

Florida Power Company
1000 Bay Street
Tallahassee, Florida 32301-0720
Phone: (904) 432-4300

**ORIGINAL
FILE COPY**

John L. Franklin
Director, Finance and Regulatory Matters
Florida Public Service Commission

May 22, 1995

May 22, 1995

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee FL 32399-0870

Dear Ms. Bayo:

Enclosed for official filing in Docket No. 950001-EI are an original and twenty (20) copies of the following for the month of April 1995 based on actual amounts:

- | | | |
|-----|---------------|--|
| 1. | Schedule A1: | Comparison of Estimated and Actual Fuel and Purchased Power Cost Recovery Factor |
| 2. | Schedule A2: | Calculation of True-up and Interest Provision |
| 3. | Schedule A3: | Generating System Comparative Data by Fuel Type |
| 4. | Schedule A4: | System Net Generation and Fuel Cost |
| 5. | Schedule A5: | System Generated Fuel Cost Inventory Analysis |
| 6. | Schedule A5a: | Calculation of Time-of-Use Spot Rates |
| 7. | Schedule A6: | Power Sold |
| 8. | Schedule A7: | Purchased Power (Exclusive of Economy Energy Purchases) |
| 9. | Schedule A8: | Energy Payments to Qualifying Facilities |
| 10. | Schedule A9: | Economy Energy Purchases |

ACK _____
AFA 2 _____
APP _____
CRP _____

Sincerely,

John L. Franklin

3 lw

Enclosures

1 cc: Florida Public Service Commission
Bureau of Auditing
John Grayson
Bureau of Electric Rates
Kenneth Dudley

DOCUMENT NUMBER-DATE

05001 MAY 24 1995

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Fuel and Purchased Power Cost)
Recovery Clause with Generating)
Performance Incentive Factor) Docket No. 950001-EI
)

Certificate of Service

I HEREBY CERTIFY that a true copy of the foregoing was furnished by hand delivery or the U. S. Mail this 22nd day of May, 1995 on the following:

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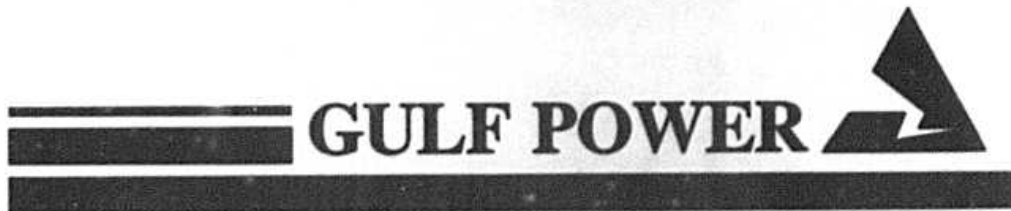
ORIGINAL
FILE COPY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 950001-EI

ACTUAL MONTHLY FUEL FILING

APRIL, 1995



DOCUMENT NUMBER-DATE

05001 MAY 24 95

FPSC-RECORDS/REPORTING

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
APRIL 1995 CURRENT MONTH

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
1 Fuel Cost of System Net Generation (A3)	16,564,921	13,918,393	2,646,528	19.01	789,663,000	704,120,000	85,543,000	12.15	2.0977	1.9767	0.12	6.12
2 Nuclear Fuel Disposal Costs	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
3 Coal Car Investment	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
5 TOTAL COST OF GENERATED POWER	16,564,921	13,918,393	2,646,528	19.01	789,663,000	704,120,000	85,543,000	12.15	2.0977	1.9767	0.12	6.12
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
7 Energy Cost of Schedule C & X Econ. Purch. (Broker) (A9)	341,213	916,000	(574,787)	(62.75)	16,548,750	50,750,000	(34,201,250)	(67.39)	2.0619	1.8049	0.26	14.24
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	85,631	0	85,631	NA	4,238,929	0	4,238,929	NA	2.0201	NA	NA	NA
9 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
11 Energy Payments to Qualifying Facilities (A9a)	318,760	0	318,760	NA	22,153,302	0	22,153,302	NA	1.4389	NA	NA	NA
12 TOTAL COST OF PURCHASED POWER	745,604	916,000	(170,396)	(18.60)	42,940,981	50,750,000	(7,809,019)	(15.39)	1.7363	1.8049	(0.07)	(3.80)
13 Total Available MWH (Line 5 + Line 12)	17,310,525	14,834,393	2,476,132	16.69	832,603,981	754,870,000	77,733,981	10.30				
14 Fuel Cost of Economy Sales (A6)	(53,752)	(80,000)	26,248	32.81	(2,312,573)	(3,720,000)	1,407,427	37.83	(2.3243)	(2.1505)	(0.17)	(8.06)
15 Gain on Economy Sales (A6)	(4,194)	(8,800)	4,606	52.34	(2,312,573)	0	(2,312,573)	NA	(0.1814)	NA	NA	NA
16 Fuel Cost of Unit Power Sales (A7)	(1,636,218)	(1,593,000)	(43,218)	(2.71)	(94,653,485)	(89,540,000)	(5,113,485)	(5.71)	(1.7286)	(1.7791)	0.05	2.84
17 Fuel Cost of Other Power Sales (A7)	(1,525,079)	(927,000)	(598,079)	(64.52)	(82,523,247)	(46,861,000)	(35,662,247)	(76.10)	(1.8481)	(1.9782)	0.13	6.58
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(3,219,243)	(2,608,800)	(610,443)	(23.40)	(179,489,305)	(140,121,000)	(41,680,878)	(29.75)	(1.7936)	(1.8618)	0.07	3.66
19 Net Inadvertent Interchange	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	14,091,282	12,225,593	1,865,689	15.26	653,114,676	614,749,000	38,365,676	6.24	2.1576	1.9887	0.1689	8.4900
21 Net Unbilled Sales *	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
22 Company Use *	32,217	30,964	1,253	4.05	1,493,197	1,557,000	(63,803)	(4.10)	2.1576	1.9887	0.17	8.49
23 T & D Losses *	655,259	588,277	66,982	11.39	30,369,832	29,581,000	788,832	2.67	2.1576	1.9887	0.17	8.49
24 TERRITORIAL KWH SALES	14,091,282	12,225,593	1,865,689	15.26	621,251,647	583,611,000	37,640,647	6.45	2.2682	2.0948	0.17	8.28
25 Wholesale KWH Sales	497,451	475,173	22,278	4.69	21,931,200	22,683,000	(751,800)	(3.31)	2.2682	2.0948	0.17	8.28
26 Jurisdictional KWH Sales	13,593,831	11,750,420	1,843,411	15.69	599,320,447	560,928,000	38,392,447	6.84	2.2682	2.0948	0.17	8.28
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	13,612,862	11,766,871	1,845,991	15.69	599,320,447	560,928,000	38,392,447	6.84	2.2714	2.0978	0.17	8.28
28 TRUE-UP	495,276	495,276	0	0.00	599,320,447	560,928,000	38,392,447	6.84	0.0626	0.0683	(0.01)	(6.46)
29 TOTAL JURISDICTIONAL FUEL COST	14,108,138	12,262,147	1,845,991	15.05	599,320,447	560,928,000	38,392,447	6.84	2.3540	2.1861	0.17	7.68
30 Revenue Tax Factor									1.01609	1.01609		
31 Fuel Factor Adjusted for Revenue Taxes									2.3919	2.2213	0.17	7.68
32 GPIF Reward / (Penalty)	3,822	3,822	0	0.00	599,320,447	560,928,000	38,392,447	6.84	0.0006	0.0007	(0.00)	(14.29)
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									2.3925	2.2220	0.17	7.67
33a Special Contract Recovery Cost (Incl. Revenue Taxes)	20,245	20,245	0	0.00	599,320,447	560,928,000	38,392,447	6.84	0.0034	0.0036	(0.00)	(5.56)
									2.3959	2.2256	0.17	7.65
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									2.396	2.226		

* Include for Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

SCHEDULE A1a

GULF POWER COMPANY
 RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS
 SHOWN ON SCHEDULE A1
 FOR THE MONTH OF:
 APRIL 1995

LINE	DESCRIPTION	REFERENCE	AMOUNT
1	Fuel Cost of System Net Generation	Schedule A-3, Line 7	\$16,564,921
2	Fuel Related Transactions	Schedule A-13	0
3	Adjustments to Fuel Cost	Schedule A-2, Line A-6	0
4	Fuel Cost of Purchased Power	Schedule A-8, Col. 8	0
5	Energy Cost of Economy Purchases	Schedule A-9 Lines (17-7-12-13)	426,844
6	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	0
7	Energy Payments to Qualified Facilities	Schedule A-9 Lines 7+12+13	318,760
8	Fuel Cost of Power Sold	Schedule A-6, Line 25	<u>(3,219,243)</u>
9	Total Fuel and Net Power Transactions		<u>\$14,091,282</u>

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
APRIL 1995 PERIOD-TO-DATE

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMT.	%
1 Fuel Cost of System Net Generation (A3)	16,564,921	13,918,393	2,646,528	19.01	789,663,000	704,120,000	85,543,000	12.15	2.0977	1.9767	0.12	6.12
2 Nuclear Fuel Disposal Costs	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
3 Coal Car Investment	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
5 TOTAL COST OF GENERATED POWER	16,564,921	13,918,393	2,646,528	19.01	789,663,000	704,120,000	85,543,000	12.15	2.0977	1.9767	0.12	6.12
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	341,213	916,000	(574,787)	(62.75)	16,548,750	50,750,000	(34,201,250)	(67.39)	2.0619	1.8049	0.26	14.24
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	85,631	0	85,631	NA	4,238,929	0	4,238,929	NA	2.0201	NA	NA	NA
9 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
11 Energy Payments to Qualifying Facilities (A9a)	318,760	0	318,760	NA	22,153,302	0	22,153,302	NA	1.4389	NA	NA	NA
12 TOTAL COST OF PURCHASED POWER	745,604	916,000	(170,396)	(18.60)	42,940,981	50,750,000	(7,809,019)	(15.39)	1.7363	1.8049	(0.07)	(3.80)
13 Total Available MWH (Line 5 + Line 12)	17,310,525	14,834,393	2,476,132	16.69	832,603,981	754,870,000	77,733,981	10.30				
14 Fuel Cost of Economy Sales (A6)	(53,752)	(80,000)	26,248	(32.81)	(2,312,573)	(3,720,000)	1,407,427	37.82	(2.3243)	(2.1505)	(0.17)	(8.08)
15 Gain on Economy Sales (A6)	(4,194)	(8,800)	4,606	(52.34)	(2,312,573)	0	(2,312,573)	NA	(0.1814)	NA	NA	NA
16 Fuel Cost of Unit Power Sales (A7)	(1,638,218)	(1,593,000)	(43,218)	2.71	(94,653,485)	(89,540,000)	(5,113,485)	(5.71)	(1.7286)	(1.7791)	0.05	2.84
17 Fuel Cost of Other Power Sales (A7)	(1,525,079)	(927,000)	(598,079)	64.52	(82,523,247)	(46,861,000)	(35,662,247)	(76.10)	(1.8481)	(1.9782)	0.13	6.58
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(3,219,243)	(2,608,800)	(610,443)	(23.40)	(179,489,305)	(136,401,000)	(41,680,878)	(30.56)	(1.7936)	(1.9126)	0.12	6.22
19 Net Inadvertent Interchange	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	14,091,282	12,225,593	1,865,689	15.26	653,114,676	618,469,000	34,645,676	5.60	2.1576	1.9768	0.1808	9.1500
21 Net Unbilled Sales *	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
22 Company Use *	32,217	30,779	1,438	4.67	1,493,197	1,557,000	(63,803)	4.10	2.1576	1.9768	0.18	9.15
23 T & D Losses *	655,259	584,757	70,502	12.06	30,369,832	29,581,000	788,832	(2.67)	2.1576	1.9768	0.18	9.15
24 TERRITORIAL KWH SALES	14,091,282	12,225,593	1,865,689	15.26	621,251,647	583,611,000	37,640,647	(6.45)	2.2682	2.0948	0.17	8.28
25 Wholesale KWH Sales	497,451	475,173	22,278	4.69	21,931,200	22,683,000	(751,800)	3.31	2.2682	2.0948	0.17	8.28
26 Jurisdictional KWH Sales	13,593,831	11,750,420	1,843,411	15.69	599,320,447	560,928,000	38,392,447	6.84	2.2682	2.0948	0.17	8.28
26a Jurisdictional Loss Multiplier	1.0014	1.0014										
27 Jurisdictional KWH Sales Adj. for Line Losses	13,612,862	11,768,871	1,845,991	15.69	599,320,447	560,928,000	38,392,447	(6.84)	2.2714	2.0978	0.17	8.28
28 TRUE-UP	495,276	495,276	0	0.00	599,320,447	560,928,000	38,392,447	(6.84)	0.0826	0.0883	(0.01)	(6.46)
29 TOTAL JURISDICTIONAL FUEL COST	14,108,138	12,262,147	1,845,991	15.05	599,320,447	560,928,000	38,392,447	6.84	2.3540	2.1861	0.17	7.68
30 Revenue Tax Factor									1.01609	1.01609		
31 Fuel Factor Adjusted for Revenue Taxes									2.3919	2.2213	0.17	7.68
32 GPIF Reward / (Penalty)	3,822	3,822	0	0.00	599,320,447	560,928,000	38,392,447	6.84	0.0006	0.0007	(0.00)	(14.29)
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									2.3925	2.2220	0.17	7.67
33a Special Contract Recovery Cost (Incl. Revenue Taxes)	20,245	20,245	0	0.00	599,320,447	560,928,000	38,392,447		0.0034	0.0036	(0.00)	(5.56)
									2.3959	2.2256	0.17	7.65
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									2.396	2.226		

* Include for Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 1995

	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	16,564,921.17	13,918,393	2,646,528.17	19.01	16,564,921.17	13,918,393	2,646,528.17	19.01
2 Fuel Cost of Power Sold	(3,219,243.93)	(2,608,800)	(610,443.93)	23.40	(3,219,243.93)	(2,608,800)	(610,443.93)	23.40
3 Fuel Cost - Purchased Power	0.00	0	0.00	NA	0.00	0	0.00	NA
3a Demand & Non-Fuel Cost Purchased Power	0.00	0	0.00	NA	0.00	0	0.00	NA
3b Energy Payments to Qualifying Facilities	318,760.07	0	318,760.07	NA	318,760.07	0	318,760.07	NA
4 Energy Cost-Economy Purchases	426,843.97	916,000	(489,156.03)	(53.40)	426,843.97	916,000	(489,156.03)	(53.40)
5 Total Fuel & Net Power Transactions	14,091,281.28	12,225,593	1,865,688.28	15.26	14,091,281.28	12,225,593	1,865,688.28	15.26
6 Adjustments To Fuel Cost	0.00	0	0.00	NA	0.00	0	0.00	NA
7 Adj. Total Fuel & Net Power Transactions	14,091,281.28	12,225,593	1,865,688.28	15.26	14,091,281.28	12,225,593	1,865,688.28	15.26
B. KWH Sales								
1 Jurisdictional Sales	599,320,447	560,928,000	38,392,447	6.84	599,320,447	560,928,000	38,392,447	6.84
2 Non-Jurisdictional Sales	21,931,200	22,683,000	(751,800)	(3.31)	21,931,200	22,683,000	(751,800)	(3.31)
3 Total Territorial Sales	621,251,647	583,611,000	37,640,647	6.45	621,251,647	583,611,000	37,640,647	6.45
4 Juris. Sales as % of Total Terr. Sales	96.4698	96.1133	0.3565	0.37	96.4698	96.1133	0.3565	0.37

CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 1995

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%
<i>C. True-up Calculation</i>								
1 Jurisdictional Fuel Revenue	13,612,685.20	12,984,922	627,763.20	4.83	13,612,685.20	12,984,922	627,763.20	4.83
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(495,276.00)	(495,276)	0.00	0.00	(495,276.00)	(495,276)	0.00	0.00
2b Incentive Provision	(3,822.00)	(3,822)	0.00	0.00	(3,822.00)	(3,822)	0.00	0.00
2c Special Contract Recovery Cost	(19,925.00)	(19,925)	0.00	0.00	(19,925.00)	(19,925)	0.00	0.00
3 Juris. Fuel Revenue Applicable to Period	13,093,662.20	12,465,899.00	627,763.20	5.04	13,093,662.20	12,465,899	627,763.20	5.04
4 Adjusted Total Fuel & Net Power Transactions (Line A7)	14,091,281.28	12,225,593	1,865,688.28	15.26	14,091,281.28	12,225,593	1,865,688.28	15.26
5 Juris. Sales % of Total KWH Sales (Line B4)	96.4698	96.1133	0.3565	0.37	96.4698	96.1133	0.3565	0.37
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0014)	13,612,862.23	11,766,871	1,845,991.23	15.69	13,612,862.23	11,766,871	1,845,991.23	15.69
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	(519,200.03)	699,028	(1,218,228.03)	(174.27)	(519,200.03)	699,028	(1,218,228.03)	(174.27)
8 Interest Provision for the Month	(23,978.94)	(12,060)	(11,918.94)	98.83	(23,978.94)	(12,060)	(11,918.94)	98.83
9 Beginning True-Up & Interest Provision	(4,709,231.45)	(2,971,655)	(1,737,576.45)	58.47	(4,709,231.45)	(2,971,655)	(1,737,576.45)	58.47
10 True-Up Collected / (Refunded)	495,276.00	495,276.00	0.00	0.00	495,276.00	495,276.00	0.00	0.00
11 End of Period - Total Net True-Up (C7+C8+C9+C10)	(4,757,134.42)	(1,789,411)	(2,967,723.42)	165.85	(4,757,134.42)	(1,789,411)	(2,967,723.42)	165.85

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
GULF POWER COMPANY
FOR THE MONTH OF :

APRIL 1995

FUEL COST-NET GEN. (\$)	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	EST.	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 HEAVY OIL	0	0	0	NA	0	0	0	NA
2 LIGHTER OIL	42,977	45,508	(2,531)	(5.56)	42,977	45,508	(2,531)	(5.56)
3 COAL	16,488,408	13,824,161	2,664,247	19.27	16,488,408	13,824,161	2,664,247	19.27
4 GAS	29,023	0	29,023	NA	29,023	0	29,023	NA
4a GAS (B.L.)	4,513	48,724	(44,211)	(90.74)	4,513	48,724	(44,211)	(90.74)
6 OTHER - C.T.	0	0	0	NA	0	0	0	NA
7 TOTAL (\$)	16,564,921	13,918,393	2,646,528	19.01	16,564,921	13,918,393	2,646,528	19.01
SYSTEM NET GEN. (MWH)								
8 HEAVY OIL	0	0	0	NA	0	0	0	NA
9 LIGHTER OIL	0	0	0	NA	0	0	0	NA
10 COAL	788,933	704,120	84,813	12.05	788,933	704,120	84,813	12.05
11 GAS	754	0	754	NA	754	0	754	NA
13 OTHER - C.T.	(24)	0	(24)	NA	(24)	0	(24)	NA
14 TOTAL (MWH)	789,663	704,120	85,543	12.15	789,663	704,120	85,543	12.15
UNITS OF FUEL BURNED								
15 HEAVY OIL (BBL)	0	0	0	NA	0	0	0	NA
16 LIGHTER OIL (BBL)	2,029	1,937	92	4.75	2,029	1,937	92	4.75
17 COAL (TON)	392,509	344,276	48,233	14.01	392,509	344,276	48,233	14.01
18 GAS (MCF)	19,198	19,999	(801)	(4.01)	19,198	19,999	(801)	(4.01)
20 OTHER - C.T. (BBL)	0	0	0	NA	0	0	0	NA
BTU'S BURNED (MMBTU)								
21 HEAVY OIL	0	0	0	NA	0	0	0	NA
22 LIGHTER OIL	0	0	0	NA	0	0	0	NA
23 COAL + B.L. (OIL & GAS)	8,189,021	7,255,348	933,673	12.87	8,189,021	7,255,348	933,673	12.87
24 GAS	16,614	0	16,614	NA	16,614	0	16,614	NA
26 OTHER - C.T.	0	0	0	NA	0	0	0	NA
27 TOTAL (MMBTU)	8,205,635	7,255,348	950,287	13.10	8,205,635	7,255,348	950,287	13.10
GENERATION MIX (% MWH)								
28 HEAVY OIL	0.00	0.00	0.00	NA	0.00	0.00	0.00	NA
29 LIGHTER OIL	0.00	0.00	0.00	NA	0.00	0.00	0.00	NA
30 COAL + B.L.	99.91	100.00	(0.09)	(0.09)	99.91	100.00	(0.09)	(0.09)
31 GAS	0.10	0.00	0.10	NA	0.10	0.00	0.10	NA
33 OTHER - C.T.	(0.01)	0.00	(0.01)	NA	(0.01)	0.00	(0.01)	NA
34 TOTAL (% MWH)	100.00	100.00	0.00	0.00	100.00	100.00	0.00	0.00
FUEL COST (\$ / UNIT)								
35 HEAVY OIL (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
36 LIGHTER OIL (\$/BBL)	21.18	23.49	(2.31)	(9.83)	21.18	23.49	(2.31)	(9.83)
37 COAL (\$/TON)	42.01	40.15	1.86	4.63	42.01	40.15	1.86	4.63
38 GAS (ALL) (\$/MCF)	1.75	2.44	(0.69)	(28.28)	1.75	2.44	(0.69)	(28.28)
40 OTHER - C.T. (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
FUEL COST (\$ / MMBTU)								
41 HEAVY OIL	NA	NA	NA	NA	NA	NA	NA	NA
42 LIGHTER OIL	NA	NA	NA	NA	NA	NA	NA	NA
43 COAL + GAS B.L. + OIL B.L.	2.02	1.91	0.11	5.76	2.02	1.92	0.10	5.21
44 GAS - Generation	1.75	NA	NA	NA	1.75	NA	NA	NA
46 OTHER - C.T.	NA	NA	NA	NA	NA	NA	NA	NA
47 TOTAL (\$/MMBTU)	2.02	1.92	0.10	5.21	2.02	1.92	0.10	5.21
BTU BURNED / KWH								
48 HEAVY OIL	NA	NA	NA	NA	NA	NA	NA	NA
49 LIGHTER OIL	NA	NA	NA	NA	NA	NA	NA	NA
50 COAL + GAS B.L. + OIL B.L.	10,380	10,304	76	0.74	10,380	10,304	76	0.74
51 GAS - Generation	22,034	NA	NA	NA	22,034	NA	NA	NA
53 OTHER - C.T.	NA	NA	NA	NA	NA	NA	NA	NA
54 TOTAL (BTU/KWH)	10,391	10,304	87	0.84	10,391	10,304	87	0.84
FUEL COST (\$ / KWH)								
55 HEAVY OIL	NA	NA	NA	NA	NA	NA	NA	NA
56 LIGHTER OIL	NA	NA	NA	NA	NA	NA	NA	NA
57 COAL + B.L. (OIL & GAS)	2.10	1.97	0.13	6.60	2.10	1.98	0.12	6.06
58 GAS	3.85	NA	NA	NA	3.85	NA	NA	NA
60 OTHER - C.T.	NA	NA	NA	NA	NA	NA	NA	NA
61 TOTAL (\$ / KWH)	2.10	1.98	0.12	6.06	2.10	1.98	0.12	6.06

SCHEDULE A-4

SYSTEM NET GENERATION AND FUEL COST
GULF POWER COMPANY
FOR THE MONTH OF APRIL, 1995

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Plant/Unit Line	Net Cap. (MW) 1995	Net Gen. (MWH)	Cap. Factor (%)	Equip. Avail. Factor (%)	Net Output Factor (%)	Avg. Net Heat Rate (BTU/KWH)	Fuel Type	Fuel Burned (Units) Tons/McF/Gal	Fuel Heat Value (BTU/Unit) Btu/McF/Gal	Fuel Burned (MMBTU)	As Burned Fuel Cost (\$)	Fuel Cost/ KWH (\$/KWH)	Fuel Cost/ Unit (¢/Unit)
1 Crist 1	23.0	(42)	(0.3)	84.5	(0.3)	NA	Gas-G	0	1,000	0	0	0.00	0.00
2 1							Oil-G						
3							Gas-S	935		935	1,633		
4 Crist 2	25.0	139	0.8	59.6	1.3	42,374	Gas-G	5,890	1,000	5,890	10,289	7.40	1.75
5 2							Oil-G						
6							Gas-S	741		741	1,294		1.75
7 Crist 3	33.0	657	2.8	94.3	2.9	16,323	Gas-G	10,724	1,000	10,724	18,734	2.85	1.75
8 3							Oil-G						
9							Gas-S	724		724	1,264		1.75
10 Crist 4	84.0	22,987	38.1	45.0	84.6	10,655	Coal	10,012	12,232	244,921	548,903	2.39	54.83
11 4							Gas-G				0		
12							Gas-S	184	1,000	184	322		1.75
13							Oil-S	51	138,500	296	1,044		20.54
14 Crist 5	81.0	(300)	(0.5)	0.0	ERR	0	Coal	0	12,232	0	0	NA	NA
15 5							Gas-G		1,000	0	0	NA	NA
16							Gas-S		1,000	0	0	NA	NA
17							Oil-S		138,500	0	0	NA	NA
18 Crist 6	317.0	73,715	32.3	94.6	34.2	11,273	Coal	33,969	12,232	831,016	1,862,424	2.53	54.83
19 6							Gas-G					NA	NA
20							Gas-S					NA	NA
21							Oil-S	207	138,500	1,206	4,257		20.54
22 Crist 7	504.0	171,022	47.2	99.9	47.2	10,968	Coal	76,675	12,232	1,875,769	4,203,861	2.46	54.83
23 7							Gas-G	0	1,000	0	0	NA	NA
24							Gas-S	0	1,000	0	0	NA	NA
25							Oil-S	554	138,500	3,225	11,386		20.54
26 Scherer 3 (2)	209.8	118,781	78.8	100.0	78.8	10,018	Coal	70,488	8,441	1,189,970	1,996,586	1.68	28.33
27							Oil-S	5	138,000	27	103		22.12
28 Scholz 1	47.0	5,277	15.6	100.0	15.6	12,264	Coal	2,805	11,537	64,715	111,938	2.12	39.91
29							Oil-S	21	138,500	124	484		22.68
30 2	47.0	2,204	6.5	57.0	11.4	12,737	Coal	1,217	11,537	28,072	48,557	2.20	39.91
31							Oil-S	12	138,500	70	271		22.68
32 Smith 1	161.0	53,966	46.6	50.0	93.2	10,439	Coal	24,489	11,502	563,351	994,946	1.84	40.63
33							Oil-S	422	138,500	2,454	9,266		21.97
34 2	191.0	88,060	64.1	72.6	88.3	10,445	Coal	39,989	11,502	919,910	1,624,674	1.84	40.63
35							Oil-S	403	138,500	2,342	8,844		21.97
36 Smith A	31.0	(24)	(0.1)	99.6	(0.1)	NA	Oil	0	NA	0	0	NA	NA
37 Daniel 1 (1)	215.0	120,958	78.2	92.8	84.3	10,077	Coal	64,389	9,465	1,218,884	2,428,624	2.01	37.72
38							Oil-S	354	137,019	2,038	7,317		20.66
39 Daniel 2 (1)	215.0	132,254	85.6	97.5	87.7	9,361	Coal	67,801	9,130	1,238,046	2,557,318	1.93	37.72
40							Oil-S	0	137,019	1	5		20.68
41 Total	2,183.8	789,663	50.3	84.7	59.4	10,391				8,205,635	16,454,344	2.08	
42													

Notes

- (1) Represents Gulf's 50% Ownership
- (2) Represents Gulf's 25% Ownership
- Smith A uses light oil. Negative Net Generation is due to station service
- Gas-G is gas used for generation. Gas-S is gas used for starter
- Oil-G is oil used for generation. Oil-S is oil used for starter

Adjustments:

Scherer Coal BTU Adj	7,044
677 Scherer Coal Invt Adj	118,793
Daniel Railcar Track Depr	(6,911)
Daniel Railcar Lease Premium	(8,350)
	16,564,921

SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 1995

HEAVY OIL	CURRENT MONTH				PERIOD-TO-DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
1 PURCHASES:								
2 UNITS (BBL)	0	0	0	NA	0	0	0	NA
3 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
4 AMOUNT (\$)	0	0	0	NA	0	0	0	NA
5 BURNED:								
6 UNITS (BBL)	0	0	0	NA	0	0	0	NA
7 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
8 AMOUNT (\$)	0	0	0	NA	0	0	0	NA
9 ENDING INVENTORY:								
10 UNITS (BBL)	31,043	31,043	0	0.00	31,043	31,043	0	0.00
11 UNIT COST (\$/BBL)	13.60	13.60	0.00	0.00	13.60	13.60	0.00	0.00
12 AMOUNT (\$)	422,301	422,301	0	0.00	422,301	422,301	0	0.00
14 DAYS SUPPLY	7	7	0	0.00				
LIGHT OIL								
15 PURCHASES:								
16 UNITS (BBL)	1,178	1,937	(759)	(39.18)	1,178	1,937	(759)	(39.18)
17 UNIT COST (\$/BBL)	20.50	23.79	(3.29)	(13.83)	20.50	23.79	(3.29)	(13.83)
18 AMOUNT (\$)	24,151	46,087	(21,936)	(47.60)	24,151	46,087	(21,936)	(47.60)
20 BURNED:								
21 UNITS (BBL)	2,067	1,937	130	6.71	2,067	1,937	130	6.71
22 UNIT COST (\$/BBL)	21.19	23.49	(2.30)	(9.79)	21.19	23.49	(2.30)	(9.79)
23 AMOUNT (\$)	43,800	45,508	(1,708)	(3.75)	43,800	45,508	(1,708)	(3.75)
24 ENDING INVENTORY:								
25 UNITS (BBL)	4,130	6,488	(2,358)	(36.34)	4,130	6,488	(2,358)	(36.34)
26 UNIT COST (\$/BBL)	21.00	23.33	(2.33)	(9.99)	21.00	23.33	(2.33)	(9.99)
27 AMOUNT (\$)	86,744	151,371	(64,627)	(42.69)	86,744	151,371	(64,627)	(42.69)
29 DAYS SUPPLY	NA	NA						
COAL								
30 PURCHASES:								
31 UNITS (TONS)	318,368	386,945	(68,577)	(17.72)	318,368	386,945	(68,577)	(17.72)
32 UNIT COST (\$/TON)	42.27	42.17	0.10	0.24	42.27	42.17	0.10	0.24
33 AMOUNT (\$)	13,457,082	16,318,442	(2,861,360)	(17.53)	13,457,082	16,318,442	(2,861,360)	(17.53)
34 BURNED:								
35 UNITS (TONS)	392,509	344,276	48,233	14.01	392,509	344,276	48,233	14.01
36 UNIT COST (\$/TON)	42.03	40.15	1.88	4.68	42.03	40.15	1.88	4.68
37 AMOUNT (\$)	16,496,329	13,824,161	2,672,168	19.33	16,496,329	13,824,161	2,672,168	19.33
38 ENDING INVENTORY:								
39 UNITS (TONS)	541,089	876,461	(335,372)	(38.26)	541,089	876,461	(335,372)	(38.26)
40 UNIT COST (\$/TON)	48.41	44.05	4.36	9.90	48.41	44.05	4.36	9.90
41 AMOUNT (\$)	26,196,242	38,611,839	(12,415,597)	(32.15)	26,196,242	38,611,839	(12,415,597)	(32.15)
43 DAYS SUPPLY	25	40	(15)	(37.50)				
GAS								
48 BURNED:								
49 UNITS (MCF)	19,198	19,999	(801)	(4.01)	19,198	19,999	(801)	(4.01)
50 UNIT COST (\$/MCF)	1.75	2.44	(0.69)	(28.28)	1.75	2.44	(0.69)	(28.28)
51 AMOUNT (\$)	33,536	48,724	(15,188)	(31.17)	33,536	48,724	(15,188)	(31.17)
OTHER - C.T. OIL								
62 PURCHASES:								
63 UNITS (BBL)	0	0	0.00	NA	0	0	0.00	NA
64 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
65 AMOUNT (\$)	0	0	0	NA	0	0	0	NA
66 BURNED:								
67 UNITS (BBL)	0	0	0	NA	0	0	0	NA
68 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
69 AMOUNT (\$)	0	0	0	NA	0	0	0	NA
70 ENDING INVENTORY:								
71 UNITS (BBL)	2,795	1,265	1,530	120.95	2,795	1,265	1,530	120.95
72 UNIT COST (\$/BBL)	22.68	23.14	(0.46)	(1.99)	22.68	23.14	(0.46)	(1.99)
73 AMOUNT (\$)	63,395	29,274	34,121	116.56	63,395	29,274	34,121	116.56
75 DAYS SUPPLY	35	16	19	118.75				

	CURRENT	CONTRACT
	MONTH	TO DATE
* DANIEL BUYOUT	\$829,789.63	\$3,397,897.91
INTEREST	\$10,769.28	\$27,288.72
		\$80,553,735.51

CALCULATION OF TIME OF USE SPOT RATES
FOR THE MONTH :
APRIL, 1995

				ON-PEAK	OFF-PEAK
<u>SPOT COST</u>					
MM BTU	x	AVG HEAT RATE	= SPOT COST PER KWH	1.504	1.308
\$1,026,515				1.0014	1.0014
<u>1,473,880</u>	x	10,391	= 1.358 CENTS PER KWH	1.5061	1.3098
				0.0645	0.0645
20.22	X			1.5706	1.3743
17.55	Y	SO X =	1.15 Y	1.01609	1.01609
				1.5959	1.3964
0.2557 X +		0.7443 Y	= 13.58	0.0005	0.0005
				0.0026	0.0026
0.2941 Y +		0.7443 Y	= 13.58	1.599	1.3995
1.0384 Y =			13.58	1.599	1.400
Y =			13.078		
X =			15.040		
				JURIS LOSS FACTOR	
				JURIS FUEL COST TRUE-UP	
				REVENUE TAX FACTOR	
				FUEL FACTOR ADJ FOR TAXES	
				GPIF SPECIAL CONTRACT RECOVERY	
				TOTAL FACTOR	
				ROUNDED TO NEAREST .001	
				ADJ FOR LINE LOSS :	ON-PEAK OFF-PEAK
				LOSS FACTOR (0.9623)	1.539 1.347

AIR PRODUCTS CONTRACT FUEL SAVINGS

FUEL COSTS AT CURRENT PXT RATES	166,277
FUEL COST AT REPLACEMENT ENERGY RATES	<u>115,448</u>
TOTAL MONTHLY SAVINGS :	<u>\$50,829</u>

SCHEDULE A-6

POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 1995

CURRENT MONTH

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
					(a)	(b)	(5) x (6)(a)	(5) x (6)(b)
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	FUEL COST	TOTAL COST	TOTAL \$ FOR FUEL ADJ.	TOTAL COST \$
ESTIMATED								
1	So. Co. Interchange	46,861,000	0	46,861,000	1.98	2.26	927,000	1,061,000
2	Various Unit Power Sales	89,540,000	0	89,540,000	1.78	1.85	1,593,000	1,653,000
3	Various Economy Sales	3,720,000	0	3,720,000	2.15	2.42	80,000	90,000
4	80% Gain on Econ. Sales		0	0	NA	2.42	8,800	11,000
5	SEPA	0	0	0	NA	NA	0	0
6	TOTAL ESTIMATED SALES	140,121,000	0	140,121,000	1.86	2.01	2,608,800	2,815,000
ACTUAL								
7	Southern Company Interchange	84,126,480	0	84,126,480	1.99	2.13	1,672,091	1,791,012
8	Florida Power Corporation Economy/UPS	17,908,178	0	17,908,178	1.75	1.80	313,330	323,216
9	Duke Power Company Economy	569,187	0	569,187	1.72	2.08	9,804	11,814
10	S. Carolina Electric & Gas Co. Economy	27,885	0	27,885	1.72	2.04	481	569
11	Cajun Economy	59,840	0	59,840	2.10	2.45	1,255	1,468
12	Florida Power & Light Co. Economy/UPS	48,904,091	0	48,904,091	1.73	1.78	844,368	871,487
13	Jacksonville Electric Authority Economy/UPS	16,544,726	0	16,544,726	1.72	1.78	283,847	294,793
14	Mid South	0	0	0	NA	NA	0	0
15	Tennessee Valley Authority Economy	1,168,683	0	1,168,683	2.25	2.58	26,341	30,139
16	S. Carolina P.S.A. Economy	169,015	0	169,015	2.73	3.05	4,617	5,147
17	City of Tallahassee Economy/UPS	12,516,626	0	12,516,626	1.71	1.76	214,433	219,957
18	AEC/BRMC	144,976	0	144,976	1.72	1.72	2,497	2,497
19	Other Transactions	6,076,336	4,543,336	1,533,000	0.04	0.04	2,368	2,368
20	Hydro-Loss	0	0	0	NA	NA	0	0
21	Less: Flow-Thru Energy	(9,495,289)	0	(9,495,289)	(1.72)	(1.72)	(163,226)	(163,226)
22	U.P.S. Adjustment	0	0	0	NA	NA	2,843	2,843
23	Economy Energy Sales Cr. (80%)	0	0	0	NA	NA	4,194	4,194
24	SEPA	768,571	768,571	0	0.00	0.00	0	0
25	TOTAL ACTUAL SALES	179,489,305	5,311,907	174,177,398	1.79	1.89	3,219,243	3,398,278
26	Difference in Amount	39,368,305	5,311,907	34,056,398	(0.07)	(0.12)	610,443	583,278
27	Difference in Percent	28.10	NA	24.30	(3.76)	(5.97)	23.40	20.72

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SCHEDULE A-7

PURCHASED POWER
 GULF POWER COMPANY
 (EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
 FOR THE MONTH OF: APRIL, 1995

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
						¢ / KWH		
PURCHASED FROM	TYPE & SCHED	TOTAL KWH PURCH.	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	(A) FUEL COST	(B) TOTAL COST	TOTAL \$ FOR FUEL ADJ. (7)x(8)(a)

ESTIMATED:

NONE

ACTUAL:

NONE

**ENERGY PAYMENT TO QUALIFIED FACILITIES
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 1995**

CURRENT MONTH

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
						¢/KWH		
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	(A) FUEL COST	(B) TOTAL COST	TOTAL \$ FOR FUEL ADJ.
ESTIMATED								
1	NONE							
ACTUAL								
2	Bay Resource Management	COG 1	209,102			1.60	1.60	3,351
3	Pensacola Christian College	COG 1	0			NA	NA	0
4	Monsanto	COG 1	21,944,200			1.44	1.44	315,409
5	TOTAL		22,153,302			1.44	1.44	318,760

PERIOD-TO-DATE

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
						¢/KWH		
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	(A) FUEL COST	(B) TOTAL COST	TOTAL \$ FOR FUEL ADJ.
ESTIMATED								
1	NONE							
ACTUAL								
2	Bay Resource Management	COG 1	209,102			1.60	1.60	3,351
3	Pensacola Christian College	COG 1	0			NA	NA	0
4	Monsanto	COG 1	21,944,200			1.44	1.44	315,409
5	TOTAL		22,153,302	0	0	1.44	1.44	318,760

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