State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE:

April 29, 2013

TO:

Office of Commission Clerk

FROM:

Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis

RE:

Docket No.: 130001-EI

Company Name: Florida Public Utilities Company

Company Code: EI803

Audit Purpose: A3a Fuel Cost Recovery Clause

Audit Control No.: 13-016-4-2

Attached is the final audit report for the Utility stated above. I am sending the Utility a copy of the audit report. If the Utility desires to file a response to the audit report, it should send a response to the Office of Commission Clerk. There were no confidential work papers associated with this audit.

LD/th

Attachment: Audit Report

cc:

Office of Auditing and Performance Analysis File

DOCUMENT RUNGER DATE

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State of Florida



Public Serbice Commission

Office of Auditing and Performance Analysis
Bureau of Auditing
Miami District Office

Auditor's Report

Florida Public Utilities Company
Fuel and Purchased Power Cost Recovery Clause

Twelve Months Ended December 31, 2012

Docket No. 130001-EI Audit Control No. 13-016-4-2

April 24, 2013

Kathy Welch

Audit Manager

Iliana H. Piedra

Reviewer

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Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the agreed-upon objectives set forth by the Division of Accounting and Finance in its audit service request dated January 16, 2013. We have applied these procedures to the attached summary exhibit and to several related schedules prepared by Florida Public Utilities Company in support of its revised 2012 filing for the Fuel and Purchased Power Cost Recovery Clause in Docket No. 130001-EI.

This audit was performed following General Standards and Fieldwork Standards found in the AICPA Statements on Standards for Attestation Engagements. Our report is based on agreed-upon procedures. The report is intended only for internal Commission use.

Objectives and Procedures

General

Definitions

Utility refers to Florida Public Utilities Company. Fuel Clause refers to the Fuel and Purchased Power Cost Recovery Clause. Revised filing refers to the filing made on April 22, 2013.

Revenue

Objectives: The objectives were to determine the actual Kilowatt Hours (KWH) sold for the period January 1, 2012, through December 31, 2012, and whether the Utility applied the Commission approved cost recovery factor to actual KWH sales for the Fuel Clause.

Procedures: We reconciled the revised filing to the Utility's monthly Fuel Revenue Reports. We computed the factors by rate code and compared them to Commission Order No. PSC-11-0579-FOF-EI and to Commission Order No. PSC-12-0144-PCO-EI, for the mid-course correction. We selected a random sample of customers' bills for the months of February and August 2012 and recalculated each to verify the use of the correct tariff rate. No exceptions were noted.

Expense

Objectives: The objectives were to determine whether fuel costs listed on the revised filing were accurate, supported by adequate documentation and that the expenses are appropriately recoverable through the Fuel Clause and meet the criteria in Commission Order 14546, issued July 8, 1985. In addition, we were to verify that the energy payments to qualifying facilities are based on the appropriate standard offer or negotiated contract rate.

Procedures: We traced expenses in the revised filing to the general ledger. We judgmentally selected a sample of these expenses for testing for the months of January through December 2012. The source documentation for selected items was reviewed to ensure the expense was related to the Fuel Clause and that the expense was charged to the correct accounts. We read the contracts with the qualifying facilities and compared the rates billed to the contracts. No exceptions were noted.

True-up

Objective: The objective was to determine whether the True-Up and Interest Provision as filed on the Calculation of Actual True-Up (M1 & F1) was properly calculated.

Procedures: We traced the December 31, 2011, True-Up Provision to the Commission Order. We recalculated the True-Up and Interest Provision amounts as of December 31, 2012, using the Commission approved beginning balance as of December 31, 2011, the Financial Commercial Paper rates, and the 2012 Fuel Clause revenues and costs. No exceptions were noted.

Audit Findings

None

Exhibit

Exhibit 1: True Up

Florida Public utilities company Calculation of Purchased Power Costs and Calculation of True-up and Interest Provision Established por the Person Indicates in Calculation of True-up analysis

Schedule M

NORTHWEST FLORIDA DIVIS	ON		AGTUAL			027975	ASTRAL	ATIVAL	ATTVAL.	AGTOM	ATTIMA.	ASTUAL.	ASTRIAL.	ASTVAL.	
-			******	PERMANY	(sermen)	APRIL.	MAY	Ann	ALY	ALIENST ALIENST	CONTRACTO .	00700ER	007/01/02/20	CONTRACTO	Total
Total Bysiem Sales - KWH			24,870,022	20,670,627	21,436,280	20,621,648	21,734,442	28.072.104	26,729,777	30,307,056	30.607.228	27,182,471	24,500,780	23,128,030	300,038,407
Total Byslem Perchases - KWH			26,334,608	22,472,613	23,062,445	22,676,393	27,942,008	20,025,730	32,508,506	30,867,466	27,298,398	24,200,224	23,170,869	25,693,600	314,104,385
Bystem Sting Demand - ICW			97,944	97,044	97,944	97,944	B7,944	97,944	97,944	97,944	07,944	97,944	97,944	97,944	1,176,320
Peak Street Comment SCW			60,722	59,442	68,004	66,667	68,634	59,276	59,197	88,800	68,000	68,646	58,346	58,264	705,691
Purchased Pewer Rates: Energy/Environmental - \$50004				0.06078	0.05078	0.06078	0.06078	0.06078	0.05326	0.06326	0.06326	0.05328	0.0000	0.06328	
Demons and Non-Pusi:	U-PHILE PROPERTY	J.V/4	0.00078	V.000/8	0.00078	U.UGU/0	U.U0078	0.00078	0.00326	0.00320	0.00325	0.00328	0.05328	0.00228	
Casachy Charge - \$70004			9.00000	9.00000	9,00000	9.00000	9.00000	B.00000	9,00000	9.00000	9,00000	9.00006	9.00000	9.00000	
Transmission and interpena	-	WH	2.43707 39,736	2.43707	2.43707	2.43707	2.43707	2,43707	2.36199	2.35199	2.35199	2,35199	2.35199	2,36199	
Distribution Charge				39,730	39,736	39,736	39,738	39,738	39,736	29,736	39,736	39,736	39,736	39,730	476,632
Purchased Power Gosta:				-									•		
Base Peel Costs			1.000.939	1.402.345	1.438.639	1.409.023	1.743.700	1.793.797	1.793.793	1.497.973	1.493.130	1.337.417	1.767.920	1.495.591	10,330,024
Cubintal Fool Costs			1.550,936	1,402,346	1,430,529	1,498,023	1.743.700	1,795,797	1,769,769	1.007.972	1,493,120	1,327,417	1.267.920	1,406,601	18,338,624
Constant and Hen-Puel Costs: Connectly Charge			881,496	881,496	681,496	801,496	1,037,541	881,496	681,496	881,496	881,498	001,496	001,496	881,496	11,333,997
Attivitivity and interconnected			147,984	144,864	141,360	142,732	142,895	144.465	(37,062)	138,311	138.462	137.697	137,229	137,083	1,516,010
Caudadian Feelites Charge On	A PERC III	CD/TÚ	41,636	41,649	36,702	41,476	41,838	41,845	41,012	42,198	42,000	41,707	41,396	41,322	495,635
Mater Floriding and Processing 6	Sharpe		775	778	775	776	775	775	776	776	778	775	775	776	9,300
Dutatel Comend & Non-Pu	el Costs		1.071.091	1.000.704	1.000.333	1.006.479	1.023.047	1.005.601	897.121	1,002,740	1.002.700	1.061.766	1,000,898	1,050,676	13,355,142
Total System Purchased Power Costs			2,682,627	2,471,130	2,498,062	2,476,302	3,566,747	2,867,378	2,670,684	2,750,752	2,555,909	2,389,182	2,320,616	2,466,177	31,693,966
Opechel Clasts			——————————————————————————————————————	2.483.160	2.490,885	2.481.803	3.691.653	2,877,000	2,670,307	274253	2,644,865	2.507.658	2.330.477	2.464.330	31,782,504
Total Costs and Charges Enter Revenues - Fuel Adjustment Re			2.845.202	4.794.100	ACTEA BIRD	Z.701.043	4.001.003	4.97 (14.9	4.91 F-491	4.194.93	4.477.409		4.444.7/	4.77.2.20	91,794,977
Galus Ravernes - Puel Acquisment He Residential	.10000	.00347	779.090	728,109	698,104	630,001	647,485	732,720	765,712	701,166	782,859	723,610	685,269	708,291	8,664,221
Residents >	.11290	.10846	379,913	211.676	171,615	120,230	168,079	333,920	448,345	494,013	504,008	325,140	197,849	245,169	3,607,931
Commercial, Smell	.10298	.00847	232,009	199,047	199,209	200,066	203,286	244,643	266,631	201,688	269,568	275,033	221,726	201,046	2,816,971
Commental, Large	.00700	,09346	616,059	636,445	665,769	671,303	590,144	711,955	733,912	749,118	790,266	759,560	637,219	846,745	7,838,505
tudesatal	.09436	.00000	439,726	385,851	426,072	437,153	420,166	432,030	020,961	563,670	673,166	401,445	667,240	475,026	6,747,607
Cutside Lighting Frively	.03049	.07614	26,289	26,559	25,339	24,971 8.215	24,462	24,417 8,096	24,312	24,720 7,942	24,514 7,942	25,349 7,942	26,263 8,021	29,994 7,983	304,197 96,149
Street Uphting-Public	.09072	.07636	7,593 (337,484)	7,691 90,025	8,402 (13,487)	22,007	299,762	12,448	220,798	7,942 (167,172)	(162,717)	7,942 (232,854)	8,021 (85,835)	129,603	(192,418)
Unifiled Post Revenues Total Post Revenues			(337,464) 2,143,007	2,191,203	2,099,943	2.025.567	2.367,472	2.000.146	2.000,000	2,765,162	2,027,006	2.378.204	2.246.709	2.341.767	28.531.053
Nam-Paul Revenues			930.406	042,146	843,306		829.311	937,210	1.010.666	1.044.212		964,798	692,413		11.037.269 39.918.362
Tutul Gelan Revenue			3.074.013	3,033,349	2843.389	2,530,717	3,190,763	3.437.388	4.007.174	3,809,364	1,055,021	3,339,912	3,139,182	3.223.988	39,918,362
ICANA Balan:															
Residentisis	RE		7,671,044	7,000,054	6,033,197	0,308,680	0,674,683	7,440,000	7.005,400	7,934,226	7,949,174	7.347,719	5,958,260	7,172,162	86,983,155
Residential	83		3,364,093	1,874,580	1,630,900	1,181,586	1,661,177	3,000,832	4,135,795	4,557,052	4,649,542 2,941,143	2,009,755 2,793,440	1,828,744	2,262,264 2,041,712	33,013,015 28,327,353
Commercial, Small	04D		2,266,767 6,305,461	1,932,949 5,488,146	1,955,631	8.089.504	6,377,443	7.034.371	7.000,000	0.034.731	0.624.715	6.140.984	8.832.788	5.664.633	83,243,042
Communical, Larger Industrial	940		4.060,008	4.009.048	4,679,370	4.785,056	4.741.224	4,606,464	5,795,844	6,493,600	6,376,532	5,487,476	6,199,552	5,284,604	63,278,684
Cutside Uphting-Private	OLOU-		316,657	319,375	316,508	324,410	319,336	320,879	322,102	322,765	322,110	333,088	336,675	394.916	3,950,731
Street Uplking-Publis	62-1.2.3		94,002	97.706	105,562	106,050	100,060	108,065	105,019 26,729,777	104,000	30,667,328	104.000	105,051	104,546	1.343.237
Total ICVA1 Sales			24,679,022	20.670.627	21,430,200	20,621,645	21,734,442	25.672.164	20,729,777	30,307,068	30,557,325	27,192,471	24,509,759	29,128,090	300,038,407
True-up Calculation:											2.027.600	2.375.204	2.246.700		to Date
Puel Revenues			2,143,607	2,191,203 (130,649)	2,090,943 (130,649)	2,025,557 (130,649)	2,367,472 (130,649)	2,500,145 (130,649)	2,995,668 (130,649)	2,768,162 (130,649)	(130,649)	(130,649)	(130,649)	2,341,767 (130,649)	28,681,063 (1,667,768)
True-up Prevision for the Period	- 000sco/(re	anue)	(130,649)	(130,049)	(130,049)	(120,049)	(130, 01 3)	(130, 040)	(144(04B)	f (an'ma)	(,-00,019)	(sandaga)	(130,049)	(130, 01 0)	(1,007,100)
Grass Receipts Tex Refund Final Revenue	,		2.274.200	2,321,652	2.230.602	2,168,208	2,498,121	2.630.794	3,127,237	2,096,001	2.050,316	2,506,863	2,377,415	2.472.406	30,448,851
Total Purchased Power Costs			2,683,202	2,483,189	2,496,696	2,481,509	3,601,669	2,877,008	2,679,397	2,762,339	2,544,669	2,397,655	2,330,477	2,484,336	31,752,504
True-up Provision for the Parist			(378,945)	(161,317)	(266,303)	(325,297)	(1,083,632)	(246,214)	447,840	133,462	413,546	107,997	48,941	8,070	(1,393,663)
Interest Prevision for the Period			1	(33)	(72)	(118)	(206)	(314)	(340)	(299)	(261)	(209)	(284)	(243)	(2,435)
True-up and betweek Provision						****	** ***								
Registring of Period			277,583	(232,011)	(824,010)	(921,034) (130,649)	(1,377,095)	(2,591,482)	(2,956,659)	(2,661,806) (130,649)	(2,649,294)	(2,366,668)	(2,389,479)	(2,473,471)	277,583
True-up Colociad or (Refunded) End of Period, Not True-up			(133,817)	(130,649) (834,616)	(130,049) (921,034)		(2.55) 4621	(130,049)	(2,861,805)	(2.64) 257	-C2.588.888	(2,388,478)	(2,473,471)	(130.549)	(1,667,765)
			14444111		TAN TANKS	- 1407.1 44.07	NAME AND ADDRESS OF								-0.19%
10% Rule - Interest Provisier: Gestralus True-us America			277,583	(232,011)	(624,010)	(921,034)	(1,377,095)	(2,691,462)	(2.968.669)	(2,651,600)	(2.049.294)	(2,300,550)	(2.389.470)	(2.473.471)	~
Endre True-up Amount Bother Interest		(232.013)	(823,977)	(920,902)	(1,370,980)	(2.091.276)	(2.968.345)	(2.051,466)	(2,648,005)	(2,300,207)	(2,389,210)	(2,473,187)	(2.696,050)		
Total Beginning and Ending Trus			45,571	(766,986)	(1,444,871)	(2,290,014)	(3,968,370)	(6,669,620)	(6,020,120)	(5,300,602)	(5,018,500)	(4,755,766)	(4,002,000)	(5,009,622)	
Average True-up Amount	-		22,785	(377,994)	(722,486)	(1,149,007)	(1,984,185)	(2,770,013)	(2,610,003)	(2,650,401)	(2,807,796)	(2,377,684)	(2,431,533)	(2,634,761)	
Average Appropriate Plate			0.0650%	0.1050%	0.1200%	0.1200%	0.1250%	0.135016	0.148016	0.1350%	0.1250%	0.1350%	0.1400%	0.1150%	
Marthly Average Interest Finte			0.0054%	9.008016	0.0100%	0.0100%	0.0104%	0.0113%	0.0121%	0.011314	0.0104%	0.0113%	0.011736	0.0096%	
Interest Provinces				(33)	(72)	(116)	(300)	(314)	(346)	(299)		(269)	(284)	1853)	Markethall Alex
															Buhibit No.

COCKET NO. 130001 torida Public Utilities Revised CDY - 1)

PLORIDA PUBLIC UTILITIES COMPANY CALCULATION OF PURCHASSED POWER COSTS AND CALCULATION OF TRUS-UP AND INTEREST PROVISION-EXCLUDING GSLD1 ACTUALISTIMATED FOR THE PERIODI. MINIARY 1910 THROUGH (SESENDER 1918 - Revised 4192915 CASED ON TWILVE MONTHS ACTUAL CONCENTRATION.

graduands and table. Recallings Valency															
NORTHEAST FLORIDA	<u>Divisio</u> N									ACTUAL	ACTUAL.	ACTUAL	ACTUAL	ACTUAL	
			AGTUAL Jen 3018	AGTUAL Feb 2012	ACTUAL Mer 2012	ACTUAL Apr. 2012	ACTUAL May 2012	ADTUAL 2012 mul	ACTUAL Jul BOIR	AND 2012	Hop 2012	041,2012	New 2012	Oct 2013	Yotal
Total System Sales - ICABI			28,029,338	24,186,296	24,498,204	31,178,816	32,448,941	30,630,300	35,839,005	39,168,542	37,120,980	32,692,929	20,022,560	24,187,094	385,949,850
CCA Purchases - ICMH			400,271	420,892	134,606	362,280	205,161	367,364	663,362	219,919	540,152	183,399	396,030	761,104	4,647,620
Rayarder Purchases - KMH - (On Pest											361,623 648,296	102,717	414,016 818,735	898,256 1,690,251
Rayonlet Putchases - KWH - (Off Pech		20.842.412	26,087,050	27,190,792	33,187,228	37.679.747	33,687,433	42,303,600	37,140,721	34,504,881	26,038,990	23,339,180	24,035,460	373,604,467
JEA Purchases - KWM Dyslam Billing Domand - KW			84,988	84,986	53,628	80.864	97,210	95,005	62,432	75,602	73,741	64,333	64,790	81,779	909.020
DEMAND-KW-(network lead)			100,010	108,304	77,982	83,100	01,420	111,670	105,260	103,091	94,056	87,374	91,852	91,676	1,142,702
Purchased Power Rates															
CCA Fuel Co.			0.04847	0.04847	0.04847	0.04547	0.04847	0.04847	0.04847	0.04426	0.04426	0.04426	0.04426	0.04426 0.04563	
	HOY Charge- On Pas											0.04563 0.05622	0.04563	0.04563	
	HCy Charge - Off Pe	•	0.04774	0.04774	0.04774	0.04774	0.04774	0.04774	0.04774	0.04360	0.04360	0.04350	0.04360	0.04340	
Base Fuel Co Energy Charg			0.01508	0.01608	0.01608	0.01008	0.01606	0.01808	0.01868	0.01608	0.01608	0.01843	0.01643	0.01843	
Demant and			0.01000	4.0.000		0.0.000	*								
	Demand Charge -	\$40W	11,30	11.38	11.38	11.38	11.38	11.38	11.35	11.30	11.30	11.30	11.38	11.38	
	Distribution Facility		39,736.00	39,730.00	39,738.00	39,736.00	39,738.00	30,738.00	39,736.00	39,736.00 1,61000	39,738.00 1,61000	39,736.00 1,61000	36,736.00 1,51000	39,736.00 1,51000	
	Transmission Char		1,51000	1,81000	1.61000	1,61000 17,880	1,51000 9,944	1.61000	1.61000 28,821	7,352	24,123	8,117	17,528	33,890	214.280
Purchased Power Costs		CCA Fool Coats Revenier Standby Costs	23,607	29,769	8,819	17,800	4,44	10,230	20,041	7,502	27,120	66,797	14,873	00,559	148,229
		JEA Date Fuel Costs	1,372,050	1,197,699	1,298,088	1,504,350	1,794,067	1,508,238	2.022.441	1,440,318	1,489,431	1,135,300	1,017,568	1,079,088	17,046,656
		JEA Fuel Advertment	484,845	403,414	437,226	533,051	004,282	641,094	681,208	597,319	554,638	429,030	382,856	404,701	6,034,825
		Dybestal Fuel Costs	1,080,303	1,021,902	1,741,835	2,135,550	2,404,283	2,168,162	2,730,470	2,044,689	2,076,392	1,639,244	1,432,844	1,584,098	23,446,091
Demand and Han-Fuel Costs		Demand Charge	1,060,303 967,140	967,141	610,204	920,232	1,106,310	1,081,040	938,078	652,627	839,173	752,110	623,510	703,045	10,351,477
		Distribution Facilities Charge	39,736	39,738	39,736	39,730	39,737	39,736	39,736	39,737	39,736	39,730 131,935	39,736 121,048	39,736 138,733	476,834 1,722,931
		Transmission Charge	101.203	1,170,205	117.763 767.763	125,611	1,284,199	1,200,000	158,951 1,136,763	1,068,032	1,020,934	803,761	784,294	601,514	12.551.242
Talai System Purchased Pour		& Non-Pust Costs	1,108,159	2,792,167	2,809,588	3.221.148	3.092.392	3,450,222	3.867.233	3,103,021	3.099.336	2,543,025	2.217.130	2,465,612	35,897,333
Less Orest SQng To OSLD1		Demand	174,432	190,339	196,774	444.821	498.334	497,596	114,000	144,520	207,220	216	264,474	126,128	2,876,371
Chicago tank it com.	C-010.	Commedity	312,259	200,639	290,184	041,956	638,048	203,502	279,624	307,608	253,623		146,900	182,948	3,577,699
Net Purchased Pewer Cod	ts t	•	2,541,770	2,340,969	2,022,630	2,134,669	2,650,010	2,697,064	3,473,401	2,051,015	2,636,474	2,542,809	1,765,696	2,150,530	29,541,063
		Special Costs	81.737	42,405 2,383,394	10,133	20,360	45,060	39,415	15.700	16,290 2,000,305	13,959 2,662,443	2,552,507	13.315 1.799,011	3.028 2.159,584	249,787 29,790,680
Total Costs and Charges			2,862,997	2,383,394	2,032,703	2,155,040	2,601,070	2,730,470	3,489,170	2,000,303	2,002,953	4.004.00/	1,700,011	2,100,024	22,700,000
Sales Hovenues - Fuel Adjusts	RE< 1.000 lash	.00304	879,477	532,934	625,357	829,445	807,932	903,995	1,061,003	1,058,006	1,061,020	997,274	002,744	844,602	11,104,688
	R\$> 1,000 test	10304	201,757	246,544	215,492	237,682	310,711	481,227	777,490	670,203	776,389	614,740	303,577	200,652	5.522.674
	08	.00434	164,210	154,708	187,873	178,324	188,367	213,162	247,431	271,240	265,525	263,953	227,411	184,319	2,519,229
	040	08730	536,726	454,206	483,348	626,725	534,398	500,531	667,404	683,097	705,638	668,024 236,663	537,081 209,566	444,328 164,947	6,826,566 2,213,967
	GSLD ·	00747	156,014	151,075	140,117 7,223	169,026 7,232	169,833 8,447	186,113 7,101	182,673 6,108	223,401 7,117	221,429 7,073	230,603 7,319	208,900 7,111	7.083	84.399
	er car	00205 00347	7,308 4,485	7,217 4,492	4,493	4,564	4,403	4,493	4,493	4,493	4,493	235	9.885	4,493	55,102
	United First Royal		82,372	(456,952)	432,170	(200,017)	461,057	(123,660)	648,634	(609,697)	297,757	(560,674)	66,690	(18,381)	(8,902)
		enues (East GSLD1)	2.224.267	1,394,262	2,265,773	1,761,071	2,543,226	2,331,022	3,585,436	2,544,788	3,332,337	2,199,634	2,224,005	1,922,443	20,319,913
	GSLD1 Feet Pers	a 00000	486,691	451,170	486,956	1,008,479	1,136,362	781,158	393,832	462,000	480,862	218	431,442	309,076 843,333	6,486,270 11,508,743
	Non-Fuel Revenue		092,148	825,870 2,671,330	3,677,356	919,607	959,405	1,010,730 4,103,718	1,080,528 5,059,798	1,140,090 4,130,664	1,000,486	991,327 3,191,077	925,547 3,581,054	3,074,852	48,285,926
	Total Sales Re		9,453,273	8,952,137	8,673,585	3,750,037	4,636,073 9,328,285	10,360,746	11,403,741	11,708,348	11,200,443	10.716.779	9,272,638	9.083.630	119,363,452
PCVV4 Sales		RS< 1,000 lmm RS> 1,000 lmm	3,602,170	2,392,797	2.002.597	2,306,781	3,015,569	4,670,476	7,545,490	6,603,893	7,641,624	5,971,047	2,954,176	2,622,628	53,620,347
		G8	1,802,938	1,753,309	1,780,017	2,020,972	2,134,684	2,397,503	2,604,163	3,074,118	3,043,274	2,991,256	2,575,565	2.089.028	28,532,667
		040	0,136,671	5,203,662	6,630,613	6,022,257	6,121,678	6,607,713	7,630,640	7,824,984	8,083,177	7,852,301	0,152,323	5,089,030	78,221,165
		GBLD	1,816,840	1,727,220	1,601,940	1,932,460	1,941,680	2,127,600	2,088,480	2,654,120	2,531,580	2,706,020 2,630,000	2,395,940 2,400,000	1,685,820 3,000,000	25,311,900 56,640,000
		G8LD1	4,770,000	3,970,000	4,420,000	9,790,000	9,720,000 115,229	4,020,000 114,347	4,270,000 114,615	5,310,000 114,183	4,440,000 112,948	118,866	113,659	114,038	1,370,317
		OL.	110,450	116,250	115,336 71,910	72,099	71,016	71,916	71.018	71,916	71,918	3,760	150,247	71,916	882,012
		SL,CSL Tetal 10001 Rains	71,793 28,029,335	71,901 24,188,298	24,485,204	31,178,510	32,448,941	30,630,300	34,829,065	39,150,642	37,120,960	32,692,929	26,022,668	24,157,084	365,949,650
Transmitted (State of Control		I GULL KARA GERE	20,040,000	P.241444											
Fuel Stores			2,224,257	1,394,282	2,265,773	1,761,971	2,643,226	2,331,622	3,585,436	2,544,768	3,332,337	2,199,534	2,224,065	1,922,443	28,319,913
	Tom-se Provision - (minute)		(262,424)	(262,416)	(262,416)	(202,418)	(202,410)	(262,418)	(202,418)	(202,418)	(262,418)	(202,410)	(262,418)	(262,418)	(3,149,022)
	to Tax Refund	•	0	0	0	0	0	0	2 647 664	2 207 122	3,594,765	2,481,982	2,486,483	2,184,861	31,468,935
	Fuel Reverue		2,486,681	1,056,700	2,628,191	2,014,389	2,605,644	2,594,240 2,736,479	3,647,654 3,469,170	2,607,186 2,666,305	2,652,443	2,401,952	1,799,011	2,159,564	29,790,850
Next Purchased Power and QU			2.602.997	2,323_225 .	<u>2.032.763</u>	2,155,049 (140,060)	2,601,078 204,566	(142,239)	358,664	140,681	942.312	(90,646)	687,472	25,297	1,676,086
True-up Provision for the Period		(78,318) 211	(726,604) 236	230	(140,000)	207,500	198	194	180	194	230	242	208	2,552	
Interest Provision for the Paried		3,612,494	3,173,965	2,165,009	2,418,329	2.015.473	1.957.620	1.663.369	1,649,629	1,628,472	2,200,559	1,656,726	2,281,022	3,512,494	
Beginning at Period True-up and Interest Provision True-up Collected or (Rohinded)		(202,424)	(202.418)	(202,418)	(202.416)	(202,410)	(202,410)	(262,416) 1,640,829 1,653,360	(202,410)	(202.416)	(202.418) 1,858,726	(203,418)	(202.418)	(3.149.033)	
End of Portod, Med True-up 61	M IN PIPE		3,173,965	2,165,060	2,419,329	2,015,473	1,957,628	1,883,369	1,840,829	1,628,472	2,208,659	1,855,726	2,261,022	2,044,109	2,044,109
Gogmaing Tru	JOHUP AMOUNT		3.512,494	3,173,668	2,165,069	2,418,526	2,015,475	1,057,620	1,553,369	1,649,620	1,528,472	2,200,550	1.655,726	2,281,022	
Ending True-	op Arment Solve In	terest	3,173,764	2,164,653	2,418,099	2,016,261	1,957,621	1,553,171 3,510,999	1,049,035	1,526,292 3,178,121	2,205,365 3,736,637	1,656,496 4,954,056	2,280,780 4,138,507	4,324,924	10% Ryle Interest
	ng and Ending True-	up	6,686,240 3,343,124	5,368,818	4,003,188 2,301,594	4,433,580	3,973,094	1,768,499	1,801,502	1,589,060	1,000,419	2,032,028	2,068,263	2,102,462	6.00%
Average Tree	AND		0.0750%	2,679,409 0,1050%	0.1200%	0.1200%	0.1250%	0.1350%	0.1450%	0,1380%	0.1250%	0.1350%	0.1400%	0.1150%	
Average Annual Interest Rate		V.U/ 3079	V. 100071	A. 154610	v. 120010	w. 120010	T						200		