

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Fuel and Purchased Power	)	DOCKET NO. 900001-EI
Cost Recovery Clause and	)	ORDER NO. 23537
Generating Performance	)	ISSUED: 9-27-90
Incentive Factor.	)	
<hr/>		

The following Commissioners participated in the disposition of this matter:

MICHAEL McK. WILSON, Chairman  
 THOMAS M. BEARD  
 BETTY EASLEY

ORDER APPROVING GPIF TARGETS, RANGES, AND REWARDS;  
 PROJECTED EXPENDITURES AND TRUE-UP AMOUNTS FOR OIL  
 BACKOUT COST RECOVERY FACTORS; AND PROJECTED EXPENDITURES  
 AND TRUE-UP AMOUNTS FOR FUEL ADJUSTMENT FACTORS

BY THE COMMISSION:

As part of this Commission's continuing fuel cost recovery, oil backout cost recovery, conservation cost recovery, and purchased gas cost recovery proceedings, hearings are held in February and August of each year in this docket and in two related dockets. Pursuant to notice, a hearing was held in this docket and in Dockets No. 900002-EU and 900003-GU on August 22 and 23, 1990. The utilities submitted testimony and exhibits in support of their proposed fuel adjustment true-up amounts, fuel cost recovery factors, generating performance incentive factors, oil backout true-up amounts, cost recovery factors and related issues.

Generating Performance Incentive Factor (GPIF)

There was no controversy among the parties at this hearing as to either the appropriate GPIF reward or penalty for past performance or the proposed GPIF targets and ranges for performance in the upcoming period. Staff, the Office of Public Counsel and the utilities stipulated to the following GPIF rewards and penalty for the period October, 1989 through March, 1990:

FPC:	\$1,047,893	reward
FPL:	\$1,697,370	reward
GULF:	\$ 130,155	reward
TECO:	\$ 89,000	penalty

The parties also stipulated to targets and ranges for the period October, 1990 through March, 1991, which are shown on Appendix "A" to this order. We approve the stipulations. In addition, as discussed in Order No. 22708 issued in Docket No.

08608 SEP 27 1990

PSC-RECORDS/REPORTING

ORDER NO. 23537  
 DOCKET NO. 900001-EI  
 PAGE 2

700071-EG on March 20, 1990, we reviewed the operating performance of the investor-owned utilities' generating units during the December 1989 freeze, and found that planning for future similar emergencies appears adequate at this time. However, we note that our review of this matter will be ongoing.

#### Oil Backout Cost Recovery Factor

Pursuant to stipulation by the parties, we find the proper final oil backout true-up amount for the period October, 1989 through March, 1990 to be \$1,084,557 overrecovery for FPL and \$1,606,204 underrecovery for TECO. The estimated oil backout true-up amount for the period April, 1990 through September, 1990 is \$4,097,339 overrecovery for FPL and \$702,845 overrecovery for TECO. The total oil backout true-up amount to be collected or refunded during the period October, 1990 through March, 1991 is \$5,181,896 overrecovery for FPL and \$1,431,698 underrecovery for TECO. Finally, we find the proper projected oil backout cost recovery factor for the period October, 1990 through March, 1991 to be .569 cents per kwh for FPL and .154 cents per kwh for TECO.

#### Fuel Adjustment Factors

In addition to the generic fuel adjustment issues usually considered in connection with this docket, issues were raised applicable to Florida Power Corporation, Florida Power & Light Company, and Gulf Power Company. Our decision as to the fuel adjustment amounts and factors for Florida Power Corporation is subject to change based on our decision on the following issue, which was deferred for later decision:

ISSUE: Is it appropriate for FPC to recover replacement fuel cost for the Crystal River Unit 3 outages?

We find that the appropriate final fuel adjustment true-up amounts for the period October, 1989 through March, 1990 are as follows:

FPC:	\$ 6,535,708	underrecovery
FPL:	\$ 3,551,192	underrecovery
FPUC:	\$ 196,386	overrecovery (Marianna)
	\$ 96,385	overrecovery (Fernandina Beach)
GULF:	\$ 2,802,753	underrecovery
TECO:	\$ 976,475	underrecovery

The estimated fuel adjustment true-up amounts for the period

ORDER NO. 23537  
 DOCKET NO. 900001-EI  
 PAGE 3

April, 1990 through September, 1990 are as follows:

FPC:	\$ 8,587,802	underrecovery
FPL:	\$18,896,746	underrecovery
FPUC:	\$ 104,532	underrecovery (Marianna)
	\$ 85,115	underrecovery (Fernandina Beach)
GULF:	\$ 3,250,788	overrecovery
TECO:	\$ 7,879,225	underrecovery

The total fuel adjustment true-up amounts to be collected during the period October, 1990 through March, 1991 are as follows:

FPC:	\$15,123,509	underrecovery
FPL:	\$22,447,938	underrecovery
FPUC:	\$ 91,854	overrecovery (Marianna)
	\$ 11,270	overrecovery (Fernandina Beach)
GULF:	\$ 4,619,551	overrecovery
TECO:	\$ 8,855,700	underrecovery

Finally, the appropriate levelized fuel cost recovery factors for the period October, 1990 through March, 1991, before line loss adjustment, are as follows:

FPC:	2.482 cents/kwh for non-time differentiated rates
	2.783 cents/kwh for on-peak periods
	2.365 cents/kwh for off-peak periods
FPL:	2.320 cents/kwh for non-time differentiated rates
	2.503 cents/kwh for on-peak periods
	2.249 cents/kwh for off-peak periods
FPUC:	2.906 cents/kwh excluding demand related recovery (Marianna)
	4.967 cents/kwh (Fernandina Beach) excluding demand-related recovery
GULF:	2.167 cents/kwh for non-time differentiated rates
	2.281 cents/kwh for on-peak periods
	2.123 cents/kwh for off-peak periods
TECO:	2.579 cents/kwh for non-time differentiated rates
	2.814 cents/kwh for on-peak periods
	2.466 cents/kwh off-peak periods

The above factors should be effective beginning with the specified fuel cycle and thereafter for the period October, 1990 through March, 1991. Billing cycles may start before October 1, 1990, and the last cycle may be read after March 31, 1991, so that each customer is billed for six months regardless of when the adjustment factor became effective.

ORDER NO. 23537  
DOCKET NO. 900001-EI  
PAGE 4

Each utility proposed fuel recovery loss multipliers to be used in calculating the fuel cost recovery factors charged to each rate class, which are shown in Appendix "B" attached hereto. We find that the proposed multipliers are appropriate and should be approved. The utilities further proposed fuel cost recovery factors for each rate group, adjusted for line losses, which are also shown in Appendix "B". We find that the proposed factors are appropriate and should be approved.

The other fuel adjustment issues raised in this docket pertain to specific utilities and will be discussed below.

#### Florida Power Corporation

In Order No. 18627, issued in FPC's last rate case, Docket No. 870220-EI, we determined that any difference between the predetermined amount of deferred taxes and the amount of the actual flow-through "shall be subject to true-up by including the difference (either debit or credit) with interest in FPC's fuel costs recovery charge." Pursuant to that order, FPC included a Billing Credit True-Up charge of \$1,614,295 in its calculation of the levelized fuel cost factors herein, in order to recover an excess flow-through of certain "unprotected" deferred income taxes in calendar years 1988 and 1989. We approve the inclusion.

#### Florida Power & Light Company

FPL requested fuel adjustment recovery of costs associated with conducting a test burn at its Sanford Plant of Orimulsion, an emulsified fuel produced from a naturally occurring bitumen found in the Orinoco River Basin in Venezuela, South America. The purpose of the test burn is to collect unit-specific data on technical and environmental performance so that FPL can make informed decisions on boiler performance, air pollution control technologies and solid waste characterization and handling. If the test is successful, the utility will consider converting certain generating units to use of the fuel. FPL alleged that ratepayers would benefit from a lower fuel cost recovery charge if generating units are ultimately converted to the use of Orimulsion. As a matter of general policy, research and development costs should be recovered through base rates. However, we will allow fuel adjustment recovery of these costs, subject to proof of the reasonableness and prudence of the expenditures, consistent with our decision in Order No. 9224, issued in Docket No. 790898-EU, in which we allowed such recovery for costs incurred by FPL in testing a coal-oil fuel mixture in 1981 and 1982.

ORDER NO. 23537  
DOCKET NO. 900001-EI  
PAGE 5

Tampa Electric Company

In Order No. 20298, issued in Docket No. 870001-EI-A on November 10, 1988, we approved a stipulated market-based pricing mechanism for evaluating reasonableness of the price of fuel purchased from affiliated entities. In this docket, Public Counsel pointed out that TECO's average cost of coal and transportation meets the market price benchmark, but alleged that TECO imprudently entered into new contracts with its affiliates Gatliff and Teco Transport and Trade, causing increased costs to its customers. We find that under the methodology approved in Order No. 20298, the amounts paid by TECO for coal and coal transportation provided by these affiliates should be approved for recovery in this docket. However, TECO's payments to its affiliated coal and transportation suppliers are not automatically deemed prudent simply because they meet the market price benchmark. In light of our adoption of a market-based pricing methodology, we find it unnecessary to review the new contract between TECO and Teco Transport and Trade which replaced its previous cost-plus contracts, or to review the prudence of the new contract with Gatliff which increased the utility's minimum tonnage purchase requirement. We find that the actual cost of coal FOB Gatliff for the year 1989 and the actual cost of waterborne movements of coal for the year 1989 is below the zone of reasonableness as outlined in Order No. 20298.

In consideration of the above, it is

ORDERED by the Florida Public Service Commission that the findings and stipulations set forth in the body of this Order are hereby approved. It is further

ORDERED that investor-owned electric utilities subject to our jurisdiction are hereby authorized to apply the fuel cost recovery factors set forth herein during the period of October, 1990 through March, 1991, and until such factors are modified by subsequent Order. It is further

ORDERED that the estimated true-up amounts contained in the above fuel cost recovery factors are hereby authorized subject to final true-up, and further subject to proof of the reasonableness and prudence of the expenditures upon which the amounts are based. It is further

ORDERED that the Generating Performance Incentive Factor rewards and penalty stated in the body of this Order shall be applied to the projected levelized fuel adjustment factors for the

ORDER NO. 23537  
 DOCKET NO. 900001-EI  
 PAGE 6

period of October, 1990 through March, 1991. It is further

ORDERED that the targets and ranges for the Generating Performance Incentive Factors set forth herein are hereby adopted for the period of October, 1990 through March, 1991. It is further

ORDERED that the estimated true-up amounts included in the above Oil Backout Cost Recovery Factors are hereby authorized subject to final true-up, and further subject to proof of the reasonableness and prudence of the expenditures upon which the amounts are based. It is further

ORDERED that Florida Power & Light Company's request for fuel adjustment recovery of costs associated with a test burn of Orimulsion at its Sanford Plant of Orimulsion, is hereby approved.

BY ORDER of the Florida Public Service Commission, this  
27th day of SEPTEMBER, 1990.

\_\_\_\_\_  
 STEVE TRIBBLE, Director  
 Division of Records and Reporting

( S E A L )

FUELORD.MER

by: Kay Flynn  
 Chief, Bureau of Records

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.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme

ORDER NO. 23537  
DOCKET NO. 900001-EI  
PAGE 7

Court in the case of an electric, gas or telephone utility or 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 after the issuance 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.

ATTACHMENT A  
 ORDER NO. 23537  
 DOCKET NO. 900001-EI  
 PAGE 8

## GPIF TARGETS

October 1990 to March 1991

Utility/ Plant/Unit	Equivalent Availability				Heat Rate	
	Company				Staff	Company
	EAUF	POF	EUOF			
<b>FPC</b>						
Anclote 1	87.6	0.0	12.4	Agree	10,168	Agree
Anclote 2	92.1	0.0	7.9	Agree	10,101	Agree
Crystal River 1	74.9	15.4	9.7	Agree	10,021	Agree
Crystal River 2	64.2	18.1	17.7	Agree	9,994	Agree
Crystal River 3	75.5	0.0	24.5	Agree	10,373	Agree
Crystal River 4	86.2	8.8	5.0	Agree	9,272	Agree
Crystal River 5	80.8	15.4	3.9	Agree	9,330	Agree
<b>FPL</b>						
Cape Canaveral	94.7	0.0	5.3	Agree	9,449	Agree
Ft. Myers 1	78.5	17.0	4.5	Agree	10,115	Agree
Ft. Myers 2	72.3	22.5	5.2	Agree	9,340	Agree
Manatee 1	85.2	4.4	10.4	Agree	9,785	Agree
Manatee 2	74.3	17.0	8.6	Agree	9,527	Agree
Martin 1	63.2	31.9	5.0	Agree	9,844	Agree
Martin 2	81.8	8.2	10.0	Agree	9,809	Agree
Port Everglades 1	78.7	12.7	8.6	Agree	9,804	Agree
Port Everglades 2	78.8	12.6	8.6	Agree	9,839	Agree
Port Everglades 3	73.0	8.2	18.8	Agree	9,485	Agree
Port Everglades 4	91.9	0.0	8.1	Agree	9,640	Agree
Turkey Point 1	92.8	0.0	7.2	Agree	9,289	Agree
Turkey Point 2	91.8	0.0	8.2	Agree	9,250	Agree
Turkey Point 3	31.9	61.5	6.6	Agree	10,868	Agree
Turkey Point 4	18.1	74.7	7.2	Agree	10,873	Agree
St. Lucie 1	92.5	0.0	7.5	Agree	10,671	Agree
St. Lucie 2	77.2	16.5	6.3	Agree	10,734	Agree
<b>GULF</b>						
Crist 4	86.7	4.9	8.4	Agree	10,796	Agree
Crist 6	84.7	4.9	10.3	Agree	10,515	Agree
Crist 7	61.1	29.1	9.8	Agree	10,484	Agree
Daniel 1	66.2	32.4	1.4	Agree	10,702	Agree
Daniel 2	68.9	28.0	3.1	Agree	11,634	Agree
Scherer 3	96.0	0.0	4.0	Agree	10,030	Agree
Smith 1	88.3	4.9	6.8	Agree	10,322	Agree
Smith 2	86.8	8.8	4.4	Agree	10,383	Agree
<b>TECO</b>						
Big Bend 1	80.3	3.8	15.9	Agree	9,917	Agree
Big Bend 2	74.0	10.4	15.6	Agree	9,931	Agree
Big Bend 3	63.7	20.3	16.0	Agree	9,589	Agree
Big Bend 4	87.6	3.8	8.6	Agree	9,957	Agree
Gannon 5	78.7	7.7	13.6	Agree	10,052	Agree
Gannon 6	80.6	3.8	15.6	Agree	10,201	Agree

## TOTAL FUEL COST FOR THE PERIOD:

October 1990 - March 1991

DIVISION OF ELECTRIC AND GAS

DATE: 8/22/90

PAGE 1 of 9

ATTACHMENT B  
 ORDER NO. 23537  
 DOCKET NO. 900001-EI  
 PAGE 9

COMPANY	PROPOSED October 1990 - March 1991			PRESENT April 1990 - September 1990			DIFFERENCE			LINE LOSS MULTIPLIER
	TOTAL FUEL COST CENTS PER KWH			TOTAL FUEL COST CENTS PER KWH			TOTAL FUEL COST CENTS PER KWH			
	Levelized	On/Peak	Off/Peak	Levelized	On/Peak	Off/Peak	Levelized	On/Peak	Off/Peak	
la. Power & Light	2.320	2.503	2.249	2.323	2.507	2.252	-0.003	-0.004	-0.003	1.00136
la. Power Corp.	2.482	2.783	2.365	2.449	3.408	2.135	0.033	-0.625	0.230	1.00270
Tampa Electric	2.579	2.814	2.466	2.493	2.967	2.267	0.086	-0.153	0.199	1.01470
Gulf Power	2.167	2.281	2.123	2.436	2.612	2.355	-0.269	-0.331	-0.232	1.01228
Fla. Public										
Marianna (1)	4.931	0.000	0.000	4.972	0.000	0.000	-0.041	0.000	0.000	1.01260
Fernandina (1X5)	5.839	0.000	0.000	5.946	0.000	0.000	-0.107	0.000	0.000	1.00000

## COST FOR 1,000 KWH RESIDENTIAL SERVICE (4)

PRESENT: April 1990 - September 1990

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power (3)	Fla. Public Marianna	Fernandina
base	47.38	44.33	47.44 (7)	42.87 (6)	17.22	19.20
fuel (2)	22.80	24.57	23.30	24.66	50.35	59.46
oil Backout	4.82	0.00	1.21	0.00	0.00	0.00
energy Conservation	0.44	1.92	1.11	0.07	0.03	0.08
<b>total</b>	<b>\$75.44</b>	<b>\$70.82</b>	<b>\$75.06</b>	<b>\$67.60</b>	<b>\$67.60</b>	<b>\$78.74</b>

PROPOSED: October 1990 - March 1991

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power (3)	Fla. Public Marianna	Fernandina
base	45.70 (8)	44.33	50.34	42.87 (6)	17.22	19.20
fuel (2)	23.23	24.89	26.17	21.94	49.93	58.39
oil Backout	5.69	0.00	1.54	0.00	0.00	0.00
energy Conservation	0.84	2.31	1.07	0.13	0.17	0.07
<b>total</b>	<b>\$75.46</b>	<b>\$71.53</b>	<b>\$79.12</b>	<b>\$64.94</b>	<b>\$67.32</b>	<b>\$77.66</b>

## DIFFERENCE

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power (3)	Fla. Public Marianna	Fernandina
base	-1.68	0.00	2.90	0.00	0.00	0.00
fuel (2)	0.43	0.32	0.87	-2.72	-0.42	-1.07
oil Backout	0.87	0.00	0.33	0.00	0.00	0.00
energy Conservation	0.40	0.39	-0.04	0.06	0.14	-0.01
<b>total</b>	<b>0.02</b>	<b>0.71</b>	<b>4.06</b>	<b>-2.66</b>	<b>-0.28</b>	<b>-1.08</b>

- (1) Fuel costs include purchased power demand costs of 2.025 for Marianna and 0.872 cents/KWH for Fernandina allocated to the residential class.  
 (2) Adjusted for line loss. (3) Seasonal rates eliminated effective 9/13/90, Docket 891345-EI. (4) Rates do not include the .5% increase in gross receipts tax effective 7/1/90. (5) All classes except OSLD. (6) Gulf's base rates include rate increase effective 9/13/90, Docket No. 891345-EI.  
 (7) TECO's present base rates reflect the temporary 1989 tax savings refund in effect for the period April - September 1990. This refund expires at the end of September, 1990, and thus accounts for the \$2.90 increase in base rates for the period October 1990 - March 1991.  
 (8) Includes 1989 tax refund reduction effective October 1990 through March 1991, Docket No. 900478-EI.

FUEL ADJUSTMENT CENTS PER KWH BASED ON LINE LOSSES BY RATE GROUP

DIVISION OF ELECTRIC AND GAS  
DATE 8/22/90  
PAGE 2 of 9

FOR THE PERIOD: October 1990 - March 1991

COMPANY	GROUP	RATE SCHEDULES	WITHOUT LINE LOSS MULTIPLIER			LINE LOSS MULTIPLIER	WITH LINE LOSS MULTIPLIER		
			Levelled	* On/Peak	Off/Peak		Levelled	On/Peak	Off/Peak
FP&L	A	RS-1,OS-1,SL-2	2.320	2.503	2.249	1.00136	2.323	2.507	2.252
	A-1	SL-1,OL-1	2.289	0.000	0.000	1.00136	2.292	0.000	0.000
	B	GSD-1	2.320	2.503	2.249	1.00132	2.323	2.507	2.251
	C	OSLD-1,CS-1	2.320	2.503	2.249	1.00048	2.321	2.503	2.250
	D	OSLD-2,CS-2,OS-2,MET	2.320	2.503	2.249	0.99475	2.308	2.490	2.237
	E	OSLD-3,CS-3	2.320	2.503	2.249	0.97155	2.254	2.432	2.185
	F	IST-1,ISST-1		2.503	2.249	0.99805		2.499	2.244
FPC	A	Distribution Secondary Delivery	2.482	2.783	2.365	1.00270	2.489	2.791	2.371
	A-1	OL-1,SL-1	2.443	0.000	0.000	1.00270	2.450	0.000	0.000
	B	Distribution Primary Delivery	2.482	2.783	2.365	0.99180	2.482	2.760	2.346
	C	Transmission Delivery	2.482	2.783	2.365	0.98150	2.436	2.732	2.321
TECO	A	RS,OS,TS	2.579	2.814	2.466	1.01470	2.617	2.855	2.502
	A-1	SL-1,2,3,OL-1,2	2.518	0.000	0.000	1.01470	2.555	0.000	0.000
	B	OSD,OSLD	2.579	2.814	2.466	0.99750	2.573	2.807	2.490
	C	IS-1,IS-3	2.579	2.814	2.466	0.96860	2.498	2.726	2.389
GULF	A	RS,OS,OSD,OS-3	2.167	2.281	2.123	1.01228	2.194	2.309	2.149
	B	LF	2.167	2.281	2.123	0.98106	2.126	2.238	2.083
	C	PX	2.167	2.281	2.123	0.96230	2.083	2.193	2.043
	D	OS-1,OS-2	2.158	0.000	0.000	1.01228	2.183	0.000	0.000
<b>FPUC</b>									
<u>Fernandina</u>									
	A	RS	5.839	0.000	0.000	1.00000	5.839	0.000	0.000
	B	OS	5.679	0.000	0.000	1.00000	5.679	0.000	0.000
	C	GSD	5.565	0.000	0.000	1.00000	5.565	0.000	0.000
	D	OL, OL-2, SL-2, SL-3, CSL	5.214	0.000	0.000	1.00000	5.214	0.000	0.000
	E	OSLD				(1)	(2)	4.810	
							(2)	\$3.77/CP KW	
<u>Marianna</u>									
	A	RST, RS	4.931	0.000	0.000	1.01260	4.993	0.000	0.000
	B	OS	4.674	0.000	0.000	0.99630	4.657	0.000	0.000
	C	GSD	4.250	0.000	0.000	0.99630	4.254	0.000	0.000
	D	OL, OL-2	2.905	0.000	0.000	1.01260	2.942	0.000	0.000
	E	SL-1, SL-2, SL-3	2.906	0.000	0.000	0.98810	2.871	0.000	0.000

(1) Group line losses reflected on schedule E1

(2) Informational Purpose Only-OSLD class is billed actual fuel cost

ORDER NO. 23537  
DOCKET NO. 900001-EI  
PAGE 10

ORDER NO. 23537  
 DOCKET NO. 900001-EI  
 PAGE 11

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION  
 ESTIMATED FOR THE PERIOD: October 1990 - March 1991

DIVISION OF ELECTRIC AND GAS  
 DATE: 8/22/90  
 PAGE 3 OF 9

CLASSIFICATION	-----FLORIDA POWER & LIGHT COMPANY-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	422,469,100	20,691,000,000	2.04180
2. Spent NUC Fuel Disposal Cost (E2)	7,647,000	7,645,661,000 (a)	0.10002
3. Coal Car Investment	253,475	0	0.00000
4. Adjustments to Fuel Cost	11,633,000	0	0.00000
5. TOTAL COST OF GENERATED POWER	442,002,575	20,691,000,000	2.13621
6. Fuel Cost of Purchased Power - Firm (E8)	213,901,900	10,872,200,000	1.96747
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	29,851,300	1,379,700,000	2.16361
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	13,307,800	526,700,000	2.52664
9. Energy Cost of Sch. E Purchases (E9)	0	0	0.00000
10. Capacity Cost of Sch. E Economy Purchases (E2)	0	0	0.00000
11. Payments to Qualifying Facilities (E8A)	19,898,100	790,700,000	2.51652
12. TOTAL COST OF PURCHASED POWER	276,959,100	13,569,300,000	2.04107
13. TOTAL AVAILABLE KWH		34,260,300,000	
14. Fuel Cost of Economy Sales (E7)	(5,321,600)	(170,000,000)	3.13035
15. Gain on Economy Sales - BOX (E7A)	(1,532,640)	(170,000,000) (a)	0.90155
16. Fuel Cost of Unit Power Sales (SL2 Partpts) (E7)	(1,802,900)	(250,700,000)	0.71915
17. Fuel Cost of Other Power Sales (E7)	(2,554,600)	(87,900,000)	2.90626
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(11,211,740)	(508,600,000)	2.20443
19. Net Inadvertent Interchange (E4)	0	0	0.00000
20. TOTAL FUEL AND NET POWER TRANSACTIONS	707,749,935	33,751,700,000	2.09693
21. Net Unbilled (E4)	28,033,433 (a)	1,336,879,000	0.08736
22. Company Use (E4)	2,095,149 (a)	99,915,000	0.00653
23. T & D Losses (E4)	51,191,375 (a)	2,441,252,000	0.15952
24. Adjusted System KWH Sales	707,749,935	32,090,571,000	2.20548
25. Wholesale KWH Sales	8,310,400	376,807,000	2.20548
26. Jurisdictional KWH Sales	699,439,535	31,713,764,000	2.20548
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00035	699,684,339	31,713,764,000	2.20625
28. True-up * (derived in Attachment C)	22,447,938	31,713,764,000	0.07078
29. Total Jurisdictional Fuel Cost	722,132,277	31,713,764,000	2.27700
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes			2.31460
32. GPIF*	1,697,370	31,713,764,000	0.00540
33. Total fuel cost including GPIF	723,829,647	31,713,764,000	2.32000
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in attachment B, pages 1 and 2 of 9)			2.320

\*Based on Jurisdictional Sales (a) included for informational purposes only.  
 Effective dates for billing purposes: 10/1/90-3/31/91

ORDER NO. 23537  
DOCKET NO. 900001-EI  
PAGE 12

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION  
ESTIMATED FOR THE PERIOD: October 1990 - March 1991

DIVISION OF ELECTRIC AND GAS  
DATE: 8/22/90  
PAGE 4 OF 9

CLASSIFICATION	FLORIDA POWER CORPORATION		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	259,066,188	12,491,466,000	2.07395
2. Spent NUC Fuel Disposal Cost (E3A)	2,448,623	2,448,623,000 (a)	0.10000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost	0	0	0.00000
<b>5. TOTAL COST OF GENERATED POWER</b>	<b>261,514,811</b>	<b>12,491,466,000</b>	<b>2.09355</b>
6. Fuel Cost of Purchased Power - Firm (E8)	279,982	4,460,000	6.27762
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	12,325,000	350,000,000	3.52143
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	1,289,152	44,450,000	2.90023
9. Energy Cost of Sch. E Purchases (E9)	15,163,582	709,520,000	2.13716
10. Capacity Cost of Sch. E Economy Purchases (E9B)	10,974,000	709,520,000 (a)	1.54668
11. Payments to Qualifying Facilities (E8A)	12,231,372	362,800,000	3.37138
<b>12. TOTAL COST OF PURCHASED POWER</b>	<b>52,263,088</b>	<b>1,471,230,000</b>	<b>3.55234</b>
<b>13. TOTAL AVAILABLE KWH</b>		<b>13,962,696,000</b>	
14. Fuel Cost of Economy Sales (E7)	(10,406,400)	(530,000,000)	1.96347
14a. Gain on Economy Sales -80% (E7A)	(1,068,480)	(530,000,000)(a)	0.20160
15. Fuel Cost of Other Power Sales (E7)	(190,328)	(8,405,000)	2.26446
15a. Gain on Other Power Sales (E8)	(31,099)	(8,405,000)(a)	0.37001
16. Fuel Cost of Seminole Backup Sales (E7)	(487,012)	(14,700,000)	3.31301
16. (a) Gain on Seminole Back-up Sales (E7B)	(1,671,171)	(14,700,000)(a)	11.36851
17. Fuel Cost of Seminole Supplemental Sales (E7)	(4,868,678)	(119,809,000)	4.06370
<b>18. TOTAL FUEL COST AND GAINS OF POWER SALES</b>	<b>(18,723,168)</b>	<b>(672,914,000)</b>	<b>2.78240</b>
19. Net Inadvertent Interchange (E4)	0	0	
<b>20. TOTAL FUEL AND NET POWER TRANSACTIONS</b>	<b>295,054,731</b>	<b>13,289,782,000</b>	<b>2.22016</b>
21. Net Unbilled (E4)	(7,022,114)(a)	336,986,000	-0.05459
22. Company Use (E4)	1,906,677 (a)	(91,500,000)	0.01482
23. T & D Losses (E4)	13,978,985 (a)	(670,841,000)	0.10866
24. Adjusted System KWH Sales	295,054,731	12,864,427,000	2.29357
25. Wholesale KWH Sales (Excluding Seminole Supplemental)	(11,768,258)	(515,543,000)	2.28269
<b>26. Jurisdictional KWH Sales</b>	<b>283,286,473</b>	<b>12,348,884,000</b>	<b>2.29402</b>
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.0014	283,683,074	12,348,884,000	2.29724
28. Prior Period True-Up *	15,123,509	12,348,884,000	0.12247
28a. Cost Plus Phase II Refund *	1,614,295	12,348,884,000	0.01307
28b. TOU True-Up *	0	0	0.00000
29. Total Jurisdictional Fuel Cost	300,420,878	12,348,884,000	2.43278
30. Revenue Tax Factor			1.01652
<b>31. Fuel Cost Adjusted for Taxes</b>			<b>2.47300</b>
32. GPIF*	1,047,893	12,348,884,000	0.00850
<b>33. Total fuel cost including GPIF</b>	<b>301,468,771</b>	<b>12,348,884,000</b>	<b>2.48150</b>
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.482

\*Based on Jurisdictional Sales (a) included for informational purposes only.  
Effective dates for billing purposes: 09/27/90-3/26/91

ORDER NO. 23537  
DOCKET NO. 900001-EI  
PAGE 13

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION  
ESTIMATED FOR THE PERIOD: October 1990 - March 1991

DIVISION OF ELECTRIC AND GAS  
DATE: 8/22/90  
PAGE 5 OF 9

CLASSIFICATION	TAMPA ELECTRIC COMPANY		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	184,434,563	8,528,103,000	2.16267
2. Spent NUC Fuel Disposal Cost (E3A)	0	0	0.00000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost	0	0	0.00000
5. TOTAL COST OF GENERATED POWER	184,434,563	8,528,103,000	2.16267
6. Fuel Cost of Purchased Power - Firm (E8)	222,600	2,978,000	7.47482
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	812,500	18,566,000	4.37628
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9. Energy Cost of Sch. E Purchases (E9)	0	0	0.00000
10. Capacity Cost of Sch. E Economy Purchases	0	0 (a)	0.00000
11. Payments to Qualifying Facilities (E8A)	6,582,500	204,932,000	3.21204
12. TOTAL COST OF PURCHASED POWER	7,617,600	226,476,000	3.36354
13. TOTAL AVAILABLE KWH		8,754,579,000	
14. Fuel Cost of Economy Sales (E7)	29,405,000	1,632,301,000	1.80144
15. Gain on Economy Sales - 80% (E7A)	7,462,240	1,632,301,000 (a)	0.45716
16. Fuel Cost of Schedule D Sales (E7)	6,549,200	388,542,000	1.68558
17. Fuel Cost of Other Power Sales (E7)	0	0	0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	43,416,440	2,020,843,000	2.14843
19a. Net Inadvertant Interchange (E4)	0		
19b. Interchange and Wheeling Losses		37,042,000	
20. TOTAL FUEL AND NET POWER TRANSACTIONS	148,635,723	6,696,694,000	2.21954
21. Net Unbilled (E4)	0 (a)	0	0.00000
22. Company Use (E4)	426,152 (a)	19,200,000	0.00659
23. T & D Losses (E4)	4,664,652 (a)	210,163,000	0.07213
24. Adjusted System KWH Sales	148,635,723	6,467,331,000	2.29825
25. Wholesale KWH Sales	0	0	0.00000
26. Jurisdictional KWH Sales	148,635,723	6,467,331,000	2.29825
27. Jurisdictional KWH Sales Adjusted for Line Loss - 0	148,635,723	6,467,331,000	2.29825
28. True-up * (derived in Attachment C)	8,855,700	6,467,331,000	0.13693
29. Pyramid Coal Contract Buyout Adjustment	6,650,930	6,467,331,000	0.10284
30. Total Jurisdictional Fuel Cost	164,142,353	6,467,331,000	2.53802
31. Revenue Tax Factor			1.01652
32. Fuel Cost Adjusted for Taxes	166,653,985		2.57995
33. GPIF * (Already adjusted for taxes)	(89,000)	6,467,331,000	-0.00138
34. Total Fuel Cost including GPIF	166,764,985	6,467,331,000	2.57857
35. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.579

\*Based on Jurisdictional Sales (a) included for informational purposes only.  
Effective dates for billing purposes: 10/1/90 - 3/31/91

ORDER NO. 23537  
DOCKET NO. 900001-EI  
PAGE 14

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION  
ESTIMATED FOR THE PERIOD: October 1990 - March 1991

DIVISION OF ELECTRIC AND GAS  
DATE: 8/22/90  
PAGE 6 OF 9

CLASSIFICATION	GULF POWER COMPANY		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	85,467,233	4,064,380,000	2.10284
2. Spent MUC Fuel Disposal Cost (E3A)	0	0	0.00000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost	0	0	0.00000
5. TOTAL COST OF GENERATED POWER	85,467,233	4,064,380,000	2.10284
6. Fuel Cost of Purchased Power - Firm (E8)	0	0	0.00000
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	19,563,059	1,036,200,000	1.88796
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9. Energy Cost of Sch. E Purchases (E9)	0	0	0.00000
10. Capacity Cost of Sch. E Economy Purchases (E2)	0	0	0.00000
11. Payments to Qualifying Facilities (E8A)	0	0	0.00000
12. TOTAL COST OF PURCHASED POWER	19,563,059	1,036,200,000	1.88796
13. TOTAL AVAILABLE KWH		5,100,580,000	
14. Fuel Cost of Economy Sales (E7)	(244,900)	(13,680,000)	1.79020
15. Gain on Economy Sales - 80% (E7A)	(312,160)	(82,500,000)(a)	0.37838
16. Fuel Cost of Unit Power Sales (E7)	(13,128,720)	(603,300,000)	2.17615
17. Fuel Cost of Other Power Sales (E7)	(9,456,839)	(639,481,000)	1.47883
18. TOTAL FUEL COST AND GAINS OF POWER SALES	(23,142,619)	(1,256,461,000)	1.84189
19. Net Inadvertent Interchange (E4)	0		
20. TOTAL FUEL AND NET POWER TRANSACTIONS	81,887,673	3,844,119,000	2.13021
21. Net Unbilled (E4)	0	0	0.00000
22. Company Use (E4)	(213,042)(a)	10,001,000	-2.13021
23. T & D Losses (E4)	(4,365,397)(a)	204,928,000	-2.13021
24. Adjusted System KWH Sales	81,887,673	3,629,190,000	2.25636
25. Wholesale KWH Sales	2,638,342	116,929,000	2.25636
26. Jurisdictional KWH Sales	79,249,331	3,512,261,000	2.25636
27. Jurisdictional KWH Sales Adjusted for Line Loss - 1.00140	79,360,280	3,512,261,000	2.25952
28. True-up * (derived in Attachment C)	(4,619,551)	3,512,261,000	-0.13153
29. Total Jurisdictional Fuel Cost	74,740,729	3,512,261,000	2.12799
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes			2.16315
32. GPIF *	130,155	3,512,261,000	0.00371
33. Total Fuel Cost including GPIF	74,870,884	3,512,261,000	2.16685
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.167

\*Based on Jurisdictional Sales (a) included for informational purposes only.  
Effective dates for billing purposes: 9/28/90-3/29/91

ORDER NO. 23537  
 DOCKET NO. 900001-EI  
 PAGE 15

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION  
 ESTIMATED FOR THE PERIOD: October 1990 - March 1991

DIVISION OF ELECTRIC AND GAS  
 DATE: 8/22/90  
 PAGE 7 OF 9

CLASSIFICATION	-----FLORIDA PUBLIC UTILITIES (MARIANNA)-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	0	300,000	0.00000
2. Spent NUC Fuel Disposal Cost (E3A)	0	0	0.00000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost	0	0	0.00000
5. TOTAL COST OF GENERATED POWER	0	300,000	0.00000
6. Fuel Cost of Purchased Power - Firm (E8)	2,316,950	109,850,000	2.10919
7. Energy Cost of Sch.C,X Economy Purchases (Broker) (E9)	0	0	0.00000
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9. Energy Cost of Sch.E Purchases (E9)	0	0	0.00000
10. Demand & Non Fuel Cost of Purchased Power (E2)	2,420,270	109,850,000 (a)	2.20325
10a. Demand Costs of Purchased Power	1,660,100 (a)		
10b. Non-Fuel Energy & Customer Costs of Purchased Power	760,170 (a)		
11. Energy Payments to Qualifying Facilities (E8A)	0	0	0.00000
12. TOTAL COST OF PURCHASED POWER	4,737,220	109,850,000	4.31244
13. TOTAL AVAILABLE KWH	4,737,220	110,150,000	4.30070
14. Fuel Cost of Economy Sales (E7)	0	0	0.00000
15. Gain on Economy Sales - 80% (E7A)	0	0	0.00000
16. Fuel Cost of Unit Power Sales (E7)	0	0	0.00000
17. Fuel Cost of Other Power Sales (E7)	0	0	0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19. Net Inadvertant Interchange (E4)			
20. TOTAL FUEL AND NET POWER TRANSACTIONS	4,737,220	110,150,000	4.30070
21. Net Unbilled (E4)	76,122 (a)	1,770,000	0.07325
22. Company Use (E4)	2,580 (a)	60,000	0.00748
23. T & D Losses (E4)	189,446 (a)	4,405,000	0.18231
24. Adjusted System KWH Sales	4,737,220	103,915,000	4.55875
25. Less Total Demand Cost Recovery	1,674,803	0	0.00000
26. Jurisdictional KWH Sales	3,062,417	103,915,000	2.94704
27. Jurisdictional KWH Sales Adjusted for Line Loss - 0	3,062,417	103,915,000	2.94704
28. True-up * (derived in Attachment C)	(91,854)	103,915,000	-0.08839
29. Total Jurisdictional Fuel Cost	2,970,563	103,915,000	2.85865
30. Revenue Tax Factor			1.01652
31. Fuel Cost Adjusted for Taxes	3,499,562	103,915,000	2.90587
32. GPIF *	0	103,915,000	0.00000
33. Total Fuel Cost including GPIF	2,970,563	103,915,000	2.90587
34. Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.906

\*Based on Jurisdictional Sales (a) included for informational purposes only.  
 Effective dates for billing purposes: 10/1/90 - 3/31/91

ORDER NO. 23537  
DOCKET NO. 900001-EI  
PAGE 16

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION  
ESTIMATED FOR THE PERIOD: October 1990 - March 1991

DIVISION OF ELECTRIC AND GAS  
DATE: 8/22/90  
PAGE 8 OF 9

CLASSIFICATION	-----FLORIDA PUBLIC UTILITIES (FERMANDINA)-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
1. Fuel Cost of System Net Generation (E3)	0	0	0.00000
2. Spent NUC Fuel Disposal Cost (E3A)	0	0	0.00000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost	0	0	0.00000
5. TOTAL COST OF GENERATED POWER	0	0	0.00000
6. Fuel Cost of Purchased Power - Firm (E6)	2,899,416	72,485,000	4.00002
7. Energy Cost of Sch. C, X Economy Purchases (Broker) (E9)	0	0	0.00000
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9. Energy Cost of Sch. E Purchases (E9)	0	0	0.00000
10. Capacity Cost of Sch. E Economy Purchases (E2)	0	0 (a)	0.00000
10a. Demand & Non Fuel Cost of Purchased Power	1,535,456	72,485,000	2.11831
10b. Demand Costs of Purchased Power (E2)	943,200 (a)		
10c. Non Fuel Energy and Customer Costs of Purchased Power (E2)	592,256 (a)		
11. Energy Payments to Qualifying Facilities (EBA)	1,216,000	30,000,000	4.06000
12. TOTAL COST OF PURCHASED POWER	5,652,872	102,485,000	5.51580
13. TOTAL AVAILABLE KWH		102,485,000	
14. Fuel Cost of Economy Sales (E7)	0	0	0.00000
15. Gain on Economy Sales - 80% (E7A)	0	0	0.00000
16. Fuel Cost of Unit Power Sales (E7)	0	0	0.00000
17. Fuel Cost of Other Power Sales (E7)	0	0	0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19. Net Inadvertent Interchange (E4)			
20. TOTAL FUEL AND NET POWER TRANSACTIONS	5,652,872	102,485,000	5.51580
21. Net Unbilled (E4)	(77,993) (a)	(1,414,000)	-0.07985
22. Company Use (E4)	4,192 (a)	76,000	0.00429
23. T & D Losses (E4)	339,111 (a)	6,148,000	0.34718
24. Adjusted System KWH Sales	5,652,872	97,675,000	5.78743
25. Wholesale KWH Sales	0	0	0.00000
26. Jurisdictional KWH Sales	5,652,872	97,675,000	5.78743
27. Jurisdictional KWH Sales Adjusted for Line Loss - 0	5,652,872	97,675,000	5.78743
27a. GSLD KWH Sales (E11)		12,900,000	
27b. Other Classes KWH Sales (E11)		84,775,000	
27c. GSLD CP KW		66,000	
28. GP1F			
29. True-up * (derived in Attachment C)	(11,270)	97,675,000	-0.01154
30. Total Jurisdictional Fuel Cost	5,641,602	97,675,000	5.77589

ORDER NO. 23537  
DOCKET NO. 900001-EI  
PAGE 17

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION  
ESTIMATED FOR THE PERIOD: October 1990 - March 1991

DIVISION OF ELECTRIC AND GAS  
DATE: 8/22/90  
PAGE 9 OF 9

CLASSIFICATION	-----FLORIDA PUBLIC UTILITIES (FERNANDINA)-----		
	Classification Associated \$	Classification Associated KWH	Classification Associated cents/KWH
30a. Demand Purchased Power Costs (line 10a)	943,200 (a)		
30b. Non-Demand Purchased Power Costs (lines 6+10b+11)	4,709,672 (a)		
30c. True-up Over/Under Recovery (line 29)	(11,270)(a)		
31. Total Demand Costs	943,200		
32. GSLD Portion of Demand Costs		66,000	
Including line losses (line 27c * \$3.708)	244,728		
33. Balance to Other Customers	698,472	84,775,000	0.82391
34. Total Non-Demand Costs (line 30b)	4,709,672		
35. Total KWH Purchased (line 12)		102,485,000	4.59547
36. Average Cost per KWH Purchased			
37. Avg. Cost Adjusted for Transmission line losses (line 36 * 1.03)			4.73334
38. GSLD Non-Demand Costs (line 27a * line 37)	610,437	12,900,000	4.73207
39. Balance to Other Customers	4,099,235	84,775,000	4.83543
40a. Total GSLD Demand Costs (Line 32)	244,728	66,000	3.70800
40b. Revenue Tax Factor			1.01652
40c. GSLD Demand Purchased Power factor adjusted for taxes and rounded			3.76926
40d. Total Current GSLD Non-Demand Costs (line 38)	610,437	12,900,000	4.73207
40e. Total Non-Demand Costs including true-up	610,437	12,900,000	4.73207
40f. Revenue Tax Factor			1.01652
40g. GSLD Non-demand costs adjusted for taxes			4.81024
41a. Total Demand and Non-Demand Purchased Power Costs of other classes (lines 33 + 39)	4,797,707	84,775,000	5.65934
41b. Less: Total Demand Cost Recovery	644,418 (a)		4.89919
41c. Total Other Costs to be Recovered	4,153,289 (a)	84,775,000	-0.01329
41d. Other Classes' Portion of True-up (line 30 C)	(11,270)	84,775,000	
41e. Total Demand and Non-Demand Costs including True-up	4,142,019	84,775,000	4.88590
42. Revenue tax factor			1.01652
43. Other Classes Purchased Power Factor adjusted for taxes to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			4.96661

\*Based on Jurisdictional Sales (a) included for informational purposes only.  
Effective dates for billing purposes: 10/1/90 - 3/31/91