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September 25, 2014

E-PORTAL/ELECTRONIC FILING

Ms. Carlotta Stauffer, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

**Re: Docket No. 140001-EI: Fuel and Purchased Power Cost Recovery Clause with
Generating Performance Incentive Factor**

Dear Ms. Stauffer:

Attached for filing, please find Florida Public Utilities Company's A Schedules for its Northwest and Northeast Divisions for the month of August.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK
Cc:// Parties of Record

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH: AUGUST 2014

	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)	1,808,845	1,801,424	(92,779)	-4.88%	32,088	33,751	(1,663)	-4.93%	5.83652	5.83368	0.0028	0.05%
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)	1,031,483	1,023,479	8,004	0.78%	32,088	33,751	(1,663)	-4.93%	3.21454	3.03244	0.1821	6.01%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>2,840,128</u>	<u>2,924,903</u>	<u>(84,775)</u>	-2.90%	32,088	33,751	(1,663)	-4.93%	8.85106	8.66611	0.18495	2.13%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					32,088	33,751	(1,663)	-4.93%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partots)(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>2,840,128</u>	<u>2,924,903</u>	<u>(84,775)</u>	-2.90%	32,088	33,751	(1,663)	-4.93%	8.85106	8.66611	0.18495	2.13%
21 Net Unbilled Sales (A4)	248,019 *	(33,188) *	281,207	-847.32%	2,802	(383)	3,185	-831.71%	0.88629	-0.10128	0.98757	-975.09%
22 Company Use (A4)	1,593 *	1,387 *	206	14.85%	18	16	2	12.50%	0.00589	0.00423	0.00146	34.52%
23 T & D Losses (A4)	113,648 *	116,992 *	(3,344)	-2.86%	1,284	1,350	(66)	-4.89%	0.40612	0.35703	0.04909	13.75%
24 SYSTEM KWH SALES	2,840,128	2,924,903	(84,775)	-2.90%	27,984	32,768	(4,784)	-14.60%	10.14916	8.92809	1.22307	13.70%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	2,840,128	2,924,903	(84,775)	-2.90%	27,984	32,768	(4,784)	-14.60%	10.14916	8.92809	1.22307	13.70%
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	2,840,128	2,924,903	(84,775)	-2.90%	27,984	32,768	(4,784)	-14.60%	10.14916	8.92809	1.22307	13.70%
28 GPIF**												
29 TRUE-UP**	<u>62,948</u>	<u>62,948</u>	<u>0</u>	0.00%	27,984	32,768	(4,784)	-14.60%	0.22494	0.1921	0.03284	17.10%
30 TOTAL JURISDICTIONAL FUEL COST	<u>2,903,076</u>	<u>2,987,851</u>	<u>(84,775)</u>	-2.84%	27,984	32,768	(4,784)	-14.60%	10.37406	9.1182	1.25586	13.77%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									10.38153	9.12477	1.25676	13.77%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									10.382	9.125	1.257	13.78%

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

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
MONTH: AUGUST 2014

	PERIOD TO DATE				PERIOD TO DATE				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Not 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)	12,120,155	12,750,770	(630,615)	-4.95%	215,029	226,373	(11,344)	-5.01%	5.63652	5.63263	0.00389	0.07%
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 (A8)												
10 Demand and Non Fuel Cost of Purchased Power (A8)	8,268,595	8,187,316	81,279	0.99%	215,029	226,373	(11,344)	-5.01%	3.84534	3.81873	0.22861	6.32%
11 Energy Payments to Qualifying Facilities (A8a)												
12 TOTAL COST OF PURCHASED POWER	<u>20,388,750</u>	<u>20,938,086</u>	<u>(549,336)</u>	-2.62%	215,029	226,373	(11,344)	-5.01%	9.48186	9.24936	0.2325	2.51%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					215,029	226,373	(11,344)	-5.01%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partrls)(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>20,388,750</u>	<u>20,938,086</u>	<u>(549,336)</u>	-2.62%	215,029	226,373	(11,344)	-5.01%	9.48186	9.24936	0.2325	2.51%
21 Net Unbilled Sales (A4)	331,122 *	(239,149) *	570,271	-238.46%	3,492	(2,586)	6,078	-235.06%	0.16328	-0.10881	0.27209	-250.06%
22 Company Use (A4)	13,654 *	11,469 **	2,185	19.05%	144	124	20	16.13%	0.00673	0.00522	0.00151	28.83%
23 T & D Losses (A4)	815,535 *	837,530 *	(21,995)	-2.63%	8,601	9,055	(454)	-5.01%	0.40215	0.38108	0.02107	5.53%
24 SYSTEM KWH SALES	20,388,750	20,938,086	(549,336)	-2.62%	202,792	219,780	(16,988)	-7.73%	10.05402	9.52685	0.52717	5.53%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	20,388,750	20,938,086	(549,336)	-2.62%	202,792	219,780	(16,988)	-7.73%	10.05402	9.52685	0.52717	5.53%
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	20,388,750	20,938,086	(549,336)	-2.62%	202,792	219,780	(16,988)	-7.73%	10.05402	9.52685	0.52717	5.53%
28 GPF**												
29 TRUE-UP**	<u>503,581</u>	<u>503,581</u>	<u>0</u>	0.00%	202,792	219,780	(16,988)	-7.73%	0.24832	0.22913	0.01919	8.38%
30 TOTAL JURISDICTIONAL FUEL COST	<u>20,892,331</u>	<u>21,441,667</u>	<u>(549,336)</u>	-2.56%	202,792	219,780	(16,988)	-7.73%	10.30234	9.75597	0.54637	5.60%
31 Revenue Tax Factor									1.00072	1.00072	0	0.00%
32 Fuel Factor Adjusted for Taxes									10.30976	9.76299	0.54677	5.60%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									10.310	9.763	0.547	5.60%

*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: AUGUST 2014

	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	1,808,645	1,901,424	(92,779)	-4.88%	12,120,155	12,750,770	(630,615)	-4.95%
3a. Demand & Non Fuel Cost of Purchased Power	1,031,483	1,023,479	8,004	0.78%	8,268,595	8,187,316	81,279	0.99%
3b. Energy Payments to Qualifying Facilities								
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	2,840,128	2,924,903	(84,775)	-2.90%	20,388,750	20,938,086	(549,336)	-2.62%
6. Adjustments to Fuel Cost (Describe Items)								
6a. Special Meetings - Fuel Market Issue	338	300	38	12.67%	2,493	2,400	93	3.88%
7. Adjusted Total Fuel & Net Power Transactions	\$ 2,840,466	\$ 2,925,203	\$ (84,737)	-2.90%	\$ 20,391,243	\$ 20,940,486	\$ (549,243)	-2.62%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: AUGUST 2014

	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	2,696,154	3,176,876	(480,722)	-15.13%	19,465,079	21,192,406	(1,727,327)	-8.15%
c. Jurisdictional Fuel Revenue	2,696,154	3,176,876	(480,722)	-15.13%	19,465,079	21,192,406	(1,727,327)	-8.15%
d. Non Fuel Revenue	1,066,240	1,127,724	(61,484)	-5.45%	7,577,316	8,232,494	(655,178)	-7.96%
e. Total Jurisdictional Sales Revenue	3,762,394	4,304,600	(542,206)	-12.60%	27,042,396	29,424,900	(2,382,504)	-8.10%
2. Non Jurisdictional Sales Revenue	0	0	0	0.00%	0	0	0	0.00%
3. Total Sales Revenue	\$ 3,762,394	\$ 4,304,600	\$ (542,206)	-12.60%	\$ 27,042,396	\$ 29,424,900	\$ (2,382,504)	-8.10%
C. KWH Sales								
1. Jurisdictional Sales								
2. Non Jurisdictional Sales								
3. Total Sales								
4. Jurisdictional Sales % of Total KWH Sales								
	27,983,860	32,768,000	(4,784,140)	-14.60%	202,791,838	219,780,000	(16,988,162)	-7.73%
	0	0	0	0.00%	0	0	0	0.00%
	27,983,860	32,768,000	(4,784,140)	-14.60%	202,791,838	219,780,000	(16,988,162)	-7.73%
	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A2
Page 3 of 4

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: AUGUST 2014

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
D. True-up Calculation								
1. Jurisdictional Fuel Rev. (line B-1c)	\$ 2,696,154	\$ 3,176,876	\$ (480,722)	-15.13%	19,465,079	\$ 21,192,406	\$ (1,727,327)	-8.15%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	62,948	62,948	0	0.00%	503,581	503,581	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	2,633,206	3,113,928	(480,722)	-15.44%	18,961,498	20,688,825	(1,727,327)	-8.35%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	2,840,466	2,925,203	(84,737)	-2.90%	20,391,243	20,940,486	(549,243)	-2.62%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100%	100%	0.00%	0.00%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	2,840,466	2,925,203	(84,737)	-2.90%	20,391,243	20,940,486	(549,243)	-2.62%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(207,260)	188,725	(395,985)	-209.82%	(1,429,745)	(251,661)	(1,178,084)	468.12%
8. Interest Provision for the Month	(185)		(185)	0.00%	(1,251)		(1,251)	0.00%
9. True-up & Inst. Provision Beg. of Month	(3,345,003)	4,214,120	(7,559,123)	-179.38%	(2,562,085)	4,213,873	(6,775,958)	-160.80%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	62,948	62,948	0	0.00%	503,581	503,581	0	0.00%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ (3,489,500)	\$ 4,465,793	\$ (7,955,293)	-178.14%	(3,489,500)	\$ 4,465,793	(7,955,293)	-178.14%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: MARIANNA DIVISION

Month of: AUGUST 2014

	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)	\$ (3,345,003)	\$ 4,214,120	\$ (7,559,123)	-179.38%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	(3,489,315)	4,465,793	(7,955,108)	-178.13%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	(6,834,318)	8,679,913	(15,514,231)	-178.74%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ (3,417,159)	\$ 4,339,957	\$ (7,757,116)	-178.74%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	0.0700%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	0.0600%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	0.1300%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	0.0650%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.0054%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	(185)	N/A	--	--	N/A	N/A	--	--

ELECTRIC ENERGY ACCOUNT
Month of: AUGUST 2014

	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	32,088	33,751	(1,663)	-4.93%	215,029	226,373	(11,344)	-5.01%
4a Energy Purchased For Qualifying Facilities								
5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	32,088	33,751	(1,663)	-4.93%	215,029	226,373	(11,344)	-5.01%
8 Sales (Billed)	27,984	32,768	(4,784)	-14.60%	202,792	219,780	(16,988)	-7.73%
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	18	16	2	12.50%	144	124	20	16.13%
10 T&D Losses Estimated 0.04	1,284	1,350	(66)	-4.89%	8,601	9,055	(454)	-5.01%
11 Unaccounted for Energy (estimated)	2,802	(383)	3,185	-831.71%	3,492	(2,586)	6,078	-235.06%
12								
13 % Company Use to NEL	0.06%	0.05%	0.01%	20.00%	0.07%	0.05%	0.02%	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	8.73%	-1.13%	9.86%	-872.57%	1.62%	-1.14%	2.76%	-242.11%
(\$)								
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	1,808,645	1,901,424	(92,779)	-4.88%	12,120,155	12,750,770	(630,615)	-4.95%
18a Demand & Non Fuel Cost of Pur Power	1,031,483	1,023,479	8,004	0.78%	8,268,595	8,187,316	81,279	0.99%
18b Energy Payments To Qualifying Facilities								
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	2,840,128	2,924,903	(84,775)	-2.90%	20,388,750	20,938,086	(549,336)	-2.62%
(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	5.6370	5.6340	0.0030	0.05%	5.6370	5.6330	0.0040	0.07%
23a Demand & Non Fuel Cost of Pur Power	3.2150	3.0320	0.1830	6.04%	3.8450	3.6170	0.2280	6.30%
23b Energy Payments To Qualifying Facilities								
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	8.8510	8.6660	0.1850	2.13%	9.4820	9.2490	0.2330	2.52%

PURCHASED POWER

(Exclusive of Economy Energy Purchases)
For the Period/Month of: **AUGUST** 2014

(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	33,751			33,751	5.633675	8.666112	1,901,424
TOTAL		33,751	0	0	33,751	5.633675	8.666112	1,901,424

ACTUAL:

GULF POWER COMPANY	RE	32,088			32,088	5.636515	8.851060	1,808,645
TOTAL		32,088	0	0	32,088	5.636515	8.851060	1,808,645

CURRENT MONTH: DIFFERENCE		(1,663)	0	0	(1,663)		0.184948	(92,779)
DIFFERENCE (%)		-4.90%	0.00%	0.00%	-4.90%	0.000000	2.10%	-4.90%
PERIOD TO DATE: ACTUAL	RE	215,029			215,029	5.636521	6.736521	12,120,155
ESTIMATED	RE	226,373			226,373	5.632627	5.732627	12,750,770
DIFFERENCE		(11,344)	0	0	(11,344)	0.003894	0.003894	(630,615)
DIFFERENCE (%)		-5.00%	0.00%	0.00%	-5.00%	0.10%	0.10%	-4.90%

ECONOMY ENERGY PURCHASES

INCLUDING LONG TERM PURCHASES
 For the Period/Month of: AUGUST 2014

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

ESTIMATED:

TOTAL							
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ACTUAL:

TOTAL							
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FOOTNOTE: PURCHASED POWER COSTS INCLUDE CUSTOMER, DEMAND & ENERGY CHARGES TOTALING # 1,031,483

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

COMPARISON OF ESTIMATED AND ACTUAL
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 MONTH: AUGUST 2014

	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)	1,523,822	1,376,968	146,854	10.7%	34,951	31,582	3,369	10.7%	4.35989	4.35998	(0.00009)	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)	1,781,717	1,697,481	84,236	5.0%	34,951	31,582	3,369	10.7%	5.09776	5.37484	(0.27708)	-5.2%
11 Energy Payments to Qualifying Facilities (A8a)	87,074	125,436	(38,362)	-30.6%	1,433	600	833	138.8%	6.07765	20.90600	(14.82835)	-70.9%
12 TOTAL COST OF PURCHASED POWER	3,392,613	3,199,885	192,728	6.0%	36,385	32,182	4,203	13.1%	9.32430	9.94309	(0.61879)	-6.2%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					36,385	32,182	4,203	13.1%				
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	99,113	348,195	(249,082)	-8.9%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	3,293,500	2,851,690	441,810	15.5%	36,385	32,182	4,203	13.1%	9.05190	8.86113	0.19077	2.2%
21 Net Unbilled Sales (A4)	42,693 *	(283,290) *	325,983	-115.1%	472	(3,197)	3,669	-114.8%	0.12675	(0.84792)	0.97467	-115.0%
22 Company Use (A4)	4,164 *	3,367 *	797	23.7%	46	38	8	21.1%	0.01236	0.01008	0.00228	22.6%
23 T & D Losses (A4)	197,603 *	171,108 *	26,495	15.5%	2,183	1,931	252	13.1%	0.58664	0.51215	0.07449	14.5%
24 SYSTEM KWH SALES	3,293,500	2,851,690	441,810	15.5%	33,684	33,410	274	0.8%	9.77765	8.53544	1.24221	14.6%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	3,293,500	2,851,690	441,810	15.5%	33,684	33,410	274	0.8%	9.77765	8.53544	1.24221	14.6%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	3,293,500	2,851,690	441,810	15.5%	33,684	33,410	274	0.8%	9.77765	8.53544	1.24221	14.6%
28 GPIF**												
29 TRUE-UP**	223,806	223,806	0	0.0%	33,684	33,410	274	0.8%	0.66443	0.66988	(0.00545)	-0.8%
30 TOTAL JURISDICTIONAL FUEL COST (Excluding GSLD Apportionment)	3,517,306	3,075,496	441,810	14.4%	33,684	33,410	274	0.8%	10.44207	9.20532	1.23675	13.4%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									10.61008	9.35343	1.25665	13.4%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									10.610	9.353	1.257	13.4%

*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)	10,403,507	8,930,292	1,473,215	16.5%	234,139	204,823	29,316	14.3%	4.44330	4.36000	0.08330	1.9%
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)	13,288,495	12,595,394	693,101	5.5%	234,139	204,823	29,316	14.3%	5.67547	6.14940	(0.47393)	-7.7%
11 Energy Payments to Qualifying Facilities (A8a)	882,774	960,836	(78,062)	-8.1%	15,184	4,800	10,384	216.3%	5.81377	20.01742	(14.20365)	-71.0%
12 TOTAL COST OF PURCHASED POWER	<u>24,574,776</u>	<u>22,486,522</u>	<u>2,088,254</u>	9.3%	249,323	209,623	39,700	18.9%	9.85659	10.72713	(0.87054)	-8.1%
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					249,323	209,623	39,700	18.9%				
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	0	0	0	0.0%	0	0	0	0.0%				
20a TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	<u>24,574,776</u>	<u>22,486,522</u>	<u>2,088,254</u>	9.3%	249,323	209,623	39,700	18.9%	9.85659	10.72713	(0.87054)	-8.1%
21 Net Unbilled Sales (A4)	(721,372) *	(2,284,128) *	1,562,756	-68.4%	(7,319)	(21,293)	13,974	-65.6%	(0.29886)	(1.04730)	0.74844	-71.5%
22 Company Use (A4)	30,457 *	25,960 *	4,497	17.3%	309	242	67	27.7%	0.01262	0.01190	0.00072	6.1%
23 T & D Losses (A4)	1,474,447 *	1,349,151 *	125,296	9.3%	14,959	12,577	2,382	18.9%	0.61086	0.61860	(0.00774)	-1.3%
24 SYSTEM KWH SALES	24,574,776	22,486,522	2,088,254	9.3%	241,374	218,097	23,277	10.7%	10.18121	10.31033	(0.12912)	-1.3%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	24,574,776	22,486,522	2,088,254	9.3%	241,374	218,097	23,277	10.7%	10.18121	10.31033	(0.12912)	-1.3%
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	24,574,776	22,486,522	2,088,254	9.3%	241,374	218,097	23,277	10.7%	10.18121	10.31033	(0.12912)	-1.3%
28 GPIF**												
29 TRUE-UP**	<u>1,790,453</u>	<u>1,790,453</u>	<u>0</u>	0.0%	241,374	218,097	23,277	10.7%	0.74178	0.82094	(0.07916)	-9.6%
30 TOTAL JURISDICTIONAL FUEL COST	<u>26,365,229</u>	<u>24,276,975</u>	<u>2,088,254</u>	8.6%	241,374	218,097	23,277	10.7%	10.92298	11.13127	(0.20829)	-1.9%
31 Revenue Tax Factor									1.01609	1.01609	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									11.09873	11.31037	(0.21164)	-1.9%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									11.099	11.310	(0.211)	-1.9%

*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: AUGUST 2014

	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	1,523,822	1,376,968	146,854	10.7%	10,403,507	8,930,292	1,473,215	16.5%
3a. Demand & Non Fuel Cost of Purchased Power	1,781,717	1,697,481	84,236	5.0%	13,288,495	12,595,394	693,101	5.5%
3b. Energy Payments to Qualifying Facilities	87,074	125,436	(38,362)	-30.6%	882,774	960,836	(78,062)	-8.1%
4. Energy Cost of Economy Purchases								
5. Total Fuel & Net Power Transactions	3,392,613	3,199,885	192,728	6.0%	24,574,776	22,486,522	2,088,254	9.3%
6. Adjustments to Fuel Cost (Describe Items)								
6a. Special Meetings - Fuel Market Issue	17,301	10,000	7,301	73.0%	269,534	80,000	189,534	236.9%
7. Adjusted Total Fuel & Net Power Transactions	3,409,914	3,209,885	200,029	6.2%	24,844,310	22,566,522	2,277,788	10.1%
8. Less Apportionment To GSLD Customers	99,113	348,195	(249,082)	-71.5%	2,200,555	3,030,107	(829,552)	-27.4%
9. Net Total Fuel & Power Transactions To Other Classes	\$ 3,310,801	\$ 2,861,690	\$ 449,111	15.7%	\$ 22,643,755	\$ 19,536,415	\$ 3,107,340	15.9%

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: AUGUST 2014

	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	3,253,912	2,717,927	535,985	19.7%	18,795,693	17,373,424	1,422,269	8.2%
c. Jurisdictional Fuel Revenue	3,253,912	2,717,927	535,985	19.7%	18,795,693	17,373,424	1,422,269	8.2%
d. Non Fuel Revenue	1,124,955	2,160,778	(1,035,823)	-47.9%	7,340,177	14,722,469	(7,382,292)	-50.1%
e. Total Jurisdictional Sales Revenue	4,378,867	4,878,705	(499,838)	-10.3%	26,135,869	32,095,893	(5,960,024)	-18.6%
2. Non Jurisdictional Sales Revenue	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales Revenue (Excluding GSLD)	\$ 4,378,867	\$ 4,878,705	\$ (499,838)	-10.3%	\$ 26,135,869	\$ 32,095,893	\$ (5,960,024)	-18.6%
C. KWH Sales (Excluding GSLD)								
1. Jurisdictional Sales KWH	31,093,675	31,389,000	(295,325)	-0.9%	222,596,778	203,406,000	19,190,778	9.4%
2. Non Jurisdictional Sales	0	0	0	0.0%	0	0	0	0.0%
3. Total Sales	31,093,675	31,389,000	(295,325)	-0.9%	222,596,778	203,406,000	19,190,778	9.4%
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: AUGUST 2014

	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)	\$ 3,253,912	\$ 2,717,927	\$ 535,985	19.72%	\$ 18,795,693	\$ 17,373,424	\$ 1,422,269	8.2%
2. Fuel Adjustment Not Applicable								
a. True-up Provision	223,806	223,806	0	0.00%	1,790,453	1,790,453	0	0.0%
b. Incentive Provision								
c. Transition Adjustment (Regulatory Tax Refund)							0	0.0%
3. Jurisdictional Fuel Revenue Applicable to Period	3,030,106	2,494,121	535,985	21.49%	17,005,240	15,582,971	1,422,269	9.1%
4. Adjusted Total Fuel & Net Power Transaction (Line A-7)	3,310,801	2,861,690	449,111	15.69%	22,643,755	19,536,415	3,107,340	15.9%
5. Jurisdictional Sales % of Total KWH Sales (Line C-4)	100%	100%	0.00%	0.00%	N/A	N/A		
6. Jurisdictional Total Fuel & Net Power Transactions (Line D-4 x Line D-5 x *)	3,310,801	2,861,690	449,111	15.69%	22,643,755	19,536,415	3,107,340	15.9%
7. True-up Provision for the Month Over/Under Collection (Line D-3 - Line D-6)	(280,695)	(367,569)	86,874	-23.63%	(5,638,515)	(3,953,444)	(1,685,071)	42.6%
8. Interest Provision for the Month	4		4	0.00%	453		453	0.0%
9. True-up & Inst. Provision Beg. of Month	108,181	(8,495,086)	8,603,267	-101.27%	3,898,904	(6,475,858)	10,374,762	-160.2%
9a. Deferred True-up Beginning of Period								
10. True-up Collected (Refunded)	223,806	223,806	0	0.00%	1,790,453	1,790,453	0	0.0%
11. End of Period - Total Net True-up (Lines D7 through D10)	\$ 51,296	\$ (8,638,849)	\$ 8,690,145	-100.59%	\$ 51,296	\$ (8,638,849)	\$ 8,690,145	-100.6%

* Jurisdictional Loss Multiplier

CALCULATION OF TRUE-UP AND INTEREST PROVISION

Company: FLORIDA PUBLIC UTILITIES COMPANY

Division: FERNANDINA BEACH DIVISION

Month of: AUGUST 2014

	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)	\$ 108,181	\$ (8,495,086)	\$ 8,603,267	-101.3%	N/A	N/A	--	--
2. Ending True-up Amount Before Interest (line D-7 + Lines D-9 + 9a + D-10)	51,292	(8,638,849)	8,690,141	-100.6%	N/A	N/A	--	--
3. Total of Beginning & Ending True-up Amount	159,474	(17,133,935)	17,293,409	-100.9%	N/A	N/A	--	--
4. Average True-up Amount (50% of Line E-3)	\$ 79,737	\$ (8,566,968)	\$ 8,646,705	-100.9%	N/A	N/A	--	--
5. Interest Rate - First Day Reporting Business Month	0.0700%	N/A	--	--	N/A	N/A	--	--
6. Interest Rate - First Day Subsequent Business Month	0.0600%	N/A	--	--	N/A	N/A	--	--
7. Total (Line E-5 + Line E-6)	0.1300%	N/A	--	--	N/A	N/A	--	--
8. Average Interest Rate (50% of Line E-7)	0.0650%	N/A	--	--	N/A	N/A	--	--
9. Monthly Average Interest Rate (Line E-8 / 12)	0.0054%	N/A	--	--	N/A	N/A	--	--
10. Interest Provision (Line E-4 x Line E-9)	4	N/A	--	--	N/A	N/A	--	--

	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	34,951	31,582	3,369	10.67%	234,139	204,823	29,316	14.31%
4a Energy Purchased For Qualifying Facilities	1,433	600	833	138.78%	15,184	4,800	10,384	216.34%
5 Economy Purchases								
6 Inadvertent Interchange Received - NET								
7 Net Energy for Load	36,384	32,182	4,202	13.06%	249,323	209,623	39,700	18.94%
8 Sales (Billed)	33,684	33,410	274	0.82%	241,374	218,097	23,277	10.67%
8a Unbilled Sales Prior Month (Period)								
8b Unbilled Sales Current Month (Period)								
9 Company Use	46	38	8	21.05%	309	242	67	27.69%
10 T&D Losses Estimated @ 0.06	2,183	1,931	252	13.05%	14,959	12,577	2,382	18.94%
11 Unaccounted for Energy (estimated)	471	(3,197)	3,668	-114.72%	(7,319)	(21,293)	13,974	-65.63%
12								
13 % Company Use to NEL	0.13%	0.12%	0.01%	8.33%	0.12%	0.12%	0.00%	0.00%
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	1.29%	-9.93%	11.22%	-112.99%	-2.94%	-10.16%	7.22%	-71.06%

(\$)

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	1,523,822	1,376,968	146,854	10.67%	10,403,507	8,930,292	1,473,215	16.50%
18a Demand & Non Fuel Cost of Pur Power	1,781,717	1,697,481	84,236	4.96%	13,288,495	12,595,394	693,101	5.50%
18b Energy Payments To Qualifying Facilities	87,074	125,436	(38,362)	-30.58%	882,774	960,836	(78,062)	-8.12%
19 Energy Cost of Economy Purch.								
20 Total Fuel & Net Power Transactions	3,392,613	3,199,885	192,728	6.02%	24,574,776	22,486,522	2,088,254	9.29%

(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	4.360	4.360	0.000	0.00%	4.443	4.360	0.083	1.90%
23a Demand & Non Fuel Cost of Pur Power	5.098	5.375	(0.277)	-5.15%	5.675	6.149	(0.474)	-7.71%
23b Energy Payments To Qualifying Facilities	6.078	20.906	(14.828)	-70.93%	5.814	20.017	(14.203)	-70.95%
24 Energy Cost of Economy Purch.								
25 Total Fuel & Net Power Transactions	9.325	9.943	(0.618)	-6.22%	9.857	10.727	(0.870)	-8.11%

PURCHASED POWER

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

AUGUST 2014

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL KWH PURCHASED (000)	(4) KWH FOR OTHER UTILITIES (000)	(5) KWH FOR INTERRUPTIBLE (000)	(6) KWH FOR FIRM (000)	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJ. (6)X(7)(a) \$
						(a) FUEL COST	(b) TOTAL COST	
ESTIMATED:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	31,582			31,582	4.359977	9.734814	1,376,968
TOTAL		31,582	0	0	31,582	4.359977	9.734814	1,376,968
ACTUAL:								
JACKSONVILLE ELECTRIC AUTHORITY	MS	34,951			34,951	4.359887	9.457651	1,523,822
TOTAL		34,951	0	0	34,951	4.359887	9.457651	1,523,822
CURRENT MONTH: DIFFERENCE		3,369	0	0	3,369	-0.000090	-0.277163	146,854
DIFFERENCE (%)		10.7%	0.0%	0.0%	10.7%	0.0%	-2.8%	10.7%
PERIOD TO DATE: ACTUAL	MS	234,139			234,139	4.443301	5.370039	10,403,507
ESTIMATED	MS	204,823			204,823	4.360004	5.171600	8,930,292
DIFFERENCE		29,316	0	0	29,316	0.083297	0.198439	1,473,215
DIFFERENCE (%)		14.3%	0.0%	0.0%	14.3%	1.9%	3.8%	16.5%

ENERGY PAYMENT TO QUALIFYING FACILITIES

For the Period/Month of: AUGUST 2014

(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		600			600	20.906000	20.906000	125,436
TOTAL		600	0	0	600	20.906000	20.906000	125,436
ACTUAL:								
JEFFERSON SMURFIT CORPORATION		1,433			1,433	6.077650	6.077650	87,074
TOTAL		1,433	0	0	1,433	6.077650	6.077650	87,074
CURRENT MONTH: DIFFERENCE		833	0	0	833	-14.828350	-14.828350	(38,362)
DIFFERENCE (%)		138.8%	0.0%	0.0%	138.8%	-70.9%	-70.9%	-30.6%
PERIOD TO DATE: ACTUAL	MS	15,184			15,184	5.813768	5.813768	882,774
ESTIMATED	MS	4,800			4,800	20.017417	20.017417	960,836
DIFFERENCE		10,384	0	0	10,384	-14.203649	-14.203649	(78,062)
DIFFERENCE (%)		216.3%	0.0%	0.0%	216.3%	-71.0%	-71.0%	-8.1%

