



Public Service Commission

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

DATE: April 25, 2000  
 TO: Division of Electric and Gas (Bohrmann)  
 FROM: Division of Auditing and Financial Analysis (Vandiver) *W*  
 RE: 000001-EI; Tampa Electric Company *1999*  
 Audit Report; Fuel - Period Ended December 31, 2000  
 Audit Control No. 00-021-2-2

Attached is the final audit report for the utility stated above. I am sending the utility a copy of this memo and the audit report. If the utility desires to file a response to the audit report, they should send it to the Division of Records and Reporting. There are no confidential work papers associated with this audit.

DNV/sp

Attachment

cc: Division of Auditing and Financial Analysis (Devlin/Causseaux/~~Harvey~~/File Folder)  
 Tampa District Office (McPherson)  
 ✓ Division of Records and Reporting  
 Division of Legal Services  
 Research and Regulatory Review (Harvey)

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- AFA \_\_\_\_\_
- APP \_\_\_\_\_
- CAP \_\_\_\_\_
- CMV \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG \_\_\_\_\_
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FPSC-RECORDS/REPORTING



**FLORIDA PUBLIC SERVICE COMMISSION**

*DIVISION OF AUDITING AND FINANCIAL ANALYSIS  
BUREAU OF AUDITING*

*Tampa District Office*

**TAMPA ELECTRIC COMPANY**

**FUEL CLAUSE AUDIT**

**12 MONTH ENDED DECEMBER 31, 1999**

**DOCKET 000001-EI  
AUDIT CONTROL NO. 00-021-2-2**

Handwritten signature of Simon O. Ojada in black ink, positioned above a horizontal line.

*Simon O. Ojada, Audit Staff*

Handwritten signature of Jocelyn Stephens in black ink, positioned above a horizontal line.

*Jocelyn Stephens, Audit Manager*

Handwritten signature of James A. McPherson in black ink, positioned above a horizontal line.

*James A. McPherson, Audit Supervisor*

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**DIVISION OF AUDITING AND FINANCIAL ANALYSIS  
AUDITOR'S REPORT**

**APRIL 11, 2000**

**TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES**

We have applied the procedures described later in this report to audit the accompanying Fuel Adjustment Clause exhibits for the historical twelve month period ending December 31, 1999 for Tampa Electric Company. These schedules were prepared by the utility as part of its petition for a Fuel Cost Factor Adjustment in Docket 000001-EI. There is no confidential information associated with this audit and there are no minority opinions.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this report should not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

## SUMMARY OF SIGNIFICANT PROCEDURES

Our audit was performed by examining, on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in the report:

**Scanned** - The documents or accounts were read quickly looking for obvious errors.

**Compiled** - The exhibit amounts were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

**Verify** - The item was tested for accuracy, and substantiating documentation was examined.

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**Fuel Revenue:** Compiled general ledger revenue accounts 440.04, 442.04, 442.14, 442.24, 442.34, 442.44, 442.54, 444.03 and 443.05 on a monthly basis for the twelve month period and agreed to the Fuel Adjustment Recovery Filing (FAC). Recomputed fuel revenues using FPSC approved rate factors and company provided KWH sales.

**Fuel Cost of System Net Generation:** Compiled applicable 501, 502, 547, and 548 accounts for recoverable fuel expense on a monthly basis for the twelve month period and agreed to the FAC. Verified judgmentally selected fuel purchases to invoices and agreed to supporting contracts. Recomputed and analyzed Recoverable Fuel Costs for coal, #2 oil, #6 oil and fuel additive. Recomputed Ignition Expense using #2 oil. Recalculated and traced coal inventory adjustments to the general ledger. Verified that the inventory adjustments were used in determination of generating costs. Recalculated amortization of Peabody Coal Buy-out .

**Total Cost of Purchased Power:** Tested the filing schedules A6, A7, A8 and A9 by tracing and/or reconciling judgmentally selected months to original invoices. Verified that Tampa Electric has credited the fuel cost recovery clause with revenues for transmission services and generation-related gains resulting from Schedule C-Economy sales.

**True-up:** Compiled Fuel True-up. Agreed amounts to be collected for prior over-recovery to the amounts authorized by the FPSC. Agreed Generating Performance Incentive Factor (GPIF) to FPSC Order. Verified interest rates used by Utility.

**Other :** Scanned the minutes of Tampa Electric Board of Director's meetings since the previous audit.

## AUDIT DISCLOSURE NO. 1

**SUBJECT: FUEL REVENUES OVERSTATED**

**STATEMENT OF FACT:**

Tampa Electric Co. bills third parties for Schedule J and Market Based sales. The resulting Sales Revenues offset the company's costs for fuel and O&M expense.

For the period January - December 1999, the company erroneously recorded costs pertaining to recoverable fuel revenues, for Schedule J and Market sales, in the Capacity filing. This entry had the effect of understating Capacity revenues.

Correspondingly, the company recorded these revenues in its fuel filing. This second entry had the effect of recording fuel revenues over and above the amount recorded on the invoice and thereby overstating fuel revenues.

The Company stated that in an effort to capture capacity revenues associated with some sales, excess fuel revenues were recorded for those sales and a corresponding adjustment (hourly charge) to capacity expense was recorded for the same amount. The hourly charges for Market Based transactions booked as capacity that equally offset Transmission, Scheduling fee and Reactive power should have been an offset to fuel revenues in the fuel filing instead of capacity revenues in the capacity filing.

The net amount associated with this error, before the application of the jurisdictional factor, is \$481,123 for both fuel and capacity. Jurisdictional overstatement, per the fuel filing equals \$467,038. Jurisdictional understatement, per the capacity filing equals \$472,444.

The Company agrees that this treatment was not appropriate and since 1/1/2000, no sales have been recorded in the aforementioned manner. However, no adjustment was made to reclass fuel costs from capacity clause to the fuel clause.

**AUDIT OPINION:**

The treatment used by company to record fuel cost in the capacity filing results in overstating fuel revenues. The treatment also results in an understatement of capacity revenues. Except for a minimal difference (\$5,406) which results from the application of a jurisdictional factor, ratepayers experienced no adverse monetary effect. No adjustment is recommended.

COMPARISON OF ESTIMATED AND ACTUAL  
FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
TAMPA ELECTRIC COMPANY  
PERIOD TO DATE THROUGH: DECEMBER, 1999

SCHEDULE A1

	S				MWH				cents/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	
1. Fuel Cost of System Net Generation (A3)	332,332,060	370,767,451	(38,435,391) (10.4)		15,835,011	17,949,322	(2,114,312) (11.8)		2,09872	2,06563	0.03309	1.6
2. Spent Nuclear Fuel Disposal Cost	0	0	0 0.0		0	0	0 0.0		0.00000	0.00000	0.00000	0.0
3. Coal Car Investment	0	0	0 0.0		0	0	0 0.0		0.00000	0.00000	0.00000	0.0
4a. Adj. to Fuel Cost (Fl.Meade/Wauch. Wheeling Losses)	(46,094)	(36,000)	(10,094) 28.0		15,835,011 a)	17,949,322 a)	(2,114,312) (11.8)		(0.00029)	(0.00020)	(0.00009)	45.0
4b. Adjustments to Fuel Cost	(7,289,290)	0	(7,289,290) 0.0		15,835,011 a)	17,949,322 a)	(2,114,312) (11.8)		(0.04603)	0.00000	(0.04603)	0.0
4c. Adjustments to Fuel Cost	(5,342)	0	(5,342) 0.0		15,835,011 a)	17,949,322 a)	(2,114,312) (11.8)		(0.00003)	0.00000	(0.00003)	0.0
5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)	324,991,334	370,731,451	(45,740,117) (12.3)		15,835,011	17,949,322	(2,114,312) (11.8)		2.05236	2.06543	(0.01307)	(0.6)
6. Fuel Cost of Purchased Power - Firm (A7)	56,961,714	19,610,500	37,371,214 190.6		1,511,694	537,382	974,312 181.3		3.76939	3.64927	0.12012	3.3
7. Energy Cost of Sch. C,X Econ. Purch. (Broker) (A9)	(14,294)	1,103,200	(1,117,494) (101.3)		14	24,265	(24,251) (99.9)		(102.10000)	4.54647	(106.64647)	(2,345.7)
8. Energy Cost of Other Econ. Purch. (Non-Broker) (A9)	0	0	0 0.0		0	0	0 0.0		0.00000	0.00000	0.00000	0.0
9. Energy Cost of Sch. E Economy Purchases (A9)	0	0	0 0.0		0	0	0 0.0		0.00000	0.00000	0.00000	0.0
10. Capacity Cost of Sch. E Economy Purchases	0	0	0 0.0		0	0 a)	0 0.0		0.00000	0.00000	0.00000	0.0
11. Payments to Qualifying Facilities (A8)	9,046,857	8,323,300	723,557 8.7		416,489	415,188	1,301 0.3		2.17217	2.00471	0.16746	8.4
12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)	66,014,277	29,037,000	36,977,277 127.3		1,928,197	976,835	951,362 97.4		3.42363	2.97256	0.45107	15.2
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					17,763,208	18,926,157	(1,162,950) (6.1)					
14. Fuel Cost of Economy Sales (A6)	419,177	22,131,600	(21,712,423) (98.1)		23,407	1,179,676	(1,156,269) (98.0)		1.79082	1.87607	(0.08525)	(4.5)
15. Gain on Economy Sales - 80% (A6)	50,070	5,088,060	(5,038,890) (99.0)		23,407	1,179,676 a)	(1,156,269) (98.0)		0.21391	0.43139	(0.21748)	(50.4)
16. Fuel Cost of Sch. D Separ. Sales (A6)	3,411,758	4,310,300	(898,542) (20.8)		216,637	259,111	(42,474) (16.4)		1.57487	1.66350	(0.08863)	(5.3)
17. Fuel Cost of Sch. D Jurisd. Sales (A6)	1,044,791	1,359,900	(315,109) (23.2)		65,709	68,424	(2,655) (3.9)		1.58858	1.98746	(0.39888)	(20.1)
18. Fuel Cost of Sch. G Jurisd. Sales (A6)	0	0	0 0.0		0	0	0 0.0		0.00000	0.00000	0.00000	0.0
19. Fuel Cost of Sch. J Jurisd. Sales (A6)	673,501	559,200	114,301 20.4		22,169	23,420	(1,251) (5.3)		3.03803	2.38770	0.65033	27.2
20. Fuel Cost of HPP Sch. D Separ. Sales (A6)	6,095,898	6,041,700	54,198 0.9		275,327	255,600	19,727 7.7		2.21406	2.36373	(0.14967)	(6.3)
21. Fuel Cost of Other Power Sales (A6)	4,992,567	0	4,992,567 0.0		172,618	0	172,618 0.0		2.69226	0.00000	2.69226	0.0
22. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21)	16,687,762	39,491,660	(22,803,898) (57.7)		775,927	1,786,231	(1,010,304) (56.6)		2.15069	2.21089	(0.06020)	(2.7)
23. Net Inadvertent Interchange					(487)	0	(487) 0.0					
24. Wheeling Rec'd. less Wheeling Del'd.					1,724	0	1,724 0.0					
25. Interchange and Wheeling Losses					21,900	26,800	(4,900) (18.3)					
26. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 22 + 23 + 24 - 25)	374,317,849	360,276,791	14,041,058 3.9		16,966,618	17,113,126	(146,509) (0.9)		2.20620	2.10527	0.10093	4.8
27. Net Unbilled	2,513,129 (a)	514,800 (a)	1,998,323 388.2		117,839	24,333	93,506 384.3		0.01565	0.00317	0.01248	393.7
28. Company Use	1,039,127 (a)	952,052 (a)	87,075 9.1		48,724	45,000	3,724 8.3		0.00647	0.00586	0.00061	10.4
29. T & D Losses	15,816,104 (a)	16,732,496 (a)	(916,392) (5.5)		741,607	790,884	(49,277) (6.2)		0.09849	0.10295	(0.00446)	(4.3)
30. System KWH Sales	374,317,849	360,276,791	14,041,058 3.9		16,058,448	16,252,909	(194,462) (1.2)		2.33097	2,21669	0.11428	5.2
31. Wholesale KWH Sales	(10,603,344)	(5,925,472)	(4,677,872) 78.9		(439,411)	(262,806)	(176,605) 67.2		2.41308	2.25469	0.15839	7.0
32. Jurisdictional KWH Sales	363,714,505	354,351,319	9,363,186 2.6		15,619,037	15,990,103	(371,067) (2.3)		2.32866	2.21607	0.11259	5.1
33. Jurisdictional Loss Multiplier - 1.00068												
34. Jurisdictional KWH Sales Adjusted for Line Losses	363,961,831	354,592,279	9,369,552 2.6		15,619,037	15,990,103	(371,067) (2.3)		2.33025	2.21757	0.11268	5.1
35. Peabody Coal Contract Buy-Out Amort. Jurisd.	4,588,420	4,635,900	(47,540) (1.0)		15,619,037	15,990,103	(371,067) (2.3)		0.02938	0.02899	0.00039	1.3
35a. Fuel Credit Differential - FMPA Sale	0	0	0 0.0		15,619,037	15,990,103	(371,067) (2.3)		0.00000	0.00000	0.00000	0.0
35b. Oil Below the Discharge Valve	0	0	0 0.0		15,619,037	15,990,103	(371,067) (2.3)		0.00000	0.00000	0.00000	0.0
36. True-up *	(5,261,112)	(5,261,112)	0 0.0		15,619,037	15,990,103	(371,067) (2.3)		(0.03368)	(0.03290)	(0.00078)	2.4
37. Total Jurisdictional Fuel Cost (Excl. GPIF)	363,289,139	353,967,127	9,322,012 2.6		15,619,037	15,990,103	(371,067) (2.3)		2.32594	2.21366	0.11228	5.1
38. Revenue Tax Factor									1.00072	1.00072	0.00000	0.0
39. Fuel Cost Adjusted for Taxes (Excl. GPIF)									2.32781	2.21525	0.11256	5.1
40. GPIF * (Already Adjusted for Taxes)	(188,145)	(188,145)	0 0.0		15,619,037	15,990,103	(371,067) (2.3)		(0.00120)	(0.00118)	(0.00002)	1.7
41. Fuel Cost Adjusted for Taxes (Incl. GPIF)	363,100,994	353,778,982	9,322,012 2.6		15,619,037	15,990,103	(371,067) (2.3)		2.32641	2.21407	0.11234	5.1
42. Fuel FAC Rounded to the Nearest .001 cents per KWH									2.326	2.214	0.112	5.1

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
TAMPA ELECTRIC COMPANY  
MONTH OF: DECEMBER 1999  
CURRENT MONTH

SCHEDULE A2  
PAGE 1 OF 3

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>A. FUEL COST &amp; NET POWER TRANSACTION</b>								
1. FUEL COST OF SYSTEM NET GENERATION	30,229,147	28,057,017	2,172,130	7.7	332,332,060	370,767,451	(38,435,391)	(10.4)
a. FUEL REL. R & D AND DEMO. COST	0	0	0	0.0	0	0	0	0.0
2. FUEL COST OF POWER SOLD *	1,303,490	2,356,660	(1,053,170)	(44.7)	16,687,762	39,491,660	(22,803,898)	(57.7)
3. FUEL COST OF PURCHASED POWER	1,305,768	619,200	686,568	110.9	56,981,714	19,610,500	37,371,214	190.6
a. DEMAND & NONFUEL COST OF PUR. PWR.	0	0	0	0.0	0	0	0	0.0
b. PAYMENT TO QUALIFIED FACILITIES	707,808	634,600	73,208	11.5	9,046,857	8,323,300	723,557	8.7
4. ENERGY COST OF ECONOMY PURCHASES	0	24,700	(24,700)	0.0	(14,294)	1,103,200	(1,117,494)	(101.3)
5. TOTAL FUEL & NET POWER TRANSACTION	30,939,233	26,978,857	3,960,376	14.7	381,658,575	360,312,791	21,345,784	5.9
6a. ADJUSTMENTS TO FUEL COST (F.T. MEADE/WAUCHULA WHEELING LOSSES)	(3,283)	(3,000)	(283)	9.4	(46,094)	(36,000)	(10,094)	28.0
6b. ADJUSTMENTS TO FUEL COST	(615,876)	0	(615,876)	0.0	(7,289,290)	0	(7,289,290)	0.0
6c. ADJ. TO FUEL COST	(197)	0	(197)	0.0	(5,342)	0	(5,342)	0.0
7. ADJUSTED TOTAL FUEL & NET PWR. TRANS.	30,319,877	26,975,857	3,344,020	12.4	374,317,849	360,276,791	14,041,058	3.9
* INCLUDES ECONOMY SALES PROFITS (80%)								
<b>B. MWH SALES</b>								
1. JURISDICTIONAL SALES	1,162,749	1,235,540	(72,791)	(5.9)	15,619,037	15,990,103	(371,066)	(2.3)
2. NONJURISDICTIONAL SALES	28,050	10,728	17,322	161.5	439,411	262,806	176,605	67.2
3. TOTAL SALES	1,190,799	1,246,268	(55,469)	(4.5)	16,058,448	16,252,909	(194,461)	(1.2)
4. JURISDIC. SALES-% TOTAL MWH SALES	0.9764444	0.9913919	(0.0149475)	(1.5)	0.9726368	0.9838302	(0.0111934)	(1.1)

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
TAMPA ELECTRIC COMPANY  
MONTH OF: DECEMBER 1999  
CURRENT MONTH

SCHEDULE A2  
PAGE 2 OF 3

					PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>C. TRUE-UP CALCULATION</b>								
1. JURISDICTIONAL FUEL REVENUE	25,456,746	27,313,334	(1,856,588)	(6.8)	342,801,248	353,708,332	(10,907,084)	(3.1)
2. FUEL ADJUSTMENT NOT APPLICABLE	0	0	0	0.0	0	0	0	0.0
a. TRUE-UP PROVISION	438,426	438,426	0	0.0	5,261,112	5,261,112	0	0.0
b. INCENTIVE PROVISION	15,676	15,676	0	0.0	188,145	188,145	0	0.0
c. TRANSITION ADJUSTMENT	0	0	0	0.0	0	0	0	0.0
d. OTHER ADJUSTMENT	0	0	0	0.0	0	0	0	0.0
3. JURIS. FUEL REVENUE APPL. TO PERIOD	25,910,848	27,767,436	(1,856,588)	(6.7)	348,250,505	359,157,589	(10,907,084)	(3.0)
4. ADJ. TOTAL FUEL & NET PWR. TRANS. (LINE A-7)	30,319,877	26,975,857	3,344,020	12.4	374,317,849	360,276,791	14,041,058	3.9
5. JURISDIC. SALES- % TOTAL MWH SALES (LINE B-4)	0.9764444	0.9913919	(0.0149475)	(1.5)	NA	NA	-	-
6. JURISDIC. TOTAL FUEL & NET PWR. TRANS.	29,605,674	26,743,646	2,862,028	10.7	363,714,505	354,351,316	9,363,189	2.6
6A. JURISDIC. LOSS MULTIPLIER	1.00068	1.00068	0.0000	0.0	NA	NA	-	-
6B. (LINE 6 x LINE 6A)	29,625,806	26,761,832	2,863,974	10.7	363,961,831	354,592,276	9,369,555	2.6
6C. PEABODY COAL CONTR. BUY-OUT AMORT.	378,497	378,497	0	0.0	4,712,003	4,709,003	3,000	0.1
6D. (LINE 6C x LINE 5) PB. JURISD.	369,581	375,239	(5,658)	(1.5)	4,588,420	4,635,960	(47,540)	(1.0)
6E. OTHER (SPARE INPUT #1)	0	0	0	0.0	0	0	0	0.0
6F. OIL BELOW THE DISCHARGE VALVE	0	0	0	0.0	0	0	0	0.0
6G. OTHER (SPARE INPUT #2)	0	0	0	0.0	0	0	0	0.0
6H. JURISDIC. TOTAL FUEL & NET PWR INCL. ALL ADJ. (LNS. 6B+6D+6E+6F+6G)	29,995,387	27,137,071	2,858,316	10.5	368,550,251	359,228,236	9,322,015	2.6
7. TRUE-UP PROV. FOR MO. +/- COLLECTED (LINE C-3 - LINE C-6H)	(4,084,539)	630,365	(4,714,904)	(748.0)	(20,299,746)	(70,647)	(20,229,099)	28,834.1
8. INTEREST PROVISION FOR THE MONTH	(46,600)	(363)	(46,237)	12,737.5	90,268	87,002	3,266	3.8
9. TRUE-UP & INT. PROV. BEG. OF MONTH	(7,813,392)	(228,634)	(7,584,758)	3,317.4	NOT APPLICABLE			
9a. DEFERRED TRUE-UP BEGINNING OF PERIO	53,414	53,414	0	0.0	NOT APPLICABLE			
10. TRUE-UP COLLECTED (REFUNDED)	(438,426)	(438,426)	0	0.0	NOT APPLICABLE			
11. END OF PERIOD TOTAL NET TRUE-UP (LINE C-7 through C-10)	(12,329,543)	16,356	(12,345,899)	(75,482.4)	NOT APPLICABLE			

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CALCULATION OF TRUE-UP AND INTEREST PROVISION  
TAMPA ELECTRIC COMPANY  
MONTH OF: DECEMBER 1999  
CURRENT MONTH

SCHEDULE A2  
PAGE 3 OF 3

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>D. INTEREST PROVISION</b>								
1. BEGINNING TRUE-UP AMOUNT (LINE C-9 + C-9a)	(7,759,978)	(175,220)	(7,584,758)	4,328.7	NOT APPLICABLE			
2. ENDING TRUE-UP AMOUNT BEFORE INT. (LINES C-7 + C-9 + C-9a + C-10)	(12,282,943)	16,719	(12,299,662)	(73,567.0)	NOT APPLICABLE			
3. TOTAL BEG. & END. TRUE-UP AMOUNT	(20,042,920)	(158,501)	(19,884,419)	12,545.3	NOT APPLICABLE			
4. AVG. TRUE-UP AMT. (50% OF LINE D-3)	(10,021,460)	(79,251)	(9,942,210)	12,545.3	NOT APPLICABLE			
5. INT. RATE-FIRST DAY REP. BUS. MONTH	5.550	5.500	0.050	0.9	NOT APPLICABLE			
6. INT. RATE-FIRST DAY SUBSEQUENT MONTH	5.600	5.500	0.100	1.8	NOT APPLICABLE			
7. TOTAL (LINE D-5 + LINE D-6)	11.150	11.000	0.150	1.4	NOT APPLICABLE			
8. AVERAGE INT. RATE (50% OF LINE D-7)	5.575	5.500	0.075	1.4	NOT APPLICABLE			
9. MONTHLY AVG. INT. RATE (LINE D-8/12)	0.465	0.458	0.007	1.5	NOT APPLICABLE			
10. INT. PROVISION (LINE D-4 x LINE D-9)	(46,600)	(363)	(46,237)	12,737.5	NOT APPLICABLE			