

State of Florida



Public Service Commission

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TALLAHASSEE, FLORIDA 32399-0850

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COMMISSION
CLERK

DATE: May 20, 2011
TO: Office of Commission Clerk
FROM: Clarence J. Prestwood, Chief of Auditing, Office of Auditing and Performance Analysis *CJP*
RE: Docket No.: 110001-EI
Company Name: Florida Public Utilities Company
Company Code: EI803
Audit Purpose: Fuel Cost Recovery
Audit Control No: 11-006-4-3

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 a response to the Office of Commission Clerk. There were no confidential work papers associated with this audit.

CJP:pld

Attachment: Audit Report

cc: Office of Auditing and Performance Analysis File

DOCUMENT NUMBER-DATE

03546 MAY 20 =

FPSC-COMMISSION CLERK

State of Florida



Public Service Commission

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

Auditor's Report

Florida Public Utilities Company
Fuel Cost Recovery

Twelve Months Ended December 31, 2010

Docket No. 110001-EI
Audit Control No. 11-006-4-3

May 19, 2011

A handwritten signature in cursive script, appearing to read "Kathy L. Welch", written over a horizontal line.

Kathy L. Welch
Audit Manager

A handwritten signature in cursive script, appearing to read "Iliana H. Piedra", written over a horizontal line.

Iliana H. Piedra
Reviewer

DOCUMENT NUMBER-DATE

03546 MAY 20 =

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Table of Contents

Purpose.....	1
Objectives and Procedures.....	2
Audit Findings	
None.....	3
Exhibits	
1: Marianna Calculation of Purchased Power Cost True-Up-M1	4
2: Fernandina Calculation of Purchased Power Cost True-Up-F1	5

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 Economic Regulation in its audit service request dated January 6, 2011. We have applied these procedures to the attached summary exhibits prepared by Florida Public Utilities Company in support of its filing revised on May 18, 2011 for Fuel and Purchased Power Cost Recovery Clause in Docket No. 110001-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

Revenue

Objectives: The objective of the audit was to verify that the revenue filing amounts agree with the general ledger balances, whether the kilowatt hours (KWH) sold agree with the utility records, and the rates charged agree with Commission Order PSC-10-0001-FOF-EI¹.

Procedures: We reconciled the revenues in the ledger to the filing. We reconciled KWH usage to the billing system reports and recalculated the rates charged using ledger revenue divided by KWH usage and by testing individual bills and comparing them to the order rates.

Expense

Objectives: The objective of the audit was to verify that the filing expenses agree with the general ledger balances, determine if the amounts recorded as cost of fuel agree with the supplier invoices and that the costs are in accordance with prior Commission Orders and contracts.

Procedures: We reconciled the expenses in the ledger to the filing. We traced the ledger detail to invoices. We traced the rates used in the co-generation invoices to the contracts and reviewed the utility testing of the invoices to the contracts. We verified the deduction of large use supplier revenues from the cost of fuel.

True-up

Objectives: The objective was to verify that the true-up and interest provision amount at December 31, 2010 was properly calculated.

Procedures: We recalculated the true-up and interest provision amount as of December 31, 2010 using the Commission approved beginning balance as of December 31, 2009, the Commercial paper rates, and the 2010 Fuel Revenues and Costs.

¹ See Order PSC-10-0001-FOF-EI issued January 4, 2010 in Docket No. 090001-EI, Re: Fuel and Purchased Power Cost Recovery Clause

Audit Findings

None

Exhibits

Exhibit 1: Marianna Calculation of Purchased Power Cost True-Up-M1

Schedule # M1

FLORIDA PUBLIC UTILITIES COMPANY													
CALCULATION OF PURCHASED POWER COSTS AND CALCULATION OF TRUE-UP AND INTEREST PROVISION													
ESTIMATED FOR THE PERIOD: JANUARY 2010 - DECEMBER 2010													
BASED ON TWELVE MONTHS ACTUAL													
MARIANNA DIVISION	ACTUAL JANUARY 2010	ACTUAL FEBRUARY 2010	ACTUAL MARCH 2010	ACTUAL APRIL 2010	ACTUAL MAY 2010	ACTUAL JUNE 2010	ACTUAL JULY 2010	ACTUAL AUGUST 2010	ACTUAL SEPTEMBER 2010	ACTUAL OCTOBER 2010	ACTUAL NOVEMBER 2010	ACTUAL DECEMBER 2010	Total
Total System Sales - KWH	31,339,186	27,648,549	26,597,414	20,826,499	21,865,912	26,411,545	34,331,708	33,631,171	31,468,776	28,380,263	23,020,345	26,969,675	332,501,043
Total System Purchases - KWH	33,851,597	28,384,679	24,102,788	21,713,023	28,960,497	32,769,007	34,578,797	34,257,673	31,064,821	23,965,165	23,014,959	33,366,376	349,449,852
System Billing Demand - KW	97,944	97,944	97,944	97,944	97,944	97,944	97,944	97,944	97,944	97,944	97,944	97,944	753,367
Peak Billing Dem and-KW	63,586	63,378	64,289	63,050	62,976	62,576	62,886	62,322	62,772	61,794	62,203	61,524	753,367
Purchased Power Rates													
Energy/Environmental - \$/KWH	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	0.07037	
Demand and Non-Fuel													
Capacity Charge - \$/KWH	8.45000	8.45000	8.45000	8.45000	8.45000	8.45000	8.45000	8.45000	8.45000	8.45000	8.45000	8.45000	
Transmission and Interconnection - \$/KWH	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	2.38323	
Distribution Charge	38.736	38.736	38.736	38.736	38.736	38.736	38.736	38.736	38.736	38.736	38.736	38.736	476.832
Purchased Power Costs:													
Base Fuel Costs	2,382,124	1,897,419	1,896,104	1,527,937	1,995,717	2,305,942	2,433,363	2,410,699	2,186,019	1,887,826	1,619,528	2,347,879	24,650,657
Subtotal Fuel Costs	2,382,124	1,897,419	1,896,104	1,527,937	1,995,717	2,305,942	2,433,363	2,410,699	2,186,019	1,887,826	1,619,528	2,347,879	24,650,657
Demand and Non-Fuel Costs:													
Capacity Charge	827,627	827,627	827,627	827,627	827,627	827,627	827,627	827,627	827,627	827,627	827,627	827,627	9,931,524
Transmission and Interconnection	151,582	151,044	153,215	150,263	150,086	149,138	148,872	148,528	145,600	147,269	148,244	146,625	1,795,447
Distribution Facilities Charge (incl. FERC Mt chrg)	41,780	42,062	41,686	41,391	42,047	42,047	41,987	42,111	42,090	42,295	41,780	41,678	477,672
Meter Reading and Processing Charge	775	775	775	775	775	775	775	775	775	775	775	775	9,300
Subtotal Dem and Non-Fuel Costs	1,021,724	1,021,508	1,023,303	1,020,056	1,020,535	988,555	1,020,281	1,019,041	1,020,092	1,017,956	1,018,406	1,018,706	12,206,143
Total System Purchased Power Costs	3,403,848	3,018,927	2,919,407	2,547,993	3,016,252	3,294,497	3,453,644	3,429,740	3,206,111	2,905,782	2,637,934	3,366,585	36,796,800
Special Costs	3,947	10,366	4,440	28,453	(872)	10,243	7,449	25,302	8,147	23,823	23,823	23,823	207,898
Total Costs and Charges	3,407,795	3,029,293	2,923,847	2,576,446	3,015,380	3,314,913	3,461,093	3,457,189	3,214,113	2,929,605	2,661,757	3,421,004	37,004,698
Sales Revenues - Fuel Adjustment Revenues:													
Residential	1,1918	998,348	945,295	941,104	818,141	783,605	897,672	891,016	987,164	878,289	895,596	807,814	10,968,458
Residential	1,2918	1,063,236	703,662	648,815	210,235	193,274	422,838	854,093	842,944	738,486	434,740	192,780	6,894,078
Commercial, Small	1,1749	286,338	271,271	267,351	213,781	225,718	275,836	370,967	364,292	354,759	330,702	249,480	3,484,826
Commercial, Large	1,1700	885,101	913,595	849,005	745,792	819,459	881,958	1,108,974	1,076,477	1,070,251	988,722	757,454	10,884,777
Industrial	1,1277	485,713	426,715	429,906	425,705	506,220	596,555	729,042	690,047	570,559	684,262	655,404	6,807,989
Outside Lighting-Private	0,9930	32,627	32,918	32,745	32,756	32,820	32,568	32,678	32,251	31,903	31,890	31,803	389,127
Street Lighting-Public	1,0011	9,504	9,509	9,582	9,585	9,570	9,570	9,578	9,582	9,598	9,590	9,588	114,624
Total Fuel Revenues	3,763,867	3,304,965	3,176,308	2,455,955	2,572,696	3,126,796	4,094,348	4,012,747	3,753,842	3,365,502	2,703,325	3,211,323	36,537,644
Non-Fuel Revenues	1,168,920	1,071,529	1,035,214	855,215	858,474	989,887	1,188,900	1,185,176	1,126,728	1,024,891	887,733	1,028,136	12,432,903
Total Sales Revenue	4,932,787	4,376,494	4,211,522	3,311,170	3,432,140	4,116,683	5,283,248	5,197,923	4,880,570	4,390,393	3,601,058	4,239,460	51,970,547
KWH Sales:													
Residential	RS	8,292,854	7,891,362	7,896,204	6,864,503	6,574,733	7,531,799	8,314,995	8,366,748	8,208,213	7,514,379	6,777,856	7,758,346
Residential	RS	8,230,868	5,447,269	5,005,844	1,627,497	1,496,196	3,271,782	6,611,797	6,526,487	5,718,865	3,365,458	1,462,372	4,578,026
Commercial, Small	GS	2,430,922	2,232,817	2,200,555	1,799,453	1,857,879	2,270,399	3,053,416	2,989,233	2,918,983	2,722,000	2,045,228	2,182,593
Commercial, Large	GSD	7,565,250	7,808,785	7,256,718	6,374,524	7,004,176	7,623,846	9,461,855	9,200,890	9,147,779	8,450,919	8,474,197	9,686,810
Industrial	GSLD	4,395,832	3,891,728	3,612,264	3,775,000	4,506,738	5,290,078	6,464,828	6,119,136	5,058,544	5,890,480	5,811,928	5,388,128
Outside Lighting-Private	OL,OL-2	328,617	331,584	330,295	329,962	330,601	328,081	329,244	324,884	320,532	321,231	322,966	324,014
Street Lighting-Public	SL-1, 2, 3	94,943	94,964	95,714	95,540	95,591	95,591	95,673	95,713	95,870	95,795	95,758	3,921,991
Total KWH Sales		31,339,186	27,648,549	26,597,414	20,826,499	21,865,912	26,411,545	34,331,708	33,631,171	31,468,776	28,380,263	23,020,345	26,969,675
True-up Calculation:													
Fuel Revenues		3,769,867	3,304,965	3,176,308	2,455,955	2,572,696	3,126,796	4,094,348	4,012,747	3,753,842	3,365,502	2,703,325	3,211,323
True-up Provision for the Period - collect/(refund)		143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	1,725,320
Gross Receipts Tax Refund		0	0	0	0	0	0	0	0	0	0	0	0
Fuel Revenue		3,626,090	3,161,188	3,032,531	2,312,178	2,428,889	2,983,019	3,950,571	3,868,970	3,610,065	3,211,725	2,559,548	3,067,550
Total Purchased Power Costs		3,407,795	3,029,293	2,923,847	2,576,448	3,015,380	3,314,913	3,463,867	3,437,189	3,231,413	2,713,929	2,671,622	3,421,004
True-up Provision for the Period		(488)	(445)	(392)	(380)	(380)	(770)	(845)	(431)	(288)	(150)	(80)	(472)
Interest Provision for the Period													
Beginning of Period		(3,103,485)	(2,741,901)	(2,466,674)	(2,014,605)	(2,135,476)	(2,578,751)	(2,767,638)	(2,137,802)	(1,562,675)	(1,040,534)	(396,111)	(367,488)
True-up Collected or (Refunded)		143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	143,777	1,725,320
End of Period, Net True-up		(2,741,901)	(2,466,674)	(2,014,605)	(2,135,476)	(2,578,751)	(2,767,638)	(2,137,802)	(1,562,675)	(1,040,534)	(396,111)	(367,488)	(577,267)
10% Rule - Interest Provision:													
Beginning True-up Amount		(3,103,485)	(2,741,901)	(2,466,674)	(2,014,605)	(2,135,476)	(2,578,751)	(2,767,638)	(2,137,802)	(1,562,675)	(1,040,534)	(396,111)	(367,488)
Ending True-up Amount Before Interest		(2,741,413)	(2,486,229)	(2,014,213)	(2,135,096)	(2,578,180)	(2,768,688)	(2,137,157)	(1,562,244)	(1,040,246)	(396,961)	(387,408)	(577,169)
Total Beginning and Ending True-up		(5,844,898)	(5,206,130)	(4,480,887)	(4,149,701)	(4,713,656)	(5,346,439)	(4,904,795)	(3,700,046)	(2,602,921)	(1,437,495)	(783,519)	(944,656)
Average True-up Amount		(2,922,449)	(2,604,065)	(2,240,444)	(2,074,851)	(2,356,828)	(2,672,810)	(2,452,398)	(1,850,023)	(1,301,461)	(719,748)	(393,260)	(472,329)
Average Annual Interest Rate		0.2000%	0.2050%	0.2100%	0.2200%	0.2600%	0.3450%	0.3150%	0.2900%	0.2650%	0.2500%	0.2500%	0.2500%
Monthly Average Interest Rate		0.0167%	0.0171%	0.0175%	0.0183%	0.0208%	0.0288%	0.0263%	0.0233%	0.0221%	0.0208%	0.0208%	0.0208%
Interest Provision		(488)	(445)	(392)	(380)	(380)	(770)	(845)	(431)	(288)	(150)	(80)	(472)

Exhibit 2: Fernandina Calculation of Purchased Power Cost True-Up-F1

Schedule F1

FLORIDA PUBLIC UTILITIES COMPANY CALCULATION OF PURCHASED POWER COSTS AND CALCULATION OF TRUE-UP AND INTEREST PROVISION-EXCLUDING GSLD1 ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2010 THROUGH DECEMBER 2010 BASED ON TWELVE MONTHS ACTUAL (EXCLUDES LINE LOSS, EXCLUDES TAXES)

FERNANDINA BEACH

	ACTUAL Jan 2010	ACTUAL Feb 2010	ACTUAL Mar 2010	ACTUAL Apr 2010	ACTUAL May 2010	ACTUAL Jun 2010	ACTUAL Jul 2010	ACTUAL Aug 2010	ACTUAL Sep 2010	ACTUAL Oct 2010	ACTUAL Nov 2010	ACTUAL Dec 2010	Total	
Total System Sales - KWH	36,254,975	34,334,976	34,713,767	33,388,526	28,982,600	34,339,033	38,688,227	43,022,110	40,484,062	31,962,224	27,108,170	31,189,746	413,447,416	
CCA Purchases - KWH	502,425	184,914	214,470	65,383	237,687	413,030	605,637	270,708	478,292	315,367	2,196,489	487,167	6,969,506	
JEA Purchases - KWH	38,403,724	34,680,387	33,573,899	33,512,315	30,457,828	43,251,588	40,567,530	43,081,684	37,624,107	27,675,567	23,533,767	39,755,388	426,527,802	
System Billing Demand - KW	99,277	92,422	78,852	75,758	77,325	88,749	83,552	81,581	76,518	70,515	49,190	89,053	970,592	
DEMAND-KW-(network load)	127,006	108,020	98,944	81,299	83,361	108,293	106,545	103,905	102,471	87,128	70,367	132,279	1,209,618	
Purchased Power Rates:														
CCA Fuel Costs - \$/KWH	0.04483	0.04483	0.04483	0.04483	0.04483	0.04483	0.04483	0.04483	0.04483	0.05141	0.05141	0.05141		
Base Fuel Costs - \$/KWH	0.04416	0.04416	0.04416	0.04416	0.04416	0.04416	0.04416	0.04416	0.04416	0.05064	0.05064	0.05064		
Energy Charge - \$/KWH	0.01523	0.01523	0.01523	0.01523	0.01523	0.01523	0.01523	0.01523	0.01523	0.01587	0.01587	0.01587		
Demand and Non-Fuel:														
Demand Charge - \$/KW	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	11.38	11.38	11.38		
Distribution Facilities Charge - \$	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00	39,736.00		
Transmission Charge \$/KW	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000	1.51000		
Purchased Power Costs:														
CCA Fuel Costs	27,523	8,280	8,614	2,331	10,864	18,518	27,151	12,138	21,352	16,316	112,920	25,045	267,446	
JEA Base Fuel Costs	1,695,908	1,531,927	1,482,622	1,476,904	1,345,018	1,908,989	1,791,482	1,902,487	1,670,316	1,419,525	1,191,750	1,191,750	19,434,121	
JEA Fuel Adjustment	564,889	528,335	511,329	510,393	463,872	658,721	617,842	656,134	576,062	434,438	306,422	818,991	6,527,428	
Subtotal Fuel Costs	2,303,320	2,068,552	2,003,565	1,993,228	1,819,544	2,587,226	2,496,455	2,570,757	2,267,730	1,870,279	1,671,092	2,957,249	26,248,997	
Demand and Non-Fuel Costs:														
Demand Charge	1,089,286	986,143	817,877	808,338	825,058	948,952	861,500	870,469	816,447	802,481	559,782	1,127,223	10,511,536	
Distribution Facilities Charge	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	39,736	476,832	
Transmission Charge	191,779	163,110	146,385	122,781	125,876	163,523	163,903	156,896	154,732	131,562	108,255	199,741	1,826,523	
Subtotal Demand & Non-Fuel Costs	1,280,801	1,188,989	1,003,998	970,855	990,670	1,150,211	1,095,139	1,087,101	1,010,915	873,759	705,713	1,366,700	12,814,891	
Total System Purchased Power Costs	3,584,121	3,257,541	3,007,563	2,964,083	2,810,214	3,737,437	3,591,594	3,657,858	3,488,645	2,944,038	2,376,805	4,323,949	39,063,888	
Less Direct Billing To GSLD1 Class:														
Demand Commodity	110,220	254,897	200,542	451,724	287,532	242,455	118,983	316,389	128,695	240,899	230,188	87,930	2,509,624	
Special Costs	387,746	380,691	403,946	712,846	253,162	289,226	215,784	309,605	285,415	263,038	315,579	263,006	4,059,743	
Net Purchased Power Costs	3,176,155	2,621,953	2,403,575	1,799,483	2,269,420	3,195,747	3,137,747	3,212,164	2,664,335	2,350,001	1,831,118	3,693,013	32,494,521	
Total Costs and Charges	4,116	3,612	2	1,874	8,806	12,922	(8,636)	519	(8,972)	2,675		(2,669)	15,655	
Total Sales Revenues - Fuel Adjustment Revenues:	3,120,271	2,825,565	2,403,377	1,801,367	2,278,226	3,208,669	3,127,911	3,212,683	2,855,363	2,352,676	1,832,724	3,890,344	32,510,716	
Sales Revenues - Fuel Adjustment Revenues:														
RS<	09608	09608	1,026,449	1,014,056	1,033,560	879,789	864,362	1,021,722	1,119,646	1,143,382	1,102,833	989,327	846,699	939,077
RS>	10607	10607	868,388	735,274	734,253	287,784	314,186	1,045,488	1,169,488	967,548	559,832	266,426	552,343	5,161,962
GS	09728	09728	226,253	229,230	217,035	190,645	203,891	243,146	286,984	310,680	297,874	255,812	205,596	2,872,232
GSD	09259	09259	606,885	558,651	562,080	533,578	593,530	711,613	837,113	848,814	871,794	728,274	615,318	5,911,189
GSLD1	09334	09334	193,561	188,273	178,323	179,412	202,080	219,621	225,414	236,005	235,429	183,997	196,781	8,058,739
OL	07945	07945	8,500	8,251	8,279	8,287	8,306	8,287	7,805	8,153	7,731	7,578	8,124	9,587
SLCSL	07107	07107	6,759	6,752	6,759	6,727	6,734	6,742	6,742	6,742	6,742	6,753	6,596	86,610
Total Fuel Revenues (Excl. GSLD1)	2,956,593	2,740,497	2,740,289	2,086,222	2,193,169	2,852,308	3,529,194	3,722,044	3,489,948	2,731,473	2,145,410	2,503,998	33,691,143	
GSLD1 Fuel Revenues .00000	477,968	835,588	604,188	1,164,570	540,794	541,690	383,847	425,694	414,310	494,037	545,747	330,936	3,589,367	
Non-Fuel Revenues	1,069,852	1,031,420	1,021,830	922,688	860,480	1,007,318	1,155,500	1,206,940	1,158,820	985,339	847,852	1,048,876	12,305,015	
Total Sales Revenue	4,495,511	4,407,505	4,368,107	4,173,480	3,594,443	4,401,316	5,078,641	5,354,678	5,060,078	4,210,849	3,539,109	3,883,808	52,585,525	
KWH Sales:														
RS<	10,883,237	10,554,204	10,757,194	8,156,757	8,996,195	10,833,987	11,853,191	11,900,206	11,478,488	10,296,813	8,810,997	9,773,811	124,695,983	
RS>	8,375,214	8,931,723	8,922,102	2,713,050	2,981,789	6,042,756	9,856,245	11,025,244	9,121,434	6,277,768	2,511,705	5,207,162	76,946,171	
GS	2,325,795	2,396,408	2,231,043	1,959,754	2,096,924	2,498,447	2,850,095	3,193,460	3,062,022	2,629,034	2,113,448	2,108,411	29,525,429	
GSD	6,554,311	6,033,379	6,070,418	5,762,600	6,411,155	7,695,350	9,040,749	9,184,955	9,415,304	7,965,304	6,645,381	6,384,797	87,033,710	
GSLD1	2,073,860	2,017,000	1,910,400	1,922,080	2,154,920	2,354,980	2,414,000	2,517,650	2,522,200	1,970,120	2,108,160	2,144,180	26,120,240	
OL	6,030,000	6,230,000	6,610,000	11,680,000	4,140,000	4,910,000	3,540,000	5,010,000	4,860,000	3,720,000	4,710,000	5,340,000	66,580,000	
SLCSL	117,651	117,114	117,503	117,835	117,883	119,189	119,189	115,711	109,743	107,559	115,656	139,208	1,412,484	
Total KWH Sales	36,254,975	34,334,976	34,713,767	33,388,526	28,982,600	34,339,033	38,688,227	43,022,110	40,484,062	31,962,224	27,108,170	31,189,746	413,447,416	
True-up Calculation (Excl. GSLD1):														
Fuel Revenues	2,956,593	2,740,497	2,740,289	2,066,222	2,193,169	2,852,308	3,529,194	3,722,044	3,489,948	2,731,473	2,145,410	2,503,998	33,691,143	
True-up Provision - collect/(refund)	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	825,258	
Gross Receipts Tax Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	
Fuel Revenue	2,887,821	2,671,725	2,671,517	2,017,450	2,124,397	2,783,538	3,460,422	3,653,272	3,421,178	2,662,701	2,078,638	2,435,230	32,865,885	
Net Purchased Power and Other Fuel Costs	3,120,271	2,625,565	2,403,377	1,801,367	2,278,226	3,208,669	3,127,911	3,212,683	2,855,363	2,352,676	1,832,724	3,890,344	32,510,716	
True-up Provision for the Period	(232,450)	46,160	268,140	216,083	(426,133)	332,511	404,589	666,813	310,025	243,914	(1,285,114)	355,709	355,709	
Interest Provision for the Period	223	224	269	338	464	497	460	514	614	683	755	665	5,706	
Beginning of Period True-up and Interest Provision	1,416,612	1,253,157	1,368,313	1,705,494	1,990,687	1,905,094	1,549,230	1,960,973	2,460,848	3,096,047	3,475,527	3,788,968	1,416,612	
True-up Collected or (Refunded)	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	68,772	825,258	
End of Period, Net True-up and Int. Prov.	1,253,157	1,368,313	1,705,494	1,990,687	1,905,094	1,549,230	1,850,973	2,460,848	3,096,047	3,475,527	3,788,968	2,803,285	2,803,285	
Beginning True-up Amount	1,416,612	1,253,157	1,368,313	1,705,494	1,990,687	1,905,094	1,549,230	1,960,973	2,460,848	3,096,047	3,475,527	3,788,968	1,416,612	
Ending True-up Amount Before Interest	1,252,934	1,368,089	1,705,225	1,990,349	1,904,630	1,548,733	1,480,334	2,460,334	3,095,433	3,474,844	3,788,213	2		