1,000 1,000 0,00% 1,000 1,000 0,00% 1,000 1,000 0,00% 1,000 1,000 0,00% 1,000 1,000 1,000 0,000 1,000 1,000 1,000 1,000 0,00% 1,000 1,0		·												
21 Net Unbilled Sales (A4) 22 Company Use (A4) 23 18 10 Losses (A4) 23 18 10 Losses (A4) 23 18 10 Losses 25 TRUE-UP** 29 Net Unbilled Sales (A4) 21 18 10 Losses (A2) 21 Net Unbilled Sales (A4) 23 18 10 Losses (A2) 24 SYSTEM KWH SALES 25 Loris dictional KWH Sales (A3) 26 Juris dictional KWH Sales (A3) 27 TRUE-UP** 28 Loris Sales (A3) 29 18 12,938 13,996 (A3) 20 194,592 (A3) 20 194,592 (A4) 21 18 1,550 (A4) 21 18 1,550 (A4) 21 18 1,338 (A4) 22 18 1,359 (A4) 23 18 13,996 (A4) 24 SYSTEM KWH SALES 25 Juris dictional KWH Sales (A3) 26 Juris dictional KWH Sales (A3) 27 Loris dictional KWH Sales (A3) 28 Loris dictional KWH Sales (A4) 29 TRUE-UP** 20 TRUE-UP** 21 18 1,338 (A4) 21 19 4,592 (A4) 21 18 1,550 (A4) 21 18 1,550 (A4) 21 18 1,550 (A4) 22 18 1,550 (A4) 23 18 13,996 (A4) 24 SYSTEM KWH SALES (A4) 25 Juris dictional KWH Sales (A4) 26 Juris dictional KWH Sales (A4) 27 Loris dictional KWH Sales (A4) 28 Loris dictional KWH Sales (A4) 29 TRUE-UP** 29 TRUE-UP** 20 TRUE-UP** 20 TRUE-UP** 20 TRUE-UP** 20 TRUE-UP** 21 Revenue Tax Factor (A4) 21 1,00072 (A4) 22 1,00072 (A4) 23 1,00072 (A4) 24 1,00072 (A4) 25 1,00072 (A4) 26 1,00072 (A4) 27 1,00072 (A4) 28 1,00072 (A4) 29 1,00072 (A4) 20 0.00% 21 1,00072 (A4) 20 0.00% 21 1,00072 (A4) 22 1,00072 (A4) 23 1,00072 (A4) 24 1,00072 (A4) 25 1,00072 (A4) 26 1,00072 (A4) 27 1,00072 (A4) 28 1,00072 (A4) 29 1,00072 (A4) 20 1,0	20	TOTAL FUEL AND NET POWER TRANSACTIONS	8,319,906	7,840,107	479,799	6.12%	209,124	198,506	10,618	5.35%	3,97846	3.94956	0.0289	0.73%
21 Net Unbilled Sales (A4) 22 Company Use (A4) 23 18 10 Losses (A4) 23 18 10 Losses (A4) 23 18 10 Losses 25 TRUE-UP** 29 Net Unbilled Sales (A4) 21 18 10 Losses (A2) 21 Net Unbilled Sales (A4) 23 18 10 Losses (A2) 24 SYSTEM KWH SALES 25 Loris dictional KWH Sales (A3) 26 Juris dictional KWH Sales (A3) 27 TRUE-UP** 28 Loris Sales (A3) 29 18 12,938 13,996 (A3) 20 194,592 (A3) 20 194,592 (A4) 21 18 1,550 (A4) 21 18 1,550 (A4) 21 18 1,338 (A4) 22 18 1,359 (A4) 23 18 13,996 (A4) 24 SYSTEM KWH SALES 25 Juris dictional KWH Sales (A3) 26 Juris dictional KWH Sales (A3) 27 Loris dictional KWH Sales (A3) 28 Loris dictional KWH Sales (A4) 29 TRUE-UP** 20 TRUE-UP** 21 18 1,338 (A4) 21 19 4,592 (A4) 21 18 1,550 (A4) 21 18 1,550 (A4) 21 18 1,550 (A4) 22 18 1,550 (A4) 23 18 13,996 (A4) 24 SYSTEM KWH SALES (A4) 25 Juris dictional KWH Sales (A4) 26 Juris dictional KWH Sales (A4) 27 Loris dictional KWH Sales (A4) 28 Loris dictional KWH Sales (A4) 29 TRUE-UP** 29 TRUE-UP** 20 TRUE-UP** 20 TRUE-UP** 20 TRUE-UP** 20 TRUE-UP** 21 Revenue Tax Factor (A4) 21 1,00072 (A4) 22 1,00072 (A4) 23 1,00072 (A4) 24 1,00072 (A4) 25 1,00072 (A4) 26 1,00072 (A4) 27 1,00072 (A4) 28 1,00072 (A4) 29 1,00072 (A4) 20 0.00% 21 1,00072 (A4) 20 0.00% 21 1,00072 (A4) 22 1,00072 (A4) 23 1,00072 (A4) 24 1,00072 (A4) 25 1,00072 (A4) 26 1,00072 (A4) 27 1,00072 (A4) 28 1,00072 (A4) 29 1,00072 (A4) 20 1,0		(LINES 5 + 12 + 18 + 19)								1				
22 Company Use (A4) 23 T & D Losses (A4) 24 SYSTEM KWH SALES 25 Wholesale KWH Sales 26 Jurisdictional KWH Sales 27 Jurisdictional KWH Sales 28 Aging of 7,840,107 479,799 6.12% 194,592 187,550 7,042 3.75% 4.27556 4.18028 0.09528 2.28% 194,592 187,55	21	· ·	239,964 *	111,338 *	128,626	115.53%	6,032	2,819	3,213	113.96%	0.12332	0.05936	0.06396	107.75%
24 SYSTEM KWH SALES 25 Wholesale KWH Sales 26 Jurisdictional KWH Sales 26 Jurisdictional KWH Sales 27 System KWH Sales 28 Jurisdictional KWH Sales 29 Jurisdictional Loss Multiplier 20 Jurisdictional Loss Multiplier 20 Jurisdictional Loss Multiplier 20 Jurisdictional Loss Multiplier 21 Jurisdictional KWH Sales Adjusted for Line Losses 22 Jurisdictional KWH Sales Adjusted for Line Losses 23 Jurisdictional KWH Sales Adjusted for Line Losses 24 SYSTEM KWH SALES 25 Wholesale KWH Sales 26 Jurisdictional KWH Sales 27 Jurisdictional Loss Multiplier 28 Jurisdictional Loss Multiplier 29 Jurisdictional Loss Multiplier 20 Jurisdictional KWH Sales Adjusted for Line Losses 29 TRUE-UP** 29 TRUE-UP** 29 TRUE-UP** 29 TRUE-UP** 20 TOTAL JURISDICTIONAL FUEL COST 20 Jurisdictional Loss Multiplier 20 Jurisdictional Loss Multiplier 21 Jurisdictional Loss Multiplier 22 Jurisdictional Loss Multiplier 23 Jurisdictional Loss Multiplier 24 Jurisdictional Loss Multiplier 25 Jurisdictional Loss Multiplier 26 Jurisdictional Loss Multiplier 27 Jurisdictional Loss Multiplier 28 Jurisdictional Loss Multiplier 29 Jurisdictional Loss Multiplier 20 Jurisdictional Loss Multiplier 20 Jurisdictional Loss Multiplier 20 Jurisdictional Loss Multiplier 21 Jurisdictional Loss Multiplier 22 Jurisdictional Loss Multiplier 23 Jurisdictional Loss Multiplier 24 Jurisdictional Loss Multiplier 25 Jurisdictional Loss Multiplier 26 Jurisdictional Loss Multiplier 27 Jurisdictional Loss Multiplier 29 Jurisdictional Loss Multiplier 20 Jurisdictional Loss Multiplier 21 Jurisdictional Loss Multiplier			5,371 *	7,781 **	(2,410)	-30.97%	135	197	(62)	-31.47%	0.00276	0.00415	-0.00139	-33.49%
25 Wholesale KWH Sales 26 Jurisdictional KWH Sales 27 Jurisdictional KWH Sales 28 Jurisdictional KWH Sales 29 Jurisdictional KWH Sales Adjusted for 29 Line Losses 29 Jurisdictional KWH Sales Adjusted for 20 Jurisdictional KWH Sales Adjusted for 20 Jurisdictional KWH Sales Adjusted for 20 Jurisdictional KWH Sales Adjusted for 21 Jurisdictional KWH Sales Adjusted for 22 Jurisdictional KWH Sales Adjusted for 23 Jurisdictional KWH Sales Adjusted for 24 Jurisdictional KWH Sales Adjusted for 25 Jurisdictional KWH Sales Adjusted for 26 Jurisdictional KWH Sales Adjusted for 27 Jurisdictional KWH Sales Adjusted for 28 GPIF** 29 TRUE-UP** 29 TRUE-UP** 29 TRUE-UP** 30 TOTAL JURISDICTIONAL FUEL COST 31 Revenue Tax Factor 32 Fuel Factor Adjusted for Taxes 32 Jurisdictional KWH Sales Adjusted for Taxes Advance Advance Adjusted for Taxes Advance Advance Advance Adjusted for Taxes Advance	23	T & D Losses (A4)	332,798 *	313,595 *	19,203	6.12%	8,365	7,940	425	5.35%	0.17102	0.16721	0.00381	2.28%
25 Wholesale KWH Sales 26 Jurisdictional KWH Sales 27 Jurisdictional KWH Sales 28 Jurisdictional KWH Sales 29 Jurisdictional KWH Sales Adjusted for 29 Line Losses 29 Jurisdictional KWH Sales Adjusted for 20 Jurisdictional KWH Sales Adjusted for 20 Jurisdictional KWH Sales Adjusted for 20 Jurisdictional KWH Sales Adjusted for 21 Jurisdictional KWH Sales Adjusted for 22 Jurisdictional KWH Sales Adjusted for 23 Jurisdictional KWH Sales Adjusted for 24 Jurisdictional KWH Sales Adjusted for 25 Jurisdictional KWH Sales Adjusted for 26 Jurisdictional KWH Sales Adjusted for 27 Jurisdictional KWH Sales Adjusted for 28 GPIF** 29 TRUE-UP** 29 TRUE-UP** 29 TRUE-UP** 30 TOTAL JURISDICTIONAL FUEL COST 31 Revenue Tax Factor 32 Fuel Factor Adjusted for Taxes 32 Jurisdictional KWH Sales Adjusted for Taxes Advance Advance Adjusted for Taxes Advance Advance Advance Adjusted for Taxes Advance						1				1				
26 Jurisdictional KWH Sales 8,319,906 7,840,107 479,799 6.12% 194,592 187,550 7,042 3.75% 4.27556 4.18028 0.09528 2.28% 26a Jurisdictional Loss Multiplier 1.000 1.000 0.000 0.00% 1.000 0.00% 1.000 0.00% 1.000 0.00% 1.000 0.00% 1.000 0.00% 0	24	SYSTEM KWH SALES	8,319,906	7,840,107	479,799	6.12%	194,592	187,550	7,042	3.75%	4.27556	4.18028	0.09528	2.28%
26a Jurisdictional Loss Multiplier 1.000 1.000 0.000 0.000 1.000 0.000 1.000 0	25	Wholesale KWH Sales								1				
27 Jurisdictional KWH Sales Adjusted for Line Losses 8,319,906 7,840,107 479,799 6.12% 194,592 187,550 7,042 3.75% 4.27556 4.18028 0.09528 2.28% 28 GPIF** 29 TRUE-UP** 432,938 432,938 0 0.00% 194,592 187,550 7,042 3.75% 0.2248 0.23084 -0.00836 -3.62% 3.000 TOTAL JURISDICTIONAL FUEL COST 8,752,844 8,273,045 479,799 5.80% 194,592 187,550 7,042 3.75% 4.49805 4.41111 0.08694 1.97% 3.1 Revenue Tax Factor 3.2 Fuel Factor Adjusted for Taxes 1.00072 1.00072 0 0.00% 1.97%	26	Jurisdictional KWH Sales	8,319,906	7,840,107	479,799			•						
Line Losses 8,319,906 7,840,107 479,799 6.12% 194,592 187,550 7,042 3.75% 4.27556 4.18028 0.09528 2.28% GPIF-* 29 TRUE-UP** 432,938 432,938 0 0.00% 194,592 187,550 7,042 3.75% 0.22248 0.23084 -0.00836 3.62% 30 TOTAL JURISDICTIONAL FUEL COST 8,752,844 8,273,045 479,799 5.80% 194,592 187,550 7,042 3.75% 4.49805 4.41111 0.08694 1.97% 31 Revenue Tax Factor 32 Fuel Factor Adjusted for Taxes 1.00072 1.00072 0 0.00% 4.50129 4.41429 0.087 1.97%	26	a 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%
28 GPIF** 29 TRUE-UP**  10 TOTAL JURISDICTIONAL FUEL COST  11 Revenue Tax Factor 30 Fuel Factor Adjusted for Taxes  12 TRUE-UP**  13 GPIF**  1432,938 432,938 0 0.00% 194,592 187,550 7,042 3.75% 0.22248 0.23084 -0.00836 -3.62% 0.2084	27	Jurisdictional KWH Sales Adjusted for								!				
29 TRUE-UP**		Line Losses	8,319,906	7,840,107	479,799	6.12%	194,592	187,550	7,042	3.75%	4.27556	4.18028	0.09528	2.28%
30 TOTAL JURISDICTIONAL FUEL COST 8,752,844 8,273,045 479,799 5.80% 194,592 187,550 7,042 3.75% 4.49805 4.41111 0.08694 1.97%  31 Revenue Tax Factor 32 Fuel Factor Adjusted for Taxes 1.00072 1.00072 0.0087 1.97%	28	GPIF**												
31 Revenue Tax Factor       1.00072       1.00072       0       0.00%         32 Fuel Factor Adjusted for Taxes       4.50129       4.41429       0.087       1.97%	29	TRUE-UP**	432,938	432,938	0	0.00%	194,592	187,550	7,042	3.75%	0.22248	0.23084	-0.00836	-3.62%
31 Revenue Tax Factor     1.00072     1.00072     0     0.00%       32 Fuel Factor Adjusted for Taxes     4.50129     4.41429     0.087     1.97%		4								1				
32 Fuel Factor Adjusted for Taxes 4.50129 4.41429 0.087 1.97%	30	TOTAL JURISDICTIONAL FUEL COST	8,752,844	8,273,045	479,799	5.80%	194,592	187,550	7,042	3.75%	4.49805	4.41111	0.08694	1.97%
32 Fuel Factor Adjusted for Taxes 4.50129 4.41429 0.087 1.97%														
02 1 0511 0001 7 Mp0100 101 1 MADO	31	Revenue Tax Factor								1			-	
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH) 4.501 4.414 0.087 1.97%										Į				
	33	FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)								į	4.501	4.414	0.087	1.97%

<sup>\*</sup>Included for Informational Purposes Only
\*\*Calculation Based on Jurisdictional KWH Sales

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

	CURRENT MONTH		PERIOD TO DATE					
ACTUAL	ESTIMATED	DIF	FERENCE %	ACTUAL	ESTIMATED	DIFFEF AMOUNT	RENCE %	
\$ \$	\$		\$	\$	\$			
857,705 551,845	785,629 509,755	72,076 42,090	9.17% 8.26%	4,830,771 3,489,135	4,585,484 3,254,623	245,287 234,512	5.35% 7.21%	
1,409,550	1,295,384	114,166	8.81%	8,319,906	7,840,107	479,799	6.12%	
195		195	0.00%	62,513		62,513	0.00%	
\$ 1,409,745 \$	1,295,384 \$	114,361	8.83%	8,382,419 \$	7,840,107 \$	542,312	6.92%	
\$	\$ \$857,705 551,845 1,409,550	* \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ACTUAL ESTIMATED AMOUNT %  \$ \$ \$ \$  857,705 785,629 72,076 9.17% 551,845 509,755 42,090 8.26%  1,409,550 1,295,384 114,166 8.81% 195 195 0.00%	ACTUAL ESTIMATED AMOUNT % ACTUAL  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ACTUAL ESTIMATED AMOUNT % ACTUAL ESTIMATED  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ACTUAL ESTIMATED AMOUNT % ACTUAL ESTIMATED AMOUNT  \$ \$ \$ \$ \$ \$ \$  857,705 785,629 72,076 9.17% 4,830,771 4,585,484 245,287 551,845 509,755 42,090 8.26% 3,489,135 3,254,623 234,512  1,409,550 1,295,384 114,166 8.81% 8,319,906 7,840,107 479,799 195 195 0.00% 62,513 62,513	

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

			CURRENT MONTH			PERIOD TO DATE					
		ACTUAL	ESTIMATED	DIFFEREN AMOUNT	ICE %	ACTUAL	ESTIMATED	DIFFERE AMOUNT	NCE %		
B. Sales Revenues (Exclude Revenue Taxes & Franchise	Taxes)							• • • • • • • • • • • • • • • • • • • •			
Jurisdictional Sales Revenue     Research Revenue	\$	\$	\$			\$	\$				
a. Base Fuel Revenue     b. Fuel Recovery Revenue		1,511,676	1,407,725	103,951	7.38%	8,481,452	8,186,150	295,302	3:61%		
c. Jurisdictional Fuel Revenue		1,511,676	1,407,725	103,951	7.38%	8,481,452	8,186,150	295,302	3.61%		
d. Non Fuel Revenue	ĺ	781,843	658,275	123,568	18.77%	4,771,511	4,146,850	624,661	15.06%		
e. Total Jurisdictional Sales Revenue	- 1	2,293,519	2,066,000	227,519	11.01%	13,252,963	12,333,000	919,963	7.46%		
Non Jurisdictional Sales Revenue		0	0	0	0.00%	0	0	0	0.00%		
Total Sales Revenue	\$	2,293,519 \$	2,066,000 \$	227,519	11.01%	\$ 13,252,963	12,333,000 \$	919,963	7.46%		
C. KWH Sales	1										
Jurisdictional Sales KWH		34,623,228	32,258,200	2,365,028	7.33%	194,592,428	187,549,800	7,042,628	3.76%		
Non Jurisdictional Sales	- 1	0	0	0	0.00%	0	0	O	0.00%		
3. Total Sales	ł	34,623,228	32,258,200	2,365,028	7.33%	194,592,428	187,549,800	7,042,628	3.76%		
<ol> <li>Jurisdictional Sales % of Total KWH Sales</li> </ol>	[	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%		
•											
					`						

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

				<del></del>						
				CURRENT MONTH				PERIOD TO DAT	E	
		-			DIFFERE				DIFFERE	ı
			ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
Г	D. True-up Calculation	├						· · · · · · · · · · · · · · · · · · ·		
- {	Jurisdictional Fuel Rev. (line B-1c)	\$	1,511,676 \$	1,407,725 \$	103,951	7.38%	8,481,452 \$	8,186,150 \$	295,302	3.61%
ļ	Fuel Adjustment Not Applicable					İ				ļ
- 1	a. True-up Provision		61,847	61,847	0	0.00%	432,938	432,938	0	0.00%
- 1	b. Incentive Provision	1				}				
-	<ul> <li>c. Transition Adjustment (Regulatory Tax Refund)</li> </ul>	l	0	0	0	0.00%	0	0	0	0.00%
ı	<ol><li>Jurisdictional Fuel Revenue Applicable to Period</li></ol>	1	1,449,829	1,345,878	103,951	7.72%	8,048,514	7,753,212	295,302	3.81%
- (	<ol><li>Adjusted Total Fuel &amp; Net Power Transaction (Line A-7)</li></ol>		1,409,745	1,295,384	114,361	8.83%	8,382,419	7,840,107	542,312	6.92%
١	<ol><li>Jurisdictional Sales % of Total KWH Sales (Line C-4)</li></ol>		100%	100%	0.00%	0.00%	N/A	N/A		-
	<ol> <li>Jurisdictional Total Fuel &amp; Net Power Transactions (Line D-4 x Line D-5 x *)</li> </ol>		1,409,745	1,295,384	114,361	8.83%	8,382,419	7,840,107	542,312	6.92%
ı	7. True-up Provision for the Month Over/Under Collection	l	40,084	50,494	(10,410)	-20.62%	(333,905)	(86,895)	(247,010)	284.26%
	(Line D-3 - Line D-6)		40,004	30,494	(10,410)	-20.0270	(555,505)	(00,033)	(247,010)	204.2076
- {	Interest Provision for the Month	1	(3,145)		(3, 145)	0.00%	(17,630)		(17,630)	0.00%
ŀ	9. True-up & Inst. Provision Beg. of Month		(759,556)	837,486	(1,597,042)	-190.69%	(742,173)	603,784	(1,345,957)	-222.92%
Į	9a. Deferred True-up Beginning of Period					l				
1	10. True-up Collected (Refunded)	1	61,847	61,847	0	0.00%	432,938	432,938	0	0.00%
	11. End of Period - Total Net True-up	\$	(660,770) \$	949,827 \$	(1,610,597)	-169.57%	(660,770) \$	949,827 \$	(1,610,597)	-169.57%
- 1	(Lines D7 through D10)									

<sup>\*</sup> Jurisdictional Loss Multiplier

### SCHEDULE A2 Page 4 of 4

### CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

		1	CURRENT MONTH			PERIOD TO DATE			
	$\vdash$			DIFFEREN	ICE			DIFFERE	NCE
	}	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
E. Interest Provision	-								
Beginning True-up Amount (lines D-9 + 9a)	\$	(759,556) \$	837,486 \$	(1,597,042)	-190.69%	N/A	N/A		
Ending True-up Amount Before Interest		(657,625)	949,827	(1,607,452)	-169.24%	N/A	N/A		
(line D-7 + Lines D-9 + 9a + D-10)						N/A	N/A		
Total of Beginning & Ending True-up Amount		(1,417,181)	1,787,313	(3,204,494)	-179.29%	N/A	N/A		
4. Average True-up Amount (50% of Line E-3)	\$	(708,591) \$	893,657 \$	(1,602,248)	-179.29%	N/A	N/A		
<ol><li>Interest Rate - First Day Reporting Business Month</li></ol>	l	5.2900%	N/A		j	N/A	N/A		
Interest Rate - First Day Subsequent Business Month		5.3600%	N/A	<del></del>		N/A	N/A		• -
7. Total (Line E-5 + Line E-6)		10.6500%	N/A		[	N/A	N/A		
8. Average Interest Rate (50% of Line E-7)		5.3250%	N/A			N/A	N/A		
9. Monthly Average Interest Rate (Line E-8 / 12)	ļ	0.4438%	N/A			N/A	N/A		
10. Interest Provision (Line E-4 x Line E-9)	1	(3,145)	N/A			N/A	N/A		
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	1				1				
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# Company: FLORIDA PUBLIC UTILITIES COMPANY MARIANNA DIVISION

# ELECTRIC ENERGY ACCOUNT Month of: JULY 2006

	Γ	CI	RRENT MONTH			PERIOD TO DATE						
	<u> </u>		TATALLA INCIA	DIFFERENCE	<u> </u> _		<u> </u>	DIFFERENCE				
		ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%			
(MWH)	_											
				0	0.00%		0	0	0.00%			
1 System Net Generation	İ	0	. 0	U	0.00 /8	U	U	U	0.0070			
2 Power Sold	1				j							
3 Inadvertent Interchange Delivered - NET				0.400	0.470/	200 424	198,506	10,618	5.35%			
4 Purchased Power	1	37,130	34,010	3,120	9.17%	209,124	190,300	10,010	3.33 /6			
4a Energy Purchased For Qualifying Facilities	- 1				1				ł			
5 Economy Purchases	1				i				!			
6 Inadvertent Interchange Received - NET	- (			0.400	0.470/	200 424	400 506	10.610	E 250/			
7 Net Energy for Load		37,130	34,010	3,120	9.17%	209,124	198,506	10,618	5.35%			
8 Sales (Billed)	1	34,623	32,258	2,365	7.33%	194,592	187,550	7,042	3.75%			
8a Unbilled Sales Prior Month (Period)	1											
8b Unbilled Sales Current Month (Period)							407	(00)	04.470/			
9 Company Use	ļ	20	34	(14)	-41.18%	135	197	(62)	-31.47%			
10 T&D Losses Estimated	0.04	1,485	1,360	125	9.19%	8,365	7,940	425	5.35%			
11 Unaccounted for Energy (estimated)		1,002	358	644	179.82%	6,032	2,819	3,213	113.96%			
12							/					
13 % Company Use to NEL	1	0.05%	0.10%	-0.05%	-50.00%	0.06%	0.10%	-0.04%	-40.00%			
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		2.70%	1.05%	1.65%	157.14%	2.88%	1.42%	1.46%	102.82%			
(\$)		<u> </u>			·				<del></del>			
16 Fuel Cost of Sys Net Gen									1			
16a Fuel Related Transactions	1				1							
16b Adjustments to Fuel Cost	[				1				1			
17 Fuel Cost of Power Sold	1				, , , , , ,		4 505 404	0.45 0.07	5 250/			
18 Fuel Cost of Purchased Power	Ì	857,705	785,629	72,076	9.17%	4,830,771	4,585,484	245,287	5.35%			
18a Demand & Non Fuel Cost of Pur Power	1	551,845	509,755	42,090	8.26%	3,489,135	3,254,623	234,512	7.21%			
18b Energy Payments To Qualifying Facilities	ł				l l							
19 Energy Cost of Economy Purch.	-							.=0 ~00	0.400/			
20 Total Fuel & Net Power Transactions		1,409,550	1,295,384	114,166	8.81%	8,319,906	7,840,107	479,799	6.12%			
(Cents/KWH)												
21 Fuel Cost of Sys Net Gen	l				1				1			
21a Fuel Related Transactions	ļ								1			
22 Fuel Cost of Power Sold	İ	_			0.000	0.0400	2 2400		0.000/			
23 Fuel Cost of Purchased Power	l	2.3100	2.3100		0.00%	2.3100	2.3100	- 0.0000	0.00%			
23a Demand & Non Fuel Cost of Pur Power	1	1.4860	1.4990	(0.0130)	-0.87%	1.6680	1.6400	0.0280	1.71%			
23b Energy Payments To Qualifying Facilities									ĺ			
24 Energy Cost of Economy Purch.	]					0.0700	2.0502	0.0200	0.740/			
25 Total Fuel & Net Power Transactions	1	3.7960	3.8090	(0.0130)	-0.34%	3.9780	3.9500	0.0280	0.71%			

### PURCHASED POWER

# (Exclusive of Economy Energy Purchases) For the Period/Month of: JULY 2006

	(1)	(2)	(3)	(4)	(5)	(6)	(	(7)	(8)
	PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED E (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:								
	GULF POWER COMPANY	RE	34,010			34,010	2.309994	3.808833	785,629
	TOTAL		34,010	0	0	34,010	2.309994	3.808833	785,629
	ACTUAL:								
	GULF POWER COMPANY	RE	37,130			37,130	2.310005	3.796256	857,705
	TOTAL		37,130	0	0	37,130	2.310005	3.796256	857,705
_									
	CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		3,120 9.20%	0.00%	0 0.00%	3,120 9.20%	0.000000	-0.012577 -0.30%	72,076 9.20%
	PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	RE RE	209,124 198,506 10,618 5.30%	0.00%	0 0.00%	209,124 198,506 10,618 5.30%	2.310003 2.309998 0.000005 0.00%	3.978456 3.949557 0.028899 0.70%	4,830,771 4,585,484 245,287 5,30%

### ECONOMY ENERGY PURCHASES

# INCLUDING LONG TERM PURCHASES For the Period/Month of: JULY 2006

		roi the renot	Middle of.	JOE1 2000			
(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 GE (a) CENTS/KWH	(b) TOTAL COST	FUEL SAVINGS (6)(b)-(5)
ESTIMATED:							
		-					
TOTAL							
ACTUAL:							
						į	
					,		
TOTAL	<u> </u>				<u>                                     </u>		
FOOTNOTE: PURCHASED POW	/ER COSTS II	NCLUDE CUST	OMER, DEMAN	ND & ENERGY CHAR	RGE 551,845		
CURRENT MONTH: DIFFERENCE DIFFERENCE (%) PERIOD TO DATE: ACTUAL ESTIMATED							
DIFFERENCE DIFFERENCE (%)							

### COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: JULY 2006

		DOLLARS				MWH				CENTS/KWI	l	
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFEREI AMOUNT	NCE %	ACTUAL	ESTIMATED	DIFF AMOUNT	ERENCE %
Fuel Cost of System Net Generation (A3) Nuclear Fuel Disposal Cost (A13)					0	0	0	0.0%	0.0000	0,00000	0.00000	0.0%
<ul> <li>Coal Car Investment</li> <li>Adjustments to Fuel Cost (A2, Page 1)</li> <li>TOTAL COST OF GENERATED POWER</li> </ul>	o	0	0 0	0.0% 0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
<ul> <li>Fuel Cost of Purchased Power (Exclusive of Economy) (A8)</li> <li>Energy Cost of Sched C &amp; X Econ Purch (Broker)(A9)</li> </ul>	966,653	855,127	111,526	13.0%	54,124	47,879	6,245	13.0%	1.78600	1.78602	(0.00002)	0.0%
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)	615,566	726,746	(111,180)	-15.3% -35.0%	54,124 260	47,879 400	6,245 (140)	13.0% -35.0%	1.13733 1.87000	1.51788 1.87000	(0.38055) 0.00000	-25.1% 0.0%
11 Energy Payments to Qualifying Facilities (A8a)  12 TOTAL COST OF PURCHASED POWER	4,862 1,587,081	7,480 1,589,353	(2,618) (2,272)	-0.1%	54,384	48,279	6,105	12.7%	2.91829	3.29202	(0.37373)	-11.4%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12) 14 Fuel Cost of Economy Sales (A7) 15 Gain on Economy Sales (A7a)					54,384	48,279	6,105	12.7%				
<ul> <li>16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)</li> <li>17 Fuel Cost of Other Power Sales (A7)</li> <li>18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)</li> <li>19 NET INADVERTENT INTERCHANGE (A10)</li> </ul>	o	0	0	0.0%	0	0	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)	354,569 1,232,512	288,620 1,300,733	65,949 (68,221)	-37.4% -5.2%	0 54,384	0 48,279	0 6,105	0.0% 12.7%	2.26631	2.69420	(0.42789)	~15.9%
21 Net Unbilled Sales (A4) 22 Company Use (A4) 23 T & D Losses (A4)	(37,847) * 1,178 * 73,950 *	(13,875) * 1,293 * 78,051 *	(23,972) (115) (4,101)	172.8% -8.9% -5.3%	(1,670) 52 3,263	(515) 48 2,897	(1,155) 4 366	224.3% 8.3% 12.6%	(0.07176) 0.00223 0.14022	(0.03026) 0.00282 0.17023	(0.04150) (0.00059) (0.03001)	137.1% -20.9% -17.6%
24 SYSTEM KWH SALES 25 Wholesale KWH Sales	1,232,512	1,300,733	(68,221)	-5.2%	52,739	45,849	6,890	15.0%	2.33700	2.83699	(0.49999)	-17.6%
26 Jurisdictional KWH Sales 26a Jurisdictional Loss Multiplier	1,232,512 1.000	1,300,733 1.000	(68,221) 0.000	-5.2% 0.0%	52,739 1.000	45,849 1.000	6,890 0.000	15.0% 0.0%	2.33700 1.000	2.83699 1.000	(0.49999) 0.00000	-17.6% 0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses 28 GPIF**	1,232,512	1,300,733	(68,221)	-5.2%	52,739	45,849	6,890	15.0%	2,33700	2.83699	(0.49999)	-17.6%
29 TRUE-UP**	(23,602)	(23,602)	0	0.0%	52,739	45,849	6,890	15.0%	(0.04475)	(0.05148)	0.00673	-13.1%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment) 31 Revenue Tax Factor	1,208,910	1,277,131	(68,221)	-5.3%	52,739	45,849	6,890	15.0%	2.29225 1.01609	2.78552 1.01609	(0.49327)	-17.7% 0.0%
31 Revenue Tax Factor 32 Fuel Factor Adjusted for Taxes 33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.32913 2.329	2.83034 2.830	(0.50121) (0.501)	-17.7% -17.7%

<sup>\*</sup>Included for Informational Purposes Only

\*\*Calculation Based on Jurisdictional KWH Sales

### Company: FLORIDA PUBLIC UTILITIES COMPANY

### FERNANDINA BEACH DIVISION

### COMPARISON OF ESTIMATED AND ACTUAL FUEL AND PURCHASED POWER COST RECOVERY FACTOR MONTH: JULY 2006

		PERIOD TO DATE D		DOLLARS		PERIOD	TO DATE	MWH		CENTS/KWH			
		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFEREN AMOUNT	NCE %	ACTUAL	ESTIMATED	DIFF AMOUNT	ERENCE %
1 2	Fuel Cost of System Net Generation (A3) Nuclear Fuel Disposal Cost (A13)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
3	Coal Car Investment	0	•	0	0.0%								ĺ
4 5	Adjustments to Fuel Cost (A2, Page 1) TOTAL COST OF GENERATED POWER	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	E E 41 016	E 000 680	532,136	10.6%	310,292	280,496	29,796	10.6%	1.78600	1,78601	(0.00001)	0.0%
7	of Economy) (A8) Energy Cost of Sched C & X Econ Purch (Broker)(A9)	5,541,816	5,009,680	552,150	10.0%	310,292	200,490	23,730	10.0%	1.10000	1.70001	(0.00001)	0.078
8	Energy Cost of Other Econ Purch (Non-Broker)(A9) Energy Cost of Sched E Economy Purch (A9)												
9 10	Demand and Non Fuel Cost of Purchased Power (A9)	4,116,669	4,031,583	85,086	2.1%	310,292	280,496	29,796	10.6%	1.32671	1.43730	(0.11059)	-7.7%
11	Energy Payments to Qualifying Facilities (A8a)	34,969	56,287	(21,318)	-37.9%	1,870	3,010	(1,140)	-37.9%	1.87000	1.87000	0.00000	0.0%
12	TOTAL COST OF PURCHASED POWER	9,693,454	9,097,550	595 <sub>1</sub> 904	6.6%	312,162	283,506	28,656	10.1%	3.10526	3.20894	(0.10368)	-3.2%
1	3 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					312,162	283,506	28,656	10.1%				
14 15	· · · · · · · · · · · · · · · · · · ·	ĺ			Ì				-				
16	Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)												
	7 Fuel Cost of Other Power Sales (A7) TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	O	0.0%	0	О	0	0.0%	0.00000	0.00000	0.00000	0.0%
	(LINE 14 + 15 + 16 + 17)		-										
19	NET INADVERTENT INTERCHANGE (A10)	[							1				ł
	0 LESS GSLD APPORTIONMENT OF FUEL COST	2,814,104	2,370,877	443,227	18.7%	0	0	0	0.0%				
20a	TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	6,879,350	6,726,673	152,677	2.3%	312,162	283,506	28,656	10.1%	2.20378	2.37267	(0.16889)	-7.1%
21	•	(85,749) *	(394,219) *	308,470	-78.3%	(3,891)		12,724	-76.6%	(0.02887)		0.11052	-79.3%
22	• • • •	6,633 * 412,768 *	7,023 * 403,591 *	(390) 9,177	-5.6% 2.3%	301 18.730	296 17.010	5 1,720	1.7% 10.1%	0.00223 0.13897	0.00248 0.14270	(0.00025) (0.00373)	-10.1% -2.6%
23	T & D Losses (A4)	412,700	403,351	5,177	2.5%				1			, ,	i
24	SYSTEM KWH SALES Wholesale KWH Sales	6,879,350	6,726,673	152,677	2.3%	297,022	282,815	14,207	5.0%	2.31611	2.37846	(0.06235)	-2.6%
25 26	Jurisdictional KWH Sales	6,879,350	6,726,673	152,677	2.3%	297,022	282,815	14,207	5.0%	2.31611	2.37846	(0.06235)	-2.6%
26a		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	6,879,350	6,726,673	152,677	2.3%	297,022	282,815	14,207	5.0%	2.31611	2.37846	(0.06235)	-2.6%
28		405.044	(455.044)	0	0.0%	297,022	、 282,815	14,207	5.0%	(0.05562)	(0.05842)	0.00280	-4.8%
29	TRUE-UP**	(165,211)	(165,211)		0.0%		202,013	14,207	3.076	(0.03362)	(0.03642)	0.00200	~4.076
30	TOTAL JURISDICTIONAL FUEL COST	6,714,139	6,561,462	152,677	2.3%	297,022	282,815	14,207	5.0%	2.26049	2.32005	(0.05956)	-2.6%
31	Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32	Fuel Factor Adjusted for Taxes								[	2.29686 2.297	2.35738 2.357	(0.06052) (0.060)	-2.6% -2.6%
33	FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)								į	2.291	2.331	(0.000)	2.0%

<sup>33</sup> FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)

<sup>\*</sup>Included for Informational Purposes Only

\*\*Calculation Based on Jurisdictional KWH Sales

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

FERNANDINA BEACH DIVISION

Month of:

			CURRENT MONT	Η				PERIOD TO DATE		
	_	ACTUAL	ESTIMATED		DIFFERENCE MOUNT	<u> </u>	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %
A. Fuel Cost & Net Power Transactions	ļ									
Fuel Cost of System Net Generation	\$	:	5	\$		-	\$	\$		
1a. Fuel Related Transactions (Nuclear Fuel Disposal)     2. Fuel Cost of Power Sold	1					}				
3. Fuel Cost of Purchased Power		966,653	855,127		111,526	13.0%	5,541,816	5,009,680	532,136	10.6%
3a. Demand & Non Fuel Cost of Purchased Power	- 1	615,566	726,746		(111,180)	-15.3%	4,116,669	4,031,583	85,086	2.1%
3b. Energy Payments to Qualifying Facilities	- 1	4,862	7,480		(2,618)	-35.0%	34,969	56,287	(21,318)	-37.9%
Energy Cost of Economy Purchases										
5. Total Fuel & Net Power Transactions		1,587,081	1,589,353		(2,272)	-0.1%	9,693,454	9,097,550	595,904	6.6%
6. Adjustments to Fuel Cost (Describe Items) 6a. Special Meetings - Fuel Market Issue		846			846	0.0%	77,207		77,207	0.0%
ba. Special Meetings - Fuel Market Issue		. 040			040	0.070	77,207		17,207	0.070
·	]					- [				
· ·						[				
						I				
7. Adjusted Total Fuel & Net Power Transactions	-	1,587,927	1,589,353		(1,426)	-0.1%	9,770,661	9,097,550	673,111	7.4%
8. Less Apportionment To GSLD Customers		354,569	288,620		65,949	22.9%	2,814,104	2,370,877	443,227	18.7%
9. Net Total Fuel & Power Transactions To Other Classes	\$	1,233,358	1,300,733	\$	(67,375)	-5.2%	\$ 6,956,557 \$	6,726,673 \$	229,884	3.4%

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

FERNANDINA BEACH DIVISION

Month of:

		CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCI AMOUNT	E	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)     1. Jurisidictional Sales Revenue (Excluding GSLD)	\$ \$	\$		\$	\$	\$	74400117	70	
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)	\$ 1,245,005 1,245,005 787,267 2,032,272 0 2,032,272 \$	1,118,365 1,118,365 948,815 2,067,180 0 2,067,180 \$	126,640 126,640 (161,548) (34,908) 0 (34,908)	11.3% 11.3% -17.0% -1.7% 0.0% -1.7%	6,263,508 6,263,508 4,426,229 10,689,737 0 10,689,737 \$	6,560,727 6,560,727 5,938,796 12,499,523 0 12,499,523 \$	(297,219) (297,219) (1,512,567) (1,809,786) 0 (1,809,786)	-4.5% -4.5% -25.5% -14.5% 0.0% -14.5%	
C. KWH Sales (Excluding GSLD) 1. Jurisdictional Sales KWH 2. Non Jurisdictional Sales 3. Total Sales 4. Jurisdictional Sales % of Total KWH Sales	50,292,569 0 50,292,569 100.00%	43,527,600 0 43,527,600 100.00%	6,764,969 0 6,764,969 0.00%	15.5% 0.0% 15.5% 0.0%	281,188,909 0 281,188,909 100.00%	266,971,800 0 266,971,800 100.00%	14,217,109 0 14,217,109 0.00%	5.3% 0.0% 5.3% 0.0%	

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division:

FERNANDINA BEACH DIVISION

Month of:

			CURRENT MONTH			PERIOD TO DATE				
		ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	ACTUAL	ESTIMATED	DIFFERENC AMOUNT	E %	
D. True up Calculation (Evaluding CCI D)	İ									
D. True-up Calculation (Excluding GSLD)  1. Jurisdictional Fuel Rev. (line B-1c)	[_	1,245,005 \$	1,118,365 \$	126,640	11.3% \$	6,263,508 \$	6,560,727 \$	(297,219)	-4.5%	
Fuel Adjustment Not Applicable	1.0	1,245,005 \$	1,110,303 \$	120,040	11.376	0,203,300 φ	0,300,727 \$	(291,219)	-4.57	
a. True-up Provision	1	(23,602)	(23,602)	0	0.0%	(165,211)	(165,211)	0	0.09	
b. Incentive Provision	1	(20,002)	(23,002)	v	0.070	(100,211)	(100,211)	0	0.07	
c. Transition Adjustment (Regulatory Tax Refund)	[				i			n	0.09	
Jurisdictional Fuel Revenue Applicable to Period	1	1,268,607	1,141,967	126,640	11.1%	6,428,719	6,725,938	(297,219)	-4.4°	
Adjusted Total Fuel & Net Power Transaction (Line A-7)	ĺ	1,233,358	1,300,733	(67,375)	-5.2%	6,956,557	6,726,673	229,884	3.49	
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	Į.	100.00%	100.00%	0.00%	0.0%	N/A	N/A	2,55		
6. Jurisdictional Total Fuel & Net Power Transactions	ĺ	1,233,358	1,300,733	(67,375)	-5.2%	6,956,557	6,726,673	229,884	3.49	
(Line D-4 x Line D-5 x *)	ŀ	.,	.,,	<b>(</b> )	1	-,,	.,			
7. True-up Provision for the Month Over/Under Collection	Ì	35,249	(158,766)	194,015	-122.2%	(527,838)	(735)	(527, 103)	71714.79	
(Line D-3 - Line D-6)	i		( /			, , , ,	• • • •	( , , , , , , , , , , , , , , , , , , ,		
8. Interest Provision for the Month	ł	(1,845)		(1,845)	0.0%	(1,823)		(1,823)	0.09	
9. True-up & Inst. Provision Beg, of Month	1	(421,453)	(684,159)	262,706	-38.4%	283,221	(700,581)	983,802	-140.49	
9a. Deferred True-up Beginning of Period	1	, , ,	. , ,		)	,	• • •	•		
10. True-up Collected (Refunded)	İ	(23,602)	(23,602)	0	0.0%	(165,211)	(165,211)	0	0.09	
11. End of Period - Total Net True-up	<b> </b> \$	(411,651) \$	(866,527) \$	454,876	-52.5% \$	(411,651) \$	(866,527) \$	454,876	-52.59	
(Lines D7 through D10)	ŀ	, , , , ,				• • •		•		
						0	0			

<sup>\*</sup> Jurisdictional Loss Multiplier

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)								_	_
Beginning True-up Amount (lines D-9 + 9a)	\$	(421,453) \$	(684,159) \$	262,706	-38.4%	N/A	N/A	****	
2. Ending True-up Amount Before Interest		(409,806)	(866,527)	456,721	-52.7%	N/A	N/A		
(line D-7 + Lines D-9 + 9a + D-10)	ļ					N/A	N/A		_
3. Total of Beginning & Ending True-up Amount	İ	(831,259)	(1,550,686)	719,427	-46.4%	N/A	N/A		_
4. Average True-up Amount (50% of Line E-3)	\$	(415,630) \$	(775,343) \$	359,713	-46.4%	N/A	N/A		_
5. Interest Rate - First Day Reporting Business Month		5.2900%	N/A			N/A	N/A	<u></u>	_
6. Interest Rate - First Day Subsequent Business Month		5.3600%	N/A			N/A	N/A		
7. Total (Line E-5 + Line E-6)	į į	10.6500%	N/A		~	, N/A	N/A		
8. Average Interest Rate (50% of Line E-7)		5.3250%	N/A		-	N/A	N/A	-	_
9. Monthly Average Interest Rate (Line E-8 / 12)		0.4438%	N/A		-	N/A	N/A		
10. Interest Provision (Line E-4 x Line E-9)		(1,845)	N/A	_		N/A	N/A		
					- 1				
·	1								
	ł				}				
	İ								

# ELECTRIC ENERGY ACCOUNT Month of: JULY 2006

			CURRENT MO	NTH			PERIOD TO DA	ATE	]
				DIFFERENCE				DIFFEREN	
		ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
	(MWH)								
	(MIVVII)								
1	System Net Generation	0	0	0	0.00%	0	0	0	0.00%
2	Power Sold								1
3	Inadvertent Interchange Delivered - NET								
4	Purchased Power	54,124	47,879	6,245	13.04%	310,292	280,496	29,796	10.62%
4a	Energy Purchased For Qualifying Facilities	260	400	(140)	-35.00%	1,870	3,010	(1,140)	-37.87%
5	Economy Purchases								į
6	Inadvertent Interchange Received - NET				j				
7	Net Energy for Load	54,384	48,279	6,105	12.65%	312,162	283,506	28,656	10.11%
8	Sales (Billed)	52,739	45,849	6,890	15.03%	297,022	282,815	14,207	5.02%
8a	Unbilled Sales Prior Month (Period)				ļ				}
8b	Unbilled Sales Current Month (Period)							_	
9	Company Use	52	48	4	8.33%	301	296	5	1.69%
10	T&D Losses Estimated @ 0.06	3,263	2,897	366	12.63%	18,730	17,010	1,720	10.11%
11	Unaccounted for Energy (estimated)	(1,670)	(515)	(1,155)	224.27%	(3,891)	(16,615)	12,724	-76.58%
12		0.400/	0.400/	0.000/	0.000	0.400/	0.40%	0.000/	0.000/
13	% Company Use to NEL	0.10%	0.10%	0.00%	0.00%	0.10% 6.00%	0.10% 6.00%	0.00% 0.00%	0.00%
14	% T&D Losses to NEL	6.00%	6.00% -1.07%	0.00% -2.00%	0.00% 186.92%	-1.25%	-5.86%	4.61%	-78.67%
15	% Unaccounted for Energy to NEL	-3.07%	-1.07%	-2.00%	100.92%	-1.23%	-3.00%	4.0176	-70.07%
	(\$)								
	(4)								
16	Fuel Cost of Sys Net Gen								
16a	Fuel Related Transactions								
16b	Adjustments to Fuel Cost				į				
17	Fuel Cost of Power Sold			•	`				1
18	Fuel Cost of Purchased Power	966,653	855,127	111,526	13.04%	5,541,816	5,009,680	532,136	10.62%
18a	Demand & Non Fuel Cost of Pur Power	615,566	726,746	(111,180)	-15.30%	4,116,669	4,031,583	85,086	2.11%
18b	Energy Payments To Qualifying Facilities	4,862	7,480	(2,618)	-35.00%	34,969	56,287	(21,318)	-37.87%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,587,081	1,589,353	(2,272)	-0.14%	9,693,454	9,097,550	595,904	6.55%
	(Cents/KWH)								
24	Fuel Cost of Sys Net Gen								
21	Fuel Related Transactions								
21a 22	Fuel Cost of Power Sold								
22	Fuel Cost of Power Soid Fuel Cost of Purchased Power	1.786	1.786	0.000	0.00%	1.786	1.786	0.000	0.00%
23 23a	Demand & Non Fuel Cost of Pur Power	1.137	1.518	(0.381)	-25.10%	1.327	1.437	(0.110)	-7.65%
23a 23b	Energy Payments To Qualifying Facilities	1.137	1.870	0.000	0.00%	1.870	1.870	0.000	0.00%
230	Energy Payments 10 Qualifying Facilities Energy Cost of Economy Purch.	1.070	1.070	0.000	0.0070	1.010	1.070	0.000	0.0070
24 25	Total Fuel & Net Power Transactions	2.918	3.292	(0.374)	-11.36%	3.105	3.209	(0.104)	-3.24%
20	Total Lieux Lieux Comer Transactions	2.510	U.L.U.L			<u></u>	7.301.72	OOS PERNANDINA FUEL, B/14	2006, 9:22 AM

# PURCHASED POWER

(Exclusive of Economy Energy Purchases)
For the Period/Month of: JULY 2006

		For the Period	/Month of:	JUL1 2006				
(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)	CENTS/KW. (a) FUEL COST	(b) TOTAL COST	TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
ESTIMATED:		<u> </u>			<u> </u>			
JACKSONVILLE ELECTRIC AUTHORITY	MS	47,879			47,879	1.786017	3.303897	855,127
TOTAL		47,879	0	0	47,879	1.786017	3.303897	855,127
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	54,124			54,124	1.785997	2.923322	966,653
TOTAL		54,124	0	0	54,124	1.785997	2.923322	966,653
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)		6,245 13.0%	0	0 0.0%	6,245 13.0%	-0.000020 0.0%	-0.380575 -11.5%	111,526 13.0%
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	MS MS	310,292 280,496 29,796 10.6%	0 0.0%	0 0.0%	310,292 280,496 29,796 10,6%	1.786000 1.786008 (0.000008) 0.0%	3.112708 3.223313 -0.110605 -3.4%	5,541,816 5,009,680 532,136 10.6%

# ENERGY PAYMENT TO QUALIFYING FACILITIES

PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE (%)	CURRENT MONTH: DIFFERENCE DIFFERENCE (%)	TOTAL			<u>,, , , , , , , , , , , , , , , , , , ,</u>	JEFFERSON SMI	ACTUAL:	TOTAL	JEFFERSON SMI	ESTIMATED:	PURCHASED FROM	1177-1180-000	(1)	
TE:	TH:					JEFFERSON SMURFIT CORPORATION			JEFFERSON SMURFIT CORPORATION		FROM			
MS										-	TYPE & SCHEDULE		(2)	
1,870 3,010 (1,140) -37,9%	(140) -35.0%	260	·			260		400	400		KWH PURCHASED (000)	TOTAL	(3)	For the Period/Month of:
0.0%	0.0%	0				 		0			FOR OTHER UTILITIES (000)	KWH	(4)	onth of:
0.0%	0.0%	0						0			INTERRUP- TIBLE (000)	KWH FOR	(5)	JULY 2006
1,870 3,010 (1,140) -37.9%	(140) -35.0%	260		,		200		400	400		FOR FIRM (000)	КWН	(6)	
1.870000 1.870000 0	0.000000	1.870000				 1.070000	4 07000	1.870000	1.870000		(a) FUEL COST	CENTS/KWH	(7)	
1.870000 1.870000 0.0%	0.000000	1.870000				 	1 870000	1.870000	1.870000		(b) TOTAL COST			
34,969 56,287 (21,318) -37,9%	(2,618) -35.0%	4,862				 +,000 k	4 862	7,480	7,480		(6)X(7)(a) \$	TOTAL \$ FOR FUEL ADJ.	(8)	

### 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/KWH	TOTAL \$ FOR FUEL ADJ. (3) X (4) \$	COST IF G (a) CENTS/KWH	(b) TOTAL COST \$	FUEL SAVINGS (6)(b)-(5) \$	
ESTIMATED:								-
TOTAL	<u> </u>							
ACTUAL:					·			_
				·				
TOTAL				<u> </u>			<u> </u>	
FOOTNOTE: PURCHASED POWER COSTS IN	CLUDE CUSTON	MER, DEMAND &	ENERGY CHARG	ES TOTALING		\$615,566		
CURRENT MONTH: DIFFERENCE DIFFERENCE (%)								
PERIOD TO DATE: ACTUAL ESTIMATED DIFFERENCE DIFFERENCE DIFFERENCE (%)					·			