

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Minimum filing requirement)	DOCKET NO. 890920-EI
report of Gulf Power Company in)	
compliance with 366.06(3), Florida)	ORDER NO. 21839
Statutes.)	
<hr/>		ISSUED: 9/6/89

The following Commissioners participated in the disposition of this matter:

- MICHAEL McK. WILSON, Chairman
- THOMAS M. BEARD
- GERALD L. GUNTER
- JOHN T. HERNDON

NOTICE OF PROPOSED AGENCY ACTION

ORDER REQUIRING GULF POWER COMPANY TO FILE REPORT
IN COMPLIANCE WITH SECTION 366.06(3), FLORIDA STATUTES

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are adversely affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

During its sunset review of the Public Service Commission, the Florida Legislature enacted Section 366.06(3)(a), Florida Statutes, which requires that each public electric utility with total annual sales in excess of 1 million megawatt-hours file a report every 4 years, or 4 years from its most recently completed rate case. All other public electric utilities are required to file on a 5 year basis. The report is to consist of, at a minimum, the modified minimum filing requirements then required by the Commission by rule, for rate proceedings pursuant to Section 366.06, Florida Statutes. Copies of the report are to be served on the Public Counsel and each party to the utility's most recent rate case concurrently with a filing with the Commission. Within 10 days of the receipt of the report, we must make copies available to the public at no more than the actual costs of reproducing the report.

DOCUMENT NUMBER-DATE
08944 SEP -6 1989
FPSC-RECORDS/REPORTING

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Section 366.06(3)(b), Florida Statutes, requires that we implement this reporting procedure for all public utilities within 18 months of the effective date of the act, which is October 1, 1989. To accomplish this implementation, approximately one-third of the public utilities are required to file each 6 months after the effective date of the act. The statute further provides that the time interval since each utility's last rate case shall be considered in determining the order of filing of the particular electric utility.

Since there are six public electric utilities, two are required to file during the initial 6 month period beginning October 1, 1989. The six utilities, and the dates of their last rate case orders are as follows:

Florida Power & Light Company	07/24/84
Gulf Power Company	01/25/85
Tampa Electric Company	12/13/85
Florida Power Corporation	01/04/88
Florida Public Utilities Company	
Marianna Division	07/12/89
Fernandina Beach Division	Hearings scheduled
	08/08/89

Based on the above, we have determined that Gulf Power Company should be included in the initial 6 month period beginning October 1, 1989.

We have attached to this order (as Attachment 1) a form entitled "Report in Compliance with Section 366.06(3)(a), Florida Statutes" which shall be completed by the utility and filed with the Commission on or before Friday, March 30, 1990.

The majority of the schedules included in Attachment 1 have been selected from a draft set of revised minimum filing requirements (MFRs) that was provided to the electric utilities and other interested parties. With a few exceptions, those MFRs have been utilized in numerous rate cases and they will enable us to obtain the information necessary to ascertain the reasonableness of the utility's rates and charges.

The historical year schedules included in Attachment 1 are intended to provide sufficient data to review the actual earnings of the utility for the historical 1989 calendar year. The projected year schedules included in the report are

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intended to provide data to ascertain whether there might be any significant factors that could affect the level of the utility's earnings during the subsequent projected 1990 calendar year. This projected data will give all of the parties some insight into the future trend of the utility's earnings.

Per Section 366.06(3)(a), the utility is required to serve a copy of the report on the Public Counsel and each party of its most recent rate case. Gulf's most recent rate case is Docket No. 830465-EI. The following parties participated in that docket:

Federal Executive Agencies
Florida Power Users Group

The only circumstance under which the utility may be relieved from filing the report is with the filing of a petition, tariffs, and the minimum filing requirements necessary to initiate a rate increase or a rate decrease prior to the March 30, 1990 filing deadline. Because Section 366.06 requires the filing of the report within the six month period beginning October 1, 1989, no extensions of time will be granted beyond the March 30, 1990 filing deadline.

Based on the above, it is

ORDERED by the Florida Public Service Commission that Gulf Power Company file its report in compliance with Section 366.06(3), Florida Statutes, on or before March 30, 1990, as set forth in the body of this Order.

By ORDER of the Florida Public Service Commission,
this 6th day of SEPTEMBER, 1989.



STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

The action proposed herein is preliminary in nature and will not become effective or final, except as provided by Rule 25-22.029, Florida Administrative Code. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, as provided by Rule 25-22.029(4), Florida Administrative Code, in the form provided by Rule 25-22.036(7)(a) and (f), Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on September 27, 1989.

In the absence of such a petition, this order shall become effective on the day subsequent to the above date as provided by Rule 25-22.029(6), Florida Administrative Code, and as reflected in a subsequent order.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If this order becomes final and effective on the date described above, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

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ATTACHMENT 1

REPORT
IN COMPLIANCE WITH
SECTION 366.06(3)(a), FLORIDA STATUTES

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the following statistical data for the company, by calendar year for the most recent 5 years.

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ehded ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

COMPANY:

DOCKET NO.:

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Year	Year	Year	Year	Year	Average Annual Growth Rate
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(1) THE LEVEL AND ANNUAL GROWTH RATES FOR:

- Peak Load MW
- Peak Load Per Customer (KW)
- Energy Sales (MWH)
- Energy Sales Per Customer
- Number of Customers (Average)
- Installed Generating Capacity (MW)
- Population of Service Area

(2a) DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:

- Fuel Cost per Kilowatt-Hour Generated
- O & M Expense Less Fuel per KWH Sold
- Capital Cost per Installed Kilowatt of Capacity
- Revenue per KWH Sold
- A & G Expense per KWH Sold

(2b) DOLLAR AMOUNTS, IN REAL TERMS, (CONSTANT 19___ DOLLARS) AND ANNUAL GROWTH RATES FOR:

- Fuel Cost per Kilowatt-Hour Generated
- O & M Expense Less Fuel per KWH Sold
- Capital Cost per Installed Kilowatt of Capacity
- Revenue per KWH Sold
- A & G Expense per KWH Sold

(3) DISTRIBUTION OF TOTAL

Generation Plant by Type of Prime Mover: Steam
 Other

Generated Energy by Type of Fuel:

Customers by Customer Type:

- Residential
- Commercial
- Industrial
- Street Lighting
- Other Sales to Public Authorities

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide 13-month average jurisdictional balance sheets by primary account for the test year and prior year.

Type of Data Shown:
___ Historical Test Year Ended ___/___/___
___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___
Witness:

COMPANY:

DOCKET NO.:

Table with 5 columns: Line No., Account No., Account Name, (1) Prior Year Ended / / (000), (2) Test Year Ended / / (000), (3) Percent Change. Rows include categories like UTILITY PLANT, OTHER PROPERTY AND INVESTMENTS, CURRENT AND ACCRUED ASSETS, DEFERRED DEBITS, TOTAL ASSETS AND OTHER DEBITS, PROPRIETARY CAPITAL, LONG-TERM DEBT, CURRENT AND ACCRUED LIABILITIES, DEFERRED CREDITS, OPERATING RESERVES, ACCUMULATED DEFERRED INCOME TAXES, and TOTAL LIABILITES AND OTHER CREDITS.

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Derive the assets and other debits portion of the
 COMPANY: 13-month average jurisdictional balance sheet by primary account for
 DOCKET NO.: the test year and prior year.

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

Line No.	Account No.	Account Name	(1) Company Total Per Books (000)	(2) Non-Electric Utilit (000)	(3) Total Electric (1) - (2) (000)	(4) Juris- dictional Factor	(5) Jurisdictional Amount (000)	(6) Reference Capital Structure Working Capital Rate Base
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UTILITY PLANT:

OTHER PROPERTY AND INVESTMENTS:

CURRENT AND ACCRUED ASSETS:

DEFERRED DEBITS:

TOTAL ASSETS AND OTHER DEBITS

Schedule B-2A

BALANCE SHEET - JURISDICTIONAL LIABILITIES CALCULATION

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Derive the liabilities and other credit portion of the 13-month average jurisdictional balance sheet by primary account for the test year and prior year.

COMPANY:

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

DOCKET NO.:

Line No.	Account No.	Account Name	(1) Company Total Per Books (000)	(2) Non-Electric Utility (000)	(3) Total Electric (1) - (2) (000)	(4) Juris- dictional Factor	(5) Jurisdictional Amount (000)	(6) Reference Capital Structure Working Capital Rate Base
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PROPRIETARY CAPITAL:

LONG-TERM DEBT:

CURRENT AND ACCRUED LIABILITIES:

DEFERRED CREDITS:

OPERATING RESERVES:

ACCUMULATED DEFERRED INCOME TAXES:

TOTAL LIABILITIES AND OTHER CREDITS

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of 13-month average rate base as adjusted for the test year, and the prior year if the test year is projected. Provide detail of all adjustments on Schedule B-4.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ehded ___/___/___

___ Prior Year Ended ___/___/___

Witness:

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Line No.	Rate Base Component	(1) Total Company Per Books	(2) Non-Utility	(3) Electric Utility (1)-(2)	(4) Other Working Capital Adjustments (Schedule B-14)	(5) Comm. Adjusts. Made in Co.'s Last Case if Applicable (Schedule B-4)	(6) Per Comm. (3)+(4)+(5)	(7) Company Adjustments (Schedule B-4)	(8) Jurisdic- tional Rate Base Factor	(9) Jurisdictional Utility Adj. Per Company and Commission (6)+(7) x (8)
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(\$000)

1. Plant in Service (a)
2. Accumulated Provision for Deprec. & Amortization
3. Net Plant In Service (Line 1 - Line 2)
4. CWIP - No AFUDC (b)
5. Plant Held for Future Use(c)
6. Nuclear Fuel - No AFUDC (h)
7. Accumulated Amortization of Nuclear Fuel Assemblies
8. Net Utility Plant (Line 3 + Line 4 + Line 5 + Line 6 + Line 7)
9. Working Capital Allowance(d)
10. Other Rate Base (e)
11. Rate Base Total (Line 8 + Line 9 + Line 10)
12. Operating Income (f)
13. Rate of Return (Line 12 / Line 11) x 100

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Schedule B-4

RATE BASE ADJUSTMENTS

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___
___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	(1)	(2)	(3)
			Adjustment Amount (000)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (1) x (2) (000)

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REC'D

COMMISSION ADJUSTMENTS DETAIL

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

Line No.	(1) Plant in Service	(2) Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWIP - No AFUDC	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC	(7) Accumulated Amortization of Nuclear Fuel Assemblies	(8) Net Utility Plant	(9) Working Capital Allowance	(10) Other Rate Base	(11) Rate Base Total
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- Adjustments
- 1.
 - 2.
 - 3.
 - 4.
 - 5.
 - 6.
 - 7.
 - 8.
 - 9.
 - 10.
 - 11.

COMPANY ADJUSTMENTS DETAIL

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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:
___ Historical Test Year Ended ___/___/___
___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___
Witness:

Line No.	(1) Plant in Service	(2) Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWIP - No AFUDC	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC	(7) Accumulated Amortization of Nuclear Fuel Assemblies	(8) Net Utility Plant	(9) Working Capital Allowance	(10) Other Rate Base	(11) Rate Base Total
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Adjustments

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

COMPANY:

DOCKET NO.:

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

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Line No.	Description	Total Company	FERC Jurisdictional	FPSC Jurisdictional	Jurisdictional Factor
1.	Electric Plant in Service				
	Production				
	Transmission				
2.	Land and Land Rights				
3.	Structure and Improvements				
4.	Station Equipment				
5.	Towers & Fixtures				
6.	Poles & Fixtures				
7.	O.H. Conductor and Devices				
8.	U.G. Conductor and Devices				
9.	Roads and Trails				
10.	Total Transmission				
	Distribution				
11.	Land and Land Rights				
12.	Structure and Improvements				
13.	Station Equipment				
14.	Poles and Fixtures				
15.	O.H. Conductors				
16.	U.G. Conduits				
17.	U.G. Conductors				
18.	Line Transformers				
19.	Services				
20.	Meters				
21.	Street Lighting				
22.	Total Distribution				
23.	General Plant				
24.	Total Electric Gross Plant				

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

COMPANY:

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

DOCKET NO.:

Line No.	Description	Total Company	FERC Jurisdictional	FPSC Jurisdictional	Jurisdictional Factor
1.	Accumulated Depreciation				
	Production				
	Transmission				
-2.	Land and Land Rights				
3.	Structure and Improvements				
4.	Station Equipment				
5.	Towers & Fixtures				
6.	Poles & Fixtures				
7.	O.H. Conductor and Devices				
8.	U.G. Conductor and Devices				
9.	Roads and Trails				
10.	Total Transmission				
	Distribution				
11.	Land and Land Rights				
12.	Structure and Improvements				
13.	Station Equipment				
14.	Poles and Fixtures				
15.	O.H. Conductors				
16.	U.G. Conduits				
17.	U.G. Conductors				
18.	Line Transformers				
19.	Services				
20.	Meters				
21.	Street Lighting				
22.	Total Distribution				
23.	General Cont				
24.	Total Estimated Depreciation				

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___

DOCKET NO.:

Witness:

Line No.	Description	Total Company	FERC Jurisdictional	FPSC Jurisdictional	Jurisdictional Factor
1.	NET PLANT IN SERVICE				
	CWIP				
2.	Production				
3.	Transmission				
4.	Distribution				
5.	Customer Accounts				
6.	Customer Services				
7.	Total CWIP				
	CWIP - NOT BEARING INTEREST				
8.	Production				
9.	Transmission				
10.	Distribution				
11.	Total CWIP Not Bearing Interest				
12.	PLANT HELD FOR FUTURE USE				
13.	UNAMORTIZED NUCLEAR SITE				
	WORKING CAPITAL				
14.	Net of Current Assets and Current Liabilities				
15.	Preliminary Survey and Investigation Charges				
16.	Prepayments				
17.	Clearing Accounts				
18.	Unamortized Deferred O & M				
19.	Injuries and Damages Reserve				
20.	Property Insurance Reserves				
21.	Other Deferred Credits & Debits				
22.	Total Working Capital				
23.	Total Adjusted Rate Base				

PLANT BALANCES AND DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

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FLORIDA PUBLIC SERVICE COMMISSION ** EXPLANATION: Provide the plant balances and depreciation reserve balances on separate schedules for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts.)

COMPANY:

DOCKET NO.:

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

(\$000)

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Plant Balance Beg of Year	Total Plant Added	Total Plant Retired	Adjustments	Plant Balance End of Year	13-Month Average
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TOTAL DEPRECIABLE PLANT BALANCE

NON DEPRECIABLE PROPERTY

MISCELLANEOUS INTANGIBLES

TOTAL PLANT BALANCE

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: Provide the plant balances and depreciation reserve balances on separate schedules for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts.)

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

(\$000)

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Accumulated Depreciation Beg of Year	Total Deprec. Accrued	Retire-ments	Net Salvage	Adjust-ments	Accum. Deprec. End of Year	13-Month Average
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TOTAL DEPRECIABLE PLANT BALANCE

NON-DEPRECIABLE PROPERTY

MISCELLANEOUS INTANGIBLES

TOTAL PLANT BALANCE

Supporting Schedules:

Recap Schedules:

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Schedule B-10

CAPITAL ADDITIONS AND RETIREMENTS

Page ___ of ___

FEDERAL PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

EXPLANATION: Itemize major capital additions to and retirements from electric plant in service for the most recent calendar year, the test year minus one, the test year, and the test year plus one.

Type of Data Shown:
--- Historic Test Year Ended ___/___/___
--- Projected Test Year Ended ___/___/___
--- Prior Year Ended ___/___/___
Witness:

Line No.	Description of Additions or (Retirements)	Test Year	Most Recent Calendar Year	Test Year Minus One Year	Test Year Plus One Year
ADDITIONS					
	TOTAL ADDITIONS	-----	-----	-----	-----
RETIREMENTS					
	TOTAL RETIREMENTS	-----	-----	-----	-----
	TOTAL NET ADDITIONS	-----	-----	-----	-----

Supporting Schedules:

Schedules:

24

Schedule B-11

CAPITAL ADDITIONS AND RETIREMENTS-PROPERTY MERGED OR ACQUIRED FROM OTHER COMPANIES

Page...of...

FCC:104 PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: List all property either merged or acquired from other companies for the test year, and the prior year if the latter is projected. For each item, specify acquisition cost, original cost (to person who first dedicated property to public use), acquisition adjustment, Docket No. and date of acquisition. Provide an explanation of the accounting treatment of each item.

Type of Data Shown:
 Historic Test Year Ended / /
 Projected Test Year Ended / /
 Prior Year Ended / /
 Business:

Line No.	Account No.	Description of Property	Acquisition Cost	Original Cost	Acquisition Adjustment	Docket No.	Date of Acquisition	Explanation of Property Accounting Treatment
----------	-------------	-------------------------	------------------	---------------	------------------------	------------	---------------------	--

Supporting Schedules:

Recap Schedules:

25

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Schedule B-12

PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE

Page ___ of ___

FEDERAL PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13 month average balances for each item of property held for future use and calculate the jurisdictional amounts for the test year, and the prior year if the test year is projected.

Type of Data Shown:
--- Historic Test Year Ended ___/___/___
--- Projected Test Year Ended ___/___/___
--- Prior Year Ended ___/___/___
Witness:

COMPANY:

DOCKET NO.:

Item No.	Description of Item	(1) 13 Month Average	(2) Jurisdictional Factor	(3) Jurisdictional Amount (1) x (2)
----------	---------------------	-------------------------	------------------------------	---

Supporting Schedules:

Recap Schedules:

25

Schedule B-12C

PROPERTY HELD FOR FUTURE USE - COLD STANDBY UNITS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide details of generating units placed on cold standby status for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historic Test Year Ended ___/___/___
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

Cold Standby Unit Name	Cost of Reactivation	Original In-Service Date	Date Last Placed on Cold Standby	MW Capacity	Reason for Placing on Cold Standby	Conditions That Would Prompt Reactivation

SUPPORTING SCHEDULES:

REGAS SCHEDULES:

038

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each major construction project whose cost exceeds \$5 million and all minor construction projects as a group, provide the requested data for the test year, and the prior year if the test year is projected.

COMPANY:

DOCKET NO.:

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

ORDER NO. 21839

Project No.	Project Description	(1) 13 Month Average Balance Per Books	(2) Non-Electric Utility	(3) Total Electric Utility (1) - (2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3) x (4)
STEAM PRODUCTION:						
	Subtotal Major Projects					
	Total Minor Projects					
	Total Steam					
NUCLEAR PRODUCTION						
	Subtotal Major Projects					
	Total Minor Projects					
	Total Nuclear					
HYDRAULIC PRODUCTION						
	Subtotal Major Projects					
	Total Minor Projects					
	Total Hydraulic					
OTHER PRODUCTION						
	Subtotal Major Projects					
	Total Minor Projects					
	Total Other					
TRANSMISSION PLANT						
	Subtotal Major Projects					
	Total Minor Projects					
	Total Transmission					
DISTRIBUTION PLANT						
	Subtotal Major Projects					
	Total Minor Projects					
	Total Distribution					
GENERAL PLANT						
	Subtotal Major Projects					
	Total Minor Projects					
	Total General					
	TOTAL AFUDC TREATMENT					
	TOTAL RATE BASE TREATMENT					
	TOTAL CWIP					

DOCKET NO. 890920-EI

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25

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: For each major construction project whose cost of completion exceeds \$5 million, and for smaller projects within each category shown taken as group, provide the requested data concerning AFUDC and progress of projects for the test year.

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete (1) / (3)	(8) Amount of AFUDC Charged
	STEAM PRODUCTION								
	Subtotal								
	NUCLEAR PRODUCTION								
	Subtotal								
	HYDRAULIC PRODUCTION								
	Subtotal								
	OTHER PRODUCTION								
	Subtotal								
	TRANSMISSION PLANT								
	Subtotal								
	DISTRIBUTION PLANT								
	Subtotal								
	GENERAL PLANT								
	Subtotal								
	TOTAL AFUDC TREATMENT								
	TOTAL RATE BASE TREATMENT								
	TOTAL CWIP								

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Schedule B-14

WORKING CAPITAL - 13 MONTH AVERAGE

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

EXPLANATION: Calculate the 13 month average working capital allowance for the test year, and the prior year if the test year is projected. Use data from Schedule B-15.

Type of Data Shown:
--- Historic Test Year Ended ___/___/___
--- Projected Test Year Ended ___/___/___
--- Prior Year Ended ___/___/___
Witness:

Line No.	Month and Year	Company Working Capital	Jurisdictional Working Capital
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
	13-Month Average		

Supporting Schedules:

Recap Schedules:

Schedule B-16

NUCLEAR FUEL BALANCES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide fifteen monthly balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5, and 120.6 for the test year, and the prior year if the test year is projected.

Type of Data Shown:

--- Historic Test Year Ended --- / / ---
 --- Projected Test Year Ended --- / / ---
 --- Prior Year Ended --- / / ---

COMPANY:

DOCKET NO.:

(9000)

Witness:

Line No.	Period	(A) Nuclear Fuel In Process 120.1	(B) Nuclear Fuel Stock Account 120.2	(C) Nuclear Fuel Assemblies in Reactor 120.3	(D) Nuclear Fuel Spent Fuel 120.4	(E) Accumulated Provi- sion for Amortization 120.5	(F) Nuclear Fuel Under Capital Leases 120.6	(G) Net Nuclear Fuel (A)+(B)+(C)+(D)-(E)+(F)
----------	--------	--	---	--	--	---	--	---

Supporting Schedules:

Recap Schedules:

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Schedule B-17

SYSTEM FUEL INVENTORY

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended ___/___/___
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___

COMPANY:

DOCKET NO.:

Witness:

Fuel Type	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued to Other		Inventory Adjustments		Ending Balance	
		Units / (\$000)	\$/Unit	Units / (\$000)	\$/Unit	Units / (\$000)	\$/Unit	Units / (\$000)	\$/Unit	Units / (\$000)	\$/Unit	Units / (\$000)	\$/Unit

Supporting Schedules:

Recap Schedules:

32

Schedule 8-17A

FUEL INVENTORY BY PLANT

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.
 (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended ___/___/___
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Witness:

COMPANY:

DOCKET NO.:

NAME OF PLANT		Beginning Balance	Receipts	Fuel Issued to Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance
Fuel Type	Month	Units / (\$000) / \$/Unit	Units / (\$000) / \$/Unit	Units / (\$000) / \$/Unit	Units / (\$000) / \$/Unit	Units / (\$000) / \$/Unit	Units / (\$000) / \$/Unit

Supporting Schedules:

Recap Schedules:

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Schedule B-2a

PLANT MATERIALS AND OPERATING SUPPLIES

Page ___ of ___

FLORIDA FOREST SERVICE COMMISSION
COMPANY:
DOCKET NO.:

EXPLANATION: Provide 12 monthly balances for account 154 (Plant Materials and Operating Supplies) and Account 163 (Stores Expense) for the test year, and the prior year if the test year is projected.

Type of Data Shown:
Historic Test Year Ended ___/___/___
Projected Test Year Ended ___/___/___
Prior Year Ended ___/___/___
Witness:

Line No.	Month	(1) Plant Materials & Operating Supplies Balance Account 154	(2) Stores Expense Balance Account 163	(3) Total Plant Materials & Operating Supplies & Stores Expenses (1) + (2)	(4) Adjustment for Obsolete Items	(5) Adjustment for Differences Between Book and Physical Inventory

Supporting Schedules:

Recap Schedules:

31

SCHEDULE B-21

OTHER DEFERRED CREDITS

PAGE ___ OF ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE FOLLOWING INFORMATION FOR OTHER DEFERRED CREDITS FOR THE TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR:
 PROJECTED TEST YEAR:
 PRIOR YEAR:
 WITNESS:

COMPANY:

DOCKET NO.

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LINE NO.	DESCRIPTION	BALANCE AT BEGINNING OF YEAR	DEBITS		CREDITS	BALANCE AT END OF YEAR
			CONTRA ACCOUNTS	AMOUNT		
1.		\$0		\$0	\$0	\$0
	TOTAL	\$0		\$0	\$0	\$0

Supporting Schedules:

Recap Schedules:

SCHEDULE B-22

MISCELLANEOUS DEFERRED DEBITS

PAGE ___ OF ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE FOLLOWING INFORMATION FOR MISCELLANEOUS DEFERRED DEBITS FOR THE TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC TEST YEAR:
 PROJECTED TEST YEAR:
 PRIOR YEAR:
 WITNESS:

COMPANY:

DOCKET NO.:

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LINE NO.	DESCRIPTION	BALANCE AT BEGINNING OF YEAR	DEBITS	CREDITS		BALANCE AT END OF YEAR
				ACCOUNT	AMOUNT	
1.		\$0	\$0		\$0	\$0
2.		0	0		0	0
3.		0	0		0	0
4.		0	0		0	0
5.		0	0		0	0
6.		0	0		0	0
TOTALS		\$0	\$0		\$0	\$0

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 3% deferred ITC). Amounts provided by the 1971 Revenue Act and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization for both progress payments ITC and other ITC.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___

COMPANY:

DOCKET NO.:

Witness:

Line No.	Annual Period or Month	Type of ITC 3%			Type of ITC 4%			Type of ITC 8%				Type of ITC 10%				(15) Ending Balance 3+6+10+14
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
		Beginning Balance	Amorti- zation	Ending Balance	Beginning Balance	Amorti- zation	Ending Balance	Beginning Balance	Amorti- zation	Amount (Dr)Cr	Ending Balance	Beginning Balance	Amorti- zation	Amount (Dr)Cr	Ending Balance	
1.																
2.																
3.																
4.																
5.																
6.																
7.																
8.																
9.																
10.																
11.																
12.																
13.																
13	Month Averages:															
	Yes: Year															
	Prior Year															
	Jurisdictional Factor															
	Jurisdictional ITC															
	Non-Jurisdictional ITC															

TOTAL ACCUMULATED DEFERRED INCOME TAXES

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide:

COMPANY: 1) annual balances beginning with the year in which the last rate case was held and ending with the beginning of the test year, and

DOCKET NO.: 2) monthly balances for the course of the test year.

Provide separate schedules for State, Federal, and Total.

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness: _____

Line No.	Annual Period or Month	Jurisdictional				Non-Jurisdictional
		Acct 190	Acct 281	Acct 282	Acct 283	Acct 190
		Accum. Deferred Income Taxes Dr(Cr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Dr(Cr)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.

13 Month Average

Jurisdictional Factor

Jurisdictional Amount

Non-Jurisdictional Amount

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide:
 1) annual balances beginning with the year in which the last rate case was held and ending with the beginning of the test year, and
 2) monthly balances for the course of the test year.
 Provide separate schedules for State, Federal, and Total.
 State Accumulated Deferred Income Taxes (000's)

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

Line No.	Annual Period or Month	Jurisdictional				Non-Jurisdictional
		Acct 190	Acct 281	Acct 282	Acct 283	Acct 190
		Accum. Deferred Income Taxes Dr(Cr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Dr(Cr)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.

13 Month Average

Jurisdictional Factor

Jurisdictional Amount

Non-jurisdictional Amount

Supporting Schedules:

Recast

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide:

COMPANY: 1) annual balances beginning with the year in which the last rate case was held and ending with the beginning of the test year, and

DOCKET NO.: 2) monthly balances for the course of the test year.

Provide separate schedules for State, Federal, and Total.
Federal Accumulated Deferred Income Taxes (000's)

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness: _____

Line No.	Annual Period or Month	Jurisdictional				Non-Jurisdictional
		Acct 190	Acct 281	Acct 282	Acct 283	Acct 190
		Accum. Deferred Income Taxes Dr(Cr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Dr(Cr)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
13 Month Average						
Jurisdictional Factor						
Jurisdictional Amount						
Non-Jurisdictional Amount						

Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a statement of changes in accounting policy since the last rate case. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___
___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

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Schedule B-30

NET PRODUCTION PLANT ADDITIONS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide net production plant balances for the test year and the prior year. Presenting In-Service Additions classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction, and Maintenance and Regulatory.

Type of Data Shown:
 --- Historic Test Year Ended ___/___/___
 --- Projected Test Year Ended ___/___/___
 --- Prior Year Ended ___/___/___
 Witness

(A) Preliminary Engineering Growth Classification	(B) Amount
Environmental Availability/Reliability Heat Rate Replace Existing Plant Safety Energy Conservation Capacity Aid to Construction and Maintenance Regulatory	
Total In-Service Additions	\$ _____

(1) Production Plant Classification	GROWTH IN PRODUCTION PLANT (\$000)							(8) Net Removal Cost, Salvage & Other Recoveries	(9) Net Production Plant Ending Balance at ___/___/___
	(2) Net Production Plant Ending Balance at ___/___/___	(3) In Service Additions	(4) Depreciation Expense	(5) Reversal of Decommissioning Expenses	(6) Retirements	(7) Transfers			
STEAM PRODUCTION									
OTHER PRODUCTION									
TOTAL PRODUCTION									

Supporting Schedules:

Recap Schedules:

42

41

053

Schedule C-2

NET OPERATING INCOME FOR JURISDICTIONAL CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of jurisdictional net operating income

COMPANY: per books for the test year and the prior year.

Historic Test Year Ended /

Projected Test Year Ended /

Prior Test Year Ended /

Witness: _____

Type of Data Shown: _____

Line No.	Total Company	Non-Electric Utility	Total Electric Utility	Jurisdictional	Jurisdictional	Jurisdictional	Jurisdictional	Jurisdictional	Jurisdictional	Proposed Rates
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Operating Revenues:										
Sales of Electricity										
Other Operating Revenues										
Total Operating Revenues										
Operating Expenses:										
Operation & Maintenance										
Depreciation & Amortization										
Amortization of Property Losses										
Taxes Other Than Income Taxes										
Federal Income Taxes										
State Federal										
Deferred Income Taxes-Net										
State Federal										
Charge Equivalent to										
Investment Tax Credit										
Amortization of Investment										
Tax Credit										
Loss on Disposal of Utility Plant										
Total Operating Expenses										
Operating Income										

(1000)

Supporting Schedules:

Recap Schedules:

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Schedule C-3

ADJUSTED NET OPERATING INCOME

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year.

Type of Data Shown:
 ___ Historic Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

COMPANY:

DOCKET NO.:

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Electric Utility	(4) Commission Adjustments (Sch. C-2e)	(5) Utility Adjusted Per Com.	(6) Company Adjustments (Sch. C-2e)	(7) Jurisdictional Separation Factor	(8) Jurisdictional Utility Adjusted Per Co. & Com.
Operating Revenues:								
	Sales of Electricity							
	Other Operating Revenues							
	Total Operating Revenues							
Operating Expenses:								
	Operation - Fuel							
	Interchange							
	Operation & Maintenance							
	Depreciation & Amort.							
	Amort. of Property Losses							
	Taxes Other Than Income							
	Income Taxes							
	Federal							
	State							
	Deferred Income Taxes-Net							
	Federal							
	State							
	Charge Equivalent to IIC							
	Amortization of IIC							
	Loss on Disposal of							
	Utility Plant							
	Total Operating Expenses							
	Operating Income							

Supporting Schedules:

Recap Schedules:

45

055

056

Schedule C-4

JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule C-1) jurisdictional components. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment
COMPANY PROPOSED ADJUSTMENTS:					

TOTAL PROPOSED ADJUSTMENTS

COMMISSION ADJUSTMENTS:

TOTAL COMMISSION ADJUSTMENTS

Supporting Schedules:

Recap Schedules:

46

Schedule C-5

OUT OF PERIOD ADJUSTMENTS TO REVENUES AND EXPENSES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a list of out of period items for the test year and the related adjustments to operating revenues and expenses by primary account

COMPANY:

DOCKET NO.:

Type of Data Shown:
 ___ Historic Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

Line No	Account No.	Account Title	(1) Description	(2) Date Incurred	(3) Debit	(4) Credit
---------	-------------	---------------	--------------------	----------------------	--------------	---------------

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Schedule C-6

EXTRAORDINARY REVENUES AND EXPENSES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of revenues and expenses during the test year or the prior year that the applicant considers extraordinary or of a non-recurring nature.

Type of Data Shown:
____ Historic Test Year Ended ___/___/___
____ Projected Test Year Ended ___/___/___
____ Prior Year Ended ___/___/___
Witness:

COMPANY:

DOCKET NO.:

Line No.	Account No.	Nature of Expenses or Revenue	Electric Utility (\$000)	Jurisdictional	
				Factor	Amount (\$000)

Total Extraordinary Revenues and Expenses (Net)

Average Number of Customers

Extraordinary Revenues & Expenses (Net) Per Customer

Supporting Schedules:

Resub Schedules:

14 145

Schedule C-7

OTHER NET OPERATING INCOME

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of other items the applicant is proposing to include in net operating income for the test year and the prior year.

COMPANY:

DOCKET NO.:

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

Item	(1) Electric Utility Total (000)	(2) Jurisdictional Factor	(3) Jurisdictional Amount (1) x (2) (000)

See Schedules

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Schedule C-9

JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the prior year if the test year is projected.

Type of Data Shown:
--- Historic Test Year Ended ___/___/___
--- Projected Test Year Ended ___/___/___
--- Prior Year Ended ___/___/___
Witness:

COMPANY:

DOCKET NO.:

Line No.	Account No.	Account Title	Total Company	IFSC Jurisdictional	Jurisdictional Separation Factor
----------	-------------	---------------	---------------	---------------------	----------------------------------

Supporting Schedules:

Recap Schedules:

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Schedule C-11

UNBILLED REVENUES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of unbilled revenues for the test year, and the prior year if the test year is projected. Document by rate class the revenues received in the first month after the test year (and the prior year), the proportion of these revenues allocated to the test year and prior year as unbilled revenues, and the rationale for the proportion chosen.

Type of Data Shown:

___ Historic Test Year Ended ___/___/___
___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

51

Signature

Schedules

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DOCKET NO. 890920-EI
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Schedule C-15

MONTHLY FUEL EXPENSES RECONCILIATION

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a reconciliation of fuel revenues and expenses for the test year and the prior year.

Type of Data Shown:
--- Historic Test Year Ended ___/___/___
--- Projected Test Year Ended ___/___/___
--- Prior Year Ended ___/___/___
Witness:

COMPANY:

DOCKET NO.:

Supporting Schedules:

Recap Schedules:

Schedule C-18

CONSERVATION REVENUES AND EXPENSES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Supply an itemization of revenues and expenses incurred pursuant to commission goals for the test year and prior year.

Type of Data Shown:

___ Historic Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

Line No.	Reconciliation of Conservation Revenues and Expenses	(\$000)
	Base Revenues	\$
	Conservation Adjustment Revenues	
	Energy Audit Fees	
	Total Conservation Revenues	\$
	Adjustment	
	Revenue Tax	\$
	Deferred Conservation Revenues	
	Total Adjustments	\$
	Net Conservation Revenues	\$
	Recoverable Conservation Expenses	\$
	Estimated Deferred Conservation Expenses Recorded	
	Deferred Conservation Expenses Actual/Estimate Difference	
	Total Recoverable Conservation Expenses	\$
	Net Conservation Revenues	\$
	Total Recoverable Conservation Expenses	\$
	Difference	\$
	Difference	\$
	Return on Investment	
	Interest for the Year	
	Net Difference	\$

Supporting Schedules:

Recap Schedules:

53

063

064

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Schedule C-26

ADVERTISING EXPENSES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and prior year for each type of advertising.

COMPANY:

DUCKET NO.:

Type of Data Shown:
___ Historic Test Year Ended ___/___/___
___ Projected test Year Ended ___/___/___
___ Prior Year Ended ___/___/___
Witness:

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	Electric Utility (000)	Jurisdictional	
				Factor	Amount (000)
	ACCOUNT 909				
	Total Account 909				
	ACCOUNT 913				
	Total Account 913				
	ACCOUNT 930.1				
	Total Account 930.1				
	Total Advertising Expenses				
	Average Number of Customers				
	Advertising Expenses per Customer				

51

Supporting Schedule:

Recap Schedules:



864

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DOCKET NO. 890920-EI
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Schedule C-32

MISCELLANEOUS GENERAL EXPENSES

Page of

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the:

COMPANY: 1) test year if the test year is historic or
2) prior year if the test year is projected.

DOCKET NO.: Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of Data Shown:
 ___ Historic Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness: _____

Line No	Description	Electric Utility (000)	Jurisdictional	
			Factor	Amount (000)

Total Miscellaneous General Expenses of \$100,000 or Less

Miscellaneous General Expenses Exceeding \$100,000 (Specify)

Total Miscellaneous General Expenses

Average Number of Customers

Miscellaneous General Expenses Per Customer

56

Supporting

Recap Schedules:

Schedule C-33

PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI

Page of

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and three prior years. If a projected test year is used provide the same data for the projected test year and four prior years.

Type of Data Shown:
 ___ Historic Test Year Ended / /
 ___ Projected Test Year Ended / /
 ___ Prior Year Ended / /

COMPANY:

Witness:

DOCKET NO.:

	19__	19__	19__	19__	Projected 19__
--	------	------	------	------	-------------------

Total Company Basis

Gross Payroll
 Gross Average Salary

Fringe Benefits

- Life Insurance
- Medical Insurance
- Retirement Plan
- Employee Savings Plan
- Federal Insurance Contributions Act
- Federal & State Unemployment Taxes
- Worker's Compensation
- Other (Education, Service Awards, Physicals, etc.) -SPECIFY
- Sub Total-Fringes

Total Payroll and fringes

Average Employees

Payroll and Fringes Per Employee

57

067

068

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PAGE 55

Schedule C-38

TAXES OTHER THAN INCOME TAXES

Page of

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of taxes other than income taxes for the test year and the prior year. For each tax, indicate the amount charged to operating expenses.
COMPANY:
DOCKET NO.:

Type of Data Shown:
___ Historic Test Year Ended ___/___/___
___ Projected Test Year Ended ___/___/___
___ Prior year Ended ___/___/___
Witness:

Line No.	Type of Tax	(1) Rate	(2) Basis	(3) Total Amount	(4) Jurisdictional		(6) Amount Charged to Operating Expenses
					(4) Factor	(5) Amount	
1.	Federal Unemployment						
2.	State Unemployment						
3.	FICA						
4.	Federal Vehicle						
5.	State Intangible						
6.	Utility Assessment Fee						
7.	Property						
8.	Gross Receipts						
9.	Franchise Fee						
10.	Occupational License						
11.	Other (Specify)						

55

Supporting

Recap Schedules:

Schedule C-39

STATE DEFERRED INCOME TAXES

Page of

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of state deferred income taxes for the
 COMPANY: test year. Provide detail on other items resulting in tax deferrals besides
 DOCKET NO.: accelerated depreciation.

Type of Data Shown:
 ___ Historic Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

Line No	Total Utility	Jurisdictional	
		Factor	Amount
1.	Tax Depreciation		
2.	Book Depreciation		
3.	Excess of Tax over Book Depreciation		
4.	State Income Tax Rate		
5.	Deferred State Income Tax Resulting from Depreciation		
6.	Amortization of Prior Year's Deferred State Income Taxes		
7.	Other Items Resulting in Deferral of State Income Taxes		
8.	Net Deferred State Income Taxes		

SUMMARY OF OTHER ITEMS RESULTING IN DEFERRAL OF STATE INCOME TAXES
 Description:

Supporting Schedules:

Recap Schedules:

53

ORDER NO. 21839
DOCKET NO. 890920-EI
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Schedule C-40

FEDERAL DEFERRED INCOME TAXES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of federal deferred income taxes for the test year. Provide detail on other items resulting in tax deferrals besides accelerated depreciation.

COMPANY:

DOCKET NO.:

Type of Data Shown:

___ Historic Test Year Ended ___/___/___
___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___

Witness:

Line No	Total Utility	Jurisdictional	
		Factor	Amount

- 1. Tax Depreciation
- 2. Book Depreciation
- 3. Excess of Tax over Book Depreciation
- 4. Federal Income Tax Rate
- 5. Deferred Federal Income Tax Resulting from Depreciation
- 6. Amortization of Prior Year's Deferred Federal Income Taxes
- 7. Other Items Resulting in Deferral of Federal Income Taxes
- 8. Net Deferred Federal Income Taxes

SUMMARY OF OTHER ITEMS RESULTING IN DEFERRAL OF FEDERAL INCOME TAXES
Description:

Supporting

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a reconciliation of the tax expense in the filing with the tax check figure. Provide on a per book basis and at the revenue requested. If a projected test year is used, provide both on a projected and historical basis. If a year end rate base is used, provide on both a year-end and 13 months average basis. If a formula working capital is used, provide on that basis and on the basis of a balance sheet working capital calculation.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

ORDER NO. 21839

DOCKET NO. 890920-EI

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-----Schedule 1-----			-----Schedule 2-----			-----Schedule 3-----		
Line No.	Amount	Tax Rate at ___	Line No.	Amount	Tax Rate at ___	Line No.	Amount	Tax Rate at ___
1. Income Before Taxes Per Books			1. Operating Taxes Per Books			1. Adjusted Operating Taxes		
2. Current Taxes As Calculated			2. Adjustments:			2. Rate Increase		
3. Defer'd Taxes As Calculated						3. Less: Revenue Tax		
ITC - Current						4. Less: Bad Debt Factor		
Amortization of ITC						5. Subtotal		
4. Actual Taxes As Calculated						6. Tax Rate		
5. Difference (1-4)						7. Rate Increase Taxes (Line 5 x Line 6)		
6. Permanent Differences						8. Total Tax Expense in Filing		
AFUDC Equity Income						9. Rate Base X Equity Return = Equity Return Dollars		
Reversal at Rate Other than						Equity		
Cost of Removal Reversal						JDIC		
Rev'sal of AFUDC Eq. Depr						Preferred		
Flowback of Depr on which								
Deferred Taxes Not			3. Adjusted Permanent Differ.			10. Permanent Differences		
Previously Provided						Sch 1 Permanent Diff.		
ITC Amortization						AFUDC Equity From Sch 1		
Utility Adjustment						Sch 2 Permanent Diff.		
Misc Tax Credit (???, Gas						BTL ITC Amortization		
Tax, and Job Credits)						11. Total Permanent Differences		
ACRS Dispositions						12. Dollars Subject to Taxes		
Miscellaneous						13. Tax Factor (1 - t / t)		
7. Total Permanent Differences						14. Tax Payable		
8. Total Taxes (Line 4)						15. Permanent Diff.(Line 11)		
9. Below Line Taxes (Benefit)			4. Adjusted Operating Taxes			16. Tax Expense Check		
10. Taxes Affecting Oper Income			(Line 1 - Line 2 - Line 3)			17. Differences(Line 8-Line 16)		

Supporting Schedules:

Recap Schedules:

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Schedule C-44

INTEREST IN TAX EXPENSE CALCULATION

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the amount of interest expense used to calculate jurisdictional net operating income taxes on Schedules _____. Explain any changes in interest expense in detail giving amount of change and reason for change.	Type of Data Shown: ___ Historic Test Year Ended ___/___/___ ___ Projected Test Year Ended ___/___/___ ___ Prior Year Ended ___/___/___
COMPANY:	If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.	Witness:
DOCKET NO.:		

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Schedule C-4B

RECONCILIATION OF TOTAL INCOME TAX PROVISION

Page of

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

EXPLANATION: Provide a reconciliation between the total operating income tax provision for the test period and the currently payable income taxes on operating income for the test period. The reconciling amounts should equal deferred taxes on operating income for the period. Explain any differences.

Type of Data Shown:
___ Historic Test Year Ended ___/___/___
___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___
Witness:

Line No	Description	Amount
1.	Total Operating Income Tax Provision	
2.	Less: Deferred Federal and State Income Taxes on Operating Income	
3.	Current Year Investment Tax Credit on Utility Assets	
4.	Add: Investment Tax Credit Amortization on Utility Assets	-----
5.	Current Income Tax Provision on Operating Income	-----

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Supporting

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Description of Property	Date Acquired	Date Disposed	Original			Original Amount Recorded	Additions or (Retirements)	Depreciation and Amortization	Net Book Value on Disposal Date	Gain or (Loss)	Amounts Allowed Prior Cases	Prior Cases Test Year Ended ___/___/___
			Classification Account	Reclassification Account(s)	Reclassification Date(s)							

Schedule C-52

NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI

Page ___ of ___

ORDER NO. 21839

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a comparison of the change in operation and maintenance expenses (excluding fuel) for the last three years and the test year to the CPI.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

19__

19__

19__

19__

Non-Fuel Operations & Maintenance Expenses (Excluding Conservation, Adjusted for Regulatory Adjustments).

Percent Change in Non-Fuel Operations & Maintenance Expense Over Previous Year.

Percent Change in CPI Over Previous Year.

Difference Between Change in CPI and Non-Fuel Operations & Maintenance Expense.

DOCKET NO. 890920-EI

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BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide adjustments to benchmark year O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___
___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

Line No.	Function	Benchmark Year Actual O & M (000)	Adjustments for Non-Base Rate Expense Recoveries (000)	Benchmark Year Adjusted O & M (000)
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DOCKET NO. 890920

PAGE 65

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078

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DOCKET NO. 890920-ET
PAGE 66

Schedule C-56

O & H COMPOUND MULTIPLIER CALCULATION

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each year since the benchmark year provide the amounts and percent increases associated with customers and average CPI. show the calculation for each compound multiplier.

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Year	Total Customers			Average CPI-U (1967 = 100)			Inflation and Growth Compound Multiplier
	Amount	% Increase	Compound Multiplier	Amount	% Increase	Compound Multiplier	
				217.4	-	1.00000	1.00000
				246.8	13.5231	1.13523	1.18779
				272.4	10.373	1.25299	1.36409
				289.1	6.131	1.32981	1.49515
				298.4	3.217	1.37259	1.60068
				311.1	4.256	1.43100	1.74924

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

Type of Data Shown:
 ___ Historic Test Year Ended / /
 ___ Projected Test Year Ended / /
 ___ Prior Year Ended / /
 Witness:

COMPANY:

DUCKET NO.:

ORDER NO. 21839
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Line No.	Description	Percent
1.	Revenue Requirement	100.0000
2.	Gross Receipts Tax Rate	
3.	Regulatory Assessment Rate	
4.	Bad Debt Rate	
5.	Net Before Income Taxes (1) - (2) - (3) - (4)	
6.	State Income Tax Rate	
7.	State Income Tax (5) x (6)	
8.	Net Before Federal Income Tax (5) - (7)	
9.	Federal Income Tax Rate	
10.	Federal Income Tax (8) x (9)	
11.	Revenue Expansion Factor (8) - (10)	
12.	Net Operating Income Multiplier (100% / Line 11)	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule for the last four years and the test year of other operation and maintenance expense summary by average customer and annual plant additions by additional customers.

COMPANY:

Type of Data Shown:
 ___ Historical Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

DOCKET NO.:

 Year Year Year Year Year

SUMMARY OF EXPENSES (DOLLARS PER CUSTOMER)

- OTHER O & M EXPENSES SUMMARY
- Power Production Expense
- Transmission Expenses
- Distribution Expenses
- Customer Account Expenses
- Customer Service Expenses
- Sales Expenses
- Administration & General Expenses
- Total Other O & M Expenses

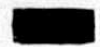
ANNUAL PLANT ADDITONS (DOLLARS PER ADDITIONAL CUSTOMER)

- ELECTRIC PLANT IN SERVICE
- Production Plant
- Transmission Plant
- Distribution Plant
- General Plant
- Total Plant in Service

- GROWTH INDICES
- Consumer Price Index
- Average Customer
- CPI Percent Increase
- Average Customer Percent Increase
- Index Percent CPI x Customer Growth
- Average Customer Increase

Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the following information concerning pension cost for the test year, and the prior year if the test year is projected.

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

ORDER NO. 21839

Line No.	Description	Amount	
		Test Year 19__	Prior Year 19__
1	Service Cost		
2	Interest Cost		
3	Actual Return on Assets		
4	Net Amortization and Deferral		
5	Amortization of Transition Asset (Obligation)		
6	Total Net Periodic Cost		
7	For the Year:		
8	Expected Return on Assets		
9	Assumed Rate of Return on Plan Assets		
10	Amortization of Transition Asset or Obligation		
11	At Year End:		
12	Accumulated Benefit Obligation		
13	Projected Benefit Obligation		
14	Vested Benefit Obligation		
15	Assumed Discount Rate (Settlement Rate)		
16	Assumed Rate for Salary Increases		
17	Fair Value of Plan Assets		
18	Market Related Value of Assets		
19	For the Year:		
20	Minimum Required Contribution Per IRS		
21	Maximum Allowable Contribution Per IRS		
22	Actual Contribution Made to the Trust Fund		
23	Actuarial Attribution Approach Used for Funding		
24	Assumed Discount Rate for Computing Funding		
25	Allocation Method Used to Assign Costs if the Utility Is Not the		
26	Sole Participant in the Plan. Attach the Relevant Procedures.		

DOCKET NO. 890920-EI

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Supporting Schedules:

Recap Schedules:

081

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DOCKET NO. 890920-EI
PAGE 70

Schedule D-1

COST OF CAPITAL - 13 MONTH AVERAGE

Page 0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: Provide the company's 13-month average cost of capital for: Type of Data Shown:

1) the test year, Historic test Year Ended ___/___/___

2) the prior year if the test year is projected, and Projected test Year Ended ___/___/___

3) the test year of the last rate case Prior Year Ended ___/___/___

Witness:

Line No.	Class of Capital	Dollars (000)	Ratio (1)	Last Rate Case		Present Ra		Dollars (000)	Ratio (2)
				Cost Rate		Weighted Rate			
				Requested 1	Approved 1	Requested 1	Approved 1		

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Schedule D-3A

SHORT-TERM DEBT

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the specified data on short-term debt issues on a 13-month average basis for the test year.

Type of Data Shown:
 ___ Historic Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

COMPANY:

DOCKET NO.:

Interest Rate	Special Provisions	Maturity Date	Credit Line (000)	Average Amount Outstanding During the Year (000)

Supporting Schedules:

Recap Schedules:

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ORDER NO. 21839

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Schedule D-38

SHORT-TERM FINANCING POLICY

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a narrative description of the Company's policies regarding short-term financing. The following topics should be covered: (1) ratio of short-term debt to total capital, (2) plant expansion, (3) working capital, (4) timing of long-term financing, (5) method of short term financing (bank loans, commercial paper, etc.), and (6) other uses of short-term financing.

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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Schedule D-4A

LONG-TERM DEBT OUTSTANDING

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds).

Type of Data Shown:
 ___ Historic Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

COMPANY:

DOCKET NO.:

(1000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description, Coupon Rate Years of Life	Issue Date Maturity Date	Call Provisions Special Restriction	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Due Within One Year	(Premium) Associated With (6)	Issuing Expense on Principal Amount Sold

(10)	(11)	(12)	(13)	(14)	(15)	(16)
Issuing Expense Outstanding On Principal as of ___/___/___	Annualized Amort. of Premium on Principal outstanding ___/___/___	Annualized Amort. of Issuing Expense on Principal outstanding ___/___/___	Annualized Amortization Net Expense (11) + (12)	Annualized Interest Cost (Coupon Rate) (2) x (6)	Total Interest Cost (13) + (14)	Effective Cost Rate (15)/(6)-(8)-(10)

(17)	(18)	(19)	(20)	(21)	(22)	(23)
Average Amount Outstanding During Test Year	Average Premium Associated With (17)	Average Issuing Exp. Outstanding During Test Year Associated With (17)	Average Amort. of Issuing Expense During Test Year	Average Interest Cost for Test Year	Interest Cost (11)+(20)+(21)	Average Effective Cost Rate (22)/(17)-(18)-(19)

Supporting Schedules:

Refer Schedules:

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Schedule D-4B

DEBT OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Explain significant call provisions and special restrictions on debt outstanding at the end of the test year.

Type of Data Shown:

___ Historic Test Year Ended ___/___/___
___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___

COMPANY:

DOCKET NO.:

Witness:

75
2
2
2
2
2
2
2
2
2

Schedule D-5

COMMON STOCK ISSUES -- ANNUAL DATA

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide annual details of common stock issues for type of Data shown:
 test year and three previous calendar years.

COMPANY:

--- Historic Test Year Ended ___/___/___

DOCKET NO.:

--- Projected Test Year Ended ___/___/___

--- Prior Year Ended ___/___/___

Witness:

(1) Line No.	(2) Changes for Year	(3) Shares	(4) Amount (000)	(5) Price Per Share	(6) Shares Issued	(7) Gross Proceeds (000)	(8) Issue Expense (000)	(9) Net Proceeds (000)	(10) Net Proceeds Per Share	(11) Total Shares Outstanding

Supporting Schedules:

Recap Schedules:

087

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Schedule D-B

CUSTOMER DEPOSITS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, and the prior year if the test year is projected. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of Data Shown:

___ Historic Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness:

(1) Line No.	(2) Month and Year	(3) Active Customer Deposits at 0.001 (000)	(4) Active Customer Deposits at 9.001 (000)	(5) Inactive Customer Deposits (000)	(6) Total Deposits (3)+(4)+(5) (000)	(7) Interest Payment (3) / 12/12 (000)	(8) Interest Payment (3) / 12/12 (000)	(9) Total Interest (7) + (8) (000)	(10) Actual Payments and Credits on Bills (000)
-----------------	-----------------------	--	--	---	---	---	---	---------------------------------------	--

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.

13 Month Average

12 Month Total

Effective Interest Rate
 12 Month Interest expense divided by Column 6

Supporting Schedules:

Recap Schedules:

D-12

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Schedule D-10A

FINANCING PLANS - STOCK AND BOND ISSUES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is projected, provide a summary of financing plans and assumptions.

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Accounting Method:

Report Schedule:

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Schedule D-10a

FINANCIAL PLANS - GENERAL ASSUMPTIONS

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the company's capital structure objectives, the basis for assumptions made on Schedule D-10a (such as those for issue costs and interest rates), and any other significant assumptions made in developing Schedule D-10a. Provide a statement of the Company's policy on the timing of the entrance into capital markets.

COMPANY:

DOCKET NO.:

Type of Data Shown:

Historic Test Year Ended ___/___/___

Projected Test Year Ended ___/___/___

Prior Year Ended ___/___/___

Witness:

Capital Structure Objective

Percent of Total

Long Term Debt

Preferred Stock

Common Equity

Company's Policy on the Timing of Entrance Into Capital Markets:

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Schedule D-11A

FINANCIAL INDICATORS - SUMMARY

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide financial indicators for (1) the test year under current and proposed rates, (2) the prior year, and (3) the three previous calendar years.

COMPANY: _____

DOCKET NO.: _____

Type of Data Shown:
 ___ Historic Test Year End
 ___ Projected Test Year End
 ___ Prior Year Ended ___/___
 Witness: _____

Line No.	Indicator	19__	19__	19__	Prior Year	Test Year Current Rates
	Interest Coverage Ratios:					
	Including AFUDC in Income Before Interest Charges					
	Excluding AFUDC in Income Before Interest Charges					
	AFUDC as a percent of Income Available for Common					
	Percent of Construction Funds Generated Internally					
	Preferred Dividend Coverage:					
	Including AFUDC					
	Excluding AFUDC					
	Fixed Charges:					
	Interest					
	Lease Payments					
	Sinking Funds Payments					
	Tax of Sinking Fund Payments					
	Ratio of Earnings to Fixed Charges					
	Including AFUDC					
	Excluding AFUDC					

Supporting Schedules:

Refer Schedules:

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Schedule D-12

RECONCILIATION OF JURISDICTIONAL RATE BASE AND CAPITAL STRUCTURE

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: Reconcile the total capital structure (as shown on Schedule D-1a) with the jurisdictional 13 month average rate base for the corresponding time period (as shown on Schedule D-3b). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

Line No	Account No.	Description	13-Month Average Per Books	Non-Utility	Jurisdictional 13-Month Average	Investor Funds	Sub-total	Adjustments	Reconciled to Rate Base
---------	-------------	-------------	----------------------------	-------------	---------------------------------	----------------	-----------	-------------	-------------------------

RATE BASE

Total Rate Base

CAPITAL STRUCTURE

Total Capital Structure

RECONCILING ITEMS

Line No	Account No.	Description	Amount
---------	-------------	-------------	--------

Assets

Liabilities

Total Reconciling Items

83

Schedule D-13

COMMON STOCK DATA

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the most recent ten year data for the company, or consolidated parent if the company is not publicly traded as indicated.

COMPANY: _____

DOCKET NO.: _____

Type of Data Shown:
 ___ Historic Test Year Ended ___/___/___
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness: _____

Line No.	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year
1.	Pre-tax Interest Coverages									
2.	Earned Returns on Average Book Equity									
3.	Book Value/Share 13-Month Average									
4.	Dividends/Share									
5.	Earnings/Share									
6.	Market Value/Share 13-Month Average									
7.	Market/Book Ratio 13-Month Average (6) / (3)									
8.	Price/Earning Ratio (6) / (5)									

Supporting Schedules:

Recap Schedules: A-13c

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