



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

October 15, 2002

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

Re: Docket No. 020001-E1
CONTINUING SURVEILLANCE AND REVIEW OF FUEL COST
RECOVERY CLAUSES OF ELECTRIC UTILITIES

Dear Ms. Bayo:

We are enclosing ten (10) copies of August 2002 Fuel Schedules for our Marianna and Fernandina Beach divisions.

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

Sincerely,


Cheryl Martin
Controller

Enclosure

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

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH: September 2002

	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)	634,494	620,175	14,319	2.31%	30,951	30,252	699	2.31%	2.05	2.05003	-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)	444,774	418,820	25,954	6.20%	30,951	30,252	699	2.31%	1.43703	1.38444	0.05259	3.80%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>1,079,268</u>	<u>1,038,995</u>	<u>40,273</u>	3.88%	30,951	30,252	699	2.31%	3.48702	3.43447	0.05255	1.53%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					30,951	30,252	699	2.31%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parpts)(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>1,079,268</u>	<u>1,038,995</u>	<u>40,273</u>	3.88%	30,951	30,252	699	2.31%	3.48702	3.43447	0.05255	1.53%
21 Net Unbilled Sales (A4)	(31,941) *	(85,523) *	53,582	-62.65%	(916)	(2,490)	1,574	-63.21%	-0.10437	-0.27139	0.16702	-61.54%
22 Company Use (A4)	907 *	653 *	254	38.90%	26	19	7	36.84%	0.00296	0.00207	0.00089	43.00%
23 T & D Losses (A4)	43,169 *	41,557 *	1,612	3.66%	1,238	1,210	28	2.31%	0.14106	0.13187	0.00919	6.97%
24 SYSTEM KWH SALES	1,079,268	1,038,995	40,273	3.88%	30,603	31,513	(910)	-2.89%	3.52667	3.29702	0.22965	6.97%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	1,079,268	1,038,995	40,273	3.88%	30,603	31,513	(910)	-2.89%	3.52667	3.29702	0.22965	6.97%
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	1,079,268	1,038,995	40,273	3.88%	30,603	31,513	(910)	-2.89%	3.52667	3.29702	0.22965	6.97%
28 GPIF**												
29 TRUE-UP**	<u>12,587</u>	<u>12,587</u>	<u>0</u>	0.00%	30,603	31,513	(910)	-2.89%	0.04113	0.03994	0.00119	2.98%
30 TOTAL JURISDICTIONAL FUEL COST	1,091,855	1,051,582	40,273	3.83%	30,603	31,513	(910)	-2.89%	3.5678	3.33698	0.23082	6.92%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.57037	3.33938	0.23099	6.92%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.570	3.339	0.231	6.92%

*Included for Informational Purposes Only

**Calculation Based on Jurisdictional KWH Sales

DOCUMENT NUMBER-DATE

11377 OCT 21 8

FPSC-COMMISSION CLERK

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.00%	0	0	0	0.00%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
5 TOTAL COST OF GENERATED POWER	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	5,172,137	5,102,794	69,343	1.36%	252,298	248,918	3,380	1.36%	2.05001	2.04999	2E-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)	4,091,311	3,727,340	363,971	9.76%	252,298	248,918	3,380	1.36%	1.62162	1.49742	0.1242	8.29%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>9,263,449</u>	<u>8,830,134</u>	<u>433,315</u>	4.91%	252,298	248,918	3,380	1.36%	3.67163	3.54741	0.12422	3.50%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					252,298	248,918	3,380	1.36%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parpts)(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>9,263,449</u>	<u>8,830,134</u>	<u>433,315</u>	4.91%	252,298	248,918	3,380	1.36%	3.67163	3.54741	0.12422	3.50%
21 Net Unbilled Sales (A4)	122,889 *	233,089 *	(110,200)	-47.28%	3,347	6,571	(3,224)	-49.06%	0.0515	0.10038	-0.04888	-48.69%
22 Company Use (A4)	9,253 *	6,598 *2*	2,655	40.24%	252	186	66	35.48%	0.00388	0.00284	0.00104	36.62%
23 T & D Losses (A4)	370,541 *	353,216 *	17,325	4.90%	10,092	9,957	135	1.36%	0.15529	0.15211	0.00318	2.09%
24 SYSTEM KWH SALES	9,263,449	8,830,134	433,315	4.91%	238,607	232,204	6,403	2.76%	3.8823	3.80274	0.07956	2.09%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	9,263,449	8,830,134	433,315	4.91%	238,607	232,204	6,403	2.76%	3.8823	3.80274	0.07956	2.09%
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	9,263,449	8,830,134	433,315	4.91%	238,607	232,204	6,403	2.76%	3.8823	3.80274	0.07956	2.09%
28 GPIF**												
29 TRUE-UP**	<u>113,278</u>	<u>113,278</u>	<u>0</u>	0.00%	238,607	232,204	6,403	2.76%	0.04747	0.04878	-0.00131	-2.69%
30 TOTAL JURISDICTIONAL FUEL COST	<u>9,376,727</u>	<u>8,943,412</u>	<u>433,315</u>	4.85%	238,607	232,204	6,403	2.76%	3.92978	3.85153	0.07825	2.03%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									3.93261	3.8543	0.07831	2.03%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									3.933	3.854	0.079	2.05%

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

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 1 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: September 2002

	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	634,494	620,175	14,319	2.31%	5,172,137	5,102,794	69,343	1.36%
3a. Demand & Non Fuel Cost of Purchased Power	444,774	418,820	25,954	6.20%	4,091,311	3,727,340	363,971	9.76%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	1,079,268	1,038,995	40,273	3.88%	9,263,449	8,830,134	433,315	4.91%
6. Adjustments to Fuel Cost (Describe Items)								
7. Adjusted Total Fuel & Net Power Transactions	\$ 1,079,268	\$ 1,038,995	\$ 40,273	3.88%	\$ 9,263,449	\$ 8,830,134	\$ 433,315	4.91%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2

Page 2 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: September 2002

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B. Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue	\$	\$	\$		\$	\$	\$	
a. Base Fuel Revenue								
b. Fuel Recovery Revenue	1,174,622	1,204,484	(29,862)	-2.48%	9,214,582	8,889,714	324,868	3.65%
c. Jurisdictional Fuel Revenue	1,174,622	1,204,484	(29,862)	-2.48%	9,214,582	8,889,714	324,868	3.65%
d. Non Fuel Revenue	622,778	509,816	112,962	22.16%	5,108,398	3,955,176	1,153,222	29.16%
e. Total Jurisdictional Sales Revenue	1,797,400	1,714,300	83,100	4.85%	14,322,980	12,844,890	1,478,090	11.51%
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales Revenue	\$ 1,797,400	\$ 1,714,300	\$ 83,100	4.85%	\$ 14,322,980	\$ 12,844,890	\$ 1,478,090	11.51%
C. KWH Sales								
1. Jurisdictional Sales		KWH						
2. Non Jurisdictional Sales	30,602,984	31,513,136	(910,152)	-2.89%	238,607,561	232,203,650	6,403,911	2.76%
3. Total Sales	0	0	0	0.00%	0	0	0	0.00%
4. Jurisdictional Sales % of Total KWH Sales	30,602,984	31,513,136	(910,152)	-2.89%	238,607,561	232,203,650	6,403,911	2.76%
	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: September 2002

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev (line B-1c)	\$ 1,174,622	\$ 1,204,484	\$ (29,862)	-2.48%	9,214,582	\$ 8,889,714	\$ 324,868	3.65%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	12,587	12,587	0	0.00%	113,278	113,278	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	1,162,035	1,191,897	(29,862)	-2.51%	9,101,304	8,776,436	324,868	3.70%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,079,268	1,038,995	40,273	3.88%	9,263,449	8,830,134	433,315	4.91%
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 *)	1,079,268	1,038,995	40,273	3.88%	9,263,449	8,830,134	433,315	4.91%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	82,767	152,902	(70,135)	-45.87%	(162,145)	(53,698)	(108,447)	201.96%
8. Interest Provision for the Month	(362)		(362)	0.00%	(3,044)		(3,044)	0.00%
9. True-up & Inst. Provision Beg of Month	(297,942)	(561,425)	263,483	-46.93%	(151,039)	(455,516)	304,477	-66.84%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	12,587	12,587	0	0.00%	113,278	113,278	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (202,950)	\$ (395,936)	\$ 192,986	-48.74%	(202,950)	\$ (395,936)	\$ 192,986	-48.74%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: September 2002

	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)	\$ (297,942)	\$ (561,425)	\$ 263,483	-46.93%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(202,588)	(395,936)	193,348	-48.83%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(500,530)	(957,361)	456,831	-47.72%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (250,265)	\$ (478,681)	\$ 228,416	-47.72%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	1.7100%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	1.7600%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	3.4700%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	1.7350%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.1446%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	(362)	N/A	--	--	N/A	N/A	--	--

ELECTRIC ENERGY ACCOUNT
Month of: September 2002

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

(MWH)

1	System Net Generation	0	0	0	0.00%	0	0	0	0.00%	
2	Power Sold									
3	Inadvertent Interchange Delivered - NET									
4	Purchased Power	30,951	30,252	699	2.31%	252,298	248,918	3,380	1.36%	
4a	Energy Purchased For Qualifying Facilities									
5	Economy Purchases									
6	Inadvertent Interchange Received - NET									
7	Net Energy for Load	30,951	30,252	699	2.31%	252,298	248,918	3,380	1.36%	
8	Sales (Billed)	30,603	31,513	(910)	-2.89%	238,607	232,204	6,403	2.76%	
8a	Unbilled Sales Prior Month (Period)									
8b	Unbilled Sales Current Month (Period)									
9	Company Use	26	19	7	36.84%	252	186	66	35.48%	
10	T&D Losses Estimated	0.04	1,238	1,210	28	2.31%	10,092	9,957	135	1.36%
11	Unaccounted for Energy (estimated)	(916)	(2,490)	1,574	-63.21%	3,347	6,571	(3,224)	-49.06%	
12										
13	% Company Use to NEL	0.08%	0.06%	0.02%	33.33%	0.10%	0.07%	0.03%	42.86%	
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	-2.96%	-8.23%	5.27%	-64.03%	1.33%	2.64%	-1.31%	-49.62%	

(\$)

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	634,494	620,175	14,319	2.31%	5,172,137	5,102,794	69,343	1.36%
18a	Demand & Non Fuel Cost of Pur Power	444,774	418,820	25,954	6.20%	4,091,311	3,727,340	363,971	9.76%
18b	Energy Payments To Qualifying Facilities								
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,079,268	1,038,995	40,273	3.88%	9,263,449	8,830,134	433,315	4.91%

(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	2.0500	2.0500	-	0.00%	2.0500	2.0500	-	0.00%
23a	Demand & Non Fuel Cost of Pur Power	1.4370	1.3840	0.0530	3.83%	1.6220	1.4970	0.1250	8.35%
23b	Energy Payments To Qualifying Facilities								
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	3.4870	3.4340	0.0530	1.54%	3.6720	3.5470	0.1250	3.52%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
For the Period/Month of: September 2002

(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	30,252			30,252	2.050030	3.434467	620,175
TOTAL		30,252	0	0	30,252	2.050030	3.434467	620,175

ACTUAL:

GULF POWER COMPANY	RE	30,951			30,951	2.049996	3.487022	634,494
TOTAL		30,951	0	0	30,951	2.049996	3.487022	634,494

CURRENT MONTH: DIFFERENCE		699	0	0	699	-0.000034	0.052555	14,319
DIFFERENCE (%)		2.30%	0.00%	0.00%	2.30%	0.00%	1.50%	2.30%
PERIOD TO DATE: ACTUAL	RE	252,298			252,298	2.050011	3.671630	5,172,137
ESTIMATED	RE	248,918			248,918	2.049993	3.547411	5,102,794
DIFFERENCE		3,380	0	0	3,380	0.000018	0.124219	69,343
DIFFERENCE (%)		1.40%	0.00%	0.00%	1.40%	0.00%	3.50%	1.40%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES
For the Period/Month of: September 2002

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

ESTIMATED.

TOTAL							
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ACTUAL:

TOTAL							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGE: 444,774

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

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: September 2002

	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)	763,678	750,893	12,785	1.7%	42,759	40,699	2,060	5.1%	1.78601	1.84499	(0.05898)	-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)	509,568	657,443	(147,875)	-22.5%	42,759	40,699	2,060	5.1%	1.19172	1.61538	(0.42366)	-26.2%
11 Energy Payments to Qualifying Facilities (A8a)	4,649	7,480	(2,831)	-37.9%	249	400	(151)	-37.8%	1.86707	1.87000	(0.00293)	-0.2%
12 TOTAL COST OF PURCHASED POWER	1,277,895	1,415,816	(137,921)	-9.7%	43,008	41,099	1,909	4.6%	2.97130	3.44489	(0.47359)	-13.8%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					43,008	41,099	1,909	4.6%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parpts)(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	243,349	381,361	(138,012)	-36.2%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	1,034,546	1,034,455	91	0.0%	43,008	41,099	1,909	4.6%	2.40547	2.51698	(0.11151)	-4.4%
21 Net Unbilled Sales (A4)	(44,020) *	(87,515) *	43,495	-49.7%	(1,830)	(3,477)	1,647	-47.4%	(0.10429)	(0.20804)	0.10375	-49.9%
22 Company Use (A4)	1,203 *	1,082 *	121	11.2%	50	43	7	16.3%	0.00285	0.00257	0.00028	10.9%
23 T & D Losses (A4)	62,061 *	62,069 *	(8)	0.0%	2,580	2,466	114	4.6%	0.14704	0.14755	(0.00051)	-0.4%
24 SYSTEM KWH SALES	1,034,546	1,034,455	91	0.0%	42,208	42,067	141	0.3%	2.45107	2.45906	(0.00799)	-0.3%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	1,034,546	1,034,455	91	0.0%	42,208	42,067	141	0.3%	2.45107	2.45906	(0.00799)	-0.3%
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	1,034,546	1,034,455	91	0.0%	42,208	42,067	141	0.3%	2.45107	2.45906	(0.00799)	-0.3%
28 GPIF**												
29 TRUE-UP**	(9,721)	(9,721)	0	0.0%	42,208	42,067	141	0.3%	(0.02303)	(0.02311)	0.00008	-0.4%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	1,024,825	1,024,734	91	0.0%	42,208	42,067	141	0.3%	2.42803	2.43596	(0.00793)	-0.3%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.46710	2.47515	(0.00805)	-0.3%
33 FUEL FAC ROUNDED TO NEAREST 001 (CENTS/KWH)									2.467	2.475	(0.008)	-0.3%

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

	PERIOD TO DATE DOLLARS				PERIOD TO DATE MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	0.0%								
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	6,253,026	6,795,686	(542,660)	-8.0%	338,787	368,330	(29,543)	-8.0%	1.84571	1.84500	0.00071	0.0%
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)	4,418,508	5,720,035	(1,301,527)	-22.8%	338,787	368,330	(29,543)	-8.0%	1.30421	1.55296	(0.24875)	-16.0%
11 Energy Payments to Qualifying Facilities (A8a)	59,040	67,320	(8,280)	-12.3%	3,157	3,600	(443)	-12.3%	1.87013	1.87000	0.00013	0.0%
12 TOTAL COST OF PURCHASED POWER	10,730,574	12,583,041	(1,852,467)	-14.7%	341,944	371,930	(29,986)	-8.1%	3.13811	3.38317	(0.24506)	-7.2%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					341,944	371,930	(29,986)	-8.1%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Parpts)(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	1,844,526	3,390,932	(1,546,406)	-45.6%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	8,886,048	9,192,109	(306,061)	-3.3%	341,944	371,930	(29,986)	-8.1%	2.59869	2.47146	0.12723	5.2%
21 Net Unbilled Sales (A4)	(44,931) *	(139,786) *	94,855	-67.9%	(1,729)	(5,656)	3,927	-69.4%	(0.01392)	(0.03938)	0.02546	-64.7%
22 Company Use (A4)	10,109 *	8,131 *	1,978	24.3%	389	329	60	18.2%	0.00313	0.00229	0.00084	36.7%
23 T & D Losses (A4)	533,173 *	551,531 *	(18,358)	-3.3%	20,517	22,316	(1,799)	-8.1%	0.16519	0.15539	0.00980	6.3%
24 SYSTEM KWH SALES	8,886,048	9,192,109	(306,061)	-3.3%	322,767	354,941	(32,174)	-9.1%	2.75309	2.58976	0.16333	6.3%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	8,886,048	9,192,109	(306,061)	-3.3%	322,767	354,941	(32,174)	-9.1%	2.75309	2.58976	0.16333	6.3%
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	8,886,048	9,192,109	(306,061)	-3.3%	322,767	354,941	(32,174)	-9.1%	2.75309	2.58976	0.16333	6.3%
28 GPIF**												
29 TRUE-UP**	(87,490)	(87,490)	0	0.0%	322,767	354,941	(32,174)	-9.1%	(0.02711)	(0.02465)	(0.00246)	10.0%
30 TOTAL JURISDICTIONAL FUEL COST	8,798,558	9,104,619	(306,061)	-3.4%	322,767	354,941	(32,174)	-9.1%	2.72598	2.56511	0.16087	6.3%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									2.76984	2.60638	0.16346	6.3%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									2.770	2.606	0.164	6.3%

*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 September 2002

	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	763,678	750,893	12,785	1.7%	6,253,026	6,795,686	(542,660)	-8.0%
3a Demand & Non Fuel Cost of Purchased Power	509,568	657,443	(147,875)	-22.5%	4,418,508	5,720,035	(1,301,527)	-22.8%
3b Energy Payments to Qualifying Facilities	4,649	7,480	(2,831)	-37.9%	59,040	67,320	(8,280)	-12.3%
4 Energy Cost of Economy Purchases								
5 Total Fuel & Net Power Transactions	1,277,895	1,415,816	(137,921)	-9.7%	10,730,574	12,583,041	(1,852,467)	-14.7%
6. Adjustments to Fuel Cost (Describe Items)								
7 Adjusted Total Fuel & Net Power Transactions	1,277,895	1,415,816	(137,921)	-9.7%	10,730,574	12,583,041	(1,852,467)	-14.7%
8 Less Apportionment To GSLD Customers	243,349	381,361	(138,012)	-36.2%	1,844,526	3,390,932	(1,546,406)	-45.6%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 1,034,546	\$ 1,034,455	\$ 91	0.0%	\$ 8,886,048	\$ 9,192,109	\$ (306,061)	-3.3%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: September 2002

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
B Sales Revenues (Exclude Revenue Taxes & Franchise Taxes)								
1. Jurisdictional Sales Revenue (Excluding GSLD)	\$	\$	\$		\$	\$	\$	
a Base Fuel Revenue								
b Fuel Recovery Revenue	1,273,720	1,119,834	153,886	13.7%	9,416,373	9,236,219	180,154	2.0%
c Jurisdictional Fuel Revenue	1,273,720	1,119,834	153,886	13.7%	9,416,373	9,236,219	180,154	2.0%
d Non Fuel Revenue	636,677	641,205	(4,528)	-0.7%	4,967,990	5,121,603	(153,613)	-3.0%
e Total Jurisdictional Sales Revenue	1,910,397	1,761,039	149,358	8.5%	14,384,363	14,357,822	26,541	0.2%
2 Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3 Total Sales Revenue (Excluding GSLD)	\$ 1,910,397	\$ 1,761,039	\$ 149,358	8.5%	\$ 14,384,363	\$ 14,357,822	\$ 26,541	0.2%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	33,808,202	29,693,353	4,114,849	13.9%	250,237,984	245,637,101	4,600,883	1.9%
2 Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3 Total Sales	33,808,202	29,693,353	4,114,849	13.9%	250,237,984	245,637,101	4,600,883	1.9%
4 Jurisdictional Sales % of Total KWH Sales	100.00%	100.00%	0.00%	0.0%	100.00%	100.00%	0.00%	0.0%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: September 2002

	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)	\$ 1,273,720	\$ 1,119,834	\$ 153,886	13.7%	\$ 9,416,373	\$ 9,236,219	\$ 180,154	2.0%
2 Fuel Adjustment Not Applicable								
a True-up Provision	(9,721)	(9,721)	0	0.0%	(87,490)	(87,490)	0	0.0%
b Incentive Provision								
c Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3 Jurisdictional Fuel Revenue Applicable to Period	1,283,441	1,129,555	153,886	13.6%	9,503,863	9,323,709	180,154	1.9%
4 Adjusted Total Fuel & Net Power Transaction (Line A-7)	1,034,546	1,034,455	91	0.0%	8,886,048	9,192,109	(306,061)	-3.3%
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 *)	1,034,546	1,034,455	91	0.0%	8,886,048	9,192,109	(306,061)	-3.3%
7 True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	248,895	95,100	153,795	161.7%	617,815	131,600	486,215	369.5%
8 Interest Provision for the Month	765		765	0.0%	2,689		2,689	0.0%
9 True-up & Inst Provision Beg of Month	409,728	(1,965,683)	2,375,411	-120.8%	116,653	(1,924,414)	2,041,067	-106.1%
9a Deferred True-up Beginning of Period								
10 True-up Collected (Refunded)	(9,721)	(9,721)	0	0.0%	(87,490)	(87,490)	0	0.0%
11 End of Period - Total Net True-up (Lines D7 through D10)	\$ 649,667	\$ (1,880,304)	\$ 2,529,971	-134.6%	\$ 649,667	\$ (1,880,304)	\$ 2,529,971	-134.6%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: September 2002

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
E Interest Provision (Excluding GSLD)							--	--
1 Beginning True-up Amount (lines D-9 + 9a)	\$ 409,728	\$ (1,965,683)	\$ 2,375,411	-120.8%	N/A	N/A	--	--
2 Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	648,902	(1,880,304)	2,529,206	-134.5%	N/A	N/A	--	--
3 Total of Beginning & Ending True-up Amount	1,058,630	(3,845,987)	4,904,617	-127.5%	N/A	N/A	--	--
4 Average True-up Amount (50% of Line E-3)	\$ 529,315	\$ (1,922,994)	\$ 2,452,309	-127.5%	N/A	N/A	--	--
5 Interest Rate - First Day Reporting Business Month	1.7100%	N/A	--	--	N/A	N/A	--	--
6 Interest Rate - First Day Subsequent Business Month	1.7600%	N/A	--	--	N/A	N/A	--	--
7 Total (Line E-5 + Line E-6)	3.4700%	N/A	--	--	N/A	N/A	--	--
8 Average Interest Rate (50% of Line E-7)	1.7350%	N/A	--	--	N/A	N/A	--	--
9 Monthly Average Interest Rate (Line E-8 / 12)	0.1446%	N/A	--	--	N/A	N/A	--	--
10 Interest Provision (Line E-4 x Line E-9)	765	N/A	--	--	N/A	N/A	--	--

ELECTRIC ENERGY ACCOUNT
 Month of: September 2002

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	
(MWH)									
1	System Net Generation	0	0	0	0.00%	0	0	0	0.00%
2	Power Sold								
3	Inadvertent Interchange Delivered - NET								
4	Purchased Power	42,759	40,699	2,060	5.06%	338,787	368,330	(29,543)	-8.02%
4a	Energy Purchased For Qualifying Facilities	249	400	(151)	-37.75%	3,157	3,600	(443)	-12.31%
5	Economy Purchases								
6	Inadvertent Interchange Received - NET								
7	Net Energy for Load	43,008	41,099	1,909	4.64%	341,944	371,930	(29,986)	-8.06%
8	Sales (Billed)	42,208	42,067	141	0.34%	322,767	354,941	(32,174)	-9.06%
8a	Unbilled Sales Prior Month (Period)								
8b	Unbilled Sales Current Month (Period)								
9	Company Use	50	43	7	16.28%	389	329	60	18.24%
10	T&D Losses Estimated @ 0.06	2,580	2,466	114	4.62%	20,517	22,316	(1,799)	-8.06%
11	Unaccounted for Energy (estimated)	(1,830)	(3,477)	1,647	-47.37%	(1,729)	(5,656)	3,927	-69.43%
12									
13	% Company Use to NEL	0.12%	0.10%	0.02%	20.00%	0.11%	0.09%	0.02%	22.22%
14	% T&D Losses to NEL	6.00%	6.00%	0.00%	0.00%	6.00%	6.00%	0.00%	0.00%
15	% Unaccounted for Energy to NEL	-4.26%	-8.46%	4.20%	-49.65%	-0.51%	-1.52%	1.01%	-66.45%

(\$)

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	763,678	750,893	12,785	1.70%	6,253,026	6,795,686	(542,660)	-7.99%
18a	Demand & Non Fuel Cost of Pur Power	509,568	657,443	(147,875)	-22.49%	4,418,508	5,720,035	(1,301,527)	-22.75%
18b	Energy Payments To Qualifying Facilities	4,649	7,480	(2,831)	-37.85%	59,040	67,320	(8,280)	-12.30%
19	Energy Cost of Economy Purch.								
20	Total Fuel & Net Power Transactions	1,277,895	1,415,816	(137,921)	-9.74%	10,730,574	12,583,041	(1,852,467)	-14.72%

(Cents/KWH)

21	Fuel Cost of Sys Net Gen								
21a	Fuel Related Transactions								
22	Fuel Cost of Power Sold								
23	Fuel Cost of Purchased Power	1.786	1.845	(0.059)	-3.20%	1.846	1.845	0.001	0.05%
23a	Demand & Non Fuel Cost of Pur Power	1.192	1.615	(0.423)	-26.19%	1.304	1.553	(0.249)	-16.03%
23b	Energy Payments To Qualifying Facilities	1.867	1.870	(0.003)	-0.16%	1.870	1.870	0.000	0.00%
24	Energy Cost of Economy Purch.								
25	Total Fuel & Net Power Transactions	2.971	3.445	(0.474)	-13.76%	3.138	3.383	(0.245)	-7.24%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
 For the Period/Month of: September 2002

(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	40,699			40,699	1.844991	3.460370	750,893
TOTAL		40,699	0	0	40,699	1.844991	3.460370	750,893
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	42,759			42,759	1.786005	2.977726	763,678
TOTAL		42,759	0	0	42,759	1.786005	2.977726	763,678
CURRENT MONTH. DIFFERENCE		2,060	0	0	2,060	-0.058986	-0.482644	12,785
DIFFERENCE (%)		5.1%	0.0%	0.0%	5.1%	-3.2%	-13.9%	1.7%
PERIOD TO DATE. ACTUAL	MS	338,787			338,787	1.845710	3.149924	6,253,026
ESTIMATED	MS	368,330			368,330	1.844999	3.397964	6,795,686
DIFFERENCE		(29,543)	0	0	(29,543)	0.000711	-0.24804	(542,660)
DIFFERENCE (%)		-8.0%	0.0%	0.0%	-8.0%	0.0%	-7.3%	-8.0%

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: September 2002

(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:

JEFFERSON SMURFIT CORPORATION		400			400	1 870000	1 870000	7,480
TOTAL		400	0	0	400	1 870000	1 870000	7,480

ACTUAL:

JEFFERSON SMURFIT CORPORATION		249			249	1.867068	1 867068	4,649
TOTAL		249	0	0	249	1 867068	1 867068	4,649

CURRENT MONTH:								
DIFFERENCE		(151)	0	0	(151)	-0.002932	-0.002932	(2,831)
DIFFERENCE (%)		-37.8%	0.0%	0.0%	-37.8%	-0.2%	-0.2%	-37.8%
PERIOD TO DATE:								
ACTUAL	MS	45,667			45,667	0.129284	0.129284	59,040
ESTIMATED	MS	3,600			3,600	1.870000	1.870000	67,320
DIFFERENCE		42,067	0	0	42,067	-1.740716	-1 740716	(8,280)
DIFFERENCE (%)		1168.5%	0.0%	0.0%	1168.5%	-93.1%	-93.1%	-12.3%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES

For the Period/Month of: September 2002

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

ESTIMATED:

TOTAL							
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ACTUAL:

TOTAL							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING \$509,568

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