

ORIGINAL

State of Florida



# Public Service Commission

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

**DATE:** April 18, 2001  
**TO:** Division of Safety and Electric Reliability (Bohrmann)  
**FROM:** Division of Regulatory Oversight (Vandiver) *W*  
**RE:** Docket No. 010001-EI; Tampa Electric Company; Fuel Audit For Period Ended December 31, 2000; Audit Control No. 01-053-2-2

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, it should send the response to the Division of Records and Reporting. There are no confidential work papers associated with this audit.

### Attachment

cc: Division of Regulatory Oversight (Hoppe, Harvey, District Offices, File Folder)  
 Division of Records and Reporting  
 Division of Legal Services

Ms. Angela Llewellyn  
 Tampa Electric Company  
 P.O. Box 111  
 Tampa, FL 33601-0111

Ausley Law Firm  
 P.O. Box 391  
 Tallahassee, FL 32302

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FPSC-RECORDS/REPORTING



**FLORIDA PUBLIC SERVICE COMMISSION**

*DIVISION OF REGULATORY OVERSIGHT  
BUREAU OF AUDITING SERVICES*

*Tampa District Office*

**TAMPA ELECTRIC COMPANY**

**FUEL CLAUSE AUDIT**

**TWELVE MONTHS ENDED DECEMBER 31, 2000**

**DOCKET 010001-EI  
AUDIT CONTROL NO. 01-053-2-2**

*Vincent C. Aldridge*  
\_\_\_\_\_  
*Vincent C. Aldridge, Audit Staff*

*Jocelyn Y. Stephens*  
\_\_\_\_\_  
*Jocelyn Y. Stephens, Audit Manager*

*James A. McPherson*  
\_\_\_\_\_  
*James A. McPherson, Tampa District Supervisor*

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# **AUDITOR'S REPORT**

**MARCH 13, 2001**

**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, 2000 for Tampa Electric Company. These schedules were prepared by the utility as part of its petition for a Fuel Cost Factor Adjustment in Docket 010001-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 statement 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 for all customer classes 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. Computed effect on June revenues, of the mid-course correction.

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

**Total Cost of Purchased Power:** Tested the Fuel Filing Schedules A-6 (Power Sold), A-7 (Purchased Power - Firm), A-8 (Payments to Qualified Facilities - QF's) and A-9 (Economy Purchases) by tracing and/or reconciling several judgmentally selected months to original invoices. Verified that Tampa Electric has credited the fuel cost recovery clause with revenues for generation-related gains resulting from the jurisdictional portion of Non-Separated, Non-Energy Broker Network Wholesale Sales. Determined that Energy payments to QF's are based on the appropriate negotiated contract price. Verified Company's compliance to the regulatory treatment for wholesale energy sold to Florida Municipal Power Agency. Reconciled payments for wholesale energy transactions between the fuel clause and the general ledger.

**True-up:** Compiled Fuel True-up. Agreed amounts to be collected for prior period and mid-course correction under recoveries, to the amounts authorized by the FPSC. Agreed Generating Performance Incentive Factor (GPIF) to the appropriate FPSC Order. Verified interest rates used by Utility.

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

## **AUDIT DISCLOSURE NO. 1**

### **SUBJECT: MISSTATEMENT OF RECOVERABLE FUEL COSTS**

#### **STATEMENT OF FACT:**

Tampa Electric Fuels Department prepares a monthly summary schedule of Recoverable Fuel Expense, based upon Journal Entry posting to the various fuel accounts. This schedule summarizes Generation, Ignition, Aerial Survey, Fuel Analysis and Fuel Additive expenses.

Based on our audit of Fuel Additives included as Recoverable Expense, it was determined that the Company forgot to include the additive costs from a specific vendor in July and August, totaling \$48,211 and \$42,311, respectively. The Company also did not include \$51,565 of additives cleared out of the material and supplies account in December that should be charged to recoverable fuel expense.

The Company provided staff with the January 2001 Recoverable Fuel Memo which shows the above \$142,087 of fuel additive costs included in the Total Recoverable Fuel Expense.

Also, the Company made several errors in recording its Natural Gas costs charged to the Fuel filing. The net effect of these errors was to overstate recoverable costs by \$107,096. A journal entry was prepared in February 2001 to correct this overstatement.

#### **AUDITOR OPINION:**

Since the net effect of these errors is only \$34,991 and is in the customer's favor, no interest calculation was made.

## **AUDIT DISCLOSURE NO. 2**

### **SUBJECT: FUEL REVENUES**

#### **STATEMENT OF FACT:**

During the month of December, Customer Billing attempted to correct a GSD customer's bill whose rate class was changed from Rate Class 350 to Rate Class 360. During the correction process, Customer billing inadvertently caused an error that resulted in an overstatement of fuel revenues, in Revenue Class 360, of \$18,343. According to a memo written by the Company spokesperson in Regulatory Accounting, an adjustment to correct the problem will be made in March 2001.

#### **AUDITOR OPINION:**

Since the amount is immaterial in determining fuel recovery factors and is in the ratepayers favor, no interest was calculated. In the next fuel audit, FPSC audit staff should determine that the above stated error was corrected.

## AUDIT DISCLOSURE NO. 3

**SUBJECT: Mid-month Change in Fuel Rates**

### **STATEMENT OF FACT:**

On May 2, 2000, Company filed a petition for approval of a mid-course correction to its fuel and capacity recovery factors. This petition was due to the actual results of operation and updated projections for the remainder of 2000 which indicated a higher than anticipated under-recovery based upon higher purchased power, oil and natural gas prices.

In FPSC Order No. PSC-00-1081-PCO-EI the Commission approved this mid-course correction of recovery factors and ordered Tampa Electric to begin billing its new fuel and capacity rates effective with billings beginning on June 15, 2000 instead of the Company proposed date of June 1, 2000.

### **AUDITOR OPINION:**

The Commission has generally allowed some flexibility of the start date of approved recovery rates, as long as all of a company's customers were billed for the same number of months at that approved rate. FPSC Order PSC-00-1081-PCO-EI requiring the new rates to begin in the middle of the month has caused an inequitable situation for some of the customers of Tampa Electric Company. Those customers whose billing cycles began prior to June 15, 2000, were billed for 6 months at a lower rate and 6 months at the approved higher rate. Those customers whose billing cycles began on or after June 15, 2000, were billed at a lower rate for 5 months and at the approved higher rate for 7 months. We estimate that those customers charged the higher rate paid approximately \$1,510,700 more than the customers charged the lower rate.

Because the Company has applied for and the Commission has approved a subsequent increase in the fuel and capacity factors, effective with cycle 1 in January 2001, the inequity has not been remedied.

### **RECOMMENDATION:**

Future mid-course corrections should start at the beginning of a calendar month to assure that each customer is billed at the new rates for the same number of months. This information is provided for Staff.



COMPARISON OF ESTIMATED AND ACTUAL  
FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
TAMPA ELECTRIC COMPANY  
PERIOD TO DATE THROUGH DECEMBER, 2000

SCHEDULE A1

	\$				MWH				cents/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	364,787,743	363,255,503	(4,487,760)	(1.2)	17,283,041	17,791,896	(508,856)	(2.9)	2.11055	2.07541	0.03514	1.7
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 (FLMeade/Wauch. Wheeling Losses)	(48,510)	(48,000)	(510)	1.1	17,283,041 a)	17,791,896 a)	(508,856)	(2.9)	(0.00028)	(0.00027)	(0.00001)	3.7
4b. Adjustments to Fuel Cost	0	0	0	0.0	17,283,041 a)	17,791,896 a)	(508,856)	(2.9)	0.00000	0.00000	0.00000	0.0
4c. Adjustments to Fuel Cost	(79)	0	(79)	0.0	17,283,041 a)	17,791,896 a)	(508,856)	(2.9)	0.00000	0.00000	0.00000	0.0
5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)	384,719,148	389,207,503	(4,488,355)	(1.2)	17,283,041	17,791,896	(508,856)	(2.9)	2.11027	2.07514	0.03513	1.7
6. Fuel Cost of Purchased Power - Firm (A7)	128,110,088	58,276,800	69,833,288	124.1	2,298,316	1,195,639	1,102,677	92.1	5.48708	4.70291	0.78415	16.7
7. Energy Cost of Sch. C,X Econ. Purch. (Broker) (A9)	(10,512)	14,546,700	(14,557,212)	(100.1)	0	328,716	(328,716)	(100.0)	0.00000	4.45240	(4.45240)	(100.0)
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)	9,305,817	9,225,300	80,517	0.9	383,340	411,909	(18,569)	(4.5)	2.36585	2.23965	0.12620	5.8
12. TOTAL COST OF PURCHASED POWER (Lines 8 through 11)	135,405,393	80,048,800	55,356,593	69.2	2,681,656	1,935,264	756,394	39.1	5.03058	4.13832	0.89242	21.6
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					19,974,699	19,727,160	247,539	1.3				
14. Fuel Cost of Economy Sales (A5)	(1,087)	6,653,400	(6,653,087)	(100.0)	0	198,066	(198,066)	(100.0)	0.00000	3.35918	(3.35918)	(100.0)
15. Gain on Economy Sales - 80% (A5)	0	3,370,420	(3,370,420)	(100.0)	0	198,066 a)	(198,066)	(100.0)	0.00000	1.70187	(1.70187)	(100.0)
16. Fuel Cost of Sch. D Separ. Sales (A6)	127,482	285,300	(167,818)	(56.8)	12,188	19,153	(6,967)	(36.4)	1.04813	1.54180	(0.49367)	(32.1)
17. Fuel Cost of Sch. D Jurisd. Sales (A6)	1,563,520	1,494,800	68,720	4.6	63,733	89,615	(25,882)	(29.4)	2.45323	2.14724	0.30599	14.3
18. Fuel Cost of Sch. G Jurisd. Sales (A6)	108,608	0	108,608	0.0	2,630	0	2,630	0.0	4.12958	0.00000	4.12958	0.0
19. Fuel Cost of Sch. J Jurisd. Sales (A6)	2,701	0	2,701	0.0	55	0	55	0.0	4.91091	0.00000	4.91091	0.0
20. Fuel Cost of HPP Sch. D Separ. Sales (A6)	11,015,484	6,103,800	4,911,684	60.5	489,345	285,746	203,599	78.8	2.34699	2.29885	0.05014	2.2
21. Fuel Cost of Other Power Sales (A6)	28,319,480	23,752,048	2,567,432	10.8	1,258,077	1,317,600	(59,523)	(4.5)	2.09204	1.80288	0.28916	16.1
22. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21)	39,138,588	41,668,788	(2,534,200)	(6.1)	1,806,026	1,870,100	(64,154)	(3.4)	2.16694	2.22812	(0.06118)	(2.7)
23. Net Inadvertent Interchanges					1,593	0	1,593	0.0				
24. Wheeling Rec'd less Wheeling Del'd					4,116	0	4,116	0.0				
25. Interchange and Wheeling Losses					22,817	28,300	(5,483)	(19.4)				
26. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 22 + 23 + 24 - 25)	480,988,973	407,586,536	53,402,438	13.1	18,151,565	17,828,680	322,885	1.8	2.53987	2.28613	0.25354	11.1
27. Net Unbilled	1,864,805 (a)	10,683 (a)	1,854,122	17,355.8	84,417	483	83,934	17,377.8	0.01086	0.00008	0.01080	18,000.0
28. Company Use	1,098,799 (a)	1,061,698 (a)	37,101	3.5	49,741	48,000	1,741	3.5	0.00640	0.00626	0.00014	2.2
29. T & D Losses	18,802,509 (a)	18,242,132 (a)	560,377	3.1	851,162	824,738	26,424	3.2	0.10953	0.10759	0.00194	1.8
30. System KWH Sales	480,988,973	407,586,535	53,402,438	13.1	17,168,245	16,955,459	212,786	1.2	2.68544	2.40387	0.28157	11.7
31. Wholesale KWH Sales	(20,822,361)	(9,198,652)	(11,623,709)	128.4	(749,804)	(384,455)	(365,149)	105.7	2.77778	2.52395	0.25383	10.1
32. Jurisdictional KWH Sales	440,166,612	398,387,883	41,778,729	10.5	16,416,641	16,591,004	(174,364)	(1.1)	2.68122	2.40123	0.27999	11.7
33. Jurisdictional Loss Multiplier - 1.00068												
34. Jurisdictional KWH Sales Adjusted for Line Losses	440,485,924	398,658,788	41,827,136	10.5	16,416,641	16,591,004	(174,364)	(1.1)	2.68305	2.40286	0.28019	11.7
35. Peabody Coal Contract Buy-Out Amort. Jurisd	4,160,158	4,256,925	(96,769)	(2.3)	16,416,641	16,591,004	(174,364)	(1.1)	0.02534	0.02566	(0.00032)	(1.2)
35a. Fuel Credit Differential - FMPA Sale	0	0	0	0.0	16,416,641	16,591,004	(174,364)	(1.1)	0.00000	0.00000	0.00000	0.0
35b. Oil Below the Discharge Valve	0	0	0	0.0	16,416,641	16,591,004	(174,364)	(1.1)	0.00000	0.00000	0.00000	0.0
36. True-up *	20,318,467	3,886,683	16,651,584	454.1	16,416,641	16,591,004	(174,364)	(1.1)	0.12377	0.02210	0.10167	460.0
37. Total Jurisdictional Fuel Cost (Excl. GPIF)	484,944,547	408,582,594	58,361,953	14.4	16,416,641	16,591,004	(174,364)	(1.1)	2.63215	2.45062	0.38153	15.8
38. Revenue Tax Factor									1.00072	1.00072	0.00000	0.0
39. Fuel Cost Adjusted for Taxes (Excl. GPIF)									2.63419	2.45238	0.38181	15.8
40. GPIF * (Already Adjusted for Taxes)	(278,702)	(278,702)	0	0.0	16,416,641	16,591,004	(174,364)	(1.1)	(0.00168)	(0.00167)	(0.00002)	1.2
41. Fuel Cost Adjusted for Taxes (Incl. GPIF)	484,667,845	408,305,892	58,361,953	14.4	16,416,641	16,591,004	(174,364)	(1.1)	2.63250	2.45071	0.38179	15.8
42. Fuel FAC Rounded to the Nearest .001 cents per KWH									2.833	2.451	0.382	15.6

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
TAMPA ELECTRIC COMPANY  
MONTH OF: DECEMBER 2000  
CURRENT MONTH

	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	32,318,513	27,870,163	4,448,350	16.0	364,767,743	369,255,503	(4,487,760)	(1.2)
a. FUEL REL R & D AND DEMO. COST	0	0	0	0.0	0	0	0	0.0
2. FUEL COST OF POWER SOLD *	3,030,027	2,428,964	601,063	24.7	39,135,568	41,669,768	(2,534,200)	(6.1)
3. FUEL COST OF PURCHASED POWER	11,708,495	1,958,300	9,750,195	497.9	126,110,088	56,276,800	69,833,288	124.1
a. DEMAND & NONFUEL COST OF PUR. PWR.	0	0	0	0.0	0	0	0	0.0
b. PAYMENT TO QUALIFIED FACILITIES	762,489	659,500	102,989	15.6	9,305,817	9,225,300	80,517	0.9
4. ENERGY COST OF ECONOMY PURCHASES	0	721,200	(721,200)	0.0	(10,512)	14,546,700	(14,557,212)	(100.1)
5. TOTAL FUEL & NET POWER TRANSACTION	41,759,470	28,780,199	12,979,271	45.1	461,037,568	407,634,535	53,403,033	13.1
6a. ADJUSTMENTS TO FUEL COST (Ft. Meade/Wauchula Wheeling Losses)	(3,748)	(4,000)	252	(6.3)	(48,516)	(48,000)	(516)	1.1
6b. ADJUSTMENTS TO FUEL COST	0	0	0	0.0	0	0	0	0.0
6c. ADJ. TO FUEL COST	0	0	0	0.0	(79)	0	(79)	0.0
7. ADJUSTED TOTAL FUEL & NET PWR. TRANS.	41,755,722	28,776,199	12,979,523	45.1	460,988,973	407,586,535	53,402,438	13.1
* INCLUDES ECONOMY SALES PROFITS (80%)								
<b>B. MWH SALES</b>								
1. JURISDICTIONAL SALES	1,311,455	1,272,174	39,281	3.1	16,416,641	16,591,004	(174,363)	(1.1)
2. NONJURISDICTIONAL SALES	74,572	14,552	60,020	412.5	749,604	364,455	385,149	105.7
3. TOTAL SALES	1,386,027	1,286,726	99,301	7.7	17,166,245	16,955,459	210,786	1.2
4. JURISDIC. SALES-% TOTAL MWH SALES	0.9461973	0.9886907	(0.0424934)	(4.3)	0.9563327	0.9785052	(0.0221725)	(2.3)

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
TAMPA ELECTRIC COMPANY  
MONTH OF: DECEMBER 2000  
CURRENT MONTH

SCHEDULE A2  
PAGE 2 OF 3

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>C. TRUE-UP CALCULATION</b>								
1. JURISDICTIONAL FUEL REVENUE	32,268,645	29,259,933	3,008,712	10.3	392,671,085	381,827,086	10,843,999	2.8
2. FUEL ADJUSTMENT NOT APPLICABLE	0	0	0	0.0	0	0	0	0.0
a. TRUE-UP PROVISION	(2,684,371)	(305,569)	(2,378,802)	778.5	(20,318,467)	(3,666,883)	(16,651,584)	454.1
b. INCENTIVE PROVISION	23,053	23,053	0	0.0	276,702	276,702	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	29,607,327	28,977,417	629,910	2.2	372,629,320	378,436,905	(5,807,585)	(1.5)
4. ADJ. TOTAL FUEL & NET PWR. TRANS. (LINE A-7)	41,755,722	28,776,199	12,979,523	45.1	460,988,973	407,586,535	53,402,438	13.1
5. JURISDIC. SALES- % TOTAL MWH SALES (LINE B-4)	0.9461973	0.9886907	(0.0424934)	(4.3)	NA	NA	-	-
6. JURISDIC. TOTAL FUEL & NET PWR. TRANS.	39,509,152	28,450,760	11,058,392	38.9	440,166,612	398,387,883	41,778,729	10.5
6A. JURISDIC. LOSS MULTIPLIER	1.00068	1.00068	0.0000	0.0	NA	NA	-	-
6B. (LINE 6 x LINE 6A)	39,536,018	28,470,107	11,065,911	38.9	440,465,924	398,658,786	41,807,138	10.5
6C. PEABODY COAL CONTR. BUY-OUT AMORT.	348,125	348,125	0	0.0	4,344,546	4,344,546	0	0.0
6D. (LINE 6C x LINE 5) PB. JURISD.	329,395	344,188	(14,793)	(4.3)	4,160,156	4,256,925	(96,769)	(2.3)
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)	39,865,413	28,814,295	11,051,118	38.4	444,626,080	402,915,711	41,710,369	10.4
7. TRUE-UP PROV. FOR MO. +/- COLLECTED (LINE C-3 - LINE C-6H)	(10,258,086)	163,122	(10,421,208)	(6,388.6)	(71,996,760)	(24,478,806)	(47,517,954)	194.1
8. INTEREST PROVISION FOR THE MONTH	(338,257)	(172,391)	(165,866)	96.2	(1,842,961)	(1,162,026)	(680,935)	58.6
9. TRUE-UP & INT. PROV. BEG. OF MONTH	(60,320,498)	(45,754,222)	(14,566,276)	31.8	NOT APPLICABLE			
9a. DEFERRED TRUE-UP BEGINNING OF PERIOD	2,381,673	7,879,936	(5,498,263)	(69.8)	NOT APPLICABLE			
10. TRUE-UP COLLECTED (REFUNDED)	2,684,371	305,569	2,378,802	778.5	NOT APPLICABLE			
11. END OF PERIOD TOTAL NET TRUE-UP (LINE C-7 through C-10)	(65,850,797)	(37,577,986)	(28,272,811)	75.2	NOT APPLICABLE			