Commissioners: JOE GARCIAL CHAIRMAN J. TERRY DEASON. SUSAN F. CLARK JULIA L. JOJESSON E. LEON JACOBS, JR.



TOMOTHY DEVIAN, DIRECTOR AUDITING & FINANCIAL ANALYSIS (850) 413-6480

Public Service Commission

June 29, 1999

John T. English Florida Public Utilities Company P. O. Box 3395 West Palm Beach, FL 33402-3395

Re: Docket 990001-EI; Florida Public Utilities Company

Mr. English:

The enclosed audit report is forwarded for your review. If you desire to file a response to the audit, please file one with the Division of Records and Reporting so it may be forwarded for consideration by the staff analysts in their review of the audit.

Sincerely,

Denise N. Vandiver

Bureau Chief - Auditing Services

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APP CAF DNV: sp CMU. CTH EAC LEG MAS. \cap PC RRR. 85.C MANY OTH.

AF.A

Division of Records and Reporting

Division of Auditing and Financial Analysis (Devlin/Causseaux/File Folder)

Division of Electric and Gas (Bohrmann)

Miami District Office (Welch)

Division of Legal Services

Office of Public Counsel.

Research and Regulatory Review (Harvey)

BOCLMENT ACHEER-DATE



FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF AUDITING AND FINANCIAL ANALYSIS BUREAU OF AUDITING SERVICES

Mlami District Office

FLORIDA PUBLIC UTILITIES COMPANY

FUEL ADJUSTMENT

NINE MONTHS ENDED DECEMBER 31, 1998

AUDIT CONTROL NO. 99-033-4-2

DOCKET NUMBER 990001-EI

Ruth K. Young, Mudit Manager

Kathy I. Welch

Miami District Office Audit Supervisor

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Schei	dule M-1-Summary of Purchased Power and True-up For Marianna Six Months ended September 30, 1998	
Schei	dule M-1-Summary of Purchased Power and True-up for Marianna Three Months ended December 31, 1998	

DIVISION OF AUDITING AND FINANCIAL ANALYSIS AUDITOR'S REPORT

JUNE 23 , 1998

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 Schedules for the historical nine-month period ended December 31, 1998, for Florida Public Utilities Company. These schedules were prepared by the utility as part of its petition for the fuel adjustment in Docket No. 990001-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 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.

In our opinion, the schedules referred to above present fairly, in all material respects, the utility's books and records, maintained in conformity with the accounting practices prescribed by the Florida Public Service Commission.

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 amount were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

Reviewed - The exhibit amount 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.

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

M-1 and F-1 Schedules: Traced the attached M-1 and F-1 Summary Schedules for Marianna and Fernandina to the A-2 Schedules (Monthly True-ups).

Revenues -Examined first revenue per the filing. Recalculated the fuel revenues for four months by using the kilowatt hours from the Revenue Sheets times the rates authorized in the last order. The rates were traced to the Rate Test Deck Report which is an excerpt of the billing run. The revenues were traced to the general ledger. Traced amounts billed to GSLD customers by FPUC to the amounts billed to FPUC to make sure they were the same.

Expenses-Examined total fuel expenses for Fernandina and Marianna divisions by tracing costs and kilowatt to the invoices. Traced fuel costs to the trial balance.

True-up Provision -Recalculated the total true-up and the interest calculation and agreed to the M-1 and F-1 schedules. Traced the interest rates used to the Wall Street Journal Commercial Paper Rates. Traced the attached M-1 and F-1 Summary Schedules for Marianna and Fernandina to the A-schedules

Other - Read prior orders and reviewed prior audit reports for items related to current regulatory issues.

EXHIBITS

PLONICA PUBLICUPRITIES COMPONY CALCULATION OF AURCHASED POWER COSTS AND EAUGULATION OF TRULE AND INTEREST PROVISION APTUL 1996 - 52PF LANGE 1998 8ASSED ON BIX HONTHS ACTUAL

	APRIL 1965	1996 1996	, LINEF 1998	JULY I THÔ	AUGUST 1995	\$6775M6674 1996	Tyangi
. –	18,419,258	20,514,533	21,450,740	77'0025#	20,473,440	79,475,198	157,764,434
	59,187,713 39,234	27,433 663 98,063	12,672,000 47,600	12,667.695 46.674	12,090,075 6 0,0 5 6	27.893,625 50,202	171,700,649 36+ <i>j</i> ras
	31,660	81.679	31,660	21,479	31,079	\$1, 97%	
	412,791	559,676	705,734	700.296	539,937	593,482	3.650-061
	412,751	500,000	700,764	700,296	600,007	503.462	3.652,963
	745, 174	370 687	480443	447 040	AUT APA	AACI TOA	9.376.641
	150	550	550	550	350	350	3,300
							191,376 2 1994 44 1
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_	(0),505 	1,002.035	1,100.467	1,17 6.664	1.109,630	1.026,004	0.255,164
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0.03812	2,703	Z710	2707	2,700	2,707	2,764	10,330
							4,344,270 1,001,638
	1.142,425	1,2 00,35 0	1,003,047	1,014,665	1 872 201	1,420,487	9,542,109
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	7,838,337	4,500,870	13,331,377	15,626,340	12,000 <u>,00</u> 0	EZ,639,571	71,740,930
	1,030,420	1,831,339 1,831,339	2470,052				10,000,400
							49,729,443 20,142,624
	185,306	182,044	183,876	100,004	100 , 710	100,744	1.112.230
	95, 138	89,383	PR.2006	P4,396	99,274	90,164	577,547 6
_	HI,420,344	20,514,550	28,603,740	2740704	2,7121	24,670,100	107,707,134
			•				Period to Perio
	728.747	007_F76	1,007,003	1,312,936	1.12A717	1,134,400	0.346.370
	(49.791)					(42,718)	1965
	703.400	850,358	1.000.003	1,395,569		T.179.116	0.594,884
	990,566	1,002,036	LT00,457	1,179,954	1,196,630	1,026,806	9.204. Hall
							239,490 4,634
	1.200	-	312				
	296,324	क्या, रहा	529,2498	34,635	174,696		350,594
	(424,721) 202,774	(42, F21) 94,364	56734 (45733)	452,724) 174,688	narfans (narta) ik	Seritai Certisi	152,254) 244,023
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			pp war		.4	74	3.53%
	201,500	771,000 706,000	305,521	33,038 174,5 k 5	174,000	134,545 243,778	
			125,627	212.231	300, F64		
	547,530	30,078				377,761	-
	373.616	196,578	58,454	100,818	124,770	100,041	•
							-
	0 (137+3) 0 (13564 0 (2615	### 1966 **6,419,256 **6,419,	1968 1958 10.14 1959 20.51 531 20.51 531	1968 1958 1958 1958 1958 1858 1858 1858 185	1966 1996 1996 1996 1996 1996 1996 1996	1966 1966 1966 1966 1976 1976 1986 1986 1986 1986 1986 1986 1986 198	1966

FLORDIA PUBLIC UTILITIES COMPANY CALCILLATION OF PURCHASTED POWER COSTS AND CALCILLATION OF TRUE-UP AND INMIREST PROTASION-EXELUÇING OSLO PERIOD APPLITAMENT 1988 BASCO SIX BIGNING ACTUAL (EXCLUDITS LINK LOSS , EXCLUDES TANES)

FERNANDIKA SEACH		Actual APRIL 1998	Armal MAY 1998	Açtışti JUNE 1990	A5118 JULY 1988	Arcel MJCUST 1995	Actual SEPTEMBER 1996	Total Entimated
Total System Sales - KWH	•	20.061,668	25,152,553	42,968,776	47,435, 043	40,724,736	#1_165,750	226,544,770
CCA PURPASAS - NAM		\$16,600	94,160	23,300	63,500	29,200	49,4990	769,200
ACA Provinces - FMA		25,048,763	33,7 77,667	17,467,704	49,779.217 45.645	49.517,835	41,028,777	241,249,223
System Bling Comunit - KW		43.123	å∑ Bu o	90,461	90,541	85,747	88,242	50 2 ,074
Purchased Power Pares:								
CCA Fue Coms - M/WH		0,016766	0.016700	6.01670 0	0.014700	0.018700	0.018700	
Page Fuel Coats - \$50044 Fuel Adhament - \$50044		0,01843 0,00000	0,00945 0,00900	0.01845 0.00000	0.01846 0,00000	0.01845 0.00000	0.01 646 0.00000	
Cornerd and Non-Pust		44000	470000	4.000	ومعرب	4,4	42000	
Demand Charge - 1/KW		6.00	6,00	8.00	8.00	8.00	6.00	
Customer Charge - \$		225.01	226.00	72\$.W	735 00	225.09	225.00	
Energy Charge (Eacl, Fuel) \$10AM		0.00455	0.00465	0.00488	0,00456	0,00495	0.00455	
Purchassed Power Codes: CCA Fuel Costs		9,698	4,780	435	1,581	540	758	14,790
JEA Same Ruel Costs		461.638	694,752	\$75,77 9	218,427	802,905	755,256	4,450,455
JEA FUEL Adjustment		ū	a	P	٥	_ D	Ò	
Subject From Costs		401,331	606,512	678.216	819.5 60	900 ,461	737.744	4,047,275
Demand and Non-Fuel Costs: Common Charge		378 738	430,570	542,708	643.246	544.4R2	586,452	3.012.444
Catena Charge		725	229	235	225	225	226	1,360
Виору Филуа		121,243	149.139	215,070	226,405	198,007	166,664	1,042,547
Subtotal Demand & Non-Fuel Costs		500,208	847,NM	738,900	145344	712,714	722,343	4,117,361
Total System Purchased Power Costs. Sep (Prest Others To GOLD Costs)		1,001,537	1,253,696	1,685,124	1,800,964	1,518,165	1,489,121	0.374,006
Demand		191,435	157,307	134,752	142,568	127,579	234,524	1,030,216
Commodity		174,608	164,818 861,473	306,477 1,123,865	734,060 1,242,913	274,000 1,110,528	201,768	1,866,263
Heli Purplesed Power Costs		₽ .75,436	*********	3,1424,000	1,212819	1,119,545	B46,429	3.941.091
Sales Revenues Fuel Adjustment Personans	Pers							
PMS - G4s	0.03901 0.03902	346,223 43,342	420,167 68,564	486,140 87,345	904.348 110.750	674,917 98,780	945,500 1 97,600	MALEUS.C UPLESS
Ğ	0.03500	241,644	272.400	324,164	MUS	324,476	333.564	1,653,048
a.	0.02680	1,459	1.742	1,441	1,626	1,725	1,721	10,123
SLCS.	0.02550	1,901	1,077	1.000	1,072	1,000	1,846	11,254
Total Puel Revenue (Abst. GSLD) GBLD And Revenue		794,819 386,041	7 85,764 843,733	1,061,166	1.200.002 477.041	1,100,205 475,876	1,043,634 634,2862	5,014,056 2,635,505
NoFuel Revenue		48.007	469.461	611, 250 622,637	GH 218	422.483	434.20d	3.636,000
Total Scien Revolute		1,534,007	1.507.473	2.234,502	2,437,341	2 120 207	2,252,174	12,186,548
KAM Selec	-							
F.5 G.51		9,524,744 1,667,656	10,569,604 1,639,677	18.913,696 2.869.269	29:303:462 2:812:328	17,013,471 2,582,531	10,340,360 2,641,353	90,948,297 14,118,706
rso.		7.047.014	7.705.254	8,241,267	9571,106	9.249.694	7.BC4.273	32,023,430
cst. b		7.3710.000	7 909 600	14,201,000	14,102,000	11,736,000	12,571,000	67,780,000
<u>QL</u>		67,815	691 .424	44,357	71,674	87,591	67,482	367,114
SL,GSL Total KVMI Ballan		74,641 25,0 61,666	79,400 28.152.663	73.166 (2.968.776	73,394 47,436,088	73,264 40,324,738	73,261 41,1 61,766	441,366 226,519,770
	-					79-20-7,7 89	- 1217-217-7	Estimate to
"run-up Catodallan (Bhol. GSLO):								Peried to Dune
Fuel Revenue		704.819	766.750	1 001 108	1 208,562	1,100,265	1,053,634	6,014,066
Trus-up Provision		(MS, 125)	(65,126)	(65.1.23)	(45.125)	(45 ,125)	(84, 824)	(380,750)
Gross Receipts Ten Partiens				a	0	•	D	
Fuel Revenue Hat Purchased Forms Costs		749,744	5340, 6 484	1,1 58,321	1.333,707	1,148,390	1,148.78 9	9,404,90\$ 2 044 600
			984 337	4 4 4 4 4 4	1 7 17 444	1 110 620		
		634,496	911,477 (80,86 0)	1,1\$3,655 37 46 5	1.212.913 (20.764	1,110,520 54,564	946.850 202.930	6.941.992 483.743
"nursep Provision for the Period Interest Provision for the Period			9*1,477 (80,849) 1,7 63	1,1\$5,655 3 <u>7,</u> 465 1,390		1,110,62 0 54, 664 1, 559		483,743 9,764
Trustup Provision for the Period Minnest Provision for the Period That up and Income Provision		634,496 123,248 1,851	(100,089) 1,7 63	37_00 1.399	120,764 1,458	54,564 1,559	202,930 1,803	483,743 9, 364
"nurses Providen for the Period Historial Providen for the Period "nurses and Income Providion Segiments of Period		636,496 133,248 1,851 350,750	(100,000) 1,763 480,634	37_400 1_360 316,903	120,764 1,458 286,634	54,564 1,559 342,781	202,950 1,043 334,050	483,753 9,964 390,750
Trustup Provision for the Period Marcel Provision for the Period That up and Income Provision		634,496 123,248 1,851	(100,089) 1,7 63	37_00 1.399	120,764 1,458	54,564 1,559	202,930 1,803	483,743 9, 364
"nurses Provided for the Period Hisness Provided for the Period "nut-up Period Provided Segiments of Period "nurses Collected or (Refunded) ind of Period, Hell True-up	_	636,496 123,248 1,861 350,750 464,126)	(90,000) 1,763 480,634 (95,125)	37_949 1,389 518,968 (85,135)	220,764 1,458 288,634 485,125)	54,664 1,659 342,783 (45,125)	202,930 1,023 334,039 (68,125)	483,753 9,364 380,750 (390,750) 473,667
"nurses Provided for the Period Interest Provided for the Period "has up and located Provided Segiment of Period "nurses Collected or (Authority)	-	636,496 123,248 1,861 350,750 464,126)	(90,000) 1,763 480,634 (95,125)	37_400 1,360 516,903 (85,135) 285,036	286,434 445,125 343,781	54,564 1,559 342,781 (45,125) 334,659	202,936 1,043 334,039 (65,125) 473,657	483,743 9,964 360,750 (390,750)
"nurses Provided for the Period Hisnael Provided for the Period "nurses And Income Provided Segiment of Period "nurses Collected or (Authority) and of Period, Hell True-up nurs Paul Et Highest Provided: Beginning True-up Amount	-	634,496 133,248 1,861 349,750 464,134 391,760	(160,1665) 1,7463 480,624 (185,124) 916,803	37, 643 1,364 516, 963 (65, 154) 385, 634	250,764 1,458 266,434 465,1253 343,761 245,634	54,564 1,559 342,781 (45,125) 314,659	202,930 1,863 304,039 (64,125) 473,667	483,753 9,364 380,750 (390,750) 473,667
"number Provided for the Period Historia Provided for the Period "number and Number Provided Segiments of Period "number Collected or (Number) End of Period, that True-up 10% Rull History Proposition: Beginning True-up Amount Before Interest	-	634,496 133,248 1,861 390,730 464,126) 461,834 394,765 451,873	(80,086) 1,763 480,624 (95,124) 916,823 460,834 315,120	37, 643 1,369 318, 903 (45, 135) 285, 634 316, 903 284, 244	285,634 445,125 343,781 285,634 343,781	54,664 1,559 342,781 (45,125) 334,659 342,781 302,500	202,930 1,003 304,059 (68,1,28) 473,667 284,056 471,944	483,753 9,364 380,750 (390,750) 473,667
"number Provided for the Period Mannes Provided for the Period "Author and Income Provided Segiment of Period "number Collected or (Authority) and of Period. Het True-up Ture Rulls Internal Providen: Beginning True-up Amount Before Interest Total Beginning and Emelog True-up.	-	636,496 133,248 1,851 359,790 464,126) 462,834 394,765 454,873 844,623	(60,000) 1,763 480,614 (65,124) 316,823 460,814 315,120 375,824	37, 643 1,389 316, 963 (65, 125) 285, 604 215, 903 284, 244 601,147	250,764 1,458 266,434 465,1253 343,761 265,634 341,323 534,337	54,564 1,559 342,761 (45,125) 334,659 342,781 302,760 579,364	2012,930 1,003 334,059 (68,128) 473,687 234,056 471,684 201,003	483,753 9,364 380,750 (390,750) 473,667
"number Provided for the Period Historia Provided for the Period "number and Number Provided Segiments of Period "number Collected or (Number) End of Period, that True-up 10% Rull History Proposition: Beginning True-up Amount Before Interest	-	634,496 133,248 1,861 390,730 464,126) 461,834 394,765 451,873	(80,086) 1,763 480,624 (95,124) 916,823 460,834 315,120	37, 463 1,369 316, 953 (85, 174) 215, 504 316, 903 284, 244 601, 147 3,5500%	280,784 1,458 288,634 485,1253 343,781 285,634 341,323 535,537 313,459 3,349076	54,664 1,509 342,783 (65,125) 334,669 342,781 307,500 678,263 334,000,	2012,930 1,843 304,059 (65,1.25) 473,667 334,059 471,844 501,003 402,942 5,57000%	483,753 9,364 380,750 (390,750) 473,667
"nuesto Providen for the Period interest Providen for the Period 'Auto And Installed Providen Segiment of Period "nuesto Collected or (Automorph) ind of Period. Het True-up 10% Rull. Beginning True-up Amount Before interest Total Segiment Annount Before interest Total Segiment and Amount Announc Average True-up Amount Average True-up Amount Average True-up Amount Average Province Amount Average Province Amount Average Interest Rule Montrely America Rule	-	636,496 133,248 1,851 359,790 464,126) 460,834 351,760 458,873 943,623 424,623 424,623 5,3407% 0,4817%	(60,000) 1,763 480,634 (65,124) 316,833 460,834 315,120 775,854 387,677 5.55,854 0.4585%	37, 903 1,360 316, 903 (85, 155) 315, 003 316, 003 284, 244 501, 147 309, 574 5, 5500%	280,764 1,458 288,634 485,125 343,781 285,634 341,303 526,307 313,460 9,443,76	54,644 1,509 342,781 (46,125) 514,626 342,781 307,500 578,261 307,500 578,261 307,500 578,261 307,500 578,261 307,600	2012, 250 1,003 304, 059 (58, 1.25) 473, 687 284, 059 471, 684 281, 009 402, 982 5, 3700% 0, 4475%	483,753 9,364 380,750 (390,750) 473,667
"nurses Provided for the Period Historia Provided for the Period "nurses Collected or (Natural "nurses Collected or (Natural Ind of Period, Hot True-up 1974 Rul E Internal Proposition: Beginning True-up Amount Before Interest Total Beginning are Ensing True-up Average True-up Amount Average True-up Amount Average True-up Amount	<u>-</u>	536,496 133,248 1,851 359,750 456,125] 451,834 354,873 645,873 645,873 645,873 645,873	(60,044) 1,748 480,614 (65,124) 716,803 460,834 315,120 775,854 387,877 5.51504	37, 403 1,360 316, 903 (85, 135) 285, 034 284, 344 501, 147 300, 174 5, 5500% 1,560	280,784 1,458 288,634 485,1253 343,781 285,634 341,323 535,537 313,459 3,349076	54,664 1,509 342,783 (46,125) 334,669 342,781 317,509 579,509 579,509 579,509 579,509 579,509 579,509 579,509	2012,930 1,843 304,059 (65,1.25) 473,667 334,059 471,844 501,003 402,942 5,57000%	483,753 9,964 980,750 (390,750) 473,667

FLOREIA PUBLICUITILITIES COMPANY CALCULATION OF PLACINASED POWER COSTS AND EALCULATION OF PLACINASED POWER COSTS AND EALCULATION OF TRUELLY AND INTEREST FROM SECURITIES GOLD PERSOD OF TOMER 1999 - DECEMBER 1999 BASED ON THREE MONTHS AUTHAL (EXCLUDES LINE LOBS, EXCLUDES TAXES)

PERKANDONA BEACH		ACTUAL OCTOBER 1998	ACTUAL MOVEMBER 1998	ACTUAL DECEMBER 1908	Estimated JANUARTY 1999	EMMENS FERRUARINY T393	Estimated MARCH 1920	Toles Çibneşiyi
Total System Sales - NVM	•	30,630,905	34,326,940	33,414,204				106,382,130
JSC Purchases - KWH		42.400	11,000	74,100				127,500
JEA Particular - 8744		39,987.829 73.830	38,095,880 8 8,2 05	34,984,082 24,484				eda,tef,eta
System Diling Derrians - KW		1.37831	60,203	76,400				220,505
Purchased Power Rates:								
CCA Fuel Coats - BYWH		0.016740 0.01645	0.01870) 0.01845	0.0167 0 0 0.01645				
Come Aust Couts - SMAH Fuel Advantment - SMAH		0,00000	0,00000	G/01845				
Commend and Warn-Fuci:		*184444	******	*14444				
Demand Charge - 6409		8.00	6.60	8.00				
Customer Change - 5		225.00	225.00	225.00				
Energy Charge (Excl. Fuel) \$1544 Profused Press Cody		0.00455	0,004.55	0,004.55				
CCA Fuel Cases		783	268	1389		0-	0	2,385
JEA Bapp Form Could		652,427	685,958	845,455	à		á	1,202,021
JEA Fugi Adjustment		ō	Ò	. 6	4	P	•	· · · •
Subjoint Fixel Costs		90.20	496,17≐	540,042	9	ū	۰	1,995,238
Demont and Non-Fadi Costs: Demont Charge		442.980	409.961	470,400		đ		1,323,631
Contains Charge		226	9409,001 3:25	225	ŏ	ă	ě	875
Every Charge		165,266	161,236	169,177	ŏ	ō	ŏ	401,706
Subtonal Demand & Non-Fuel Costs		441,500	574,112	629,600	D	ģ	g.	1,815,486
Total System Purchased Power Costs Less Direct Billing To GSLD Class:		1,204,320	1,340,306	1276,544	0	a	•	3,911,650
Operand		(57.22)	188.577	225,578				566,371
Commodity		303,342	347,565	310,040			•	970,910
Net Purohesed Power Gode	_	834 ₁ 197	E4,149	744,030	•	•	. 0	2,271,381
Sales Revenues Fuel Adjustment Revenues:	Res	812467		378.4 FA				
R al G8-	0.03630 D.03364	\$1.065	325,329	43.957		9	0	12(12)0 291,125
690	D.COLIM	274,919	250,512	237.611	ŏ	Ö	ě	707.042
œ. T	1-022-17	1,500	1,512	1,567	ě	ě	ē	4,572
91,691	0.02217	1,627	1,6261	1,531	0	0	0	4,624
Total Puel Perenues (Eacl. (851.6)		471,481	042.035	652,170	0	ė.	9	2,100,000
GRUP Fuel Personner Hon-Fuel Reperson		480.635 881.847	344.130 483.134	535.510 206.665	0	Ď		1,640,399 1,676,636
Total Railes Parversus		1,985,971	1,000,347	1,728,383	-	•	•	5.311,571
KWH Salar	•							
M3 G3		14,407,417	0,260,151 1,772,601	10,005,716 1,000,516				34,463 <u>,2</u> 64 6,018,306
950			1,27,244) 8,044,480	7.630,194				24,422,462
GRID		12,004,000	15,068,000	12,088,000				40,480,030
OL.		87,780	65,176	70,206				204,164
S.CA		79,302	T1.570	79,570	_		_	220,512
Total KNAH Salas		30,633,584	34,271.040	33,414,204	Q.		Q	108.392,130
Tree-up Calculation (Sect. GSLD):								Period to Deep
Fuel Payerings		871,891 (187,866)	647.095	982,170	0	0	0	2.09L005
Trini-op Province Greek Recepte Tex Reland		(Liest-hear)	(157,566)	(187,689)	D	۰		(47 3,48 7) 0
Carl Corners		1,020,480	799,064	840,058	ő	ŏ	ŏ	2,894,523
Net Purchased Power Corts		434,147	494,140	7-11 (0.25)	•	0	ė.	2,71,301
True-up Provision for the Period		124.273	103,634	50,033	q	D	<u> </u>	754, MB
irkerni Provision for the Period		2.117	2,147	1,671	9	P	9	£135
Beginning of Perfor		473,667	613,168	481,282	0	6		473,667
True up Colocted or (Returned)		(157,650)	(157,666)	(157,860)	à	ð	٥	(473,667)
End of Parked, Hell True-up		⊅ 0.100	461 202	404,200	a	¢	ø	40-4_297
TOS RULE	_			######################################	31343 2442			17.80%
Liver Prosper								
Beginning True-up Amount		473,647	513,166	481,252	•	0	0	
Enting True-up Amount Before Interest		811,071	439,135	402,425	Q 0-	9	D A	
Total Bug-ming and Ending True-up Average Taus-up Amount		964,798 492,369	972.929 466.192	473,700 431,834	Ф	9	e D	
Average Interest Rate		5.1960%	5.3000%	3.2000%	3.2000%	3.2000%	3,20074	
Horinly Average Interest Rate		0.4300%	0.4447%	0.4320%	0.4333%	0.43376	0.4333%	
in manda ifroxision	_	2,117	2147	3,871	0	•	ŋ.	
	_							

PLORIÇA PURUS LITHUTIÉS COMPANY CALCIGATION OF PLIPIONASIO POMER COSTRILARO CALCIGATION OF TRUE HE AND INTEREST PROVISION DOTTORN 1986 - DECEMBER 1016 BASED EN THREE MONTRS ACTUAL

				=				
HARLANNA DOVENDA	_	ACTUAL	ACCUAL	ACTUAL	Egitopiac	Relengiad	Schroves.	
		ОСТОВЕЯ 1 186	NOVEMBER 1996	DOCAMEN PRO	34ME444 1999	PERMARY 1968	MARCH 1999	Torm
Total System Balon - HAMH	-	25,804,943	30,040,044	20,075,444		<u>'</u>		84,737,071
Total Byense Purchases - KVMI		24,000,030	59,943,000	22,310,778				60,204,656
System Silling Cornered - HOY		53,306	35.049	60,066				142,529
Perspect Programme								
Rasp Punt Conta - \$40/61 Demonstand Non-Fuet		0.03160	0,03160	0,021:30				
Certand Charge - \$404		627	ΔT	6.77				
Customer Charge - 3		350.00	\$50.00	F84.00				
Transparentes Crange Processed Proces Const.		31,160	31,960	31,960				
Base Fuel Code		517,603	428,776	474,662	4	4	0	1.4 25.5 6p
Subhital Paul Conte		517,663	429,776	47 (1962)	q	Q	0	1,435,661
Careers and Mon-Peer Collect Careers Casepe		300,800	263,456	334,967				963,548
Customer Charge		550	560	560	ō	ā	Ō	1.660
Transferration Comps		21,980	81,980	31,990	Ç O	0	0	66,64,0 1,064,138
Susceed Demand & Non-First Cross	-	561.426	294.214	374,407				1,0461,130
Telai Oyeana Perchannel Pywar Conta	_	010,516	724, 91 0	651,176	0	q	ņ	2486,847
Sping Personal	HEW RATES							
Pupi Adjustment Printer Hill	Raes				_	_		
Austroni (13 Commercial (33	6,04137 0,04067	چوم اچد 111, 60	338,007 13,070	267,976 74,044	Ó	0 0	D D	1,148,261 244,128
Commercial 550	0.00477	310,378	245,645	241,072	ŏ	ŏ	Ō	758,635
الكاف الباغيروما	0.01487	122,000	107.346	107,000	0	· ·		
Particular 01,014 Other 31-191-291-1	0,02590 0,02500	4,935 2,437	8,976 2,484	4012 2466	-0 0	<u> </u>	Ď Đ	14,517 7,474
Total Fuel Planesco	OTT THE	900,000	761.273	798,256	Ď	ŏ	ā	2,549,760
Name Fund Programme		100.658	436,541	447,564	•	Ó	•	1,386,170
Total Sales Persona N'est Sales	_	1,494,543	1,199,774	1,201,943				3,630,540
Renderate AS		10,514,000	7.961.230	1.892403				וובנסקים
October 125		2.762.190	1,010,074	1,000,000				0,002,577
Čárnástki 590 leducki 500.0		8,488,772 3,412,103	4,000,000 1,121,000	6,785,294 2,113,498				22.319,11+ 9.390,100
Resident Cutta		rio in	461,070	183,840				7.3 VII, 197
CD- M-1,M-2,M-3		10 604	15.4ML	98,034				207,530
York KANA Salas		25,004,003	35,040,004	20,270,444	•	ð		#1777,57 1
	_			'	•			Perker
Tago-us-Calindrian; Pupi Patriosia		967.000	763,277	790.20	9	٠	a	10 Date 2.5=0.500
True na Paradona	CANCES OF 3	#1,340)	(100-100) (100-100)	(81,541)	•	•	•	G44/811
Corona Plannighta Plats Plantered		· · · · · · · · · · · · · · · · · · ·	· · a		_	_	0	
Full Revenue		1,050,346 110,318	844,013 734,060	679,580 851,179	. Ç. D		0	1/121411 2461667
Total Purchased Power Could Trap sp Persisted for the Period		166,730	121,000	201.074	ő	ě	ĕ	304,734
harran Paradan la Tra Perist		1,316	1,646	1,450	4	•	Ō	4.149
Transport Interest Providen		34.021	302 427	362420	0	D-		346021
Copinsing of Period Trapegy California or (Period 199)		(#1,340)	40 340)	200700 201200	š	ě	ĕ	(244,324)
End of Period, Not Tree-up	_	255 255	302,420	310,700	đ	4		310504
10% Party	-							47 80-0
Internal Province: Secondo Tave-us Amount		204,021	302,607	352.426	a	a		12.50%
Bridge Tree-up Amount Before Internet	L	321,461	202,810	200,450	ŏ	ă	ă,	
Takai Baginaing and Emilion Yayasan		F66,432	663,697	#T1#00	Ŷ		Ū.	
Average Your op Joseph Average Appendigenous Pass		202.700 6.1000%	341,760 5.000%	136,939 8,2000%	0 620 00 %	6 2000%	0 6.20 00%	
Monthly Average Interest Rate		0.4337%	0.407%	0.431316	0.4723%	O TATAL	0.4311%	
Hierei Produka		1,214	L5#	1,450	0		Ð	
		وسوه بحدود						