

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Minimum filing requirement)	DOCKET NO. 900421-GU
report of Miller Gas Company)	ORDER NO. 23188
in compliance with 366.06(3), F.S.)	ISSUED: 7-16-90
_____)		

The following Commissioners participated in the disposition of this matter:

MICHAEL MCK. WILSON, Chairman
 THOMAS M. BEARD
 BETTY EASLEY
 GERALD L. GUNTER

NOTICE OF PROPOSED AGENCY ACTION

ORDER REQUIRING MILLER GAS 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 1989 sunset review of the Public Service Commission, the Florida Legislature enacted Section 366.06(3)(a), Florida Statutes, which requires each public natural gas utility with total annual sales in excess of 50 million therms to file a report every four years, or four years from its most recently completed rate case. Smaller gas utilities are required to file on a five year basis. The report is to consist of, at a minimum, the modified minimum filing requirements (Modified MFRs) then required by the Commission by rule, for rate proceedings pursuant to Section 366.06, Florida Statutes. Copies of the report are to be filed with the Commission and served on the Public Counsel and each party to the utility's most recent rate case. Within 10

DOCUMENT NUMBER-DATE

06293 JUL 16 1990

PSC-RECORDS/REPORTING

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 2

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.

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 was October 1, 1989. Approximately one-third of the public utilities are required to file each six months after the effective date of the act in order to implement this statute. 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 public utility.

Miller Gas should be included in the third six month period ending March 31, 1990. We have attached to this order as Attachment 1 the Modified MFR 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 March 30, 1991.

The data to be provided in the Modified MFRs provides sufficient information on the utility's rate base, net operating income, and cost of capital so that the Commission and other interested parties may perform a sound analysis of the utility's earnings. They are far less exhaustive than the complete minimum filing requirements for a rate proceeding. Because investment and changes to net operating income in the gas industry tend to be in fairly small increments, and tend to occur gradually, we will not require natural gas public utilities to provide projected data.

Generally, utilities may only be relieved from filing the Modified MFR report by filing the MFRs necessary to initiate a rate increase or a rate decrease prior to the filing deadline. However, during the June 5, 1990 agenda conference at which this issue was considered, counsel for Miller Gas requested the opportunity to substitute complete MFRs based on a June 30, 1990 historic test period instead of filing the Modified MFRs discussed herein. Historic base year MFRs contain data of a type and format comparable to Modified MFRs. In fact, historic base year data provides more exhaustive data than that required in Modified MFRs. Therefore, we will allow the utility to substitute complete historic base year MFRs for the period ending June 30, 1990

ORDER NO. 23188
 DOCKET NO. 900421-GU
 PAGE 3

instead of filing Modified MFRs, but only if the complete MFRs are filed by December 31, 1990.

Pursuant to Section 366.06(3)(a), Florida Statutes, the utility is required to serve a copy of the report on the Public Counsel and each party to its most recent rate case. The utility shall also file twenty copies of the report with this Commission's Division of Records and Reporting.

Based on the above, it is

ORDERED by the Florida Public Service Commission that Miller Gas Company file its report in compliance with Section 366.06(3), Florida Statutes, on or before March 30, 1991, as set forth in the body of this Order. It is further

ORDERED that Miller Gas Company may substitute complete historic base year MFRs for the period ending June 30, 1990 instead of filing Modified MFRs, but only if the complete MFRs are filed by December 31, 1990.

By ORDER of the Florida Public Service Commission, this 16th day of July, 1990.

 STEVE TRIBBLE, Director
 Division of Records and Reporting

(S E A L)
 (7500L)MER:bmi

by: Kay Nelson
 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.

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 4

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 August 6, 1990.

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.

COMPANY NAME
DOCKET NO. XXXXXX-GJ
MODIFIED MINIMUM FILING REQUIREMENTS
INDEX

RATE BASE AND NOI SCHEDULES - PAGE 1

SCHEDULE NO.	TITLE	PAGE
A-1	BALANCE SHEET - ASSETS	3
A-1	BALANCE SHEET - LIABILITIES & CAPITALIZATION	4
A-2	ADJUSTED RATE BASE	5
A-3	RATE BASE ADJUSTMENTS	6
A-4	MONTHLY UTILITY PLANT BALANCES	7
A-5	COMMON PLANT ALLOCATED	8
A-6	ACCUMULATED DEPRECIATION - MONTHLY BALANCES	9
A-7	ACCUMULATED AMORTIZATION - MONTHLY BALANCES	10
A-8	ALLOCATION OF DEPRECIATION / AMORTIZATION RESERVE	11
A-9	INVESTMENT TAX CREDITS - 3A AND 4A ITC DETAIL	12
A-9	INVESTMENT TAX CREDITS - 8A AND 10A ITC DETAIL	13
A-9	INVESTMENT TAX CREDITS - COMPANY POLICIES	14
A-10	ACCUMULATED DEFERRED INCOME TAX - SUMMARY	15
B-1	NET OPERATING INCOME	16
B-2	NET OPERATING INCOME ADJUSTMENTS	17
B-2	NET OPERATING INCOME ADJUSTMENTS	18
B-3	OPERATING & MAINTENANCE EXPENSES	19
B-3	OPERATING & MAINTENANCE EXPENSES	20
B-4	ALLOCATION OF EXPENSES	21
B-5	GAINS AND LOSSES ON THE DISPOSITION OF PLANT	22
B-6	MONTHLY DEPRECIATION EXPENSE	23
B-7	MONTHLY AMORTIZATION EXPENSE	24
B-8	ALLOCATION OF DEPRECIATION/AMORTIZATION EXPENSE	25

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 5

COMPANY NAME
DOCKET NO. XXXXX-GU
MODIFIED MINIMUM FILING REQUIREMENTS
INDEX

NOI, COST OF CAPITAL, AND RATE DATA - PAGE 2

SCHEDULE NO.	TITLE	PAGE
B-9	RECONCILIATION OF TOTAL INCOME TAX PROVISION	26
B-10	STATE AND FEDERAL INCOME TAX CALCULATION	27
B-11	INTEREST IN TAX EXPENSE CALCULATION	28
B-12	PARENT DEBT INFORMATION	29
B-13	OTHER TAXES	30
B-14	TRANSACTIONS WITH AFFILIATED COMPANIES	31
B-15	WAGE AND SALARY INCREASES COMPARED TO CPI	32
B-16	O & M BENCHMARK COMPARISON BY FUNCTION	33
B-17	O & M ADJUSTMENTS BY FUNCTION	34
B-18	BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	35
B-19	O & M COMPOUND MULTIPLIER CALCULATION	36
B-20	O & M BENCHMARK VARIANCE BY FUNCTION	37
C-1	COST OF CAPITAL - 13 MONTH AVERAGE	38
C-2	LONG-TERM DEBT OUTSTANDING	39
C-2	LONG-TERM DEBT OUTSTANDING - CALL PROVISIONS	40
C-3	SHORT TERM DEBT	41
C-4	PREFERRED STOCK	42
C-5	COMMON STOCK ISSUES - ANNUAL DATA	43
C-6	CUSTOMER DEPOSITS	44
C-7	RECONCILIATION OF CAPITAL STRUCTURE TO RATE BASE	45
D-1	THEM SALES AND REVENUES BY RATE SCHEDULE - CURRENT RATES	46
D-2	[REDACTED] OF THE SYSTEM PEAK MONTH BY RATE CLASS	47

-6-

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 6

MODIFIED AIXIMUM FILING REQUIREMENTS SCHEDULE A-1

13-MONTH AVERAGE BALANCE SHEET

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	ASSETS	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	(13) MONTH	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 RATE BASE
2	PLANT HELD FOR FUT. USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CRIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 RATE BASE
4	GAS PLANT ACC. ADJ.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 RATE BASE
5	GROSS UTILITY PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ACCUM. PROVISION FOR DEPR.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 RATE BASE
7	NET PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	INVESTMENT IN SUBSIDIARY CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	STRIKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 CAP. STRUCTURE
10	NON UTILITY PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL PROPERTY & INVEST.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	CASH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
13	SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
14	WORKING FUNDS & CASH INVEST.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
15	TEMP CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
17	CUST. ACCTS. REC.-GAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
18	MOSE, JOBBING & OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	ACCUM. PROV. UNCOLLECT. ACCTS.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
20	RECEIVABLE ASSOC. COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
21	PLANT & OPER. MATERIAL & SUPPL.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
22	MOSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	STOCKS EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
24	PREPAYMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
25	TOTAL CURR. & ACCR. ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNAMORT. BOND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 CAP. STRUCTURE
27	CLEANING ACCTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
28	OTHER WIP-ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
29	UNAMORT. RATE CASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 WORKING CAP.
30	UNRECOVERED GAS COST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	TOTAL DEFERRED CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	TOTAL ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SUPPORTING SCHEDULES: A-4, A-6, A-7

RECAP SCHEDULES: A-3, A-5

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 7

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-1

13-MONTH AVERAGE BALANCE SHEET

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET #

LINE NO.	CAPITALIZATION & LIABILITIES	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	(13) MONTH	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 CAP. STRUCTURE
2	ADDITIONAL CAPITAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 CAP. STRUCTURE
4	UNDISTRIBUTED SUBS. EARN.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00
6	PA BONDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 CAP. STRUCTURE
7	LONG TERM NOTES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 CAP. STRUCTURE
8	OTHER LT DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00
10	NOTES PAYABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 CAP. STRUCTURE
11	ACCOUNTS PAYABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 WORKING CAP.
13	CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 CAP. STRUCTURE
14	TAXES ACCRUED-GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 WORKING CAP.
15	TAXES ACCRUED-INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 WORKING CAP.
16	INTEREST ACCRUED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 WORKING CAP.
17	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 WORKING CAP.
18	TAX COLLECTIONS PAYABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 WORKING CAP.
19	INACTIVE DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00
20	CONSERVATION COST TRUE-UP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00
21	MISC. CURRENT LIABILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 WORKING CAP.
22	TOTAL CURR. & ACCRUED LIAB.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00
23	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 CAP. STRUCTURE
24	OTHER DEFERRED CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 CAP. STRUCTURE
25	ACCUMULATED DEFERRED INC. TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 RATE BASE
26	DEF. INVESTMENT TAX CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00 WORKING CAP.
27	TOTAL DEFERRED CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00
28	PENSIONS & BENEFITS RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00
29	TOTAL OPERATING RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00
30	TOTAL CAPITAL & LIAB.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	00

SUPPORTING SCHEDULES:

DECAP SCHEDULES: A-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH
AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

COMPANY:

DOCKET NO.

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$ 0	\$ 0	\$ 0
2	COMMON PLANT ALLOCATED	0	0	0
3	ACQUISITION ADJUSTMENT	0	0	0
4	PROPERTY HELD FOR FUTURE USE	0	0	0
5	CONSTRUCTION WORK IN PROGRESS	0	0	0
6	TOTAL PLANT	\$ 0	\$ 0	\$ 0
DEDUCTIONS				
7	ACCUM. DEPR. - UTILITY PLANT	\$ 0	\$ 0	\$ 0
8	ACCUM. DEPR. - COMMON PLANT	0	0	0
9	ACCUM. AMORT. - ACQ. ADJ.	0	0	0
10	ACCUM. DEPR. - LEASEHOLD IMPR.	0	0	0
11	CUSTOMER ADV. FOR CONST.	0	0	0
12	TOTAL DEDUCTIONS	\$ 0	\$ 0	\$ 0
13	PLANT NET	\$ 0	\$ 0	\$ 0
ALLOWANCE FOR WORKING CAPITAL				
14	BALANCE SHEET METHOD	\$ 0	\$ 0	\$ 0
15	TOTAL RATE BASE	\$ 0	\$ 0	\$ 0
16	NET OPERATING INCOME	\$ 0	\$ 0	\$ 0
17	RATE OF RETURN	ERR	ERR	ERR

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-3

RATE BASE ADJUSTMENTS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: xx/xx/xx
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT
<u>UTILITY PLANT IN SERVICE</u>					
1			\$ 0	\$ 0	\$ 0
2			0	0	0
3			0	0	0
4			0	0	0
5		TOTAL	\$ 0	\$ 0	\$ 0
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
6			\$ 0	\$ 0	\$ 0
7			0	0	0
8			0	0	0
9		TOTAL	\$ 0	\$ 0	\$ 0
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
10	(SEE SCHEDULE A-1 FOR DETAIL)		0	0	0
11	TOTAL RATE BASE ADJUSTMENTS		\$ 0	\$ 0	\$ 0

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-2

ORDER NO. 23188
 DOCKET NO. 900421-GU
 PAGE 10

MODIFIED WORKING FILING REQUIREMENTS SCHEDULE A-4

MONTHLY PLANT BALANCES TEST YEAR - 12 MONTHS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 01/01/00
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	MO1	MO2	MO3	MO4	MO5	MO6	MO7	MO8	MO9	MO10	MO11	MO12	12 MONTH AVERAGE
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
4	374.02	LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	RAILS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	378	HEADS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	HEADS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
10	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
11	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
13	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0
14	385	2ND HEADS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
15	386.00	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0
16	386.01	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0
17	386.02	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0
18	386.03	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0
19	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
21	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
22	390.02	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
23	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
24	391.01	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
25	392.01	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
27	392.03	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	392.04	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
29	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
30	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
31	395	LABORATORY EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
32	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
33	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
34	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
35		UTILITY PLANT IN SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
36	102	GAS PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
37		TOTAL UTILITY PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0

- 11 -

ORDER NO. 23188 183
DOCKET NO. 900421-GU
PAGE 11

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-5

ALLOCATION OF COMMON PLANT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 12 MONTH AVERAGE OF THE HISTORIC BASE YEAR DEPRECIATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 11/11/11
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	12 MONTH AVERAGE
1	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	349	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	394	TOOL, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	397	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH AVERAGE	NONUTILITY %	12 MONTH AVG NONUTILITY
15	374	LAND	0	ERR	0
16	375	STRUCTURES & IMPROVEMENTS	0	ERR	0
17	387	OTHER EQUIPMENT	0	ERR	0
18	349	LAND	0	ERR	0
19	390	STRUCTURES & IMPROVEMENTS	0	ERR	0
20	390.02	LEASEHOLD IMPROVEMENTS	0	ERR	0
21	391	OFFICE FURN & EQUIPMENT	0	ERR	0
22	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	ERR	0
23	392.02	AUTOS & TRUCKS	0	ERR	0
24	394	TOOL, SHOP, & GARAGE EQUIP	0	ERR	0
25	396	POWER OPERATED EQUIPMENT	0	ERR	0
26	397	COMPUTER EQUIPMENT	0	ERR	0
27	398	MISC EQUIP (SPECIFY)	0	ERR	0
28		TOTAL	0	ERR	0

METHOD OF ALLOCATION

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 12

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-6

DEPRECIATION RESERVE BALANCES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED TO THE AVERAGE MONTHLY BALANCE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	12 MONTH AVERAGE
1	342	GAS HOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	376	HAZARDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	378	HAZ & REG STATION EQUIP-CEN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	379	HAZ & REG STAT EQ-CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	380	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	384	HOUSE REGULATORS INSTALL.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	385	INDUSTRIAL HAZ STAT. EQUIP.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	386	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	386.01	OTHER PROP-CUST PREM-A/CUR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	386.02	OTHER PROP-CUST PREM-W/HEAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	386.03	OTHER PROP-CUST PREM-SCH AP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.01	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	392.01	AUTO & TRUCK-UP TO 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	392.02	TRUCK-OVER 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.03	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	392.04	OTHER TRANSPORTATION EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	398	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		DEPRECIATION RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	100.02	R.W.I.P	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	300	TOTAL DEPRECIATION RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	0

-15-

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 13

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-7

AMORTIZATION / RECOVERY RESERVE BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	13 MONTH AVERAGE
1			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2			0	0	0	0	0	0	0	0	0	0	0	0	0	0
3			0	0	0	0	0	0	0	0	0	0	0	0	0	0
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7			0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

-14-

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 14

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE A-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	394	TOOL, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	397	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
14	375	STRUCTURES & IMPROVEMENTS	0	ERR	0	
15	387	OTHER EQUIPMENT	0	ERR	0	
16	389	LAND	0	ERR	0	
17	390	STRUCTURES & IMPROVEMENTS	0	ERR	0	
18	390.02	LEASEHOLD IMPROVEMENTS	0	ERR	0	
19	391	OFFICE FURN & EQUIPMENT	0	ERR	0	
20	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	ERR	0	
21	392.02	AUTOS & TRUCKS	0	ERR	0	
22	394	TOOL, SHOP, & GARAGE EQUIP	0	ERR	0	
23	396	POWER OPERATED EQUIPMENT	0	ERR	0	
24	397	COMPUTER EQUIPMENT	0	ERR	0	
25	398	MISC EQUIP (SPECIFY)	0	ERR	0	
26		TOTAL	\$ 0		\$ 0	

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 15

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% ITC.) AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

LINE NO.	YEAR/MONTH	3% ITC					4% ITC				
		AMOUNT REALIZED		AMORTIZATION			AMOUNT REALIZED		AMORTIZATION		
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR
13-MONTH AVERAGE											0

-16-

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	YEAR/MONTH	IA ITC						IUA ITC					
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION		
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE
		13-MONTH AVERAGE						13-MONTH AVERAGE					
		0						0					

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 17

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-9

INVESTMENT TAX CREDITS - COMPANY POLICIES

PAGE 3 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION. ALSO, PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f) OF THE INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

ORDER NO. 23188
DOCKET NO. 900421-CU
PAGE 18

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-1

NET OPERATING INCOME

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 HISTORIC BASE YR - 1: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED XX/XX/XX

LINE NO.	(1) PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1)	(2) CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS	(3) ADJUSTMENTS	(4) COMPANY ADJUSTED (2) - (3)
1	OPERATING REVENUES	\$0	\$0	\$0
2	OPERATING EXPENSES:			
3	OPERATION & MAINTENANCE	0	0	0
4	DEPRECIATION & AMORTIZATION	0	0	0
5	TAXES OTHER THAN INCOME TAXES	0	0	0
6	INCOME TAXES:			
7	- FEDERAL	0	0	0
8	- STATE	0	0	0
9	DEFERRED INCOME TAXES			
10	- FEDERAL	0	0	0
11	- STATE	0	0	0
12	INVESTMENT TAX CREDIT - NET	0	0	0
13	TOTAL OPERATING EXPENSES	0	0	0
14	OPERATING INCOME	\$0	\$0	\$0

ORDER NO. 23188
 DOCKET NO. 900421-GU
 PAGE 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NET OPERATING INCOME. (FROM SCHEDULE B-1) INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>					
1		\$ 0	\$ 0	\$ 0	
2		0	0	0	
3		0	0	0	
4		0	0	0	
5		0	0	0	
6	TOTAL REVENUE ADJUSTMENTS	0	\$ 0	\$ 0	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
7		\$ 0	\$ 0	\$ 0	
8		0	0	0	
9		0	0	0	
10		0	0	0	
11		0	0	0	
12		0	0	0	
13		0	0	0	
14		0	0	0	
15		0	0	0	
16	TOTAL O & M ADJUSTMENTS	0	\$ 0	\$ 0	
<u>DEPRECIATION EXPENSE</u>					
17		\$ 0	\$ 0	\$ 0	
18		0	0	0	
19		0	0	0	
20		0	0	0	
21	TOTAL DEPRECIATION EXPENSE ADJS	\$ 0	\$ 0	\$ 0	

*NOTE ADJUSTMENTS CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NET OPERATING INCOME. (FROM SCHEDULE B-1) INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>					
22		\$ 0	\$ 0	\$ 0	
23		0	0	0	
24		0	0	0	
25		0	0	0	
26	TOTAL TAXES OTHER THAN INCOME ADJS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
<u>FEDERAL INCOME TAXES</u>					
27		\$ 0	\$ 0	\$ 0	
28		0	0	0	
29		0	0	0	
30	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
<u>STATE INCOME TAXES</u>					
31		\$ 0	\$ 0	\$ 0	
32		0	0	0	
33		0	0	0	
34	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
<u>DEFERRED INCOME TAXES</u>					
35		\$ 0	\$ 0	\$ 0	
36		0	0	0	
37	TOTAL DEFERRED TAX ADJUSTMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
38	TOTAL ALL ADJUSTMENTS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 22

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1		NATURAL GAS PURCHASES	\$ 00	00	00	00	00	00	00	00	00	00	00	00	00
2		LESS: COMPANY USED GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	804	COST OF GAS	\$ 00	00	00	00	00	00	00	00	00	00	00	00	00
DISTRIBUTION EXPENSES															
OPERATION															
4	870	SUPERVISION & ENGINEERING	\$ 00	00	00	00	00	00	00	00	00	00	00	00	00
5	871	DISTRIBUTION LOAD DISPATCHING	0	0	0	0	0	0	0	0	0	0	0	0	0
6	872	COMPRESSOR STATION	0	0	0	0	0	0	0	0	0	0	0	0	0
7	873	COMPRESSOR STA. FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	874	MAINS & SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
9	875	MEAS & REG - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
10	876	MEAS & REG - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
11	877	MEAS & REG - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	878	METER & HOUSE REG EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
13	879	CUSTOMER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	880	OTHER EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
15	881	RENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
16		TOTAL OPERATION	\$ 00	00	00	00	00	00	00	00	00	00	00	00	00
MAINTENANCE															
17	885	SUPERVISION & ENGINEERING	\$ 00	00	00	00	00	00	00	00	00	00	00	00	00
18	886	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	887	MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	889	MEAS & REG - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
21	890	MEAS & REG - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
22	891	MEAS & REG - GATE STATION	0	0	0	0	0	0	0	0	0	0	0	0	0
23	892	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
24	893	METERS & HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	894	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26		TOTAL MAINTENANCE	\$ 00	00	00	00	00	00	00	00	00	00	00	00	00

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-3

OPERATION & MAINTENANCE EXPENSES

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: XX/XX/XX PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

ACCOUNT NO.:

LINE NO.	A/C NO.	DESCRIPTION	(1) MONTH	(2) MONTH	(3) MONTH	(4) MONTH	(5) MONTH	(6) MONTH	(7) MONTH	(8) MONTH	(9) MONTH	(10) MONTH	(11) MONTH	(12) MONTH	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2	902	METER READING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
3	903	CUS RECORDS & COLLECTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	904	UNCOLLECTIBLE ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	905	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0	0
6		TOTAL CUSTOMER ACCOUNTS EXP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
CUSTOMER SVCE & INFORMATION															
7	908	CONSERVATION EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
8	909	CONSERVATION ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0
9		TOTAL CUSTOMER SVCE & INFO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
SALES EXPENSE															
10	911	SUPERVISION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
11	912	DEMONSTRATING & SELLING	0	0	0	0	0	0	0	0	0	0	0	0	0
12	913	ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0
13	916	MISC. SALES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL SALES EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
ADMINISTRATIVE & GEN EXP															
15	920	ADMIN & GEN SALARIES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
16	921	OFFICE SUPPLIES & EXP	0	0	0	0	0	0	0	0	0	0	0	0	0
17	922	ADMIN EXP TRANS (CR)	0	0	0	0	0	0	0	0	0	0	0	0	0
18	923	OUTSIDE SERVICES EMPLOYED	0	0	0	0	0	0	0	0	0	0	0	0	0
19	924	PROPERTY INSURANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	925	INJURIES & DAMAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
21	926	EMPLOYEE PENSION & BENEFITS	0	0	0	0	0	0	0	0	0	0	0	0	0
22	928	REGULATORY COMMISSION EXP.	0	0	0	0	0	0	0	0	0	0	0	0	0
23	930	MISC. GENERAL EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
24	931	RENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	932	MAINT OF GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
26		TOTAL A & G EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
27		TOTAL EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 24

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DETAILED DESCRIPTION OF ALLOCATION USED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO NON-REGULATED		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS*
				PERCENTAGE	AMOUNT		
1			\$0	ERR	\$0	\$0	
2			0	ERR	0	0	
3			0	ERR	0	0	
4			0	ERR	0	0	
5			0	ERR	0	0	
6			0	ERR	0	0	
7			0	ERR	0	0	
	TOTAL		\$0		\$0	\$0	

* ATTACH ADDITIONAL PAGES AS NEEDED TO FULLY EXPLAIN ALLOCATION METHODS.

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 25

-25-

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-5

GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
HISTORIC BASE YR - 1: XX/XX/XX
HISTORIC BASE YR - 2: XX/XX/XX
HISTORIC BASE YR - 3: XX/XX/XX
HISTORIC BASE YR - 4: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

GAINS AND LOSSES ON PROPERTY

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
-------------------------	---------------	---------------	-------------------------	--------------------------	--------------------------	----------------------------	---------------------------------	--------------	---------------------------	-----------------------------

-26-

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 26

SUPPORTING SCHEDULES:

BP&P 8/20/80 PP.

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-4

MONTHLY DEPRECIATION EXPENSE FOR THE HISTORIC BASE YEAR - 12 MONTHS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 03/21/22
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	% RATE	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	TOTAL DEPRECIATION
1	362	GAS HOLDERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	376	HAZARDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	377	COMPRESSOR STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	378	MEAS & REC STATION EQUIP-GE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	379	MEAS & REC STATION EQUIP-GA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	380	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	384	HOUSE REC-FAST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	385	IND MEAS & REC STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	386	OTHER PROP OR CUST PREMISES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	386.01	OTHER PROP-CUST PREM-A/C/LI	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	391.01	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	392.01	AUTO & TRUCK-UP TO 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	392.02	TRUCKS-OVER 1/2 TON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	393.02	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	393.04	OTHER TRANSPORTATION EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	395	LABORATORY EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	399	OTHER TANK PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		TOTAL DEPRECIABLE PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. DOCKET NO.

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 27

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-7

AMORTIZATION/RECOVERY SCHEDULE FOR THE HISTORIC BASE YEAR - 12 MONTHS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	TOTAL AMORT/REC EXPENSE
----------	-------------------	---------------------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------------------------

TOTAL AMOUNT OF AMORTIZATION/RECOVERY:

EFFECTIVE DATE:

AMORTIZATION/RECOVERY PERIOD:

REASON:

-28-

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 28

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE A-8

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	A/C NO.	DESCRIPTION	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	12 MONTH TOTAL
1	301	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC. INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
6	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	391	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
10	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
11	392.02	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
12	394	TOOL, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
13	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
14	397	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
15	398	MISC EQUIP (SPECIFY)	0	0	0	0	0	0	0	0	0	0	0	0	0
16		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
17	301	ORGANIZATION	0	ERR	0	
18	302	FRANCHISES & CONSENTS	0	ERR	0	
19	303	MISC. INTANGIBLE PLANT	0	ERR	0	
20	375	STRUCTURES & IMPROVEMENTS	0	ERR	0	
22	387	OTHER EQUIPMENT	0	ERR	0	
23	390	STRUCTURES & IMPROVEMENTS	0	ERR	0	
25	390.02	LEASEHOLD IMPROVEMENTS	0	ERR	0	
26	391	OFFICE FURN & EQUIPMENT	0	ERR	0	
27	392.01	AUTOS & TRUCKS (TO 1/2 TON)	0	ERR	0	
28	392.02	AUTOS & TRUCKS	0	ERR	0	
29	394	TOOL, SHOP, & GARAGE EQUIP	0	ERR	0	
30	396	POWER OPERATED EQUIPMENT	0	ERR	0	
31	397	COMPUTER EQUIPMENT	0	ERR	0	
32	398	MISC EQUIP (SPECIFY)	0	ERR	0	
33		TOTAL	0		0	

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 29

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-9

RECONCILIATION OF TOTAL INCOME TAX PROVISION

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	B-10	\$ 0	\$ 0	\$ 0
2	DEFERRED INCOME TAX EXPENSE		0	0	0
3	ITC REALIZED THIS YEAR	A-9	0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(1)(2))	A-9	0	0	0
5	PARENT DEBT ADJUSTMENT	B-12	0	0	0
6	TOTAL INCOME TAX EXPENSE		\$	\$	\$

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 30

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: XX/XX/XX PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NUMBER	DESCRIPTION	AMOUNT		*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 0		0
2	ADD INCOME TAX ACCOUNTS		0	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	0
3	LESS INTEREST CHARGES (FROM B-11)		0	2)	0
				3)	0
4	TAXABLE INCOME PER BOOKS		0		0
				TOTAL ADJUSTMENTS	\$ 0
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		0		0
6	TAXABLE INCOME		0		0
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0		0
8	STATE TAXABLE INCOME		0		0
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	0		*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
10	EMERGENCY EXCISE	0			
11	CREDITS	0			
12	STATE TAX - CURRENT (PER TAX RETURN)	0	0	1)	0
				2)	0
				3)	0
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0		0
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		0		0
15	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		34%	TOTAL ADJUSTMENTS	\$ 0
16	FEDERAL INCOME TAX BEFORE CREDITS		0		0
17	LESS: ITC REALIZED		0		0
18	FEDERAL TAX - CURRENT (PER TAX RETURN)	\$	0	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
	SUMMARY:				
19	STATE TAX - CURRENT		0	1)	0
20	FEDERAL TAX - CURRENT		0	2)	0
				3)	0
21	TOTAL CURRENT INCOME TAX EXPENSE	\$	0		0

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 31

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-11

INTEREST IN TAX EXPENSE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. B-9. EXPLAIN ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	INTEREST ON LONG-TERM DEBT	\$ 0	\$ 0	\$ 0
2	AMORTIZATION OF DEBT PREMIUM, DISC. AND EXPENSE NET	0	0	0
3	INTEREST ON SHORT-TERM DEBT	0	0	0
4	OTHER INTEREST EXPENSE	0	0	0
5	AFUDC	0	0	0
6	ITC INTEREST SYNCHRONIZATION (IRC 46 (f)(2) ONLY - SEE # BELOW)	0	0	0
7	TOTAL USED FOR TAX CALCULATION (TO B-10)	\$ 0	0	0

1 CALCULATION OF ITC INTEREST SYNCHRONIZATION ADJUSTMENT ONLY FOR OPTION 2 COMPANIES.

BALANCES FROM SCHEDULE C-1	AMOUNT	RATIO	COST	TOTAL WEIGHTED COST	DEBT ONLY WEIGHTED COST
8 LONG-TERM DEBT	\$ 0	0.00%	0.00%	0.00%	0.00%
9 SHORT-TERM DEBT	0	0.00%	0.00%	0.00%	0.00%
10 PREFERRED STOCK	0	0.00%	0.00%	0.00%	---
11 COMMON EQUITY	0	0.00%	0.00%	0.00%	---
12 TOTAL	0	0.00%		0.00%	
13 ITCs	0				
14 WEIGHTED DEBT COST (FROM LINE 12)	0.00%				
15 INTEREST ADJUSTMENT (TO LINE 6)	\$ 0				

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 32

-52-

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR MEMBERS OF A CONSOLIDATED GROUP, PROVIDE INFORMATION REQUIRED TO ADJUST INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S) THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF A YEAR-END RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END AND 13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT ONLY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.		AMOUNT	PERCENT OF CAPITAL	COST RATE	WEIGHTED COST	WEIGHTED COST OF DEBT
1	LONG TERM DEBT	\$ 0	0.00%	0.00%	0.00%	
2	SHORT TERM DEBT	0	0.00%	0.00%	0.00%	
3	PREFERRED STOCK	0	0.00%	0.00%	0.00%	
4	COMMON EQUITY	0	0.00%	0.00%	0.00%	
5	RETAINED EARNINGS	0	0.00%	0.00%	0.00%	
6	DEFERRED INCOME TAX	0	0.00%	0.00%	0.00%	
7	INVESTMENT TAX CREDITS	0	0.00%	0.00%	0.00%	
8	OTHER	0	0.00%	0.00%	0.00%	
9	TOTAL	\$ 0	0.00%			\$ 0

10 WEIGHTED COST OF PARENT DEBT x 37.63% (OR APPLICABLE CONSOLIDATED TAX RATE) x EQUITY OF SUBSIDIARY

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 33

-33-

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORIC BASE YEAR AND FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED XX/XX/XX

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	JURISDICTIONAL		(6) AMOUNT CHARGED TO OPERATING EXPENSES
					(4) FACTOR	(5) AMOUNT	
1	FEDERAL UNEMPLOYMENT					0	
2	STATE UNEMPLOYMENT					0	
3	FICA					0	
4	FEDERAL VEHICLE					0	
5	STATE INTANGIBLE					0	
6	UTILITY ASSESSMENT FEE					0	
7	PROPERTY					0	
8	GROSS RECEIPTS					0	
9	FRANCHISE FEE					0	
10	OCCUPATIONAL LICENSE					0	
11	OTHER (PLEASE LIST)					0	

SUPPORTING SCHEDULES:

SCHEDULES: B-1, B-2 p.2

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 34

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATE: xx/xx/xx
HISTORIC BASE YR - 1: xx/xx/xx
HISTORIC BASE YR - 2: xx/xx/xx
HISTORIC BASE YR - 3: xx/xx/xx
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

INCREASE IN WAGES AND SALARY BY GROUP	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	HISTORIC BASE YEAR
SUPERVISORY	0.00%	0.00%	0.00%	0.00%
UNION	0.00%	0.00%	0.00%	0.00%
OPERATIONS	0.00%	0.00%	0.00%	0.00%
TOTAL INCREASE	0.00%	0.00%	0.00%	0.00%
CHANGE IN CPI FROM PREVIOUS YEAR	0.00%	0.00%	0.00%	0.00%
DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	0.00%	0.00%	0.00%	0.00%

-36-

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 36

REPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PRIOR RATE CASE BASE YR: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	FUNCTION	COL 1	COL 2	COL 3	COL 4	COL 5	COL 6	COL 7
		HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (NFR B-1) (THIS FILING)	O & M ADJUSTMENTS (NFR B-2) (THIS FILING)	ADJUSTED HISTORIC BASE YEAR O & M (NFR B-1) (THIS FILING)	19__ ADJUSTED BASE YEAR O & M (NFR B-1B) (PRIOR CASE)	COMPOUND MULTIPLIER (NFR B-19)	HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	BENCHMARK VARIANCE (NFR B-20) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$0	\$0	\$0	\$0	0.0000	\$0	\$0
2	DISTRIBUTION MAINTENANCE	0	0	0	0	0.0000	0	0
3	CUSTOMER ACCOUNTS	0	0	0	0	0.0000	0	0
4	CUSTOMER SVCE & INFORMATION	0	0	0	0	0.0000	0	0
5	SALES EXPENSE	0	0	0	0	0.0000	0	0
6	ADMINISTRATIVE & GENERAL	0	0	0	0	0.0000	0	0
7	PROD. & LOCAL STORAGE	0	0	0	0	0.0000	0	0
8	TOTAL	\$0	\$0	\$0	\$0		\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	
2	DISTRIBUTION MAINTENANCE	0	
3	CUSTOMER ACCOUNTS	0	
4	CUSTOMER SVCE. & INFORMATION	0	
5	SALES EXPENSE	0	
6	ADMINISTRATIVE & GENERAL	0	
7	PROD. & LOCAL STORAGE	0	
8	TOTAL	\$0	

- 38 -

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 38

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & M EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:
PRIOR RATE CASE BASE YR: xx/xx/xx
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	\$0	\$0	
2	DISTRIBUTION MAINTENANCE	0	0	\$0	
3	CUSTOMER ACCOUNTS	0	0	\$0	
4	CUSTOMER SVCE & INFORMATH	0	0	\$0	
5	SALES EXPENSE	0	0	\$0	
6	ADMINISTRATIVE & GENERAL	0	0	\$0	
7	PROD. & LOCAL STORAGE	0	0	\$0	
8	TOTAL	\$0	\$0	\$0	

-39-

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 39

211

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-19

O & H COMPOUND MULTIPLIER CALCULATION

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:
HIS BASE YR LAST CASE: xx/xx/xx
HIS BASE YR THIS FILING: xx/xx/xx
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

YEAR	TOTAL CUSTOMERS			AVERAGE CPI			INFLATION & GROWTH COMPOUND MULTIPLIER
	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER	(A X B)
19xx	0		1.0000	0		1.0000	1.0000
19xx	0	ERR	ERR	0	ERR	ERR	ERR
19xx	0	ERR	ERR	0	ERR	ERR	ERR
19xx	0	ERR	ERR	0.0	ERR	ERR	ERR

REPORTING SCHEDULES:

ES: B-16

ORDER NO. 23188
DOCKET NO. 900421-CU
PAGE 40

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HIS BASE YR LAST CASE: xx/xx/xx
 HIS BASE YR THIS FILING: xx/xx/xx
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

FERC ACCOUNTS: _____

FERC FUNCTIONAL GROUP: _____

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$0
BENCHMARK	0
VARIANCE TO JUSTIFY	\$0

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REPORTED	BENCHMARK VARIANCE	JUSTIFICATION # ON PAGE #

ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

ORDER NO. 23188
 DOCKET NO. 900421-GU
 PAGE 41

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THIS CURRENT FILING & THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: XX/XX/XX
 PRIOR RATE CASE YR: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	CLASS OF CAPITAL (1)	LAST RATE CASE - TEST YEAR OR HISTORIC BASE YEAR ENDED XX/XX/XX						PRESENT FILING - HISTORIC BASE YEAR ENDED XX/XX/XX						
		COST RATE		WEIGHTED COST		AMOUNT PER BOOKS (8)	ADJUSTMENTS			COST RATE (13)*	WEIGHTED COST (14)			
		DOLLARS (2)	RATIO (3)	REQUESTED (4)	APPROVED (5)		REQUESTED (6)	APPROVED (7)	SPECIFIC (9)			PRORATA (10)	NET (11)	RATIO (12)
1	COMMON EQUITY	\$0	ERR	0.00%	0.00%	ERR	ERR	\$0	\$0	\$0	\$0	ERR	0.00%	ERR
2	LONG TERM DEBT	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
3	SHORT TERM DEBT	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
4	PREFERRED STOCK	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
5	CUSTOMER DEPOSITS	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
6	TAX CROTS - 0 COST	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
7	Tx CROTS - WTD CST	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
8	ACCUM DEFERRED INC TAXES - 0 COST	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
9	OTHER (EXPLAIN)	0	ERR	0.00%	0.00%	ERR	ERR	0	0	0	0	ERR	0.00%	ERR
10	TOTAL	\$0	ERR			ERR	ERR	\$0	\$0	\$0	\$0	ERR		ERR

* THE COST RATE FOR COMMON EQUITY SHALL BE THE COMPANY PROPOSED RATE.

LONG-TERM DEBT OUTSTANDING

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT
OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	ISSUE DATE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1											
2									ERR		ERR
3									ERR		ERR
4									ERR		ERR
5									ERR		ERR
6									ERR		ERR
7									ERR		ERR
8									ERR		ERR
9									ERR		ERR
10									ERR		ERR
11									ERR		ERR
12									ERR		ERR
13									ERR		ERR
14									ERR		ERR
15									ERR		ERR
16	TOTAL			\$0	\$0	\$0	\$0		ERR	\$0	ERR
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE										
18	NET			\$0							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			ERR							

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 43

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-2

LONG-TERM DEBT OUTSTANDING

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN EXPLANATION OF CALL PROVISIONS AND SPECIAL RESTRICTIONS INCLUDING SERIES, DUE DATE, AND DEBT TYPE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/23
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

NARRATIVE EXPLANATION:

-44-

YEAR	GENERAL REDEMPTION PRICE* (%)	SPECIAL REDEMPTION PRICE* (%)
* IF RECORDED DURING THE 12 MONTH PERIOD ENDING MONTH DATE		

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 44

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: XX/XX/XX PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING HISTOR. BASE YR (4)	EFFECTIVE COST RATE (2)/(4) (5)
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR
					ERR

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 45

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1										ERR
2										ERR
3										ERR
4										ERR
5										ERR
6										ERR
7										ERR
8										ERR
9										ERR
TOTAL				\$0	\$0	\$0	\$0		\$0	ERR

-46-

ORDER NO. 23188
DOCKET NO. 900421-CU
PAGE 46

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: XX/XX/XX
 HISTORIC BASE YR - 1: XX/XX/XX
 HISTORIC BASE YR - 2: XX/XX/XX
 HISTORIC BASE YR - 3: XX/XX/XX
 PERSON RESPONSIBLE FOR THE CONTENT
 OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)x(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	BEGINNING BALANCE					\$0	ERR	
2	ISSUE FOR YEAR 19XX					\$0	ERR	
3						\$0	ERR	
4						\$0	ERR	
5						\$0	ERR	
6						\$0	ERR	
7						\$0	ERR	
8						\$0	ERR	
9						\$0	ERR	
10						\$0	ERR	
11						\$0	ERR	
12						\$0	ERR	
13						\$0	ERR	
14						\$0	ERR	
15						\$0	ERR	
16	END OF YEAR BALANCE					\$0	ERR	

ORDER NO. 231881-0
 DOCKET NO. 900421-GU
 PAGE 47

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS \$ (2)	CUSTOMER DEPOSITS \$ (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(_%/12) (6)	INTEREST EXPENSE (3)*(_%/12) (7)	TOTAL INTEREST (6)+(7) (8)
1	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	XX/XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14			13-MONTH AVG.		\$0	12-MONTH TOTAL	\$0	\$0
15			EFFECTIVE INTEREST RATE		ERR			

-48-

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

YEAR ENDED XX/XX/XX

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	RECONCILING ITEMS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	\$0		\$0	\$0	COMMON EQUITY	\$0
2	LONG TERM DEBT	0				LONG TERM DEBT	0
3	SHORT TERM DEBT	0				SHORT TERM DEBT	0
4	CUSTOMER DEPS.	0				CUSTOMER DEPS.	0
5	ITC	0				ITC	0
6	DEFERRED TAXES	0				DEFERRED TAXES	0
7	OTHER (EXPLAIN)	0				OTHER (EXPLAIN)	0
8	TOTAL	\$0				TOTAL	\$0

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 49

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE 9-1

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PRESENT RATES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/11
 PROJECTED TEST YEAR: 12/31/11
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:
 DOCKET NO.:

LINE NO.	RESIDENTIAL	GENERAL SERVICE COMMERCIAL	ETC	ETC	ETC	ETC	ETC	ETC	TOTAL
1 NO. OF BILLS	0	0	0	0	0	0	0	0	0
2 THERM SALES	0	0	0	0	0	0	0	0	0
3 UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0
4 TOTAL THERM SALES	0	0	0	0	0	0	0	0	0
5 CUSTOMER CHARGE REVENUE	00	00	00	00	00	00	00	00	00
6 BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0
7 UNBILLED BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	0	0
8 TOTAL BASE NON-FUEL REVENUE	00	00	00	00	00	00	00	00	00
9 FUEL REVENUE	0	0	0	0	0	0	0	0	0
10 UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0	0
11 TOTAL FUEL REVENUE	00	00	00	00	00	00	00	00	00
12 OTHER REVENUE (1)	0	0	0	0	0	0	0	0	0
13 TOTAL REVENUE	00	00	00	00	00	00	00	00	00

-50-

(1) OTHER REVENUE:

SERVICE CHARGES	00
SALES TAX COMMISSION	0
RENTS	0
ITEM	0
TOTAL	00

RECONCILING ITEMS:

ITEM	0
ITEM	0
ITEM	0
TOTAL REVENUE (PER SCHEDULE C-3)	00

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: XX/XX/XX
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 19XX - 19XX

MONTH	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	HISTORIC BASE YEAR
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
7	0	0	0	0
8	0	0	0	0
9	0	0	0	0
10	0	0	0	0
11	0	0	0	0
12	0	0	0	0
TOTAL	0	0	0	0

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

RATE CLASS	PRIOR YEAR	PRIOR YEAR	PRIOR YEAR	HISTORIC BASE YEAR
RESIDENTIAL	0	0	0	0
COMMERCIAL	0	0	0	0
ETC	0	0	0	0
ETC	0	0	0	0
ETC	0	0	0	0
TOTAL	0	0	0	0

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

-51-

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 51

223

ATTACHMENT 2

Regulated Gas Utilities

Scheduled filing dates to implement Ch 366.06(3).

Company	(Revised 6/8/89)			1988	Changes Noted May, 1990
	Scheduled	Last Case	Vote		
<u>Required every FOUR years</u>					
	Date to File	Date			
City Gas Co.	4/1/90	8/9/84	77,510,290	(1)	Filed 4/26/90, Docket 891175-GU
Florida Public Utilities Co.	10/1/90	5/7/86	60,581,190	(1)	To file 7/31/90, Docket 900151-GU
Peoples Gas System, Inc.	4/1/91	6/18/86	*****		Filed 4/12/90, Docket 891353-GU
Central Florida Gas Co.	** 12/1/92	12/23/88	61,760,002	(2)	Filed 11/15/89, Docket 891179-GU
<u>Required every FIVE years</u>					
Indiantown Gas Co.	4/1/90	None	3,759,189		MMFRs 4/17/90, Docket 890924-GU
St. Joe Natural Gas Co.	4/1/90	* 2/16/67	15,095,838	(3)	MMFRs 3/28/90, Docket 890923-GU
Plant City Natural Gas Co.	10/1/90	10/28/82	8,694,447	(4)	Filed 11/15/89, Docket 891179-GU
Palm Beach County Utilities C	10/1/90	12/6/82	1,584,031		See Recommendation
Miller Gas Co.	4/1/91	* 2/29/84	5,021,182	(3)	See Recommendation
Southern Gas Co.	4/1/91	4/17/85	40,026,977		Assets bought by Peoples 3/21/90
South Florida Natural Gas Co.	*** 7/1/92	7/15/87	3,151,747	(5)	Plan to file MFRs 8/89
Gainesville Gas Co.	*** 9/1/93	9/20/88	30,904,325	(5)	Assets bought by City of Gainesville
West Florida Natural Gas Co.	*** 1/1/94	1/26/89	40,014,335	(5)	

NOTES:

- (1) City Gas and Florida Public Utilities have indicated they may file a full rate case in early 1990.
- (2) 4 years from vote in last rate case.
- (3) Date of Order
- (4) Plant City will probably be filing to have rates grandfathered until Central Florida, the other division of Chesapeake Utilities files for a rate increase.
- (5) 5 years from vote in last rate case.

ORDER NO. 23188
DOCKET NO. 900421-GU
PAGE 53