

Gulf Power Company
500 Bayfront Parkway
Post Office Box 1151
Pensacola FL 32520-0770
Telephone 904 444-6365

ORIGINAL
FILE COPY

Jack L. Haskins
Manager of Rates and Regulatory Matters
and Assistant Secretary

March 18, 1994

The Southeast Electric System

Mr. Steve Tribble, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, FL 32399-0870

Dear Mr. Tribble:

Enclosed for official filing in Docket No. 940001-EI are an original and twenty (20) copies of the following for the month of February 1994 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: Electric Energy Account
5. Schedule A5: System Net Generation and Fuel Cost
6. Schedule A6: System Generated Fuel Cost Inventory Analysis
7. Schedule A6a: Calculation of Time-of-Use Spot Rates
8. Schedule A7: Power Sold
9. Schedule A7a: Economy Energy Sales
10. Schedule A8: Purchased Power (Exclusive of Economy Energy Purchases)
11. Schedule A9: Economy Energy Purchases
12. Schedule A9a: Purchased Power From Qualified Facilities

ACK _____
AFA 6 _____
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG 1 _____
LIN 4 _____
OPC _____
RCH _____
SEC 1 _____
WAS _____
OTH _____

Review Jan. Fuel
DOCUMENT NUMBER-DATE

02628 MAR 21 1994

FPSC-RECORDS/REPORTING

Feb. 94
DOCUMENT NUMBER-DATE

02627 MAR 21 1994

FPSC-RECORDS/REPORTING

Mr. Steve Tribble
March 18, 1994
Page Two

- 13. Schedule A10: Actual Unscheduled (inadvertent)
Interchange
- 14. Schedule A11: Residential Bill Comparison for Monthly
Usage of 1000 KWH
- 15. Schedule A12: KWH Sales and Customer Data

Also enclosed are revisions to the January fuel filing:
Schedules A-1 for the month and period-to-date, A-5, and A-11.

Sincerely,

Jack L. Hashin

lw

Enclosures

cc: Florida Public Service Commission
Bureau of Auditing
Robert Freeman
Bureau of Electric Rates
Kenneth Dudley

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Fuel and Purchased Power Cost)
Recovery Clause with Generating) Docket No. 940001-EI
Performance Incentive Factor)
_____)

Certificate of Service

I HEREBY CERTIFY that a true copy of the foregoing was furnished by hand delivery or the U. S. Mail the 18th day of March, 1994 on the following:

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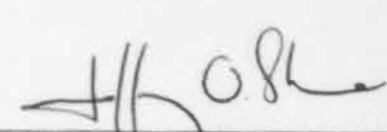
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ORIGINAL
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 940001-EI

ACTUAL MONTHLY FUEL FILING

FEBUARY 1994



DOCUMENT NUMBER-DATE

02627 MAR 21 8

FPSC-RECORDS/REPORTING

GULF POWER COMPANY FUEL AND PURCHASED POWER RECOVERY CLAUSE CALCULATION FEBRUARY 1984

SCHEDULE A-1

	DOLLARS			K.W.H.			CENTS/KWH		
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	EST.	DIFFERENCE AMOUNT %
1 FUEL COST OF SYSTEM NET GENERATION (A3)	13,345,096	12,440,943	904,153 7.27	622,208,000	628,490,000	(6,284,000) (1.00)	2.1448	1.9795	0.1653 8.35
2 NUCLEAR FUEL DISPOSAL COSTS (A13)	0	0	0 NA	0	0	0 NA	NA	NA	NA NA
3 ADJUSTMENTS TO FUEL COST (A2, PAGE 1 OF 4)	0	0	0 NA	0	0	0 NA	NA	NA	NA NA
4 TOTAL COST OF GENERATED POWER	13,345,096	12,440,943	904,153 7.27	622,208,000	628,490,000	(6,284,000) (1.00)	2.1448	1.9795	0.1653 8.35
5 FUEL COST OF PURCHASED POWER (EXCLUSIVE OF ECONOMY) (A8)	0	0	0 NA	0	0	0 NA	NA	NA	NA NA
6 ENERGY COST OF SCHED C&S ECON PURCH (BROKER) (A9)	1,202,784	0	(744,238) (38.22)	88,263,803	0	(43,776,397) (39.78)	1.8151	NA	NA 2.58
7 ENERGY COST OF SCHED E ECON PURCH (NONBROKER) (A9)	1,644,269	1,947,000	(1,644,269) (23.86)	75,330,700	110,040,000	(34,709,300) (30.78)	2.1827	1.7894	0.3933 17.51
8 WHEELED ENERGY	0	0	0 NA	0	0	0 NA	NA	NA	NA NA
9 ENERGY COST OF SCHED E ECONOMY PURCHASES (A2)	0	0	0 NA	0	0	0 NA	NA	NA	NA NA
10 CAPACITY COST OF SCHED E ECONOMY PURCHASES (A2)	0	0	0 NA	0	0	0 NA	NA	NA	NA NA
11 ENERGY PAYMENTS TO QUALIFYING FACILITIES (A9a)	322,122	0	(322,122) (100.00)	6,101,821	0	(6,101,821) (100.00)	1.6511	NA	NA 1.6511
12 TOTAL COST OF PURCHASED POWER	3,169,155	1,947,000	1,222,155 62.77	19,509,074	110,040,000	(90,530,926) (89.89)	1.8954	1.7894	0.1060 5.60
13 FUEL COST OF ECONOMY SALES (A7)	16,514,251	14,387,943	2,126,308 12.78	167,205,198	738,530,000	(571,324,802) (34.18)	0.0072	0.0072	0.0000 0.00
14 GAIN ON ECONOMY SALES (A7a)	(237,668)	(88,000)	(149,668) (62.77)	(10,069,471)	(5,080,000)	(4,989,471) (49.62)	(1.7323)	(0.6280)	(1.1043) (62.25)
15 FUEL COST OF UNIT POWER SALES (A7)	(1,180,220)	(12,000)	(1,168,220) (99.00)	(10,069,471)	(5,080,000)	(4,989,471) (49.62)	(1.7323)	(0.6280)	(1.1043) (62.25)
16 FUEL COST OF CONTRACT & OTHER POWER SALES (A7)	(2,032,902)	(1,546,000)	(486,902) (24.00)	(63,603,886)	(84,040,000)	(20,436,112) (32.12)	(1.8363)	(1.8363)	0.0000 0.00
17 TOTAL FUEL COST AND GAINS OF POWER SALES	(3,473,853)	(2,291,000)	(1,182,853) (33.80)	(110,708,084)	(39,199,000)	(71,507,084) (64.55)	(1.8363)	(1.8363)	0.0000 0.00
18 NET INADVERTANT INTERCHANGE (A10)	0	0	0 NA	0	0	0 NA	NA	NA	NA NA
19 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 4+11+17+18)	13,040,398	12,096,943	943,455 7.28	605,031,755	610,211,000	(5,179,245) (0.85)	2.1553	1.9824	0.1729 8.72
20 NET UNBILLED SALES (A4)	31,888	0	31,888 13.69	0	0	0 NA	NA	NA	NA NA
21 COMPANY USE (A4)	631,254	27,873	(603,381) (95.58)	1,470,242	1,406,000	64,242 4.57	2.1553	1.9824	0.1729 8.72
22 T & D LOSSES (A4)	13,040,398	12,096,943	943,455 7.28	29,268,474	30,445,000	(1,176,526) (4.03)	2.1553	1.9824	0.1729 8.72
23 TERRITORIAL SALES	487,359	452,995	34,364 7.08	574,273,039	570,360,000	3,913,039 0.68	2.2708	2.0916	0.1792 8.57
24 WHOLESALE SALES	12,553,039	11,643,948	909,091 7.28	21,462,200	21,658,000	(195,800) (0.91)	2.2708	2.0916	0.1792 8.57
25 JURISDICTIONAL SALES	12,570,613	11,680,250	890,363 7.08	552,810,839	556,702,000	(3,891,161) (0.70)	2.2739	2.0945	0.1794 8.57
26 JURISDICTIONAL SALES ADJ. FOR LINE LOSSES (LINE 25 x 1.0014)	(1,049,035)	(1,049,035)	0 0.00	552,810,839	556,702,000	(3,891,161) (0.70)	(0.1898)	(0.1898)	0.0000 0.00
27 TRUE-UP	11,521,578	10,611,215	910,363 7.81	552,810,839	556,702,000	(3,891,161) (0.70)	2.0841	1.9081	0.1760 9.34
28 TOTAL JURISDICTIONAL FUEL COST	62,144	62,144	0 0.00	552,810,839	556,702,000	(3,891,161) (0.70)	2.1176	1.9368	0.1808 9.34
29 REVENUE TAX FACTOR	89,915	89,915	0 0.00	552,810,839	556,702,000	(3,891,161) (0.70)	0.0112	0.0112	0.0000 0.00
30 FUEL FACTOR ADJUSTED FOR REVENUE TAXES	0	0	0 NA	0	0	0 NA	NA	NA	NA NA
31 GPIF REWARD / (PENALTY)	0	0	0 NA	0	0	0 NA	NA	NA	NA NA
32 FUEL FACTOR ADJUSTED FOR GPIF REWARD / (PENALTY)	0	0	0 NA	0	0	0 NA	NA	NA	NA NA
33 SPECIAL CONTRACT RECOVERY COST	0	0	0 NA	0	0	0 NA	NA	NA	NA NA
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)	0	0	0 NA	0	0	0 NA	NA	NA	NA NA

SCHEDULE A1a

GULF POWER COMPANY RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS SHOWN ON SCHEDULE A1 FOR THE MONTH OF: FEBRUARY, 1994

LINE	DESCRIPTION	REFERENCE	AMOUNT
1	Fuel Cost of System Net Generation	Schedule A-3 Line 7	\$13,345,096
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 (19+23-16-11)	2,847,033
6	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	0
7	Energy Payments to Qualifying Facilities	Schedule A-9 Line 16 + 11	322,122
8	Fuel Cost of Power Sold	Schedule A-7 Col. 4	(3,473,853)
9	Total Fuel and Net Power Transactions		<u>\$13,040,398</u>

GULF POWER COMPANY
FUEL AND PURCHASED POWER RECOVERY CLAUSE CALCULATION
FEBRUARY 1994
PERIOD - TO - DATE

	DOLLARS				K.W.H.				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	EST.	DIFFERENCE AMOUNT	%
1 FUEL COST OF SYSTEM NETGENERATION (A3)	71,333,458	75,893,883	(4,560,405)	(6.01)	3,480,529,000	4,008,490,000	(547,961,000)	(13.87)	2.0813	1.8933	0.1880	8.87
2 NUCLEAR FUEL DISPOSAL COSTS (A13)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
3 ADJUSTMENTS TO FUEL COST (A2, PAGE 1 OF 4)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
4 TOTAL COST OF GENERATED POWER	71,333,458	75,893,883	(4,560,405)	(6.01)	3,480,529,000	4,008,490,000	(547,961,000)	(13.87)	2.0813	1.8933	0.1880	8.87
6 FUEL COST OF PURCHASED POWER (EXCLUSIVE OF ECONOMY) (A8)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
6 ENERGY COST OF SCHED C&S ECON PURCH (BROKER) (A8)	12,763,001	3,814,000	8,949,001	234.84	844,178,545	212,000,000	432,178,545	203.88	1.8813	1.7891	0.1022	10.13
7 ENERGY COST OF OTHER ECON PURCH (NONBROKER) (A8)	9,427,310	0	9,427,310	NA	431,871,282	0	431,871,282	NA	2.1824	NA	NA	NA
8 WHEELED ENERGY	0	0	0	NA	31,384,511	0	31,384,511	NA	NA	NA	NA	NA
8a ENERGY COST OF SCHED E ECONOMY PURCH (A8)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
9 CAPACITY COST OF SCHED E ECONOMY PURCHASES (A2)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
10 ENERGY PAYMENTS TO QUALIFYING FACILITIES (A8a)	1,780,902	0	1,780,902	NA	186,208,200	0	186,208,200	NA	1.8738	NA	NA	NA
11 TOTAL COST OF PURCHASED POWER	23,951,213	3,814,000	20,137,213	527.99	1,212,718,518	212,000,000	1,000,718,518	472.04	1.9750	1.7891	0.1759	9.78
12 TOTAL AVAILABLE KWH (LINE 4 + LINE 11)	95,284,871	79,707,883	15,576,988	19.54	4,673,247,518	4,220,490,000	452,757,518	10.73				
13 FUEL COST OF ECONOMY SALES (A7)	(1,570,485)	(421,000)	(1,149,485)	(273.04)	(83,132,488)	(24,190,000)	(38,942,488)	(180.99)	(2.4878)	(1.7404)	(0.7472)	(42.93)
14 GAIN ON ECONOMY SALES (A7a)	(141,007)	(58,400)	(82,607)	(1414.6)	(83,132,488)	(24,190,000)	(38,942,488)	(180.99)	(0.2234)	(0.2414)	0.0180	7.46
15 FUEL COST OF UNIT POWER SALES (A7)	(8,402,799)	(8,422,000)	(1,990,799)	(30.84)	(349,475,815)	(381,400,000)	11,924,185	3.30	(2.4044)	(1.7770)	(0.6274)	(35.31)
16 FUEL COST OF CONTRACT & OTHER POWER SALES (A7)	(13,783,065)	(7,435,000)	(6,328,065)	(85.11)	(845,135,918)	(490,085,000)	(365,070,918)	(72.45)	(1.8285)	(1.5171)	(0.3114)	(7.34)
17 TOTAL FUEL COST AND GAINS OF POWER SALES	(23,877,358)	(14,338,400)	(9,540,958)	(88.55)	(1,257,744,197)	(875,655,000)	(382,089,197)	(43.83)	(1.8884)	(1.8372)	(0.0512)	(16.95)
18 NET INADVERTANT INTERCHANGE (A10)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
19 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 4+11+17+18)	71,407,315	65,371,483	6,035,832	9.23	3,415,503,321	3,344,835,000	70,668,321	2.11	2.0807	1.9644	0.1163	8.97
20 NET UNBILLED SALES (A4)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
21 COMPANY USE (A4)	188,259	158,404	7,855	4.88	7,852,325	8,105,000	(162,675)	(1.88)	2.0807	1.9644	0.1163	8.97
22 T & O LOSSES (A4)	3,703,361	3,641,653	61,708	1.69	177,134,892	188,331,000	(10,196,108)	(4.84)	2.0807	1.9644	0.1163	8.97
23 TERRITORIAL SALES	71,407,315	65,371,483	6,035,832	9.23	3,230,418,004	3,150,389,000	80,017,004	2.54	2.2105	2.0750	0.1355	8.53
24 WHOLESALE SALES	2,843,125	2,400,894	242,231	10.09	119,491,800	115,790,000	3,701,800	3.20	2.2120	2.0736	0.1384	8.88
25 JURISDICTIONAL SALES	68,764,190	62,970,589	5,793,601	9.20	3,110,924,204	3,034,809,000	76,115,204	2.51	2.2104	2.0751	0.1353	8.52
26 JURISDICTIONAL SALES ADJ. FOR LINE LOSSES (LINE 25 x 1.0014)	68,860,460	63,068,728	5,801,732	9.20	3,110,924,204	3,034,809,000	76,115,204	2.51	2.2136	2.0780	0.1356	8.52
27 TRUE-UP	(5,245,175)	(5,245,175)	0	0.00	3,110,924,204	3,034,809,000	76,115,204	2.51	(0.1886)	(0.1728)	0.0042	(2.43)
28 TOTAL JURISDICTIONAL FUEL COST	63,615,285	67,813,553	(4,198,268)	(10.04)	3,110,924,204	3,034,809,000	76,115,204	2.51	2.0448	1.9052	0.1397	7.33
29 REVENUE TAX FACTOR:									X 1.01808	1.01808		
30 FUEL FACTOR ADJUSTED FOR REVENUE TAXES									2.0778	1.9359	0.1419	7.33
31 GPIF REWARD / (PENALTY)	310,723	310,723	0	0.00	3,110,924,204	3,034,809,000	76,115,204	2.51	0.0100	0.0102	(0.0002)	(1.98)
32 FUEL FACTOR ADJUSTED FOR GPIF REWARD / (PENALTY)									2.0878	1.9481	0.1417	7.28
33 SPECIAL CONTRACT RECOVERY COST	449,572	449,572	0	0.00	3,110,924,204	3,034,809,000	76,115,204	2.51	0.0145	0.0148	(0.0003)	(2.83)
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									2.102	1.981	0.141	7.19

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE MONTH OF:
FEBRUARY 1994

CURRENT MONTH

PERIOD - TO - DATE

A FUEL COST & NET POWER TRANSACTIONS	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL (\$)	ESTIMATED (\$)	DIFFERENCE AMOUNT (\$)	%	ACTUAL (\$)	ESTIMATED (\$)	DIFFERENCE AMOUNT (\$)	%
1 FUEL COST OF SYSTEM NET GENERATION	13,345,095.66	12,440,943	904,152.66	7.27	71,333,457.83	75,893,863	(4,560,405.07)	(6.01)
2 FUEL COST OF POWER SOLD	(3,473,853.29)	(2,291,000)	(1,182,853.29)	51.63	(23,877,356.87)	(14,338,400)	(9,540,955.87)	66.55
3 FUEL COST-PURCHASED POWER	0.00	0	0.00	NA	0.00	0	0.00	NA
3a DEMAND & NON-FUEL COST PURCH. POWER	0.00	0	0.00	NA	0.00	0	0.00	NA
3b ENERGY PAYMENTS TO QUAL. FACILITIES	322,121.99	0	322,121.99	NA	1,780,902.17	0	1,780,902.17	NA
4 ENERGY COST-ECONOMY PURCHASES	2,847,033.44	1,947,000	900,033.44	48.23	22,190,311.73	3,814,000	18,376,311.73	481.81
5 TOTAL FUEL & NET POWER TRANSACTIONS	13,040,397.80	12,096,943	943,454.80	7.80	71,407,315.96	65,371,463	6,035,852.96	9.23
6 ADJUSTMENTS TO FUEL COST	0.00	0	0.00	NA	0.00	0	0.00	NA
7 ADJUSTED TOTAL FUEL & NET TRANSACTIONS	13,040,397.80	12,096,943	943,454.80	7.80	71,407,315.96	65,371,463	6,035,852.96	9.23

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE MONTH OF:
FEBRUARY 1994

CURRENT MONTH

PERIOD - TO - DATE

B. SALES REVENUES (EXCLUDING REVENUE TAX AND FRANCHISE FEE)	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL (\$)	ESTIMATED (\$)	DIFFERENCE AMOUNT (\$)	%	ACTUAL (\$)	ESTIMATED (\$)	DIFFERENCE AMOUNT (\$)	%
1 JURISDICTIONAL SALES REVENUE								
1a BASE FUEL REVENUE	0.00	0	0.00	NA	0.00	0	0.00	NA
1b FUEL ADJUSTMENT REVENUE	10,712,255.86	10,767,730	(55,474.14)	(0.52)	60,303,977.84	58,695,408	1,608,569.84	2.74
1c JURISDICTIONAL FUEL REVENUE	10,712,255.86	10,767,730	(55,474.14)	(0.52)	60,303,977.84	58,695,408	1,608,569.84	2.74
1d NON-FUEL REVENUE	22,086,937.19	22,707,000	(620,062.81)	(2.73)	118,468,468.89	113,781,000	4,687,468.89	4.12
1e TOTAL JURISDICTIONAL SALES REVENUE	32,799,193.05	33,474,730	(675,536.95)	(2.02)	178,772,446.73	172,476,408	6,296,038.73	3.65
2 NON-JURISDICTIONAL SALES REVENUE	964,781.43	870,000	94,781.43	10.89	7,318,624.11	4,883,000	2,435,624.11	49.88
3 TOTAL TERRITORIAL SALES REVENUE	33,763,974.48	34,344,730	(580,755.52)	(1.69)	186,091,070.84	177,359,408	8,731,662.84	4.92
C. KWH SALES								
1 JURISDICTIONAL SALES	552,810,839	556,702,000	(3,891,161)	(0.70)	3,110,924,204	3,034,609,000	76,315,204	2.51
2 NON-JURISDICTIONAL SALES	21,462,200	21,658,000	(195,800)	(0.90)	119,491,800	115,790,000	3,701,800	3.20
3 TOTAL TERRITORIAL SALES	574,273,039	578,360,000	(4,086,961)	(0.71)	3,230,416,004	3,150,399,000	80,017,004	2.54
4 JURIS. SALES AS % OF TOTAL TERR. SALES	98.2627	98.2553	0.0074	0.01	98.3010	98.3246	(0.0236)	(0.02)

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE MONTH OF:
FEBRUARY 1994

CURRENT MONTH

PERIOD - TO - DATE

D. TRUE-UP CALCULATION		DIFFERENCE				DIFFERENCE			
		ACTUAL (\$)	ESTIMATED (\$)	AMOUNT (\$)	%	ACTUAL (\$)	ESTIMATED (\$)	AMOUNT (\$)	%
1	JURISDICTIONAL FUEL REVENUE (B1c)	10,712,255.88	10,787,730	(55,474.14)	(0.52)	60,303,977.84	58,885,408	1,608,569.84	2.74
2	SPECIAL CONTRACT RECOVERY COST	(89,915.00)	(89,915)	0.00	0.00	(449,572.00)	(449,572)	0.00	0.00
2a	TRUE-UP PROVISION	1,049,035.00	1,049,035	0.00	0.00	5,245,175.00	5,245,175	0.00	0.00
2b	INCENTIVE PROVISION	(62,144.00)	(62,144)	0.00	0.00	(310,721.00)	(310,721)	0.00	0.00
3	JURISDICTIONAL FUEL REVENUE	11,609,231.88	11,664,706	(55,474.14)	(0.48)	64,788,859.84	63,180,290	1,608,569.84	2.55
4	ADJUSTED TOTAL FUEL & NET POWER TRANSACTIONS (A7)	13,040,397.80	12,096,943	943,454.80	7.80	71,407,315.96	65,371,463	6,035,852.96	9.23
5	% JURISDICTIONAL SALES (C4)	96.2627	96.2553	0.0074	0.01	96.2985	96.3273	(0.0288)	(0.03)
6	JURISDICTIONAL TOTAL FUEL & NET POWER TRANSACTIONS ADJUSTED FOR LINE LOSSES (LINES D4 * D5 * 1.0014)	12,570,613.27	11,660,250	910,363.27	7.81	68,860,460.03	63,058,726	5,801,732.03	9.20
7	TRUE-UP PROVISION OVER/(UNDER) COLLECTION (D3-D6)	(961,381.41)	4,456	(965,837.41)	(21,674.99)	(4,071,600.19)	121,562	(4,193,162.19)	(3,449.40)
8	INTEREST PROVISION	(10,307.94)	6,565	(16,872.94)	(257.01)	3,810.75	63,967	(60,156.25)	(94.04)
9	BEGINNING TRUE-UP & INTEREST PROVISION	(2,732,260.34)	2,902,578	(5,634,838.34)	(194.13)	4,559,979.75	6,924,210	(2,364,230.25)	(34.14)
10	TRUE-UP COLLECTED (REFUNDED)	(1,049,035.00)	(1,049,035)	0.00	0.00	(5,245,175.00)	(5,245,175)	0.00	0.00
11	END PERIOD-TOTAL NET TRUE-UP (D7+D8+D9+D10)	(4,752,984.69)	1,864,564	(6,617,548.69)	(354.91)	(4,752,984.69)	1,864,564	(6,617,548.69)	(354.91)

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR THE MONTH OF:
FEBRUARY 1994

CURRENT MONTH

E. INTEREST PROVISION		ACTUAL (\$)	ESTIMATED (\$)	DIFFERENCE AMOUNT (\$)
1	BEGINNING TRUE-UP AMOUNT	(2,732,260.34)	2,902,578	(5,634,838.34)
2	ENDING TRUE-UP AMOUNT BEFORE INTEREST (D7+D9+D10)	(4,742,676.75)		(12,235,514.09)
3	TOTAL OF BEGINNING AND ENDING TRUE-UP AMOUNT	(7,474,937.09)	4,760,577	(12,235,514.09)
4	AVERAGE TRUE-UP AMOUNT	(3,737,468.55)	2,380,289	(6,117,757.55)
5	INTEREST RATE - FIRST DAY REPORTING BUSINESS MONTH	3.1000 %	3.1000 %	0.0000
6	INTEREST RATE - FIRST DAY SUBSEQUENT BUSINESS MONTH	3.5200 %	3.5200 %	0.0000
7	TOTAL (E5+E6)	6.6200 %	6.6200 %	0.0000
8	AVERAGE INTEREST RATE	3.3100 %	3.3100 %	0.0000
9	MONTHLY AVERAGE INTEREST RATE (E8/12)	0.2758 %	0.2758 %	0.0000
10	INTEREST PROVISION (E4*E9)	(10,307.94)	6,565	(16,872.94)

SCHEDULE A-3

GENERATING SYSTEM COMPARATIVE DATA
BY FUEL TYPE

FOR THE MONTH OF :
FEBRUARY 1994

GULF POWER COMPANY

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
FUEL COST - NET GEN. (\$)			AMOUNT	%			AMOUNT	%
1 HEAVY OIL	0	0	0	NA	0	0	0	NA
2 LIGHTER OIL	30,180	51,438	(21,258)	(41.33)	212,036	218,831	(6,795)	(3.11)
3 COAL	13,471,067	12,337,654	1,133,413	9.19	70,598,292	75,386,823	(4,788,531)	(6.35)
4 GAS	0	3,224	(3,224)	(100.00)	154,604	52,189	102,415	196.24
4a GAS (B.L.)	0	47,662	(47,662)	(100.00)	310,672	215,533	95,139	44.14
6 OTHER - C.T.	2,042	965	1,077	111.61	57,854	20,487	37,367	182.39
7 TOTAL (\$)	13,345,096	12,440,943	904,153	7.27	71,333,458	75,893,863	(4,560,405)	(6.01)
SYSTEM NET GEN. (MWH)								
8 HEAVY OIL	0	0	0	NA	0	0	0	NA
9 LIGHTER OIL	622,194	628,390	(6,196)	(0.99)	0	0	0	NA
10 COAL + B.L.	0	90	(90)	(100.00)	3,459,042	4,006,350	(547,308)	(13.66)
11 GAS	12	10	2	20.00	583	1,840	(1,257)	(68.32)
13 OTHER - C.T.	0	0	0	(1.00)	904	300	604	201.33
14 TOTAL (MWH)	622,206	628,490	(6,284)		3,460,529	4,008,490	(547,961)	(13.67)
UNITS OF FUEL BURNED								
15 HEAVY OIL (BBL)	0	0	0	NA	0	0	0	NA
16 LIGHTER OIL (BBL)	1,338	1,975	(637)	(32.25)	9,060	8,865	195	2.20
17 COAL (TON)	294,557	277,244	17,313	6.24	1,521,606	1,723,264	(201,658)	(11.70)
18 GAS (MCF)	(52,984)	21,352	(74,336)	(348.15)	197,642	125,005	72,637	58.11
20 OTHER - C.T. (BBL)	90	35	55	157.14	2,572	745	1,827	245.23
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)	6,543,588	6,474,784	68,804	1.06	36,162,745	40,833,344	(4,670,599)	(11.44)
24 GAS	0	1,353	(1,353)	(100.00)	51,456	26,556	24,900	93.76
26 OTHER - C.T.	519	204	315	154.41	14,806	4,332	10,474	241.78
27 TOTAL (MMBTU)	6,544,107	6,476,341	67,766	1.05	36,229,007	40,864,232	(4,635,225)	(11.34)
GENERATION MIX (% MWH)								
28 HEAVY OIL	0.00	0.00	0.00	NA	0.00	0.00	0.00	NA
29 LIGHTER OIL	100.00	0.00	0.00	NA	0.00	0.00	0.00	NA
30 COAL + B.L.	0.00	99.98	0.02	(100.00)	99.96	99.95	0.01	0.01
31 GAS	0.00	0.01	(0.01)	(100.00)	0.02	0.05	(0.03)	(60.00)
33 OTHER - C.T.	0.00	0.01	0.00	0.00	0.02	0.00	0.02	0.00
34 TOTAL (% MWH)	100.00	100.00	0.00		100.00	100.00	0.00	
FUEL COST (\$)/UNIT								
35 HEAVY OIL (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
36 LIGHTER OIL (\$/BBL)	22.56	26.04	(3.48)	(13.36)	23.40	24.68	(1.28)	(5.19)
37 COAL (\$/TON)	45.73	44.50	1.23	2.76	46.40	43.75	2.65	6.06
38 GAS (ALL) (\$/MCF)	2.99	2.38	0.61	25.63	2.35	2.14	0.21	9.81
40 OTHER - C.T. (\$/BBL)	22.69	27.57	(4.88)	(17.70)	22.49	27.50	(5.01)	(18.22)
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 + B.L. (OIL & GAS)	2.04	1.92	0.12	6.25	1.97	1.86	0.11	5.91
44 GAS	NA	NA	NA	NA	NA	NA	NA	NA
46 OTHER - C.T.	3.93	2.38	1.55	16.91	3.00	1.86	1.14	52.28
47 TOTAL (\$/MMBTU)	2.04	1.92	0.12	6.25	1.97	1.86	0.11	5.91
BTU BURNED / KWH								
48 HEAVY OIL	NA	NA	NA	NA	NA	NA	NA	NA
49 LIGHTER OIL	10,517	10,304	213	2.07	10,455	10,192	263	2.58
50 COAL + B.L. (OIL & GAS)	43,250	15,033	28,217	112.01	88,261	14,433	73,828	511.52
51 GAS	10,518	10,305	213	2.07	16,378	14,440	1,938	13.42
53 OTHER - C.T.	NA	NA	NA	NA	10,469	10,194	275	2.70
54 TOTAL (BTU/KWH)	NA	NA	NA	NA	NA	NA	NA	NA
FUEL COST (\$)/KWH								
55 HEAVY OIL	NA	NA	NA	NA	NA	NA	NA	NA
56 LIGHTER OIL	2.14	1.98	0.16	8.08	2.06	1.89	0.17	8.99
57 COAL + B.L. (OIL & GAS)	17.02	3.58	13.44	76.37	26.52	6.83	19.69	833.80
58 GAS	2.14	1.98	0.16	8.08	2.06	1.89	0.17	8.99
59 OTHER - C.T.	NA	NA	NA	NA	NA	NA	NA	NA
60 TOTAL (\$/KWH)	NA	NA	NA	NA	NA	NA	NA	NA

FOR THE MONTH OF :
FEBRUARY 1994

CURRENT MONTH					PERIOD - TO - DATE				
FUEL COST - NET GEN. (\$)					FUEL COST - NET GEN. (\$)				
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 HEAVY OIL	0	0	0	NA		0	0	0	NA
2 LIGHTER OIL	30,180	51,438	(21,258)	(41.33)		212,036	218,831	(6,795)	(3.11)
3 COAL	13,471,067	12,337,854	1,133,413	9.19		70,598,292	75,386,823	(4,788,531)	(6.35)
4 GAS	0	3,224	(3,224)	(100.00)		154,804	52,189	102,415	186.24
4a GAS (B.L.)	(158,193)	47,682	(205,855)	(431.91)		310,672	215,533	95,139	44.14
6 OTHER - C.T.	2,042	865	1,077	111.61		57,854	20,487	37,367	182.39
7 TOTAL (\$)	<u>13,345,088</u>	<u>12,440,943</u>	<u>904,153</u>	<u>7.27</u>		<u>71,333,458</u>	<u>75,893,863</u>	<u>(4,560,405)</u>	<u>(6.01)</u>
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 + B.L.	622,194	628,390	(6,196)	(0.99)		3,450,042	4,006,350	(547,308)	(13.66)
11 GAS	0	90	(90)	(100.00)		583	1,840	(1,257)	(68.32)
13 OTHER - C.T.	12	10	2	20.00		904	300	604	201.33
14 TOTAL (MWH)	<u>622,206</u>	<u>628,490</u>	<u>(6,284)</u>	<u>(1.00)</u>		<u>3,460,529</u>	<u>4,008,490</u>	<u>(547,961)</u>	<u>(13.67)</u>
UNITS OF FUEL BURNED									
15 HEAVY OIL (BBL)	0	0	0	NA		0	0	0	NA
16 LIGHTER OIL (BBL)	1,338	1,975	(837)	(32.25)		9,060	8,865	195	2.20
17 COAL (TON)	294,557	277,244	17,313	6.24		1,521,806	1,723,264	(201,658)	(11.70)
18 GAS (MCF)	(52,984)	21,352	(74,336)	(348.15)		197,642	125,005	72,637	58.11
20 OTHER - C.T. (BBL)	90	35	55	157.14		2,572	745	1,827	245.23
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)	6,543,588	6,474,784	68,804	1.06		36,162,745	40,833,344	(4,670,599)	(11.44)
24 GAS	0	1,353	(1,353)	(100.00)		51,456	26,556	24,900	93.78
26 OTHER - C.T.	519	204	315	154.41		14,806	4,332	10,474	241.78
27 TOTAL (MMBTU)	<u>6,544,107</u>	<u>6,476,341</u>	<u>67,766</u>	<u>1.05</u>		<u>36,229,007</u>	<u>40,864,232</u>	<u>(4,635,225)</u>	<u>(11.34)</u>
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.	100.00	99.98	0.02	0.02		99.96	99.95	0.01	0.01
31 GAS	0.00	0.01	(0.01)	(100.00)		0.02	0.05	(0.03)	(60.00)
33 OTHER - C.T.	0.00	0.01	(0.01)	(100.00)		0.02	0.00	0.02	NA
34 TOTAL (% MWH)	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>		<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
FUEL COST (\$ / UNIT)									
35 HEAVY OIL (\$/BBL)	NA	NA	NA	NA		NA	NA	NA	NA
36 LIGHTER OIL (\$/BBL)	22.56	26.04	(3.48)	(13.36)		23.40	24.68	(1.28)	(5.19)
37 COAL (\$/TON)	45.73	44.50	1.23	2.76		46.40	43.75	2.65	6.06
38 GAS (ALL) (\$/MCF)	2.99	2.38	0.61	25.63		2.35	2.14	0.21	9.81
40 OTHER - C.T. (\$/BBL)	22.69	27.57	(4.88)	(17.70)		22.49	27.50	(5.01)	(18.22)
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 + B.L. (OIL & GAS)	2.04	1.92	0.12	6.25		1.97	1.86	0.11	5.91
44 GAS	NA	2.38	NA	NA		3.00	1.97	1.03	52.28
46 OTHER - C.T.	3.93	4.73	(0.80)	(16.91)		3.91	4.73	(0.82)	(17.24)
47 TOTAL (\$/MMBTU)	<u>2.04</u>	<u>1.92</u>	<u>0.12</u>	<u>6.25</u>		<u>1.97</u>	<u>1.86</u>	<u>0.11</u>	<u>5.91</u>
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 + B.L. (OIL & GAS)	10,517	10,304	213	2.07		10,455	10,192	263	2.58
51 GAS	NA	15,033	NA	NA		88,261	14,433	73,828	511.52
53 OTHER - C.T.	43,250	20,400	22,850	112.01		16,378	14,440	1,938	13.42
54 TOTAL (BTU/KWH)	<u>10,518</u>	<u>10,305</u>	<u>213</u>	<u>2.07</u>		<u>10,469</u>	<u>10,194</u>	<u>275</u>	<u>2.70</u>
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)	2.14	1.98	0.16	8.08		2.06	1.89	0.17	8.99
58 GAS	NA	3.58	NA	NA		26.52	2.84	23.68	833.80
60 OTHER - C.T.	17.02	9.65	7.37	76.37		6.40	6.83	(0.43)	(6.30)
61 TOTAL (\$ / KWH)	<u>2.14</u>	<u>1.98</u>	<u>0.16</u>	<u>8.08</u>		<u>2.06</u>	<u>1.89</u>	<u>0.17</u>	<u>8.99</u>

SCHEDULE A-4

ELECTRIC ENERGY ACCOUNT

GULF POWER COMPANY

FOR THE MONTH OF :
FEBRUARY 1994

		CURRENT MONTH				PERIOD-TO-DATE			
				DIFFERENCE				DIFFERENCE	
(MWH)		ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1	SYSTEM NET GENERATION	622,206	628,490	(6,284)	(1.00)	3,460,529	4,008,490	(547,961)	(13.67)
2	POWER SOLD	(184,379)	(128,319)	(56,060)	43.69	(1,257,745)	(875,655)	(382,090)	43.63
3	INADVT. INTERCHANGE DELIVERED	0	0	0	NA	0	0	0	NA
4	PURCHASED POWER	0	0	0	NA	0	0	0	NA
5	ECONOMY PURCHASES	167,205	110,040	57,165	51.95	1,212,718	212,000	1,000,718	472.04
6	INADVERT INTERCHANGE RECEIVED	0	0	0	NA	0	0	0	NA
7	NET ENERGY FOR LOAD	605,032	610,211	(5,179)	(0.85)	3,415,502	3,344,835	70,667	2.11
8	TERRITORIAL SALES	574,273	578,360	(4,087)	(0.71)	3,230,415	3,150,399	80,016	2.54
9	COMPANY USE	1,470	1,406	64	4.55	7,952	8,105	(153)	(1.89)
10	T & D LOSSES (ESTIMATED)	29,288	30,445	(1,157)	(3.80)	177,134	186,331	(9,197)	(4.94)
11	UNACCOUNTED FOR ENERGY	0	0	0	NA	0	0	0	NA
13	% COMPANY USE TO NEL	0.24	0.23	0.01	4.35	0.23	0.24	(0.01)	(4.17)
14	% T & D LOSSES TO NEL	4.84	4.99	(0.15)	(3.01)	5.19	5.57	(0.38)	(6.82)
15	% UNACCOUNTED FOR ENERGY TO NEL	0.00	0.00	0.00	NA	0.00	0.00	0.00	NA
\$(000)									
16	FUEL COST OF SYSTEM NET GEN.	13,345	12,441	904	7.27	71,334	75,894	(4,560)	(6.01)
16a	FUEL RELATED RD&D COST	0	0	0	NA	0	0	0	NA
17	FUEL COST OF POWER SOLD	(3,474)	(2,291)	(1,183)	51.84	(23,878)	(14,337)	(9,541)	66.55
18	FUEL COST OF PURCHASED POWER	0	0	0	NA	0	0	0	NA
18a	DEMAND & NONFUEL COST PUR. POWER	0	0	0	NA	0	0	0	NA
19	ENERGY COST OF ECONOMY PURCH.	3,169	1,947	1,222	62.76	23,951	3,814	20,137	527.98
20	TOTAL FUEL & NET POWER TRANS.	13,040	12,097	943	7.80	71,407	65,371	6,036	9.23
¢ / KWH									
21	FUEL COST OF SYSTEM NET GEN.	2.14	1.98	0.16	8.08	2.06	1.89	0.17	8.99
21a	FUEL RELATED RD&D COST	0.00	0.00	0.00	NA	0.00	0.00	0.00	NA
22	FUEL COST OF POWER SOLD	(1.88)	(1.79)	(0.09)	5.03	(1.90)	(1.64)	(0.26)	15.85
23	FUEL COST OF PURCHASED POWER	NA	NA	NA	NA	NA	NA	NA	NA
23a	DEMAND & NONFUEL COST PUR. POWER	0.00	0.00	0.00	NA	0.00	0.00	0.00	NA
24	ENERGY COST OF ECONOMY PURCH.	1.90	1.77	0.13	7.34	1.97	1.80	0.17	9.44
25	TOTAL FUEL & NET POWER TRANS.	2.16	1.98	0.18	9.09	2.09	1.95	0.14	7.18

SCHEDULE A-5

GULF POWER COMPANY

SYSTEM NET GENERATION AND FUEL COST

FOR THE MONTH OF :
FEBRUARY, 1994

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Line Plant/Unit	Net Cap. (MW) 1994	Net Gen. (MWH)	Cap. Factor (%)	Equiv. Avail. Factor (%)	Net Output Factor (%)	Avg. Net Heat Rate (BTU/KWH)	Fuel Type	Fuel Burned (Units) Tons/MBTU	Fuel Heat Value (BTU/Unit)	Fuel Burned (MMBTU)	As Burned Fuel Cost (\$)	Fuel Cost/ KWH (¢/KWH)	Fuel Cost/ Unit (\$/Unit)
1 Crist 1	23.0	(39)	(0.3)	100.0	(0.3)	NA	Gas	0	1,000	0	0	0.00	0.00
2 1							Oil					0.00	0.00
3 Crist 2	25.0	(66)	(0.4)	100.0	(0.4)	NA	Gas	0	1,000	0	0	0.00	0.00
4 2							Oil					0.00	0.00
5 Crist 3	33.0	(104)	(0.5)	100.0	(0.5)	NA	Gas	0	1,000	0	0	0.00	0.00
6 3							Oil					0.00	0.00
7 Crist 4	84.0	15,482	27.4	98.6	27.8	9,458	Coal	6,644	11,823	146,430	257,959	1.67	38.83
8 4							Gas		1,000			NA	0.00
9 Crist 5	81.0	33,495	61.5	89.3	68.9	10,663	Coal	15,211	11,823	357,153	655,320	1.96	43.08
10 5							Gas		1,000			0.00	NA
11 Crist 6	317.0	145,524	68.3	97.1	70.4	10,470	Coal	64,329	11,823	1,523,643	2,812,533	NA	43.72
12 6							Gas		1,000			NA	NA
13 Crist 7	504.0	93,998	27.8	37.8	73.4	10,275	Coal	42,412	11,823	965,813	1,737,021	1.85	40.96
14 7							Gas		1,000			NA	NA
15 Scherer 3 (2)	208.0	87,947	64.1	100.0	64.1	9,550	Coal	33,778	12,428	839,884	1,587,860	1.81	47.01
17 Scholz 1	47.0	1,680	10.7	100.0	10.7	13,368	Coal	985	11,355	22,459	43,536	2.59	44.21
18 2	47.0	1,684	124.0	100.0	124.0	12,762	Coal	944	11,355	21,492	41,576	2.47	44.04
19 Smith 1	161.0	37,482	142.0	38.3	370.7	10,527	Coal	16,933	11,636	394,564	744,273	1.99	43.95
20 2	191.0	116,137	90.5	99.3	91.1	10,357	Coal	51,627	11,636	1,202,880	2,268,740	1.95	43.94
21 A	35.2	12	377.9	100.0	377.9	43,250	Oil	90	137,000	519	2,042	17.01	22.69
22 Daniel 1 (1)	255.0	89,389	51.9	63.9	81.3	11,962	Coal	50,831	10,517	1,069,270	2,450,105	2.74	48.20
23 Daniel 2 (1)	255.0	(415)	(0.2)	0.0	0.0	NA	Coal	0	10,517	0	0	NA	NA
24 Total	2,266.2	622,206	40.9	65.6	62.3	10,518				6,544,107	12,600,964	2.03	

(1) Represents Gulf's 50% Ownership

(2) Represents Gulf's 25% Ownership

Notes: Smith A uses light oil; MMBTU for coal includes B.L. from oil and gas where applicable.

Adjustments: 744,131Recoverable Fuel Cost: 13,345,095

SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS

FOR THE MONTH OF:
FEBRUARY 1994

	CURRENT MONTH				PERIOD-TO-DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
HEAVY OIL								
PURCHASES:								
1 UNITS (BBL)	0	0	0	NA	0	0	0	NA
2 AMOUNT (\$)	0	0	0	NA	0	0	0	NA
3 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
BURNED:								
4 UNITS (BBL)	0	0	0	NA	0	0	0	NA
5 AMOUNT (\$)	0	0	0	NA	0	0	0	NA
6 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
ENDING INVENTORY:								
7 UNITS (BBL)	31,043	31,043	0	0.00	31,043	31,043	0	0.00
8 AMOUNT (\$)	422,301	422,301	0	0.00	422,301	422,301	0	0.00
9 UNIT COST (\$/BBL)	13.60	13.60	0.00	0.00	13.60	13.60	0.00	0.00
LIGHT OIL : INCLUDES CT OIL PURCHASES & INVENTORY								
PURCHASES:								
10 UNITS (BBL)	1,720	1,781	(61)	(3.43)	10,693	10,343	350	3.38
11 AMOUNT (\$)	37,162	49,930	(12,768)	(25.57)	236,993	254,284	(17,291)	(6.80)
12 UNIT COST (\$/BBL)	21.61	28.03	(6.42)	(22.90)	22.16	24.59	(2.43)	(9.88)
BURNED:								
13 UNITS (BBL)	1,437	1,975	(538)	(27.24)	14,115	8,865	5,250	59.22
14 AMOUNT (\$)	32,317	51,438	(19,121)	(37.17)	323,265	218,831	104,434	47.72
15 UNIT COST (\$/BBL)	22.49	26.04	(3.55)	(13.63)	22.90	24.68	(1.78)	(7.21)
ENDING INVENTORY:								
16 UNITS (BBL)	5,406	13,727	(8,321)	(60.62)	5,406	13,727	(8,321)	(60.62)
17 AMOUNT (\$)	119,845	365,354	(245,509)	(67.20)	119,845	365,354	(245,509)	(67.20)
18 UNIT COST (\$/BBL)	22.17	26.62	(4.45)	(16.72)	22.17	26.62	(4.45)	(16.72)
COAL								
* PURCHASES:								
19 UNITS (TONS)	329,962	297,545	32,417	10.89	1,711,224	1,888,675	(177,451)	(9.40)
20 AMOUNT (\$)	14,358,321	13,420,515	937,806	6.99	76,584,134	83,187,404	(6,603,270)	(7.94)
21 UNIT COST (\$/TON)	43.52	45.10	(1.58)	(3.50)	44.75	44.05	0.70	1.59
BURNED:								
22 UNITS (TONS)	294,557	277,244	17,313	6.24	1,514,021	1,723,264	(209,243)	(12.14)
23 AMOUNT (\$)	13,427,114	12,337,654	1,089,460	8.63	69,824,149	75,386,823	(5,562,674)	(7.38)
24 UNIT COST (\$/TON)	45.58	44.50	1.08	2.43	46.12	43.75	2.37	5.42
ENDING INVENTORY:								
25 UNITS (TONS)	442,886	729,520	(286,634)	(39.29)	442,886	729,520	(286,634)	(39.29)
26 AMOUNT (\$)	19,301,111	32,645,323	(13,344,212)	(40.88)	19,301,111	32,645,323	(13,344,212)	(40.88)
27 UNIT COST (\$/TON)	43.58	44.75	(1.17)	(2.61)	43.58	44.75	(1.17)	(2.61)
GAS								
BURNED:								
28 UNITS (MCF)	(52,984)	21,352	(74,336)	(348.15)	199,527	125,005	74,522	59.62
29 AMOUNT (\$)	(158,193)	50,886	(209,079)	(410.88)	456,738	267,722	189,016	70.60
30 UNIT COST (\$/MCF)	2.99	2.38	0.61	25.63	2.29	2.14	0.15	7.01
OTHER - C.T. OIL								
BURNED:								
31 UNITS (BBL)	90	35	55	157.14	(1,517)	745	(2,262)	(303.62)
32 AMOUNT (\$)	2,042	965	1,077	111.61	(37,357)	20,487	(57,844)	(282.34)
33 UNIT COST (\$/BBL)	22.69	27.57	(4.88)	(17.70)	24.63	27.50	(2.87)	(10.44)
	CURRENT MONTH	Y - T - D	CONTRACT TO DATE					
* DANIEL BUYOUT INTEREST	\$1,431,205.46 \$679.91	\$2,262,067.50 \$1,234.80	\$69,432,037.31					

SCHEDULE A6-A

CALCULATION OF TIME OF USE SPOT RATES
FOR THE MONTH :
FEBRUARY, 1994

GULF POWER COMPANY

				ON-PEAK	OFF-PEAK
SPOT COST				1.887	1.832
MM BTU	x	AVG HEAT RATE	= SPOT COST PER KWH	1.0014	1.0014
\$8,945,295				1.8896	1.8346
5,094,997	x	10,518	= 1.847 CENTS PER KWH	(0.1736)	(0.1736)
17.75	X			1.716	1.681
17.28	Y	SO X =	1.03 Y	1.01609	1.01609
0.2649 X + 0.7351 Y				1.7436	1.6877
				0.0103	(0.0103)
0.2728 Y + 0.7351 Y				0.0151	0.0151
1.0079 Y				1.769	1.7131
Y				1.769	1.713
X					
				ON-PEAK	OFF-PEAK
				1.702	1.648

COST PER KWH	
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 :	
LOSS FACTOR (0.9623)	

AIR PRODUCTS CONTRACT FUEL SAVINGS

FUEL COSTS AT CURRENT PXT RATES

\$106,976

FUEL COST AT REPLACEMENT ENERGY RATES

99,776

TOTAL MONTHLY SAVINGS :

\$7,200

SCHEDULE A-7

GULF POWER COMPANY

POWER SOLD
FOR THE MONTH OF :
FEBRUARY 1994

CURRENT MONTH					PERIOD - TO - DATE			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	TOTAL KWH SOLD	KWH FROM OWN GEN.	FUEL COST \$/KWH	TOTAL \$ FOR FUEL ADJ.	TOTAL KWH SOLD	KWH FROM OWN GEN.	FUEL COST \$/KWH	TOTAL \$ FOR FUEL ADJ.
ESTIMATED								
1 SOUTHERN CO. INTERCHANGE	35,099,000	0	1.84	584,000	480,095,000	0	1.50	8,922,000
2 SOUTHERN CO. FOR SCHEDULE E	0	0	NA	0	0	0	NA	0
3 NON-ASSOC. SCHEDULE E*	10,000	10,000	0.00	0	8,140,000	8,140,000	1.86	151,000
4 NON-ASSOC. SCHEDULE E	3,530,000	0	1.73	61,000	21,830,000	0	1.86	382,000
5 UNIT POWER SALES	84,040,000	0	1.84	1,546,000	381,400,000	0	1.78	6,422,000
6 ECONOMY SALES	5,080,000	0	1.73	86,000	24,190,000	0	1.74	421,000
7 ECONOMY ENERGY SALES CR. (80%)		0	NA	12,000	0	0	NA	58,400
8 TOTAL ESTIMATED SALES	<u>128,319,000</u>	<u>10,000</u>	<u>1.79</u>	<u>2,291,000</u>	<u>875,655,000</u>	<u>8,140,000</u>	<u>1.64</u>	<u>14,338,400</u>
ACTUAL								
9 SOUTHERN CO. INTERCHANGE	45,489,676	0	1.70	773,695	446,446,136	0	1.82	8,114,360
10 FLORIDA POWER CORPORATION	5,716,910	0	1.98	113,253	19,800,268	0	2.11	417,912
11 DUKE POWER COMPANY	368,929	0	2.25	8,307	4,244,350	0	3.27	138,805
12 S. CAROLINA ELEC. & GAS CO.	76,613	0	2.34	1,792	1,066,926	0	3.36	35,824
13 CAJUN	86,617	0	2.19	1,458	260,878	0	2.16	5,634
14 FLORIDA POWER & LIGHT CO.	45,283,541	0	1.79	809,642	265,973,754	0	1.84	4,882,751
15 JACKSONVILLE ELEC. AUTHORITY	4,704,066	0	1.81	85,262	47,806,203	0	1.86	890,975
16 MID. SOUTH	2,469,836	0	2.22	54,730	6,250,061	0	2.31	144,483
17 TENNESSEE VALLEY AUTHORITY	8,444,749	0	2.44	157,124	46,910,073	0	2.48	1,161,475
18 SOUTH CAROLINA P.S.A.	415,097	0	2.06	8,568	4,135,341	0	3.05	126,047
19 GULF STATES UTILITIES	0	0	NA	0	664,716	0	3.80	25,242
20 CITY OF TALLAHASSEE	8,984,810	0	1.88	168,719	43,728,677	0	1.86	815,353
21 AEC/BRMC	468,255	0	1.89	8,854	802,501	0	2.01	12,125
22 OTHER TRANSACTIONS	75,776,074	0	1.97	1,492,014	421,864,864	0	1.94	8,180,774
23 HYDRO-LOSS	5,829	0	2.15	121	57,757	0	2.02	1,168
24 LESS: FLOW-THRU ENERGY	(12,861,888)	0	(2.01)	(258,709)	(56,474,072)	0	(2.10)	(1,183,363)
25 U.P.S. ADJUSTMENT	0	0	NA	25,960	0	0	NA	(33,016)
26 ECONOMY ENERGY SALES CR. (80%)	0	0	NA	23,063	0	0	NA	141,007
27 TOTAL ACTUAL SALES	<u>183,388,714</u>	<u>0</u>	<u>1.89</u>	<u>3,473,853</u>	<u>1,253,338,435</u>	<u>0</u>	<u>1.91</u>	<u>23,877,356</u>
28 DIFFERENCE IN AMOUNT	55,069,714	(10,000)	1.89	1,182,853	377,683,435	(8,140,000)	0.27	9,540,956
29 DIFFERENCE IN PERCENT	NA	NA	NA	51.63	43.13	(100.00)	16.46	86.55
S.E.P.A.								
30 ESTIMATED	0	0	0	0	0	0	0.00	0
31 ACTUAL	<u>990,729</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>4,405,762</u>	<u>0</u>	<u>0.00</u>	<u>0</u>
32 DIFFERENCE IN AMOUNT	990,729	0	0.00	0	4,405,762	0	0.00	0
33 DIFFERENCE IN PERCENT	NA	NA	NA	NA	NA	NA	NA	NA

* TRANSFERS FROM POOL

SCHEDULE A-7a

GULF POWER COMPANY

**ECONOMY ENERGY SALES AND PROFITS
FOR THE MONTH OF:
FEBRUARY 1994**

SOLD TO:	CURRENT MONTH						PERIOD - TO - DATE					
	Total Sold KWH	Total Cost* ¢/KWH	Sales Price ¢/KWH	Profit ¢/KWH	Profit \$	80% of Profit \$	Total Sold KWH	Total Cost* ¢/KWH	Sales Price ¢/KWH	Profit ¢/KWH	Profit \$	80% of Profit \$
ESTIMATED:												
1 Various	5,080,000	1.89	2.19	0.30	15,000	12,000	24,190,000	1.89	2.19	0.30	73,000	58,400
2 Total	<u>5,080,000</u>	<u>1.89</u>	<u>2.19</u>	<u>0.30</u>	<u>15,000</u>	<u>12,000</u>	<u>24,190,000</u>	<u>1.89</u>	<u>2.19</u>	<u>0.30</u>	<u>73,000</u>	<u>58,400</u>
ACTUAL:												
3 Mississippi Power & Light	2,469,836	2.34	2.65	0.31	7,760.92	6,208.74	6,250,061	2.43	2.77	0.34	21,358.50	17,086.80
4 TVA	6,444,749	2.50	2.79	0.29	18,888.01	15,110.41	46,910,073	2.57	2.83	0.26	121,277.68	97,022.14
5 Duke Power	368,929	2.25	2.44	0.19	675.40	540.32	3,083,465	2.30	2.55	0.25	7,573.79	6,059.03
6 South Carolina PSA	415,097	2.10	2.26	0.16	688.21	550.57	3,905,510	2.71	3.07	0.36	14,356.52	11,485.22
7 South Carolina E & G	76,613	2.34	2.51	0.17	128.25	102.60	1,066,926	3.41	3.86	0.45	4,835.01	3,868.01
8 FP&L	118,780	2.53	2.82	0.29	346.32	277.06	283,355	2.52	2.78	0.24	689.02	551.22
9 FPC	29,445	2.43	2.66	0.23	69.04	55.23	78,391	2.62	3.21	0.59	465.96	372.77
10 JEA	45,565	2.82	3.07	0.25	110.51	88.41	420,188	2.69	2.93	0.24	1,015.69	812.55
11 City of Tallahassee	33,840	2.32	2.47	0.15	52.75	42.20	208,903	2.66	2.87	0.21	451.44	361.15
12 GSU	0	0.00	0.00	0.00	0.00	0.00	664,716	3.85	4.42	0.57	3,777.46	3,021.97
13 CAJUN	66,617	2.19	2.35	0.16	109.91	87.93	260,878	2.28	2.44	0.18	457.83	366.26
TOTAL	<u>10,069,471</u>	<u>2.43</u>	<u>2.72</u>	<u>0.29</u>	<u>28,829.32</u>	<u>23,063.47</u>	<u>63,132,466</u>	<u>2.58</u>	<u>2.86</u>	<u>0.28</u>	<u>176,258.90</u>	<u>141,007.12</u>
14 Difference	4,989,471	0.54	0.53	(0.01)	13,829.32	11,063.47	38,942,466	0.69	0.67	(0.02)	103,258.90	82,607.12
15 Difference %	98.22	28.57	24.20	(3.33)	92.20	92.20	160.99	36.51	30.59	(6.67)	141.45	141.45

*Production Cost

SCHEDULE A-8

GULF POWER COMPANY

PURCHASED POWER
(EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
FOR THE MONTH OF:
FEBRUARY 1974

PURCHASED FROM	TYPE & SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	\$ / KWH		TOTAL \$ FOR FUEL ADJ. (6) x (7) (a)
						(a) FUEL COST	(b) TOTAL COST	

CURRENT MONTH
ESTIMATED:

NONE

ACTUAL:

NONE

PERIOD TO DATE
ESTIMATED:

NONE

ACTUAL:

NONE

SCHEDULE A-9

ECONOMY ENERGY PURCHASES

GULF POWER COMPANY

FOR THE MONTH OF:
FEBRUARY 1994

CURRENT MONTH				PERIOD - TO - DATE		
	TOTAL KWH PURCHASED	TRANS. COST \$/ KWH	TOTAL \$ FOR FUEL ADJ.	TOTAL KWH PURCHASED	TRANS. COST \$/ KWH	TOTAL \$ FOR FUEL ADJ.
ESTIMATED						
1 SOUTHERN COMPANY	0	NA	0	0	NA	0
2 SOUTHERN CO. INTERCHANGE	109,820,000	1.77	1,945,000	143,540,000	1.77	2,537,000
3 SOUTHERN CO. INTERCHANGE E	10,000	0.00	0	8,140,000	1.88	151,000
4 ECONOMY ENERGY	70,000	1.43	1,000	55,660,000	1.88	1,045,000
5 SOUTHERN CO. INTERCHANGE U.P.S.	60,000	1.67	1,000	4,280,000	1.89	81,000
6 TOTAL ESTIMATED PURCHASES	109,960,000	1.77	1,947,000	211,620,000	1.80	3,814,000
ACTUAL						
7 SOUTHERN COMPANY	0	NA	0	0	NA	0
8 SOUTHERN CO. INTERCHANGE	77,532,110	1.90	1,475,136	694,977,402	2.02	14,016,765
9 SOUTHERN CO. INTERCHANGE E	0	NA	0	0	NA	0
10 INTERCHANGE TRANSACTIONS	0	NA	0	0	NA	0
11 MONSANTO	19,241,160	1.65	317,821	103,339,439	1.71	1,762,133
12 NON-ASSOCIATED COMPANIES	5,664,852	2.62	148,577	42,281,862	2.91	1,229,166
13 S.Q.F.	0	NA	0	0	NA	0
14 ALABAMA ELECTRIC CO-OP	794,155	2.33	18,532	3,897,355	2.19	85,195
15 WHEELED ENERGY	6,101,821	0.00	0	31,364,511	0.00	0
16 BMRC/PCC	267,914	1.61	4,301	1,866,761	(0.07)	(1,231)
17 OTHER TRANSACTIONS	68,871,693	2.14	1,477,160	385,792,045	2.10	8,112,949
18 LESS: FLOW-THRU ENERGY	(12,316,897)	2.21	(272,372)	(55,463,040)	2.26	(1,253,764)
19 TOTAL ACTUAL PURCHASES	166,156,606	1.91	3,169,155	1,208,056,335	1.98	23,951,213
20 DIFFERENCE IN AMOUNT	56,196,808	0.14	1,222,155	996,436,336	0.18	20,137,213
21 DIFFERENCE IN PERCENT	51.11	7.91	62.77	470.86	10.00	527.96
S.E.P.A.						
22 ESTIMATED	80,000	0.00	0	380,000	0.00	0
23 ACTUAL	1,048,390	0.00	0	4,662,183	0.00	0
24 DIFFERENCE IN AMOUNT	968,390	0.00	0	4,282,183	0.00	0
25 DIFFERENCE IN PERCENT	1,210.49	NA	NA	1,126.89	NA	NA

SCHEDULE A-9a

GULF POWER COMPANY

PURCHASED POWER FROM QUALIFIED FACILITIES
(COGENERATION)FOR THE MONTH OF:
FEBRUARY 1994

CURRENT MONTH

PERIOD - TO - DATE

		TYPE AND SCHEDULE	MWH TOTAL PURCHASED	FUEL COST \$/ KWH	TOTAL COST \$/ KWH	TOTAL \$ FOR FUEL ADJ.	MWH TOTAL PURCHASED	FUEL COST \$/ KWH	TOTAL COST \$/ KWH	TOTAL \$ FOR FUEL ADJ.
PURCHASED FROM:										
ESTIMATED										
1	NONE									
ACTUAL										
2	BAY RESOURCE MNGT. CORP.	COG 1	262.434	1.60	1.60	4,204	1,831.408	(0.11)	(0.11)	(1,958)
3	PENSACOLA CHRISTIAN COLLEGE	COG 1	5.480	1.77	1.77	97	35.355	2.06	2.06	727
4	MONSANTO	As-Available	19,241.160	1.65	1.65	317,821	103,339.439	1.71	1.71	1,762,133
5	TOTAL		19,509.074	1.65	1.65	322,122	105,208.200	1.67	1.67	1,760,902

ACTUAL UNSCHEDULED
(INADVERTENT) INTERCHANGE
FOR THE MONTH OF:
FEBRUARY 1994

	RECEIVED FROM OR DELIVERED TO	TOTAL KWH EXCHANGED
<u>CURRENT MONTH</u>		
ESTIMATED:		
NONE		
ACTUAL:		
NONE		
<u>PERIOD TO DATE</u>		
ESTIMATED:		
NONE		
ACTUAL:		
NONE		

SCHEDULE A-11

RESIDENTIAL BILL COMPARISON
MONTHLY USAGE OF 1000 KWH
FOR THE PERIOD ENDING:
FEBRUARY, 1994

GULF POWER COMPANY

	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 ESTIMATED BASE RATE REVENUES (\$)	45.11	45.11	45.11	45.11	45.11		
2 FUEL ADJUSTMENT FACTOR (\$ / KWH)	1.884	1.906	1.950	2.079	1.964		
GROUP LOSS MULTIPLIER	1.01228	1.01228	1.01228	1.01228	1.01228		
3 FUEL ADJUSTMENT REVENUES (\$)	19.07	19.29	19.74	21.05	19.88		
TOTAL	64.18	64.40	64.85	66.16	64.99		225.55
4 ACTUAL BASE RATE REVENUES (\$)	45.11	45.11	45.11	45.11			
5 FUEL ADJUSTMENT FACTOR (\$ / KWH)	1.942	1.989	2.185	2.117	2.145		
6 GROUP LOSS MULTIPLIER	1.01228	1.01228	1.01228	1.01228	1.01228		
FUEL ADJUSTMENT REVENUES	19.89	20.13	22.12	21.43	21.71		
TOTAL	65.00	65.24	67.23	66.54	66.82		225.55
7 AMOUNT OF DIFFERENCE BASE RATE REVENUES (\$)	0.00	0.00	0.00	0.00	0.00		
8 FUEL ADJUSTMENT REVENUES (\$)	0.82	0.84	2.38	0.38	0.00		
9 TOTAL	0.82	0.84	2.38	0.38	0.00		105.28
10 PERCENT OF DIFFERENCE BASE RATE REVENUES	0.00	0.00	0.00	0.00	0.00		
11 FUEL ADJUSTMENT REVENUES	4.30	4.35	12.06	1.81	0.00		
12 TOTAL	1.28	1.30	3.67	0.57	0.00		6.25
				9.21	0.00		6.31
				2.82	0.00		1.93
				NA			
				NA			
				NA			

NOTE: Base rate revenues contain an ECCR cents/KWH adjustment of 0.033
Base rate revenues contain a Purchased Power Capacity Cost recovery factor of 0.087 cents/KWH.

SCHEDULE A-11

GULF POWER COMPANY

RESIDENTIAL BILL COMPARISON
MONTHLY USAGE OF 1000 KWHFOR THE PERIOD ENDING:
FEBRUARY, 1984

		OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
	ESTIMATED							
1	BASE RATE REVENUES (\$)	45.11	45.11	45.11	45.11	45.11		225.55
2	FUEL ADJUSTMENT FACTOR (\$ / KWH)	1.884	1.906	1.950	2.079	1.964		
	GROUP LOSS MULTIPLIER	1.01228	1.01228	1.01228	1.01228	1.01228	1.01228	
	FUEL ADJUSTMENT REVENUES (\$)	19.07	19.29	19.74	21.05	19.88	0	99.03
3	TOTAL	64.18	64.40	64.85	66.16	64.99	0.00	324.58
	ACTUAL							
4	BASE RATE REVENUES (\$)	45.11	45.11	45.11	45.11	45.11		* 225.55
5	FUEL ADJUSTMENT FACTOR (\$ / KWH)	1.942	1.989	2.185	2.117	2.145		
6	GROUP LOSS MULTIPLIER	1.01228	1.01228	1.01228	1.01228	1.01228	1.01228	
	FUEL ADJUSTMENT REVENUES	19.89	20.13	22.12	21.43	21.71	0	105.28
	TOTAL	65.00	65.24	67.23	66.54	66.82	0.00	330.83
	AMOUNT OF DIFFERENCE							
7	BASE RATE REVENUES (\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	FUEL ADJUSTMENT REVENUES (\$)	0.82	0.84	2.38	0.38	1.83	0.00	6.25
9	TOTAL	0.82	0.84	2.38	0.38	1.83	0.00	6.25
	PERCENT OF DIFFERENCE							
10	BASE RATE REVENUES	0.00	0.00	0.00	0.00	0.00	NA	0.00
11	FUEL ADJUSTMENT REVENUES	4.30	4.35	12.06	1.81	9.21	NA	6.31
12	TOTAL	1.28	1.30	3.67	0.57	2.82	NA	1.93

NOTE: Base rate revenues contain an ECCR cents/KWH adjustment of 0.033

Base rate revenues contain a Purchased Power Capacity Cost recovery factor of 0.087 cents/KWH.

SCHEDULE A-12

KWH SALES AND CUSTOMER DATA

GULF POWER COMPANY

FOR THE MONTH OF :
FEBRUARY 1994

CURRENT MONTH

PERIOD TO DATE

DIFFERENCE

DIFFERENCE

MWH SALES

	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1 RESIDENTIAL	261,195	267,080	(5,885)	(2.20)	1,486,874	1,400,516	86,358	6.17
2 COMMERCIAL	158,817	152,971	5,846	3.82	911,076	869,833	41,243	4.74
3 INDUSTRIAL	131,377	135,213	(3,836)	(2.84)	705,882	757,043	(51,161)	(6.76)
4 STREET & HIGHWAY LIGHTING	1,353	1,366	(13)	(0.95)	6,740	6,813	(73)	(1.07)
5 OTHER SALES TO PUBLIC AUTHORITIES	0	0	0	NA	0	0	0	NA
6 INTERDEPARTMENTAL SALES	69	72	(3)	(4.17)	352	404	(52)	(12.87)
7 TOTAL JURISDICTIONAL SALES	552,811	556,702	(3,891)	(0.70)	3,110,924	3,034,609	76,315	2.51
8 SALES FOR RESALE	21,462	21,658	(196)	(0.90)	119,491	115,790	3,701	3.20
9 TOTAL TERRITORIAL SALES	574,273	578,360	(4,087)	(0.71)	3,230,415	3,150,399	80,016	2.54

NUMBER OF CUSTOMERS

10 RESIDENTIAL	275,398	273,114	2,284	0.84	273,857	272,425	1,432	0.53
11 COMMERCIAL	39,452	37,373	2,079	5.56	39,093	37,315	1,778	4.76
12 INDUSTRIAL	277	280	(3)	(1.07)	272	281	(9)	(3.20)
13 STREET & HIGHWAY LIGHTING	83	69	14	20.29	78	69	9	13.04
14 OTHER SALES TO PUBLIC AUTHORITIES	0	0	0	NA	0	0	0	NA
15 INTERDEPARTMENTAL SALES	0	0	0	NA	0	0	0	NA
16 TOTAL JURISDICTIONAL SALES	315,210	310,836	4,374	1.41	313,300	310,090	3,210	1.04
17 SALES FOR RESALE	6	6	0	0.00	6	6	0	0.00
18 TOTAL TERRITORIAL SALES	315,216	310,842	4,374	1.41	313,306	310,096	3,210	1.04

KWH USE PER CUSTOMER

19 RESIDENTIAL	948	978	(30)	(3.07)	5,429	5,141	288	5.60
20 COMMERCIAL	4,026	4,093	(67)	(1.64)	23,305	23,311	(6)	(0.03)
21 INDUSTRIAL	474,285	482,904	(8,619)	(1.78)	2,595,154	2,694,103	(98,949)	(3.67)
22 STREET & HIGHWAY LIGHTING	16,301	19,797	(3,496)	(17.66)	86,410	98,739	(12,329)	(12.49)
23 OTHER SALES TO PUBLIC AUTHORITIES	NA	NA	NA	NA	NA	NA	NA	NA
24 INTERDEPARTMENTAL SALES	NA	NA	NA	NA	NA	NA	NA	NA
25 TOTAL JURISDICTIONAL SALES	1,754	1,791	(37)	(2.07)	9,930	9,786	144	1.47
26 SALES FOR RESALE	3,577,000	3,609,667	(32,667)	(0.90)	19,915,167	19,298,333	616,834	3.20
27 TOTAL TERRITORIAL SALES	1,822	1,861	(39)	(2.10)	10,311	10,159	152	1.50

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 940001-EI

REVISIONS TO THE

ACTUAL MONTHLY FUEL FILING

JANUARY 1994



GULF POWER COMPANY
FUEL AND PURCHASED POWER RECOVERY CLAUSE CALCULATION
JANUARY 1994

REVISED SCHEDULE A-1

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	EST.	DIFFERENCE AMOUNT	%
1 FUEL COST OF SYSTEM NET GENERATION (A3)	17,989,155	19,071,893	(1,102,738)	(5.78)	883,258,000	988,930,000	(105,672,000)	(10.69)	2.0344	1.9285	0.1059	5.49
2 NUCLEAR FUEL DISPOSAL COSTS (A13)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
3 ADJUSTMENTS TO FUEL COST (A2, PAGE 1 OF 4)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
4 TOTAL COST OF GENERATED POWER	17,989,155	19,071,893	(1,102,738)	(5.78)	883,258,000	988,930,000	(105,672,000)	(10.69)	2.0344	1.9285	0.1059	5.49
5 FUEL COST OF PURCHASED POWER (EXCLUSIVE OF ECONOMY) (A8)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
6 ENERGY COST OF SCHED C&S ECON PURCH (BROKER) (A9)	1,298,584	18,000	1,278,584	7,103.24	81,529,232	1,020,000	80,508,232	5,932.28	2.1073	1.7647	0.3426	19.41
7 ENERGY COST OF OTHER ECON PURCH (NONBROKER) (A9)	2,033,324	0	2,033,324	NA	87,588,371	0	87,588,371	NA	2.3215	NA	NA	NA
8 WHEELED ENERGY	0	0	0	NA	7,367,046	0	7,367,046	NA	NA	NA	NA	NA
9 ENERGY COST OF SCHED E ECONOMY PURCH (A9)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
10 CAPACITY COST OF SCHED E ECONOMY PURCHASES (A2)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
10 ENERGY PAYMENTS TO QUALIFYING FACILITIES (A9a)	471,242	0	471,242	NA	28,386,453	0	28,386,453	NA	1.6601	NA	NA	NA
11 TOTAL COST OF PURCHASED POWER	3,801,150	18,000	3,783,150	21,017.50	184,671,102	1,020,000	183,651,102	18,024.62	2.0561	1.7647	0.2914	16.51
12 TOTAL AVAILABLE KWH (LINE 4 + LINE 11)					1,068,129,102	989,950,000	78,179,102	7.90				
13 FUEL COST OF ECONOMY SALES (A7)	(975,829)	(99,000)	(876,829)	(885.69)	(36,509,923)	(5,630,000)	(30,879,923)	(548.49)	(2.6728)	(1.7584)	(0.9144)	(52.00)
14 GAIN ON ECONOMY SALES (A7a)	(85,574)	(13,600)	(71,974)	(529.22)	(36,509,923)	(5,630,000)	(30,879,923)	(548.49)	(0.2344)	(0.2416)	0.0072	2.98
15 FUEL COST OF UNIT POWER SALES (A7)	(1,073,144)	(1,462,000)	388,856	26.80	(58,421,411)	(87,830,000)	29,408,589	33.48	(1.8380)	(1.8846)	(0.1723)	(10.35)
16 FUEL COST OF CONTRACT & OTHER POWER SALES (A7)	(3,435,573)	(2,025,000)	(1,410,573)	(89.66)	(190,611,373)	(134,816,000)	(55,795,373)	(41.38)	(1.8024)	(1.5020)	(0.3004)	(20.00)
17 TOTAL FUEL COST AND GAINS OF POWER SALES	(5,570,120)	(3,599,600)	(1,970,520)	(54.74)	(285,542,707)	(228,276,000)	(57,266,707)	(25.09)	(1.9507)	(1.5718)	(0.3738)	(23.70)
18 NET INADVERTANT INTERCHANGE (A10)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
19 TOTAL FUEL & NET POWER TRANSACTIONS (LINE 4+11+17+18)	16,200,185	15,480,293	709,892	4.58	782,586,395	761,674,000	20,912,395	2.75	2.0701	2.0337	0.0364	1.79
20 NET UNBILLED SALES (A4)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
21 COMPANY USE (A4)	33,794	36,183	(1,388)	(3.89)	1,832,504	1,729,000	(96,496)	(5.58)	2.0701	2.0337	0.0364	1.79
22 T & D LOSSES (A4)	978,148	980,435	15,713	1.64	47,154,651	47,226,000	(71,349)	(0.15)	2.0701	2.0337	0.0364	1.79
23 TERRITORIAL SALES	16,200,185	15,480,293	709,892	4.58	733,799,240	712,719,000	21,080,240	2.96	2.2077	2.1734	0.0343	1.58
24 WHOLESALE SALES	618,912	542,672	76,240	14.05	28,034,400	24,989,000	3,085,400	12.28	2.2077	2.1734	0.0343	1.58
25 JURISDICTIONAL SALES	15,581,273	14,947,621	633,652	4.24	705,764,840	687,750,000	18,014,840	2.82	2.2077	2.1734	0.0343	1.58
26 JURISDICTIONAL SALES ADJ. FOR LINE LOSSES (LINE 25 x 1.0014)	15,603,087	14,968,548	634,539	4.24	705,764,840	687,750,000	18,014,840	2.82	2.2108	2.1785	0.0343	1.58
27 TRUE-UP	(1,049,035)	(1,049,035)	0	0.00	705,764,840	687,750,000	18,014,840	2.82	(0.1486)	(0.1625)	0.0039	(2.56)
28 TOTAL JURISDICTIONAL FUEL COST	14,554,052	13,919,513	634,539	4.56	705,764,840	687,750,000	18,014,840	2.82	2.0622	2.0240	0.0382	1.89
29 REVENUE TAX FACTOR									X 1.01809	1.01809		
30 FUEL FACTOR ADJUSTED FOR REVENUE TAXES									2.0954	2.0566	0.0388	1.89
31 GPIF REWARD / (PENALTY)	62,144	62,144	0	0.00	706,764,840	687,750,000	18,014,840	2.82	0.0088	0.0080	(0.0002)	(2.22)
32 FUEL FACTOR ADJUSTED FOR GPIF REWARD / (PENALTY)									2.1042	2.0856	0.0388	1.87
33 SPECIAL CONTRACT RECOVERY COST	89,915	89,915	0	0.00	706,764,840	687,750,000	18,014,840	2.82	0.0127	0.0131	(0.0004)	(3.05)
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									2.117	2.079	0.038	1.83

GULF POWER COMPANY
FUEL AND PURCHASED POWER RECOVERY CLAUSE CALCULATION
JANUARY 1984
PERIOD -TO - DATE

	DOLLARS				K W H				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	EST.	DIFFERENCE AMOUNT	%
1. FUEL COST OF SYSTEM NET GENERATION (A3)	57,988,382	63,452,920	(5,464,558)	(8.61)	2,838,323,000	3,380,000,000	(541,677,000)	(18.03)	2.0431	1.8773	0.1658	8.83
2. NUCLEAR FUEL DISPOSAL COSTS (A13)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
3. ADJUSTMENTS TO FUEL COST (A2, PAGE 1 OF 4)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
4. TOTAL COST OF GENERATED POWER	57,988,382	63,452,920	(5,464,558)	(8.61)	2,838,323,000	3,380,000,000	(541,677,000)	(18.03)	2.0431	1.8773	0.1658	8.83
5. FUEL COST OF PURCHASED POWER (EXCLUSIVE OF ECONOMY) (A8)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
6. ENERGY COST OF SCHED C&S ECON PURCH (BROKER) (A9)	11,580,237	1,887,000	9,693,237	519.19	577,912,942	101,980,000	475,952,942	466.80	2.0003	1.8311	0.1692	9.24
7. ENERGY COST OF OTHER ECON PURCH (NONBROKER) (A9)	7,783,041	0	7,783,041	NA	368,640,582	0	368,640,582	NA	2.1823	NA	NA	NA
8. WHEELED ENERGY	0	0	0	NA	25,282,890	0	25,282,890	NA	NA	NA	NA	NA
9a. ENERGY COST OF SCHED E ECONOMY PURCH (A9)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
9. CAPACITY COST OF SCHED E ECONOMY PURCHASES (A2)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
10. ENERGY PAYMENTS TO QUALIFYING FACILITIES (A9a)	1,438,780	0	1,438,780	NA	85,897,126	0	85,897,126	NA	1.6789	NA	NA	NA
11. TOTAL COST OF PURCHASED POWER	20,782,068	1,887,000	18,915,068	1,013.13	1,045,513,320	101,980,000	943,553,320	925.42	1.9877	1.8311	0.1566	8.56
12. TOTAL AVAILABLE KWH (LINE 4 + LINE 11)					3,883,836,320	3,481,980,000	401,876,320	11.54				
13. FUEL COST OF ECONOMY SALES (A7)	(1,332,817)	(333,000)	(999,817)	(300.25)	(53,082,995)	(19,110,000)	(33,952,995)	(177.87)	(2.5118)	(1.7425)	(0.7693)	(44.15)
14. GAIN ON ECONOMY SALES (A7a)	(117,944)	(48,400)	(71,544)	(154.19)	(53,082,995)	(19,110,000)	(33,952,995)	(177.87)	(0.2223)	(0.2478)	0.0205	8.44
15. FUEL COST OF UNIT POWER SALES (A7)	(7,222,679)	(4,878,000)	(2,346,579)	(48.13)	(285,871,927)	(277,380,000)	(8,511,927)	(3.07)	(2.5265)	(1.7580)	(0.7686)	(43.71)
16. FUEL COST OF CONTRACT & OTHER POWER SALES (A7)	(11,730,183)	(6,780,000)	(4,940,183)	(72.78)	(734,429,832)	(490,868,000)	(243,563,832)	(62.89)	(1.5872)	(1.5080)	(0.0812)	(5.06)
17. TOTAL FUEL COST AND GAINS OF POWER SALES	(20,403,503)	(12,045,400)	(8,358,103)	(89.39)	(1,073,384,754)	(747,338,000)	(326,028,754)	(43.83)	(1.9009)	(1.8118)	(0.2891)	(17.94)
18. NET INADVERTANT INTERCHANGE (A10)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
19. TOTAL FUEL & NET POWER TRANSACTIONS (LINE 4+11+17+18)	58,388,917	53,274,520	5,092,397	9.58	2,810,471,586	2,734,624,000	75,847,586	2.77	2.0788	1.9481	0.1287	6.61
20. NET UNBILLED SALES (A4)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
21. COMPANY USE (A4)	134,820	130,503	4,117	3.15	6,482,083	2,898,000	(218,917)	(3.24)	2.0788	1.9481	0.1287	6.61
22. T & D LOSSES (A4)	3,070,476	3,038,815	33,661	1.11	147,846,518	155,886,000	(8,039,482)	(5.16)	2.0788	1.9481	0.1287	6.61
23. TERRITORIAL SALES	58,388,917	53,274,520	5,092,397	9.58	2,858,142,985	2,572,038,000	286,103,985	3.27	2.1974	2.0713	0.1261	6.08
24. WHOLESALE SALES	2,156,788	1,947,899	207,887	10.87	98,029,800	94,132,000	3,897,800	4.14	2.1891	2.0893	0.1298	6.27
25. JURISDICTIONAL SALES	58,211,115	51,326,621	4,884,530	9.52	2,568,113,385	2,477,907,000	80,208,385	3.24	2.1974	2.0714	0.1260	6.08
26. JURISDICTIONAL SALES ADJ. FOR LINE LOSSES (LINE 25 x 1.0014)	58,289,848	51,388,478	4,891,368	9.52	2,568,113,385	2,477,907,000	80,208,385	3.24	2.2004	2.0743	0.1261	6.08
27. TRUE-UP	(4,198,140)	(4,198,140)	0	0.00	(2,568,113,385)	(2,477,907,000)	(80,208,385)	3.24	(0.1840)	(0.1893)	0.0053	(3.13)
28. TOTAL JURISDICTIONAL FUEL COST	52,093,708	47,202,338	4,891,368	10.38	2,568,113,385	2,477,907,000	80,208,385	3.24	2.0364	1.9080	0.1314	6.90
29. REVENUE TAX FACTOR									x 1.01608	1.01608		
30. FUEL FACTOR ADJUSTED FOR REVENUE TAXES									2.0892	1.9367	0.1336	6.90
31. GPIF REWARD / (PENALTY)	248,579	248,579	0	0.00	2,568,113,385	2,477,907,000	80,208,385	3.24	0.0097	0.0100	(0.0003)	(3.00)
32. FUEL FACTOR ADJUSTED FOR GPIF REWARD / (PENALTY)									2.0788	1.9457	0.1332	6.85
33. SPECIAL CONTRACT RECOVERY COST	369,667	369,667	0	0.00	2,568,113,385	2,477,907,000	80,208,385	3.24	0.0141	0.0148	(0.0004)	(2.78)
34. FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									2.083	1.980	0.133	6.79

**SCHEDULE A-5
REVISED**

GULF POWER COMPANY-

SYSTEM NET GENERATION AND FUEL COST

**FOR THE MONTH OF :
JANUARY, 1994**

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Line Plant/Unit		Net Cap. (MW) 1994	Net Gen. (MWH)	Cap. Factor (%)	Equiv. Avail. Factor (%)	Net Output Factor (%)	Avg. Net Heat Rate (BTU/KWH)	Fuel Type	Fuel Burned (Units) Tons/med/bbl	Fuel Heat Value (BTU/Unit)	Fuel Burned (MMBTU)	As Burned Fuel Cost (\$)	Fuel Cost/ KWH (¢/KWH)	Fuel Cost/ Unit (\$/Unit)	
10	1 Crist 1	23.0	168	1.0	97.0	1.0	52,661	Gas	8,847	1,000	8,847	24,787	14.75	2.80	
	2 1		0					Oil	0	6,216,000	0	0	0.00	0.00	
	3 Crist 2	25.0	43	0.2	98.9	0.2	127,930	Gas	5,501	1,000	5,501	15,414	35.85	2.80	
	4 2		0					Oil	0	6,216,000	0	0	0.00	0.00	
	5 Crist 3	33.0	1,315	5.4	100.0	5.4	23,788	Gas	31,281	1,000	31,281	87,637	6.66	2.80	
	6 3		0					Oil	0	6,216,000	0	0	0.00	0.00	
	7 Crist 4	84.0	15,132	24.3	63.1	38.5	10,526	Coal	6,243	12,079	159,272	310,653	2.05	49.76	
	8 4		33					Gas	483	1,000	483	1,354	4.10	2.80	
	9 Crist 5	81.0	41,134	68.3	99.4	68.7	10,946	Coal	18,600	12,079	450,245	855,818	2.08	46.01	
	10 5		0					Gas	0	1,000	0	0	NA	NA	
	11 Crist 6	317.0	138,407	58.7	99.7	58.9	10,592	Coal	60,509	12,079	1,466,075	2,788,575	2.01	46.09	
	12 6		0					Gas	0	1,000	0	0	NA	NA	
	13 Crist 7	504.0	228,910	61.0	79.4	76.9	10,711	Coal	99,815	12,079	2,451,762	4,696,948	2.05	47.06	
	14 7		0					Gas	0	1,000	0	0	NA	NA	
	15 Scherer 3 (2)	208.0	106,754	70.4	100.0	70.4	9,457	Coal	41,190	12,244	1,009,557	2,047,783	1.92	49.72	
	17 Scholz 1	47.0	2,176	12.9	100.0	12.9	14,784	Coal	1,394	11,502	32,170	57,992	2.67	41.60	
	18 2	47.0	2,324	296.5	100.0	296.5	12,772	Coal	1,288	11,502	29,683	53,442	2.30	41.49	
	19 Smith 1	161.0	101,346	192.8	99.4	193.9	10,429	Coal	44,576	11,834	1,056,984	1,945,916	1.92	43.65	
	20 2	191.0	129,553	91.6	99.2	92.3	10,353	Coal	56,613	11,834	1,341,249	2,467,279	1.90	43.58	
	21 A	35.2	620	382.3	86.6	441.5	14,042	Oil	1,513	137,000	8,706	34,190	5.51	22.60	
	22 Daniel 1 (1)	255.0	99,509	60.8	98.3	61.8	10,555	Coal	45,631	11,485	1,050,333	2,252,769	2.26	49.37	
	23 Daniel 2 (1)	255.0	15,834	8.3	65.3	12.8	9,947	Coal	6,692	11,485	157,497	343,857	2.17	51.38	
	24 Total		2,266.2	883,258	52.4	89.5	58.5	10,484				9,259,645	17,984,415	2.04	

(1) Represents Gulf's 50% Ownership

(2) Represents Gulf's 25% Ownership

Smith A uses light oil; MMBTU for coal includes B.L. from oil where applicable.

Adjustments: (15,260)

Recoverable Fuel Cost: 17,969,155

SCHEDULE A-11
REVISED

GULF POWER COMPANY

RESIDENTIAL BILL COMPARISON
MONTHLY USAGE OF 1000 KWH

FOR THE PERIOD ENDING:
JANUARY, 1994

		OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
	ESTIMATED							
1	BASE RATE REVENUES (\$)	45.11	45.11	45.11	45.11			180.44
2	FUEL ADJUSTMENT FACTOR (¢ / KWH)	1.884	1.906	1.950	2.079			
	GROUP LOSS MULTIPLIER	1.01228	1.01228	1.01228	1.01228	1.01228	1.01228	
	FUEL ADJUSTMENT REVENUES (\$)	19.07	19.29	19.74	21.05	0	0	79.15
3	TOTAL	64.18	64.40	64.85	66.16	0.00	0.00	259.59
	ACTUAL							
4	BASE RATE REVENUES (\$)	45.11	45.11	45.11	45.11			180.44
5								
6	FUEL ADJUSTMENT FACTOR (¢ / KWH)	1.942	1.989	2.185	2.117			
	GROUP LOSS MULTIPLIER	1.01228	1.01228	1.01228	1.01228	1.01228	1.01228	
	FUEL ADJUSTMENT REVENUES	19.89	20.13	22.12	21.43	0	0	83.57
	TOTAL	65.00	65.24	67.23	66.54	0.00	0.00	264.01
	AMOUNT OF DIFFERENCE							
7	BASE RATE REVENUES (\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	FUEL ADJUSTMENT REVENUES (\$)	0.82	0.84	2.38	0.38	0.00	0.00	4.42
9	TOTAL	0.82	0.84	2.38	0.38	0.00	0.00	4.42
	PERCENT OF DIFFERENCE							
10	BASE RATE REVENUES	0.00	0.00	0.00	0.00	NA	NA	0.00
11	FUEL ADJUSTMENT REVENUES	4.30	4.35	12.06	1.81	NA	NA	5.58
12	TOTAL	1.28	1.30	3.67	0.57	NA	NA	1.70

NOTE: Base rate revenues contain an ECCR cents/KWH adjustment of 0.033
Base rate revenues contain a Purchased Power Capacity Cost recovery factor of 0.087 cents/KWH.