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July 26, 2019

BY E-PORTAL

Mr. Adam Teitzman
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

**Re: Docket No. 20190001-EI: Fuel and Purchased Power Cost Recovery Clause with
Generating Performance Incentive Factor**

Dear Mr. Teitzman:

Attached for filing, please find the Petition for Approval of Actual/Estimated True-Up Amount submitted on behalf of Florida Public Utilities Company, along with the Direct Testimony and Exhibit CDY-2 of Mr. Curtis Young.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK
cc:/(Certificate of Service)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and purchased power cost recovery clause with generating performance incentive factor. || DOCKET NO. 20190001-EI
|| DATED: July 26, 2019

**FLORIDA PUBLIC UTILITIES COMPANY'S
PETITION FOR APPROVAL
OF FUEL ADJUSTMENT AND PURCHASED POWER COST RECOVERY
ESTIMATED/ACTUAL TRUE-UP AMOUNT**

Florida Public Utilities Company (FPUC or Company), by and through its undersigned counsel, hereby files this Petition asking the Florida Public Service Commission (FPSC or Commission) for approval of FPUC's fuel adjustment and purchased power cost recovery estimated true-up amount for the period January 2019 through December 2019. In support of this request, the Company hereby states:

- 1) FPUC is an electric utility subject to the Commission's jurisdiction. Its principal business address is:

Florida Public Utilities Company
1750 S 14th Street, Suite 200
Fernandina Beach FL 32034

- 2) The name and mailing address of the persons authorized to receive notices are:

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

Mike Cassel
Florida Public Utilities Company
1750 S 14th Street, Suite 200
Fernandina Beach FL 32034

- 3) Consistent with the requirements for this proceeding, the Company has prefiled the fuel adjustment and purchased power cost recovery true-up forms supplied by the Commission consistent with the requirements for such filings.

- 4) In accordance with Order No. PSC-2019-0059-PCO-EI, issued February 13, 2019, the Company is also submitting, contemporaneously with this Petition, the Direct Testimony and Exhibit CDY-2 of Mr. Curtis D. Young in support of the Company's request for approval of the requested actual/estimated true-up amount.
- 5) The final true-up amount for the period January 2018 through December 2018 is a consolidated over-recovery of \$2,475,441.
- 6) The estimated true-up amount for the period January 2019 through December 2019 is an estimated under-recovery of \$4,409,893.
- 7) The Company's total true-up amount that would be collected or refunded during the period January 2020 through December 2020 is an under-recover \$1,934,452.

WHEREFORE, FPUC respectfully requests that the Commission approve the estimated true-up amount for January 2019 through December 2019 as under-recovery of \$4,409,893.

RESPECTFULLY SUBMITTED this 26th day of July, 2019.



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

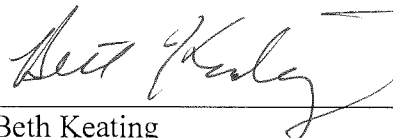
Attorneys for Florida Public Utilities Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Petition for Approval of Estimated/Actual True-Up Amount, as well as the Direct Testimony and Exhibit CDY-2 of Curtis Young, has been furnished by Electronic Mail to the following parties of record this 26th day of July, 2019:

<p>Suzanne Brownless Johana Nieves Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 sbrownle@psc.state.fl.us JNIEVES@psc.state.fl.us</p>	<p>James D. Beasley/J. Jeffrey Wahlen Ausley Law Firm Post Office Box 391 Tallahassee, FL 32302 jbeasley@ausley.com jwahlen@ausley.com</p>
<p>Steven Griffin Beggs & Lane P.O. Box 12950 Pensacola, FL 32591-2950 srg@beggslane.com</p>	<p>James W. Brew/Laura Wynn Stone Matheis Xenopoulos & Brew, PC Eighth Floor, West Tower 1025 Thomas Jefferson Street, NW Washington, DC 20007 jbrew@smxblaw.com</p>
<p>Maria Moncada Joel Baker Florida Power & Light Company 700 Universe Boulevard Juno Beach, FL 33408-0420 Maria.Moncada@fpl.com Joel.Baker@fpl.com</p>	<p>Kenneth Hoffman Florida Power & Light Company 215 South Monroe Street, Suite 810 Tallahassee, FL 32301 Ken.Hoffman@fpl.com</p>
<p>Ms. Paula K. Brown Tampa Electric Company Regulatory Affairs P.O. Box 111 Tampa, FL 33601-0111 Regdept@tecoenergy.com</p>	<p>Florida Industrial Users Power Group Jon C. Moyle, Jr. Moyle Law Firm 118 North Gadsden Street Tallahassee, FL 32301 jmoyle@moylelaw.com</p>
<p>Mike Cassel Florida Public Utilities Company 1750 SW 14th Street, Suite 200 Fernandina Beach, FL 32034 mcassel@fpuc.com</p>	<p>Florida Retail Federation Robert Scheffel Wright/John T. LaVia Gardner Law Firm 1300 Thomaswood Drive Tallahassee, FL 32308 schef@gbwlegal.com</p>

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By: 
Beth Keating
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1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 DOCKET NO. 20190001-EI: Fuel and purchased power cost recovery clause with
3 generating performance incentive factor.

4 Direct Testimony of Curtis D. Young (Estimated/Actual)

5 On Behalf of Florida Public Utilities Company

6 **Q. Please state your name and business address.**

7 A. My name is Curtis D. Young. My business address is 1635 Meathe Drive, West
8 Palm Beach, Florida 33411.

9 **Q. By whom are you employed?**

10 A. I am employed by Florida Public Utilities Company (“FPUC” or “Company”)

11 **Q. Describe briefly your education and relevant professional background.**

12 A. I have a Bachelor of Business Administration Degree in Accounting from Pace
13 University in New York City, New York. I am the Senior Regulatory Analyst for
14 Florida Public Utilities Company. I have performed various accounting and
15 analytical functions including regulatory filings, revenue reporting, account analysis,
16 recovery rate reconciliations and earnings surveillance. I’m also involved in the
17 preparation of special reports and schedules used internally by division managers for
18 decision making projects. Additionally, I coordinate the gathering of data for the
19 FPSC audits..

20 **Q. Have you previously testified in this Docket?**

21 A. Yes, I have.

22 **Q. What is the purpose of your testimony at this time?**

1 A. I will briefly describe the basis for the Company's computations made in preparation
2 of the schedules being submitted in this docket.

3 **Q. Which of the Staff's schedules is the Company providing in support of this**
4 **filing?**

5 A. I am attaching Schedules E1-A, E1-B, and E1-B1 as part of Composite Prehearing
6 Identification Number CDY-2. Schedule E1-B shows the Calculation of Purchased
7 Power Costs and Calculation of True-Up and Interest Provision for the period
8 January 2019 – December 2019 based on 6 Months Actual and 6 Months Estimated
9 data.

10 **Q. Were these schedules completed by you or under your direct supervision?**

11 A. The schedules were completed under my direct supervision.

12 **Q. What was the final remaining true-up amount for the period January 2018 –**
13 **December 2018?**

14 A. The final remaining true-up amount was an over-recovery of \$2,475,441.

15 **Q. What is the estimated true-up amount for the period January 2019 – December**
16 **2019?**

17 A. The estimated true-up amount is an under-recovery of \$4,409,893.

18 **Q. What is the total true-up amount estimated to be collected, or refunded for the**
19 **period January 2020 – December 2020?**

20 A. At the end of December 2019, based on six months actual and six months estimated,
21 the Company estimates it will under-recover \$1,934,452 in purchased power costs,
22 which will be collected from January 2020 – December 2020.

1 **Q. Has the Company made any revisions to its 2019 estimated six month projection**
2 **data?**

3 A. Yes, there are a few factors that have changed since our original projection filing for
4 2019. We've updated the cost rates pertaining to fuel purchases from Gulf Power for
5 our Northwest division and FPL for our Northeast division, which were originally
6 based on rates that were available at that time. Therefore, we have updated our fuel
7 costs to more accurately reflect current billing data from our power suppliers. Also,
8 we have revised our monthly estimated KWH sales data to agree with our most
9 current budget forecasts.

10 **Q. Does this conclude your testimony?**

11 A. Yes.

FLORIDA PUBLIC UTILITIES COMPANY
CALCULATION OF TRUE-UP SURCHARGE
APPLICABLE TO LEVELIZED FUEL ADJUSTMENT PERIOD
JANUARY 2019 - DECEMBER 2019
BASED ON SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED OPERATIONS

Florida Division -CONSOLIDATED

Under-recovery of purchased power costs for the period
January 2019 - December 2019. (See Schedule E1-B, Calculation
of Estimated Purchased Power Costs and Calculation of True-
Up and Interest Provision for the Twelve Month Period ended
December 2019.)(Estimated)

\$ 1,934,452

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U		
FLORIDA PUBLIC UTILITIES COMPANY																							
CALCULATION OF PURCHASED POWER COSTS AND CALCULATION OF TRUE-UP AND INTEREST PROVISION-EXCLUDING GSLD1																							
ACTUALS ESTIMATED FOR THE PERIOD: JANUARY 2019 THROUGH DECEMBER 2019																							
BASED ON SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED																							
(EXCLUDES LINE LOSS, EXCLUDES TAXES)																							
CONSOLIDATED																							
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Total			
	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019											
1	49,458,300	50,689,267	36,576,538	43,490,580	49,217,862	63,808,711	63,677,740	63,802,861	63,357,176	51,437,255	46,883,116	50,997,866	633,397,292										
2	Total System Sales - KWH																						
3	1,100,000	1,660,000	700,000	1,180,000	910,000	590,000	700,000	400,000	700,000	800,000	500,000	700,000	10,040,000										
4	257,138	17,375	405,716	503,036	325,908	140,022	310,500	310,500	310,500	310,500	310,500	310,500	3,512,195										
5	314,524	46,414	738,955	1,096,759	871,238	259,760	589,500	589,500	589,500	589,500	589,500	589,500	6,774,650										
6	13,766,426	9,583,689	17,039,478	16,306,914	16,338,420	15,285,031	12,500,000	12,800,000	12,400,000	15,500,000	15,200,000	15,800,000	172,579,961										
7	15,952,593	12,110,849	6,435,820	6,170,899	15,062,347	20,482,836	26,467,386	25,219,853	25,966,924	16,965,475	12,211,924	10,368,183	194,015,090										
8	24,797,417	18,315,462	20,326,293	19,981,205	27,436,089	29,167,339	31,306,575	31,361,913	31,523,953	27,134,816	23,151,348	23,365,966	307,868,377										
9	Gulf Purchases - KWH																						
10	53,591	47,104	38,957	35,824	51,457	74,600	65,500	68,900	56,400	49,500	47,300	46,700	635,833										
11	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	1,092,000										
12	0	33,272	39,339	53,184	60,712	81,794	69,000	72,400	59,900	53,000	50,800	50,200	623,601										
13	57,049	55,832	54,695	54,739	54,857	55,436	55,500	55,500	55,500	55,500	55,500	55,500	685,608										
14	Purchased Power Rates:																						
15	0.03612	0.03476	0.03189	0.03189	0.03259	0.03758	0.04221	0.04221	0.04221	0.04221	0.04221	0.04221	0.04221										
16	0.02914	0.02914	0.02914	0.02914	0.02914	0.02914	0.02914	0.02914	0.02914	0.02914	0.02914	0.02914	0.02914										
17	0.02715	0.02715	0.02715	0.02715	0.02715	0.02715	0.02715	0.02715	0.02715	0.02715	0.02715	0.02715	0.02715										
18	0.09196	0.08392	0.05745	0.07641	0.07494	0.07655	0.08382	0.08382	0.08382	0.08382	0.08382	0.08382	0.08382										
19	0.03446	0.03057	0.02961	0.02674	0.03021	0.02936	0.03573	0.03569	0.03588	0.03554	0.03459	0.03006	0.03006										
20	0.04836	0.04836	0.04836	0.04836	0.04836	0.04836	0.04836	0.04836	0.04836	0.04836	0.04836	0.04836	0.04836										
21	0.00182	0.00186	0.00217	0.00222	0.00189	0.00173	0.00181	0.00161	0.00159	0.00163	0.00172	0.00215	0.00215										
22	Demand and Non-Fuel:																						
23	6.85	7.04	7.37	7.54	6.90	6.37	6.59	6.54	6.78	6.96	7.03	7.05	7.05										
24	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80										
25	84,253	84,253	84,253	84,253	84,253	84,253	84,253	84,253	84,253	84,253	84,253	84,253	84,253										
26	1.85	1.85	1.72	1.68	1.85	1.94	1.85	1.85	1.85	1.85	1.85	1.85	1.85										
27	3.01633	2.98080	3.03851	3.01615	2.41913	3.01633	3.01632	3.01632	3.01632	3.01632	3.01632	3.01632	3.01632										
28	Purchased Power Costs:																						
29	39,736	57,706	22,322	37,628	29,655	22,175	29,549	16,885	29,549	37,991	21,106	29,549	373,851										
30	16,032	1,766	31,865	57,355	44,282	11,772	44,676	44,676	44,676	44,676	44,676	44,676	431,148										
31	1,265,905	804,229	1,153,311	1,246,011	1,224,348	1,170,121	1,047,750	1,072,896	1,039,356	1,299,210	1,274,064	1,324,356	13,922,568										
32	1,231,215	909,380	1,008,219	992,085	1,362,227	1,448,185	1,554,400	1,557,148	1,585,193	1,347,269	1,149,486	1,161,135	15,286,942										
33	549,787	370,283	190,554	164,999	455,064	601,329	945,744	935,724	917,269	602,992	422,426	311,625	6,467,796										
34	29,067	22,544	13,941	13,675	28,421	35,471	42,547	42,262	40,742	27,583	20,974	22,340	339,587										
35	3,131,742	2,165,908	2,421,232	2,511,753	3,143,987	3,289,053	3,664,666	3,669,591	3,636,797	3,359,721	2,932,732	2,893,681	36,830,972										
36	1,531,632	1,496,279	1,451,876	1,434,801	1,520,001	1,639,912	1,596,535	1,615,065	1,546,940	1,509,335	1,487,345	1,494,075	18,333,795										
37	84,253	84,253	84,253	84,253	84,253	84,253	84,253	84,253	84,253	84,253	84,253	84,253	1,011,034										
38	4,759	4,922	4,361	4,535	4,505	5,151	5,486	5,491	5,505	5,125	4,780	5,921	59,921										
39	172,079	228,113	233,918	254,463	244,856	326,077	295,338	301,642	278,466	265,572	261,593	260,481	3,122,698										
40	1,792,723	1,813,567	1,774,408	1,778,052	1,863,615	2,055,393	1,981,427	2,006,446	1,915,150	1,864,765	1,848,316	1,843,589	22,527,449										
41	4,924,465	3,979,475	4,195,640	4,289,805	4,997,611	5,344,446	5,646,903	5,676,037	5,551,947	5,224,486	4,781,048	4,737,270	58,348,321										
42	52,290	50,467	30,568	43,957	43,015	43,310	29,138	29,138	29,138	29,138	29,138	29,138	438,435										
43	144,384	171,673	46,116	16,783	38,412	72,334	37,760	109,747	105,508	146,031	184,460	136,273	1,111,482										
44	0	3,657,335	4,118,965	4,227,065	4,816,185	5,228,802	5,579,195	5,537,152	5,417,300	5,049,317	4,567,450	4,571,859	57,798,404										
45	0	0	0	0	0	0	0	0	0	0	0	0	0										
46	64,554	6,129	41,721	42,872	(21,458)	26,962	17,850	17,850	19,300	17,850	20,300	271,810	0										
47	4,792,344	3,863,464	4,160,676	4,269,936	4,894,727	5,255,794	5,597,045	5,555,002	5,436,600	5,067,167	4,585,300	4,592,159	58,070,214										
48	Total Costs and Charges																						
49	Sales Revenues - Fuel Adjustment Revenues:																						
50	RS<	1,721,442	1,816,047	1,448,522	1,634,896	1,911,278	1,894,713	1,902,854	1,883,244	1,682,192	1,532,262	1,637,722	16,972,879										
51	RS>	0.10768	590,876	519,744	272,802	283,241	584,259	1,250,725	1,372,118	1,275,915	1,212,310	719,689	381,418	558,229	9,121,362								
52	GS	0.09557	369,597	375,162	324,303	350,150	418,030	546,639	538,885	561,497	547,897	439,185	416,165	456,730	5,344,330								
53	GSD	0.09134	1,101,938	1,058,108	940,823	1,081,551	1,243,896	1,492,030	1,481,341	1,527,685	1,540,933	1,324,892	1,283,035	1,366,724	15,443,156								
54	GSLD	0.08836	592,770	543,460	291,781	744,502	615,851	668,297	671,180	643,917	682,334	577,219	551,994	7,138,716									
55	LS	0.06947	42,490	43,467	42,483	44,681	44,245	44,483	43,715	43,550	43,723	43,287	522,545										
56	Unbilled Fuel Revenues																						
57	(2,250,523)	1,183,425	(1,189,949)	1,195,138	(600,560)	861,574	62,500	62,500	62,500	62,500	62,500	62,500	(425,895)										
58	2,258,590	5,539,413	2,130,865	5,172,662	3,940,717	6,775,026	6,064,452	6,017,918	5,973,031	4,849,054	4,274,995	4,677,016	57,683,749										
59	GSLD1 Fuel Revenues - 17197	196,874	122,140	76,684	62,740	81,427	115,944	69,898	138,885	175,169	213,596	165,411	1,549,917										
60	6,618,334	2,155,388	1,718,849	1,846,086	1,605,871	2,807,026	3,167,224	2,975,578	2,546,304	1,841,858	2,369,448	2,711,798	32,563,765										
61	9,083,598	7,816,942	3,926,398	7,181,488	5,628,015	9,687,695	9,296,575	9,132,381	8,653,981	6,966,091	6,858,400	7,554,226	81,797,431										
62	KWH Sales:																						
63	RS<	17,664,507	17,628,817	15,210,704	15,450,076	17,143,105	20,078,126	19,904,234	19,989,756	19,783,747	17,671,667	16,096,633	17,204,508	213,825,879									
64	RS>	6,414,274	6,059,209	2,533,093	2,630,335	5,441,828	11,614,936	12,742,260	11,848,861	11,258,197	6,683,439	3,542,065	5,184,033	85,952,530									
65	GS	3,865,037	3,924,910	3,989,224	3,660,161	4,370,380	5,722,667	5,638,572	5,875,171	5,733,805	4,595,374	4,354,505	4,778,952	55,906,758									
66	GSD	12,075,157	11,550,441	10,308,238	11,796,013	13,626,164	16,346,585	16,217,127	16,724,484	16,869,517	14,504,381	14,046,153	14,962,351	169,027,611									
67	GSLD	6,708,857																					

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED FLORIDA DIVISIONS
 COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
 OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
 JANUARY 2019 - DECEMBER 2019

	DOLLARS				MWH				CENTS/KWH			
	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED/ ACTUAL	ESTIMATED/ ORIGINAL	DIFFERENCE AMOUNT	%
1 Fuel Cost of System Net Generation (A3)					0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
2 Nuclear Fuel Disposal Cost (A13)												
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)												
5 TOTAL COST OF GENERATED POWER	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A8)	22,094,305	22,731,550	(637,246)	-2.8%	501,903	512,450	(10,547)	-2.1%	4.40211	4.43586	(0.03375)	-0.8%
7 Energy Cost of Sched C & X Econ Purch (Broker)(A9)												
8 Energy Cost of Other Econ Purch (Non-Broker)(A9)												
9 Energy Cost of Sched E Economy Purch (A9)												
10 Demand and Non Fuel Cost of Purchased Power (A9)	22,527,449	23,266,824	(739,375)	-3.2%	501,903	512,450	(10,547)	-2.1%	4.48841	4.54031	(0.05190)	-1.1%
11 Energy Payments to Qualifying Facilities (A8a)	14,726,568	14,943,319	(216,751)	-1.5%	192,907	193,850	(943)	-0.5%	7.63402	7.70870	(0.07468)	-1.0%
12 TOTAL COST OF PURCHASED POWER	<u>59,348,321</u>	<u>60,941,693</u>	<u>(1,593,372)</u>	<u>-2.6%</u>	<u>694,810</u>	<u>706,300</u>	<u>(11,490)</u>	<u>-1.6%</u>	<u>8.54166</u>	<u>8.62830</u>	<u>(0.08664)</u>	<u>-1.0%</u>
13 TOTAL AVAILABLE MWH (LINE 5 + LINE 12)					694,810	706,300	(11,490)	-1.6%				
14 Fuel Cost of Economy Sales (A7)												
15 Gain on Economy Sales (A7a)												
16 Fuel Cost of Unit Power Sales (SL2 Partpts)(A7)												
17 Fuel Cost of Other Power Sales (A7)	271,810	221,000	50,810	23.0%								
18 TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17)	<u>271,810</u>	<u>221,000</u>	<u>50,810</u>	<u>23.0%</u>	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
19 NET INADVERTENT INTERCHANGE (A10)												
20 TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	<u>59,620,131</u>	<u>61,162,693</u>	<u>(1,542,562)</u>	<u>-2.5%</u>	694,810	706,300	(11,490)	-1.6%	8.58078	8.65959	(0.07881)	-0.9%
21 Net Unbilled Sales (A4)	0 *	0 *	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
22 Company Use (A4)	49,511 *	57,500 **	(7,989)	-13.9%	577	664	(87)	-13.1%	0.00782	0.00839	(0.00057)	-6.8%
23 T & D Losses (A4)	5,220,203 *	1,723,951 *	3,496,252	202.8%	60,836	19,908	40,928	205.6%	0.82416	0.25140	0.57276	227.8%
24 SYSTEM KWH SALES	59,620,131	61,162,693	(1,542,562)	-2.5%	633,397	685,728	(52,331)	-7.6%	9.41276	8.91938	0.49338	5.5%
25 Wholesale KWH Sales												
26 Jurisdictional KWH Sales	59,620,131	61,162,693	(1,542,562)	-2.5%	633,397	685,728	(52,331)	-7.6%	9.41276	8.91938	0.49338	5.5%
26a Jurisdictional Loss Multiplier	1.000	1.000	0.000	0.0%	1.000	1.000	0.000	0.0%	1.000	1.000	0.00000	0.0%
27 Jurisdictional KWH Sales Adjusted for Line Losses	59,620,131	61,162,693	(1,542,562)	-2.5%	633,397	685,728	(52,331)	-7.6%	9.41276	8.91938	0.49338	5.5%
28 GPIF**												
29 TRUE-UP**	<u>3,957,772</u>	<u>3,957,772</u>	<u>0</u>	<u>0.0%</u>	633,397	685,728	(52,331)	-7.6%	0.62485	0.57716	0.04769	8.3%
30 TOTAL JURISDICTIONAL FUEL COST	<u>63,577,903</u>	<u>65,120,465</u>	<u>(1,542,562)</u>	<u>-2.4%</u>	<u>633,397</u>	<u>685,728</u>	<u>(52,331)</u>	<u>-7.6%</u>	<u>10.03761</u>	<u>9.49654</u>	<u>0.54107</u>	<u>5.7%</u>
31 Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
32 Fuel Factor Adjusted for Taxes									10.04484	9.50338	0.54146	5.7%
33 FUEL FAC ROUNDED TO NEAREST .001 (CENTS/KWH)									10.045	9.503	0.542	5.7%

*Included for Informational Purposes Only
 **Calculation Based on Jurisdictional KWH Sales