



ORIGINAL

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

May 17, 2000

Ms Blanca S Bayo, Director  
Florida Public Service Commission  
2540 Shumard Oak Blvd  
Tallahassee FL 32399-0950

RE: DOCKET NO. 000001-EI CONTINUING  
SURVEILLANCE AND REVIEW OF FUEL COST  
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms Bayo:

We are enclosing ten (10) copies of April 2000 Fuel Schedules for our Marianna and Fernandina Beach Divisions.

The over-recovery in our Marianna division is due to fuel revenues being higher than projected. The over-recovery in our Fernandina Beach division is higher then expected due to fuel revenues being higher than projected.

Sincerely,

Cheryl Martin  
Manager of Corporate Accounting

Enclosure

- AFA Handwritten
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMW \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG \_\_\_\_\_
- LEG 1
- MAS 3
- OPC \_\_\_\_\_
- RRR \_\_\_\_\_
- SEG \_\_\_\_\_
- WAW \_\_\_\_\_
- OTH \_\_\_\_\_

- Welch, Kathy-FPSC
- Doc Horton-Atty
- FPU:
- Bachman, GM (no enc)
- Cutshaw, PM
- English, JT
- Foster, PM
- Stein, CL
- SJ 80-441
- Disk-Fuel 1/97/ FPSC-fuel OVER-UNDER.cm

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DOCUMENT NUMBER-DATE  
**06155 MAY 18 8**  
FPSC-RECORDS/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: APRIL 2000

	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)	543,831	519,614	24,217	4.7%	30,455	28,163	2,292	8.1%	1.78569	1.84502	(0.05933)	-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)	449,980	457,423	(7,443)	-1.6%	30,455	28,163	2,292	8.1%	1.47752	1.62420	(0.14668)	-9.0%
11 Energy Payments to Qualifying Facilities (A8a)	432	7,480	(7,048)	-94.2%	23	400	(377)	-94.3%	1.87826	1.87000	0.00826	0.4%
12 TOTAL COST OF PURCHASED POWER	994,243	984,517	9,726	1.0%	30,478	28,563	1,915	6.7%	3.26217	3.44683	(0.18466)	-5.4%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					30,478	28,563	1,915	6.7%				
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	352,900	313,604	39,296	12.5%	10,810	9,000	1,810	20.1%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	641,343	670,913	(29,570)	-4.4%	19,668	19,563	105	0.5%	3.26085	3.42950	(0.16865)	-4.9%
21 Net Unbilled Sales (A4)	(413,019) *	(294,971) *	(118,048)	40.0%	(12,666)	(8,601)	(4,065)	47.3%	(1.32757)	(1.09415)	(0.23342)	21.3%
22 Company Use (A4)	1,402 *	1,063 *	339	31.9%	43	31	12	38.7%	0.00451	0.00394	0.00057	14.5%
23 T & D Losses (A4)	38,478 *	40,262 *	(1,784)	-4.4%	1,180	1,174	6	0.5%	0.12368	0.14935	(0.02567)	-17.2%
24 SYSTEM KWH SALES	641,343	670,913	(29,570)	-4.4%	31,111	26,959	4,152	15.4%	2.06147	2.48864	(0.42717)	-17.2%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	641,343	670,913	(29,570)	-4.4%	31,111	26,959	4,152	15.4%	2.06147	2.48864	(0.42717)	-17.2%
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	641,343	670,913	(29,570)	-4.4%	31,111	26,959	4,152	15.4%	2.06147	2.48864	(0.42717)	-17.2%
28 GPIF**												
29 TRUE-UP**	(87,280)	(87,280)	0	0.0%	31,111	26,959	4,152	15.4%	(0.28054)	(0.32375)	0.04321	-13.4%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	554,063	583,633	(29,570)	-5.1%	31,111	26,959	4,152	15.4%	1.78092	2.16489	(0.38397)	-17.7%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									1.80958	2.19972	(0.39014)	-17.7%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									1.810	2.200	(0.390)	-17.7%

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

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 MONTH: APRIL 2000

	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)	2,512,337	2,303,722	208,615	9.1%	140,674	124,862	15,812	12.7%	1.78593	1.84501	(0.05908)	-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)	2,096,808	2,023,597	73,311	3.6%	140,674	124,862	15,812	12.7%	1.49082	1.62067	(0.13005)	-8.0%
11 Energy Payments to Qualifying Facilities (A8a)	809	29,920	(29,311)	-98.0%	263	1,600	(1,337)	-83.6%	0.23156	1.67000	(1.63844)	-87.6%
12 TOTAL COST OF PURCHASED POWER	4,609,854	4,357,239	252,615	5.8%	140,937	126,462	14,475	11.5%	3.27086	3.44549	(0.17463)	-5.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					140,937	126,462	14,475	11.5%				
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	1,685,622	1,254,428	431,194	34.4%	50,170	36,000	14,170	39.4%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	2,924,232	3,102,811	(178,579)	-5.8%	90,767	90,462	305	0.3%	3.22169	3.42996	(0.20827)	-6.1%
21 Net Unbilled Sales (A4)	(1,679,306) *	(1,277,934) *	(401,372)	31.4%	(52,125)	(37,258)	(14,867)	39.9%	(1.22333)	(1.04610)	(0.17723)	16.9%
22 Company Use (A4)	5,574 *	4,459 *	1,115	25.0%	173	130	43	33.1%	0.00406	0.00365	0.00041	11.2%
23 T & D Losses (A4)	175,453 *	186,178 *	(10,725)	-5.8%	5,446	5,428	18	0.3%	0.12781	0.15240	(0.02459)	-16.1%
24 SYSTEM KWH SALES	2,924,232	3,102,811	(178,579)	-5.8%	137,273	122,162	15,111	12.4%	2.13023	2.53991	(0.40968)	-16.1%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	2,924,232	3,102,811	(178,579)	-5.8%	137,273	122,162	15,111	12.4%	2.13023	2.53991	(0.40968)	-16.1%
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	2,924,232	3,102,811	(178,579)	-5.8%	137,273	122,162	15,111	12.4%	2.13023	2.53991	(0.40968)	-16.1%
28 GPIF**												
29 TRUE-UP**	(349,120)	(349,120)	0	0.0%	137,273	122,162	15,111	12.4%	(0.25433)	(0.28578)	0.03145	-11.0%
30 TOTAL JURISDICTIONAL FUEL COST	2,575,112	2,753,691	(178,579)	-6.5%	137,273	122,162	15,111	12.4%	1.87591	2.25413	(0.37822)	-16.8%
31 Revenue Tax Factor									1.01609	1.01608	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									1.90609	2.29040	(0.38431)	-16.8%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									1.906	2.290	(0.384)	-16.8%

\*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 2000

	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	543,831	519,614	24,217	4.7%	2,512,337	2,303,722	208,615	9.1%
3a. Demand & Non Fuel Cost of Purchased Power	449,980	457,423	(7,443)	-1.6%	2,096,908	2,023,597	73,311	3.6%
3b. Energy Payments to Qualifying Facilities	432	7,480	(7,048)	-94.2%	609	29,920	(29,311)	-98.0%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	994,243	984,517	9,726	1.0%	4,609,854	4,357,239	252,615	5.8%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	994,243	984,517	9,726	1.0%	4,609,854	4,357,239	252,615	5.8%
8. Less Apportionment To GSLD Customers	352,900	313,604	39,296	12.5%	1,685,622	1,254,428	431,194	34.4%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 641,343	\$ 670,913	\$(29,570)	-4.4%	\$ 2,924,232	\$ 3,102,811	\$(178,579)	-5.8%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: APRIL 2000

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>B. Sales Revenues (Exclude Revenue Taxes &amp; Franchise Taxes)</b>								
1. Jurisdictional Sales Revenue (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	666,438	590,605	75,833	12.8%	2,204,589	2,779,980	(575,391)	-20.7%
c. Jurisdictional Fuel Revenue	666,438	590,605	75,833	12.8%	2,204,589	2,779,980	(575,391)	-20.7%
d. Non Fuel Revenue	414,806	426,215	(11,409)	-2.7%	2,422,640	2,022,310	400,330	19.8%
e. Total Jurisdictional Sales Revenue	1,081,244	1,016,820	64,424	6.3%	4,627,229	4,802,290	(175,061)	-3.7%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 1,081,244	\$ 1,016,820	\$ 64,424	6.3%	\$ 4,627,229	\$ 4,802,290	\$ (175,061)	-3.7%
<b>C. KWH Sales (Excluding GSLD)</b>								
1. Jurisdictional Sales KWH	20,301,088	17,958,818	2,342,270	13.0%	87,102,238	84,189,146	2,913,092	3.5%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	20,301,088	17,958,818	2,342,270	13.0%	87,102,238	84,189,146	2,913,092	3.5%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: APRIL 2000

	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)	\$ 666,438	\$ 590,605	75,833	12.8%	\$ 2,204,589	\$ 2,779,980	(\$575,391)	-20.7%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(87,280)	(87,280)	0	0.0%	(349,120)	(349,120)	0	0.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	753,718	677,885	75,833	11.2%	2,553,709	3,129,100	(\$575,391)	-18.4%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	641,343	670,913	(29,570)	-4.4%	2,924,232	3,102,811	(178,579)	-5.8%
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 *)	641,343	670,913	(29,570)	-4.4%	2,924,232	3,102,811	(178,579)	-5.8%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	112,375	6,972	105,403	1511.8%	(370,523)	26,289	(396,812)	-1509.4%
8. Interest Provision for the Month	5,061		5,061	0.0%	19,319		19,319	0.0%
9. True-up & Inst. Provision Beg. of Month	979,007	(893,206)	1,872,213	-209.6%	1,709,487	(650,683)	2,360,170	-362.7%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(87,280)	(87,280)	0	0.0%	(349,120)	(349,120)	0	0.0%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 1,009,163	\$ (973,514)	1,982,677	-203.7%	\$ 1,009,163	\$ (973,514)	1,982,677	-203.7%

\* Jurisdictional Loss Multiplier

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CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2  
Page 4 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: APRIL 2000

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E. Interest Provision (Excluding GSLO)							--	--
1. Beginning True-up Amount (lines D-9 + 9a)	\$ 979,007	\$ (893,206)	\$ 1,872,213	-209.6%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	1,004,102	(973,514)	1,977,616	-203.1%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	1,983,109	(1,866,720)	3,849,829	-206.2%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 991,555	\$ (933,360)	\$ 1,924,915	-206.2%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.0700%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.1800%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	12.2500%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.1250%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5104%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	5,061	N/A	--	--	N/A	N/A	--	--

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
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Schedule A4

ELECTRIC ENERGY ACCOUNT  
 Month of: APRIL 2000

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

(MWH)

1	System Net Generation	0	0	0	0.0%	0	0	0	0.0%
2	Power Sold								
3	Inadvertent Interchange Delivered - NET								
4	Purchased Power	30,455	28,163	2,292	8.1%	140,674	124,862	15,812	12.7%
4a	Energy Purchased For Qualifying Facilities	23	400	(377)	-94.3%	263	1,600	(1,337)	-83.6%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	30,478	28,563	1,915	6.7%	140,937	126,462	14,475	11.5%
8	Sales (Billed)	31,111	26,959	4,152	15.4%	137,273	122,162	15,111	12.4%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	43	31	12	38.7%	173	130	43	33.1%
10	T&D Losses Estimated @ 0.06	1,829	1,714	115	6.7%	8,456	7,588	868	11.4%
11	Unaccounted for Energy (estimated)	(2,505)	(141)	(2,364)	1676.6%	(4,965)	(3,418)	(1,547)	45.3%
12									
13	% Company Use to NEL	0.14%	0.11%	0.03%	27.3%	0.12%	0.10%	0.02%	20.0%
14	% T&D Losses to NEL	6.00%	6.00%	0.00%	0.0%	6.00%	6.00%	0.00%	0.0%
15	% Unaccounted for Energy to NEL	-8.22%	-0.49%	-7.73%	1577.6%	-3.52%	-2.70%	-0.82%	30.4%

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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	543,831	519,614	24,217	4.7%	2,512,337	2,303,722	208,615	9.1%
18a	Demand & Non Fuel Cost of Pur Power	449,980	457,423	(7,443)	-1.6%	2,096,908	2,023,597	73,311	3.6%
18b	Energy Payments To Qualifying Facilities	432	7,480	(7,048)	-94.2%	609	29,920	(29,311)	-98.0%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	994,243	984,517	9,726	1.0%	4,609,854	4,357,239	252,615	5.8%

(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)	-3.2%	1.786	1.845	(0.059)	-3.2%
23a	Demand & Non Fuel Cost of Pur Power	1.478	1.624	(0.146)	-9.0%	1.491	1.621	(0.130)	-8.0%
23b	Energy Payments To Qualifying Facilities	1.878	1.870	0.008	0.4%	0.232	1.870	(1.638)	-87.6%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	3.262	3.447	(0.185)	-5.4%	3.271	3.445	(0.174)	-5.1%



Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
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SCHEDULE A8a

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: APRIL 2000

(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:

CONTAINER CORPORATION OF AMERICA		400			400	1.870000	1.870000	7,480
TOTAL		400	0	0	400	1.870000	1.870000	7,480

ACTUAL:

CONTAINER CORPORATION OF AMERICA		23			23	1.878261	1.878261	432
TOTAL		23	0	0	23	1.878261	1.878261	432

CURRENT MONTH:								
DIFFERENCE		(377)	0	0	(377)	0.008261	0.008261	(7,048)
DIFFERENCE (%)		-94.3%	0.0%	0.0%	-94.3%	0.4%	0.4%	-94.2%
PERIOD TO DATE:								
ACTUAL	MS	263			263	0.231559	0.231559	609
ESTIMATED	MS	1,600			1,600	1.870000	1.870000	29,920
DIFFERENCE		(1,337)	0	0	(1,337)	-1.638441	-1.638441	(29,311)
DIFFERENCE (%)		-83.6%	0.0%	0.0%	-83.6%	-87.6%	-87.6%	-98.0%

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 C\FUEL\A8D  
 05/16/00  
 JS

SCHEDULE A8

PURCHASED POWER

(Exclusive of Economy Energy Purchases)  
 For the Period/Month of: APRIL 2000

(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	28,163			28,163	1.845024	3.469222	519,614
TOTAL		28,163	0	0	28,163	1.845024	3.469222	519,614

ACTUAL:

JACKSONVILLE ELECTRIC AUTHORITY	MS	30,455			30,455	1.785687	3.263211	543,831
TOTAL		30,455	0	0	30,455	1.785687	3.263211	543,831

CURRENT MONTH:								
DIFFERENCE		2,292	0	0	2,292	-0.059337	-0.206011	24,217
DIFFERENCE (%)		8.1%	0.0%	0.0%	8.1%	-3.2%	-5.9%	4.7%
PERIOD TO DATE:								
ACTUAL	MS	140,674			140,674	1.785928	3.276544	2,512,337
ESTIMATED	MS	124,862			124,862	1.845014	3.465681	2,303,722
DIFFERENCE		15,812	0	0	15,812	(0.059086)	-0.189137	208,615
DIFFERENCE (%)		12.7%	0.0%	0.0%	12.7%	-3.2%	-5.5%	9.1%

Company: FLORIDA PUBLIC UTILITIES COMPANY  
 FERNANDINA BEACH DIVISION  
 CFUELVA9D  
 05/16/00  
 JS

SCHEDULE A9

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES  
 For the Period/Month of: APRIL 2000

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

ESTIMATED:

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

ACTUAL:

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

FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$449,980

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 2000

	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)	405,187	390,140	15,047	3.86%	20,259	19,507	752	3.86%	2.00003	2	3E-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)	298,617	321,091	(22,474)	-7.00%	20,259	19,507	752	3.86%	1.474	1.64603	-0.17203	-10.45%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	703,804	711,231	(7,427)	-1.04%	20,259	19,507	752	3.86%	3.47403	3.64603	-0.172	-4.72%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					20,259	19,507	752	3.86%				
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)	703,804	711,231	(7,427)	-1.04%	20,259	19,507	752	3.86%	3.47403	3.64603	-0.172	-4.72%
21 Net Unbilled Sales (A4)	3,682 *	36,497 *	(32,815)	-89.91%	106	1,001	(895)	-89.41%	0.01905	0.20609	-0.18704	-90.76%
22 Company Use (A4)	486 *	620 *	(134)	-21.61%	14	17	(3)	-17.65%	0.00251	0.0035	-0.00099	-28.29%
23 T & D Losses (A4)	28,140 *	28,439 *	(299)	-1.05%	810	780	30	3.85%	0.14558	0.16059	-0.01501	-9.35%
24 SYSTEM KWH SALES	703,804	711,231	(7,427)	-1.04%	19,329	17,709	1,620	9.15%	3.64117	4.01621	-0.37504	-9.34%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	703,804	711,231	(7,427)	-1.04%	19,329	17,709	1,620	9.15%	3.64117	4.01621	-0.37504	-9.34%
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	703,804	711,231	(7,427)	-1.04%	19,329	17,709	1,620	9.15%	3.64117	4.01621	-0.37504	-9.34%
28 GPIF**												
29 TRUE-UP**	(16,076)	(16,076)	0	0.00%	19,329	17,709	1,620	9.15%	-0.08317	-0.09078	0.00761	-8.38%
30 TOTAL JURISDICTIONAL FUEL COST	687,728	695,155	(7,427)	-1.07%	19,329	17,709	1,620	9.15%	3.55801	3.92543	-0.36742	-9.36%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.56057	3.92826	-0.36769	-9.36%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.561	3.928	-0.367	-9.34%

\*Included for Informational Purposes Only

\*\*Calculation Based on Jurisdictional KWH Sales

COMPARISON OF ESTIMATED AND ACTUAL  
FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
MONTH: APRIL 2000

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)												
2 Nuclear Fuel Disposal Cost (A13)							0	0.00%			0	0.00%
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)	1,761,357	1,773,745	(12,388)	-0.70%	88,067	88,687	(620)	-0.70%	2.00002	2.00001	1E-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)	1,366,751	1,418,134	(51,383)	-3.62%	88,067	88,687	(620)	-0.70%	1.55194	1.59903	-0.04709	-2.94%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>3,128,108</u>	<u>3,191,879</u>	<u>(63,771)</u>	-2.00%	88,067	88,687	(620)	-0.70%	3.55196	3.59904	-0.04708	-1.31%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					88,067	88,687	(620)	-0.70%				
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>3,128,108</u>	<u>3,191,879</u>	<u>(63,771)</u>	-2.00%	88,067	88,687	(620)	-0.70%	3.55196	3.59904	-0.04708	-1.31%
21 Net Unbilled Sales (A4)	(51,717) *	20,515 *	(72,232)	-352.09%	(1,456)	570	(2,026)	-355.44%	-0.06086	0.02429	-0.08515	-350.56%
22 Company Use (A4)	2,699 *	3,383 *	(684)	-20.22%	76	94	(18)	-19.15%	0.00318	0.004	-0.00082	-20.50%
23 T & D Losses (A4)	158,879 *	127,658 *	31,221	24.46%	4,473	3,547	926	26.11%	0.18697	0.15112	0.03585	23.72%
24 SYSTEM KWH SALES	3,128,108	3,191,879	(63,771)	-2.00%	84,974	84,476	498	0.59%	3.68125	3.77845	-0.0972	-2.57%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	3,128,108	3,191,879	(63,771)	-2.00%	84,974	84,476	498	0.59%	3.68125	3.77845	-0.0972	-2.57%
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	3,128,108	3,191,879	(63,771)	-2.00%	84,974	84,476	498	0.59%	3.68125	3.77845	-0.0972	-2.57%
28 GPIF**												
29 TRUE-UP**	<u>(64,304)</u>	<u>(64,304)</u>	<u>0</u>	0.00%	84,974	84,476	498	0.59%	-0.07567	-0.07612	0.00045	-0.59%
30 TOTAL JURISDICTIONAL FUEL COST	<u>3,063,804</u>	<u>3,127,575</u>	<u>(63,771)</u>	-2.04%	84,974	84,476	498	0.59%	3.60558	3.70232	-0.09674	-2.61%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.60818	3.70499	-0.09681	-2.61%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									<u>3.608</u>	<u>3.705</u>	<u>-0.097</u>	<u>-2.62%</u>

\*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 2000

	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	405,187	390,140	15,047	3.86%	1,761,357	1,773,745	(12,388)	-0.70%
3a. Demand & Non Fuel Cost of Purchased Power	298,617	321,091	(22,474)	-7.00%	1,366,751	1,418,134	(51,383)	-3.62%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	703,804	711,231	(7,427)	-1.04%	3,128,108	3,191,879	(63,771)	-2.00%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 703,804	\$ 711,231	\$ (7,427)	-1.04%	\$ 3,128,108	\$ 3,191,879	\$ (63,771)	-2.00%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: APRIL 2000

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>B. Sales Revenues (Exclude Revenue Taxes &amp; Franchise Taxes)</b>								
1. Jurisdictional Sales Revenue	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	718,320	659,698	58,622	8.89%	0	3,081,166	(3,081,166)	-100.00%
c. Jurisdictional Fuel Revenue	718,320	659,698	58,622	8.89%	0	3,081,166	(3,081,166)	-100.00%
d. Non Fuel Revenue	425,967	428,522	(2,555)	-0.60%	5,044,840	2,026,184	3,018,656	148.98%
e. Total Jurisdictional Sales Revenue	1,144,287	1,088,220	56,067	5.15%	5,044,840	5,107,350	(62,510)	-1.22%
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales Revenue	\$ 1,144,287	\$ 1,088,220	\$ 56,067	5.15%	\$ 5,044,840	\$ 5,107,350	\$ (62,510)	-1.22%
<b>C. KWH Sales</b>								
1. Jurisdictional Sales								
KWH	19,329,169	17,708,999	1,620,170	9.15%	84,973,848	82,281,751	2,692,097	3.27%
2. Non Jurisdictional Sales	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales	19,329,169	17,708,999	1,620,170	9.15%	84,973,848	82,281,751	2,692,097	3.27%
4. Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: APRIL 2000

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 718,320	\$ 659,698	\$ 58,622	8.89%	0 \$	3,081,166 \$	(3,081,166)	-100.00%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	(16,076)	(16,076)	0	0.00%	(64,304)	(64,304)	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	734,396	675,774	58,622	8.67%	64,304	3,145,470	(3,081,166)	-97.96%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	703,804	711,231	(7,427)	-1.04%	3,128,108	3,191,879	(63,771)	-2.00%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100.00%	100.00%	0.00%	0.00%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	703,804	711,231	(7,427)	-1.04%	3,128,108	3,191,879	(63,771)	-2.00%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	30,592	(35,457)	66,049	-186.28%	(3,063,804)	(46,409)	(3,017,395)	6501.75%
8. Interest Provision for the Month	1,211		1,211	0.00%	3,845		3,845	0.00%
9. True-up & Inst. Provision Beg. of Month	229,969	(454,472)	684,441	-150.60%	3,369,959	(395,292)	3,765,251	-952.52%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	(16,076)	(16,076)	0	0.00%	(64,304)	(64,304)	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 245,696	\$ (506,005)	\$ 751,701	-148.56%	245,696 \$	(506,005) \$	751,701	-148.56%

\* Jurisdictional Loss Multiplier



CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: **MARIANNA DIVISION**

Month of: APRIL 2000

	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)	\$ 229,969	\$ (454,472)	\$ 684,441	-150.60%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	244,485	(506,005)	750,490	-148.32%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	474,454	(960,477)	1,434,931	-149.40%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 237,227	\$ (480,239)	\$ 717,466	-149.40%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	6.0700%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	6.1800%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	12.2500%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	6.1250%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.5104%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	1,211	N/A	--	--	N/A	N/A	--	--

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

(MWH)

1	System Net Generation	0	0	0	0	21,870	0	21870	0	
2	Power Sold									
3	Inadvertent Interchange Delivered - NET									
4	Purchased Power	20259	19507	752	0.0386	89,958	88,687	1271	0.0143	
4a	Energy Purchased For Qualifying Facilities									
5	Economy Purchases									
6	Inadvertent Interchange Received - NET									
7	Net Energy for Load	20259	19507	752	0.0386	111828	88687	23141	0.2609	
8	Sales (Billed)	19329	17709	1620	0.0915	61,237	84,476	-23239	-0.2751	
8a	Unbilled Sales Prior Month (Period)									
8b	Unbilled Sales Current Month (Period)									
9	Company Use	14	17	-3	-0.1765	76	94	-18	-0.1915	
10	T&D Losses Estimated	0.04	810	780	30	0.0385	4473	3547	926	0.2611
11	Unaccounted for Energy (estimated)	106	1001	-895	-0.8941	46042	570	45472	79.7754	
12										
13	% Company Use to NEL	0.0007	0.0009	-0.0002	-0.2222	0.0007	0.0011	-0.0004	-0.3636	
14	% T&D Losses to NEL	0.04	0.04	0	0	0.04	0.04	0	0	
15	% Unaccounted for Energy to NEL	0.0052	0.0513	-0.0461	-0.8986	0.4117	0.0064	0.4053	63.3281	

(\$)

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	405187	390140	15047	0.0386	1,761,357	1,773,745	-12388	-0.007
18a	Demand & Non Fuel Cost of Pur Power	298617	321091	-22474	-0.07	1,366,751	1,418,134	-51383	-0.0362
18b	Energy Payments To Qualifying Facilities								
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	703804	711231	-7427	-0.0104	3,128,108	3,191,879	-63771	-0.02

(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	2	0	0	1.958	2	-0.042	-0.021
23a	Demand & Non Fuel Cost of Pur Power	1.474	1.646	-0.172	-0.1045	1.519	1.599	-0.08	-0.05
23b	Energy Payments To Qualifying Facilities								
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	3.474	3.646	-0.172	-0.0472	2.797	3.599	-0.802	-0.2228

**MARIANNA DIVISION**  
 CUFUEL A8C  
 05/16/00  
 DC

PURCHASED POWER

(Exclusive of Economy Energy Purchases)  
 For the Period/Month of: APRIL 2000

(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	19,507			19,507	2.000000	3.646030	390,140
<b>TOTAL</b>		<b>19,507</b>	<b>0</b>	<b>0</b>	<b>19,507</b>	<b>2.000000</b>	<b>3.646030</b>	<b>390,140</b>

ACTUAL:

GULF POWER COMPANY	RE	20,259			20,259	2.000035	3.474031	405,187
<b>TOTAL</b>		<b>20,259</b>	<b>0</b>	<b>0</b>	<b>20,259</b>	<b>2.000035</b>	<b>3.474031</b>	<b>405,187</b>

CURRENT MONTH:								
DIFFERENCE		752	0	0	752	0.000035	-0.171999	15,047
DIFFERENCE (%)		3.90%	0.00%	0.00%	3.90%	0.00%	-4.70%	3.90%
PERIOD TO DATE:								
ACTUAL	RE	88,067			88,067	2.000019	3.551964	1,761,357
ESTIMATED	RE	88,687			88,687	2.000006	3.599038	1,773,745
DIFFERENCE		(620)	0	0	(620)	0.000013	-0.047074	(12,388)
DIFFERENCE (%)		-0.70%	0.00%	0.00%	-0.70%	0.00%	-1.30%	-0.70%

ECONOMY ENERGY PURCHASES  
 INCLUDING LONG TERM PURCHASES  
 For the Period/Month of: APRIL 2000

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

ESTIMATED:

TOTAL							
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ACTUAL:

TOTAL							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING 298,617

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