

State of Florida



Public Service Commission

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

DATE: June 25, 2002
TO: Division of Economic Regulation (Bohrmann)
FROM: Division of Auditing and Safety (Vandiver) *W*
RE: **Docket No.** 020001-EI; Florida Public Utilities; **Audit Purpose:** Fuel Adjustment Clause; **Audit Control No.** 02-056-4-1

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 the Commission Clerk and Administrative Services. There are no confidential work papers associated with this audit.

DNV/jcp
Attachment

cc: Division of Auditing and Safety (Hoppe, District Offices, File Folder)
Division of the Commission Clerk and Administrative Services (2)
Division of Competitive Markets and Enforcement (Harvey)
General Counsel
Office of Public Counsel

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DOCUMENT NUMBER-DATE

06663 JUN 27 2002

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Public Service Commission

FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF AUDITING AND SAFETY
BUREAU OF AUDITING

MIAMI DISTRICT OFFICE

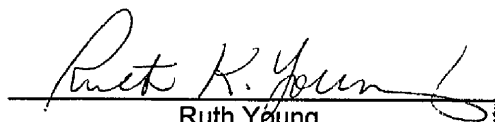
FLORIDA PUBLIC UTILITIES
FUEL ADJUSTMENT CLAUSE

YEAR ENDED DECEMBER 31, 2001

DOCKET NO. 020001-EI

AUDIT CONTROL NO. 02-056-4-1


Kathy L. Welch, Audit Manager


Ruth Young
Professional Accountant Specialist

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**DIVISION OF AUDITING AND SAFETY
AUDITOR'S REPORT**

June 6, 2002

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

We have applied the procedures described later in this report to the attached Fuel Recovery schedules for the period ended December 31, 2002 for Florida Public Utilities Company. This schedule was prepared as part of the petition for fuel recovery in Docket 020001-EI.

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 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 this 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.

Reviewed- The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers, and selective analytical review procedures were applied.

Examined- The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers. Selective analytical review procedures were applied and account balances were tested to the extent further described.

Confirmed- Evidential matter supporting an account balance, transaction or other information was obtained directly from an independent third party.

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

Fuel Recovery Schedules: Traced the filing to the general ledger. Reconciled revenues to the revenue and rate reports. Recalculated revenues to verify that the correct rate was used. Traced the beginning period true-up to the order. Determined that under-billings in 2000 and 2001 were corrected in 2002.

Traced fuel costs to invoices and verified GSLD amounts to invoices of customers. Recalculated true-up and verified interest rates.

AUDIT DISCLOSURE NO. 1

SUBJECT: BILLING ERROR

STATEMENT OF FACT: In October 2000, the company implemented a new billing system. When the system was first implemented, several errors occurred. The company under-billed several customers from October 2000 until September 2001 in Marianna. It decided not to retroactively bill the customers because the time it would take to determine who should be billed and to correct the billing would cost more than the revenue loss. Commission order PSC-01-2516-FOF-EI approved a stipulation that these under-billings be corrected over the same number of months that the billing error occurred, or some other mutually agreeable time period.

OPINION: The company began billing the under-billings in February 2002.

EXHIBITS

COMPANY PREPARED SCHEDULES MARIANNA

COMPANY PREPARED SCHEDULES FERNANDINA

**FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF PURCHASED POWER COSTS AND
CALCULATION OF TRUE-UP AND INTEREST PROVISION
ESTIMATED FOR THE PERIOD: JANUARY 2001 - DECEMBER 2001
BASED ON TWELVE MONTHS ACTUAL**

Schedule M1

MARIANNA DIVISION

	ACTUAL JANUARY 2001	ACTUAL FEBRUARY 2001	ACTUAL MARCH 2001	ACTUAL APRIL 2001	ACTUAL MAY 2001	ACTUAL JUNE 2001	ACTUAL JULY 2001	ACTUAL AUGUST 2001	ACTUAL SEPTEMBER 2001	ACTUAL OCTOBER 2001	ACTUAL NOVEMBER 2001	ACTUAL DECEMBER 2001	Total	
Total System Sales - KWH	29,616,676	22,711,806	19,625,256	19,783,983	20,642,919	25,601,688	29,457,464	28,231,783	28,483,850	23,354,967	21,953,506	22,099,924	291,683,824	
Total System Purchases - KWH	29,436,086	20,290,892	22,314,611	21,753,878	25,861,082	28,105,126	31,925,508	31,424,474	26,510,376	23,835,577	21,728,146	26,546,320	309,734,268	
System Billing Demand - KW	67,864	53,468	44,867	47,069	57,058	55,536	61,822	62,341	60,107	48,388	41,147	61,532	681,220	
Purchased Power Rates:														
Base Fuel Costs - \$/KWH	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000	
Demand and Non-Fuel:														
Demand Charge - \$/KW	6.37	6.37	6.37	6.37	6.37	6.37	6.37	6.37	6.37	6.37	6.37	6.37	6.37	
Customer Charge - \$	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	550.00	
Transformation Charge	32,105	32,105	32,104	32,105	32,104	32,105	32,033	32,033	32,032	32,033	32,033	32,033	31,879	
Purchased Power Costs:														
Base Fuel Costs	588,762	405,818	446,296	435,078	517,222	562,103	638,510	628,489	530,208	476,712	434,563	530,926	6,194,687	
Subtotal Fuel Costs	588,762	405,818	446,296	435,078	517,222	562,103	638,510	628,489	530,208	476,712	434,563	530,926	6,194,687	
Demand and Non-Fuel Costs:														
Demand Charge	432,421	340,591	265,803	299,829	363,466	353,764	383,806	397,112	382,882	308,231	262,106	391,959	4,211,970	
Customer Charge	550	550	550	550	550	550	550	550	550	550	550	550	6,600	
Transformation Charge	32,105	32,105	32,104	32,105	32,104	32,105	32,033	32,033	32,032	32,033	32,033	31,879	384,771	
Subtotal Demand & Non-Fuel Costs	465,076	373,246	318,457	332,484	396,120	386,419	426,389	429,695	415,464	340,814	294,689	424,488	4,603,341	
Total System Purchased Power Costs	1,053,838	779,064	764,753	767,562	913,342	948,522	1,064,899	1,058,184	945,672	817,526	729,252	955,415	10,798,029	
Sales Revenues														
Fuel Adjustment Revenues														
Residential RS	0.03856	626,775	436,287	332,533	339,313	335,114	437,947	499,535	506,356	499,090	358,010	342,124	359,329	5,072,413
Commercial, Small GS	0.03842	91,939	75,474	64,953	66,148	73,685	86,304	98,981	98,005	100,881	84,790	75,507	72,869	989,556
Commercial, Large GSD	0.03470	257,320	222,725	214,106	210,626	229,362	281,274	306,534	282,807	316,989	262,484	247,614	246,373	3,078,221
Industrial GSLO	0.03315	105,846	88,932	94,263	94,246	101,709	101,099	143,319	121,213	106,932	129,295	121,629	114,173	1,323,676
Outside Lighting-Private OL,OL-2	0.02411	5,761	5,789	5,810	5,828	5,912	5,851	6,107	5,948	6,003	6,250	6,156	6,201	71,816
Street Lighting-Public SL-1,SL-2,SL-3	0.02419	2,210	1,155	1,807	2,769	1,937	1,937	1,936	1,161	1,643	3,333	1,309	1,981	23,178
Total Fuel Revenues	1,089,851	831,362	713,492	718,930	747,719	916,409	1,054,412	1,015,490	1,031,538	844,172	794,339	800,946	10,558,660	
Non-Fuel Revenues	613,580	506,824	454,171	462,588	466,969	530,017	578,771	566,586	566,545	495,526	495,703	485,572	6,225,862	
Total Sales Revenue	1,703,431	1,338,186	1,167,663	1,181,518	1,214,688	1,446,426	1,633,183	1,582,076	1,600,083	1,339,698	1,290,042	1,287,518	16,784,522	
KWH Sales:														
Residential RS	16,254,530	11,314,509	8,823,783	8,799,615	8,890,723	11,357,559	12,954,734	13,131,638	12,942,468	9,283,965	8,872,026	8,317,568	131,543,118	
Commercial, Small GS	2,392,991	1,964,456	1,690,609	1,721,705	1,917,890	2,298,388	2,524,244	2,550,893	2,625,656	2,207,348	1,965,560	1,887,494	25,757,233	
Commercial, Large GSD	7,446,391	6,432,080	6,151,064	6,063,472	6,640,877	8,573,254	9,321,776	8,598,056	9,372,538	7,565,766	7,136,829	7,101,128	90,403,231	
Industrial GSLO	3,192,948	2,712,876	2,844,140	2,843,016	3,068,144	3,048,748	4,323,360	3,656,600	3,226,088	3,900,740	3,668,492	3,444,528	39,831,580	
Outside Lighting-Private OL,OL-2	238,155	240,122	240,968	241,721	245,217	242,662	253,317	246,693	249,165	250,362	255,468	257,336	2,970,206	
Street Lighting-Public SL-1,SL-2,SL-3	81,661	47,766	74,692	114,454	80,068	80,077	80,033	48,003	67,935	137,786	54,111	81,870	858,456	
Total KWH Sales	29,616,676	22,711,806	19,625,256	19,783,983	20,642,919	25,601,688	29,457,464	28,231,783	28,483,850	23,354,967	21,953,506	22,099,924	291,683,824	
True-up Calculation:													Period to Date	
Fuel Revenues	1,089,851	831,362	713,492	718,930	747,719	916,409	1,054,412	1,015,490	1,031,538	844,172	794,339	800,946	10,558,660	
True-up Provision														
Gross Receipts Tax Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel Revenue	1,097,178	838,889	720,819	726,257	755,046	923,736	1,061,739	1,022,817	1,038,885	851,489	801,886	808,275	10,848,586	
Total Purchased Power Costs	1,053,838	779,064	764,753	767,562	913,342	948,522	1,064,899	1,058,184	945,672	817,526	729,252	955,415	10,798,029	
True-up Provision for the Period	43,340	59,625	(43,934)	(41,305)	(158,295)	(24,786)	(3,160)	(35,367)	93,193	33,973	72,414	(147,140)	(151,443)	
Interest Provision for the Period	532	671	642	400	(15)	(333)	(388)	(451)	(334)	(152)	(51)	(117)	404	
True-up and Interest Provision														
Beginning of Period	87,926	124,471	177,440	128,821	78,589	(87,049)	(119,495)	(130,370)	(173,515)	(87,983)	(61,489)	3,547	87,926	
True-up Collected or (Refunded)	(7,327)	(7,327)	(7,327)	(7,327)	(7,327)	(7,327)	(7,327)	(7,327)	(7,327)	(7,327)	(7,327)	(7,327)	(87,926)	
End of Period, Net True-up	124,471	177,440	126,821	78,589	(87,049)	(119,495)	(130,370)	(173,515)	(87,983)	(61,489)	3,547	(151,039)	(151,039)	
10% Rule														
Interest Provision														
Beginning True-up Amount	87,926	124,471	177,440	126,821	78,589	(87,049)	(119,495)	(130,370)	(173,515)	(87,983)	(61,489)	3,547	-1.40%	
Ending True-up Amount Before Interest	123,093	176,769	126,179	78,189	(87,034)	(119,162)	(129,982)	(173,064)	(87,649)	(61,337)	3,598	(150,922)		
Total Beginning and Ending True-up	211,865	301,240	303,619	205,010	(8,445)	(206,211)	(249,477)	(303,434)	(261,164)	(149,320)	(57,891)	(147,375)		
Average True-up Amount	105,933	150,620	151,810	102,505	(4,223)	(103,105)	(124,739)	(151,717)	(130,582)	(74,660)	(28,946)	(73,688)		
Average Annual Interest Rate	6.0250%	5.3500%	5.0750%	4.6850%	4.1550%	3.0700%	3.7350%	3.5700%	2.4450%	2.1300%	1.9100%			
Monthly Average Interest Rate	0.5021%	0.4458%	0.4229%	0.3904%	0.3463%	0.2525%	0.3113%	0.2975%	0.2058%	0.1775%	0.1592%			
Interest Provision	532	671	642	400	(15)	(333)	(388)	(451)	(334)	(152)	(51)	(117)		

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FLORIDA PUBLIC UTILITIES COMPANY
 CALCULATION OF PURCHASED POWER COSTS AND
 CALCULATION OF TRUE-UP AND INTEREST PROVISION-EXCLUDING GSLD
 ESTIMATED FOR THE PERIOD: JANUARY 2001 THROUGH DECEMBER 2001
 BASED ON TWELVE MONTHS ACTUAL
 (EXCLUDES LINE LOSS, EXCLUDES TAXES)

Schedule F1

FERNANDINA BEACH

	Actual JANUARY 2001	Actual FEBRUARY 2001	Actual MARCH 2001	Actual APRIL 2001	Actual MAY 2001	Actual JUNE 2001	Actual JULY 2001	Actual AUGUST 2001	Actual SEPTEMBER 2001	Actual OCTOBER 2001	Actual NOVEMBER 2001	Actual DECEMBER 2001	Total Estimated	
Total System Sales - KWH	45,609,701	37,487,193	33,073,693	34,030,970	32,648,341	36,627,184	41,589,395	40,808,353	37,848,674	32,986,430	29,763,005	30,346,318	432,832,297	
JEC Purchases - KWH	48,600	246,400	218,500	8,000	70,400	74,400	143,000	137,200	174,000	106,900	67,300	227,500	1,523,200	
JEA Purchases - KWH	49,688,956	32,001,161	35,051,217	37,070,140	37,775,541	38,692,494	46,545,499	44,926,269	32,881,284	35,275,843	29,914,225	32,425,310	452,847,729	
System Billing Demand - KW	107,206	74,547	76,284	77,414	78,294	90,362	87,136	86,736	74,950	69,465	68,797	75,443	964,654	
Purchased Power Rates:														
CCA Fuel Costs - \$/KWH	0.018700	0.018700	0.018700	0.018700	0.018700	0.018700	0.018700	0.018700	0.018700	0.018700	0.018700	0.018700	0.018700	
Base Fuel Costs - \$/KWH	0.01845	0.01845	0.01845	0.01845	0.01845	0.01845	0.01845	0.01845	0.01845	0.01845	0.01845	0.01845	0.01845	
Fuel Adjustment - \$/KWH	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
Demand and Non-Fuel														
Demand Charge - \$/KW	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	
Customer Charge - \$	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	
Energy Charge (Excl. Fuel) \$/KWH	0.00105	0.00105	0.00105	0.00105	0.00105	0.00105	0.00105	0.00105	0.00105	0.00105	0.00105	0.00105	0.00105	
Purchased Power Costs:														
CCA Fuel Costs	828	4,806	4,066	150	1,316	1,391	2,674	2,566	3,254	1,969	1,259	4,254	26,465	
JEA Base Fuel Costs	916,781	601,481	646,895	683,944	696,959	713,877	858,764	828,889	608,660	650,836	551,917	589,247	6,356,040	
JEA Fuel Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Fuel Costs	917,669	606,099	650,781	684,094	698,275	715,268	861,438	831,456	609,914	652,835	553,176	602,501	6,382,505	
Demand and Non-Fuel Costs:														
Demand Charge	643,237	447,283	457,764	464,484	457,764	542,172	522,816	532,416	449,700	416,910	400,782	452,658	5,787,986	
Customer Charge	225	225	225	225	225	225	225	225	225	225	225	225	2,700	
Energy Charge	52,173	34,231	36,804	38,824	39,664	40,827	48,873	47,173	34,626	37,039	31,410	34,047	476,480	
Subtotal Demand & Non-Fuel Costs	695,635	481,739	494,793	503,833	497,653	583,024	571,914	579,814	484,450	454,174	432,417	488,930	6,266,176	
Total System Purchased Power Costs	1,613,324	1,087,838	1,145,574	1,187,927	1,195,928	1,298,292	1,433,352	1,411,269	1,094,364	1,107,009	985,593	1,091,431	14,648,701	
Less Direct Billing To GSLD Class:														
Demand	134,969	111,966	134,254	124,660	122,626	156,892	104,705	114,717	133,500	98,142	154,279	78,870	1,470,840	
Commodity	254,548	224,610	246,892	264,258	202,816	157,642	176,911	176,110	128,724	187,562	175,110	167,873	2,363,144	
Net Purchased Power Costs	1,223,789	751,230	764,328	798,609	870,484	983,656	1,151,730	1,120,442	832,134	820,315	656,204	842,688	10,815,617	
Sales Revenues:														
Fuel Adjustment Revenues:														
RS	0.03410	735,001	510,019	379,808	379,707	393,395	564,005	663,687	636,129	622,327	416,888	368,327	375,537	6,046,830
GS	0.03304	87,624	115,406	67,633	88,776	76,091	94,951	103,119	109,936	106,391	85,983	77,320	80,365	1,073,577
GSD	0.03142	269,550	243,848	233,550	235,724	265,772	289,257	313,497	311,091	308,351	270,632	243,578	263,684	3,246,503
OL	0.02437	2,133	2,113	2,149	2,095	2,115	2,243	2,161	2,171	2,170	2,233	2,018	2,042	25,843
SL/CSL	0.02437	1,545	1,545	1,516	1,514	1,535	1,535	1,548	1,548	1,558	1,600	1,573	1,573	16,577
Total Fuel Revenues (Excl. GSLD)	1,095,850	872,931	884,656	887,816	738,908	951,991	1,083,999	1,060,877	1,040,797	779,316	682,617	723,163	10,413,130	
GSLD Fuel Revenues	369,535	336,608	381,240	389,118	325,444	314,634	281,616	290,827	262,230	286,694	329,388	246,743	3,334,064	
Non-Fuel Revenues	898,871	689,820	637,666	652,719	497,762	698,679	680,033	665,631	648,016	674,064	607,491	528,717	7,128,359	
Total Sales Revenue	2,182,265	1,799,359	1,603,468	1,629,653	1,515,104	1,965,304	2,045,648	2,017,335	1,951,043	1,640,074	1,529,697	1,496,623	21,375,573	
KWH Sales:														
RS	21,657,611	14,956,572	11,143,136	11,138,829	11,536,505	16,542,205	19,528,769	18,654,808	18,252,487	12,286,702	10,802,799	11,014,260	177,413,763	
GS	2,652,043	3,439,591	2,047,005	2,081,602	2,303,010	2,873,834	3,120,816	3,327,421	3,218,867	2,601,599	2,540,047	2,432,246	32,439,062	
GSD	8,579,121	7,760,901	7,433,149	7,502,362	8,559,094	9,208,134	9,978,183	9,903,480	9,814,383	8,613,650	7,752,781	8,391,471	103,494,868	
GSLD	12,670,000	11,160,000	12,300,000	13,160,000	10,100,000	7,850,000	8,810,000	8,770,000	8,410,000	9,340,000	8,720,000	8,360,000	117,870,000	
OL	87,538	88,711	88,188	86,948	86,799	82,028	88,884	89,104	86,045	91,611	82,821	83,784	1,052,229	
SL/CSL	63,388	63,416	62,216	62,129	62,983	62,983	62,983	63,540	63,912	65,668	64,557	64,557	762,334	
Total KWH Sales	45,609,701	37,487,193	33,073,693	34,030,970	32,648,341	36,627,184	41,589,395	40,808,353	37,848,674	32,986,430	29,763,005	30,346,318	432,832,297	
True-up Calculation (Excl. GSLD):														
Fuel Revenues	1,095,859	872,931	884,656	887,816	738,908	951,991	1,083,999	1,060,877	1,040,787	779,316	682,617	723,163	10,413,130	
True-up Provision	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,335)	(508,053)	
Gross Receipts Tax Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	
Fuel Revenues	1,138,197	915,269	726,984	739,154	781,246	994,329	1,126,337	1,103,215	1,083,135	821,654	735,155	785,498	10,921,183	
Net Purchased Power Costs	1,223,789	751,230	764,328	798,609	870,484	983,656	1,151,730	1,120,442	832,134	820,315	656,204	842,688	10,815,617	
True-up Provision for the Period	(85,582)	184,038	(37,334)	(88,455)	(99,238)	10,671	(25,399)	(17,227)	251,001	1,339	78,951	(77,190)	106,566	
Interest Provision for the Period	2,230	1,976	1,972	1,456	877	556	384	179	345	446	366	280	11,087	
True-up and Interest Provision	508,053	382,353	508,030	428,330	318,993	188,294	157,183	89,830	30,444	239,452	198,899	235,898	508,053	
Beginning of Period	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,338)	(42,335)	(508,053)	
True-up Collected or (Refunded)	382,353	508,030	428,330	318,993	188,294	157,183	89,830	30,444	239,452	198,899	235,898	116,653	116,653	
End of Period, Net True-up													0.00%	
10% Rule Interest Provision:														
Beginning True-up Amount	508,053	382,353	508,030	428,330	318,993	188,294	157,183	89,830	30,444	239,452	198,899	235,898	508,053	
Ending True-up Amount Before Interest	390,123	504,054	426,356	317,537	187,417	156,827	89,440	30,265	239,107	198,453	235,512	116,373	116,373	
Total Beginning and Ending True-up	888,178	886,407	932,386	745,867	506,410	344,921	246,629	120,095	269,550	437,904	434,410	352,270	352,270	
Average True-up Amount	444,088	443,204	466,194	372,934	253,205	172,461	123,315	60,047	134,775	218,952	217,205	176,135	176,135	
Average Interest Rate	8.0250%	5.3500%	5.0750%	4.6850%	4.1550%	3.8700%	3.7350%	3.5700%	3.0700%	2.4450%	2.1300%	1.9100%	1.9100%	
Monthly Average Interest Rate	0.5021%	0.4456%	0.4229%	0.3904%	0.3403%	0.3225%	0.3113%	0.2975%	0.2558%	0.2038%	0.1775%	0.1592%	0.1592%	
Interest Provision	2,230	1,976	1,972	1,456	877	556	384	179	345	446	366	280	11,087	