

ORIGINAL

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION



Florida Power
A Progress Energy Company

DOCKET NO. 000824-EI

MINIMUM FILING REQUIREMENTS

SECTION C – NET OPERATING INCOME SCHEDULES

PROJECTED TEST YEAR 2002

DOCUMENT NUMBER-DATE

11450 SEP 14 02

FPSC-COMMISSION CLERK

Florida Power Corporation
Docket No. 000824-EI
Minimum Filing Requirements
Section C - Net Operating Income Schedules
Projected Test Year 2002

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of jurisdictional net operating income per books for the test year and the prior year

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000

Docket No. 00824-EI

Witness: Myers/Slusser

Jurisdictional Operating Income (Per Books) (Thousands)

Line No.	(Description)	(A) Test Year Ended 12/31/2002	(B) Prior Year Ended 12/31/2000	(C) Percent Increase/ (Decrease)
1				
2	Operating Revenues:			
3	Sales of Electric Energy	\$ 3,034,615	\$ 2,662,011	14.00%
4	Other Operating Revenues	70,829	81,799	-13.41%
5				
6	Total Operating Revenues	3,105,444	2,743,810	13.18%
7				
8	Operating Expenses:			
9	Fuel and Net Interchange	1,408,983	1,188,851	18.52%
10	Other Operation and Maintenance Expense	514,157	552,403	-6.92%
11	Depreciation and Amortization	353,378	381,012	-7.25%
12	Taxes Other than Income	232,137	205,449	12.99%
13	Current Income Taxes - Federal and State	189,639	174,194	8.87%
14	Provision for Deferred Income Taxes - Net	-	(43,474)	-100.00%
15	Charge Equivalent to Investment Tax Credit	(7,140)	(7,194)	-0.76%
16	(Gain)/Loss on Disposition of Utility Property	-	-	0.00%
17	(Gain)/Loss on Reacquired Bonds	-	-	0.00%
18	Regulatory Practices Reconciliation	-	-	0.00%
19				
20	Total Operating Expenses	2,691,154	2,451,241	9.79%
21				
22				
23	Net Operating Income	\$ 414,290	\$ 292,569	41.60%
24				
25				
26				
27				

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of jurisdictional net operating income for the test year and the prior year

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended xx/xx/xx
 Witness: Myers/Slusser

Docket No. 00824-EI

Jurisdictional Net Operating Income for the twelve months ended 12/31/2002 (thousands)

Line No.	(Description)	(A) Total Company Per Books	(B) Non- Electric Utility	(C) Total Electric (A) - (B)	(D) Jurisdictional Factor (1)	(E) Juris. Amount	(F) Juris. Commission Adjust.	(G) Juris. Company Adjust	(H) Adjust. Juris. Amount
1									
2	Operating Revenues:								
3	Sales of Electric Energy	\$ 3,128,494		\$ 3,128,494	Various	\$ 3,034,615	(141,692)	(1,528,950)	1,363,973
4	Other Operating Revenues	90,194		90,194	Various	70,829			70,829
5									
6	Total Operating Revenues	3,218,688	-	3,218,688		3,105,444	(141,692)	(1,528,950)	\$ 1,434,802
7									
8	Operating Expenses:								
9	Fuel and Net Interchange	1,423,259		1,423,259	Various	1,408,983		(1,404,571)	4,412
10	Other Operation and Maintenance Expense	543,538		543,538	Various	514,157	(5,258)	(10,178)	498,721
11	Depreciation and Amortization	376,304		376,304	Various	353,378	(2,085)	(27,635)	323,658
12	Taxes Other than Income	239,753		239,753	Various	232,137	(138,166)	(1,101)	92,870
13	Current/Deferred Income Taxes - Federal and State	201,397		201,397	Various	189,639	5,342	(30,509)	164,472
14	Charge Equivalent to Investment Tax Credit	(7,752)		(7,752)	92.10%	(7,140)		-	(7,140)
15	(Gain)/Loss on Disposition of Utility Property	-		-		-	(1,742)	-	(1,742)
16	(Gain)/Loss on Recquired Bonds	-		-		-		-	-
17	Regulatory Practices Reconciliation	-		-		-		-	-
18									
19	Total Operating Expenses	2,776,499	-	2,776,499		2,691,154	(141,909)	(1,473,994)	1,075,251
20									
21									
22	Net Operating Income	\$ 442,189	\$ -	442,189		\$ 414,290	\$ 217	\$ (54,956)	\$ 359,551
23									
24									
25									
26									
27									

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of jurisdictional net operating income for the test year and the prior year

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xx
 XX Prior Year Ended 12/31/2000
 Witness: Myers/Slusser

Docket No. 000824-EI

Jurisdictional Net Operating Income for the twelve months ended 12/31/2000 (thousands)

Line No.	(Description)	(A) Total Company Per Books	(B) Non- Electric Utility	(C) Total Electric (A) - (B)	(D) Jurisdictional Factor (1)	(E) Juris. Amount	(F) Juris. Commission Adjust.	(G) Juris. Company Adjust	(H) Adjust. Juris. Amount
1									
2	Operating Revenues:								
3	Sales of Electric Energy	\$ 2,777,746	\$ -	\$ 2,777,746	Various	\$ 2,662,011	\$ (122,022)	\$ (1,267,312)	\$ 1,272,677
4	Other Operating Revenues	113,439	-	113,439	Various	81,799	-	(24,172)	57,627
5									
6	Total Operating Revenues	2,891,185	-	2,891,185		2,743,810	(122,022)	(1,291,484)	1,330,304
7									
8	Operating Expenses:								
9	Fuel and Net Interchange	1,201,935	-	1,201,935	Various	1,188,851	-	(1,180,212)	8,639
10	Other Operation and Maintenance Expense	587,145	-	587,145	Various	552,403	3,879	(149,396)	406,886
11	Depreciation and Amortization	402,625	-	402,625	Various	381,012	(1,841)	(27,796)	351,375
12	Taxes Other than Income	213,280	-	213,280	Various	205,449	(118,588)	(761)	86,100
13	Current Income Taxes - Federal and State	206,954	-	206,954	Various	174,194	2,878	72,072	249,144
14	Provision for Deferred Income Taxes - Net	(51,693)	-	(51,693)	Various	(43,474)	(540)	(46,831)	(90,845)
15	Charge Equivalent to Investment Tax Credit	(7,857)	-	(7,857)	91.56%	(7,194)	-	-	(7,194)
16	(Gain)/Loss on Disposition of Utility Property	-	-	-		-	(2,248)	-	(2,248)
17	(Gain)/Loss on Reacquired Bonds	-	-	-		-	-	-	-
18	Regulatory Practices Reconciliation	-	-	-		-	-	-	-
19									
20	Total Operating Expenses	2,552,389	0	2,552,389		2,451,241	(116,460)	(1,332,924)	1,001,857
21									
22									
23	Net Operating Income	\$ 338,796	\$ -	\$ 338,796		\$ 292,569	\$ (5,562)	\$ 41,440	\$ 328,447

25 (1) Jurisdictional factor has been rounded to four places.

26

27

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: List all proposed company adjustments to net operating income for the test year, and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended xoxoxoxox
 Witness: Myers/Slusser

Docket No. 00824-EI

Line No.	(Thousands) (Description)	(A) Total Company Per Books	(B) Remove Recoverable Fuel	(C) Remove Recoverable ECCR	(D) Gain/Loss on sale of plant	(E) Franchise & gross receipt taxes	(F) Interest on Tax Deficiency	(G) Inst/ Promotional Advertising	(H) Remove Economic Development	(I) Remove Assoc/Org Dues	(J) 2002 Sub-total Page 1
1	Operating Revenues:										
2	Sales of Electric Energy										
3	Sales to Ultimate Customers	\$ 3,128,494	\$ (1,459,864)	\$ (69,571)		\$ (138,265)				\$ 1,460,794	
4	Sales for Resale									-	
5		3,128,494	(1,459,864)	(69,571)	-	(138,265)	-	-	-	1,460,794	
6	Other Operating Revenues:										
7	Deferred Fuel Revenue									-	
8	Unbilled Revenues									-	
9	Other Operating Revenues	90,194								90,194	
10	Total Operating Revenues	3,218,688	(1,459,864)	(69,571)	-	(138,265)	-	-	-	1,550,988	
11											
12	Operating Expenses:										
13	Operation and Maintenance Expense;									-	
14	Fuel and Purchased Power -	1,423,259	(1,404,571)							18,688	
15	Recoverable Fuel Used for Elec. Gen.									-	
16	Deferred Fuel Expense									-	
17	Electric Energy Purchased for Resale									-	
18	Fuel Handling Expense									-	
19		1,423,259	(1,404,571)	-	-	-	-	-	-	18,688	
20	Other Operation and Maintenance Exp -										
21	Energy Conservation Cost Recovery Exp	69,212		(69,212)						-	
22	Other	474,326					(1,574)	(4,007)	(20)	(3) 468,722	
23	Total Operation and Maintenance	1,966,797	(1,404,571)	(69,212)	-	-	(1,574)	(4,007)	(20)	(3) 487,410	
24											
25	Depreciation and Amortization	376,304	(42,569)	(284)						333,451	
26	Taxes Other Than Income	239,753	(1,051)	(50)		(138,166)				100,486	
27	Current Income Taxes - Federal/State	234,840	(2,043)	(10)	729	(38)	607	1,546	8	1 235,640	
28	Provision for Deferred Income Taxes - Net	(33,443)								(33,443)	
29	Charge Equivalent to Investment Tax Credit	(7,752)								(7,752)	
30	(Gain)/Loss on Disposal of Utility Property	-			(1,891)					(1,891)	
31	(Gain)/Loss on Required Bonds	-								-	
33	Regulatory Practices Reconciliation	-								-	
34	Total Operating Expenses	2,776,499	(1,450,234)	(69,556)	(1,162)	(138,204)	(967)	(2,461)	(12)	(2) 1,113,901	
35											
36	Net Operating Income	\$ 442,189	\$ (9,630)	\$ (15)	\$ 1,162	\$ (61)	\$ 967	\$ 2,461	\$ 12	\$ 2 \$ 437,087	
37											

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: List all proposed company adjustments to net operating income for the test year, and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended

12/31/2002

___ Prior Year Ended

xxxx/xxxx

Witness:

Myers/Glusser

Docket No. 00824-EI

Line No.	(Thousands) (Description)	(A) Sub-total Page 1	(B) Interest Synch	(C) Sebring Revenue Rider	(D) Sebring - Deprec	(E) Remove Deferred Tax - AFUDC	(F) Adjust Sales to Rate Simulation	(G) Amortize Last Core Nuclear Fuel	(H) Amortize Materials & Supply Inv.	(I) Acquisition Adjustment	(J) 2002 Sub-total Page 2
1	Operating Revenues:										
2	Sales of Electric Energy										
3	Sales to Ultimate Customers	\$ 1,460,794		\$ (3,427)			\$ 485				\$ 1,457,852
4	Sales for Resale	-									
5		1,460,794	-	(3,427)	-	-	485	-	-	-	1,457,852
6	Other Operating Revenues:										
7	Deferred Fuel Revenue	-									-
8	Unbilled Revenues	-									-
9	Other Operating Revenues	90,194									90,194
10	Total Operating Revenues	1,550,988	-	(3,427)	-	-	485	-	-	-	1,548,046
11											
12	Operating Expenses:										
13	Operation and Maintenance Expense;	-									-
14	Fuel and Purchased Power	18,688						1,200			19,888
15	Recoverable Fuel Used for Elec. Gen.	-									-
16	Deferred Fuel Expense	-									-
17	Electric Energy Purchased for Resale	-									-
18	Fuel Handling Expense	-									-
19		18,688	-	-	-	-	-	1,200	-	-	19,888
20	Other Operation and Maintenance Exp -										
21	Energy Conservation Cost Recovery Exp	-									-
22	Other	468,722							1,667	58,700	529,089
23	Total Operation and Maintenance	487,410	-	-	-	-	-	1,200	1,667	58,700	548,977
24											
25	Depreciation and Amortization	333,451			(2,208)						331,243
26	Taxes Other Than Income	100,486									100,486
27	Current Income Taxes - Federal/State	235,840	2,774	(1,321)	851		187	(463)	(643)	(22,644)	214,381
28	Provision for Deferred Income Taxes - Net	(33,443)				700					(32,743)
29	Charge Equivalent to Investment Tax Credit	(7,752)									(7,752)
30	(Gain)/Loss on Disposal of Utility Property	(1,891)									(1,891)
31	(Gain)/Loss on Reacquired Bonds	-									-
33	Regulatory Practices Reconciliation	-									-
34	Total Operating Expenses	1,113,901	2,774	(1,321)	(1,357)	700	187	737	1,024	36,056	1,152,701
35											
36	Net Operating Income	\$ 437,087	\$ (2,774)	\$ (2,106)	\$ 1,357	\$ (700)	\$ 298	\$ (737)	\$ (1,024)	\$ (36,056)	\$ 395,345

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

List all proposed company adjustments to net operating income for the test year, and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended

12/31/2002

___ Prior Year Ended

xx/xx/xxxx

Witness:

Myers/Stusser

Docket No. 00824-EI

Line No.	(Thousands) (Description)	(A) Sub-total Page 1	(B) Accrue Rate Case Expenses	(C) 100% Retail Methodology	(D) Accelerate Recovery of Tiger Bay	(E)	(F)	(G)	(H)	(I)	(J) 2002 Fully Adjusted
1	Operating Revenues:										
2	Sales of Electric Energy										
3	Sales to Ultimate Customers	\$ 1,457,852									\$ 1,457,852
4	Sales for Resale	-									-
5		1,457,852	-	-	-	-	-	-	-	-	1,457,852
6	Other Operating Revenues:										
7	Deferred Fuel Revenue	-									-
8	Unbilled Revenues	-									-
9	Other Operating Revenues	90,194									90,194
10	Total Operating Revenues	1,548,046	-	-	-	-	-	-	-	-	1,548,046
11											
12	Operating Expenses:										
13	Operation and Maintenance Expense;	-									-
14	Fuel and Purchased Power	19,888									19,888
15	Recoverable Fuel Used for Elec. Gen.	-									-
16	Deferred Fuel Expense	-									-
17	Electric Energy Purchased for Resale	-									-
18	Fuel Handling Expense	-									-
19		19,888	-	-	-	-	-	-	-	-	19,888
20	Other Operation and Maintenance Exp -										
21	Energy Conservation Cost Recovery Exp	-									-
22	Other	529,089	822								529,911
23	Total Operation and Maintenance	548,977	822	-	-	-	-	-	-	-	549,799
24											
25	Depreciation and Amortization	331,243		7,381	9,000						347,624
26	Taxes Other Than Income	100,486									100,486
27	Current Income Taxes - Federal/State	214,381	(317)		(3,472)						210,592
28	Provision for Deferred Income Taxes - Net	(32,743)		(2,847)							(35,590)
29	Charge Equivalent to Investment Tax Credit	(7,752)									(7,752)
30	(Gain)/Loss on Disposal of Utility Property	(1,891)									(1,891)
31	(Gain)/Loss on Reacquired Bonds	-									-
33	Regulatory Practices Reconciliation	-									-
34	Total Operating Expenses	1,152,701	505	4,534	5,528	-	-	-	-	-	1,163,268
35											
36	Net Operating Income	\$ 395,345	\$ (505)	\$ (4,534)	\$ (5,528)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384,778
37											

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: List all proposed company adjustments to net operating income for the test year, and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended
 XX Prior Year Ended
 Witness: Myers/Slusser

Docket No. 00824-EI

Line No.	(Thousands) (Description)	(A) Total Company Per Books	(B) Remove Recoverable Fuel	(C) Remove Recoverable ECCR	(D) Gain/Loss on sale of plant	(E) Franchise & gross receipt taxes	(F) Regulatory Practices	(G) Interest on Tax Deficiency	(H) Inst/ Promotional Advertising	(I) Remove Economic Development	(J) 2000 Sub-total Page 1
1	Operating Revenues:										
2	Sales of Electric Energy										
3	Sales to Ultimate Customers	\$ 2,502,163	\$ (1,226,261)	\$ (65,223)		\$ (118,813)					\$ 1,091,866
4	Sales for Resale	275,583									275,583
5		2,777,746	(1,226,261)	(65,223)	-	(118,813)	-	-	-	-	1,367,449
6	Other Operating Revenues:										
7	Deferred Fuel Revenue	(9,234)									(9,234)
8	Unbilled Revenues	30,095									30,095
9	Other Operating Revenues	92,578									92,578
10	Total Operating Revenues	2,891,185	(1,226,261)	(65,223)	-	(118,813)	-	-	-	-	1,480,888
11											
12	Operating Expenses:										
13	Operation and Maintenance Expense;										
14	Fuel and Purchased Power -										
15	Recoverable Fuel Used for Elec. Gen.	1,282,768	(1,282,768)								-
16	Deferred Fuel Expense	(102,556)	102,556								-
17	Electric Energy Purchased for Resale	16,401									16,401
18	Fuel Handling Expense	5,321									5,321
19		1,201,934	(1,180,212)								21,722
20	Other Operation and Maintenance Exp -										
21	Energy Conservation Cost Recovery Exp	65,041		(65,041)							-
22	Other	522,104					6,998	(2,325)	(40)		526,737
23	Total Operation and Maintenance	1,789,079	(1,180,212)	(65,041)	-	-	6,998	(2,325)	(40)		548,459
24											
25	Depreciation and Amortization	402,625	(24,624)	(275)							377,726
26	Taxes Other Than Income	213,280	(750)	(11)		(118,588)					93,931
27	Current Income Taxes - Federal/State	206,954	46,337	145	845	(87)		897	15		255,106
28	Provision for Deferred Income Taxes - Net	(51,693)	(46,726)	(105)							(98,524)
29	Charge Equivalent to Investment Tax Credit	(7,857)									(7,857)
31	(Gain)/Loss on Disposal of Utility Property	-			(2,189)						(2,189)
32	(Gain)/Loss on Required Bonds	-									-
33	Regulatory Practices Reconciliation	-									-
34	Total Operating Expenses	2,552,388	(1,205,975)	(65,287)	(1,344)	(118,675)	-	6,998	(1,428)	(25)	1,166,652
35											
36	Net Operating Income	\$ 338,797	\$ (20,286)	\$ 64	\$ 1,344	\$ (138)	\$ -	\$ (6,998)	\$ 1,428	\$ 25	\$ 314,236
37											

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: List all proposed company adjustments to net operating income for the test year, and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended
 XX Prior Year Ended
 Witness: Myers/Slusser

Docket No. 00824-EI

Line No.	(Thousands) (Description)	(A) Sub-total Page 1	(B) Merger Related Costs	(C) Interest Synch	(D) Remove Def Tax AFUDC Debt	(E) Remove Assoc/Org Dues	(F) Misc Interest Expense	(G) Sebring - Revenue	(H) Sebring - Depreciation	(I) Capital Lease	(J) 2000 Fully Adjusted
1	Operating Revenues:										
2	Sales of Electric Energy										
3	Sales to Ultimate Customers	\$ 1,091,866						\$ (3,209)			\$ 1,088,657
4	Sales for Resale	275,583									275,583
5		1,367,449						(3,209)			1,364,240
6	Other Operating Revenues:										
7	Deferred Fuel Revenue	(9,234)									(9,234)
8	Unbilled Revenues	30,095									30,095
9	Other Operating Revenues	92,578									92,578
10	Total Operating Revenues	1,480,888						(3,209)			1,477,679
11											
12	Operating Expenses:										
13	Operation and Maintenance Expense;										
14	Fuel and Purchased Power										
15	Recoverable Fuel Used for Elec. Gen.	-									-
16	Deferred Fuel Expense	-									-
17	Electric Energy Purchased for Resale	16,401									16,401
18	Fuel Handling Expense	5,321									5,321
19		21,722									21,722
20	Other Operation and Maintenance Exp -										
21	Energy Conservation Cost Recovery Exp	-									-
22	Other	526,737	(90,923)			(3)	1,883		2		437,696
23	Total Operation and Maintenance	548,459	(90,923)			(3)	1,883		2		459,418
24											
25	Depreciation and Amortization	377,726							(1,841)		375,885
26	Taxes Other Than Income	93,931									93,931
27	Current Income Taxes - Federal/State	255,106	26,378	1,941		1		(1,238)	710	(1)	282,898
28	Provision for Deferred Income Taxes - Net	(98,524)			(585)						(99,109)
29	Charge Equivalent to Investment Tax Credit	(7,857)									(7,857)
31	(Gain)/Loss on Disposal of Utility Property	(2,189)									(2,189)
32	(Gain)/Loss on Reacquired Bonds	-									-
33	Regulatory Practices Reconciliation	-									-
34	Total Operating Expenses	1,166,652	(64,545)	1,941	(585)	(2)	1,883	(1,238)	(1,129)	(1)	1,102,977
35											
36	Net Operating Income	\$ 314,236	\$ 64,545	\$ (1,941)	\$ 585	\$ 2	\$ (1,883)	\$ (1,971)	\$ 1,129	\$ 1	\$ 374,702
37											

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of proposed adjustments to NOI (from schedule C-1) jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the Company's last full revenue requirements case.	Type of data shown:
Company: FLORIDA POWER CORPORATION		XX Projected Test Year Ended 12/31/2002 ___ Prior Year Ended xx/xx/xx Witness: Myers/Slusser
Docket No. 000824-EI		

Jurisdictional Adjustments to Net Operating Income for the twelve months ended 12/31/2002 (thousands)

Line No.	Adjustment	Reason for Adjustment or Omission	(A) Total Adjust.	(B) Juris. Separation Factor(1)	(C) Juris. Adjust	(D) Inc/(Dec) In Rev Require.	(E) Made in Last Req. Case
1	Commission Adjustments:						
2							
3							
4	Operating Revenues Adjustments:						
5	Adjust Franchise/Gross Receipts Taxes from Base	To Comply with Commission Guidelines	\$ (138,265)	1.0000	\$ (138,265)	\$ (138,265)	Yes
6	Sebring Acquisition	To Comply with Commission Guidelines	(3,427)	1.0000	(3,427)	(3,427)	No
7	Total Proposed Adjustments to Operating Revenue		(141,692)		(141,692)	(141,692)	
8							
9							
10	Other Operating Expense Adjustments:						
11	Interest on Tax Deficiency	Substantially to recover acquisition offsetting synergy savings.	(1,574)	0.9212	(1,450)	(1,450)	Yes
12	Institutional/Promotional Advertising	To Comply with Commission Guidelines	(4,007)	0.9446	(3,785)	(3,785)	Yes
13	Remove Economic Development	To Comply with Commission Guidelines	(20)	1.0000	(20)	(20)	No
14	Remove Association/Organization Dues	To Comply with Commission Guidelines	(3)	1.0000	(3)	(3)	Yes
15	Total Other Operating Expense Adjustments		(5,604)		(5,258)	(5,258)	
16							
17							
18							
19							
20	Depreciation and Amortization Adjustments						
21	Sebring Acquisition	To Comply with Commission Guidelines	(2,208)	0.9443	(2,085)	(2,085)	No
22							
23							
24	Taxes Other Than Income:						
25	Adjust Franchise/Gross Receipts Taxes from Base	To Comply with Commission Guidelines	\$ (138,166)	1.0000	\$ (138,166)	(138,166)	Yes
26							
27							

6

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of proposed adjustments to NOI (from schedule C-1) jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the Company's last full revenue requirements case.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended xx/xx/xx
 Witness: Myers/Slusser

Docket No. 000824-EI

Jurisdictional Adjustments to Net Operating Income for the twelve months ended 12/31/2002 (thousands)

Line No.	Adjustment	Reason for Adjustment or Omission	(A) Total Adjust.	(B) Juris. Separation Factor(1)	(C) Juris. Adjust	(D) Inc/(Dec) In Rev. Require.	(E) Made in Last Req. Case
1 Commission Adjustments (Cont'd):							
2 Income Taxes - Current:							
3	Gain/Loss on Sale of Plant		729	0.9218	672	672	Yes
4	Franchise and Gross Receipts Taxes		(38)	1.0000	(38)	(38)	Yes
5	Institutional/Promotional Advertising		1,546	0.9444	1,460	1,460	Yes
6	Remove Economic Development	To Reflect Tax Effect of Above Adj., Utilizing a Combined	8	1.0000	8	8	No
7	Interest Synchronization	Federal and State Tax Rate of 38.575%	2,774	0.9203	2,553	2,553	Yes
8	Remove Association/Organization Dues		1	1.0000	1	1	Yes
9	Sebring Acquisition - Rider Revenue		(1,321)	1.0000	(1,321)	(1,321)	No
10	Sebring Acquisition - Trans. Deprec		851	0.9436	803	803	No
11	Interest on Tax Deficiency		607	0.9209	559	559	Yes
12	Total Income Taxes - Current		<u>5,157</u>		<u>4,697</u>	<u>4,697</u>	
13							
14 Deferred Income Tax (Net):							
15	Remove Deferred Tax - AFUDC Debt	To Comply with Commission Guidelines	700	0.9214	645	645	Yes
16							
17 Gain/Loss on Disposition:							
18	Gain on Sale of Plant		(1,891)	0.9212	(1,742)	(1,742)	Yes
19							
20	Total Gain/Loss on Disposition		<u>(1,891)</u>		<u>(1,742)</u>	<u>(1,742)</u>	
21							
22	Total Commission Proposed Adjustments to Operating Expenses		<u>(142,012)</u>		<u>(141,909)</u>	<u>(141,909)</u>	
23							
24							
25	Total Commission Proposed Adjustments to Net Operating Income		<u>\$ 320</u>		<u>\$ 217</u>	<u>\$ 217</u>	
26							
27	(1) Jurisdictional factor has been rounded to four decimal places.						

10

FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: Provide a schedule of proposed adjustments to NOI (from schedule C-1) jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the Company's last full revenue requirements case.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 ___ Projected Test Year Ended xx/xx/xx
 XX Prior Year Ended 12/31/2000
 Docket No. 000824-EI
 Witness: Myers/Slusser

Jurisdictional Adjustments to Net Operating Income for the twelve months ended 12/31/2002 (thousands)

Line No.	Adjustment	Reason for Adjustment or Omission	(A) Total Adjust.	(B) Juris. Separation Factor(1)	(C) Juris. Adjust	(D) Inc/(Dec) In Rev Require.	(E) Made in Last Req. Case
1	Commission Adjustments:						
2							
3	Operating Revenues Adjustments:						
4	Sales to Ultimate Consumers						
5	Adjust Franchise Taxes from Base	To Comply with Commission Guidelines	\$ (118,813)	Direct	\$ (118,813)	\$ (118,813)	Yes
6	Sebring Acquisition	To Comply with Commission Guidelines	(3,209)	1.0000	(3,209)	(3,209)	No
7	Total Proposed Adjustments to Operating Revenue		(122,022)		(122,022)	(122,022)	
8							
9							
10	Other Operating Expense Adjustments:						
11	Interest on Tax Deficiency	To Comply with Commission Guidelines	6,998	0.9351	6,544	6,544	Yes
12	Institutional/Promotional Advertising	To Comply with Commission Guidelines	(2,325)	1.0000	(2,325)	(2,325)	Yes
13	Remove Economic Development	To Comply with Commission Guidelines	(40)	0.9250	(37)	(37)	No
14	Remove Association/Organization Dues	To Comply with Commission Guidelines	(3)	0.9344	(3)	(3)	Yes
15	Miscellaneous Interest Expense	To Comply with Commission Guidelines	1,883	Direct	(302)	(302)	No
16	Capital Lease	To Comply with Commission Guidelines	2	0.9524	2	2	No
17	Total Other Operating Expense Adjustments		6,515		3,879	3,879	
18							
19							
20	Depreciation and Amortization Adjustments						
21	Sebring Acquisition	To Comply with Commission Guidelines	(1,841)	1.0000	(1,841)	(1,841)	No
22							
23							
24	Taxes Other Than Income:						
25	Adjust Franchise Taxes from Base	To Comply with Commission Guidelines	\$ (118,588)	Direct	\$ (118,588)	\$ (118,588)	Yes
26							
27							

11

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of proposed adjustments to NOI (from schedule C-1) jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the Company's last full revenue requirements case.	Type of data shown:
Company: FLORIDA POWER CORPORATION		___ Projected Test Year Ended xx/xx/xx
Docket No. 000824-EI		XX Prior Year Ended 12/31/2000
		Witness: Myers/Slusser

Jurisdictional Adjustments to Net Operating Income for the twelve months ended 12/31/2002 (thousands)

Line No.	Adjustment	Reason for Adjustment or Omission	(A) Total Adjust.	(B) Juris. Separation Factor(1)	(C) Juris. Adjust	(D) Inc/(Dec) In Rev Require.	(E) Made in Last Req. Case
1	Commission Adjustments (Cont'd):						
2	Income Taxes - Current:						
3	Gain/Loss on Sale of Plant		845	0.9325	788	788	Yes
4	Franchise and Gross Receipts Taxes		(87)	1.0000	(87)	(87)	Yes
5	Institutional/Promotional Advertising		897	1.0011	898	897	Yes
6	Remove Economic Development	To Reflect Tax Effect of Above Adj., Utilizing a Combined	15	0.9333	14	14	No
7	Interest Synchronization	Federal and State Tax Rate of 38.575%	1,941	0.9238	1,793	1,793	Yes
8	Remove Association/Organization Dues		1	0.9167	1	1	Yes
9	Sebring Acquisition - Rider Revenue		(1,238)	1.0000	(1,238)	-1238	No
10	Sebring Acquisition - Trans. Deprec		710	1.0000	710	710	No
11	Capital Lease		(1)	0.9625	(1)	(1)	No
12	Total Income Taxes - Current		<u>3,083</u>		<u>2,878</u>	<u>2,877</u>	
13							
14	Deferred Income Tax (Net):						
15	Remove Deferred Tax - AFUDC Debt	To Comply with Commission Guidelines	<u>(585)</u>	0.9231	<u>(540)</u>	<u>(540)</u>	Yes
16							
17	Gain/Loss on Disposition:						
18	Gain on Sale of Plant		(2,189)	0.9333	(2,043)	(205)	Yes
19	Regulatory Practices	To Comply with Commission Guidelines	-	Direct	(205)	(205)	Yes
20	Total Gain/Loss on Disposition		<u>(2,189)</u>		<u>(2,248)</u>	<u>(410)</u>	
21							
22	Total Commission Proposed Adjustments to Operating Expenses		<u>(113,605)</u>		<u>(116,460)</u>	<u>(114,823)</u>	
23							
24							
25	Total Commission Proposed Adjustments to Net Operating Income		<u>\$ (8,417)</u>		<u>\$ (5,562)</u>	<u>\$ (7,399)</u>	
26							
27	(1) Jurisdictional factor has been rounded to four decimal places.						

12

FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: Provide a schedule of proposed adjustments to NOI (from schedule C-1) jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the Company's last full revenue requirements case.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI
 XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended xxx/xx/xx
 Witness: Myers/Slusser

Jurisdictional Adjustments to Net Operating Income for the twelve months ended 12/31/2002 (thousands)

Line No.	Adjustment	Reason for Adjustment or Omission	(A) Total Adjust.	(B) Juris. Separation Factor(1)	(C) Juris. Adjust	(D) Inc/(Dec) In Rev Require.	(E) Made in Last Req. Case
1	Company Adjustments:						
2							
3	Operating Revenues Adjustments:						
4	Remove ECCR	Removed - not proposed as a component of base rates	\$ (69,571)	1.0000	(69,571)	(69,571)	Yes
5	Remove Recoverable Fuel	Removed - not proposed as a component of base rates	(1,459,864)	1.0000	(1,459,864)	(1,459,864)	Yes
6	Adjust Sales to Rate Simulation	To properly state sales of electric energy to rate schedules	485	1.0000	485	485	Yes
7	Total Proposed Adjustments to Operating Revenues		(1,528,950)		(1,528,950)	(1,528,950)	
8							
9	Operating Expense Adjustments:						
10	Operation and Maintenance:						
11	Remove ECCR	Removed - not proposed as a component of base rates	(69,212)	1.0000	(69,212)	(69,212)	Yes
12	Remove Recoverable Fuel	Removed - not proposed as a component of base rates	(1,404,571)	1.0000	(1,404,571)	(1,404,571)	Yes
13	Amortize Last Core Nuclear Fuel	Estimated unamortized nuclear fuel at end of plant life shall be recovered over remaining plant operating life.	1,200	0.9764	1,172	1,172	No
14							
15	Nuclear Materials & Supply Inventory	M&S not consumed at end of plant life will have little or no market value; therefore, it shall be recovered over remaining plant operating life.	1,667	0.9596	1,600	1,600	No
16							
17	Acquisition Adjustment	To net the cost of economic benefits of merger against synergies to obtain true net synergies	58,700	0.9445	55,441	55,441	No
18							
19	Amortize Rate Case Expenses	To amortize rate case expenses over a 2 year period	822	1.0000	822	822	No
20	Total Operation and Maintenance		(1,411,394)		(1,414,749)	(1,414,749)	
21							
22	Depreciation and Amortization:						
23	Remove ECCR	Removed - not proposed as a component of base rates	(284)	1.0000	(284)	(284)	Yes
24	Remove Recoverable Fuel	Removed - not proposed as a component of base rates	(42,569)	1.0000	(42,569)	(42,569)	Yes
25	100% Retail Methodology	To convert per books accum deprec(which is on a blended retail/wholesale basis), to a 100% retail basis.	7,381	0.8424	6,218	6,218	No
26							
27	Accelerate Recovery of Tiger Bay Regulatory Asset	To amortize regulatory asset	9,000	1.0000	9,000	9,000	No
28	Total Depreciation and Amortization		(26,472)		(27,635)	(27,635)	
29							

13

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of proposed adjustments to NOI (from schedule C-1) jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the Company's last full revenue requirements case.	Type of data shown:
Company: FLORIDA POWER CORPORATION		XX Projected Test Year Ended 12/31/2002
Docket No. 000824-EI		___ Prior Year Ended xx/xx/xx
		Witness: Myers/Slusser

Jurisdictional Adjustments to Net Operating Income for the twelve months ended 12/31/2002. (thousands)

Line No.	Adjustment	Reason for Adjustment or Omission	(A) Total Adjust.	(B) Juris. Separation Factor(1)	(C) Juris. Adjust	(D) Inc/(Dec) In Rev Require.	(E) Made in Last Req. Case
1 Company Adjustments (Cont'd):							
2							
3 Taxes Other Than Income:							
4	Remove ECCR	Removed - not proposed as a component of base rates	(50)	1.0000	(50)	(50)	Yes
5	Remove Recoverable Fuel	Removed - not proposed as a component of base rates	(1,051)	1.0000	(1,051)	(1,051)	Yes
6	Total Taxes Other Than Income		<u>(1,101)</u>		<u>(1,101)</u>	<u>(1,101)</u>	
7							
8							
9 Income Taxes - Current:							
10	Remove ECCR		(10)	1.0000	(10)	(10)	Yes
11	Remove Recoverable Fuel		(2,043)	1.0000	(2,043)	(2,043)	Yes
12	100% Retail Methodology		(2,847)	0.8426	(2,399)	(2,399)	No
13	Last Core Nuclear Fuel		(463)	0.9764	(452)	(452)	No
14	Nuclear Materials & Supply Inventory	To reflect tax effect of adjustments listed on preceding pages -	(643)	0.9596	(617)	(617)	No
15	Acquisition Adjustment	utilizing a composite tax rate of 38.575%	(22,644)	0.9445	(21,386)	(21,386)	No
16	Accelerated Tiger Bay Amortization		(3,472)	1.0000	(3,472)	(3,472)	No
17	Adjust Sales to Rate Simulation		187	1.0000	187	187	No
18	Accrue Rate Case Expenses		(317)	1.0000	(317)	(317)	No
19	Total Income Taxes - Current		<u>(32,252)</u>		<u>(30,509)</u>	<u>(30,509)</u>	
20							
21							
22							
23	Total Proposed Adjustments to Operating Expenses		<u>(1,471,219)</u>		<u>(1,473,994)</u>	<u>(1,473,994)</u>	
24							
25	Total Proposed Adjustments to Net Operating Income		<u>(57,731)</u>		<u>(54,956)</u>	<u>(54,956)</u>	
26							
27	(1) Jurisdictional factor has been rounded to four places.						

14

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of proposed adjustments to NOI (from schedule C-1) jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the Company's last full revenue requirements case.

Type of data shown:

Company: FLORIDA POWER CORPORATION

__ Projected Test Year Ended xx/xx/xx
 XX Prior Year Ended 12/31/2000
 Witness: Myers/Slusser

Docket No. 000824-EI

Jurisdictional Adjustments to Net Operating Income for the twelve months ended 12/31/2000 (thousands)

Line No.	Adjustment	Reason for Adjustment or Omission	(A) Total Adjust.	(B) Juris. Separation Factor(1)	(C) Juris. Adjust	(D) Inc/Dec In Rev Require.	(E) Made in Last Req. Case
1	Company Adjustments:						
2							
3	Operating Revenues Adjustments:						
4	Remove ECCR	Removed - not proposed as a component of base rates	(65,223)	1.0000	(65,223)	(65,223)	Yes
5	Remove Recoverable Fuel	Removed - not proposed as a component of base rates	(1,226,261)	1.0000	(1,226,261)	(1,226,261)	Yes
6	Total Proposed Adjustments to Operating Revenues		(1,291,484)		(1,291,484)	(1,291,484)	
7							
8	Operating Expense Adjustments:						
9	Operation and Maintenance:						
10	Remove ECCR	Removed - not proposed as a component of base rates	(65,041)	1.0000	(65,041)	(65,041)	Yes
11	Remove Recoverable Fuel	Removed - not proposed as a component of base rates	(1,180,212)	1.0000	(1,180,212)	(1,180,212)	Yes
12	Merger Related Costs	To adjust for severance costs	(90,923)	0.9278	(84,355)	(84,355)	No
13	Total Operation and Maintenance		(1,336,176)		(1,329,608)	(1,329,608)	
14							
15	Depreciation and Amortization:						
16	Remove ECCR	Removed - not proposed as a component of base rates	(275)	1.0000	(275)	(275)	Yes
17	Remove Recoverable Fuel	Removed - not proposed as a component of base rates	\$ (24,624)	1.0000	(24,624)	(24,624)	Yes
18	100% Retail Methodology	To convert per books accum deprec(which is on a blended retail/wholesale basis), to a 100% retail basis.	-	Direct	(2,897)	(2,897)	No
19							
20	Total Depreciation and Amortization		(24,899)		(27,796)	(27,796)	
21							
22	Taxes Other Than Income:						
23	Remove ECCR	Removed - not proposed as a component of base rates	(11)	1.0000	(11)	(11)	Yes
24	Remove Recoverable Fuel	Removed - not proposed as a component of base rates	\$ (750)	1.0000	(750)	(750)	Yes
25	Total Taxes Other Than Income		(761)		(761)	(761)	
26							
27							

15

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of proposed adjustments to NOI (from schedule C-1) jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the Company's last full revenue requirements case.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xx
 XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers/Slusser

Jurisdictional Adjustments to Net Operating Income for the twelve months ended 12/31/2000 (thousands)

Line No.	Adjustment	Reason for Adjustment or Omission	(A) Total Adjust.	(B) Juris. Separation Factor(1)	(C) Juris. Adjust	(D) Inc/(Dec) In Rev Require.	(E) Made in Last Req. Case
1	<u>Company Adjustments (Cont'd):</u>						
2							
3	Income Taxes - Current:						
4	Remove ECCR		145	1.0000	145	145	Yes
5	Remove Recoverable Fuel	To reflect tax effect of adjustments listed on preceeding pages -	46,337	1.0000	46,337	46,337	Yes
6	Merger Related Costs	utilizing a composite tax rate of 38.575%	26,378	0.9277	24,472	24,472	No
7	100% Retail Methodology		-	Direct	1,118	1,118	No
8	Total Income Taxes - Current		<u>72,860</u>		<u>72,072</u>	<u>72,072</u>	
9							
10							
11	Deferred Income Tax (Net):						
12	Remove ECCR	To reflect tax effect of adjustments listed on preceeding pages -	(46,726)	1.0000	(46,726)	(46,726)	Yes
13	Remove Recoverable Fuel	utilizing a composite tax rate of 38.575%	(105)	1.0000	(105)	(105)	Yes
14	Deferred Income Tax (Net):		<u>(46,831)</u>		<u>(46,831)</u>	<u>(46,831)</u>	
15							
16	Total Proposed Adjustments to Operating Expenses		<u>(1,335,807)</u>		<u>(1,332,924)</u>	<u>(1,332,924)</u>	
17							
18	Total Proposed Adjustments to Net Operating Income		<u>44,323</u>		<u>41,440</u>	<u>41,440</u>	
19							
20							
21	(1) Jurisdictional factor has been rounded to four places.						
22							
23							
24							
25							
26							
27							

16

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a list of out of period items for the test year and the related adjustments to operating revenues and expenses by primary account

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended xx/xx/xx
 Witness: Myers

Docket No. 000824-EI

Line No.	Account No.	Account Title	(A) Description	(B) Date Incurred	(C) Debit	(D) Credit
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12				None		
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						

17

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of revenues and expenses during the test year or the prior year that the applicant considers extraordinary or of a non-recurring nature.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line No.	Account No.	Nature of Expenses	(A)	(B)
			Electric Utility	Jurisdictional Amount
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12			None	
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If the test year is projected, compare Actual revenues and expenses by primary account for the prior year to the amount forecasted for the prior year

Type of data shown:

Company: FLORIDA POWER CORPORATION

Projected Test Year Ended
 XX Prior Year Ended 12/31/00
 Witness: Myers/Young/Williams/
 Forehand

Docket No. 000824-EI

Line No.	Twelve Months Ended 12/31/2000 Account No./ Account Title (Thousands)	(1)	(2)	(3) (4)		(5) Explanation of Significant Deviations from Forecast (10% or greater)
		Actual	Budget	Amount	Percent	
1						
2	Revenues:					
3	From Sales of Electric Energy (440-449)	2,777,746	2,705,326	72,420	2.7%	
4	Other Operating Revenues (450-456)	113,439	101,580	11,859	11.7%	See Note A on Page 2 of 2
5						
6	Total Revenues	2,891,185	2,806,906	84,279	3.0%	
7						
8						
9						
10	Operating Expenses:					
11	Fuel Expenses and Purchased Power - Rec	1,282,768	1,065,133	217,635	20.4%	See Note B on Page 2 of 2
12	Purchased Power - Base Rates	16,401	25,916	(9,515)	-36.7%	See Note C on Page 2 of 2
13	Deferred Fuel Expense	(102,556)	11,294	(113,850)	-1008.1%	See Note D on Page 2 of 2
14	ECCR	65,041	66,508	(1,467)	-2.2%	
15	Fuel Handling	5,321	7,905	(2,584)	-32.7%	See Note E on Page 2 of 2
16	Production (500-554, 556, 557 excl. fuel)	217,549	206,178	11,371	5.5%	
17	Transmission (560-573)	30,065	36,095	(6,030)	-16.7%	See Note F on Page 2 of 2
18	Distribution (580-598)	77,243	78,908	(1,665)	-2.1%	
19	Customer Accounts and Service	70,929	72,539	(1,610)	-2.2%	
20	General and Administrative	126,318	63,229	63,089	99.8%	See Note G on Page 2 of 2
21	Depreciation and Amortization	402,625	398,449	4,176	1.0%	
22	Taxes Other Than Income Taxes	213,280	227,770	(14,490)	-6.4%	
23	Income Taxes	147,404	156,825	(9,421)	-6.0%	
24						
25						
26	Total Operating Expenses	2,552,388	2,416,749	135,639	5.6%	
27						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: If the test year is projected, compare Actual revenues and expenses by primary account for the prior year to the amount forecasted for the prior year	Type of data shown:
Company: FLORIDA POWER CORPORATION		Projected Test Year Ended XX Prior Year Ended 12/31/00
Docket No. 000824-EI		Witness: Myers/Young/Williams/ Forehand

(5)

	Explanation of Significant Deviations from Forecast (10% or greater)	<u>Deviation from Forecast</u>	
		Amount	Percent
1			
2	A. Other Operating Revenues (450-456)	\$ 11,859	11.7%
3	The favorable variance can be attributed to an increase in Rent of Electric Property of \$4.3 million; Wheeling Revenue - CCR increase of \$3.4 million; and increase		
4	to O&M revenue from Interchange Power of \$2.3 million; an increase to Unbilled Retail Revenue of \$6.0 million; and an increase to Deferred Capacity Revenues of \$4.0 million.		
5			
6	B. Fuel Expenses and Purchased Power - Rec	\$ 217,635	20.4%
7	The unfavorable variance was primarily the result of a substantial increase in oil and gas prices throughout the year 2000. Oil increased \$103 million and gas increased		
8	\$46.5 million.		
9			
10	C. Purchased Power - Base Rates	\$ (9,515)	-36.7%
11	The favorable variance was primarily the result of a favorable variance in Wholesale Firm Purchased Power by \$3.5 million and a		
12	favorable variance in Wholesale Purchased Power - Capacity Payments of \$5.8 million.		
13			
14	D. Deferred Fuel Expense	\$ (113,850)	-1008.1%
15	The charge reflects the accounting to record the timing differences related to the recovery of fuel expense.		
16			
17	E. Fuel Handling	\$ (2,584)	-32.7%
18	The favorable variance can be attributed to a favorable variance in coal handling operations of \$3.9 million offset by various small unfavorable variances in other		
19	fuel handling costs.		
20			
21	F. Transmission (560-573)	\$ (6,030)	-16.7%
22	The favorable variance was the result of favorable activity in Transmission Operations primarily a decrease to wheeling costs of \$5.0 million and a decrease to load		
23	dispatching costs of \$1.4 million.		
24			
25	G. General and Administrative	\$ 63,089	99.8%
26	The unfavorable variance is the result of accrued business combination costs of \$94.2 million, primarily severance costs.		
27	Pension credits of (\$37.1) million favorably offset the combination costs.		

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		OPERATING REVENUES				
2						
3		<u>Class</u>	1,266,391	115,735	1,272,678	Direct
4		Total Sales of Electricity	1,388,413	115,735	1,272,678	Direct
5						
6		Other Operating Revenues				
7	45010	<u>Interest - Deliq AAC & LPC</u>	7,041	15	7,026	0.9979
8						
9	45100	<u>Service Charges</u>	10,309	22	10,287	0.9979
10						
11	45400	<u>Rent from Elec Prop</u>	47,732	993	46,739	0.9792
12						
13	45610	<u>Wheeling Revenues</u>	22,479	22,218	261	0.0116
14	45620	<u>Other Electric Revenue</u>	2,501	334	2,167	0.8664
15	45630	<u>Commission Tax Coll</u>	144	19	125	0.8664
16	45640-87	<u>Conservation</u>	0	0	0	NA
17	45690	<u>Unbilled Revenue</u>	17,637	8,036	9,601	Direct
18	45693	<u>Retail Deferred Earnings</u>	(18,580)	0	(18,580)	1.0000
19	45699	<u>Def Fuel Revenues</u>	0	0	0	NA
20		Total Account 456	24,181	30,608	(6,427)	(0.2658)
21		Total Other Operating Revenues	89,263	31,637	57,626	0.6456
22						
23		TOTAL OPERATING REVENUES	1,477,676	147,372	1,330,304	0.9003
24						
25						
26						
27						

Note> MFR C-9 figures may not tie to other C MFRs due to breakdown of O&M costs between Production, Transmission & Distribution.

FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 ___ Projected Test Year Ended xx/xx/xxxx
 XX Prior Year Ended 12/31/2000
 Docket No. 000824-EI
 Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		OPERATION & MAINTENANCE EXPENSES				
2						
3		PRODUCTION EXPENSES				
4						
5		Steam Generation-Operation				
6	50000	<u>Supervision & Engineering</u>				
7		Base	10,017	1,059	8,958	0.8943
8		Intermediate	10,916	1,154	9,762	0.8943
9		Peaking	0	0	0	0.8943
10		<u>Total Supervision & Engineering</u>	20,933	2,213	18,720	0.8943
11						
12	50100	<u>Fuel Non-Recoverable</u>				
13		Base	3,001	458	2,543	0.8474
14		Intermediate	1,708	261	1,447	0.8474
15		Peaking	0	0	0	0.8474
16		<u>Total Fuel Non-Recoverable</u>	4,709	719	3,991	0.8474
17						
18	50200	<u>Steam Expenses</u>				
19		Base	2,980	315	2,665	0.8943
20		Intermediate	895	95	800	0.8943
21		Peaking	0	0	0	0.8943
22		<u>Total Steam Expenses</u>	3,875	410	3,465	0.8943
23						
24	50400	<u>Steam Transfer Credit</u>	(272)	(29)	(243)	0.8943
25						
26						
27						

22

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	50500	<u>Electric Expenses</u>				
2		Base	573	61	513	0.8943
3		Intermediate	674	71	603	0.8943
4		Peaking	0	0	0	0.8943
5		<u>Total Electric Expenses</u>	<u>1,247</u>	<u>132</u>	<u>1,115</u>	<u>0.8943</u>
6						
7	50600	<u>Miscellaneous Expenses</u>				
8		Base	12,878	1,361	11,517	0.8943
9		Intermediate	6,110	646	5,464	0.8943
10		Peaking	0	0	0	0.8943
11		<u>Total Miscellaneous Expenses</u>	<u>18,988</u>	<u>2,007</u>	<u>16,981</u>	<u>0.8943</u>
12						
13	50700	<u>Rents</u>				
14		Base	332	35	297	0.8943
15		Intermediate	176	19	157	0.8943
16		Peaking	0	0	0	0.8943
17		<u>Total Rents</u>	<u>508</u>	<u>54</u>	<u>454</u>	<u>0.8943</u>
18		<u>Total Steam Generation-Operation</u>	<u>49,988</u>	<u>5,505</u>	<u>44,483</u>	<u>0.8899</u>
19						
20		<u>Steam Generation - Maintenance</u>				
21	51000	<u>Supervision & Engineering</u>				
22		Base	489	52	437	0.8943
23		Intermediate	67	7	60	0.8943
24		Peaking	0	0	0	0.8943
25		<u>Total Supervision & Engineering</u>	<u>555</u>	<u>59</u>	<u>497</u>	<u>0.8943</u>
26						
27						

23

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	51100	<u>Structures</u>				
2		Base	2,417	256	2,162	0.8943
3		Intermediate	614	65	549	0.8943
4		Peaking	0	0	0	0.8943
5		<u>Total Structures</u>	<u>3,031</u>	<u>320</u>	<u>2,711</u>	<u>0.8943</u>
6						
7	51200	<u>Boiler Plant</u>				
8		Base	14,147	1,495	12,651	0.8943
9		Intermediate	3,683	389	3,294	0.8943
10		Peaking	0	0	0	0.8943
11		<u>Total Boiler Plant</u>	<u>17,830</u>	<u>1,885</u>	<u>15,945</u>	<u>0.8943</u>
12						
13	51300	<u>Electric Plant</u>				
14		Base	7,329	775	6,555	0.8943
15		Intermediate	1,266	134	1,133	0.8943
16		Peaking	0	0	0	0.8943
17		<u>Total Electric Plant</u>	<u>8,597</u>	<u>910</u>	<u>7,688</u>	<u>0.8943</u>
18						
19	51400	<u>Miscellaneous Expenses</u>				
20		Base	5,252	555	4,697	0.8943
21		Intermediate	7,333	775	6,558	0.8943
22		Peaking	0	0	0	0.8943
23		<u>Total Miscellaneous Expenses</u>	<u>12,584</u>	<u>1,330</u>	<u>11,254</u>	<u>0.8943</u>
24		Total Steam Generation - Maintenance	42,597	4,503	38,095	0.8943
25		Total Steam Generation	92,585	10,008	82,578	0.8919
26						
27						

24

FLORIDA PUBLIC SERVICE COMMISSION

Provide a development Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-E1

Witness: Myers / Slusser

(Thousands)

25

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		Nuclear Generation-Operation				
2	51700	<u>Supervision & Engineering</u>	36,259	1,164	35,095	0.9696
3		<u>Supervision & Engineering-Tallahassee Buy Back</u>	490	490	0	Direct
4	51800	<u>Fuel Non-Recoverable</u>	53	8	45	0.8474
5	51900	<u>Coolants & Water</u>	0	0	0	NA
6	52000	<u>Steam Expenses</u>	222	7	215	0.9696
7		<u>Steam Expenses-Tallahassee Buy Back</u>	3	3	0	Direct
8	52100	<u>Steam From Oth Source</u>	23	1	22	0.96334
9	52200	<u>Steam Transfer Credit</u>	0	0	0	NA
10	52300	<u>Electric Expenses</u>	0	0	0	NA
11	52400	<u>Miscellaneous Expenses</u>	22,603	687	21,916	0.9696
12		<u>Miscellaneous Expenses-Tallahassee Buy Back</u>	305	305	0	Direct
13	52500	<u>Rents</u>	12	0	12	0.9696
14		Total Nuclear Generation-Operation	59,971	2,665	57,305	0.9556
15						
16		Nuclear Generation - Maintenance				
17	52800	<u>Supervision & Engineering</u>	24,796	700	24,096	0.9696
18		<u>Supervision & Engineering-Tallahassee Buy Back</u>	335	335	0	Direct
19	52900	<u>Structures</u>	1,964	60	1,904	0.9696
20		<u>Structures-Tallahassee Buy Back</u>	27	27	0	Direct
21	53000	<u>Maint Of Reactor Pft Equipment</u>	5,691	173	5,518	0.9696
22		<u>Maint Of Reactor Pft Equipment-Tallahassee Buy Back</u>	77	77	0	Direct
23	53100	<u>Electric Plant</u>	2,119	64	2,055	0.9696
24		<u>Electric Plant-Tallahassee Buy Back</u>	29	29	0	Direct
25	53200	<u>Miscellaneous Expenses</u>	1,786	54	1,732	0.9696
26		Total Nuclear Generation - Maintenance	36,824	1,519	35,305	0.9587
27		Total Nuclear Generation	96,795	4,185	92,610	0.9568

FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 ___ Projected Test Year Ended xx/xx/xxxx
 XX Prior Year Ended 12/31/2000
 Docket No. 000824-E1
 Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		Other Power Generation-Operation				
2	54600	<u>Supervision & Engineering</u>	6,484	711	5,773	0.8943
3	54700	<u>Fuel Non-Recoverable</u>	559	59	500	0.8943
4	54800	<u>Generation Expenses</u>	805	85	720	0.8943
5	54900	<u>Miscellaneous Expenses</u>	5,853	619	5,234	0.8943
6	55000	<u>Rents</u>	165	17	147	0.8943
7		Total Other Power Generation-Operation	13,866	1,492	12,375	0.8924
8						
9		Other Power Generation-Maintenance				
10	55100	<u>Supervision & Engineering</u>	1,237	131	1,106	0.8943
11	55200	<u>Structures</u>	1,668	176	1,492	0.8943
12	55300	<u>Generation & Elec Equipment</u>	10,512	1,111	9,401	0.8943
13	55400	<u>Miscellaneous Expenses</u>	6,210	656	5,553	0.8943
14		Total Other Power Generation-Maintenance	19,626	2,075	17,552	0.8943
15		Total Other Power Generation	33,493	3,566	29,926	0.8935
16						
17		Other Power Supply Expenses				
18	55500	<u>Purchased Power Non-Recoverable</u>	16,401	12,271	4,130	0.2518
19	55600	<u>System Control & Load Dispatch</u>	0	0	0	NA
20	55700	<u>SEPA Expenses</u>	0	0	0	NA
21		Total Other Power Supply Expenses	16,401	12,271	4,130	0.2518
22						
23		TOTAL PRODUCTION O&M EXPENSES	239,274	30,030	209,245	0.8745
24						
25						
26						
27						

26

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended

xx/xx/xxxx

XX Prior Year Ended

12/31/2000

Docket No. 000824-EI

Witness:

Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		TRANSMISSION EXPENSES				
2						
3		Transmission-Operation				
4	56000	<u>Supervision & Engineering</u>	2,289	689	1,600	0.6992
5	56100	<u>Load Dispatching</u>	4,418	1,329	3,089	0.6992
6	56200	<u>Station Expenses</u>	297	89	208	0.6992
7	56300	<u>OH Line Expenses</u>	0	0	0	NA
8	56400	<u>UG Line Expenses</u>	0	0	0	NA
9	56500	<u>Trans of Electricity by Others</u>	5,398	1,624	3,774	0.6992
10	56600	<u>Miscellaneous Expenses</u>	5,147	1,548	3,599	0.6992
11	56700	<u>Rents</u>	8	2	6	0.6992
12		Total Transmission-Operation	17,557	5,281	12,276	0.6992
13						
14		Transmission - Maintenance				
15	56800	<u>Supervision & Engineering</u>	876	264	612	0.6992
16	56900	<u>Structures</u>	182	55	127	0.6992
17	57000	<u>Station Equipment</u>	7,471	2,247	5,224	0.6992
18	57100	<u>Overhead Lines</u>	3,835	1,154	2,681	0.6992
19	57200	<u>Underground Lines</u>	146	44	102	0.6992
20	57300	<u>Miscellaneous Expenses</u>	0	0	0	0.6992
21		Total Transmission - Maintenance	12,510	3,763	8,747	0.6992
22						
23		TOTAL TRANSMISSION O&M	30,067	9,044	21,023	0.6992
24						
25						
26						
27						

27

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

28

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		DISTRIBUTION EXPENSES				
2						
3						
4	58000	<u>Supervision & Engineering</u>	4,256	13	4,243	0.9970
5	58200	<u>Station Expenses</u>	465	1	464	0.9970
6	58300	<u>Overhead Lines</u>	3,752	11	3,741	0.9970
7	58400	<u>Underground Lines</u>	3,559	11	3,548	0.9970
8	58502	<u>Street Lighting</u>	0	0	0	NA
9	58600	<u>Meter Expenses</u>	4,980	15	4,965	0.9970
10	58700	<u>Customer Installation Exp</u>	1,172	4	1,168	0.9970
11	58800	<u>Miscellaneous Expenses</u>	32,483	97	32,386	0.9970
12	58900	<u>Rents</u>	615	2	613	0.9970
13		Total Distribution-Operation	51,282	154	51,128	0.9970
14						
15		Distribution-Maintenance				
16	59000	<u>Supervision & Engineering</u>	1,314	4	1,310	0.9970
17	59100	<u>Structures</u>	552	2	550	0.9970
18	59200	<u>Station Expenses</u>	4,625	14	4,611	0.9970
19	59300	<u>Overhead Lines</u>	13,476	40	13,436	0.9970
20	59400	<u>Underground Lines</u>	1,734	5	1,729	0.9970
21	59500	<u>Line Transformers</u>	922	3	919	0.9970
22	59600	<u>Street Lightining</u>	2,302	7	2,295	0.9970
23	59700	<u>Meters</u>	816	2	814	0.9970
24	59800	<u>Miscellaneous Distribution Plant</u>	220	1	219	0.9970
25		Distribution - Maintenance	25,961	78	25,883	0.9970
26						
27		TOTAL DISTRIBUTION O&M	77,243	232	77,011	0.9970

FLORIDA PUBLIC SERVICE COMMISSION

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-E1

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		CUSTOMER ACCOUNT EXPENSE				
2	90100	<i>Supervision</i>	1,910	6	1,904	0.9970
3	90200	<i>Meter Reading</i>	9,847	30	9,817	0.9970
4	90300	<i>Customer Receipts & Collections Expense</i>	35,272	106	35,166	0.9970
5	90400	<i>Uncollectible Accounts</i>	4,300	13	4,287	0.9970
6	90500	<i>Miscellaneous</i>	3,722	11	3,711	0.9970
7		TOTAL CUSTOMER ACCOUNT EXPENSE	<u>55,051</u>	<u>165</u>	<u>54,886</u>	<u>0.9970</u>
8						
9						
10		CUSTOMER SERVICE & INFORMATION EXPENSE				
11	90700	<i>Supervision</i>	483	0	483	1.0000
12	90800	<i>Customer Assistance</i>	1,687	0	1,687	1.0000
13	90900	<i>Information & Instructional Advertising</i>	0	0	0	1.0000
14	91000	<i>Miscellaneous</i>	804	0	804	1.0000
15		TOTAL CUSTOMER SERVICE & INFORMATION EXPENSE	<u>2,974</u>	<u>0</u>	<u>2,974</u>	<u>1.0000</u>
16						
17						
18		SALES EXPENSE				
19	91200	<i>Demonstration & Selling</i>	12,630	-3	12,633	0.9351
20	91300	<i>Advertising</i>	233	0	233	1.0000
21		TOTAL SALES EXPENSE	<u>12,863</u>	<u>-3</u>	<u>12,866</u>	<u>1.0000</u>
22						
23						
24		ADMINISTRATIVE & GENERAL EXPENSES				
25	92000	<i>Salaries</i>	21,011	1,364	19,648	0.9351
26		<i>Production</i>	2,103	136	1,966	0.9351
27		<i>Transmission</i>	12,757	828	11,929	0.9351

FLORIDA PUBLIC SERVICE COMMISSION

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		Distribution				
2		Total Salaries				
3						
4	92100	<u>Office Supplies</u>				
5		Production	2,369	154	2,215	0.9351
6		Transmission	237	15	222	0.9351
7		Distribution	1,438	93	1,345	0.9351
8		Total Office Supplies	4,044	262	3,782	0.9351
9						
10	92200	<u>Administrative Expense Transferred Credit</u>				
11		Production	0	0	0	NA
12		Transmission	0	0	0	NA
13		Distribution	0	0	0	NA
14		Total Administrative Expense Transferred Credit	0	0	0	NA
15						
16	92300	<u>Outside Service</u>				
17		Production	2,966	192	2,773	0.9351
18		Transmission	297	19	277	0.9351
19		Distribution	1,801	117	1,684	0.9351
20		Total Outside Service	5,063	329	4,734	0.9351
21						
22		Property Insurance				
23	92420	<u>Property Insurance - Storm Damage</u>				
24		Production	0	0	0	NA
25		Transmission	0	0	0	NA
26		Distribution	6,000	389	5,611	0.9351
27		Total Property Insurance - Storm Damage	6,000	389	5,611	0.9351

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

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___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	92430 <u>Property Insurance - Insurance</u>				
2	Production	1,046	68	978	0.9351
3	Transmission	105	7	98	0.9351
4	Distribution	635	41	594	0.9351
5	<u>Total Property Insurance - Insurance</u>	<u>1,785</u>	<u>116</u>	<u>1,669</u>	<u>0.9351</u>
6					
7	92431 <u>Property Insurance - Nuclear</u>				
8	Production	-5,345	-347	-4,998	0.9351
9	Transmission	0	0	0	NA
10	Distribution	0	0	0	NA
11	<u>Total Property Insurance - Nuclear</u>	<u>-5,345</u>	<u>-347</u>	<u>-4,998</u>	<u>0.9351</u>
12	Total Property Insurance	-3,560	-231	-3,329	0.9351
13					
14	92500 <u>Insurance & Damages</u>				
15	Production	6,069	394	5,676	0.9351
16	Transmission	607	39	568	0.9351
17	Distribution	3,685	239	3,446	0.9351
18	<u>Total Insurance & Damages</u>	<u>10,362</u>	<u>672</u>	<u>9,690</u>	<u>0.9351</u>
19					
20	92600 <u>Pension & Benefits</u>				
21	Production	-27,862	-1,808	-26,054	0.9351
22	Transmission	-2,788	-181	-2,607	0.9351
23	Distribution	-16,917	-1,098	-15,819	0.9351
24	<u>Total Pension & Benefits</u>	<u>-47,567</u>	<u>-3,087</u>	<u>-44,480</u>	<u>0.9351</u>
25					
26					
27					

FLORIDA PUBLIC SERVICE COMMISSION

Provide a development operation factors
for net operating income for the test year and the prior
year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx
XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	92800	<u>Regulatory Commission</u>				
2		Production	527	34	492	0.9351
3		Transmission	53	3	49	0.9351
4		Distribution	320	21	299	0.9351
5		Total Regulatory Commission	899	58	841	0.9351
6						
7	92900	<u>Duplicate Charges</u>	-4,771	-310	-4,461	0.9351
8						
9	93000	<u>Miscellaneous</u>	21,547	1,042	20,505	0.9351
10						
11	93100	<u>Rents</u>	4,642	301	4,341	0.9351
12						
13	93500	<u>Maintenance</u>	538	35	503	0.9351
14						
15		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	33,068	1,790	31,278	0.9459
16						
17		Other O&M Items				
18		<u>Interest on Tax Deficiency & Misc Interest Expense</u>	5,115	-1,127	6,242	1.2203
19		Total Other O&M Items	5,115	-1,127	6,242	1.2203
20						
21		TOTAL OPERATION & MAINTENANCE EXPENSES	455,655	40,131	415,525	0.9119
22						
23						
24						
25						
26						
27						

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FLORIDA PUBLIC SERVICE COMMISSION

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Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness:

Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		DEPRECIATION & AMORTIZATION EXPENSES				
2						
3		Production Plant				
4		Base	175,245	5,032	170,213	0.8595
5		Intermediate	20,716	6,594	14,122	0.0713
6		Peaking	17,098	3,406	13,692	0.0691
7		Sub-Total Production Plant	213,059	15,032	198,027	0.9294
8						
9		General Plant (Allocated to Production)				
10	389	<u>Land & Land Rights</u>	0	0	0	NA
11	390	<u>Structures & Improvements</u>	1,360	15	1,345	0.9888
12	391	<u>Office Equipment & Furniture</u>	4,265	48	4,217	0.9888
13	392	<u>Transportation Equipment</u>	0	0	0	NA
14	393	<u>Stores Equipment</u>	123	1	122	0.9888
15	394	<u>Tools, Shop & Garage Equipment</u>	333	4	329	0.9888
16	395	<u>Laboratory Equipment</u>	202	2	200	0.9888
17	396	<u>Power Operated Equipment</u>	69	1	68	0.9888
18	397	<u>Communication Equipment</u>	1,865	21	1,844	0.9888
19	398	<u>Miscellaneous Equipment</u>	226	3	223	0.9888
20		Total General Plant (Allocated to Production)	8,443	95	8,348	0.9888
21						
22		Amortization ECS Earnings (Allocated to Production)	0	0	0	NA
23		Amortization Intangible Plant	7,122	68	7,054	0.9905
24		Amortization Replc Fuel CR3 - RTL	9,225	0	9,225	1.0000
25						
26		Total Production Plant	237,849	15,195	222,655	0.9361
27						

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

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___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		Transmission Plant				
2	350	<u>Land & Land Rights</u>	766	231	535	0.6990
3	352	<u>Structures & Improvements</u>	350	105	245	0.6990
4	353	<u>Substation Equipment</u>	11,012	3,314	7,698	0.6990
5	354	<u>OH Towers & Fixtures</u>	1,661	500	1,161	0.6990
6	355	<u>Poles & Fixtures</u>	7,751	2,333	5,418	0.6990
7	356	<u>OH Conductors & Devices</u>	5,935	1,786	4,149	0.6990
8	357	<u>UG Conduit</u>	123	37	86	0.6990
9	358	<u>UG Conductors & Devices</u>	161	48	113	0.6990
10	359	<u>Roads & Trails</u>	34	10	24	0.6990
11		Sub-Total Transmission Plant	27,793	8,365	19,428	0.6990
12						
13		General Plant (Allocated to Transmission)	0	0	0	0.0000
14	389	<u>Land & Land Rights</u>	0	0	0	NA
15	390	<u>Structures & Improvements</u>	136	2	135	0.9888
16	391	<u>Office Equipment & Furniture</u>	427	5	422	0.9888
17	392	<u>Transportation Equipment</u>	0	0	0	NA
18	393	<u>Stores Equipment</u>	12	0	12	0.9888
19	394	<u>Tools, Shop & Garage Equipment</u>	33	0	33	0.9888
20	395	<u>Laboratory Equipment</u>	20	0	20	0.9888
21	396	<u>Power Operated Equipment</u>	7	0	7	0.9888
22	397	<u>Communication Equipment</u>	187	2	185	0.9888
23	398	<u>Miscellaneous Equipment</u>	23	0	22	0.9888
24		Total General Plant (Allocated to Transmission)	845	9	835	0.9888
25						
26						
27						

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FLORIDA PUBLIC SERVICE COMMISSION

Provide a development Provide a development of jurisdictional operation factors
for net operating income for the test year and the prior
year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		Amortization ECS Earnings (Allocated to Transmission)	0	0	0	NA
2		Amortization Intangible Plant	713	7	706	0.9905
3		Amortization Replc Fuel CR3 - RTL	923	0	923	1.0000
4						
5		Total Transmission Plant	30,274	8,381	21,892	0.7231
6						
7		Distribution Plant				
8	360	<u>Land & Land Rights</u>	12	0	12	0.9985
9	361	<u>Structures & Improvements</u>	344	1	343	0.9985
10	362	<u>Substation Equipment</u>	7,027	11	7,016	0.9985
11	364	<u>OH Poles, Towers & Fixtures</u>	13,287	20	13,267	0.9985
12	365	<u>OH Conductors & Devices</u>	17,281	26	17,255	0.9985
13	366	<u>UG Conduit</u>	2,079	3	2,076	0.9985
14	367	<u>UG Conductors & Devices</u>	9,316	14	9,302	0.9985
15	368	<u>Line Transformers</u>	16,626	25	16,601	0.9985
16	369	<u>Services</u>	10,463	16	10,447	0.9985
17	370	<u>Metering Equipment</u>	4,338	7	4,331	0.9985
18	371	<u>Installations on Customer Premises</u>	143	0	143	0.9985
19	372	<u>Leased Equip on Customer Property</u>	0	0	0	0.9985
20	373	<u>Street Light & Signal Systems</u>	12,940	20	12,920	0.9985
21		Sub-Total Distribution Plant	93,856	142	93,714	0.9985
22						
23		General Plant (Allocated to Distribution)				
24	389	<u>Land & Land Rights</u>	0	0	0	NA
25	390	<u>Structures & Improvements</u>	826	9	817	0.9888
26	391	<u>Office Equipment & Furniture</u>	2,590	29	2,561	0.9888
27	392	<u>Transportation Equipment</u>	0	0	0	NA

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

Provide a development Provide a development of jurisdictional operation factors
for net operating income for the test year and the prior
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Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx
XX Prior Year Ended 12/31/2000
Witness: Myers / Slusser

Docket No. 000824-EI

(Thousands)

Line No.	Acct Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	393 <u>Stores Equipment</u>	75	1	74	0.9888
2	394 <u>Tools, Shop & Garage Equipment</u>	202	2	200	0.9888
3	395 <u>Laboratory Equipment</u>	123	1	121	0.9888
4	396 <u>Power Operated Equipment</u>	42	0	41	0.9888
5	397 <u>Communication Equipment</u>	1,132	13	1,120	0.9888
6	398 <u>Miscellaneous Equipment</u>	137	2	135	0.9888
7	Total General Plant (Allocated to Distribution)	5,126	58	5,069	0.9888
8					
9	FPSC Sebring Adjustment	(1,841)	0	(1,841)	NA
10	Amortization Intangible Plant	4,324	41	4,283	0.9905
11	Amortization Replc Fuel CR3 - RTL	5,603	0	5,603	1.0000
12					
13	Total Distribution Plant	107,068	241	106,827	0.9978
14					
15	TOTAL DEPRECIATION & AMORTIZATION EXPENSES	375,191	23,817	351,374	0.9365
16					
17					
18	TAXES OTHER THAN INCOME				
19					
20	<u>Payroll Taxes</u>				
21	Production	9,018	746	8,272	0.9173
22	Transmission	902	75	828	0.9173
23	Distribution	5,475	453	5,023	0.9173
24	<u>Total Payroll Taxes</u>	<u>15,396</u>	<u>1,273</u>	<u>14,123</u>	<u>0.9173</u>
25					
26					
27					

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

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Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx
 XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	<u>Property Taxes</u>				
2	Production	44,387	3,671	40,716	0.9173
3	Transmission	4,441	367	4,074	0.9173
4	Distribution	26,957	2,230	24,727	0.9173
5	<u>Total Property Taxes</u>	75,785	6,268	69,517	0.9173
6					
7	<u>Licenses & MSC Taxes</u>				
8	Production	858	71	787	0.9173
9	Transmission	429	35	393	0.9173
10	Distribution	429	35	393	0.9173
11	<u>Total Licenses & MSC Taxes</u>	1,715	142	1,573	0.9173
12					
13	<u>Gross Receipts Taxes</u>	(803)	0	(803)	1.0000
14					
15	<u>Regulatory Assessment Fee & Misc</u>	1,838	0	1,689	0.9192
16					
17	TOTAL TAXES OTHER THAN INCOME	<u>93,931</u>	<u>7,683</u>	<u>86,099</u>	<u>0.9166</u>
18					
19	OTHER OPERATING EXPENSE ITEMS				
20					
21	<u>Gain/Loss on Sale of Property</u>				
22	Production	(1,970)	(167)	(1,839)	0.9333
23	Transmission	(109)	(9)	(102)	0.9333
24	Distribution	(109)	(9)	(102)	0.9333
25	<u>Total Gain/Loss on Property</u>	(2,189)	(185)	(2,043)	0.9333
26					
27	TOTAL OTHER OPERATING EXPENSE ITEMS	<u>(2,189)</u>	<u>(185)</u>	<u>(2,043)</u>	<u>0.9333</u>

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FLORIDA PUBLIC SERVICE COMMISSION

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___ Projected Test Year Ended xx/xx/xxxx
XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness:

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		STATE & FEDERAL CURRENT INCOME TAXES	0	0	0	0.0000
2						
3		Operating Revenues	1,477,676	147,372	1,330,304	0.9003
4						
5		Less: O&M Expenses	455,655	40,131	415,525	0.9119
6		Less: Deprecation Expenses	375,191	23,817	351,374	0.9365
7		Less: Taxes Other than Income	93,931	7,683	86,099	0.9166
8		Less: Miscellaneous Other Expenses	(2,189)	(185)	(2,043)	0.9333
9		Less: Interest Charges	123,421	10,433	112,988	0.9155
10		Revenue Before Income Taxes	431,667	65,492	366,361	0.8487
11						
12		Additional Income and Unallowable Deductions (Net)	301,158	25,073	276,085	0.9167
13		Preliminary Taxable Income	732,825	90,565	642,446	0.8767
14						
15		State Income Tax @ 5.5%	40,305	4,981	35,335	0.8767
16						
17		Taxable Income for Federal	692,519	85,584	607,111	0.8767
18						
19		Federal Income Tax @ 35%	242,382	29,954	212,489	0.8767
20						
21		Total Current SIT & FIT	282,687	34,935	247,824	0.8767
22						
23		Provision for Deferred Income Taxes	(98,842)	(9,115)	(89,727)	0.9078
24						
25		Amortization of ITC	(7,857)	(663)	(7,194)	0.9156
26						
27		Total Income Taxes	175,988	25,157	150,903	0.8575
28						
		NET OPERATING INCOME	379,100	50,768	328,447	0.8664

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

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Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		OPERATING REVENUES				
2						
3		<u>Class</u>	1,335,244	93,611	1,363,655	Direct
4		Total Sales of Electricity	1,457,266	93,611	1,363,655	Direct
5						
6		Other Operating Revenues				
7	45010	<u>Interest - Deliq A/C & LPC</u>	8,160	651	7,509	0.9202
8						
9	45100	<u>Service Charges</u>	10,215	3	10,212	0.9997
10						
11	45400	<u>Rent from Elec Prop</u>	48,078	276	47,802	0.9943
12						
13	45610	<u>Wheeling Revenues</u>	23,691	22,460	1,231	0.0520
14	45620	<u>Other Electric Revenue</u>	2,424	144	2,280	0.9406
15	45630	<u>Commission Tax Coll</u>	147	0	147	1.0000
16	45640-87	<u>Conservation</u>	0	0	0	NA
17	45690	<u>Unbilled Revenue</u>	(1,934)	(3,900)	1,966	Direct
18	45693	<u>Retail Deferred Earnings</u>	0	0	0	1.0000
19	45699	<u>Def Fuel Revenues</u>	0	0	0	NA
20		Total Account 456	24,328	18,704	5,624	0.2312
21		Total Other Operating Revenues	90,781	19,634	71,147	0.7837
22						
23		TOTAL OPERATING REVENUES	1,548,047	113,245	1,434,802	0.9268
24						
25						
26						
27						

Note> MFR C-9 figures may not tie to other C MFRs due to breakdown of O&M costs between Production, Transmission & Distribution.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

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XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		OPERATION & MAINTENANCE EXPENSES				
2						
3		PRODUCTION EXPENSES				
4						
5		Steam Generation-Operation				
6	50000	<u>Supervision & Engineering</u>				
7		Base	7,516	304	7,212	0.9596
8		Intermediate	9,414	1,264	8,150	0.8657
9		Peaking	0	0	0	0.7456
10		<i>Total Supervision & Engineering</i>	16,930	1,568	15,362	0.9074
11						
12	50100	<u>Fuel Non-Recoverable</u>				
13		Base	6,295	149	6,146	0.9764
14		Intermediate	1,574	37	1,537	0.9764
15		Peaking	0	0	0	NA
16		<i>Total Fuel Non-Recoverable</i>	7,869	186	7,683	0.9764
17						
18	50200	<u>Steam Expenses</u>				
19		Base	5,233	212	5,021	0.9596
20		Intermediate	1,328	178	1,150	0.8657
21		Peaking	0	0	0	0.7456
22		<i>Total Steam Expenses</i>	6,561	390	6,171	0.9406
23						
24	50400	<u>Steam Transfer Credit</u>	(203)	(8)	(195)	0.9596
25						
26						
27						

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-E1

Witness: Myers / Slusser

(Thousands)

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Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	50500	<u>Electric Expenses</u>				
2		Base	883	36	847	0.9596
3		Intermediate	492	66	426	0.8657
4		Peaking	0	0	0	0.7456
5		<u>Total Electric Expenses</u>	<u>1,375</u>	<u>102</u>	<u>1,273</u>	<u>0.9260</u>
6						
7	50600	<u>Miscellaneous Expenses</u>				
8		Base	10,227	413	9,814	0.9596
9		Intermediate	4,299	577	3,722	0.8657
10		Peaking	13	3	10	0.7456
11		<u>Total Miscellaneous Expenses</u>	<u>14,539</u>	<u>994</u>	<u>13,545</u>	<u>0.9316</u>
12						
13	50700	<u>Rents</u>				
14		Base	0	0	0	0.9596
15		Intermediate	0	0	0	0.8657
16		Peaking	0	0	0	0.7456
17		<u>Total Rents</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
18		Total Steam Generation-Operation	47,071	3,231	43,840	0.9314
19						
20		Steam Generation - Maintenance				
21	51000	<u>Supervision & Engineering</u>				
22		Base	2,214	88	2,126	0.9604
23		Intermediate	104	12	92	0.8894
24		Peaking	0	0	0	NA
25		<u>Total Supervision & Engineering</u>	<u>2,318</u>	<u>99</u>	<u>2,219</u>	<u>0.9572</u>
26						
27						
28						

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	51100	<u>Structures</u>				
2		Base	1,169	46	1,123	0.9604
3		Intermediate	613	68	545	0.8894
4		Peaking	0	0	0	NA
5		<u>Total Structures</u>	<u>1,782</u>	<u>114</u>	<u>1,668</u>	<u>0.9360</u>
6						
7	51200	<u>Boiler Plant</u>				
8		Base	19,927	790	19,137	0.9604
9		Intermediate	4,327	479	3,848	0.8894
10		Peaking	0	0	0	NA
11		<u>Total Boiler Plant</u>	<u>24,254</u>	<u>1,268</u>	<u>22,986</u>	<u>0.9477</u>
12						
13	51300	<u>Electric Plant</u>				
14		Base	7,832	310	7,522	0.9604
15		Intermediate	1,781	197	1,584	0.8894
16		Peaking	0	0	0	NA
17		<u>Total Electric Plant</u>	<u>9,614</u>	<u>507</u>	<u>9,106</u>	<u>0.9471</u>
18						
19	51400	<u>Miscellaneous Expenses</u>				
20		Base	934	37	897	0.9604
21		Intermediate	8,053	891	7,162	0.8894
22		Peaking	0	0	0	NA
23		<u>Total Miscellaneous Expenses</u>	<u>8,987</u>	<u>928</u>	<u>8,059</u>	<u>0.8968</u>
24		<u>Total Steam Generation - Maintenance</u>	<u>46,955</u>	<u>2,917</u>	<u>44,037</u>	<u>0.9379</u>
25		<u>Total Steam Generation</u>	<u>94,026</u>	<u>6,147</u>	<u>87,878</u>	<u>0.9346</u>
26						
27						
28						

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FLORIDA PUBLIC SERVICE COMMISSION

Provide a development Provide a development of jurisdictional operation factors
for net operating income for the test year and the prior
year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		Nuclear Generation-Operation				
2	51700	<u>Supervision & Engineering</u>	34,903	1,429	33,474	0.95957
3		<u>Supervision & Engineering-Tallahassee Buy Back</u>	514	514	0	Direct
4	51800	<u>Fuel Non-Recoverable</u>	1,200	28	1,172	0.97646
5	51900	<u>Coolants & Water</u>	0	0	0	NA
6	52000	<u>Steam Expenses</u>	171	7	164	0.95957
7		<u>Steam Expenses-Tallahassee Buy Back</u>	3	3	0	Direct
8	52100	<u>Steam From Oth Source</u>	0	0	0	0.95957
9	52200	<u>Steam Transfer Credit</u>	0	0	0	0.95957
10	52300	<u>Electric Expenses</u>	0	0	0	0.95957
11	52400	<u>Miscellaneous Expenses</u>	17,281	699	16,582	0.95957
12		<u>Miscellaneous Expenses-Tallahassee Buy Back</u>	255	255	0	Direct
13	52500	<u>Rents</u>	0	0	0	0.95957
14		Total Nuclear Generation-Operation	54,327	2,935	51,392	0.9460
15						
16		Nuclear Generation - Maintenance				
17	52800	<u>Supervision & Engineering</u>	23,622	936	22,686	0.9604
18		<u>Supervision & Engineering-Tallahassee Buy Back</u>	348	348	0	Direct
19	52900	<u>Structures</u>	944	38	906	0.9596
20		<u>Structures-Tallahassee Buy Back</u>	14	14	0	Direct
21	53000	<u>Maint Of Reactor Pll Equipment</u>	5,042	200	4,842	0.9604
22		<u>Maint Of Reactor Pll Equipment-Tallahassee Buy Back</u>	74	74	0	Direct
23	53100	<u>Electric Plant</u>	1,252	50	1,202	0.9604
24		<u>Electric Plant-Tallahassee Buy Back</u>	18	18	0	Direct
25	53200	<u>Miscellaneous Expenses</u>	2,482	100	2,382	0.9596
26		<u>Miscellaneous-Tallahassee Buy Back</u>	12	12	0	Direct
27		Total Nuclear Generation - Maintenance	33,808	1,790	32,018	0.9471
28		Total Nuclear Generation	88,135	4,725	83,410	0.9464

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		Other Power Generation-Operation				
2	54600	<u>Supervision & Engineering</u>	11,272	1,561	9,711	0.8615
3	54700	<u>Fuel Non-Recoverable</u>	521	12	509	0.9765
4	54800	<u>Generation Expenses</u>	860	119	741	0.8615
5	54900	<u>Miscellaneous Expenses</u>	7,503	1,039	6,464	0.8615
6	55000	<u>Rents</u>	682	94	588	0.8615
7		Total Other Power Generation-Operation	20,838	2,826	18,012	0.8644
8						
9		Other Power Generation-Maintenance				
10	55100	<u>Supervision & Engineering</u>	807	124	683	0.8461
11	55200	<u>Structures</u>	1,246	192	1,054	0.8461
12	55300	<u>Generation & Elec Equipment</u>	11,450	1,763	9,687	0.8461
13	55400	<u>Miscellaneous Expenses</u>	5,298	816	4,482	0.8461
14		Total Other Power Generation-Maintenance	18,801	2,894	15,907	0.8461
15		Total Other Power Generation	39,639	5,720	33,919	0.8557
16						
17		Other Power Supply Expenses				
18	55500	<u>Purchased Power Non-Recoverable</u>	18,687	14,275	4,412	0.2361
19	55600	<u>System Control & Load Dispatch</u>	15	1	14	0.9596
20	55700	<u>SEPA Expenses</u>	0	0	0	NA
21		Total Other Power Supply Expenses	18,702	14,276	4,426	0.2367
22						
23		TOTAL PRODUCTION O&M EXPENSES	240,502	30,868	209,633	0.8716
24						
25						
26						
27						

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		TRANSMISSION EXPENSES				
2						
3		Transmission-Operation				
4	56000	<u>Supervision & Engineering</u>	4,325	1,186	3,139	0.7258
5	56100	<u>Load Dispatching</u>	5,805	1,619	4,186	0.7212
6	56200	<u>Station Expenses</u>	0	0	0	NA
7	56300	<u>OH Line Expenses</u>	0	0	0	NA
8	56400	<u>UG Line Expenses</u>	0	0	0	NA
9	56500	<u>Trans of Electricity by Others</u>	0	0	0	NA
10	56600	<u>Miscellaneous Expenses</u>	5,735	1,571	4,164	0.7260
11	56700	<u>Rents</u>	6	2	4	0.7212
12		Total Transmission-Operation	15,871	4,378	11,493	0.7242
13						
14		Transmission - Maintenance				
15	56800	<u>Supervision & Engineering</u>	882	242	640	0.7261
16	56900	<u>Structures</u>	650	181	469	0.7212
17	57000	<u>Station Equipment</u>	9,779	2,612	7,167	0.7329
18	57100	<u>Overhead Lines</u>	7,105	1,981	5,124	0.7212
19	57200	<u>Underground Lines</u>	0	0	0	NA
20	57300	<u>Miscellaneous Expenses</u>	0	0	0	NA
21		Total Transmission - Maintenance	18,416	5,016	13,400	0.7276
22						
23		TOTAL TRANSMISSION O&M	34,287	9,394	24,893	0.7260
24						
25						
26						
27						
28						

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FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended xx/xx/xxxx
 Docket No. 000824-EI
 Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		DISTRIBUTION EXPENSES				
2						
3						
4	58000	<u>Supervision & Engineering</u>	9,881	27	9,854	0.9972
5	58200	<u>Station Expenses</u>	0	0	0	NA
6	58300	<u>Overhead Lines</u>	19,593	58	19,535	0.9971
7	58400	<u>Underground Lines</u>	3,792	5	3,787	0.9987
8	58502	<u>Street Lighting</u>	0	0	0	NA
9	58600	<u>Meter Expenses</u>	8,703	0	8,703	1.0000
10	58700	<u>Customer Installation Exp</u>	1,396	16	1,380	0.9886
11	58800	<u>Miscellaneous Expenses</u>	24,001	64	23,937	0.9973
12	58900	<u>Rents</u>	361	1	360	0.9973
13		Total Distribution-Operation	67,727	171	67,556	0.9975
14						
15		Distribution-Maintenance				
16	59000	<u>Supervision & Engineering</u>	3,082	7	3,075	0.9976
17	59100	<u>Structures</u>	357	2	355	0.9953
18	59200	<u>Station Expenses</u>	9,038	43	8,995	0.9953
19	59300	<u>Overhead Lines</u>	11,047	33	11,014	0.9971
20	59400	<u>Underground Lines</u>	1,468	2	1,466	0.9984
21	59500	<u>Line Transformers</u>	1,333	0	1,333	1.0000
22	59600	<u>Street Lightining</u>	2,439	0	2,439	1.0000
23	59700	<u>Meters</u>	679	8	671	0.9886
24	59800	<u>Miscellaneous Distribution Plant</u>	0	0	0	NA
25		Distribution - Maintenance	29,443	94	29,349	0.9968
26						
27		TOTAL DISTRIBUTION O&M	97,170	265	96,905	0.9973
28						

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FLORIDA PUBLIC SERVICE COMMISSION

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct No.	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		CUSTOMER ACCOUNT EXPENSE				
2	90100	<i>Supervision</i>	1,511	7	1,504	0.9957
3	90200	<i>Meter Reading</i>	10,041	95	9,946	0.9905
4	90300	<i>Customer Receipts & Collections Expense</i>	46,868	186	46,682	0.9960
5	90400	<i>Uncollectible Accounts</i>	4,165	0	4,165	1.0000
6	90500	<i>Miscellaneous</i>	3,415	18	3,397	0.9947
7		TOTAL CUSTOMER ACCOUNT EXPENSE	<u>66,000</u>	<u>306</u>	<u>65,694</u>	<u>0.9954</u>
8						
9						
10		CUSTOMER SERVICE & INFORMATION EXPENSE				
11	90700	Supervision	191	0	191	1.0000
12	90800	Customer Assistance	4,723	0	4,723	1.0000
13	90900	Information & Instructional Advertising	0	0	0	1.0000
14	91000	Miscellaneous	127	0	127	1.0000
15		TOTAL CUSTOMER SERVICE & INFORMATION EXPENSE	<u>5,041</u>	<u>0</u>	<u>5,041</u>	<u>1.0000</u>
16						
17						
18		SALES EXPENSE				
19	91200	Demonstration & Selling	6,406	0	6,406.0000	1.0000
20	91300	Advertising	0	0	0	1.0000
21		TOTAL SALES EXPENSE	<u>6,406</u>	<u>0</u>	<u>6,406</u>	<u>1.0000</u>
22						
23						
24		ADMINISTRATIVE & GENERAL EXPENSES				
25	92000	<i>Salaries</i>				
26		Production	15,428	988	14,440	1.0000
27		Transmission	2,163	603	1,560	1.0000
28						

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FLORIDA PUBLIC SERVICE COMMISSION

Provide a development Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		Distribution	8,672	(133)	8,805	1.0153
2		Total Salaries	26,263	1,458	24,805	0.9445
3						
4	92100	<u>Office Supplies</u>				
5		Production	5,068	325	4,744	0.9360
6		Transmission	711	198	512	0.7212
7		Distribution	2,849	-44	2,893	1.0153
8		Total Office Supplies	8,628	479	8,149	0.9445
9						
10	92200	<u>Administrative Expense Transferred Credit</u>				
11		Production	-9,210	-590	-8,620	0.9360
12		Transmission	-1,291	-360	-931	0.7212
13		Distribution	-5,177	79	-5,256	1.0153
14		Total Administrative Expense Transferred Credit	-15,678	-871	-14,807	0.9445
15						
16	92300	<u>Outside Service</u>				
17		Production	26,105	1,671	24,433	0.9360
18		Transmission	3,659	1,020	2,639	0.7212
19		Distribution	14,674	-224	14,898	1.0153
20		Total Outside Service	44,438	2,467	41,971	0.9445
21						
22		Property Insurance				
23	92420	<u>Property Insurance - Storm Damage</u>				
24		Production	0	0	0	NA
25		Transmission	600	167	433	0.7212
26		Distribution	5,400	14	5,386	0.9973
27		Total Property Insurance - Storm Damage	6,000	182	5,818	0.9697
28						

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

Projected Test Year Ended 12/31/2002
 Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness:

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	92430	<u>Property Insurance - Insurance</u>				
2		Production	1,588	136	1,452	0.9145
3		Transmission	411	114	296	0.7214
4		Distribution	1,227	4	1,223	0.9966
5		<u>Total Property Insurance - Insurance</u>	<u>3,225</u>	<u>254</u>	<u>2,971</u>	<u>0.9212</u>
6						
7	92431	<u>Property Insurance - Nuclear</u>				
8		Production	-2,872	-156	-2,716	0.9455
9		Transmission	0	0	0	NA
10		Distribution	0	0	0	NA
11		<u>Total Property Insurance - Nuclear</u>	<u>-2,872</u>	<u>-156</u>	<u>-2,716</u>	<u>0.9455</u>
12		Total Property Insurance	6,353	280	6,073	0.9560
13						
14	92500	<u>Insurance & Damages</u>				
15		Production	3,509	225	3,285	0.9360
16		Transmission	492	137	355	0.7212
17		Distribution	1,973	-30	2,003	1.0153
18		<u>Total Insurance & Damages</u>	<u>5,974</u>	<u>332</u>	<u>5,642</u>	<u>0.9445</u>
19						
20	92600	<u>Pension & Benefits</u>				
21		Production	-28,797	-1,844	-26,953	0.9360
22		Transmission	-4,037	-1,126	-2,911	0.7212
23		Distribution	-16,187	247	-16,435	1.0153
24		<u>Total Pension & Benefits</u>	<u>-49,021</u>	<u>-2,722</u>	<u>-46,299</u>	<u>0.9445</u>
25						
26						
27						
28						

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FLORIDA PUBLIC SERVICE COMMISSION

Provide a development operation factors
for net operating income for the test year and the prior
year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	92800	<u>Regulatory Commission</u>				
2		Production	495	29	465	0.9408
3		Transmission	548	468	80	0.1465
4		Distribution	388	1	387	0.9977
5		<u>Total Regulatory Commission</u>	1,430	498	932	0.6519
6						
7	92900	<u>Duplicate Charges</u>	-2,120	-118	-2,002	0.9445
8						
9	93000	<u>Miscellaneous</u>	70,514	3,861	66,653	0.9452
10						
11	93100	<u>Rents</u>	5,104	283	4,821	0.9445
12						
13	93500	<u>Maintenance</u>	80	4	76	0.9445
14						
15		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	<u>101,965</u>	<u>5,952</u>	<u>96,013</u>	<u>0.9416</u>
16						
17		Other O&M Items				
18		<u>Interest on Tax Deficiency</u>	-1,574	-124	-1,450	0.9212
19		Total Other O&M Items	<u>-1,574</u>	<u>-124</u>	<u>-1,450</u>	<u>0.9212</u>
20						
21		TOTAL OPERATION & MAINTENANCE EXPENSES	<u>549,797</u>	<u>46,661</u>	<u>503,135</u>	<u>0.9151</u>
22						
23						
24						
25						
26						
27						

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FLORIDA PUBLIC SERVICE COMMISSION

Provide a development Provide a development of jurisdictional operation factors
for net operating income for the test year and the prior
year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended ~~xx/xx/xxxx~~

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		DEPRECIATION & AMORTIZATION EXPENSES				
2						
3		Production Plant				
4		Base	133,780	5,208	128,572	0.9611
5		Intermediate	23,365	3,137	20,228	0.8657
6		Peaking	22,922	5,831	17,091	0.7456
7		Sub-Total Production Plant	180,067	14,176	165,891	0.9213
8						
9		General Plant (Allocated to Production)				
10	389	<u>Land & Land Rights</u>	0	0	0	NA
11	390	<u>Structures & Improvements</u>	1,769	113	1,655	0.9359
12	391	<u>Office Equipment & Furniture</u>	6,409	411	5,998	0.9359
13	392	<u>Transportation Equipment</u>	0	0	0	NA
14	393	<u>Stores Equipment</u>	158	10	148	0.9359
15	394	<u>Tools, Shop & Garage Equipment</u>	403	26	377	0.9359
16	395	<u>Laboratory Equipment</u>	270	17	252	0.9359
17	396	<u>Power Operated Equipment</u>	92	6	86	0.9359
18	397	<u>Communication Equipment</u>	2,433	156	2,277	0.9359
19	398	<u>Miscellaneous Equipment</u>	293	19	274	0.9359
20		Total General Plant (Allocated to Production)	11,826	758	11,068	0.9359
21						
22		Amortization ECS Earnings (Allocated to Production)	0	0	0	NA
23		Amortization Intangible Plant	4,044	91	3,953	0.9774
24		Amortization Replc Fuel CR3 - RTL	0	0	0	NA
25						
26						
27						
28						

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	Transmission Plant				
2	350 <u>Land & Land Rights</u>	796	222	574	0.7212
3	352 <u>Structures & Improvements</u>	391	109	282	0.7212
4	353 <u>Substation Equipment</u>	11,813	3,155	8,658	0.7329
5	354 <u>OH Towers & Fixtures</u>	1,848	515	1,333	0.7212
6	355 <u>Poles & Fixtures</u>	8,165	2,277	5,888	0.7212
7	356 <u>OH Conductors & Devices</u>	6,475	1,806	4,669	0.7212
8	357 <u>UG Conduit</u>	148	41	107	0.7212
9	358 <u>UG Conductors & Devices</u>	188	52	136	0.7212
10	359 <u>Roads & Trails</u>	40	11	29	0.7212
11	Sub-Total Transmission Plant	29,864	8,189	21,675	0.7258
12					
13	General Plant (Allocated to Transmission)	0	0	0	0.0000
14	389 <u>Land & Land Rights</u>	0	0	0	NA
15	390 <u>Structures & Improvements</u>	248	69	179	0.7211
16	391 <u>Office Equipment & Furniture</u>	898	251	648	0.7211
17	392 <u>Transportation Equipment</u>	0	0	0	NA
18	393 <u>Stores Equipment</u>	22	6	16	0.7211
19	394 <u>Tools, Shop & Garage Equipment</u>	56	16	41	0.7211
20	395 <u>Laboratory Equipment</u>	38	11	27	0.7211
21	396 <u>Power Operated Equipment</u>	13	4	9	0.7211
22	397 <u>Communication Equipment</u>	341	95	246	0.7211
23	398 <u>Miscellaneous Equipment</u>	41	11	30	0.7211
24	Total General Plant (Allocated to Transmission)	1,658	462	1,195	0.7211
25					
26					
27					
28					

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FLORIDA PUBLIC SERVICE COMMISSION

Provide a development Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended x0/x0/x000

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1		Amortization ECS Earnings (Allocated to Transmission)	0	0	0	NA
2		Amortization Intangible Plant	567	140	427	0.7531
3		Amortization Replc Fuel CR3 - RTL	0	0	0	NA
4						
5		Total Transmission Plant	32,089	8,791	23,297	0.7260
6						
7		Distribution Plant				
8	360	<u>Land & Land Rights</u>	14	0	14	0.9953
9	361	<u>Structures & Improvements</u>	399	2	397	0.9953
10	362	<u>Substation Equipment</u>	8,053	38	8,015	0.9953
11	364	<u>OH Poles, Towers & Fixtures</u>	15,228	43	15,185	0.9972
12	365	<u>OH Conductors & Devices</u>	19,801	71	19,730	0.9964
13	366	<u>UG Conduit</u>	2,383	8	2,375	0.9967
14	367	<u>UG Conductors & Devices</u>	10,675	24	10,651	0.9977
15	368	<u>Line Transformers</u>	19,056	0	19,056	1.0000
16	369	<u>Services</u>	11,990	0	11,990	1.0000
17	370	<u>Metering Equipment</u>	4,976	57	4,919	0.9886
18	371	<u>Installations on Customer Premises</u>	158	2	156	0.9886
19	372	<u>Leased Equip on Customer Property</u>	0	0	0	0.9953
20	373	<u>Street Light & Signal Systems</u>	14,818	6	14,812	0.9996
21		Sub-Total Distribution Plant	107,551	250	107,301	0.9977
22						
23		General Plant (Allocated to Distribution)				
24	389	<u>Land & Land Rights</u>	0	0	0	NA
25	390	<u>Structures & Improvements</u>	1,342	4	1,338	0.9971
26		<u>Office Equipment & Furniture</u>	4,864	14	4,850	0.9971
27	391	<u>Transportation Equipment</u>	0	0	0	NA
28	392	<u>Stores Equipment</u>	120	0	120	0.9971

FLORIDA PUBLIC SERVICE COMMISSION

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended xx/xx/xxxx
 Witness: Myers / Slusser

Docket No. 000824-EI

(Thousands)

Line No.	Acct No.	Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	393	<u>Stores Equipment</u>	120	0	120	0.9971
2	394	<u>Tools, Shop & Garage Equipment</u>	306	1	305	0.9971
3	395	<u>Laboratory Equipment</u>	205	1	204	0.9971
4	396	<u>Power Operated Equipment</u>	70	0	70	0.9971
5	397	<u>Communication Equipment</u>	1,846	5	1,841	0.9971
6	398	<u>Miscellaneous Equipment</u>	223	1	222	0.9971
7		Total General Plant (Allocated to Distribution)	8,976	26	8,949	0.9971
8						
9		Amortization ECS Earnings (Allocated to Distribution)	0	0	0	NA
10		Amorilization Intangible Plant	3,069	(127)	3,196	1.0413
11		Amorilization Replc Fuel CR3 - RTL	0	0	0	NA
12						
13		Total Distribution Plant	119,596	150	119,446	0.9987
14						
15		TOTAL DEPRECIATION & AMORTIZATION EXPENSES	347,622	23,966	323,656	0.9311
16						
17						
18		TAXES OTHER THAN INCOME				
19						
20		<u>Payroll Taxes</u>				
21		Production	7,456	478	6,978	0.9359
22		Transmisssion	1,045	291	754	0.7215
23		Distribution	5,658	17	5,641	0.9970
24		Total Payroll Taxes	14,159	786	13,373	0.9445
25						
26						
27						
28						

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	<u>Property Taxes</u>				
2	Production	42,095	3,717	38,378	0.9117
3	Transmission	10,862	3,029	7,833	0.7211
4	Distribution	32,417	84	32,333	0.9974
5	<u>Total Property Taxes</u>	<u>85,374</u>	<u>6,830</u>	<u>78,544</u>	<u>0.9200</u>
6					
7	<u>Licenses & MSC Taxes</u>				
8	Production	0	0	0	NA
9	Transmission	0	0	0	NA
10	Distribution	0	0	0	NA
11	<u>Total Licenses & MSC Taxes</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>
12					
13	<u>Gross Receipts Taxes</u>	0	0	0	NA
14					
15	<u>Regulatory Assessment Fee</u>	953	0	953	1.0000
16					
17	TOTAL TAXES OTHER THAN INCOME	<u>100,486</u>	<u>7,616</u>	<u>92,870</u>	<u>0.9242</u>
18					
19	OTHER OPERATING EXPENSE ITEMS				
20					
21	<u>Gain/Loss on Sale of Property</u>				
22	Production	(931)	(80)	(851)	0.9141
23	Transmission	(241)	(67)	(174)	0.7220
24	Distribution	(719)	(2)	(717)	0.9972
25	<u>Total Gain/Loss on Property</u>	<u>(1,891)</u>	<u>(149)</u>	<u>(1,742)</u>	<u>0.9212</u>
26					
27					
28					

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FLORIDA PUBLIC SERVICE COMMISSION

Provide a development of jurisdictional operation factors for net operating income for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers / Slusser

(Thousands)

Line No.	Acct Description	(A) Total Company Fully Adjusted	(B) FERC Jurisdictional	(C) FPSC Jurisdictional	(D) Jurisdictional Factor
1	STATE & FEDERAL CURRENT INCOME TAXES				
2					
3	Operating Revenues	1,548,047	113,245	1,434,802	0.93
4					
5	Less: O&M Expenses	549,797	46,661	503,135	0.92
6	Less: Deprecation Expenses	347,622	23,966	323,656	0.93
7	Less: Taxes Other than Income	100,486	7,616	92,870	0.92
8	Less: Miscellaneous Other Expenses	-1,891	-149	-1,742	0.92
9	Less: Interest Charges	101,592	8,103	93,489	0.92
10	Revenue Before Income Taxes	450,441	27,048	423,394	0.94
11					
12	Additional Income and Unallowable Deductions (Net)	95,492	7,534	87,958	0.92
13	Preliminary Taxable Income	545,933	34,582	511,352	0.94
14					
15	State Income Tax @ 5.5%	30,026	1,902	28,124	0.94
16					
17	Taxable Income for Federal	515,907	32,680	483,228	0.94
18					
19	Federal Income Tax @ 35%	180,567	11,438	169,130	0.94
20					
21	Total Current SIT & FIT	210,594	13,340	197,254	0.94
22					
23	Provision for Deferred Income Taxes	-35,590	-2,808	-32,782	0.92
24					
25	Amortization of ITC	-7,752	-612	-7,140	0.92
26					
27	Total Income Taxes	167,252	9,920	157,332	0.94
28					
	NET OPERATING INCOME	384,781	25,231	359,551	0.93

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Company: FLORIDA POWER CORPORATION

XX Current Test Year Ended 12/31/2002
 ___ Prior Year Ended xx/xx/xxxx
 Witness: Myers

Docket No. 0000824-E1

LINE NO.	DESCRIPTION	(A) 2001 DECEMBER	(B) 2002 JANUARY	(C) 2002 FEBRUARY	(D) 2002 MARCH	(E) 2002 APRIL	(F) 2002 MAY	(G) 2002 JUNE
1	Net Generation, Purchased Power & Interchange (MWH)	3,520,731	3,379,698	2,993,282	3,205,343	3,044,626	3,690,726	3,983,546
2								
3	Annual Loss	174,736	166,845	148,825	157,524	156,820	191,952	205,044
4								
5	Input After Loss	3,345,995	3,212,853	2,844,457	3,047,819	2,887,806	3,498,774	3,778,502
6								
7	Less: Interchange	94,530	108,236	75,133	116,631	57,570	34,491	77,939
8	Company Use	12,000	12,000	12,000	12,000	12,000	12,000	12,000
9	Available for Sale	3,239,465	3,092,617	2,757,324	2,919,188	2,818,236	3,452,283	3,688,563
10								
11	Portion of Sales Generation in Month	1,121,520	1,181,863	1,082,360	1,158,807	1,063,876	1,172,401	1,307,457
12								
13	Unbilled MWH - Current Month	2,117,945	1,910,754	1,674,964	1,760,381	1,754,360	2,279,882	2,381,106
14								
15	Reaccrual from Prior Months	11,909	22,257	22,345	13,681	9,960	12,050	121,691
16								
17	Total Unbilled MWH	2,129,854	1,933,011	1,697,309	1,774,062	1,764,320	2,291,932	2,502,797
18								
19	Allocation Based on Sales:							
20	Retail	1,742,393	1,691,710	1,498,242	1,586,128	1,588,216	2,081,852	2,135,711
21	Wholesale	387,461	241,301	199,067	187,934	176,104	210,080	367,086
22	Total Unbilled MWH	2,129,854	1,933,011	1,697,309	1,774,062	1,764,320	2,291,932	2,502,797
23								
24	Base Rate (Excluding Fuel):							
25	Retail	0.0368	0.0372	0.0380	0.0371	0.0370	0.0365	0.0364
26	Wholesale	0.0335	0.0561	0.0689	0.0577	0.0398	0.0295	0.0202
27								
28	Unbilled Revenue (Thousands):							
29	Retail	\$ 64,178	\$ 62,908	\$ 56,881	\$ 58,795	\$ 58,720	\$ 76,066	\$ 77,717
30	Wholesale	12,991	13,540	13,717	10,835	7,009	6,194	7,412
31								
32	Total Accrued Utility Revenue	\$ 77,169	\$ 76,448	\$ 70,598	\$ 69,630	\$ 65,729	\$ 82,260	\$ 85,129
33								
34	Monthly Revenue Change		(\$ 721)	(\$ 5,850)	(\$ 968)	(\$ 3,901)	\$ 16,531	\$ 2,869

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Company: FLORIDA POWER CORPORATION

XX Current Test Year Ended 12/31/2002
 ___ Prior Year Ended xx/xx/xxxx
 Witness: Myers

Docket No. 0000824-EI

LINE NO.	DESCRIPTION	(A) 2002 JULY	(B) 2002 AUGUST	(C) 2002 SEPTEMBER	(D) 2002 OCTOBER	(E) 2002 NOVEMBER	(F) 2002 DECEMBER
1	Net Generation, Purchased Power & Interchange (MWH)	4,349,847	4,490,742	4,005,044	3,489,098	3,072,741	3,456,458
2							
3	Annual Loss	222,012	230,197	205,449	174,238	152,977	171,163
4							
5	Input After Loss	4,127,835	4,260,545	3,799,595	3,314,860	2,919,764	3,285,295
6							
7	Less: Interchange	121,040	106,038	91,723	72,670	73,208	100,321
8	Company Use	12,000	12,000	12,000	12,000	12,000	12,000
9	Available for Sale	3,994,795	4,142,507	3,695,872	3,230,190	2,834,556	3,172,974
10							
11	Portion of Sales Generation in Month	1,378,526	1,369,540	1,286,222	1,173,844	1,011,604	1,187,506
12							
13	Unbilled MWH - Current Month	2,616,269	2,772,967	2,409,650	2,056,346	1,822,952	1,985,468
14							
15	Reaccrual from Prior Months	21,866	24,486	26,503	14,860	11,170	9,929
16							
17	Total Unbilled MWH	2,638,135	2,797,453	2,436,153	2,071,206	1,834,122	1,995,397
18							
19	Allocation Based on Sales:						
20	Retail	2,337,554	2,476,246	2,177,419	1,859,238	1,667,437	1,795,931
21	Wholesale	300,580	321,206	258,734	211,969	166,685	199,466
22	Total Unbilled MWH	2,638,135	2,797,453	2,436,153	2,071,206	1,834,122	1,995,397
23							
24	Base Rate (Excluding Fuel):						
25	Retail	0.0365	0.0364	0.0364	0.0364	0.0365	0.0367
26	Wholesale	0.0294	0.0290	0.0324	0.0317	0.0344	0.0456
27							
28	Unbilled Revenue (Thousands):						
29	Retail	\$ 85,385	\$ 90,164	\$ 79,282	\$ 67,685	\$ 60,925	\$ 65,826
30	Wholesale	8,839	9,317	8,386	6,711	5,730	9,090
31							
32	Total Accrued Utility Revenue	\$ 94,224	\$ 99,481	\$ 87,668	\$ 74,396	\$ 66,655	\$ 74,916
33							
34	Monthly Revenue Change	\$ 9,095	\$ 5,257	(\$ 11,813)	(\$ 13,272)	(\$ 7,741)	\$ 8,261

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FLORIDA PUBLIC SERVICE COMMISSION

Company: FLORIDA POWER CORPORATION

Docket No. 0000824-EI

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

Type of Data Shown:

XX Current Test Year Ended 12/31/2002
 ___ Prior Year Ended xx/xx/xxxx
 Witness: Myers

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LINE NO.	DESCRIPTION	(A) JANUARY 2003		
1				
2	Base Revenues Received by Rate Class:			
3				
4	Residential	\$ 74,027		
5				
6	Commercial	24,376		
7				
8	Industrial	7,034		
9				
10	Public Street & Highway Lighting	38		
11				
12	Other Sales - Public Authority	5,468		
13				
14	Total Retail Base Revenues	<u>110,943</u>		
15				
16	Wholesale Base Revenues	5,935		
17				
18	Total Base Revenues	<u>\$ 116,878</u>		
19				
20				
21			% of Current	% of Current
22	Total Accrued Utility Revenues at 12/31/02 Recorded		Month Total	Month Total
23	as Sales of Electric Energy in January 2003	Amount	Base Revenue	Juris Rev
24				
25	Retail	\$ 65,826	56.32%	59.33%
26				
27	Wholesale	9,090	7.78%	153.16%
28				
29		<u>\$ 74,916</u>	<u>64.10%</u>	
30				
31				
32	The Company calculates Unbilled Revenues by jurisdiction using a composite base proce for each jurisdiction. As a result an allocation by revenue			
33	class is unavailable.			
34				

FLORIDA PUBLIC SERVICE COMMISSION

Company: FLORIDA POWER CORPORATION

Docket No. 0000824-EI

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

Type of Data Shown:

___ Current Test Year Ended xx/xx/xxxx
 XX Prior Year Ended 12/31/2000
 Witness: Myers

LINE NO.	DESCRIPTION	(A) 1999 DECEMBER	(B) 2000 JANUARY	(C) 2000 FEBRUARY	(D) 2000 MARCH	(E) 2000 APRIL	(F) 2000 MAY	(G) 2000 JUNE
1	Net Generation, Purchased Power & Interchange (MWH)	3,649,905	3,435,791	3,926,738	3,601,474	3,463,387	4,512,584	4,420,743
2								
3	Annual Loss	154,391	147,052	175,918	158,465	146,155	176,893	189,650
4								
5	Input After Loss	3,495,514	3,288,739	3,750,820	3,443,009	3,317,232	4,335,691	4,231,093
6								
7	Less: Interchange	645,378	289,350	1,103,017	700,708	616,408	763,293	530,371
8	Company Use	11,009	9,018	7,850	9,593	10,861	9,390	9,799
9								
10	Available for Sale	2,839,127	2,990,371	2,639,953	2,732,708	2,689,963	3,563,008	3,690,923
11								
12	Portion of Sales Generation in Month	1,010,270	919,919	1,068,446	919,996	994,343	1,217,634	1,390,934
13								
14	Unbilled MWH - Current Month	1,828,857	2,070,452	1,571,507	1,812,712	1,695,620	2,345,374	2,299,989
15								
16	Reaccrual from Prior Months	27,260	32,683	42,716	20,389	23,976	22,070	54,580
17								
18	Total Unbilled MWH	1,856,117	2,103,135	1,614,223	1,833,101	1,719,596	2,367,444	2,354,569
19								
20	Allocation Based on Sales:							
21	Retail	1,613,595	1,834,230	1,421,390	1,620,628	1,517,416	2,056,856	1,975,016
22	Wholesale	242,522	268,905	192,833	212,473	202,180	310,588	379,553
23	Total Unbilled MWH	1,856,117	2,103,135	1,614,223	1,833,101	1,719,596	2,367,444	2,354,569
24								
25	Base Rate (Excluding Fuel):							
26	Retail	0.0366	0.0367	0.0375	0.0365	0.0361	0.0366	0.0361
27	Wholesale	0.0345	0.0341	0.0395	0.0518	0.0340	0.0297	0.0299
28								
29	Unbilled Revenue (Thousands):							
30	Retail	\$ 59,090	\$ 67,371	\$ 53,316	\$ 59,088	\$ 54,733	\$ 75,301	\$ 71,239
31	Wholesale	8,369	9,163	7,617	11,008	6,876	9,225	11,367
32	Total Accrued Utility Revenue	\$ 67,459	\$ 76,534	\$ 60,933	\$ 70,096	\$ 61,609	\$ 84,526	\$ 82,606
33								
34	Monthly Revenue Change		\$ 9,075	(\$ 15,601)	\$ 9,163	(\$ 8,487)	\$ 22,917	(\$ 1,920)

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FLORIDA PUBLIC SERVICE COMMISSION
 Company: FLORIDA POWER CORPORATION
 Docket No. 0000824-EI

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

Type of Data Shown:
 ___ Current Test Year Ended
 XX Prior Year Ended
 Witness:

x/xx/xxxx
 12/31/2000
 Myers

LINE NO.	DESCRIPTION	(H) 2000 JULY	(I) 2000 AUGUST	(J) 2000 SEPTEMBER	(K) 2000 OCTOBER	(L) 2000 NOVEMBER	(M) 2000 DECEMBER
1	Net Generation, Purchased Power & Interchange (MWH)	4,621,042	4,708,198	4,484,493	3,919,142	3,497,157	4,140,148
2							
3	Annual Loss	208,409	212,340	213,910	187,727	159,820	189,619
4							
5	Input After Loss	4,412,633	4,495,858	4,270,583	3,731,415	3,337,337	3,950,529
6							
7	Less: Interchange	506,959	499,414	636,994	707,309	518,426	616,779
8	Company Use	9,573	10,668	18,034	8,380	9,654	13,088
9							
10	Available for Sale	3,896,101	3,985,776	3,615,555	3,015,726	2,809,257	3,320,662
11							
12	Portion of Sales Generation in Month	1,643,957	1,527,911	1,550,178	1,230,392	1,050,481	1,140,054
13							
14	Unbilled MWH - Current Month	2,252,144	2,457,865	2,065,377	1,785,334	1,758,776	2,180,608
15							
16	Reaccrual from Prior Months	62,131	78,580	67,502	52,646	22,210	19,293
17							
18	Total Unbilled MWH	2,314,275	2,536,445	2,132,879	1,837,980	1,780,986	2,199,901
19							
20	Allocation Based on Sales:						
21	Retail	1,869,261	2,083,518	1,769,229	1,479,340	1,484,128	1,843,542
22	Wholesale	445,014	452,927	363,650	358,640	296,858	356,359
23	Total Unbilled MWH	2,314,275	2,536,445	2,132,879	1,837,980	1,780,986	2,199,901
24							
25	Base Rate (Excluding Fuel):						
26	Retail	0.0361	0.0367	0.0360	0.0365	0.0368	0.0373
27	Wholesale	0.0270	0.0265	0.0302	0.0281	0.0405	0.0460
28							
29	Unbilled Revenue (Thousands):						
30	Retail	\$ 67,424	\$ 76,382	\$ 63,763	\$ 54,025	\$ 54,646	\$ 68,690
31	Wholesale	12,020	11,988	10,983	10,084	12,037	16,406
32	Total Accrued Utility Revenue	\$ 79,444	\$ 88,370	\$ 74,746	\$ 64,109	\$ 66,682	\$ 85,096
33							
34	Monthly Revenue Change	(\$ 3,162)	\$ 8,925	(\$ 13,624)	(\$ 10,637)	\$ 2,573	\$ 18,414

FLORIDA PUBLIC SERVICE COMMISSION
 Company: FLORIDA POWER CORPORATION
 Docket No. 0000824-EI

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

Type of Data Shown:

___ Current Test Year Ended xx/xx/xxxx
 XX Prior Year Ended 12/31/2000
 Witness: Myers

(THOUSANDS)

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LINE NO.	DESCRIPTION	(A) JANUARY 2001		
1				
2	Base Revenues Received by Rate Class:			
3				
4	Residential	\$ 90,391		
5				
6	Commercial	24,506		
7				
8	Industrial	6,979		
9				
10	Public Street & Highway Lighting	40		
11				
12	Other Sales - Public Authority	5,411		
13				
14	Total Retail Base Revenues	<u>127,327</u>		
15				
16	Wholesale Base Revenues	10,559		
17				
18	Total Base Revenues	<u>\$ 137,885</u>		
19				
20				
21			% of Current	% of Current
22	Total Accrued Utility Revenues at 12/31/00 Recorded		Month Total	Month Total
23	as Sales of Electric Energy in January 2001	Amount	Base Revenue	Juris Rev
24				
25	Retail	\$ 68,690	49.82%	53.95%
26				
27	Wholesale	16,406	11.90%	155.38%
28				
29		<u>\$ 85,096</u>	<u>61.72%</u>	
30				
31				
32	The Company calculates Unbilled Revenues by jurisdiction using a composite base proce for each jurisdiction. As a result an allocation by revenue			
33	class is unavailable.			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line No.	(Thousands)	(A) 2002 BUDGET	(B) 2001 BUDGET	(C) 2000 ACTUALS	(D) 2000 BUDGET	(E) 1999 ACTUALS	(F) 1999 BUDGET	(G) 1998 ACTUALS	(H) 1998 BUDGET	(I) 1997 ACTUALS	(J) 1997 BUDGET
1											
2	Operating Revenues										
3	Sales of Electric Energy										
4	44010 Residential - Sales	1,717,655	1,625,964	1,475,563	1,466,145	1,394,869	1,410,850	1,424,578	1,374,152	1,293,655	1,314,177
5	44210 Commercial - Sales	768,086	732,595	661,605	644,827	617,586	603,374	608,889	597,491	568,344	572,959
6	44230 Industrial - Sales	230,856	249,546	212,489	211,662	207,605	203,289	214,436	203,087	207,937	222,248
7	44400 Str & H/W Lighting - Sales	1,355	1,331	1,187	1,220	1,064	1,210	1,111	1,250	1,120	1,313
8	44500 Sales - Public Authorities	184,220	172,187	151,319	150,118	140,725	140,428	141,159	136,882	132,325	123,833
9	Total Sales to Ultimate Consumers	2,902,172	2,781,623	2,502,163	2,473,972	2,361,848	2,359,151	2,390,173	2,312,862	2,203,380	2,234,530
10	44710 Sales - Elec Util - Non-Assoc	112,850	236,943	169,574	123,174	123,494	102,963	99,080	92,509	68,199	76,249
11	44730 Sales - Elec Util - Mun - Pub	45,252	42,475	38,300	39,625	40,796	42,409	44,594	38,638	41,209	41,158
12	44740 Sales - Elec Util - Other	29,421	9,442	20,509	13,636	31,517	19,420	19,668	20,774	25,303	25,014
13	44750 Sales - Elec Util - Inter Pwr	38,799	44,070	49,046	54,919	33,047	72,154	44,579	35,200	19,562	-
14	44911 Prov For Refund - Wholesale	-	-	(1,845)	-	(798)	-	(2,071)	(1,124)	(3,548)	274
15	Total Sales for Resale	226,322	332,930	275,583	231,354	228,057	236,946	205,849	185,997	150,725	142,695
16	Total Sales of Electric Energy	3,128,494	3,114,553	2,777,746	2,705,326	2,589,905	2,596,097	2,596,022	2,498,859	2,354,105	2,377,225
17											
18	Other Operating Revenues										
19	45011 LPC-Retail	8,160	7,931	7,041	6,731	6,611	6,180	6,553	6,384	5,357	-
20	45110 Misc Service Revenues	9,560	9,861	9,771	9,855	9,598	9,879	9,885	10,081	9,869	8,604
21	45120 Rev On Work For Public	678	494	608	482	333	528	470	516	428	504
22	45121 Expense From Joint Use	(64)	(7)	(124)	(114)	(17)	(168)	45	(42)	32	(168)
23	45122 Revenue From Joint Use	41	59	54	76	33	60	52	42	23	60
24	45130 MSR - Current Diversion	-	-	-	-	-	-	-	100	70	72
25	45400 Rent from Elec Prop	46,864	44,801	46,540	42,288	42,655	43,491	42,282	40,327	38,283	36,772
26	45401 Rent from Elec Prop-Nuclear	1,200	1,200	1,072	1,200	1,201	1,200	1,218	1,200	1,257	1,200
27	45410 Revenue From Back Billing	14	3	121	38	0	-	18	-	12	-

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FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers

Line No.	(Thousands)	(A) 2002 BUDGET	(C) 2001 BUDGET	(D) 2000 ACTUALS	(E) 2000 BUDGET	(F) 1999 ACTUALS	(G) 1999 BUDGET	(H) 1998 ACTUALS	(I) 1998 BUDGET	(J) 1997 ACTUALS	(K) 1997 BUDGET
1											
2	45610	23,226	20,345	21,962	21,740	24,071	19,464	18,463	17,858	16,396	17,100
3	45611	465	872	518	872	174	790	511	744	675	396
4	45612	-	-	-	-	2	-	31	-	-	-
5	45613	-	-	3,415	-	-	-	-	-	-	-
6	45620	84	80	249	29	324	25	509	24	1,904	144
7	45621	2,340	2,107	2,252	-	-	-	-	-	-	-
8	45625	-	-	-	-	-	-	-	-	460	456
9	45630	11	-	11	-	11	-	11	12	11	12
10	45631	136	-	133	-	122	-	106	84	87	84
11	45640	-	-	0	-	(5)	-	0	-	(0)	-
12	45641	-	-	-	-	-	-	-	48	-	8
13	45648	-	-	1	-	1	-	0	-	0	-
14	45650	-	-	-	-	-	-	-	96	3	64
15	45653	-	-	-	-	-	-	-	-	2	288
16	45681	-	-	-	-	-	324	-	1,944	(66)	-
17	45691	1,647	2,127	9,601	3,580	5,806	1,331	(353)	1,065	664	1,519
18	45692	(3,900)	(753)	8,036	(1,171)	(2,300)	(290)	(1,612)	1,306	1,166	686
19	45693	-	55,580	(18,580)	-	(34,314)	-	(10,106)	-	-	-
20	45694	-	-	-	-	-	-	-	-	(487)	-
21	45695	-	-	-	-	3,718	-	305	-	21,786	-
22	45696	(267)	(2,183)	(1,047)	(1,047)	437	-	(1,044)	(873)	(1,068)	(747)
23	45697	-	-	28,855	24,900	(32,711)	-	(8,592)	(1,248)	(3,328)	9,213
24	45698	-	-	2,183	-	1,047	-	(315)	-	795	-
25	45699	-	-	(9,234)	(7,879)	15,880	(39,328)	(6,225)	(4,124)	-	(5,661)
26	Total Other Electric Revenues	90,194	142,517	113,439	101,580	42,677	43,486	52,210	75,544	94,331	70,606
27	Total Operating Revenues	3,218,688	3,257,070	2,891,185	2,806,906	2,632,582	2,639,583	2,648,232	2,574,403	2,448,436	2,447,831

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers

Docket No. 000824-EI

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Line No.	(Thousands)	(A) 2002 BUDGET	(C) 2001 BUDGET	(D) 2000 ACTUALS	(E) 2000 BUDGET	(F) 1999 ACTUALS	(G) 1999 BUDGET	(H) 1998 ACTUALS	(I) 1998 BUDGET	(J) 1997 ACTUALS	(K) 1997 BUDGET
1											
2	Operation Expenses										
3	50110 Fuel - Recoverable	570,871	493,811	494,404	392,726	414,383	372,292	411,438	395,717	448,748	380,393
4	50910 Emission Allowances-Rec	7,727	4,000	1,987	-	1,050	-	(184)	-	0	-
5	51810 Nuclear Fuel - Recoverable	21,673	20,609	23,670	22,397	18,031	19,442	20,504	21,697	61	21,697
6	51811 Nuclear - Decom & Decon-R	1,834	1,600	1,586	1,516	1,522	1,444	1,481	1,370	1,460	-
7	51812 Nuclear - Disposal Cost	6,117	5,618	6,195	5,937	5,439	5,273	5,477	6,236	-	7,831
8	51813 Nuclear - Decom & Decon-W	-	-	75	-	63	72	57	68	89	-
9	54710 Fuel - Oth Prod - Recoverable	283,840	406,144	267,220	227,053	162,835	159,775	118,478	106,454	86,826	31,324
10	Fuel Expense-Recoverable	892,062	931,782	795,137	649,629	603,321	558,298	557,251	531,542	537,184	441,245
11	55510 Firm Purch Pwr - Rtl - Rec	135,568	117,390	111,656	106,483	104,205	152,976	99,087	112,912	120,378	146,662
12	55550 Purch Pwr - Cap Retail - Rec	272,471	267,512	266,274	262,634	226,170	256,576	242,871	248,051	268,016	274,869
13	Purchase Power Recoverable	408,039	384,902	377,930	369,117	330,376	409,552	341,958	360,963	388,394	421,531
14	55540 Interchange Received	86,078	71,677	109,702	46,387	65,656	8,298	76,030	36,315	95,348	29,699
15	Interchange	86,078	71,677	109,702	46,387	65,656	8,298	76,030	36,315	95,348	29,699
16	Fuel Expense & Purch Power-Rec	1,386,179	1,388,361	1,282,768	1,065,133	999,353	976,148	975,239	928,820	1,020,927	892,475
17											
18	55798 Deferred Capacity Expense	2,873	(2,391)	(5,575)	11,294	(50)	3,382	(13,121)	390	(25,878)	(63)
19	55799 Deferred Fuel Expense	15,520	25,765	(96,981)	-	(7,358)	(61)	38,548	19,419	(79,089)	26,763
20	Deferred Fuel Expense	18,393	23,374	(102,556)	11,294	(7,408)	3,321	25,427	19,809	(104,967)	26,700
21	55515 Firm Purch Pwr - Whl - Base	2,685	4,231	2,324	5,808	3,716	5,844	9,589	14,379	8,398	11,378
22	55560 Purch Pwr - Cap Whl - Base	11,590	23,005	9,947	15,778	10,333	15,182	15,143	19,682	20,501	25,575
23	55561 Purch Pwr - Cap Rtl - Base	4,412	4,289	4,130	4,330	4,049	4,195	4,168	4,121	3,902	3,993
24	Purch Power-Nonrecoverable	18,687	31,525	16,401	25,916	18,098	25,221	28,900	38,182	32,801	40,946
25											
26	ECCR										
27	90815 Better Business	307	305	275	240	224	223	390	771	285	1,095

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness:

Myers

Line No.	(Thousands)	(A) 2002 BUDGET	(C) 2001 BUDGET	(D) 2000 ACTUALS	(E) 2000 BUDGET	(F) 1999 ACTUALS	(G) 1999 BUDGET	(H) 1998 ACTUALS	(I) 1998 BUDGET	(J) 1997 ACTUALS	(K) 1997 BUDGET	
1												
2	90816	Energy Monitor	-	-	-	-	-	0	158	5	260	
3	90817	Gas Demonstration	-	-	-	-	24	0	26	48	112	
4	90819	A/C Maintenance	-	-	-	-	-	-	-	10	386	
5	90822	Residential New Construct	1,165	1,140	615	915	583	983	470	1,311	312	1,179
6	90823	Home Energy Improvement	3,750	3,702	2,924	2,827	3,206	3,626	3,041	2,637	2,523	1,655
7	90824	C/I New Construct	92	92	43	95	0	180	2	250	24	406
8	90825	Home Energy Check	3,709	3,549	2,151	2,198	1,903	1,813	1,959	2,150	2,057	1,790
9	90826	Low Income	121	119	19	80	-	-	-	-	-	-
10	90828	Business Energy Check	503	474	231	234	135	389	139	513	175	441
11	90835	Consv Program Admin	4,134	3,525	2,349	3,094	2,124	2,454	2,077	3,110	2,053	2,901
12	90842	Qualifying Facility	340	320	325	365	417	287	378	522	485	493
13	90860	Innovation Incentive	67	66	-	166	0	201	137	416	200	325
14	90865	Technology Development	210	207	95	131	127	208	60	103	26	647
15	90868	Standby Generation-Cr	540	540	420	540	324	564	406	598	522	600
16	90869	Standby Generation	15	14	88	40	41	36	48	56	32	109
17	90870	Interruptible Service	15	14	84	31	69	36	65	42	14	111
18	90871	Interruptible Service-Cr	20,500	20,500	19,399	21,000	19,982	21,000	20,672	20,258	20,110	22,254
19	90872	Curtailable Service	-	-	-	10	0	24	-	30	25	26
20	90873	Curtailable Service-Cr	665	665	645	665	597	696	629	800	671	708
21	90875	Res Energy Management-Admin	1,876	2,217	1,583	1,848	1,488	1,916	1,386	1,936	1,744	1,722
22	90876	Res Energy Mgmt Equip Svc	5,607	5,524	1,930	3,142	2,943	2,428	3,703	1,948	1,769	1,716
23	90877	Res Energy Mgmt Incentive-Cr	26,852	26,852	28,179	29,938	28,456	34,188	32,810	35,057	31,445	36,472
24	90880	Amort of Energy Mgmt Device	1,430	1,588	1,869	1,911	2,286	2,390	3,054	3,041	4,636	4,591
25	90885	Com Energy Management-Admin	15	14	12	5	18	-	16	10	10	30
26	90886	Com Energy Mgmt Equip Svc	700	-	8	31	4	24	19	56	7	84
27	90887	Com Energy Mgmt Incentive Cr	(3,402)	700	686	716	680	720	671	284	412	276

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers

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Line No.	(Thousands)	(A) 2002 BUDGET	(C) 2001 BUDGET	(D) 2000 ACTUALS	(E) 2000 BUDGET	(F) 1999 ACTUALS	(G) 1999 BUDGET	(H) 1998 ACTUALS	(I) 1998 BUDGET	(J) 1997 ACTUALS	(K) 1997 BUDGET
1											
2	90899 Def Engy Conservation Exp	-	(8,847)	(272)	(5,385)	14,931	4,701	6,669	2,985	(3,642)	(10,333)
3	90915 Better Business-Advert	-	-	-	-	-	-	-	30	12	85
4	90916 Energy Monitor - Advert	-	-	-	-	-	-	-	-	-	12
5	90919 Adv-A/C Maintenance	-	-	-	-	-	-	-	-	(12)	168
6	90922 Adv-Residential New Construct	-	-	116	195	40	216	217	330	112	145
7	90923 Adv-Home Energy Improve	-	-	224	390	264	332	127	605	385	445
8	90924 Adv-C/I New Construct	-	-	-	-	-	-	-	52	-	12
9	90925 Adv-Home Energy Check	-	-	953	761	300	600	191	425	176	120
10	90928 Adv-Busn Energy Check	-	-	-	-	-	-	-	14	6	24
11	90960 Adv-Innovation Incentive	-	-	-	-	-	-	-	-	-	12
12	90969 Adv-Standby Generation	-	-	-	-	-	-	-	10	-	-
13	90975 Adv-Load Management	-	-	90	325	70	372	254	581	368	528
14	Energy Conservation	69,212	63,280	65,041	66,508	81,215	80,631	79,590	81,115	67,006	71,607
15											
16	50100 Fuel - Non-Recoverable	7,869	8,368	4,709	7,286	2,628	4,373	3,657	5,157	4,665	5,100
17	51800 Nuclear Fuel - Base	-	-	53	29	471	7	6	20	29	24
18	54700 Fuel - Oth Prod - Base	521	5,276	559	590	545	606	470	626	279	184
19	Fuel Handling Expenses	8,390	13,644	5,321	7,905	3,644	4,986	4,133	5,803	4,973	5,308
20											
21	Other Base Recoverable										
22	50000 Oper Supv & Engineering	16,931	17,254	20,933	16,776	18,939	18,266	10,718	4,451	7,308	8,138
23	50200 Steam Expenses	6,561	6,186	3,875	5,729	5,506	6,328	9,220	9,989	7,280	8,906
24	50400 Steam Trans - Cr - Steam Prod	(206)	(206)	(272)	(200)	(246)	(204)	(300)	(200)	(212)	(252)
25	50500 Electric Expenses	1,376	1,364	1,247	2,378	391	1,942	1,456	3,130	4,063	3,974
26	50600 Misc Steam Power Expenses	14,528	13,435	18,237	12,855	13,832	13,492	13,621	11,514	9,866	10,814
27	50610 Misc Stm Power Exp - Train	12	11	750	741	654	696	674	594	877	648

FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line No.	(Thousands)	(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		2002 BUDGET	2001 BUDGET	2000 ACTUALS	2000 BUDGET	1999 ACTUALS	1999 BUDGET	1998 ACTUALS	1998 BUDGET	1997 ACTUALS	1997 BUDGET
1											
2	50700 Rents	-	-	508	626	562	540	383	-	-	-
3	Steam Generation-Operation	39,202	38,044	45,279	38,905	39,637	41,060	35,770	29,478	29,182	32,228
4	51700 Oper Supv & Eng - Nuclear	35,418	35,215	36,749	40,794	40,708	39,034	39,060	35,556	45,338	27,954
5	52000 Steam Expenses - Nuclear	173	189	225	184	208	180	232	181	170	252
6	52100 Steam From Oth Source - Nuc	-	-	23	-	19	-	40	-	30	-
7	52400 Misc Nuclear Power Exp	9,905	6,027	15,160	13,842	14,910	19,142	17,074	14,201	28,290	14,794
8	52410 Misc Nuc Power Exp - Train	7,631	7,570	7,748	8,382	6,727	7,198	8,237	8,365	6,511	6,618
9	52500 Rents - Nuclear	-	-	12	16	14	12	10	-	-	-
10	Nuclear Generation-Operation	53,127	49,001	59,917	63,218	62,586	65,566	64,652	58,303	80,339	49,618
11											
12	54600 Oper Supv & Engineering	11,249	9,849	6,484	7,622	6,029	5,705	3,096	3,109	2,314	2,732
13	54800 Generation Expenses	860	828	805	819	670	806	889	824	686	358
14	54900 Misc Oth Power Gen Exps	7,527	7,261	5,596	5,518	3,721	5,229	3,844	3,458	3,213	3,444
15	54910 Oth Power Gen Exp - Train	-	-	257	226	200	319	128	190	91	184
16	55000 Rents	681	676	165	350	263	270	238	186	129	180
17	Other Power Generation-Operation	20,317	18,614	13,307	14,535	10,883	12,329	8,196	7,767	6,433	6,898
18											
19	55600 Sys Con & Load Dispatch	15	12	-	-	5	-	6	-	1,908	2,125
20	Other Power Supply Expenses-Oper	15	12	-	-	5	-	6	-	1,908	2,125
21											
22	56000 Oper Supv & Engineering	4,325	4,755	2,289	3,047	2,536	2,704	3,013	2,551	2,222	2,056
23	56100 Load Dispatching	5,805	5,511	4,418	5,827	4,466	4,877	4,375	4,802	1,883	2,127
24	56200 Station Expenses	-	-	297	153	272	276	374	677	565	579
25	56500 Trans of Electricity by Others	-	10,436	5,398	10,435	9,696	9,240	-	-	-	-
26	56600 Misc Transmission Exps	5,735	3,583	4,726	4,193	5,766	5,364	4,660	3,469	1,461	1,834
27	56610 Line Training	-	-	227	316	221	320	241	339	211	340

FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers

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Line No.	(Thousands)	(A) 2002 BUDGET	(C) 2001 BUDGET	(D) 2000 ACTUALS	(E) 2000 BUDGET	(F) 1999 ACTUALS	(G) 1999 BUDGET	(H) 1998 ACTUALS	(I) 1998 BUDGET	(J) 1997 ACTUALS	(K) 1997 BUDGET
1											
2	56620	-	-	194	356	210	358	239	378	180	296
3	56630	-	-	-	-	1	-	31	-	-	-
4	56750	6	6	8	8	5	12	8	-	9	-
5	Transmission-Operation	15,870	24,291	17,555	24,335	23,175	23,151	12,941	12,216	6,530	7,232
6	58000	9,881	10,507	4,256	8,757	4,688	8,131	5,083	4,831	3,389	2,736
7	58200	-	-	465	12	516	509	566	297	264	291
8	58300	19,593	8,362	3,752	6,034	3,233	5,976	2,901	4,986	3,411	3,226
9	58400	3,792	4,170	3,559	5,193	2,947	3,496	2,534	3,965	2,184	1,669
10	58502	-	-	0	-	0	-	0	-	0	-
11	58600	8,703	6,932	4,980	8,008	5,370	6,166	5,396	5,970	4,707	5,357
12	58700	1,396	1,353	1,172	1,656	1,181	1,663	1,016	1,656	963	1,135
13	58710	-	-	-	-	-	-	-	-	172	417
14	58800	23,438	16,271	30,450	20,036	28,908	20,214	17,986	12,318	15,973	15,149
15	58810	562	554	1,943	1,563	1,876	1,659	1,000	1,000	1,194	1,428
16	58820	-	-	90	17	100	12	106	93	122	23
17	58900	361	-	615	487	451	479	493	493	444	491
18	Distribution-Operation	67,728	48,149	51,282	51,763	49,270	48,305	37,082	35,609	32,824	31,922
19											
20	90100	1,511	1,430	1,910	1,370	1,941	1,379	1,646	1,045	1,253	828
21	90200	10,041	10,762	9,847	8,955	9,368	8,957	8,698	9,253	7,519	7,626
22	90310	39,396	40,082	31,898	38,552	37,455	38,496	34,798	38,207	33,945	35,464
23	90320	5,905	5,872	630	1,007	855	963	955	1,317	1,000	1,859
24	90330	1,567	1,490	2,744	1,226	2,853	2,806	3,075	2,816	1,369	-
25	90400	4,165	3,438	4,300	3,300	3,175	2,172	3,625	2,125	3,000	3,000
26	90500	3,415	4,825	3,722	702	2,889	761	2,242	369	2,015	447
27	90510	-	-	-	-	-	-	-	-	65	194

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line No.	(Thousands)	(A) 2002 BUDGET	(C) 2001 BUDGET	(D) 2000 ACTUALS	(E) 2000 BUDGET	(F) 1999 ACTUALS	(G) 1999 BUDGET	(H) 1998 ACTUALS	(I) 1998 BUDGET	(J) 1997 ACTUALS	(K) 1997 BUDGET
1											
2	Customer Account Expense	66,000	67,899	55,050	55,112	58,534	55,534	55,039	55,132	50,166	49,418
3	90715 Energy Assistance Supv	191	184	483	232	490	356	450	350	355	73
4	90808 Energy Assistance	344	326	1,639	2,822	2,338	2,814	2,084	2,521	1,749	3,294
5	90810 Customer Assistance	4,379	-	47	41	35	36	12	-	82	24
6	90811 Cust Asst - Commercial	-	-	-	-	-	-	-	-	26	24
7	90812 Cust Asst - Industrial	-	-	-	-	-	-	-	-	218	570
8	90930 Adv-Other Info-Instr-Cons	-	-	-	-	-	-	-	-	11	-
9	91010 Misc Cust Serv - Residential	-	-	-	-	4	-	1	-	0	-
10	91015 Energy Assistance Misc	127	124	804	871	887	700	838	837	900	639
11	Customer Serv-Other/Base Rec	5,041	634	2,973	3,966	3,753	3,906	3,384	3,708	3,341	4,624
12											
13	91111 Commercial	-	-	-	-	-	-	-	-	4	534
14	91112 Industrial	-	-	-	-	-	-	-	-	4	533
15	91210 Demon & Selling - Residential	-	-	-	-	-	-	-	-	79	86
16	91211 Demon & Selling - Commercial	658	3,312	0	30	11	620	123	1,551	175	2,414
17	91212 Demon & Selling - Industrial	-	-	-	-	5	620	123	1,551	171	2,408
18	91215 Marketing Programs	859	2,278	7,090	7,269	8,721	7,909	6,316	5,008	4,728	2,034
19	91216 Custom Markets - Miscellaneous	-	-	3	-	42	-	117	-	-	-
20	91217 Community Relations	12	1,559	2,998	2,276	2,641	2,151	2,233	2,672	2,288	-
21	91218 Equipoise	-	-	-	-	22	193	15	-	-	-
22	91270 Power Marketing Services	4,897	1,863	2,581	3,703	3,091	4,013	2,907	3,269	2,154	1,628
23	91310 Advertising - Promotional	-	-	-	-	1	-	7	-	14	-
24	91316 Adv-Power Quality	-	-	233	183	264	252	67	50	80	216
25	Sales Expense	6,426	9,012	12,905	13,461	14,798	15,758	11,909	14,101	9,697	9,853
26											
27	Admin & General Expenses										

FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers

Line No.	(Thousands)	(A) 2002 BUDGET	(C) 2001 BUDGET	(D) 2000 ACTUALS	(E) 2000 BUDGET	(F) 1999 ACTUALS	(G) 1999 BUDGET	(H) 1998 ACTUALS	(I) 1998 BUDGET	(J) 1997 ACTUALS	(K) 1997 BUDGET
1											
2	92020 Salaries Gen Off Employees	26,263	28,018	35,871	33,195	40,204	30,343	55,293	32,375	27,158	26,307
3	92120 E/A Gen Office Employees	2,406	956	954	1,248	1,014	1,633	1,226	1,677	1,239	1,609
4	92130 Office Exp & Supplies	6,221	4,259	3,090	3,394	2,760	3,799	3,225	5,405	6,074	5,501
5	92200 Adm Exp Transferred-Cr	(15,678)	(16,604)	-	-	-	-	-	-	(259)	(260)
6	92300 Outside Services Employed	44,438	45,288	5,063	6,477	15,822	12,404	12,887	14,239	17,814	6,891
7	Salaries & General Expenses	63,650	61,917	44,978	44,314	59,801	48,179	72,631	53,696	52,025	40,048
8	92420 Prop Ins-Storm Damage Exp	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
9	92430 Prop Ins-Non Nuclear	3,225	3,557	1,785	1,520	1,693	1,920	1,318	1,752	1,600	1,740
10	92431 Prop Ins-Nuclear	(2,872)	(2,740)	(5,345)	(1,655)	(1,268)	1,138	(2,118)	1,908	(113)	2,138
11	Property Insurance	6,353	6,817	2,440	5,865	6,425	9,058	5,200	9,660	7,487	9,878
12	92505 Liab Ins-General	1,134	435	1,007	1,472	982	1,620	2,050	1,532	1,487	1,536
13	92510 Liab Payments & Exp-Gen	2,468	2,468	2,850	2,468	1,371	2,964	9,857	2,955	2,969	2,532
14	92514 Liability Env. Cleanup	-	-	-	-	4,800	-	-	-	1,000	-
15	92515 Liab Ins-Nuclear	-	-	25	195	451	56	(612)	293	70	290
16	92520 Wkmen Comp Pmts & Exp-Gen	2,261	3,038	7,545	3,000	4,850	3,516	5,417	3,738	5,146	3,110
17	92525 Security Expenses	66	66	730	611	667	583	652	604	355	588
18	92530 Safety Dept Sal & Exp	46	45	42	60	47	61	31	44	608	498
19	92540 Inj & Damages Transf-Cr	(0)	(2,001)	(1,837)	(2,000)	(2,431)	(2,497)	(2,434)	(2,547)	(2,545)	(2,537)
20	Injuries & Damages	5,974	4,051	10,362	5,806	10,738	6,303	14,961	6,619	9,091	6,017
21	92610 Pension Plan Expense	(54,460)	(57,682)	(54,860)	(10,568)	(35,989)	(15,000)	(26,737)	(10,000)	(18,378)	(5,196)
22	92611 Non-Qual Pension Exp	3,150	1,200	4,122	4,193	5,097	2,856	4,759	1,743	2,366	1,500
23	92630 Life Ins Benefits-Company	580	961	1,062	1,072	(1,946)	1,236	1,005	1,020	597	600
24	92631 Life Ins Benefits Postemp	3,170	3,170	3,065	3,240	3,128	3,204	3,029	2,997	3,708	1,997
25	92640 Medical Benefits-Company	19,640	13,666	13,031	13,702	11,838	12,300	11,519	11,724	12,048	11,724
26	92641 Medical Benefits Postemp	17,058	13,350	13,157	13,400	13,063	13,752	14,028	13,655	12,456	12,647
27	92643 Flex Ecl Comp Med/Life	-	-	-	-	-	-	-	-	1	-

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FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers

Line No.	(Thousands)	(A) 2002 BUDGET	(C) 2001 BUDGET	(D) 2000 ACTUALS	(E) 2000 BUDGET	(F) 1999 ACTUALS	(G) 1999 BUDGET	(H) 1998 ACTUALS	(I) 1998 BUDGET	(J) 1997 ACTUALS	(K) 1997 BUDGET
1											
2	92650 Medical Expenses	-	-	264	-	260	-	243	242	249	217
3	92660 Recr & Educ Exp	70	66	25	403	557	920	385	968	442	646
4	92670 Miscellaneous	3,725	69	863	816	714	624	479	462	446	-
5	92680 Emp Pen & Ben Trans-Cr	(51,091)	(37,940)	(37,114)	(40,486)	(38,276)	(39,253)	(36,045)	(37,736)	(8,731)	(9,353)
6	92690 Emp Savings Plan	9,138	8,596	8,819	9,240	8,553	8,940	8,200	8,340	9,033	7,540
7	Employee Pensions & Benefits	(49,021)	(54,544)	(47,567)	(4,988)	(33,001)	(10,421)	(19,134)	(6,585)	14,237	22,322
8	92800 Regulatory Commission-Exp	1,430	1,430	899	805	1,559	696	1,086	1,145	1,387	912
9	92900 Duplicate Charges-Cr	(444)	(880)	(657)	(480)	(879)	(708)	(1,260)	(480)	(2,419)	(480)
10	92905 Dup Chgs-Affiliate Alloc	-	-	(1,923)	(1,613)	(1,461)	(1,344)	(1,092)	(1,422)	(1,235)	(1,692)
11	92910 Dup Chgs-A&G Cr/CR3 Part	(649)	(649)	(822)	(721)	(1,461)	(1,032)	(1,692)	(1,150)	(2,124)	(1,776)
12	92911 Dup Chgs-A&G GPC-Siemens Unit	-	-	(55)	-	(33)	-	(38)	-	(30)	-
13	92921 Dup Charges - CORPCO	-	-	-	-	-	-	-	-	(23)	-
14	92923 Dup Charges - Energy Delivery	(365)	(287)	(227)	(726)	(250)	-	(353)	-	-	-
15	92924 Dup Charges - Energy Solutions	(662)	(567)	(1,063)	(1,344)	(949)	(1,902)	(782)	-	(199)	-
16	92925 Dup Charges - Energy Supply	-	-	(23)	-	(242)	-	(705)	-	(0)	-
17	Other Admin & General	(690)	(953)	(3,872)	(4,079)	(3,716)	(4,290)	(4,836)	(1,907)	(4,643)	(3,036)
18	93012 Institutional Advertising	-	-	2,158	-	4,709	1,704	2,720	1,830	996	-
19	93013 Other General Advertising	9,156	6,437	167	2,678	524	1,116	1,061	214	70	300
20	General Advertising Expenses	9,156	6,437	2,325	2,678	5,234	2,820	3,781	2,044	1,066	300
21	93021 Company Membership Dues	107	107	236	180	183	186	161	144	91	122
22	93022 Industry Association Dues	2,002	2,004	2,869	3,334	2,245	1,982	3,413	2,935	1,960	2,088
23	93023 Corporate Expense	882	-	547	169	1,168	696	998	707	780	584
24	93030 Other	2,855	12,077	14,572	7,446	7,161	8,127	5,636	11,199	15,692	17,443
25	93031 Accr Business Combination Cost	-	-	94,236	-	-	-	-	-	-	-
26	93032 Management Development	-	-	12	-	24	-	40	7	48	-
27	93034 Corp Exp-Fla Progress	-	-	-	-	-	-	-	-	-	3,480

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FLORIDA PUBLIC SERVICE COMMISSION
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 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers

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Line No.	(Thousands)	(A) 2002 BUDGET	(C) 2001 BUDGET	(D) 2000 ACTUALS	(E) 2000 BUDGET	(F) 1999 ACTUALS	(G) 1999 BUDGET	(H) 1998 ACTUALS	(I) 1998 BUDGET	(J) 1997 ACTUALS	(K) 1997 BUDGET
1											
2	Miscellaneous General Expenses	5,846	14,188	112,473	11,129	10,782	10,991	10,248	14,992	18,571	23,717
3	93100 Rents	5,104	6,979	4,642	2,414	3,661	4,149	7,198	5,452	3,428	1,104
4	Rents	5,104	6,979	4,642	2,414	3,661	4,149	7,198	5,452	3,428	1,104
5	Total Admin & General - Operations	46,372	44,892	125,780	63,139	59,924	66,789	90,050	83,971	101,262	100,350
6	Total Other-Base Recoverable	320,098	300,548	384,049	328,434	322,567	332,398	319,029	300,285	321,683	294,268
7											
8	Total Operation Expenses	1,820,959	1,820,732	1,651,024	1,505,190	1,417,470	1,422,705	1,432,318	1,374,014	1,342,422	1,331,304
9											
10	Maintenance Expenses										
11	51000 Maint Supv & Engineering	2,318	1,546	555	1,615	950	1,901	2,567	2,167	3,545	2,608
12	51100 Maint Of Structures	1,782	1,383	3,031	2,321	4,090	2,399	1,965	1,943	1,525	1,665
13	51200 Maint Of Boiler Plant	24,254	17,371	17,830	15,077	20,856	15,095	23,233	19,210	18,332	18,608
14	51300 Maint Of Electric Plant	9,613	7,057	8,596	6,636	6,417	6,604	7,510	8,509	6,114	8,044
15	51400 Maint Of Misc Steam Plant	8,988	8,519	12,584	8,148	13,544	5,359	13,103	4,658	7,087	4,400
16	Steam Generation - Maintenance	46,955	35,876	42,596	33,797	45,856	31,358	48,379	36,487	36,603	35,325
17											
18	52800 Maint Supv & Eng - Nuclear	23,970	24,769	25,131	28,315	27,054	26,013	33,351	33,456	78,900	29,428
19	52900 Maint Of Structures - Nuc	958	846	1,990	1,077	3,562	3,033	4,861	3,454	4,922	1,151
20	53000 Maint Of Reactor Plt Equi	5,116	4,239	5,768	5,876	10,125	4,627	2,688	3,269	20,651	9,798
21	53100 Maint Of Elec Plant - Nuc	1,270	1,685	2,148	1,293	1,156	925	2,025	1,126	3,091	1,238
22	53200 Maint Of Misc Nuc Plant	827	732	1,786	973	1,362	562	1,373	736	5,237	1,192
23	Nuclear Generation - Maintenance	32,141	32,271	36,824	37,534	43,259	35,160	44,299	42,041	112,801	42,807
24											
25	55100 Maint Supv & Engineering	807	780	1,237	897	1,092	821	1,080	1,111	820	519
26	55200 Maint Of Structures	1,246	1,218	1,668	1,551	1,485	1,448	1,119	1,113	899	537
27	55300 Maint Gen & Elec Equip	11,450	11,365	10,512	11,328	6,682	6,452	7,672	6,356	5,029	3,556

FLORIDA PUBLIC SERVICE COMMISSION Explanation: *If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.* Type of data shown:

Company: FLORIDA POWER CORPORATION XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000

Docket No. 000824-EI Witness: Myers

Line No.	(Thousands)	(A) 2002 BUDGET	(C) 2001 BUDGET	(D) 2000 ACTUALS	(E) 2000 BUDGET	(F) 1999 ACTUALS	(G) 1999 BUDGET	(H) 1998 ACTUALS	(I) 1998 BUDGET	(J) 1997 ACTUALS	(K) 1997 BUDGET
1											
2	55400 Maint Misc Power Gen PIt	5,298	5,249	6,210	4,413	3,522	3,483	6,108	2,830	2,178	1,694
3	Other Power-Generation-Maintenance	18,801	18,612	19,626	18,189	12,780	12,204	15,979	11,410	8,926	6,306
4	56800 Maint Supv & Engineering	882	924	876	1,034	1,080	1,103	723	701	157	36
5	56900 Maint Of Structures	650	374	182	598	172	605	123	248	190	229
6	57010 Maint - Instruments & Relay	1,434	1,483	1,480	1,681	1,376	1,652	1,543	1,825	1,729	1,906
7	57020 Maint - Oth Substation Equip	8,345	5,472	5,990	5,045	4,788	4,775	3,602	4,269	3,517	3,513
8	57101 Maint Overhead Lines-69KV	6,292	1,965	1,734	1,842	1,333	1,527	1,951	1,637	1,185	1,546
9	57111 Maint Overhead Lines-115KV	-	131	185	-	79	-	216	-	173	-
10	57131 Maint Overhead Lines-230KV	134	-	245	272	144	256	253	240	252	186
11	57141 Maint Overhead Lines-500KV	-	-	225	-	103	-	202	-	65	-
12	57151 Tree Trimming-69KV	680	884	1,446	1,114	967	1,010	822	1,006	470	1,306
13	57171 Tree Trimming-115KV	-	-	1	-	0	-	17	-	312	-
14	57181 Tree Trimming-230KV	-	-	-	-	0	-	74	-	283	-
15	57191 Tree Trimming-500KV	-	-	-	-	-	-	125	-	201	-
16	57211 Maint Underground Lines-115KV	-	-	146	174	147	167	164	211	183	189
17	57300 Maint Of Misc Trans Plant	-	-	-	-	1	96	171	90	111	120
18	Transmission - Maintenance	18,416	11,233	12,510	11,760	10,191	11,191	9,983	10,227	8,830	9,031
19											
20	59000 Maint Supv & Engineering	3,082	1,781	1,314	1,254	1,724	838	1,094	644	995	568
21	59100 Maint Of Structures	357	351	552	427	392	432	321	438	417	404
22	59210 Maint - Instruments & Relays	1,069	1,106	1,015	1,328	947	1,311	1,223	1,570	1,144	1,258
23	59220 Maint - Oth Substation Equip	7,968	5,192	3,610	4,057	3,449	3,897	2,831	3,133	2,928	3,067
24	59310 Maint Oh Lines - Line & Ser	11,047	11,995	3,662	7,046	3,906	12,071	4,100	4,482	4,220	4,367
25	59320 Maint Oh Lines-Tree Trim	-	-	9,814	8,434	11,055	-	14,032	12,057	13,101	12,344
26	59400 Maint Underground Lines	1,468	1,754	1,734	855	1,858	1,267	1,448	1,129	1,031	1,221
27	59510 Maint Line Transf - Oh Pole	741	727	670	608	718	583	779	606	666	513

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account from end of last rate case and the forecasted data for the test year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line No.	(Thousands)	(A) 2002 BUDGET	(C) 2001 BUDGET	(D) 2000 ACTUALS	(E) 2000 BUDGET	(F) 1999 ACTUALS	(G) 1999 BUDGET	(H) 1998 ACTUALS	(I) 1998 BUDGET	(J) 1997 ACTUALS	(K) 1997 BUDGET
1											
2	59520 Maint Line Transf - Oth Ugr	444	436	177	311	136	296	155	289	103	247
3	59530 Maint Line Transf - Urd	148	145	74	104	81	100	76	96	93	156
4	59600 Maint St Lt & Sig Sys - Oh	202	198	252	266	234	210	263	316	425	427
5	59601 Maint St Lt - Mercury Vapor	-	-	0	-	1	-	-	-	0	-
6	59602 Maint St Lt - Hi Pres Sodium	2,237	2,188	2,051	1,935	1,722	1,825	1,897	1,941	1,610	1,444
7	59700 Maint Of Meters	679	695	816	520	949	637	677	518	588	503
8	59800 Maint Misc Distrib Prop	-	-	220	-	201	24	236	20	286	60
9	Distribution - Maintenance	29,445	26,568	25,961	27,145	27,373	23,491	29,134	27,239	27,607	26,579
10											
11	93510 Maint Of Structures	80	79	470	90	477	103	440	555	537	493
12	93521 Maint Comm Equip-Radio	-	-	(0)	-	(1)	-	(0)	-	(2)	-
13	93522 Maint Comm Equip-Microwave	-	-	(0)	-	(1)	-	(0)	-	5	-
14	93524 Maint Comm Equip-Data Cir&Mod	-	-	(0)	-	(1)	-	(0)	-	5	-
15	93525 Maint Comm Equip-Telephone	-	-	(0)	-	(1)	-	(0)	-	5	-
16	93530 Maint Oth Gen Prop & Equip	-	-	68	-	293	145	219	169	212	182
17	Admin & General - Maintenance	80	79	538	90	767	248	658	724	763	675
18	Total Maintenance - Base-Recoverable	145,838	124,639	138,055	128,515	140,227	113,652	148,431	128,128	195,530	120,723
19											
20	Total Operations & Maint Expense	1,966,797	1,945,371	1,789,079	1,633,705	1,557,697	1,536,357	1,580,749	1,502,142	1,537,952	1,452,027
21											
22											
23											
24											
25											
26											
27											

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a reconciliation of fuel/capacity revenues and expenses for the test year and prior year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers/Williams/Young/
 Crisp

Docket No. 000824-EI

Line No.	DESCRIPTION	12 MONTHS ENDED 12/31/02 (Thousands)	12 MONTHS ENDED 12/31/00 (Thousands)
1			
2	Jurisdictional Fuel/Capacity Revenue*	\$ 1,307,472	\$ 1,069,422
3			
4	Incentive Provision - GPIF	(267)	(1,047)
5			
6	Jurisdictional Line Losses	(3,577)	(1,888)
7			
8	Other	-	-
9			
10	Total Revenue Applicable to Period	\$ 1,303,628	\$ 1,066,487
11			
12	Jurisdictional Fuel/Capacity Expense	1,303,389	1,151,184
13			
14	Net Over/(Under) Recovery	\$ 239	\$ (84,697)
15			
16	Interest	(238)	(1,445)
17	Rounding	(1)	(2)
18			
19	Total Over/(Under) Recovery	\$ -	\$ (86,144)
20			
21			
22	* Jurisdictional Fuel Revenue is net of deferred revenues		
23	and related revenue taxes.		
24			
25			
26			
27			

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FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: Provide recoverable and non-recoverable fuel/capacity expenses by fuel type for the test year and prior year.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers/Williams/Young/Crisp

Line No.	DESCRIPTION	ACCOUNT	12 MONTHS ENDED 12/31/02 (Thousands)	12 MONTHS ENDED 12/31/00 (Thousands)
1	Non-Recoverable Fuel/Capacity Expense:			
2	Steam - Oil	50100	\$ 3,148	\$ 1,708
3	Steam - Coal	50100	4,721	3,001
4	Steam - Gas	50100	-	-
5	Nuclear	51800	-	53
6	Other Generation (C.T.)	54700	521	559
7	Subtotal Fuel Handling Expense		<u>8,390</u>	<u>5,321</u>
8	Purchased Power - Firm Whl Base	55515	2,685	2,324
9	Purchased Power - Capacity Whl Base	55560	11,590	9,947
10	Purchased Power - Capacity Rtl Base	55561	4,412	4,130
11	Total Non-Recoverable		<u>\$ 27,077</u>	<u>\$ 21,722</u>
12				
13	Recoverable Fuel/Capacity Expense:			
14	Steam - Oil	50110	\$ 207,698	\$ 212,980
15	Steam - Coal	50110	363,173	254,102
16	Steam - Gas	50110	-	27,322
17	Emission Allowances	50910	7,728	1,987
18	Nuclear	51810 - 51813	29,623	31,526
19	Other Generation (C.T.)	54710	283,840	267,220
20	Purchased Power - Energy	55510 & 55540	221,646	221,357
21	Purchased Power - Capacity	55550	272,471	266,274
22	Less: Power Sold	44750	(38,799)	(49,068)
23	Less: Supplemental Sales	44710	(71,010)	(93,394)
24	Tiger Bay Stipulated Adjustment	--	48,489	42,906
25	Misc. Adjustments (Gas Conversion & Other)	--	1,510	3,075
26	Total Recoverable		<u>\$ 1,326,369</u>	<u>\$ 1,186,287</u>
27				
28	Jurisdictional Factor *		n/a	n/a
29				
30	Jurisdictional Recoverable Fuel/Capacity Expense		<u>\$ 1,303,389</u>	<u>\$ 1,151,184</u>
31				
32	* Different jurisdictional factors used to compute the Fuel Adjustment and Capacity calculations.			
33				

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line No.	(Thousands)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1												
2												
3												
4												
5												
6												
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8												
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25												
26												
27												

See Schedule C-14 for the Fuel Revenues and Expenses Reconciliation

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: For a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xx

Docket No. 000824-EI

Witness: Myers/Young/Forehand
Bazemore/Williams

Line No.	(Thousands)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1												
2												
3												
4												
5												
6												
7												
8		This schedule is not applicable since the test year is Projected and not Historical										
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: For a historical test year, provide actual monthly operation and maintenance expense by primary account for the prior year

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xx
XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers/Young/Forehand
Williams/Bazemore

Line No.	(Thousands)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1												
2												
3												
4												
5												
6												
7												
8												
9												
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11												
12												
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20												
21												
22												
23												
24												
25												
26												

This schedule is not applicable since the test year is Projected and not Historical

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FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: Provide the changes in primary accounts from the prior year to the test year. Quantify, at FERC function level, each change that exceeds ten percent.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Docket No. 000824-EI
 Witness: Myers/Williams/Forehand
 Young/Bazemore

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	FERC Description	12 Month Test Year 12/31/2002	12 Month Actuals 12/31/2000	Increase/(Decrease) Dollars (3) - (4)	Increase/(Decrease) Percent (5) / (4)	Reasons for change
1 Steam Generation-Operation						
2 50000	Oper Supv & Engineering	\$ 16,931	\$ 20,933	\$ (4,002)	-19%	
3 50001	Fuel-Nonrecoverable	-	-	-	-	
4 50200	Steam Expenses	6,561	3,875	2,687	69%	
5 50400	Steam Trans - Cr - Steam Prod	(206)	(272)	66	-24%	
6 50500	Electric Expenses	1,376	1,247	129	10%	
7 50600	Misc Steam Power Expenses	14,528	18,237	(3,709)	-20%	
8 50610	Misc Stm Power Exp - Train	12	750	(739)	-98%	
9 50700	Rents	-	508	(508)	-100%	
10	Sub-total	39,202	45,279	(6,077)	-13%	
11						
12 Steam Generation - Maintenance						
13 51000	Maint Supv & Engineering	2,318	555	1,762	317%	
14 51100	Maint Of Structures	1,782	3,031	(1,249)	-41%	
15 51200	Maint Of Boiler Plant	24,254	17,830	6,425	36%	
16 51300	Maint Of Electric Plant	9,613	8,596	1,017	12%	
17 51400	Maint Of Misc Steam Plant	8,988	12,584	(3,596)	-29%	
18	Sub-total	46,955	42,596	4,359	10%	
19						
20	TOTAL STEAM GENERATION	86,157	87,875	(1,718)	-2%	(A)
21						
22 Nuclear Generation-Operation						
23 51700	Oper Supv & Eng - Nuclear	35,418	36,749	(1,331)	-4%	
24 52000	Steam Expenses - Nuclear	173	225	(51)	-23%	
25 52100	Steam From Oth Source - Nuc	-	23	(23)	-100%	
26 52400	Misc Nuclear Power Exp	9,905	15,160	(5,254)	-35%	
27 52410	Misc Nuc Power Exp - Train	7,631	7,748	(118)	-2%	
28 52500	Rents - Nuclear	-	12	(12)	-100%	
29	Sub-total	53,127	59,917	(6,790)	-11%	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide the changes in primary accounts from the prior year to the test year. Quantify, at FERC function level, each change that exceeds ten percent.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended

12/31/2002

XX Prior Year Ended

12/31/2000

Docket No. 000824-EI

Witness:

Myers/Williams/Forehand

Young/Bazemore

Line No.	(1) FERC	(2) (Thousands) Description	(3)	(4)	(5)		(6)	(7)
			12 Month Test Year 12/31/2002	12 Month Actuals 12/31/2000	Increase/(Decrease) Dollars (3) - (4)		Percent (5) / (4)	Reasons for change
1 Nuclear Generation - Maintenance								
2	52800	Maint Supv & Eng - Nuclear	23,970	25,131	(1,161)		-5%	
3	52900	Maint Of Structures - Nuc	958	1,990	(1,033)		-52%	
4	53000	Maint Of Reactor Pft Equi	5,116	5,768	(652)		-11%	
5	53100	Maint Of Elec Plant - Nuc	1,270	2,148	(878)		-41%	
6	53200	Maint Of Misc Nuc Plant	827	1,786	(960)		-54%	
7		Sub-total	32,141	36,824	(4,683)		-13%	
8								
9		TOTAL NUCLEAR GENERATION	85,268	96,741	(11,473)		-12%	(A), (B)
10								
11 Other Power Generation-Operation								
12	54600	Oper Supv & Engineering	11,249	6,484	4,765		73%	
13	54800	Generation Expenses	860	805	55		7%	
14	54900	Misc Oth Power Gen Exps	7,527	5,596	1,931		35%	
15	54910	Oth Power Gen Exp - Train	-	257	(257)		-100%	
16	55000	Rents	681	165	517		314%	
17		Sub-total	20,317	13,307	7,010		53%	
18								
19 Other Power-Generation-Maintenance								
20	55100	Maint Supv & Engineering	807	1,237	(430)		-35%	
21	55200	Maint Of Structures	1,246	1,668	(422)		-25%	
22	55300	Maint Gen & Elec Equip	11,450	10,512	939		9%	
23	55400	Maint Misc Power Gen Pft	5,298	6,210	(912)		-15%	
24		Sub-total	18,801	19,626	(826)		-4%	
25								
26		TOTAL OTHER POWER GENERATION	39,118	32,933	6,185		19%	(A), (C)
27								
28 Other Power Supply Expenses-Oper								
29	55600	Sys Con & Load Dispatch	15	0	15		100%	
30								
31		TOTAL PRODUCTION EXPENSES	210,559	217,549	(6,991)		-3%	

FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: Provide the changes in primary accounts from the prior year to the test year. Quantity, at FERC function level, each change that exceeds ten percent.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers/Williams//Forehand Young/Bazemore

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	FERC Description (Thousands)	12 Month Test Year 12/31/2002	12 Month Actuals 12/31/2000	Increase/(Decrease) Dollars (3) - (4)	Increase/(Decrease) Percent (5) / (4)	Reasons for change
1 Transmission-Operation						
2	56000 Oper Supv & Engineering	4,325	2,289	2,036	89%	
3	56100 Load Dispatching	5,805	4,418	1,387	31%	
4	56200 Station Expenses	-	297	(297)	-100%	
5	56500 Trans of Electricity by Others	-	5,398	(5,398)	-100%	
6	56600 Misc Transmission Exps	5,735	4,726	1,009	21%	
7	56610 Line Training	-	227	(227)	-100%	
8	56620 Substation Training	-	194	(194)	-100%	
9	56630 Impact/Facilities Studies	-	-	-	-	
10	56750 Substation	6	8	(2)	-24%	
11	Sub-total	15,870	17,555	(1,685)	-10%	
12						
13 Transmission - Maintenance						
14	56800 Maint Supv & Engineering	882	876	5	1%	
15	56900 Maint Of Structures	650	182	468	257%	
16	57010 Maint - Instruments & Relay	1,434	1,480	(46)	-3%	
17	57020 Maint - Oth Substation Equip	8,345	5,990	2,354	39%	
18	57101 Maint Overhead Lines-69KV	6,292	1,734	4,558	263%	
19	57111 Maint Overhead Lines-115KV	-	185	(185)	-100%	
20	57131 Maint Overhead Lines-230KV	134	245	(111)	-45%	
21	57141 Maint Overhead Lines-500KV	-	225	(225)	-100%	
22	57151 Tree Trimming-69KV	680	1,446	(766)	-53%	
23	57171 Tree Trimming-115KV	-	1	(1)	-100%	
24	57181 Tree Trimming-230KV	-	-	-	-	
25	57211 Maint Underground Lines-115KV	-	146	(146)	-100%	
26	57300 Maint Of Misc Trans Plant	-	-	-	-	
27	Sub-total	18,416	12,510	5,906	47%	
28						
29	TOTAL TRANSMISSION EXPENSE	34,286	30,065	4,221	14%	(A), (D)
30						

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FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: Provide the changes in primary accounts from the prior year to the test year. Quantify, at FERC function level, each change that exceeds ten percent.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Docket No. 000824-EI
 Witness: Myers/Williams/Forehand
 Young/Bazemore

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	FERC Description	12 Month Test Year 12/31/2002	12 Month Actuals 12/31/2000	Increase/(Decrease) Dollars (3) - (4)	Increase/(Decrease) Percent (5) / (4)	Reasons for change
1 Distribution-Operation						
2	58000	Oper Supv & Engineering	9,881	4,256	5,625	132%
3	58200	Station Expenses	-	465	(465)	-100%
4	58300	Overhead Line Expenses	19,593	3,752	15,841	422%
5	58400	Underground Line Expenses	3,792	3,559	233	7%
6	58502	St Lighting - Hi Pres Sodium	-	0	(0)	-100%
7	58600	Meter Expenses	8,703	4,980	3,723	75%
8	58700	Customer Installation Exp	1,396	1,172	224	19%
9	58800	Misc Distribution Exp	23,438	30,450	(7,012)	-23%
10	58810	Distrib Line Training	562	1,943	(1,380)	-71%
11	58820	Distrib Substa Training	-	90	(90)	-100%
12	58900	Rents	361	615	(254)	-41%
13		Sub-total	67,728	51,282	16,446	32%
14						
15 Distribution - Maintenance						
16	59000	Maint Supv & Engineering	3,082	1,314	1,768	135%
17	59100	Maint Of Structures	357	552	(195)	-35%
18	59210	Maint - Instruments & Relays	1,069	1,015	54	5%
19	59220	Maint - Oth Substation Equip	7,968	3,610	4,358	121%
20	59310	Maint Oh Lines - Line & Ser	11,047	3,662	7,385	202%
21	59320	Maint Oh Lines-Tree Trim	-	9,814	(9,814)	-100%
22	59400	Maint Underground Lines	1,468	1,734	(266)	-15%
23	59510	Maint Line Transf - Oh Pole	741	670	71	11%
24	59520	Maint Line Transf - Oth Ugr	444	177	268	151%
25	59530	Maint Line Transf - Urd	148	74	73	99%
26	59600	Maint St Lt & Sig Sys - Oh	202	252	(49)	-20%
27	59601	Maint St Lt - Mercury Vapor	-	0	(0)	-100%
28	59602	Maint St Lt - Hi Pres Sodium	2,237	2,051	186	9%
29	59700	Maint Of Meters	679	816	(137)	-17%
30	59800	Maint Misc Distrib Prop	-	220	(220)	-100%
31		Sub-total	29,445	25,961	3,484	13%
32		TOTAL DISTRIBUTION EXPENSE	97,172	77,243	19,929	26%

(A), (E)

FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: Provide the changes in primary accounts from the prior year to the test year. Quantity, at FERC function level, each change that exceeds ten percent.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Docket No. 000824-EI
 Witness: Myers/Williams/Forehand Young/Bazemore

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	FERC Description (Thousands)	12 Month Test Year 12/31/2002	12 Month Actuals 12/31/2000	Increase/(Decrease) Dollars (3) - (4)	Percent (5) / (4)	Reasons for change
1						
2	Customer Account Expense					
3	90100 Supervision	1,511	1,910	(399)	-21%	
4	90200 Meter Reading Expenses	10,041	9,847	195	2%	
5	90310 Cust Rec & Coll Expenses	39,396	31,898	7,498	24%	
6	90320 System Billing & Actng	5,905	630	5,275	837%	
7	90330 Reconnect/Disconnect-CONP Serv	1,567	2,744	(1,177)	-43%	
8	90400 Uncollectible Accounts	4,165	4,300	(135)	-3%	
9	90500 Misc Cust Accounts Exp	3,415	3,722	(307)	-8%	
10	TOTAL CUSTOMER ACCOUNTS EXPENSE	66,000	55,050	10,950	20%	(A), (F)
11						
12	Customer Serv-Other/Base Rec					
13	90715 Energy Assistance Supv	191	483	(293)	-61%	
14	90808 Energy Assistance	344	1,639	(1,295)	-79%	
15	90810 Customer Assistance	4,379	47	4,332	9184%	
16	91010 Misc Cust Serv - Residential	-	-	-	-	
17	91015 Energy Assistance Misc	127	804	(677)	-84%	
18	TOTAL CUSTOMER SERV & INFO EXPENSE	5,041	2,973	2,068	70%	(A), (G)
19						
20	Sales Expense					
21	91211 Demon & Selling - Commercial	658	0	658	100%	
22	91212 Demon & Selling - Industrial	-	-	-	-	
23	91215 Marketing Programs	859	7,090	(6,231)	-88%	
24	91216 Custom Markets - Miscellaneous	-	3	(3)	-100%	
25	91217 Community Relations	12	2,998	(2,986)	-100%	
26	91218 Equipment	-	-	-	-	
27	91270 Power Marketing Services	4,897	2,581	2,317	90%	
28	91310 Advertising - Promotional	-	-	-	-	
29	91316 Adv-Power Quality	-	233	(233)	-100%	
30	TOTAL SALES EXPENSE	6,426	12,905	(6,479)	-50%	(A), (H)

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION		Explanation:	Provide the changes in primary accounts from the prior year to the test year. Quantify, at FERC function level, each change that exceeds ten percent.				Type of data shown:
Company: FLORIDA POWER CORPORATION						XX Projected Test Year Ended 12/31/2002 XX Prior Year Ended 12/31/2000	
Docket No. 000824-EI						Witness: Myers/Williams/Forehand Young/Bazemore	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	FERC Description	12 Month Test Year 12/31/2002	12 Month Actuals 12/31/2000	Increase/(Decrease) Dollars (3) - (4)	Percent (5) / (4)	Reasons for change	
1							
2	Admin & General Expenses						
3	92020 Salaries Gen Off Employees	26,263	35,871	(9,608)	-27%		
4	921xx Office Expense & Supplies	8,628	4,044	4,584	113%		
5	92200 Admin Expense Transferred - Cr	(15,678)	0	(15,678)	-100%		
6	92300 Outside Services Employed	44,438	5,063	39,375	778%		
7	924xx Property Insurance	6,353	2,440	3,914	160%		
8	925xx Liability Insurance	5,974	10,362	(4,388)	-42%		
9	926xx Employee Pensions and Benefits	(49,021)	(47,567)	(1,454)	3%		
10	92800 Regulatory Commission-Exp	1,430	899	531	59%		
11	929xx Duplicate Charges	(2,120)	(4,771)	2,651	-56%		
12	930xx Miscellaneous General Expenses	15,002	114,798	(99,796)	-87%		
13	93100 Rents	5,104	4,642	462	10%		
14	TOTAL ADMIN & GENERAL - OPER	<u>46,372</u>	<u>125,780</u>	<u>(79,408)</u>	<u>-63%</u>		
15							
16	93510 Maint Of Structures	80	538	(457)	-85%		
17							
18	TOTAL ADMIN & GENERAL EXPENSE	<u>46,453</u>	<u>126,318</u>	<u>(79,866)</u>	<u>-63%</u>	(A), (I)	
19							
20	TOTAL OPERATION EXPENSE	<u>320,098</u>	<u>384,049</u>	<u>(63,951)</u>	<u>-17%</u>		
21	TOTAL MAINTENANCE EXPENSE	<u>145,838</u>	<u>138,055</u>	<u>7,783</u>	<u>6%</u>		
22							
23	TOTAL OPERATION & MAINTENANCE	<u>465,936</u>	<u>522,104</u>	<u>(56,168)</u>	<u>-11%</u>		
24	(Excluding ECCR & Recoverable Fuel)						
25		(8,390)					
26							
27							

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	Explanation: Provide the changes in primary accounts from the prior year to the test year. Quantity, at FERC function level, each change that exceeds ten percent.	Type of data shown:
Company: FLORIDA POWER CORPORATION		XX Projected Test Year Ended 12/31/2002 XX Prior Year Ended 12/31/2000
Docket No. 000824-EI		Witness: Myers/Williams/Forehand Young/Bazemore

Line No.	Ref	Reason (s) for Change (10% and \$500,000)
1		
2		
3	(A)	Generally, in regards to all FERC functional levels, the following factors contributed to the variance between 2000 and 2002.
4		1. Merit Increases - Competitive salary increases over the past two years caused O&M expenses to increase on average between 2000 and 2002.
5		2. Synergy Savings - Increasing synergy savings occurring as a result of the merger with CP&L caused O&M expenses to decrease between 2000 and 2002.
6		3. Inflation Factors - General inflationary factors, such as CPI, caused O&M expenses to increase on average between 2000 and 2002.
7		
8		4. Merger Year - 2000 was an abnormal year as the Company strived to keep O&M costs status quo due to the impending merger with CP&L. Consequently, new O&M projects were put on hold.
9		
10		
11	(B)	Nuclear Generation - (12%)
12		The decrease in Nuclear Generation costs is attributable to improved outage performance and enhanced Crystal River 3 reliability and performance. See MFR C-57 for more information regarding nuclear operations cost reductions.
13		
14		
15	(C)	Other Power Generation - 19%
16		The increase in Other Power Generation costs is due primarily to construction of Intercession City Peaking Units 12, 13 & 14 placed in service during the fourth quarter of 2000.
17		
18	(D)	Transmission Expense - 14%
19		The increase in Transmission Expenses is due to new and expanded Reliability/System Integrity Programs offset partially by the termination of the Seminole Electric wholesale contract in December 2001.
20		
21		
22	(E)	Distribution Expense - 26%
23		The increase in Distribution Expense between 2000 and 2002 is due to new and expanded Reliability/ System Integrity Programs.
24		
25		
26		
27		

Supporting Schedules:

Recap Schedules:

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Explanation: Provide the changes in primary accounts from the prior year to the test year. Quantify, at FERC function level, each change that exceeds ten percent.

Type of data shown:
 XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers/Williams//Forehand
 Young/Bazemore

Company: FLORIDA POWER CORPORATION

Docket No. 000824-EI

Line No.	(1) FERC	(2) (Thousands) Description	(3) 12 Month Test Year 12/31/2002	(4) 12 Month Actuals 12/31/2000	(5) Dollars Increase/(Decrease) (3) - (4)	(6) Percent (5) / (4)	(7) Reasons for change
1							
2	(F)	Customer Account Expense – 20%					
3		This increase is due to additional postage expense in FERC 903.10 - Customer receivable and collection expenses.					
4							
5	(G)	Customer Serv & Info Expense – 70%					
6		This increase is attributable to the reclassification of FERC 912.17 - Community Relations expenses to FERC 908.10 - Customer Assistance to better match departmental functions					
7		post merger with CP&L. CIG or Commercial, Industrial & Governmental Management's function is to manage relationships with key decision-makers of this customer segment along with					
8		maximizing customer satisfaction. Its function is also to encourage safe, efficient and economical use of the utility's service.					
9							
10	(H)	Sales Expense – (50%)					
11		This decrease is due to the reclassification of FERC 912.17 - Community relations expenses to FERC 908.10 - Customer Assistance to better match departmental functions					
12		post merger with CP&L. CIG or Commercial, Industrial & Governmental Management's function is to manage relationships with key decision-makers of this customer segment along with					
13		maximizing customer satisfaction. Its function is also to encourage safe, efficient and economical use of the utility's service.					
14							
15	(I)	Administrative & General Expense – (63%)					
16		This decrease is attributable to several factors: 1) FERC 922.00 - Admin Expense Transferred - Cr - -\$15.7 decrease due to reclassification of Incentive Compensation Programs to FERC functions post merger, 2) FERC 923.00 - Outside					
17		Services Employed - \$39.4 increase due to shared service company costs (ex. Treasury, tax, HR, IT) allocated to FPC post merger and 3) FERC 930xx -Miscellaneous General Expenses - \$99.8 decrease due to severance packages					
18		associated with CP&L merger.					
19							
20							
21							
22							
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24							
25							
26							
27							

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION
 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI

Explanation: Provide a schedule that will delineate any expenses incurred and revenue received for company performed maintenance on customer owned facilities, installation on customer premises and leased property on customer premises. Provide the account(s) in which these revenues and expenses are recorded for one historical year and the prior year

Type of data shown:

Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers

Line No.

- 1
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Revenues and expenses associated with work performed for customers on a contract price, and the 15% residual revenue from work performed on a cost plus basis are recorded in FERC account 451.2 (Revenue from work performed for customers). The amounts shown represent the difference between revenues billed and expenses incurred. This account includes work performed on both customer owned facilities and company owned facilities.

	12/31/2000	12/31/1999
FERC - 451.2	<u>\$ 607,718</u>	<u>\$ 332,537</u>

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FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.	Type of data shown:	
Company: FLORIDA POWER CORPORATION		XX Projected Test Year Ended	12/31/2002
		Prior Year Ended	12/31/2000
Docket No. 000824-EI		Witness:	Myers

Line No.	(A) Vendor Name	(B) Counsel, Consultant, or Witness	(C) Specific Services Rendered	(D) Fee (\$)*	(E) Basis of Charge	(F) Travel Expenses (\$)	(G) Other	(H) Total D+F+G	(I) Type of Service*
1									
2	Carlton Fields	Counsel	Assist In-house counsel	\$700,000	Hourly rate	\$10,000	\$50,000	\$760,000	C
3	Financial Strategy Associates	Witness	Cost of equity testimony	\$110,000	Hourly rate	\$3,000	\$1,000	\$114,000	B
4	Pacific Economic Group	Witness	Merger issues testimony	\$200,000	Hourly rate	\$5,000	\$1,000	\$206,000	D
5	Deloitte & Touche	Witness	Independent auditor testimony	\$110,000	Scope	\$3,000	\$1,000	\$114,000	A
6	Wilson Consulting Group	Consultant	Financial issues assistance	\$15,000	Hourly rate	\$2,000	\$1,000	\$18,000	A
7	Pricing Consultant	Consultant	Pricing Consultant	\$108,000	Scope	\$0	\$0	\$108,000	A
8	Accounting Consultant	Consultant	Accounting Consultant	\$180,000	Scope	\$0	\$0	\$180,000	A
9									
10									
11				<u>\$1,423,000</u>		<u>\$23,000</u>	<u>\$54,000</u>	<u>\$1,500,000</u>	
12									
13									
14									
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16									
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21									
22		*Type of Service:							
23		A = Accounting							
24		B = Cost of Equity							
25		C = Legal							
26		D = Other							
27									

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a comparison of rate case expenses incurred or anticipated for the current and most recent prior case with explanation of any charges which exceed 10% on an individual item basis. Also provide an amortization schedule of rate case expense amounts and rate case expense as a percentage of rate base and operating revenues and the dollar amount per average customer.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 Prior Year Ended 12/31/2000
 Witness: Myers

Docket No. 000824-EI

Comparison of Current Rate Case Expenses with Prior Case:		(A)	(B)	(C)	(D)	(E)
Line No.	Item	Current Case (Estimated)	Prior Case (Actual)	Prior Case (Estimated)	Percent Change ((A-C) / C)	Reason for Change (if 10% or greater)
1						
2	Outside Consultants	\$ 1,500,000	\$ 426,348	\$ 350,000	328.57%	Merger acquisition adjustment and full-in legal staff in 1992
3	Meals and Travel	57,000	101,381	52,200	9.20%	
4	Paid Overtime	22,000	17,628	20,000	10.00%	
5	Other Expenses	65,000	51,369	2,000	3150.00%	
6						
7	Total Rate Case Expense	<u>\$1,644,000</u>	<u>\$596,726</u>	<u>\$424,200</u>	287.55%	Duplication, Xerox rental, Postage, Public notification and mat & supp
8						
9						

Schedule of Rate Case Expense Amortization:		(A)	(B)	(C)	(D)	(E)
Line No.	Rate Case	Total Expense	Rate Order Date	Amortization Period	Unamortized Amount	Test Year Amortization
11						
12						
13						
14						
15	Current Case Docket No. 000824-EI	\$1,644,000	01/01/2002	2002-2003	\$822,000	\$822,000
16	Prior Case Docket No. 910890-EI	\$424,200	11/01/1992	1992-1993	0	0
17	Prior Case Docket No. 910890-EI (Actuals)	\$596,726	11/01/1992	1992-1993	0	0
18	Total				<u>\$822,000</u>	<u>\$822,000</u>
19						

Line No.	Statistics	Current Case	Prior Case
20			
21			
22	Rate Case Expense (anticipated) as a percentage of jurisdictional rate base.	0.04%	0.01%
23			
24	Rate Case Expense (anticipated) as a percentage of jurisdictional revenues.	0.12%	0.04%
25			
26	Rate Case Expense incurred per average customer	\$1.13	\$0.36
27			

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of Balance Sheet accounts for the provision of uncollectible accounts by month for the test and the prior year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

(Thousands)

Line No.	(A) Month/Year	(B) Beginning Balance	(C) Provision Accrual	(D) Bad Debts Written Off	(E) Recoveries	(F) Adjustments	(G) Ending Balance
1							
2	January 2002	\$ 4,939	\$ 348	\$ 348	\$ -	\$ -	\$ 4,939
3	February	4,939	347	\$ 347	-	-	\$ 4,939
4	March	4,939	348	\$ 348	-	-	\$ 4,939
5	April	4,939	347	\$ 347	-	-	\$ 4,939
6	May	4,939	348	\$ 348	-	-	\$ 4,939
7	June	4,939	347	\$ 347	-	-	\$ 4,939
8	July	4,939	348	\$ 348	-	-	\$ 4,939
9	August	4,939	347	\$ 347	-	-	\$ 4,939
10	September	4,939	348	\$ 348	-	-	\$ 4,939
11	October	4,939	347	\$ 347	-	-	\$ 4,939
12	November	4,939	348	\$ 348	-	-	\$ 4,939
13	December	4,939	347	\$ 347	-	-	\$ 4,939
14							
15							
16							
17							
18							
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27							

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of Balance Sheet accounts for the provision of uncollectible accounts by month for the test and the prior year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers

Docket No. 000824-EI

(Thousands)

Line No.	(A) Month/Year	(B) Beginning Balance	(C) Provision Accrual	(D) Bad Debts Written Off	(E) Recoveries	(F) Adjustments	(G) Ending Balance
1							
2	January 2000	0 **	\$ 253	\$ 654	\$ 145	\$ 4,099 **	\$ 3,842
3	February	3,842	246	374	180	0	\$ 3,894
4	March	3,894	236	302	201	0	\$ 4,029
5	April	4,029	236	275	185	0	\$ 4,175
6	May	4,175	250	265	153	0	\$ 4,314
7	June	4,314	299	252	111	0	\$ 4,471
8	July	4,471	321	297	170	0	\$ 4,666
9	August	4,666	331	279	117	0	\$ 4,836
10	September	4,836	335	342	115	0	\$ 4,944
11	October	4,944	298	405	121	0	\$ 4,958
12	November	4,958	248	820	121	0	\$ 4,506
13	December	4,506	1,246	646	114	0	\$ 5,220
14							
15							
16							
17							
18							
19							
20	** The Company sold its receivables to a related party (FPC Del Company) on 12/31/99 and subsequently repurchased them on 1/1/00.						
21							
22							
23							
24							
25							
26							
27							

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of advertising expenses by subaccount for the test year and prior year for each type of advertising.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers/Slusser

Advertising Expenses for the Year Ended 12/31/2002
(Thousands)

Line No.	Account No.	Account Title	(A)	(B)	(C)
			Electric Utility	Jurisdictional Factor	Amount
1		Account 909			
2		909.XX Total Energy Conservation Advertising	\$ 0 *		
3					
4		Account 913			
5		913.10 Advertising - Promotional	0		
6		913.16 Advertising - Power Quality	0		
7		Total Account 909 & 913	\$ 0		
8					
9		Account 930			
10		930.12 Institutional Advertising	0		
11		930.13 Other General Advertising	9,156 **		
12		Total Account 930	\$ 9,156	0.94195	\$ 8,624
13					
14		Total Advertising Expense	<u>\$ 9,156</u>		<u>\$ 8,624</u>
15					
16		Average Total Customers	<u>1,456</u>		<u>1,456</u>
17					
18		Advertising Expense per Customer	<u>\$ 6.29</u>		<u>\$ 5.92</u>
19					
20					
21		Advertising Expense per Customer			
22		with the (\$4M) adjustment due to			
23		promotional/image building.	<u>\$ 3.54</u>		<u>\$ 3.18</u>
24					
25					

* Energy conservation advertising was recorded in the 909 account and was removed from final fully adjusted system amounts.

** \$4M was removed from fully adjusted system amount because the advertising was promotional/image building.

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of advertising expenses by subaccount for the test year and prior year for each type of advertising.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers/Slusser

Advertising Expenses for the Year Ended 12/31/2000

(Thousands)

Line No.	Account No.	Account Title	(A)	(B)	(C)
			Electric Utility	Factor	Jurisdictional Amount
1		Account 909			
2		909.XX Total Energy Conservation Advertising	\$ 1,383		
3					
4		Account 913			
5		913.10 Advertising - Promotional	0		
6		913.16 Advertising - Power Quality	233		
7		Total Account 909 & 913	1,616	1.000000	1,616
8					
9		Account 930			
10		930.12 Institutional Advertising	2,158		
11		930.13 Other General Advertising	167		
12		Total Account 930	2,325	0.935079	2,174
13					
14		Total Advertising Expense	<u>\$ 3,941</u>		<u>\$ 3,790</u>
15					
16		Average Total Customers	<u>1,400</u>		<u>1,400</u>
17					
18		Advertising Expense per Customer	<u>2.82</u>		<u>2.71</u>
19					
20					
21					
22					
23					
24					
25					
26					
27					

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of industry association dues included in cost of service by organization for the test year and the prior year. Indicate the nature of each organization.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended ~~xx/xx/xxxx~~

Docket No. 000824-EI

Witness: Myers/Slusser/Forehand

Williams/Young

Industry Association Dues for the Year Ended 12/31/02

(Thousands)

Line No.	(A) Organization	(B) Nature of Organization	(C) Electric Utility Forecasted *	(D) Jurisdictional	
				Factor	Amount
1					
2	American Nuclear Society	Technical/Professional	\$ 5	0.9460	\$ 5
3	Southeastern Electric Exchange	Business Association	99	0.9460	\$ 93
4	Edison Electric Institute	Business Association	486	0.9460	\$ 459
5	Electric Power Research Institute	Technical/Professional	432	0.9460	\$ 409
6	Electric Utility Cost Group	Technical/Professional	5	0.9460	\$ 5
7	Florida Electric Power Coordinating Group	Technical/Professional	86	0.9460	\$ 81
8	Florida Reliability Coord Council	Business Association	308	0.9460	\$ 291
9	Institute of Nuclear Power Organization	Technical/Professional	429	0.9460	\$ 406
10	National Safety Council	Business Association	1	0.9460	\$ 1
11	Nuclear Industry Chk Valve Grp	Technical/Professional	3	0.9460	\$ 3
12	Nuclear Procurement Issues Committee	Technical/Professional	1	0.9460	\$ 1
13	Nuclear Energy Institute	Technical/Professional	128	0.9460	\$ 121
14	Southeastern Electric Exchange	Business Association	19	0.9460	\$ 18
15	Various		1	0.9460	\$ 1
16					
17	Total Industry Association Dues		<u>\$ 2,002</u>		<u>\$ 1,894</u>
18					
19	Average Total Customers		<u>1,456</u>		<u>1,456</u>
20					
21	Dues Per Customer		<u>\$ 1.38</u>		<u>\$ 1.30</u>
22					
23					
24					
25					

26 * Forecasted data was not projected on a detail level. The Company's assumption is that 2000 expenses will decrease by 40%.

27

FLORIDA PUBLIC SERVICE COMMISSION
 Explanation: Provide a schedule of industry association dues included in cost of service by organization for the test year and the prior year. Indicate the nature of each organization.
 Type of data shown:
 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI
 Industry Association Dues for the Year Ended 12/31/00
 (Thousands)
 ___ Projected Test Year Ended
 XX Prior Year Ended
 Witness: Myers/Slusser/Forehand Williams/Young

Line No.	(A) Organization	(B) Nature of Organization	(C) Electric Utility Per Books System	(D) Jurisdictional	
				Factor	Amount
1					
2	American Nuclear Society	Technical/Professional	\$ 7	0.9351	\$ 7
3	Coalition on PURPA Reform	Lobbying (1)	36	0.0000	\$ 0
4	Southeastern Electric Exchange	Business Association	138	0.9351	\$ 129
5	Edison Electric Institute	Business Association	680	0.9351	\$ 636
6	Electric Council of Florida	Business Association	4	0.9351	\$ 4
7	Institute of Gas Technology	Technical/Professional	14	0.9351	\$ 13
8	Electric Power Research Institute	Technical/Professional	605	0.9351	\$ 566
9	Electric Utility Cost Group	Technical/Professional	7	0.9351	\$ 7
10	Florida Electric Power Coordinating Group	Technical/Professional	120	0.9351	\$ 112
11	Florida Reliability Coord Council	Business Association	431	0.9351	\$ 403
12	Institute of Nuclear Power Organization	Technical/Professional	601	0.9351	\$ 562
13	National Safety Council	Business Association	2	0.9351	\$ 2
14	Nuclear Industry Chk Valve Grp	Technical/Professional	4	0.9351	\$ 4
15	Nuclear Procurement Issues Committee	Technical/Professional	2	0.9351	\$ 2
16	American National Stnds Institute	Technical/Professional	4	0.9351	\$ 4
17	Nuclear Energy Institute	Technical/Professional	179	0.9351	\$ 167
18	Reddy Corporation International	Business Association	8	0.9351	\$ 7
19	Southeastern Electric Exchange	Business Association	27	0.9351	\$ 25
20	Various		1	0.9351	\$ 1
21					
22	Total Industry Association Dues		<u>\$ 2,870</u>		<u>\$ 2,650</u>
23					
24	Average Total Customers		<u>1,400</u>		<u>1,400</u>
25					
26	Dues Per Customer		<u>\$ 2.05</u>		<u>\$ 1.89</u>
27					

(1) Charged to wrong account. Removed for rate making.

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of amounts charged to operating expenses, amounts accrued and charged to the provision account balances, annually for the last calendar year and test year. Indicate desired reserve balances and basis for determining desired balances.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended

12/31/2002

___ Prior Year Ended

xx/xx/xxxx

Docket No. 000824-EI

Witness:

Myers/Young

(Thousands)

Forehand

Line No.	Accounts	(A) 12 Months Ended	(B) Reserve Balance Beg of Period	(C) Amount Accrued	(D) Amount Charged	(E) Net Fund Income After Taxes	(F) Reserve Balance End of Period	(G) Description	(H)	(I) Charged to Operating Expense	(J)	(K)
1												
2	<u>228.1 Accumulated Provision Property Insurance</u>											
3	228.13	12/31/2002	\$ 32,027	\$ 6,000	\$ 6,000	\$ 0	\$ 32,027	Unfunded Storm Damage		\$ 6,000		
4	Total 228.1		<u>\$ 32,027</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 0</u>	<u>\$ 32,027</u>			<u>\$ 6,000</u>		

Desired Balance: Florida Power self-insures its transmission & distribution lines against loss due to storm damage & other natural disasters. Pursuant to FPSC Order No. PSC-94-0852-FOF-EI, Florida Power is accruing \$6 million annually to a storm damage reserve and may defer any losses in excess of the reserve.

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14 228.2 Accumulated Provision for Injuries & Damages

15	228.22	12/31/2002	\$ 8,554	\$ 0	\$ 0	\$ 0	\$ 8,554	Litigation Reserve		\$ 0		
16	228.23	12/31/2002	9,814	2,261	2,261	0	9,814	Workman's Comp Reserve		2,261		
17	228.24	12/31/2002	7,507	2,468	2,468	0	7,507	Claims Reserve		2,468		
18	228.25	12/31/2002	8,637	0	0	0	8,637	Environmental Cleanup Reserve		0		
19	Total 228.2		<u>\$ 34,512</u>	<u>\$ 4,729</u>	<u>\$ 4,729</u>	<u>\$ 0</u>	<u>\$ 34,512</u>			<u>\$ 4,729</u>		

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Desired Balance: The Litigation Reserve balance represents an estimate of potential settlement costs & legal fees for an age discrimination lawsuit brought against Florida Power. The desired balances for Workman's Compensation & Claims are based on estimated liabilities associated with incurred claims. The balance in the Environmental Cleanup Reserve is contingent upon the liability Florida Power estimates associated with contaminated site cleanup.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of amounts charged to operating expenses, amounts accrued and charged to the provision account balances, annually for the last calendar year and test year. Indicate desired reserve balances and basis for determining desired balances.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers/Young Forehand

(Thousands)

Line No.	Accounts	(A) 12 Months Ended	(B) Reserve Balance Beg of Period	(C) Amount Accrued	(D) Amount Charged	(E) Net Fund Income After Taxes	(F) Reserve Balance End of Period	(G) Description	(H)	(I) Charged to Operating Expense	(J)	(K)
1												
2	228.3 Accumulated Provision for Pension & Benefits											
3	228.31 & 228.35	12/31/2002	\$ 5,510	\$ 19,640	\$ 19,640	\$ 0	\$ 5,510	Medical & Dental Reserves Active Employees		\$ 19,640		
4	228.33, 228.34, 228.36, 228.37, 228.38 & 228.39	12/31/2002	132,269	20,228	12,752	0	139,745	Medical & Life Reserves Postemp		20,228		
5	Total 228.3		<u>\$ 137,780</u>	<u>\$ 39,868</u>	<u>\$ 32,392</u>	<u>\$ 0</u>	<u>\$ 145,255</u>			<u>\$ 39,868</u>		

Desired Balance: The desired balance for the active employee medical and dental reserves is based on estimated claims incurred but not reported. The retiree medical and life reserves are based on the FAS 106 actuarial valuation which takes into account number of individuals eligible for the plans, their life expectancy, per capita claims costs and cost trend rates.

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of amounts charged to operating expenses, amounts accrued and charged to the provision account balances, annually for the last calendar year and test year. Indicate desired reserve balances and basis for determining desired balances.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers/Young
Forehand

(Thousands)

Line No.	Accounts	(A) 12 Months Ended	(B) Reserve Balance Beg of Period	(C) Amount Accrued	(D) Amount Charged	(E) Net Fund Income After Taxes	(F) Reserve Balance End of Period	(G) Description	(H)	(I) Charged to Operating Expense	(J)	(K)
1												
2	<u>228.4 Accumulated Misc Operating Provision</u>											
3	228.40	12/31/2002	\$ 503	\$ 7,800	\$ 655	\$ 0	\$ 7,648	Nuclear Refuel Outage #13		\$ 7,800		
4	228.44	12/31/2002	140	0	0	0	140	SOL Nonutility Meter Treater		0		
5	228.45	12/31/2002	22	0	0	0	22	SOL Nonutility Surge Suppressor		0		
6	228.49	12/31/2002	8,268	0	0	0	8,268	DOE Decommissioning/Decontamination		0		
7	Total 228.4		<u>\$ 8,934</u>	<u>\$ 7,800</u>	<u>\$ 655</u>	<u>\$ 0</u>	<u>\$ 16,079</u>			<u>\$ 7,800</u>		

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Desired Balance: The desired balance in the nuclear outage reserve reflects the incremental cost for the work planned during the outage. The total cost is accrued over the life cycle of the refueling outage, approximately 24 months. The desired balance in the meter treater & surge suppressor reserves is based on estimated costs of warranty repair work.

In November 1993, Florida Power recorded \$18,096,000 in Account 228.49. This amount relates to Florida Power's estimated liability, as determined by the DOE, for the eventual dismantlement & decommissioning costs of certain uranium facilities operated by the DOE. Florida Power makes annual assessment payments out of the reserve to the DOE over a 15 year period. The payments are recoverable through the fuel adjustment clause.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of amounts charged to operating expenses, amounts accrued and charged to the provision account balances, annually for the last calendar year and test year. Indicate desired reserve balances and basis for determining desired balances.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx
 XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers/Young
 Forehand

(Thousands)

Line No.	Accounts	(A) 12 Months Ended	(B) Reserve Balance Beg of Period	(C) Amount Accrued	(D) Amount Charged	(E) Net Fund Income After Taxes	(F) Reserve Balance End of Period	(G) Description	(H)	(I) Charged to Operating Expense	(J)	(K)
1												
2	<u>228.1 Accumulated Provision Property Insurance</u>											
3	228.13	12/31/2000	\$ 25,629	\$ 6,000	\$ 2,102	\$ 0	\$ 29,527	Unfunded Storm Damage		\$ 6,000		
4	Total 228.1		<u>\$ 25,629</u>	<u>\$ 6,000</u>	<u>\$ 2,102</u>	<u>\$ 0</u>	<u>\$ 29,527</u>			<u>\$ 6,000</u>		
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13												
14	<u>228.2 Accumulated Provision for Injuries & Damages</u>											
15	228.22	12/31/2000	\$ 5,000	\$ 4,800	\$ 819	\$ 0	\$ 8,981	Litigation Reserve		\$ 0		
16	228.23	12/31/2000	10,557	7,250	6,826	0	10,981	Workmans Comp Reserve		7,545		
17	228.24	12/31/2000	6,394	2,500	1,470	0	7,423	Claims Reserve		2,850		
18	228.25	12/31/2000	8,963	16	306	0	8,673	Environmental Cleanup Reserve		0		
19	Total 228.2		<u>\$ 30,914</u>	<u>\$ 14,566</u>	<u>\$ 9,422</u>	<u>\$ 0</u>	<u>\$ 36,058</u>			<u>\$ 10,395</u>		
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Desired Balance: Florida Power self-insures its transmission & distribution lines against loss due to storm damage & other natural disasters. Pursuant to FPSC Order No. PSC-94-0852-FOF-EI, Florida Power is accruing \$6 million annually to a storm damage reserve and may defer any losses in excess of the reserve.

Desired Balance: The Litigation Reserve balance represents an estimate of potential settlement costs & legal fees for an age discrimination lawsuit brought against Florida Power. The desired balances for Workman's Compensation & Claims are based on estimated liabilities associated with incurred claims. The balance in the Environmental Cleanup Reserve is contingent upon the liability Florida Power estimates associated with contaminated site cleanup.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of amounts charged to operating expenses, amounts accrued and charged to the provision account balances, annually for the last calendar year and test year. Indicate desired reserve balances and basis for determining desired balances.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers/Young
Forehand

(Thousands)

Line No.	Accounts	(A) 12 Months Ended	(B) Reserve Balance Beg of Period	(C) Amount Accrued	(D) Amount Charged	(E) Net Fund Income After Taxes	(F) Reserve Balance End of Period	(G) Description	(H)	(I) Charged to Operating Expense	(J)	(K)
1												
2	228.3							Accumulated Provision for Pension & Benefits				
3	228.31, 228.35	12/31/2000	\$ 6,896	\$ 8,901	\$ 9,727	\$ 0	\$ 6,069	Medical and Dental Reserves Active Employees		\$ 13,031		
4	228.33, 228.34, 228.36 - 228.39	12/31/2000	119,345	15,772	9,884	0	125,233	Medical and Life Reserves Postemp		16,222		
5	Total 228.3		<u>\$ 126,241</u>	<u>\$ 24,673</u>	<u>\$ 19,611</u>	<u>\$ 0</u>	<u>\$ 131,302</u>			<u>\$ 29,253</u>		

Desired Balance: The desired balance for the active employee medical and Dental reserves is based on estimated claims incurred but not reported. The retiree medical and life reserves are based on the FAS 106 actuarial valuation which takes into account number of individuals eligible for the plans, their life expectancy, per capita claims costs and cost trend rates.

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of amounts charged to operating expenses, amounts accrued and charged to the provision account balances, annually for the last calendar year and test year. Indicate desired reserve balances and basis for determining desired balances.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers/Young

Forehand

(Thousands)

Line No.	Accounts	(A) 12 Months Ended	(B) Reserve Balance Beg of Period	(C) Amount Accrued	(D) Amount Charged	(E) Net Fund Income After Taxes	(F) Reserve Balance End of Period	(G) Description	(H)	(I) Charged to Operating Expense	(J)	(K)
1												
2	228.4							Accumulated Misc Operating Provision				
3	228.40, 228.43	12/31/2000	\$ 534	\$ 10,602	\$ 300	\$ 0	\$ 10,836	Nuclear Refuel Outage #12 and #11		\$ 10,602		
4	228.44	12/31/2000	119	23	6	0	137	SOL Nonutility Meter/Treater		0		
5	228.45	12/31/2000	13	12	5	0	20	SOL Nonutility Surge Suppressor		0		
6	228.49	12/31/2000	9,595	0	1,327	0	8,268	DOE Decommissioning/Decontamination		0		
7	Total 228.4		\$ 10,261	\$ 10,638	\$ 1,638	\$ 0	\$ 19,260			\$ 10,602		

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Desired Balance: The desired balance in the nuclear outage reserve reflects the incremental cost for the work planned during the outage. The total cost is accrued over the life cycle of the refueling outage, approximately 24 months. The desired balance in the meter treater & surge suppressor reserves is based on estimated costs of warranty repair work.

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In November 1993, Florida Power recorded \$18,096,000 in Account 228.49. This amount relates to Florida Power's estimated liability, as determined by the DOE, for the eventual dismantlement & decommissioning costs of certain uranium facilities operated by the DOE. Florida Power makes annual assessment payments out of the reserve to the DOE over a 15 year period. The payments are recovered through the fuel adjustment clause.

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FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule by organization of any expenses for lobbying, civic, political and related activities that are included for recovery in net operating income for the test year and the prior year if the test year is projected.	Type of data shown:
Company: FLORIDA POWER CORPORATION		XX Projected Test Year Ended 12/31/2002
Docket No. 000824-EI		XX Prior Year Ended 12/31/2000
		Witness: Myers

Line No.	(Thousands)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
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Not Applicable

Expenses for lobbying, civic, political and related activities are recorded below the line, account 426.

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of any civic and charitable contributions that are included in cost of service for the test year and the prior year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

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The company has not included civic and charitable contributions in cost of service.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of jurisdictional administrative, general, customer service, R&D, and other miscellaneous expenses by category and on a per customer basis for the test year and prior year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers/Slusser

Docket No. 000824-EI

Line No.	Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(A) Test Year Ended 12/31/2002	(B) Prior Year Ended 12/31/2000	(C) Percent Increase
1				
2	Administrative & General Expense	\$ 29,548	\$ 10,270	187.71%
3				
4	General Advertising Expense (MFR C-26)	8,624	2,174	296.69%
5				
6	Miscellaneous General Expense (MFR C-32)	<u>5,506</u>	<u>105,173</u>	-94.76%
7				
8	Total Administrative & General Expenses (Accounts 920 - 935)	43,678	117,617	-62.86%
9				
10				
11	Customer Accounting Expense (Accounts 901 - 905)	65,697	54,885	19.70%
12				
13				
14	Customer Service & Information Expense (Accounts 907 - 910)	5,041	2,973	69.56%
15				
16				
17	Sales Expense (911 - 919)	<u>6,426</u>	<u>12,905</u>	-50.21%
18				
19				
20	Total Jurisdictional Administrative Expenses (Accounts 901 - 935)	<u>\$ 120,841</u>	<u>\$ 188,360</u>	-35.85%
21				
22				
23				
24	Number of Customers	<u>1,456</u>	<u>1,400</u>	3.95%
25				
26	Administrative Expense per Customer	<u>\$ 83.02</u>	<u>\$ 134.53</u>	-38.29%
27				

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FLORIDA PUBLIC SERVICE COMMISSION
 Company: FLORIDA POWER CORPORATION
 Docket No. 000824-EI

Explanation: Provide a schedule of the charges to Account 930.2 and 930.3 (Miscellaneous General Expenses) by type of charge for the:
 1) test year if the test year is historic, or
 2) prior year if the test year is projected.
 Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of data shown:
 ___ Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers/Slusser

Miscellaneous General Expenses for the Year Ended 12/31/2000

Line No.	(Thousands) Description	(A) Total Utility	(B) Juristional Factor (1)	(C) Jurisdictional Amount
1				
2	Total Miscellaneous General Expenses of \$100,000 or Less	\$ -	0.9351	\$ -
3				
4	Miscellaneous General Expenses Exceeding \$100,000:			
5	Company Membership Dues	236	0.9351	221
6				
7	Industry Association Dues	2,869	0.9351	2,683
8				
9	Corporate Expenses	547	0.9351	511
10	(I.e. Publishing & Distribution of Reports to Stockholders, Trustee, Registrar & Transfer Agent Fees			
11	and Expenses). Services Provided by Florida Progress-Investor Relations, Trust Admin, Corporate			
12	Secretary, Tax, Risk Management, Etc.)			
13				
14	Research & Development Expenses	-	0.9351	-
15				
16	Management Development Expenses	12	0.9351	11
17	(I.e. Travel, Seminars, Meetings, Outside Professional Services, Payroll, and Other Expenses)			
18				
19	Accrual Business Combination Cost	94,236	0.9351	88,120
20				
21	Computer Service Charges	7,539	0.9351	7,049
22	Outside Computer-related Charges	7,034	0.9351	6,577
23				
24	Total Miscellaneous General Expenses	\$ 112,472	0.9351	\$ 105,173
25				
26	Number of Customers (Average)	1,400		1,400
27	Cost per Customer	\$ 80.32	0.9351	\$ 75.11

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Bazmore/Myers

Line No.	(A)	(B)	(C)	(D)	(E)	(F)
	Amount	2002 (Test Year) % Inc	CPI	Amount	2001 (Budget) % Inc	CPI
1	Total Company Basis:					
2	\$ 241,541,709	1.69%	2.60%	\$ 237,535,600	-4.12%	2.90%
3	15,693,148	-5.46%		16,600,000	-22.49%	
4	799,841	0.00%		0	-100.00%	
5	870,658	100.00%				
6	<u>\$ 258,034,698</u>			<u>\$ 254,135,600</u>		
7	<u>\$ 61,437</u>	4.58%		<u>\$ 58,746</u>	-2.83%	
8						
9	Fringe Benefits:					
10	\$ 20,316,080	11.89%		\$ 18,157,536	-19.03%	
11	1,587,600	-31.18%		2,306,798	42.84%	
12	2,261,000	-25.58%		3,038,000	-59.73%	
13	-51,309,940	12.32%		-45,682,000	-9.97%	
14	3,749,720	-9.23%		4,131,000	0.11%	
15	36,697,243	35.84%		27,016,000	3.16%	
16	0	0.00%		0	-100.00%	
17	70,032	6.11%		66,000	164.00%	
18	1,940,200	2711.88% (1)		69,000	-92.01%	
20	9,137,550	6.30%		8,596,000	-2.52%	
21	<u>\$ 24,449,485</u>	38.15%		<u>\$ 17,698,334</u>	-16.24%	
22						
23	<u>\$ 282,484,183</u>	3.92%		<u>\$ 271,833,934</u>	-8.55%	
24						
25	<u>4,200</u>			<u>4,326</u>		
26						
27	<u>\$ 67,258</u>			<u>\$ 62,837</u>		

(1) - Includes FAS 112 accruals for Health & Life and Salary Continuation for disabled employees of \$1.7 million.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended 12/31/2000
 Witness: Bazmore/Myers

Docket No. 000824-EI

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Amount	2000 % Inc	CPI	Amount	1999 % Inc	CPI	1998 Amount
1	Total Company Basis:						
2	\$ 247,754,966	3.83%	3.40%	\$ 238,607,064	-1.64%	2.20%	\$ 242,584,692
3	21,415,574	-27.06%		29,360,625	80.49%		16,267,555
4	6,947,287	-39.23%		11,432,653	89.55%		6,031,572
5							
6	<u>\$ 276,117,827</u>			<u>\$ 279,400,341</u>			<u>\$ 264,883,819</u>
7	<u>\$ 60,459</u>	3.13%		<u>\$ 58,624</u>	4.90%		<u>\$ 55,883</u>
8							
9	Fringe Benefits:						
10	\$ 22,424,029	-0.40%		\$ 22,514,142	6.56%		\$ 21,128,651
11	1,615,001	-23.75%		2,117,913	-10.56%		2,367,854
12	7,544,756	55.57%		4,849,843	-10.46%		5,416,523
13	-50,738,150	64.25%		-30,891,363	40.56%		-21,977,996
14	4,126,547	249.12%		1,181,991	-70.70%		4,033,954
15	26,187,736	5.17%		24,900,271	-2.53%		25,547,426
16	263,649	1.33%		260,181	7.13%		242,869
17	25,000	-95.51%		557,227	44.68%		385,155
18	863,229	20.94%		713,767	48.96%		479,161
20	8,818,608	3.11%		8,552,661	4.30%		8,199,954
21	<u>\$ 21,130,405</u>	-39.20%		<u>\$ 34,756,633</u>			<u>\$ 45,823,551</u>
22							
23	<u>\$ 297,248,232</u>	-5.38%		<u>\$ 314,156,974</u>	1.11%		<u>\$ 310,707,370</u>
24							
25	<u>4,567</u>			<u>4,766</u>			<u>4,740</u>
26							
27	<u>\$ 65,086</u>			<u>\$ 65,916</u>			<u>\$ 65,550</u>

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
Prior Year Ended

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2	Steam Production		See Note 2 on last page					
3	Anclote Plant							
4	Structures & Improvements	311	\$116	\$116	\$117	\$117	\$118	\$118
5	Boiler Plant Equipment	312	309	310	312	313	314	315
6	Turbogenerator Units	314	293	295	296	297	299	300
7	Accessory Electric Equipment	315	84	84	84	85	85	85
8	Miscellaneous Equipment	316.1	17	17	18	18	18	18
9	Miscellaneous Equipment - 5 Year Amortizat	316.2	2	2	2	2	2	2
10	Miscellaneous Equipment - 7 Year Amortizat	316.3	2	2	2	2	2	2
11	Total Anclote		823	826	831	834	838	840
12								
13	Bartow Plant							
14	Structures & Improvements	311	\$88	\$89	\$89	\$89	\$90	\$90
15	Boiler Plant Equipment	312	300	300	301	302	303	304
16	Turbogenerator Units	314	133	133	134	134	134	135
17	Accessory Electric Equipment	315	69	69	69	69	70	70
18	Miscellaneous Equipment	316.1	13	13	13	13	13	13
19	Miscellaneous Equipment - 5 Year Amortizat	316.2	2	3	3	3	3	3
20	Miscellaneous Equipment - 7 Year Amortizat	316.3	0	0	0	0	0	0
21	Total Bartow		605	607	609	610	613	615
22								
23								
24								
25								
26								
27								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
Prior Year Ended

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2	Crystal River 1 & 2 Plant							
3	Structures & Improvements	311	\$299	\$299	\$299	\$299	\$299	\$299
4	Boiler Plant Equipment	312	592	593	593	594	595	595
5	Turbogenerator Units	314	458	458	458	458	458	458
6	Accessory Electric Equipment	315	137	137	137	137	137	137
7	Miscellaneous Equipment	316.1	21	21	21	21	21	21
8	Miscellaneous Equipment - 5 Year Amortizat	316.2	2	2	2	2	2	2
9	Miscellaneous Equipment - 7 Year Amortizat	316.3	0	0	0	0	0	0
10	Total Crystal River 1 & 2		1,510	1,511	1,511	1,512	1,512	1,513
11								
12								
13								
14	Crystal River 4 & 5 Plant							
15	Structures & Improvements	311	\$500	\$502	\$503	\$504	\$506	\$507
16	Boiler Plant Equipment	312	1,434	1,435	1,436	1,437	1,438	1,438
17	Turbogenerator Units	314	581	580	580	579	579	578
18	Accessory Electric Equipment	315	246	246	246	246	246	246
19	Miscellaneous Equipment	316.1	32	32	32	32	32	32
20	Miscellaneous Equipment - 5 Year Amortizat	316.2	5	5	5	5	5	5
21	Miscellaneous Equipment - 7 Year Amortizat	316.3	3	3	3	3	3	3
22	Total Crystal River 4 & 5		2,802	2,803	2,805	2,806	2,808	2,810
23								
24								
25								
26								
27								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
Prior Year Ended

DOCKET NO. 000824-E1

Witness: Myers

Line No.	(A) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2	Suwannee River Plant							
3	Structures & Improvements	311	\$4	\$4	\$4	\$4	\$4	\$4
4	Boiler Plant Equipment	312	11	11	11	11	11	11
5	Turbogenerator Units	314	10	10	10	10	10	10
6	Accessory Electric Equipment	315	2	2	2	2	2	2
7	Miscellaneous Equipment	316.1	0	0	0	0	0	0
8	Miscellaneous Equipment - 5 Year Amortizat	316.2	0	0	0	0	0	0
9	Miscellaneous Equipment - 7 Year Amortizat	316.3	0	1	2	3	4	5
10	Total Suwannee River		27	28	29	30	31	32
11								
12	System Assets 316.2 (5 year)	316.2	0	0	0	0	0	0
13	System Assets 316.3 (7 year)	316.3	9	9	9	9	9	9
14								
15	Steam Plant Total		5,776	5,784	5,794	5,801	5,812	5,819
16								
17	Fossil Dismantling - Steam							
18	Anclote Plant		49	49	49	49	49	49
19	Bartow Plant		136	136	136	136	136	136
20	Bartow-Anclote Pipeline		0	0	0	0	0	0
21	Crystal River 1 & 2 Plant		49	49	49	49	49	49
22	Crystal River 4 & 5 Plant		35	35	35	35	35	35
23	Higgins Plant		27	27	27	27	27	27
24	Suwannee River Plant		65	65	65	65	65	65
25	Turner Plant		8	8	8	8	8	8
26								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
Prior Year Ended

DOCKET NO. 000824-E1

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2	Fossil Dismantling - Steam Continued							
3	Inglis Plant		6	6	6	6	6	6
4	Avon Park Plant		63	63	63	63	63	63
5	Total Fossil Dismantling - Steam		439	439	439	439	439	439
6								
7	Total Steam		6,215	6,223	6,233	6,240	6,251	6,258
8								
9	Nuclear Production							
10	Crystal River 3							
11	Structures & Improvements	321	860	863	866	868	870	872
12	Reactor Plant Equipment	322	984	983	983	983	982	982
13	Turbogenerator Units	323	333	333	333	333	333	333
14	Accessory Electric Equipment	324	691	691	691	691	691	690
15	Miscellaneous Equipment	325.1	111	111	111	111	111	111
16	Miscellaneous Equipment - 5 Year Amortizat	325.2	102	104	106	104	100	97
17	Miscellaneous Equipment - 7 Year Amortizat	325.3	21	21	21	21	22	22
18	Total Crystal River 3		3,102	3,106	3,110	3,110	3,108	3,108
19								
20	Tallahassee - Crystal River Unit 3							
21	Structures & Improvements	321	11	11	11	11	11	11
22	Reactor Plant Equipment	322	6	6	6	6	6	6
23	Turbogenerator Units	323	5	5	5	5	5	5
24	Accessory Electric Equipment	324	2	2	2	2	2	2
25	Miscellaneous Equipment - 7 Year Amortizat	325.3	0	0	0	0	0	0
26	Total Tallahassee - Crystal River 3		24	24	24	24	24	24

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
Prior Year Ended

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2	Nuclear Decommissioning - Retail		728	728	728	728	728	728
3	Nuclear Decommissioning - Wholesale		43	43	43	43	43	43
4	Total Nuclear Plant		3,896	3,901	3,905	3,905	3,903	3,903
5								
6								
7	Other Production							
8	Bayboro Peaking		48	48	48	48	48	48
9	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
11	Total Bayboro		48	48	48	48	48	48
12								
13								
14	Higgins Peaking		85	86	86	86	86	86
15	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
17	Total Higgins		85	86	86	86	86	86
18								
19								
20	Avon Park Peaking		38	38	38	38	38	38
21	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
23	Total Avon Park		38	38	38	38	38	38
24								
25								
26								
27								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
Prior Year Ended

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2	DeBary Peaking		156	156	156	156	157	157
3	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
5	Total DeBary		156	156	156	156	157	157
6								
7								
8	Bartow Peaking		99	99	100	100	100	100
9	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
11	Total Bartow		99	99	100	100	100	100
12								
13								
14	Intercession City Peaking		92	101	104	106	109	110
15	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
17	Total Intercession City		92	101	104	106	109	110
18								
19								
20	Rio Pinar Peaking		13	13	13	13	13	13
21	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
23	Total Rio Pinar		13	13	13	13	13	13
24								
25								
26								
27								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
Prior Year Ended

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2	Suwannee River Peaking		94	94	94	94	94	94
3	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
5	Total Suwannee River		94	94	94	94	94	94
6								
7								
8	Turner Peaking		83	83	83	83	83	83
9	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
11	Total Turner		83	83	83	83	83	83
12								
13								
14	DeBary Peaking (New)		267	266	266	265	265	265
15	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
17	Total DeBary (New)		267	266	266	265	265	265
18								
19								
20	Intercession City (New)		261	261	261	260	260	260
21	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
23	Total Intercession City (New)		261	261	261	260	260	260
24								
25								
26								
27								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
Prior Year Ended

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2	University of Florida (New)		244	244	244	244	244	244
3	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
5	Total University of Florida		244	244	244	244	244	244
6								
7								
8	Intercession City-Siemens		79	79	79	79	79	79
9	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
11	Total Intercession City-Siemens		79	79	79	79	79	79
12								
13								
14	Tiger Bay		486	486	486	486	486	486
15	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
17	Total Tiger Bay		486	486	486	486	486	486
18								
19								
20	Hines Energy Complex		1,355	1,355	1,355	1,355	1,355	1,355
21	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0
23	Total Hines Energy Complex		1,355	1,355	1,355	1,355	1,355	1,355
24								
25								
26								
27								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2	Intercession City P12-P14		225	225	225	225	225	225
3	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortizat	346.3	1	1	1	1	1	1
5	Total Intercession City P12-P14		226	226	226	226	226	226
6								
7								
8	System Assets 346.2 (5 year)	346.2	1	1	1	1	1	1
9	System Assets 346.3 (7 year)	346.3	0	0	0	0	0	0
10	Other Production Total		3,627	3,637	3,640	3,641	3,644	3,645
11								
12								
13	Fossil Dismantling - Other Production							
14	Bayboro Peaking		46	46	46	46	46	46
15	Avon Park Peaking		5	5	5	5	5	5
16	DeBary Peaking		5	5	5	5	5	5
17	Higgins Peaking		9	9	9	9	9	9
18	Bartow Peaking		15	15	15	15	15	15
19	Intercession City Peaking		10	10	10	10	10	10
20	Intercession City (New)		16	16	16	16	16	16
21	Port St. Joe Peaking		18	18	18	18	18	18
22	Rio Pinar Peaking		19	19	19	19	19	19
23	Suwannee River Peaking		6	6	6	6	6	6
24	Turner Peaking		14	14	14	14	14	14
25	DeBary Peaking (New)		20	20	20	20	20	20
26	University of Florida		3	3	3	3	3	3
27	Total Other Production Dismantling		186	186	186	186	186	186

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
Prior Year Ended

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2								
3	Total Other Production		3,813	3,822	3,826	3,827	3,830	3,830
4								
5								
6	Transmission Plant							
7	Transmission Easements	350.1	93	93	93	93	93	93
8	Structures & Improvements	352	29	29	29	29	29	29
9	Station Equipment (Excl. ECC)	353.1	619	620	622	625	628	630
10	Energy Control Center	353.2	272	272	273	274	274	275
11	Towers & Fixtures	354	183	183	183	183	183	183
12	Poles & Fixtures	355	547	549	553	557	561	565
13	Overhead Conductor & Devices	356	533	533	533	533	533	533
14	Underground Conduit	357	18	18	18	18	18	18
15	Underground Conductor & Devices	358	25	25	25	25	25	25
16	Roads & Trails	359	3	3	3	3	3	3
17	Total Transmission Plant		2,323	2,326	2,334	2,341	2,348	2,355
18								
19								
20	Distribution Plant							
21	Distribution Easements	360.1	2	2	2	2	2	2
22	Structures & Improvements	361	32	31	31	31	31	31
23	Station Equipment	362	602	604	607	610	613	616
24	Poles, Towers & Fixtures	364	1011	1010	1010	1010	1009	1009
25	Overhead Conductor & Devices	365	1472	1510	1567	1605	1642	1680
26	Underground Conduit	366	313	313	313	313	313	313
27	Underground Conductor & Devices	367	1096	1095	1095	1095	1094	1094

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
Prior Year Ended

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2	Distribution Plant Continued							
3	Line Transformers	368	1468	1467	1470	1473	1472	1474
4	Overhead Services	369.1	230	230	230	230	230	230
5	Underground Services	369.2	742	742	741	741	741	741
6	Meter Equipment	370	362	361	362	362	361	361
7	Installation On Customers Premises	371	6	6	6	6	6	6
8	Leased Equipment On Customers Prem.	372	0	0	0	0	0	0
9	Street Light & Signal Systems	373	1140	1149	1163	1172	1181	1190
10	Total Distribution Plant		8,476	8,520	8,597	8,649	8,696	8,747
11								
12								
13	General Plant							
14	Structures & Improvements	390	230	230	239	248	248	258
15	Office Furniture & Equipment (Embd)	391.0	0	0	0	0	0	0
16	Office Furniture	391.1	80	79	78	78	78	78
17	Office Equipment	391.2	0	0	0	0	0	0
18	Computer Equipment	391.3	861	867	872	871	863	859
19	Duplicating & Mailing Equipment	391.5	12	11	10	10	9	12
20	Stores Equipment (Embedded)	393.0	2	2	2	2	2	2
21	Motorized Handling Equipment	393.1	15	15	15	15	15	15
22	Storage Equipment	393.2	(0)	(0)	(0)	(0)	(0)	(0)
23	Portable Handling Equipment	393.3	0	0	0	0	0	0
24	Tools, Shop, & Garage Equip (Embd)	394.0	55	55	55	55	55	55
25	Stationary Tools & Work Equipment	394.1	0	0	0	0	0	0
26	Portable Tools	394.2	0	1	1	1	1	1
27	Laboratory Equipment (Embedded)	395.0	0	0	0	0	0	0

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
 Prior Year Ended
 Witness: Myers

DOCKET NO. 000824-E1

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2002	(D) Feb 2002	(E) Mar 2002	(F) Apr 2002	(G) May 2002	(H) Jun 2002
1								
2	General Plant Continued:							
3	Portable Laboratory Equipment	395.2	36	33	30	30	30	30
4	Power Operated Equipment	396	22	22	22	22	22	22
5	Communication Equipment (Embedded)	397	99	99	116	133	133	149
6	Communication Equipment	397.1	166	166	166	166	166	166
7	Miscellaneous Equipment	398.2	36	36	36	36	35	34
8	Total General		1,615	1,616	1,642	1,667	1,657	1,681
9								
10								
11								
12								
13	Total Depreciation Expense		\$26,338	\$26,409	\$26,537	\$26,629	\$26,684	\$26,774
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								

Note 1: Depreciation Expense is FERC Account 403

Note 2: Depreciation Expense for projected 2002 was calculated using composite depreciation rates.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002	
1										
2	Steam Production		See Note 2 on last page							
3	Anclote Plant									
4	Structures & Improvements	311	\$118	\$119	\$119	\$119	\$120	\$120	\$1,417	
5	Boiler Plant Equipment	312	316	317	317	318	319	320	3,780	
6	Turbogenerator Units	314	301	301	302	303	304	305	3,596	
7	Accessory Electric Equipment	315	86	86	86	86	87	87	1,025	
8	Miscellaneous Equipment	316.1	18	18	18	18	18	18	214	
9	Miscellaneous Equipment - 5 Year Amortizat	316.2	2	2	2	2	2	2	24	
10	Miscellaneous Equipment - 7 Year Amortizat	316.3	2	2	2	2	2	2	24	
11	Total Anclote		843	845	846	848	852	854	10,080	
12										
13	Bartow Plant									
14	Structures & Improvements	311	\$90	\$90	\$91	\$91	\$91	\$91	1,079	
15	Boiler Plant Equipment	312	305	306	306	307	307	308	3,649	
16	Turbogenerator Units	314	135	136	136	136	137	137	1,620	
17	Accessory Electric Equipment	315	70	70	71	71	71	71	840	
18	Miscellaneous Equipment	316.1	13	13	13	13	13	13	156	
19	Miscellaneous Equipment - 5 Year Amortizat	316.2	3	3	3	3	3	3	35	
20	Miscellaneous Equipment - 7 Year Amortizat	316.3	0	0	0	0	0	0	0	
21	Total Bartow		616	618	620	621	622	623	7,379	
22										
23										
24										
25										
26										
27										

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002
1									
2	Crystal River 1 & 2 Plant								
3	Structures & Improvements	311	\$299	\$299	\$299	\$299	\$299	\$299	3,592
4	Boiler Plant Equipment	312	596	596	596	617	642	648	7,256
5	Turbogenerator Units	314	458	458	458	458	458	457	5,494
6	Accessory Electric Equipment	315	137	137	137	137	137	137	1,646
7	Miscellaneous Equipment	316.1	21	21	21	21	21	21	252
8	Miscellaneous Equipment - 5 Year Amortizat	316.2	2	2	2	2	2	2	23
9	Miscellaneous Equipment - 7 Year Amortizat	316.3	0	0	0	0	0	0	2
10	Total Crystal River 1 & 2		1,513	1,513	1,513	1,534	1,558	1,564	18,265
11									
12									
13									
14	Crystal River 4 & 5 Plant								
15	Structures & Improvements	311	\$509	\$510	\$511	\$512	\$513	\$514	6,092
16	Boiler Plant Equipment	312	1,439	1,440	1,441	1,442	1,443	1,444	17,266
17	Turbogenerator Units	314	578	577	576	576	575	575	6,933
18	Accessory Electric Equipment	315	246	246	246	246	246	246	2,950
19	Miscellaneous Equipment	316.1	32	32	32	32	32	32	383
20	Miscellaneous Equipment - 5 Year Amortizat	316.2	5	5	5	5	5	5	60
21	Miscellaneous Equipment - 7 Year Amortizat	316.3	3	3	3	3	3	3	42
22	Total Crystal River 4 & 5		2,811	2,813	2,815	2,816	2,818	2,819	33,727
23									
24									
25									
26									
27									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002
1									
2	Suwannee River Plant								
3	Structures & Improvements	311	\$4	\$4	\$4	\$4	\$4	\$4	47
4	Boiler Plant Equipment	312	11	11	11	11	11	11	134
5	Turbogenerator Units	314	10	10	10	10	10	10	118
6	Accessory Electric Equipment	315	2	2	2	2	2	2	24
7	Miscellaneous Equipment	316.1	0	0	0	0	0	0	4
8	Miscellaneous Equipment - 5 Year Amortizat	316.2	0	0	0	0	0	0	0
9	Miscellaneous Equipment - 7 Year Amortizat	316.3	6	7	8	9	10	11	66
10	Total Suwannee River		33	34	35	36	37	38	393
11									
12	System Assets 316.2 (5 year)	316.2	0	0	0	0	0	0	-
13	System Assets 316.3 (7 year)	316.3	9	8	8	7	7	6	99
14									
15	Steam Plant Total		5,826	5,832	5,838	5,863	5,895	5,905	69,943
16									
17	Fossil Dismantling - Steam								
18	Anclote Plant		49	49	49	49	49	49	588
19	Bartow Plant		136	136	136	136	136	136	1,635
20	Bartow-Anclote Pipeline		0	0	0	0	0	0	-
21	Crystal River 1 & 2 Plant		49	49	49	49	49	49	589
22	Crystal River 4 & 5 Plant		35	35	35	35	35	35	421
23	Higgins Plant		27	27	27	27	27	27	321
24	Suwannee River Plant		65	65	65	65	65	65	782
25	Turner Plant		8	8	8	8	8	8	99
26									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002
1									
2	Fossil Dismantling - Steam Continued								
3	Inglis Plant		6	6	6	6	6	6	76
4	Avon Park Plant		63	63	63	63	63	63	760
5	Total Fossil Dismantling - Steam		439	439	439	439	439	439	5,270
6									
7	Total Steam		6,265	6,271	6,277	6,302	6,334	6,344	75,213
8									
9	Nuclear Production								
10	Crystal River 3								
11	Structures & Improvements	321	874	876	878	879	881	882	10,470
12	Reactor Plant Equipment	322	982	981	981	981	980	980	11,781
13	Turbogenerator Units	323	333	333	333	333	333	333	3,994
14	Accessory Electric Equipment	324	690	690	690	690	690	690	8,285
15	Miscellaneous Equipment	325.1	111	111	111	111	111	111	1,329
16	Miscellaneous Equipment - 5 Year Amortizat	325.2	95	94	92	89	88	85	1,157
17	Miscellaneous Equipment - 7 Year Amortizat	325.3	23	23	24	24	24	24	270
18	Total Crystal River 3		3,108	3,109	3,108	3,107	3,107	3,104	37,287
19									
20	Tallahassee - Crystal River Unit 3								
21	Structures & Improvements	321	11	11	11	11	11	11	132
22	Reactor Plant Equipment	322	6	6	6	6	6	6	72
23	Turbogenerator Units	323	5	5	5	5	5	5	60
24	Accessory Electric Equipment	324	2	2	2	2	2	2	24
25	Miscellaneous Equipment - 7 Year Amortizat	325.3	0	0	0	0	0	0	-
26	Total Tallahassee - Crystal River 3		24	24	24	24	24	24	288

Supporting Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002
1									
2	Nuclear Decommissioning - Retail		728	728	728	728	728	728	8,733
3	Nuclear Decommissioning - Wholesale		43	43	43	43	43	43	517
4	Total Nuclear Plant		3,903	3,904	3,903	3,902	3,902	3,899	46,825
5									
6									
7	Other Production								
8	Bayboro Peaking		48	48	48	48	48	48	576
9	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	-
10	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	-
11	Total Bayboro		48	48	48	48	48	48	576
12									
13									
14	Higgins Peaking		86	86	86	86	86	86	1,031
15	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	-
16	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	-
17	Total Higgins		86	86	86	86	86	86	1,031
18									
19									
20	Avon Park Peaking		38	38	38	38	38	38	456
21	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	-
22	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	-
23	Total Avon Park		38	38	38	38	38	38	456
24									
25									
26									
27									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002
1									
2	DeBary Peaking		157	157	157	157	157	157	1,880
3	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	-
4	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	-
5	Total DeBary		157	157	157	157	157	157	1,880
6									
7									
8	Bartow Peaking		100	101	101	101	102	102	1,205
9	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	-
10	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	-
11	Total Bartow		100	101	101	101	102	102	1,205
12									
13									
14	Intercession City Peaking		112	113	114	116	118	121	1,316
15	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	-
16	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	-
17	Total Intercession City		112	113	114	116	118	121	1,316
18									
19									
20	Rio Pinar Peaking		13	13	13	13	13	13	156
21	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	-
22	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	-
23	Total Rio Pinar		13	13	13	13	13	13	156
24									
25									
26									
27									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002
1									
2	Suwannee River Peaking		94	94	94	94	94	94	1,128
3	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	0
5	Total Suwannee River		94	94	94	94	94	94	1,128
6									
7									
8	Turner Peaking		84	84	84	85	86	86	1,007
9	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	0
11	Total Turner		84	84	84	85	86	86	1,007
12									
13									
14	DeBary Peaking (New)		264	264	263	263	263	263	3,174
15	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	0
17	Total DeBary (New)		264	264	263	263	263	263	3,174
18									
19									
20	Intercession City (New)		259	259	259	258	258	258	3,113
21	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	0
23	Total Intercession City (New)		259	259	259	258	258	258	3,113
24									
25									
26									
27									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002
1									
2	University of Florida (New)		244	244	244	244	244	244	2,932
3	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	0
5	Total University of Florida		244	244	244	244	244	244	2,932
6									
7									
8	Intercession City-Siemens		79	79	79	79	79	79	951
9	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	0
11	Total Intercession City-Siemens		79	79	79	79	79	79	951
12									
13									
14	Tiger Bay		486	486	486	486	486	486	5,829
15	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	0
17	Total Tiger Bay		486	486	486	486	486	486	5,829
18									
19									
20	Hines Energy Complex		1,355	1,355	1,355	1,355	1,355	1,355	16,262
21	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortizat	346.3	0	0	0	0	0	0	0
23	Total Hines Energy Complex		1,355	1,355	1,355	1,355	1,355	1,355	16,262
24									
25									
26									
27									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002
1									
2	Intercession City P12-P14		225	225	225	225	225	225	2,701
3	Miscellaneous Equipment - 5 Year Amortizat	346.2	0	0	0	0	0	0	1
4	Miscellaneous Equipment - 7 Year Amortizat	346.3	1	1	1	1	1	1	9
5	Total Intercession City P12-P14		226	226	226	226	226	226	2,711
6									
7									
8	System Assets 346.2 (5 year)	346.2	1	1	1	1	1	1	12
9	System Assets 346.3 (7 year)	346.3	0	0	0	0	0	0	-
10	Other Production Total		3,647	3,648	3,648	3,651	3,654	3,657	43,738
11									
12									
13	Fossil Dismantling - Other Production								
14	Bayboro Peaking		46	46	46	46	46	46	557
15	Avon Park Peaking		5	5	5	5	5	5	57
16	DeBary Peaking		5	5	5	5	5	5	60
17	Higgins Peaking		9	9	9	9	9	9	110
18	Bartow Peaking		15	15	15	15	15	15	179
19	Intercession City Peaking		10	10	10	10	10	10	120
20	Intercession City (New)		16	16	16	16	16	16	188
21	Port St. Joe Peaking		18	18	18	18	18	18	220
22	Rio Pinar Peaking		19	19	19	19	19	19	226
23	Suwannee River Peaking		6	6	6	6	6	6	70
24	Turner Peaking		14	14	14	14	14	14	172
25	DeBary Peaking (New)		20	20	20	20	20	20	239
26	University of Florida		3	3	3	3	3	3	32
27	Total Other Production Dismantling		186	186	186	186	186	186	2,230

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002
1									
2									
3	Total Other Production		3,833	3,834	3,834	3,837	3,840	3,843	45,968
4									
5									
6	Transmission Plant								
7	Transmission Easements	350.1	93	93	93	93	93	93	1,115
8	Structures & Improvements	352	29	29	29	29	29	29	352
9	Station Equipment (Excl. ECC)	353.1	633	635	638	640	643	645	7,577
10	Energy Control Center	353.2	275	275	276	276	277	277	3,296
11	Towers & Fixtures	354	183	183	183	183	183	183	2,198
12	Poles & Fixtures	355	569	573	576	580	584	588	6,803
13	Overhead Conductor & Devices	356	533	533	533	533	533	533	6,394
14	Underground Conduit	357	18	18	18	18	18	18	218
15	Underground Conductor & Devices	358	25	25	25	25	25	25	302
16	Roads & Trails	359	3	3	3	3	3	3	40
17	Total Transmission Plant		2,361	2,368	2,375	2,381	2,388	2,395	28,295
18									
19									
20	Distribution Plant								
21	Distribution Easements	360.1	2	2	2	2	2	2	21
22	Structures & Improvements	361	31	31	31	31	31	31	378
23	Station Equipment	362	620	623	626	629	633	636	7,419
24	Poles, Towers & Fixtures	364	1008	1008	1008	1007	1007	1007	12,103
25	Overhead Conductor & Devices	365	1718	1756	1794	1832	1870	1907	20,352
26	Underground Conduit	366	313	313	313	313	313	313	3,756
27	Underground Conductor & Devices	367	1094	1093	1093	1093	1092	1092	13,125

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) Thousands Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002
1									
2	Distribution Plant Continued								
3	Line Transformers	368	1476	1475	1479	1482	1481	1484	17,701
4	Overhead Services	369.1	230	229	229	229	229	229	2,755
5	Underground Services	369.2	741	741	741	740	740	740	8,891
6	Meter Equipment	370	361	360	361	361	360	360	4,332
7	Installation On Customers Premises	371	6	6	6	6	6	6	78
8	Leased Equipment On Customers Prem.	372	0	0	0	0	0	0	0
9	Street Light & Signal Systems	373	1199	1207	1216	1225	1234	1243	14,320
10	Total Distribution Plant		8,799	8,846	8,899	8,952	8,998	9,051	105,231
11									
12									
13	General Plant								
14	Structures & Improvements	390	267	267	276	286	286	293	3,127
15	Office Furniture & Equipment (Embd)	391.0	0	0	0	0	0	0	0
16	Office Furniture	391.1	78	78	77	77	77	76	933
17	Office Equipment	391.2	0	0	0	0	0	0	0
18	Computer Equipment	391.3	851	840	839	839	836	835	10,233
19	Duplicating & Mailing Equipment	391.5	14	14	16	17	16	18	159
20	Stores Equipment (Embedded)	393.0	2	2	2	2	2	2	19
21	Motorized Handling Equipment	393.1	15	15	15	15	15	15	178
22	Storage Equipment	393.2	(0)	(0)	(0)	(0)	(0)	(0)	(2)
23	Portable Handling Equipment	393.3	0	0	0	0	0	0	0
24	Tools, Shop, & Garage Equip (Embd)	394.0	55	55	55	55	55	55	663
25	Stationary Tools & Work Equipment	394.1	0	0	0	0	0	0	-
26	Portable Tools	394.2	1	1	1	1	1	1	15
27	Laboratory Equipment (Embedded)	395.0	0	0	0	0	0	0	0

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2002	(J) Aug 2002	(K) Sep 2002	(L) Oct 2002	(M) Nov 2002	(N) Dec 2002	(O) Total 2002
1									
2	General Plant Continued:								
3	Portable Laboratory Equipment	395.2	30	30	30	30	30	27	369
4	Power Operated Equipment	396	22	22	22	22	22	22	268
5	Communication Equipment (Embedded)	397	166	166	183	200	200	217	1,861
6	Communication Equipment	397.1	166	166	166	166	166	166	1,995
7	Miscellaneous Equipment	398.2	34	35	35	33	32	30	412
8	Total General		1,702	1,692	1,718	1,744	1,739	1,758	20,230
9									
10									
11									
12									
13	Total Depreciation Expense		\$26,863	\$26,914	\$27,006	\$27,118	\$27,200	\$27,289	\$321,762
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									

Note 1: Depreciation Expense is FERC Account 403

Note 2: Depreciation Expense for projected 2002 was calculated using composite depreciation rates.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

XX Prior Year Ended 12/31/00

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2	Steam Production							
3	Andote Plant							
4	Structures & Improvements	311	\$89	\$89	\$89	\$89	\$89	\$89
5	Boiler Plant Equipment	312	333	332	335	338	338	338
6	Turbogenerator Units	314	261	261	261	261	261	261
7	Accessory Electric Equipment	315	81	81	82	82	82	82
8	Miscellaneous Equipment	316.1	21	21	22	22	22	22
9	Miscellaneous Equipment - 5 Year Amortization	316.2	2	2	2	2	2	2
10	Miscellaneous Equipment - 7 Year Amortization	316.3	0	0	0	0	0	0
11	Total Andote		787	786	791	794	794	794
12								
13	Bartow Plant							
14	Structures & Improvements	311	56	56	56	56	56	56
15	Boiler Plant Equipment	312	316	316	316	316	317	317
16	Turbogenerator Units	314	127	127	127	127	127	127
17	Accessory Electric Equipment	315	69	69	69	70	70	70
18	Miscellaneous Equipment	316.1	14	14	14	14	14	14
19	Miscellaneous Equipment - 5 Year Amortization	316.2	2	2	2	3	3	3
20	Miscellaneous Equipment - 7 Year Amortization	316.3	0	0	0	0	0	0
21	Total Bartow		584	584	584	586	587	587
22								
23								
24								
25								
26								
27								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended 12/31/00

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2	Crystal River 1 & 2 Plant							
3	Structures & Improvements	311	248	248	248	248	248	248
4	Boiler Plant Equipment	312	580	580	585	599	608	608
5	Turbogenerator Units	314	455	455	456	456	456	456
6	Accessory Electric Equipment	315	131	131	131	132	132	132
7	Miscellaneous Equipment	316.1	26	26	26	26	27	27
8	Miscellaneous Equipment - 5 Year Amortization	316.2	2	2	2	2	2	2
9	Miscellaneous Equipment - 7 Year Amortization	316.3	0	0	0	0	0	0
10	Total Crystal River 1 & 2		1,442	1,442	1,448	1,463	1,473	1,473
11								
12								
13								
14	Crystal River 4 & 5 Plant							
15	Structures & Improvements	311	361	361	362	362	362	362
16	Boiler Plant Equipment	312	1,316	1,315	1,320	1,320	1,320	1,320
17	Turbogenerator Units	314	781	781	784	784	784	784
18	Accessory Electric Equipment	315	240	240	240	240	240	240
19	Miscellaneous Equipment	316.1	40	40	40	40	41	42
20	Miscellaneous Equipment - 5 Year Amortization	316.2	4	4	4	4	4	4
21	Miscellaneous Equipment - 7 Year Amortization	316.3	1	1	1	1	1	1
22	Total Crystal River 4 & 5		2,743	2,742	2,751	2,751	2,752	2,753
23								
24								
25								
26								
27								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

XX Prior Year Ended 12/31/00

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2	Suwannee River Plant							
3	Structures & Improvements	311	2	2	2	2	2	2
4	Boiler Plant Equipment	312	16	16	16	16	16	16
5	Turbogenerator Units	314	10	10	10	10	10	10
6	Accessory Electric Equipment	315	2	2	2	2	2	2
7	Miscellaneous Equipment	316.1	1	1	1	1	1	1
8	Miscellaneous Equipment - 5 Year Amortization	316.2	0	0	0	0	0	0
9	Miscellaneous Equipment - 7 Year Amortization	316.3	0	0	0	0	0	0
10	Total Suwannee River		31	31	31	31	31	31
11								
12								
13	System Assets 316.2 (5 year)	316.2	17	14	10	10	10	10
14	System Assets 316.3 (7 year)	316.3	2	2	2	2	2	2
15								
16	Steam Plant Total		5,606	5,601	5,617	5,637	5,649	5,650
17								
18								
19	Fossil Dismantling - Steam							
20	Andote Plant		15	15	15	15	15	15
21	Bartow Plant		33	33	33	33	33	33
22	Bartow-Andote Pipeline		8	8	8	8	8	8
23	Crystal River 1 & 2 Plant		15	15	15	15	15	15
24	Crystal River 4 & 5 Plant		11	11	11	11	11	11
25	Higgins Plant		8	8	8	8	8	8
26	Suwannee River Plant		20	20	20	20	20	20
27	Turner Plant		2	2	2	2	2	2

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended

12/31/00

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2	Fossil Dismantling - Steam Continued							
3	Inglis Plant		2	2	2	2	2	2
4	Avon Park Plant		19	19	19	19	19	19
5	Total Fossil Dismantling - Steam		133	133	133	133	133	133
6								
7	Total Steam		5,739	5,734	5,750	5,770	5,782	5,783
8								
9	Nuclear Production							
10	Crystal River 3							
11	Structures & Improvements	321	640	634	635	635	637	642
12	Reactor Plant Equipment	322	1,055	1,049	1,052	1,057	1,062	1,062
13	Turbogenerator Units	323	386	385	386	386	386	386
14	Accessory Electric Equipment	324	745	744	745	743	742	742
15	Miscellaneous Equipment	325.1	94	92	93	95	96	96
16	Miscellaneous Equipment - 5 Year Amortization	325.2	70	75	70	70	70	70
17	Miscellaneous Equipment - 7 Year Amortization	325.3	20	20	20	20	20	20
18	Total Crystal River 3		3,010	2,999	3,001	3,006	3,013	3,018
19								
20								
21	Tallahassee - Crystal River Unit 3							
22	Structures & Improvements	321	(6)	11	11	11	11	11
23	Reactor Plant Equipment	322	(3)	6	6	6	6	6
24	Turbogenerator Units	323	(2)	5	5	5	5	5
25	Accessory Electric Equipment	324	(1)	2	2	2	2	2
26	Miscellaneous Equipment - 7 Year Amortization	325.3	0	0	0	0	0	0
27	Total Tallahassee - Crystal River 3		(12)	24	24	24	24	24

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended

12/31/00

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2	Nuclear Decommissioning - Retail		1,709	1,709	1,709	1,709	1,709	1,709
3	Nuclear Decommissioning - Wholesale		101	101	101	101	101	101
4	Total Nuclear Plant		4,808	4,833	4,835	4,840	4,847	4,852
5								
6								
7	Other Production							
8	Bayboro Peaking		47	47	48	48	48	48
9	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
11	Total Bayboro		47	47	48	48	48	48
12								
13								
14	Higgins Peaking		84	84	85	85	85	85
15	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
17	Total Higgins		84	84	85	85	85	85
18								
19								
20	Avon Park Peaking		38	37	37	37	37	37
21	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
23	Total Avon Park		38	37	37	37	37	37
24								
25								
26								
27								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended

12/31/00

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2	DeBary Peaking		147	146	158	158	158	158
3	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
5	Total DeBary		147	146	158	158	158	158
6								
7								
8	Bartow Peaking		90	90	95	95	95	95
9	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
11	Total Bartow		90	90	95	95	95	95
12								
13								
14	Intercession City Peaking		79	79	86	86	86	86
15	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
17	Total Intercession City		79	79	86	86	86	86
18								
19								
20	Rio Pinar Peaking		13	13	13	13	13	13
21	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
23	Total Rio Pinar		13	13	13	13	13	13
24								
25								
26								
27								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended 12/31/00

Witness: Myers

Line No.	(A) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2	Suwannee River Peaking		92	92	100	100	100	100
3	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
5	Total Suwannee River		92	92	100	100	100	100
6								
7								
8	Turner Peaking		75	75	81	84	84	85
9	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
11	Total Turner		75	75	81	84	84	85
12								
13								
14	DeBary Peaking (New)		265	265	277	274	268	269
15	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
17	Total DeBary (New)		265	265	277	274	268	269
18								
19								
20	Intercession City (New)		263	264	277	280	283	286
21	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
23	Total Intercession City (New)		263	264	277	280	283	286
24								
25								
26								
27								

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER CORPORATION
 DOCKET NO. 000824-EI

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:
 Projected Test Year Ended
 XX Prior Year Ended 12/31/00
 Witness: Myers

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Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2	University of Florida (New)		202	202	202	202	203	203
3	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
5	Total University of Florida		202	202	202	202	203	203
6								
7								
8	Intercession City-Siemens		78	78	80	80	80	80
9	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
11	Total Intercession City-Siemens		78	78	80	80	80	80
12								
13								
14	Tiger Bay		390	390	397	405	405	405
15	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
17	Total Tiger Bay		390	390	397	405	405	405
18								
19								
20	Hines Energy Complex		1,211	1,207	1,211	1,216	1,216	1,216
21	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
23	Total Hines Energy Complex		1,211	1,207	1,211	1,216	1,216	1,216
24								
25								
26								
27								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended
 XX Prior Year Ended 12/31/00
 Witness: Myers

DOCKET NO. 000824-EI

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2	Intercession City P12-P14		0	0	0	0	0	0
3	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0
5	Total Intercession City P12-P14		0	0	0	0	0	0
6								
7								
8	System Assets 346.2 (5 year)	346.2	1	1	1	1	1	1
9	System Assets 346.3 (7 year)	346.3	0	0	0	0	0	0
10	Other Production Total		3,075	3,070	3,148	3,164	3,162	3,167
11								
12								
13	Fossil Dismantling - Other Production							
14	Bayboro Peaking		14	14	14	14	14	14
15	Avon Park Peaking		1	1	1	1	1	1
16	DeBary Peaking		1	1	1	1	1	1
17	Higgins Peaking		3	3	3	3	3	3
18	Bartow Peaking		4	4	4	4	4	4
19	Intercession City Peaking		3	3	3	3	3	3
20	Intercession City (New)		5	5	5	5	5	5
21	Port St. Joe Peaking		6	6	6	6	6	6
22	Rio Pinar Peaking		6	6	6	6	6	6
23	Suwannee River Peaking		2	2	2	2	2	2
24	Turner Peaking		4	4	4	4	4	4
25	DeBary Peaking (New)		6	6	6	6	6	6
26	University of Florida		1	1	1	1	1	1
27	Total Other Production Dismantling		56	56	56	56	56	56

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended
 XX Prior Year Ended 12/31/00
 Witness: Myers

DOCKET NO. 000824-EI

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2								
3	Total Other Production		3,131	3,126	3,204	3,220	3,218	3,223
4								
5								
6	Transmission Plant							
7	Transmission Easements	350.1	59	59	59	59	59	59
8	Structures & Improvements	352	29	29	29	29	29	29
9	Station Equipment (Excl. ECC)	353.1	584	586	585	585	584	584
10	Energy Control Center	353.2	281	281	302	302	301	301
11	Towers & Fixtures	354	137	137	137	137	137	137
12	Poles & Fixtures	355	603	601	601	602	604	604
13	Overhead Conductor & Devices	356	479	480	479	479	479	479
14	Underground Conduit	357	11	11	11	11	11	11
15	Underground Conductor & Devices	358	14	14	14	14	14	14
16	Roads & Trails	359	3	3	3	3	3	3
17	Total Transmission Plant		2,200	2,201	2,220	2,221	2,221	2,221
18								
19								
20	Distribution Plant							
21	Distribution Easements	360.1	1	1	1	1	1	1
22	Structures & Improvements	361	29	29	29	29	29	29
23	Station Equipment	362	579	580	580	583	586	586
24	Poles, Towers & Fixtures	364	1,094	1,096	1,096	1,099	1,103	1,103
25	Overhead Conductor & Devices	365	1,418	1,422	1,422	1,426	1,430	1,430
26	Underground Conduit	366	169	169	169	171	172	172
27	Underground Conductor & Devices	367	749	748	748	759	769	769

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

XX Prior Year Ended 12/31/00

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2	Distribution Plant Continued							
3	Line Transformers	368	1,368	1,368	1,368	1,374	1,380	1,380
4	Overhead Services	369.1	265	262	262	263	264	264
5	Underground Services	369.2	585	589	589	595	601	601
6	Meter Equipment	370	361	361	361	363	365	365
7	Installation On Customers Premises	371	17	17	14	10	10	10
8	Leased Equipment On Customers Prem.	372	0	0	0	0	0	0
9	Street Light & Signal Systems	373	1,060	1,058	1,058	1,065	1,072	1,072
10	Total Distribution Plant		7,695	7,700	7,697	7,738	7,782	7,782
11								
12								
13	General Plant							
14	Structures & Improvements	390	192	192	192	192	192	192
15	Office Furniture & Equipment (Embd)	391.0	0	0	0	0	0	0
16	Office Furniture	391.1	103	103	103	103	102	101
17	Office Equipment	391.2	0	0	0	0	0	0
18	Computer Equipment	391.3	510	503	489	475	469	477
19	Duplicating & Mailing Equipment	391.5	26	27	27	27	27	27
20	Stores Equipment (Embedded)	393.0	0	1	1	1	1	1
21	Motorized Handling Equipment	393.1	15	15	15	15	15	15
22	Storage Equipment	393.2	1	1	1	1	1	1
23	Portable Handling Equipment	393.3	0	0	0	0	0	0
24	Tools, Shop, & Garage Equip (Embd)	394.0	2	2	3	3	5	9
25	Stationary Tools & Work Equipment	394.1	37	37	37	37	37	37
26	Portable Tools	394.2	2	2	2	2	2	2
27	Laboratory Equipment (Embedded)	395.0	0	0	0	0	0	0

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended 12/31/00

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Jan 2000	(D) Feb 2000	(E) Mar 2000	(F) Apr 2000	(G) May 2000	(H) Jun 2000
1								
2	General Plant Continued:							
3	Portable Laboratory Equipment	395.2	29	29	29	29	29	29
4	Power Operated Equipment	396	10	10	10	10	10	10
5	Communication Equipment (Embedded)	397	97	97	97	97	97	97
6	Communication Equipment	397.1	172	172	172	172	172	172
7	Miscellaneous Equipment	398.2	31	31	31	31	32	33
8	Total General		1,227	1,222	1,209	1,195	1,191	1,203
9								
10								
11								
12	University of Florida - FERC offset Acct 118		12	12	12	12	12	12
13								
14								
15	Total Depreciation Expense		\$24,812	\$24,828	\$24,927	\$24,996	\$25,053	\$25,076
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								

Note: Depreciation Expense is FERC Account 403

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended 12/31/00
Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2	Steam Production								
3	Andote Plant								
4	Structures & Improvements	311	\$89	\$89	\$89	\$89	\$89	\$89	\$1,068
5	Boiler Plant Equipment	312	338	335	335	335	335	335	4,027
6	Turbogenerator Units	314	261	261	261	262	262	263	3,136
7	Accessory Electric Equipment	315	82	83	83	83	83	83	987
8	Miscellaneous Equipment	316.1	22	22	22	22	22	22	262
9	Miscellaneous Equipment - 5 Year Amortization	316.2	2	2	2	2	2	2	24
10	Miscellaneous Equipment - 7 Year Amortization	316.3	0	0	0	0	0	0	-
11	Total Andote		794	792	792	793	793	794	9,504
12									
13	Bartow Plant								
14	Structures & Improvements	311	56	56	56	56	56	56	672
15	Boiler Plant Equipment	312	321	324	324	325	325	325	3,842
16	Turbogenerator Units	314	127	127	127	127	127	127	1,524
17	Accessory Electric Equipment	315	70	70	70	70	70	70	837
18	Miscellaneous Equipment	316.1	14	14	14	14	14	14	168
19	Miscellaneous Equipment - 5 Year Amortization	316.2	3	3	3	3	3	3	33
20	Miscellaneous Equipment - 7 Year Amortization	316.3	0	0	0	0	0	0	-
21	Total Bartow		591	594	594	595	595	595	7,076
22									
23									
24									
25									
26									
27									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended 12/31/00

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2	Crystal River 1 & 2 Plant								
3	Structures & Improvements	311	248	248	248	248	248	248	2,976
4	Boiler Plant Equipment	312	608	607	607	607	607	607	7,203
5	Turbogenerator Units	314	456	456	456	456	456	456	5,470
6	Accessory Electric Equipment	315	132	132	132	132	132	132	1,581
7	Miscellaneous Equipment	316.1	27	26	26	26	26	26	315
8	Miscellaneous Equipment - 5 Year Amortization	316.2	2	2	2	2	2	2	24
9	Miscellaneous Equipment - 7 Year Amortization	316.3	0	0	0	0	0	0	-
10	Total Crystal River 1 & 2		1,473	1,471	1,471	1,471	1,471	1,471	17,569
11									
12									
13									
14	Crystal River 4 & 5 Plant								
15	Structures & Improvements	311	362	362	362	362	362	362	4,342
16	Boiler Plant Equipment	312	1,321	1,321	1,321	1,321	1,321	1,321	15,837
17	Turbogenerator Units	314	790	797	797	794	783	772	9,431
18	Accessory Electric Equipment	315	240	241	241	241	241	241	2,885
19	Miscellaneous Equipment	316.1	42	42	42	42	42	43	496
20	Miscellaneous Equipment - 5 Year Amortization	316.2	4	4	4	5	5	5	51
21	Miscellaneous Equipment - 7 Year Amortization	316.3	2	2	2	2	3	3	20
22	Total Crystal River 4 & 5		2,761	2,769	2,769	2,767	2,757	2,747	33,062
23									
24									
25									
26									
27									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended 12/31/00
Witness: Myers

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Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2	Suwannee River Plant								
3	Structures & Improvements	311	2	2	2	2	2	2	24
4	Boiler Plant Equipment	312	16	16	16	16	16	16	192
5	Turbogenerator Units	314	10	10	10	10	10	10	120
6	Accessory Electric Equipment	315	2	2	2	2	2	2	24
7	Miscellaneous Equipment	316.1	1	1	1	1	1	1	12
8	Miscellaneous Equipment - 5 Year Amortization	316.2	0	0	0	0	0	0	-
9	Miscellaneous Equipment - 7 Year Amortization	316.3	0	0	0	0	0	0	-
10	Total Suwannee River		31	31	31	31	31	31	372
11									
12									
13	System Assets 316.2 (5 year)	316.2	11	11	11	11	11	11	137
14	System Assets 316.3 (7 year)	316.3	2	2	2	2	2	2	24
15									
16	Steam Plant Total		5,663	5,670	5,670	5,670	5,660	5,651	67,744
17									
18									
19	Fossil Dismantling - Steam								
20	Andote Plant		15	15	15	15	15	15	180
21	Bartow Plant		33	33	33	33	33	33	396
22	Bartow-Andote Pipeline		8	8	8	8	8	8	96
23	Crystal River 1 & 2 Plant		15	15	15	15	15	15	180
24	Crystal River 4 & 5 Plant		11	11	11	11	11	11	132
25	Higgins Plant		8	8	8	8	8	8	96
26	Suwannee River Plant		20	20	20	20	20	20	240
27	Turner Plant		2	2	2	2	2	2	24

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended 12/31/00
 Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2	Fossil Dismantling - Steam Continued								
3	Ingles Plant		2	2	2	2	2	2	24
4	Avon Park Plant		19	19	19	19	19	19	228
5	Total Fossil Dismantling - Steam		133	133	133	133	133	133	1,596
6									
7	Total Steam		5,796	5,803	5,803	5,803	5,793	5,784	69,340
8									
9	Nuclear Production								
10	Crystal River 3								
11	Structures & Improvements	321	648	648	648	648	648	646	7,709
12	Reactor Plant Equipment	322	1,060	1,059	1,057	1,055	1,055	1,053	12,676
13	Turbogenerator Units	323	386	386	386	386	386	386	4,631
14	Accessory Electric Equipment	324	742	742	742	742	742	741	8,912
15	Miscellaneous Equipment	325.1	96	96	96	96	96	96	1,142
16	Miscellaneous Equipment - 5 Year Amortization	325.2	70	70	70	70	70	70	845
17	Miscellaneous Equipment - 7 Year Amortization	325.3	20	20	20	20	20	20	240
18	Total Crystal River 3		3,022	3,021	3,019	3,017	3,017	3,012	36,155
19									
20									
21	Tallahassee - Crystal River Unit 3								
22	Structures & Improvements	321	11	11	11	11	11	11	115
23	Reactor Plant Equipment	322	6	6	6	6	6	6	63
24	Turbogenerator Units	323	5	5	5	5	5	5	53
25	Accessory Electric Equipment	324	2	2	2	2	2	2	21
26	Miscellaneous Equipment - 7 Year Amortization	325.3	0	0	0	0	0	0	-
27	Total Tallahassee - Crystal River 3		24	24	24	24	24	24	252

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

XX Prior Year Ended

12/31/00

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2	Nuclear Decommissioning - Retail		1,709	1,709	1,709	1,709	1,709	1,709	20,508
3	Nuclear Decommissioning - Wholesale		101	101	101	101	101	101	1,212
4	Total Nuclear Plant		4,856	4,855	4,853	4,851	4,851	4,846	58,127
5									
6									
7	Other Production								
8	Bayboro Peaking		48	48	48	48	48	48	574
9	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	-
10	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	-
11	Total Bayboro		48	48	48	48	48	48	574
12									
13									
14	Higgins Peaking		85	85	85	85	85	85	1,018
15	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	-
16	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	-
17	Total Higgins		85	85	85	85	85	85	1,018
18									
19									
20	Avon Park Peaking		37	37	37	37	37	37	445
21	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	-
22	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	-
23	Total Avon Park		37	37	37	37	37	37	445
24									
25									
26									
27									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended 12/31/00
Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2	DeBary Peaking		159	159	160	160	161	161	1,885
3	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	-
4	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	-
5	Total DeBary		159	159	160	160	161	161	1,885
6									
7									
8	Bartow Peaking		96	98	101	101	100	99	1,155
9	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	-
10	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	-
11	Total Bartow		96	98	101	101	100	99	1,155
12									
13									
14	Intercession City Peaking		86	86	86	86	86	86	1,018
15	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	-
16	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	-
17	Total Intercession City		86	86	86	86	86	86	1,018
18									
19									
20	Rio Pinar Peaking		13	13	13	13	13	13	156
21	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	-
22	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	-
23	Total Rio Pinar		13	13	13	13	13	13	156
24									
25									
26									
27									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

XX Prior Year Ended 12/31/00

DOCKET NO. 000824-EI

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2	Suwannee River Peaking		100	100	100	100	100	100	1,184
3	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	0
5	Total Suwannee River		100	100	100	100	100	100	1,184
6									
7									
8	Turner Peaking		83	83	83	83	83	83	982
9	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	0
11	Total Turner		83	83	83	83	83	83	982
12									
13									
14	DeBary Peaking (New)		269	270	271	271	269	268	3,236
15	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	0
17	Total DeBary (New)		269	270	271	271	269	268	3,236
18									
19									
20	Intercession City (New)		286	287	288	287	282	280	3,363
21	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	0
23	Total Intercession City (New)		286	287	288	287	282	280	3,363
24									
25									
26									
27									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended 12/31/00

Witness: Myers

Line No.	(A) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2	University of Florida (New)		203	203	202	201	201	201	2,425
3	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	0
5	Total University of Florida		203	203	202	201	201	201	2,425
6									
7									
8	Intercession City-Siemens		80	80	80	80	80	80	956
9	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	0
10	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	0
11	Total Intercession City-Siemens		80	80	80	80	80	80	956
12									
13									
14	Tiger Bay		405	406	406	406	406	409	4,830
15	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	0
16	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	0
17	Total Tiger Bay		405	406	406	406	406	409	4,830
18									
19									
20	Hines Energy Complex		1,216	1,216	1,216	1,217	1,218	1,218	14,578
21	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	0
22	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	0
23	Total Hines Energy Complex		1,216	1,216	1,216	1,217	1,218	1,218	14,578
24									
25									
26									
27									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended 12/31/00
 Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2	Intercession City P12-P14		0	0	0	0	0	128	128
3	Miscellaneous Equipment - 5 Year Amortization	346.2	0	0	0	0	0	0	0
4	Miscellaneous Equipment - 7 Year Amortization	346.3	0	0	0	0	0	0	0
5	Total Intercession City P12-P14		0	0	0	0	0	128	128
6									
7									
8	System Assets 346.2 (5 year)	346.2	1	1	1	1	1	1	12
9	System Assets 346.3 (7 year)	346.3	0	0	0	0	0	0	-
10	Other Production Total		3,167	3,172	3,177	3,176	3,170	3,297	37,945
11									
12									
13	Fossil Dismantling - Other Production								
14	Bayboro Peaking		14	14	14	14	14	14	168
15	Avon Park Peaking		1	1	1	1	1	1	12
16	DeBary Peaking		1	1	1	1	1	1	12
17	Higgins Peaking		3	3	3	3	3	3	36
18	Bartow Peaking		4	4	4	4	4	4	48
19	Intercession City Peaking		3	3	3	3	3	3	36
20	Intercession City (New)		5	5	5	5	5	5	60
21	Port St. Joe Peaking		6	6	6	6	6	6	72
22	Rio Pinar Peaking		6	6	6	6	6	6	72
23	Suwannee River Peaking		2	2	2	2	2	2	24
24	Turner Peaking		4	4	4	4	4	4	48
25	DeBary Peaking (New)		6	6	6	6	6	6	72
26	University of Florida		1	1	1	1	1	1	12
27	Total Other Production Dismantling		56	56	56	56	56	56	672

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended
 XX Prior Year Ended 12/31/00
 Witness: Myers

DOCKET NO. 000824-E1

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2									
3	Total Other Production		3,223	3,228	3,233	3,232	3,226	3,353	38,617
4									
5									
6	Transmission Plant								
7	Transmission Easements	350.1	59	59	59	59	59	59	708
8	Structures & Improvements	352	29	29	29	29	29	29	348
9	Station Equipment (Excl. ECC)	353.1	584	583	582	589	596	599	7,041
10	Energy Control Center	353.2	301	301	284	269	272	272	3,467
11	Towers & Fixtures	354	137	137	137	137	137	137	1,644
12	Poles & Fixtures	355	605	606	607	609	610	611	7,263
13	Overhead Conductor & Devices	356	479	479	480	482	482	483	5,760
14	Underground Conduit	357	11	11	11	11	11	11	132
15	Underground Conductor & Devices	358	14	14	14	14	14	13	167
16	Roads & Trails	359	3	3	3	3	3	3	36
17	Total Transmission Plant		2,222	2,222	2,206	2,202	2,213	2,217	26,566
18									
19									
20	Distribution Plant								
21	Distribution Easements	360.1	1	1	1	1	1	1	12
22	Structures & Improvements	361	29	29	29	29	29	29	348
23	Station Equipment	362	586	586	588	590	591	592	7,027
24	Poles, Towers & Fixtures	364	1,107	1,112	1,112	1,116	1,121	1,129	13,288
25	Overhead Conductor & Devices	365	1,437	1,445	1,447	1,458	1,466	1,477	17,278
26	Underground Conduit	366	174	175	175	176	178	179	2,079
27	Underground Conductor & Devices	367	779	788	788	797	806	815	9,315

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended

12/31/00

Witness:

Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2	Distribution Plant Continued								
3	Line Transformers	368	1,385	1,390	1,396	1,402	1,402	1,415	16,628
4	Overhead Services	369.1	265	265	267	268	268	269	3,182
5	Underground Services	369.2	607	614	614	621	629	635	7,280
6	Meter Equipment	370	363	360	360	361	362	360	4,342
7	Installation On Customers Premises	371	10	10	10	10	10	10	138
8	Leased Equipment On Customers Prem.	372	0	0	0	0	0	0	0
9	Street Light & Signal Systems	373	1,077	1,082	1,082	1,094	1,106	1,104	12,930
10	Total Distribution Plant		7,820	7,857	7,869	7,923	7,969	8,015	93,847
11									
12									
13	General Plant								
14	Structures & Improvements	390	193	194	194	195	195	195	2,318
15	Office Furniture & Equipment (Embd)	391.0	0	0	0	0	0	0	0
16	Office Furniture	391.1	101	100	100	97	93	89	1,195
17	Office Equipment	391.2	0	0	0	0	0	0	0
18	Computer Equipment	391.3	486	481	476	473	470	463	5,772
19	Duplicating & Mailing Equipment	391.5	27	27	24	24	24	22	309
20	Stores Equipment (Embedded)	393.0	1	1	1	1	1	1	11
21	Motorized Handling Equipment	393.1	15	15	15	15	15	15	180
22	Storage Equipment	393.2	1	1	1	1	1	1	12
23	Portable Handling Equipment	393.3	0	0	0	0	0	0	0
24	Tools, Shop, & Garage Equip (Embd)	394.0	10	10	10	10	10	11	85
25	Stationary Tools & Work Equipment	394.1	37	37	37	37	37	37	444
26	Portable Tools	394.2	2	2	2	2	2	2	24
27	Laboratory Equipment (Embedded)	395.0	0	0	0	0	0	0	0

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation expense computed on plant balances for each account or sub-account to which an individual depreciation rate is applied, on a monthly basis.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

DOCKET NO. 000824-EI

XX Prior Year Ended 12/31/00

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(I) Jul 2000	(J) Aug 2000	(K) Sep 2000	(L) Oct 2000	(M) Nov 2000	(N) Dec 2000	(O) Total 2000
1									
2	General Plant Continued:								
3	Portable Laboratory Equipment	395.2	29	29	29	29	29	29	348
4	Power Operated Equipment	396	10	10	10	10	10	10	120
5	Communication Equipment (Embedded)	397	97	97	97	97	97	97	1,164
6	Communication Equipment	397.1	172	172	172	172	172	172	2,064
7	Miscellaneous Equipment	398.2	33	33	32	32	32	33	384
8	Total General		1,214	1,209	1,200	1,195	1,188	1,177	14,430
9									
10									
11									
12	University of Florida - FERC offset Acct 118		12	12	12	12	12	12	144
13									
14									
15	Total Depreciation Expense		\$25,143	\$25,186	\$25,176	\$25,218	\$25,252	\$25,404	\$301,071
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									

Note: Depreciation Expense is FERC Account 403

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed

Type of data shown:

xx Projected Test Year Ended 12/31/2002
 Prior Year Ended 12/31/2000
 Witness: Myers

Company: FLORIDA POWER CORPORATION

Docket No. 00824-EI

Line No.	Account No./Account Title (Thousands)	(A) 12/31/2002 Total
1		
2		
3	404.xx Amort. of Limited Plant	142 (1)
4		
5	405.xx Amort. of Intangible Plant	13,998 (1)
6		
7	406.51 Amort. of Electric Plant	(341) (2)
8		
9	407.xx Amort. of Unrecovered Plant	<u>40,666</u>
10		
11		<u><u>54,465</u></u>
12		
13		
14		
15		
16	(1) Amortized over a five year period	
17		
18	(2) Amortized at the FPSC approved remaining life depreciation rate for each ECS plant returned to service. See MFR C-36 for depreciation rates.	
19		
20		
21		
22		
23		
24		
25		
26		
27		

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed

Type of data shown:

Projected Test Year Ended 12/31/2002
 xx Prior Year Ended 12/31/2000
 Witness: Myers

Company: FLORIDA POWER CORPORATION

Docket No. 00824-EI

Line No.	Account No./Account Title (Thousands)	(A) 12/31/2000 Total
1		
2		
3	404.xx Amort. of Limited Plant	3,093 (1)
4		
5	405.xx Amort. of Intangible Plant	12,199 (1)
6		
7	406.51 Amort. of Electric Plant	(341) (2)
8		
9	407.xx Amort. of Unrecovered Plant	<u>86,597</u>
10		
11		<u><u>101,548</u></u>
12		
13		
14		
15		
16		
17		
18		
19	(1) Amortized over a five year period	
20		
21	(2) Amortized at the FPSC approved remaining life depreciation rate for each ECS plant returned to service. See MFR C-36 for depreciation rates.	
22		
23		
24		
25		
26		
27		

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information for
the company's current year depreciation rates.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended
XX Prior Year Ended 12/31/00
Witness: Myers

DOCKET NO. 000824-EI

Line No.	Account Sub-Account Number	(A) Plant Account Title	(B) Remaining Life (Indicate if Other than Remaining Life)	(C) Current Salvage	(D) Current Rate	(E) Current Dismantling Rate (Note 3)
1			(note 1)			
2		Steam Production				
3		Andote Plant				
4	311	Structures & Improvements	16.5	(5)	3.1	N/A
5	312	Boiler Plant Equipment	9.4	(20)	4.9	N/A
6	314	Turbogenerator Units	8.9	(10)	3.9	N/A
7	315	Accessory Electric Equipment	10.2	(10)	4.4	N/A
8	316.1	Miscellaneous Equipment	4.4	(5)	5.7	N/A
9	316.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
10	316.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
11						
12		Bartow Plant				
13	311	Structures & Improvements	3.8	(5)	4.1	N/A
14	312	Boiler Plant Equipment	7.1	(20)	6.9	N/A
15	314	Turbogenerator Units	5.6	(20)	6.5	N/A
16	315	Accessory Electric Equipment	7.1	(20)	6.5	N/A
17	316.1	Miscellaneous Equipment	4.2	(5)	7.0	N/A
18	316.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
19	316.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
20						
21		Crystal River 1 & 2 Plant				
22	311	Structures & Improvements	10.8	(5)	4.2	N/A
23	312	Boiler Plant Equipment	9.6	(25)	5.3	N/A
24	314	Turbogenerator Units	10.6	(25)	5.3	N/A
25	315	Accessory Electric Equipment	11.0	(10)	4.9	N/A
26	316.1	Miscellaneous Equipment	6.0	(5)	6.3	N/A
27						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information for the company's current year depreciation rates.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended
 XX Prior Year Ended 12/31/00
 Witness: Myers

DOCKET NO. 000824-EI

Line No.	Account Sub-Account Number	(A) Plant Account Title	(B) Remaining Life (Indicate if Other than Remaining Life)	(C) Current Salvage	(D) Current Rate	(E) Current Dismantling Rate (Note 3)
1						
2		Crystal River 1 & 2 Plant Continued				
3	316.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
4	316.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
5						
6		Crystal River 4 & 5 Plant				
7	311	Structures & Improvements	22.0	(5)	3.0	N/A
8	312	Boiler Plant Equipment	13.6	(10)	3.5	N/A
9	314	Turbogenerator Units	9.0	(10)	5.0	N/A
10	315	Accessory Electric Equipment	13.6	(10)	3.7	N/A
11	316.1	Miscellaneous Equipment	7.2	(5)	5.1	N/A
12	316.2	Miscellaneous Equipment - 5yrs			20 (2)	N/A
13	316.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
14						
15		Suwannee River Plant				
16	311	Structures & Improvements	N/A	N/A	N/A (2)	N/A
17	312	Boiler Plant Equipment	N/A	N/A	N/A (2)	N/A
18	314	Turbogenerator Units	N/A	N/A	N/A (2)	N/A
19	315	Accessory Electric Equipment	N/A	N/A	N/A (2)	N/A
20	316	Miscellaneous Equipment	N/A	N/A	N/A (2)	N/A
21	316.1	Miscellaneous Equipment	N/A	N/A	N/A (2)	N/A
22	316.2	Miscellaneous Equipment - 5yrs	N/A	N/A	N/A (2)	N/A
23	316.3	Miscellaneous Equipment - 7yrs	N/A	N/A	N/A (2)	N/A
24						
25		Bartow - Anclote Pipeline	14.7	(5)	3.6	N/A
26	316.3	Miscellaneous Equipment - 7yrs	-	-	14.3 (2)	N/A
27						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information for
the company's current year depreciation rates.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended
XX Prior Year Ended 12/31/00
Witness: Myers

DOCKET NO. 000824-E1

Line No.	Account Sub-Account Number	(A) Plant Account Title	(B) Remaining Life (Indicate if Other than Remaining Life)	(C) Current Salvage	(D) Current Rate	(E) Current Dismantling Rate (Note 3)
1						
2		Nuclear Production				
3	321	Structures & Improvements	13.2	(10)	3.6	N/A
4	322	Reactor Plant Equipment	10.1	(20)	4.9	N/A
5	323	Turbogenerator Units	11.0	(20)	5.4	N/A
6	324	Accessory Electric Equipment	11.4	(20)	5.1	N/A
7	325.1	Miscellaneous Equipment	2.0	(5)	4.1	N/A
8	325.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
9	325.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
10						
11		Other Production				
12		Avon Park				
13	346.1	Miscellaneous Equipment	3.6	(10)	5.5	N/A
14	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
15	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
16						
17		Bartow				
18	346.1	Miscellaneous Equipment	5.9	(10)	5.7	N/A
19	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
20	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
21						
22		Bayboro				
23	346.1	Miscellaneous Equipment	6.9	(10)	3.0	N/A
24	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
25	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
26						
27						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information for the company's current year depreciation rates.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended
 XX Prior Year Ended 12/31/00
 Witness: Myers

DOCKET NO. 000824-EI

Line No.	Account Sub-Account Number	(A) Plant Account Title	(B) Remaining Life (Indicate if Other than Remaining Life)	(C) Current Salvage	(D) Current Rate	(E) Current Dismantling Rate (Note 3)
1						
2		Debary				
3	346.1	Miscellaneous Equipment	9.8	(10)	4.3	N/A
4	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
5	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
6						
7		Debary (NEW)				
8	346.1	Miscellaneous Equipment	23.0	(10)	3.6	N/A
9	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
10	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
11						
12		Higgins				
13	346.1	Miscellaneous Equipment	2.9	(10)	6.3	N/A
14	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
15	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
16						
17		Hines				
18	346.1	Miscellaneous Equipment	17.0	(10)	5.5	N/A
19	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
20	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
21						
22		Intercession City Plant				
23	346.1	Miscellaneous Equipment	8.9	(10)	3.7	N/A
24	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
25	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
26						
27						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information for the company's current year depreciation rates.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended
 XX Prior Year Ended 12/31/00
 Witness: Myers

DOCKET NO. 000824-EI

Line No.	Account Sub-Account Number	(A) Plant Account Title	(B) Remaining Life (Indicate if Other than Remaining Life)	(C) Current Salvage	(D) Current Rate	(E) Current Dismantling Rate (Note 3)
1						
2		Intercession City Plant (NEW)				
3	346.1	Miscellaneous Equipment	24.0	(10)	3.5	N/A
4	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
5	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
6						
7		Siemens				
8	346.1	Miscellaneous Equipment	22.0	(10)	4.4	N/A
9	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
10	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
11						
12		Suwannee River				
13	346.1	Miscellaneous Equipment	7.8	(10)	4.6	N/A
14	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
15	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
16						
17		Turner				
18	346.1	Miscellaneous Equipment	6.8	(10)	4.8	N/A
19	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
20	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
21						
22		Univ. of Florida				
23	346.1	Miscellaneous Equipment	12.6	(10)	5.8	N/A
24	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
25	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
26						
27						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information for the company's current year depreciation rates.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended
 XX Prior Year Ended 12/31/00
 Witness: Myers

DOCKET NO. 000824-EI

Line No.	Account Sub-Account Number	(A) Plant Account Title	(B) Remaining Life (Indicate if Other than Remaining Life)	(C) Current Salvage	(D) Current Rate	(E) Current Dismantling Rate (Note 3)
1						
2		Gas Conversion				
3	346.1	Miscellaneous Equipment	5 Year Amortization Period		N/A (2)	N/A
4						
5		Tiger Bay				
6	346.1	Miscellaneous Equipment	15.0	(10)	6.0	N/A
7	346.2	Miscellaneous Equipment - 5yrs			20.0 (2)	N/A
8	346.3	Miscellaneous Equipment - 7yrs			14.3 (2)	N/A
9						
10						
11		Transmission Plant				
12	350.1	Transmission Easements	30.0	0	2.2	N/A
13	352.0	Structures & Improvements	32.0	(5)	2.1	N/A
14	353.0	Station Equipment	26.0	10	2.2	N/A
15	353.1	Station Equipment- ECC	2.0	0	10.9	N/A
16	354.0	Towers & Fixtures	24.0	(30)	2.4	N/A
17	355.0	Poles & Fixtures	19.0	(30)	4.0	N/A
18	356.0	Overhead Conductor & Devices	18.0	(20)	3.3	N/A
19	357.0	Underground Conduit	15.8	0	1.8	N/A
20	358.0	Underground Conductor & Devices	13.8	0	1.7	N/A
21	359.0	Roads & Trails	28.0	0	1.8	N/A
22						
23		Distribution Plant				
24	360.1	Distribution Easements	28.0	0	2.2	N/A
25	361	Structures & Improvements	36.0	(5)	2.1	N/A
26	362	Station Equipment	24.0	15	2.3	N/A
27						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information for the company's current year depreciation rates.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended
 XX Prior Year Ended 12/31/00
 Witness: Myers

DOCKET NO. 000824-EI

Line No.	Account Sub-Account Number	(A) Plant Account Title	(B) Remaining Life (Indicate if Other than Remaining Life)	(C) Current Salvage	(D) Current Rate	(E) Current Dismantling Rate (Note 3)
1						
2		Distribution Plant Continued:				
3	364	Poles, Towers & Fixtures	17.0	(25)	4.2	N/A
4	365	Overhead Conductor & Devices	17.0	(35)	4.7	N/A
5	366	Underground Conduit	32.0	0	2.2	N/A
6	367	Underground Conductor & Devices	23.0	0	2.9	N/A
7	368	Line Transformers	12.2	(15)	4.9	N/A
8	369.1	Services - Overhead	21.0	(50)	4.4	N/A
9	369.2	Services - Underground	23.0	(15)	3.3	N/A
10	370	Meter Equipment	16.6	(10)	3.8	N/A
11	371	Installation on Customers Premises	7.3	0	6.0	N/A
12	372	Leased Property on Customer Premises	22.0	0	4.0	N/A
13	373	Street Lighting & Signal Systems	6.1	(10)	8.0	N/A
14						
15		General Plant				
16	390	Structures and Improvements	23.0	(15)	3.7	N/A
17	391.1	Office Furniture	7 Year Amortization	N/A	N/A (2)	N/A
18	391.2	Office Equipment	7 Year Amortization	N/A	N/A (2)	N/A
19	391.3	Computers	5 Year Amortization	N/A	N/A (2)	N/A
20	391.5	Duplicating and Mailing Equipment	7 Year Amortization	N/A	N/A (2)	N/A
21	392.1	Automobiles	0.0	18	8.7	N/A
22	392.2	Light Trucks	1.0	22	8.7	N/A
23	392.3	Heavy Trucks	4.0	12	4.8	N/A
24	392.4	Special Equipment	6.5	15	5.0	N/A
25	392.5	Trailers	15.8	40	1.7	N/A
26	392.6	Aircraft - Used	0.0	N/A	N/A	N/A
27	392.7	Aircraft - New	0.0	50	5.0	N/A

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information for the company's current year depreciation rates.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

Projected Test Year Ended

XX Prior Year Ended

12/31/00

DOCKET NO. 000824-EI

Witness:

Myers

Line No.	Account Sub-Account Number	(A) Plant Account Title	(B) Remaining Life (Indicate if Other than Remaining Life)	(C) Current Salvage	(D) Current Rate	(E) Current Dismantling Rate (Note 3)
1						
2		General Plant Continued:				
3	393.1	Motorized Handling Equipment	7 Year Amortization	N/A	N/A (2)	N/A
4	393.2	Stores Equipment	7 Year Amortization	N/A	N/A (2)	N/A
5	393.3	Handling Equipment - Portable	7 Year Amortization	N/A	N/A (2)	N/A
6	394.1	Tools, shop, and Garage Equipment-Stationary	7 Year Amortization	N/A	N/A (2)	N/A
7	394.2	Tools, shop, and Garage Equipment-Portable	7 Year Amortization	N/A	N/A (2)	N/A
8	395.2	Laboratory Equipment-Portable	7 Year Amortization	N/A	N/A (2)	N/A
9	396	Power Operated Equipment	2.1	10	5.8	N/A
10	397.1	Communication Equipment-Non-Fiber	7 Year Amortization	N/A	N/A (2)	N/A
11	397.2	Communication Equipment-Fiber	6.4	0	8.1	N/A
12	398.1	Energy Conservation	5 Year Amortization	N/A	N/A (2)	N/A
13	398.2	Miscellaneous Equipment	7 Year Amortization	N/A	N/A (2)	N/A
14						
15		Intangible Plant				
16	303	Intangible	5 Year Amortization	N/A	N/A	N/A
17	303.1	Customer Service System	10 Year Amortization	N/A	N/A	N/A
18						
19		Other Plant				
20		Suwannee River Steam Plant	3.0 Year Recovery	N/A	N/A	N/A
21		Higgins Retirements	1.5 Year Recovery	N/A	N/A	N/A
22		Turner Retirements	2.5 Year Recovery	N/A	N/A	N/A
23						
24						
25		(1) Rates and Lives per the 1997 Depreciation Study, docket #971570-EI. Remaining Life is Average Remaining Life per the 1997 Study less 3 years.				
26		(2) Dismantlement is not a component of the depreciation rate.				
27		(3) Accounts are subject to amortization rule.				

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of taxes other than income taxes for the test year and the prior year. For each tax, indicate the amount charged to operating expenses.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Projected Test Year Ended

12/31/2002

___ Prior Year Ended

xx/xx/xxxx

DOCKET NO. 000824-EI

Witness:

Myers/Slusser

Line No.	Type of Tax	(A) Rate	(B) Basis	(C) (Thousands) Total Amount	(D) Amount Charged to Operating Expense	(E)	(F) Jurisdictional Factor	(G) Jurisdictional Amount	(G) Jurisdictional Amount Charged to Operating Expense
1	Federal Unemployment	0.008000	\$ 29,375	\$ 235	\$ 152		0.9445	\$ 222	\$ 144
2									
3	State Unemployment	0.014000	96,571	1,352	874		0.9445	1,277	825
4									
5	FICA	0.076500	265,569	20,316	13,133		0.9445	19,188	12,404
6									
7	Federal Vehicle-Highway Use	Variable	Variable	-	-			-	-
8									
9	State Intangible	Variable	-	-	-			-	-
10									
11	Regulatory Assessment Tax	0.000720	2,852,778	2,054	2,054		1.0000	2,054	2,054
12									
13	Property Taxes	Variable	Variable	86,184	85,374		0.9200	79,289	78,540
14									
15	Gross Receipts	0.025000	2,852,920	71,323	71,323 Direct			71,323	71,323
16									
17	Franchise Fee	Variable	Variable	66,843	66,843		1.0000	66,843	66,843
18									
19	Occupational Licenses	Variable	Variable	-	-			-	-
20									
21	Licenses - Vehicles	Variable	Variable	-	-			-	-
22									
23	Licenses - Hauling Permits	Variable	Variable	-	-			-	-
24									
25	Other (Specify)								
26	Sales Taxes and Special Fuels	Variable	Variable	-	-			-	-
27	Documentary Stamps	Variable	Variable	-	-			-	-
28									
				\$ 248,307	\$ 239,753			\$ 240,196	\$ 232,133

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of taxes other than income taxes for the test year and the prior year. For each tax, indicate the amount charged to operating expenses.

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

___ Projected Test Year Ended

xx/xx/xxxx

XX Prior Year Ended

12/31/2000

DOCKET NO. 000824-E1

Witness:

Myers/Slusser

Line No.	Type of Tax	(A) Rate	(B) Basis	(C) (Thousands) Total Amount	(D) Amount Charged to Operating Expense	(E) Jurisdictional Factor	(F) Amount	(G) Jurisdictional Amount Charged to Operating Expense
1	Federal Unemployment	0.008000	39,000	\$ 312	\$ 216	0.9173	\$ 286	\$ 198
2								
3	State Unemployment	0.014000	93,071	1,303	644	0.9173	1,195	591
4								
5	FICA	0.076500	293,124	22,424	16,495	0.9173	20,569	15,131
6								
7	Federal Vehicle-Highway Use	Variable	Variable	81	81	0.9173	74	74
8								
9	State Intangible	Variable	*	(305)	(305)	0.9173	(280)	(280)
10								
11	Regulatory Assessment Tax	0.000720	2,552,778	1,838	1,838	1.0000	1,838	1,838
12								
13	Property Taxes	Variable	Variable	76,318	75,710	0.9173	70,006	69,444
14								
15	Gross Receipts	0.025000	2,450,400	61,260	61,260	Direct	60,354	60,354
16								
17	Franchise Fee	Variable	Variable	57,286	57,286	1.0000	57,286	57,286
18								
19	Occupational Licenses	Variable	Variable	24	24	0.9173	22	22
20								
21	Licenses - Vehicles	Variable	Variable	276	0	0.9173	253	0
22								
23	Licenses - Hauling Permits	Variable	Variable	0	0	0.9173	0	0
24								
25	Other (Specify)							
26	Sales Taxes and Special Fuels	Variable	Variable	29	29	0.9173	27	27
27	Documentary Stamps	Variable	Variable	3	3	0.9173	3	3
28								
				\$ 220,849	\$ 213,281		\$ 211,633	\$ 204,688

29 * Note: Negative amount due to refund of prior year taxes paid on the Nuclear Decommissioning Fund.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a calculation of the gross receipt tax and regulatory assessment fee for the test year and prior year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers/Slusser

Line No.	Description	Gross Receipts Tax		Regulatory Assessment Fee	
		Test Year (000's)	Prior Year (000's)	Test Year (000's)	Prior Year (000's)
1					
2	Total Operating Revenues	\$ 3,218,688	\$ 2,891,185	\$ 3,218,688	\$ 2,891,185
3					
4	Less Adjustments				
5	Sales for Resale	226,322	277,429	226,322	277,429
6	Prov for Refund - Wholesale	-	(1,845)	-	(1,845)
7	Other Electric Revenues				
8	Unbilled Revenues - Wholesale	0	0	(3,900)	8,036
9	Unbilled Revenues - Retail	0	0	0	0
10	Wheeling Revenues	0	0	23,691	22,480
11	Other Operating Revenues	90,194	113,439	0	0
12	Net Bad Debts Charged off	4,165	2,637	0	0
13	Load Management Credits	49,257	49,332	49,257	49,332
14	Telecommunications Expenditures	0	0	0	0
15	Adjustments to Operating Revenues	(4,165) *	(207) **	70,404 *	(17,025) ***
16					
17	Total Adjustments	<u>\$365,773</u>	<u>\$440,784</u>	<u>\$365,773</u>	<u>\$338,407</u>
18					
19		\$ 2,852,915	\$ 2,450,400	\$ 2,852,915	\$ 2,552,778
21	Tax Rate	0.0250000	0.0250000	0.000720	0.000720
22					
23	Tax Amount on Current Revenues	\$ 71,323	\$ 61,260	\$ 2,054	\$ 1,838
24	Less: Tax Refund Due	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25					
26	Total Tax Amount	<u>\$ 71,323</u>	<u>\$ 61,260</u>	<u>\$ 2,054</u>	<u>\$ 1,838</u>
27					

28 * Gross Receipts Tax and Regulatory Assessment Fee were calculated using the same adjustments due to a calculation error in the 2002 Forecast Model.

29 ** Late entry for March with the Gross Receipts Tax Filing.

30 *** Adjustment to remove Deferred Earnings.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of State Deferred Income Taxes for the test year. Provide detail on other items resulting in tax deferrals besides accelerated depreciation.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended 12/31/2000
 Witness: Myers/Slusser

Docket No. 000824-EI

Line No.	(Thousands)	(A) Amount System	(B) Remove Fuel	(C) Remove ECCR	(D) Adjusted System	(E) State DIT 5.50%	(F) Jurisdictional Factor	(G) Jurisdictional DIT
1								
2	Net Property Related Tax Deferrals							
3	Book Depreciation & Amortization	(\$376,305)			(\$376,305)			
4	Nuclear Fuel Amortization	(21,673)			(21,673)			
5	Tax Depreciation	273,426			273,426			
6	Nuclear Decommissioning Deduction per Tax	8,522			8,522			
7	Taxable Contribution In Aid of Construction	(13,000)			(13,000)			
8	Construction Period Interest Capitalized per Tax	(10,351)			(10,351)			
9	AFUDC Debt	1,814			1,814			
10	Sub-total Excess Book over Tax Deductions	<u>(137,567)</u>			<u>(137,567)</u>	(\$7,567)		
11								
12	Prepaid Pension Expense - per Book	54,460			54,460	2,995		
13	Amortization of Interest on Tax Deficiency	1,574			1,574	87		
14	Amortization of Loss on Reacquired Bonds	(3,007)			(3,007)	(165)		
15	Accrued Storm Damage Expense per Books	(6,000)			(6,000)	(330)		
16	Accrued Medical Expense in Excess of Claims Paid	(7,475)			(7,475)	(411)		
17	Nuclear Refueling Accrual in Excess of Costs Incurred	(7,145)			(7,145)	(393)		
18	Amortization of FAS 109 Regulatory Asset	(9,306)			(9,306)	(512)		
19	Amortization of FAS 109 Regulatory Liability	15,073			15,073	829		
20	Amortization of Investment Tax Credit	7,752			7,752	426		
21	Miscellaneous Other	1,503	(\$18,393)		19,896	1,094		
22	Amortization of FAS 109 Regulatory Asset				-	1,206		
23	Amortization of FAS 109 Regulatory Liability				-	(1,256)		
24								
25	Total	<u>(\$90,138)</u>	<u>(\$18,393)</u>	<u>\$0</u>	<u>(\$71,745)</u>	<u>(\$3,997)</u>	0.9211	<u>(\$3,682)</u>
26								
27								
28								

(1) Jurisdictional Factor Has Been Rounded to Four Places.

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of Federal Deferred Income Taxes for the test year. Provide detail on items resulting in tax deferrals besides accelerated depreciation.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers/Slusser

Line No.	(Thousands)	(A) Amount System	(B) Remove Fuel	(C) Remove ECCR	(D) Adjusted System	(E) Federal DIT 33.08%	(F) Jurisdictional Factor	(G) Jurisdictional DIT
1								
2	Net Property Related Tax Deferrals							
3	Book Depreciation & Amortization	(\$376,305)			(\$376,305)			
4	Nuclear Fuel Amortization	(21,673)			(21,673)			
5	Tax Depreciation	273,426			273,426			
6	Nuclear Decommissioning Deduction per Tax	8,522			8,522			
7	Taxable Contribution In Aid of Construction	(13,000)			(13,000)			
8	Construction Period Interest Capitalized per Tax	(10,351)			(10,351)			
9	AFUDC Debt	1,814			1,814			
10	Sub-total Excess Book over Tax Deductions	(137,567)			(137,567)	(\$45,500)		
11								
12	Prepaid Pension Expense - per Book	54,460			54,460	18,013		
13	Amortization of Interest on Tax Deficiency	1,574			1,574	521		
14	Amortization of Loss on Reacquired Bonds	(3,007)			(3,007)	(995)		
15	Accrued Storm Damage Expense per Books	(6,000)			(6,000)	(1,985)		
16	Accrued Medical Expense in Excess of Claims Paid	(7,475)			(7,475)	(2,472)		
17	Nuclear Refueling Accrual in Excess of Costs Incurred	(7,145)			(7,145)	(2,363)		
18	Amortization of FAS 109 Regulatory Asset	(9,306)			(9,306)	(3,078)		
19	Amortization of FAS 109 Regulatory Liability	15,073			15,073	4,985		
20	Amortization of Investment Tax Credit	7,752			7,752	2,564		
21	Miscellaneous Other	1,503	(\$18,393)		19,896	6,580		
22	Amortization of FAS 109 Regulatory Asset				-	8,100		
23	Amortization of FAS 109 Regulatory Liability				-	(13,817)		
24								
25	Total	(\$90,138)	(\$18,393)	\$0	(\$71,745)	(\$29,447)	0.9211	(\$27,124)
26								
27								
28								

(1) Jurisdictional Factor Has Been Rounded to Four Places.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the information required to present the excess deferred tax balances due to protected and unprotected timing differences at the statutory tax rates in excess of the current tax rate. The protected deferred tax balances represent timing differences due to life and method effect on depreciation rates.

Type of data shown:

Company: FLORIDA POWER CORPORATION

Docket No. 000824-EI

XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1											
2											
3		Estimated	Balance		Balance		Balance				
4		Remaining	as of	YTD	as of	YTD	as of				
5	FAS 109 Regulatory Asset - ADIT	Notes	Life	12/31/00	Amort.	12/31/01	Amort.	12/31/02			
6	Tax Benefits Previously Flowed Through	(1)	Ends 2011	\$ 34,886	\$ (3,831)	\$ 31,055	\$ (3,831)	\$ 27,224			
7	Equity Component of AFUDC @ 12/92	(2)	Ends 2029	31,966	(2,328)	29,638	(2,328)	27,310			
8	Tax Rate Shortfall on Audit Adjustments	(3)	20 Yrs	2,749	(974)	1,775	(974)	801			
9	Equity Component of AFUDC Post 12/92	(4)	See Note	48,293	(1,720)	46,573	(1,825)	44,748			
10	Effect of Tax Rate Change - Property	(5)	12 Yrs	14,800	(348)	14,452	(348)	14,104			
11	Total FERC 182.31 Regulatory Asset			132,694	(9,201)	123,493	(9,306)	114,187			
12											
13	FAS 109 Regulatory Liability - ADIT										
14	Effect of Tax Rate Change - Non-Property	(6)	See Note	355	-	355	-	355			
15	Protected Taxes on Depreciation Differences	(7)	See Note	73,974	(11,302)	62,672	(10,205)	52,467			
16	Unamortized Investment Tax Credit	(8)	12 Yrs	38,675	(4,868)	33,807	(4,868)	28,939			
17	Total FERC 254.10 Regulatory Liability			113,004	(16,170)	96,834	(15,073)	81,761			
18											
19	Net Regulatory Asset(Liability)			\$ 19,690	\$ 6,969	\$ 26,659	\$ 5,767	\$ 32,426			
20											
21											
22											
23	Notes: See page 2 of 2.										
24											
25											
26											
27											
28											

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FLORIDA PUBLIC SERVICE COMM	Explanation:	Provide the information required to present the excess deferred tax balances due to protected and unprotected timing differences at the statutory tax rates in excess of the current tax rate. The protected deferred tax balances represent timing differences due to life and method effect on depreciaton rates.	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			XX Prior Year Ended	12/31/2000
			Witness:	Myers

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Note #										
2	(1)	Tax Benefits Previously Flowed Through									
3		Represents tax benefits on property related temporary differences which were flowed through in rates where the temporary differences originated.									
4											
5	(2)	Equity Component of AFUDC - In EPIS at 12/31/92									
6		Represents deferred tax liabilities recorded on the equity component of AFUDC. Amortization occurs as the assets associated with the AFUDC are depreciated.									
7											
8	(3)	Effect of Tax Rate Change From 34% to 35% - Property									
9		Represents the effect of the tax rate increase from 34% to 35% on property related cumulative temporary differences as of December 31, 1992. Amortization is based on composite straight line rates for the period.									
10											
11											
12	(4)	Equity Component of AFUDC - Post 12/31/92									
13		Represents deferred tax liabilities recorded on the equity component of AFUDC. Amortization occurs as the assets associated with the AFUDC are depreciated.									
14											
15	(5)	Tax Rate Shortfall on Audit Adjustments									
16		Represents the tax rate shortfall created by the payment of tax on audit adjustments for years when the tax rate exceeded 34%. Amortization is based on the tax utility life of fifteen years.									
17											
18	(6)	Effect of Tax Rate Change From 34% to 35% - Non-Property									
19		Represents the effect of the tax rate increase from 34% to 35% on non-property cumulative temporary differences as of 12/31/92. Amortization occurs as the temporary difference reverses.									
20											
21	(7)	Protected Taxes on Depreciation Differences									
22		Represents excess deferred taxes (the difference between the 46% tax rate and the 34% tax rate) related to protected depreciation differences. Under section 203(e) of the Tax Reform Act of 1986 public utilities are prohibited from flowing back excess taxes more rapidly than over the remaining lives of the property giving rise to the deferred taxes.									
23											
24											
25	(8)	Unamortized Investment Tax Credit (ITC)									
26		Represents deferred tax liabilities recorded on the unamortized balance of ITC. Amortization of the regulatory liability occurs as the ITC is amortized. Under section 46(f)(2) of the Internal Revenue Code, Florida Power is prohibited from amortizing ITC to cost of service faster than ratably over the									
27											
28											

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of Federal and State Income Taxes for the test year. Provide detail on adjustments to income taxes, and investment tax credits generated.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers/Slusser

Line No.	(Thousands)	(A) Total Utility	(B) Remove Fuel	(C) Remove ECCR	(D) Adjusted Utility	(E) Jurisdictional Factor (1)	(F) Jurisdictional Amount
1							
2	Utility Operating Income Before Tax Provision	\$635,834	\$23,688	\$25	\$612,121	Various	\$585,091
3	Less: Allocated Interest - C-44 (Col A, Line 33)	112,810			112,810		
4		523,024	23,688	25	499,311		
5	Permanent Items:						
6	Non-deductible Meals	500			500		
7							
8	Book Depreciation & Amortization	376,305			376,305		
9	Nuclear Fuel Amortization per Book	21,673			21,673		
10	Tax Depreciation	(273,426)			(273,426)		
11	Nuclear Decommissioning Deduction per Tax	(8,522)			(8,522)		
12	Taxable Contribution In Aid of Construction	13,000			13,000		
13	Construction Period Interest Capitalized per Tax	10,351			10,351		
14	AFUDC Debt	(1,815)			(1,815)		
15	Sub-total Property	137,566			137,566		
16							
17	Prepaid Pension Expense - per Book	(54,460)			(54,460)		
18	Amortization of Interest on Tax Deficiency	(1,574)			(1,574)		
19	Amortization of Loss on Reacquired Bonds	3,007			3,007		
20	Accrued Storm Damage Expense per Books	6,000			6,000		
21	Accrued Medical Expense in Excess of Claims Paid	7,475			7,475		
22	Nuclear Refueling Accrual in Excess of Costs Incurred	7,145			7,145		
23	Miscellaneous Other	(1,503)			(1,503)		
24	Sub-total Non-Property	(33,910)			(33,910)		
25							
26	Taxable Income	\$627,180	\$23,688	\$25	\$603,467	Various	\$566,109
27							
28							

(1) Jurisdictional Factor Has Been Rounded to Four Places.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of Federal and State Income Taxes for the test year. Provide detail on adjustments to income taxes, and investment tax credits generated.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended 12/31/2000
 Witness: Myers/Slusser

Docket No. 000824-EI

Line No.	(Thousands)	(A) Total Utility	(B) Remove Fuel	(C) Remove ECCR	(D) Adjusted Utility	(E) Jurisdictional Factor (1)	(F) Jurisdictional Amount
1							
2							
3	Taxable Income	\$627,180	\$23,688	\$25	\$603,467	Various	\$566,109
4	State Income Tax Rate	5.5%	5.5%	5.5%	5.5%		5.5%
5	State Income Taxes	34,495	1,303	1	33,191		31,136
6							
7	State Deferred Income Taxes	(5,009)	(1,012)	-	\$ (3,997)	92.11%	(3,682)
8	Total State Income Taxes	\$29,486	\$291	\$1	\$29,194		\$27,454
9							
10							
11							
12							
13	Federal Taxable Income after State Income Tax	\$592,685	\$22,385	\$24	\$570,276	Various	\$534,963
14	Federal Income Tax Rate	35.0%	35.0%	35.0%	35.0%		35.0%
15	Federal Income Taxes at 35%	207,440	7,835	8	199,597		187,237
16							
17	Federal Deferred Income Taxes	(35,527)	(6,080)	-	(29,447)	92.11%	(27,124)
18	Total Federal Income Taxes	\$171,913	\$1,755	\$8	\$170,150		\$160,113
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							

(1) Jurisdictional Factor Has Been Rounded to Four Places.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended 12/31/2000
 Witness: Myers

Docket No. 000824-EI

Line No.	(Thousands)	(A) Federal	(B) State	(C) Federal & State Combined
1				
2	2002 Current Test Year (Per Books)			
3				
4	Net Operating Income	\$ 442,189	\$ 442,189	
5	Add: State Income Taxes		29,487	
6	Add: Federal Income Taxes	164,158	164,158	
7	Less: Interest Applicable to Operating Income	112,810	112,810	
8	Book Taxable Income	<u>493,537</u>	<u>523,024</u>	
9				
10	Adjustments to Book Taxable Income:			
11	Non-deductible Meals	500	500	
12	AFUDC Equity	-	-	
13	Book Taxable Income as Adjusted	<u>494,037</u>	<u>523,524</u>	
14	Statutory Income Tax Rate	35%	5.5%	
15	Taxes at Statutory Income Tax Rate	172,913	28,794	201,707
16	Amortization of ITC	(7,752)		(7,752)
17	Amortization of Prior Flow Through	2,021	332	2,353
18	Amortization AFUDC Equity - Pre 1992	961	160	1,121
19	Amortization AFUDC Equity - Post 1992	1,228	202	1,430
20	Amortization of Unprotected Taxes	214		214
21	Amortization 1% Tax Change Property	598		598
22	Amortization Protected Taxes	(6,266)		(6,266)
23	Miscellaneous Other	241	(1)	240
24	Tax Check Calculation	<u>164,158</u>	<u>29,487</u>	<u>193,645</u>
25	Tax Expense Per Books	<u>164,158</u>	<u>29,487</u>	<u>193,645</u>
26	Check	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
27				
28				

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FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a reconciliation of the tax expense in the filing with the tax check figure. Provide on a per book basis and at the revenue requested. If a projected test year is used, provide both on a projected and a historical basis. If a year-end and 13 month average basis. If a formula working capital is used, provide on that basis and on the basis of a balance sheet working capital calculation.	Type of data shown:
Company: FLORIDA POWER CORPORATION		<input type="checkbox"/> Projected Test Year Ended 12/31/2002 <input checked="" type="checkbox"/> Prior Year Ended 12/31/2000 Witness: Myers
Docket No. 000824-EI		

Line No.	(Thousands)	(A) For the Prior Year Ended 12/31/2000 Federal	(B) State	(C) Federal & State Combined
1				
2	Net Operating Income	\$ 338,797	\$ 338,797	
3	Add: State Income Taxes		22,540	
4	Add: Federal Income Taxes	124,864	124,864	
5	Less: Interest Applicable to Operating Income	125,362	125,362	
6	Book Taxable Income	338,299	360,839	
7				
8	Adjustments to Book Taxable Income:			
9	Non-deductible Meals	970	970	
10	Change in Control Payments	31,683	31,683	
11	AFUDC Equity	(1,601)	(1,601)	
12	Preferred Dividends	(60)	(60)	
13	Book Taxable Income as Adjusted	369,291	391,831	
14	Statutory Income Tax Rate	35%	5.5%	
15	Taxes at Statutory Income Tax Rate	129,252	21,551	150,803
16	Amortization of ITC	(7,857)		(7,857)
17	Amortization of Prior Flow Through	2,020	333	2,353
18	Amortization AFUDC Equity - Pre 1992	934	155	1,089
19	Amortization AFUDC Equity - Post 1992	1,228	202	1,430
20	Amortization of Unprotected Taxes	216		216
21	Amortization 1% Tax Change Property	598		598
22	Amortization Protected Taxes	(6,208)		(6,208)
23	Write-off of Prior Flow Through	7,415	1,217	8,632
24	Write-off of AFUDC Equity - Pre 1992	(1,776)	(292)	(2,068)
25	Prior Year True-up to Tax Returns	(958)	(626)	(1,584)
26	Tax Check Calculation	124,864	22,540	147,404
27	Tax Expense Per Books	124,864	22,540	147,404
28	Check	\$ -	\$ -	\$ -

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide the amount of interest expense used to calculate jurisdictional operating taxes on Schedules C-43. Explain any changes in interest expense in detail giving the amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from basis used in allocating current income taxes payable, the differing bases should be clearly identified.	Type of data shown:
Company: FLORIDA POWER CORPORATION		XX Projected Test Year Ended 12/31/2002
Docket No. 000824-EI		XX Prior Year Ended 12/31/2000
		Witness: Myers

Interest in Tax Expense Calculation (Thousands)

Line No.	(A) Test Year Ended 2002	(B) Prior Year Ended 2000	(C) Amount of Change	(D) Reason For Change
1				
2	<u>Interest Charges - Long Term Debt</u>			
3				
4	\$84,496	\$73,344	\$11,152	Refinancing of maturing bonds and pay-down of commercial paper
5	21,486	28,874	(7,388)	Commercial paper decreased.
6				
7	<u>105,982</u>	<u>102,218</u>	<u>3,764</u>	
8				
9	<u>Other Interest Charges</u>			
10	1,288	1,190	98	
11	1,719	1,699	20	
12				
13	6,885	6,433	452	
14	(1,574)	6,998	(8,572)	Agreement with IRS to sustain deductions on tax returns
15	860	8,057	(7,198)	Commercial paper decreased.
16	-	1,883	(1,883)	
17				
18	<u>6,171</u>	<u>23,372</u>	<u>(17,201)</u>	
19				
20	<u>115,160</u>	<u>128,479</u>	<u>(\$13,319)</u>	
21				
22	-	-	-	Less: Interest Expense Allocated to Non Utility
23				
24	<u>(2,350)</u>	<u>(3,117)</u>	<u>768</u>	Intercession City peakers project completed in 2000 and no comparable projects under construction at this time.
25				
26	<u>\$112,810</u>	<u>\$125,362</u>	<u>(\$12,552)</u>	Net Interest Expense Used to Calculate NOI Taxes
27				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers. Provide a copy of any existing tax-sharing agreements with affiliated companies.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 Prior Year Ended
 Witness: Myers

Docket No. 000824-EI

Line No.	(Thousands)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
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23												
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25												
26												
27												

180

There is no anticipated benefit or detriment to either the Company or its ratepayers as the result of filing a consolidated income tax return for the test year.

On July 17, 2001, Florida Power Corporation along with Progress Energy, Inc. and it's other affiliated companies submitted a proposed tax allocation agreement to the Securities and Exchange Commission for approval. The tax allocation agreement will be provided upon approval by the Securities and Exchange Commission.

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.	Type of data shown:	
Company: FLORIDA POWER CORPORATION		XX Projected Test Year Ended	12/31/2002
		Prior Year Ended	
Docket No. 000824-EI		Witness:	Myers

Line No.	(Thousands)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												

The Company's tax returns are available for staff review at the office of Florida Power Corporation.

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FLORIDA PUBLIC SERVICE COMMISSION

Company: FLORIDA POWER CORPORATION

Docket No. 000824-EI

Explanation: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If year end base rate is used, provide on both the year end and 13 month average basis. If a projected test period is used, provide on both a projected and historical basis.

Type of data shown:

XX Projected Test Year Ended 12/31/2002
 XX Prior Year Ended 12/31/2000
 Witness: Myers

Line No.	(Thousands)	(A) Amount	(B) Percent of Capital	(C) Cost Rate	(D) Weighted Cost
1					
2	<u>2002:</u>				
3					
4	Long Term Debt				
5	Short Term Debt				
6	Preferred Stock				
7	Common Equity				
8	Deferred Income Tax				
9	Other (Specify)				
10					
11	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12					
13					
14	<u>2000:</u>				
15					
16	Long Term Debt				
17	Short Term Debt				
18	Preferred Stock				
19	Common Equity				
20	Deferred Income Tax				
21	Other (Specify)				
22					
23	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24					
25					
26					
27					

On November 30, 2000, Progress Energy, Inc. (Progress Energy) acquired all of the outstanding common shares of Florida Progress Corporation.
 Florida Progress Corporation, the parent Company of Florida Power Corporation, is not projecting to incur any debt during test year 2002.

Florida Progress Corporation, the parent Company of Florida Power Corporation, has incurred no debt during the prior year 2000.

182

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a reconciliatin between the total operating income tax provision for the test period and the currently payable income taxes on operating income for the test period. The reconciling amounts should equal deferred taxes on operating income for the period.	Type of data shown:
Company: FLORIDA POWER CORPORATION	Explain any differences.	XX Projected Test Year Ended 12/31/2002 ___ Prior Year Ended 12/31/2000 Witness: Myers
Docket No. 000824-EI		

Line No.	(Thousands)	(A)	(B) Amount	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1												
2												
3	Total Operating Income Tax Provision		\$ 193,645									
4	Less:											
5	Deferred Federal Income Taxes		(35,530)									
6	Deferred State Income Taxes		(5,008)									
7												
8	Add:											
9	Investment Tax Credit Amortization on Utility Assets		7,752									
10												
11	Current Income Tax Provision on Operating Income		<u>\$ 241,935</u>									
12												
13												
14	Federal Current Income Tax		207,440									
15	State Current Income Tax		34,495									
16	Current Income Tax Provision on Operating Income		<u>\$ 241,935</u>									
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												

(1) Jurisdictional Factor Has Been Rounded to Four Places.

183

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the requested miscellaneous information.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended 12/31/2000

Docket No. 000824-EJ

Witness: Myers

Line No.

1

2

1. Q. For profit and loss purposes, which IRC section 1552 method is used for tax allocation?

3

A. Section 1552 (a)(2)

4

5

2. Q. What tax years are open for the IRS?

6

A. 1986 forward.

7

8

3. Q. Is the treatment of customer deposits at issue with the IRS?

9

A. No.

10

11

4. Q. For the last five years, what dollars were paid to or received from the parent for federal income taxes?

12

A. (000's)	2000	1999	1998	1997	1996
	\$ 178,978	\$ 192,530	\$ 169,454	\$ (14,133)	\$ 149,848

13

14

The above payments do not reflect audit adjustments made during the identified years.

15

16

17

5. Q. How were the amounts in (4) treated?

18

A. Parent computed consolidated payments due and remitted to IRS. Refunds were received from IRS by parent and distributed to subsidiaries, including Florida Power Corporation. Florida Power calculates and pays taxes on a stand alone basis.

19

20

21

6. Q. For each of the last five years, what was the dollar amount of interest deducted on the parent ONLY tax return?

22

A. (000's)	2000	1999	1998	1997	1996
	\$ 1,910	\$ 1,435	\$ 3,292	\$ 7,264	\$ -

23

24

25

7. Q. Complete the following chart for the last five years.

26

A. See page 2 of 2.

27

28

29

184

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the requested miscellaneous information.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line
No.

Item. 7 Complete the following chart for the last five years:

Net Income (Loss) Per Books After Tax
(000's)

	2000	1999	1998	1997	1996
Parent Only	\$ (33,336)	\$ (8,601)	\$ (4,760)	\$ (12,108)	\$ (3,163)
Applicant Only	210,298	267,065	250,391	135,898	238,357
Others	(22,281)	61,194	37,129	(66,342)	(38,524)
Total Group	\$ 154,681	\$ 319,658	\$ 282,760	\$ 57,448	\$ 196,670

Taxable Income (Loss)
(000's)

	2000	1999	1998	1997	1996
Parent Only	\$ (298)	\$ (12,463)	\$ (23,874)	\$ (14,776)	\$ (8,370)
Applicant Only	511,366	554,944	484,153	(44,637)	429,516
Others	(83,721)	(27,525)	14,818	8,525	102,949
Total Group	\$ 427,347	\$ 514,956	\$ 475,097	\$ (50,888)	\$ 524,095

185

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Supply a statement of the Company's policy on treatment of profit or loss from reacquired bonds. Detail any profit or loss on reacquired bonds for the test year and prior year.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line Book and Tax Treatment of Income from Reacquired Bonds
No.

1

2

3 Book Treatment

4 The Company follows the alternate method of accounting for gain or loss on reacquired long-term debt outlined under the Uniform System of Accounts prescribed for
5 Public Utilities - Federal Power Act.

6

7 The difference between the amount paid upon reacquisition of any long-term debt and the face value, adjusted for unamortized discount, expenses, or premium . . .
8 shall be recognized currently in income (Account 421) - Miscellaneous Nonoperating Income or Account 426.5 - Other Deductions

9

10

11 Tax Treatment

12 The Company, under Section 1017 or 1082(a)(2) of the Internal Revenue Code elects to exclude from taxable income, gains attributable to discharge of long-term
13 debt and adjusts the tax basis of property affected. The election is made annually on Form 982 "Consent to Adjusted Property . . ." which becomes part of the
14 filing of the Federal Income Tax Return.

15

16

17

(A)

(B)

18

Projected

Prior

19

Test Year

Year

20

12/31/2002

12/31/2000

21

22

23 Gain on Reacquired Debt (Book Value)

\$ -

\$ -

24

25

26

27

186

FLORIDA PUBLIC SERVICE COMMISSION

Company: FLORIDA POWER CORPORATION

Docket No. 000824-EI

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

Type of data shown:

XX Projected Test Year Ended 12/31/2002

Prior Year Ended

Witness:

Myers

Line No.	Description Of Property	Date Acquired	Date Disposed	Original Classification Account	Reclassi- fication Account(s)	Reclassi- fication Date(s)	Original Amount Recorded	Additions Or (Retirements)	Depreciation And Amortization	(J) Net Book Value On Disposal Date	(K) Book Gain Or (Loss)	(L) Amounts Allowed Prior Cases	(M) Prior Cases
													Test Year Ended / /
1											(000)		
2	2002 - Summary										\$ 0	N/A	N/A
3													
4													
5	2001 - Summary										\$ 0	N/A	N/A
6													
7													
8	2000 - Summary										\$ 0	N/A	N/A
9													
10													
11	1999 - Summary										\$ 5,067	N/A	N/A
12													
13													
14	1998 - Summary										\$ 1,732	N/A	N/A
15													
16													
17													
18													
19													
20													
21													
22													
23													

Note 1 : The company used 6 months actual and 6 months projected to determine Gains and Losses on disposition of plant.

Note 2 : No individual transactions resulted in a gain or loss of \$1 Million or more, or were more than .1% of total plant.

FLORIDA PUBLIC SERVICE COMMISSION

Company: FLORIDA POWER CORPORATION

Docket No. 000824-EI

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

Type of data shown:

XX Projected Test Year Ended 12/31/2002

Prior Year Ended

Witness: Myers

Gains And Losses On Disposition Of Plant Or Property For The Twelve Months Ended 12/31/02

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Year	Month	Description	Book Gain	Utility Gain System	Annual Amortization	Income Tax	After Tax Total	Amortization Expires On
1									
2	2002		The company has no gains or losses on disposition of plant forecasted for the test year.						
3									
4									
5									
6									
7									
8									
9									
10									
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21									
22									
23									
24									

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FLORIDA PUBLIC SERVICE COMMISSION

Company: FLORIDA POWER CORPORATION

Docket No. 000824-EI

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

Type of data shown:

Projected Test Year Ended

XX Prior Year Ended 12/31/2001

Witness: Myers

Gains And Losses On Disposition Of Plant Or Property For The Twelve Months Ended 12/31/01

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Year	Month		Description	Book Gain	Utility Gain System	Annual Amortization	Income Tax	After Tax Total
1									
2	2001		The company had no gains or losses from individual items of \$1 Million or more, or more than .1% of total plant for year 2001.						
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
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16									
17									
18									
19									
20									
21									
22									
23									
24									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: FLORIDA POWER CORPORATION

Projected Test Year Ended

Docket No. 000824-EI

XX Prior Year Ended 12/31/2000

Witness: Myers

Gains And Losses On Disposition Of Plant Or Property For The Twelve Months Ended 12/31/00

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Year	Month	Description	Book Gain	Utility Gain System	Annual Amortization	Income Tax	After Tax Total	Amortization Expires On
1									
2	2000		The company had no gains or losses from individual items of \$1 Million or more, or more than .1% of total plant for year 2000.						
3									
4									
5									
6									
7									
8									
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21									
22									
23									
24									

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FLORIDA PUBLIC SERVICE COMMISSION

Company: FLORIDA POWER CORPORATION

Docket No. 000824-EI

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

Type of data shown:

Projected Test Year Ended
 XX Prior Year Ended 12/31/1999
 Witness: Myers

Gains And Losses On Disposition Of Plant Or Property For The Twelve Months Ended 12/31/99

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Year	Month	Description	Book Gain	Utility Gain System	Annual Amortization	Income Tax	After Tax Total	Amortization Expires On
1					Note 1	Note 1			
2	1999	May	Sale of a portion of the 25th Street Operating complex to Lowe's Home Centers Inc.	\$ 5,067	\$ 4,224	\$ 844	\$ 326	\$ 518	March 2004
3									
4									
5									
6				\$ 5,067	\$ 4,224	\$ 844	\$ 326	\$ 518	
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									

Note 1: Utility System Gain and Annual Amortization is as of 12/31/99.

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FLORIDA PUBLIC SERVICE COMMISSION

Company: FLORIDA POWER CORPORATION

Docket No. 000824-EI

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

Type of data shown:

Projected Test Year Ended
 XX Prior Year Ended 12/31/1998
 Witness: Myers

Gains And Losses On Disposition Of Plant Or Property For The Twelve Months Ended 12/31/98

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Line No.	Year	Month	Description	Book Gain	Utility System Gain	Annual Amortization	Income Tax	After Tax Total	Amortization Expires On
1					Note 1	Note 1			
2	1998	September	Sale of Distribution customers and facilities to the Orlando Utilities Commission	1,732	1616	115	\$ 44	\$ 71	August 2003
3									
4									
5									
6				1,732	1,616	115	44	71	
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									

Note 1: Utility System Gain and Annual Amortization is as of 12/31/98. Gain recorded 9/98, thus only 4 months of amortization has been recorded in 1998. Annual amortization would be \$346K.

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a comparison of the change in operation and maintenance expense (excluding fuel) for the last three years and the test year to the CPI.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers/Williams/
Young/Forehand/Bazemore

(Thousands)

Line No.	(A)	(B) (1) 2002	(C)	(D) (2) 2001	(E)	(F) (3) 2000	(G)	(H) (3) 1999	(I)	(J)	(K)
1											
2		\$ 548,598		\$ 479,370		\$ 459,419		\$ 486,456			
3											
4											
5											
6											
7		14.4%		4.3%		-5.6%		-3.1%			
8											
9											
10											
11		2.60%		2.9%		3.4%		2.2%			
12											
13											
14											
15		11.8%		1.4%		-9.0%		-5.3%			
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											

(1) System Fully Adjusted.

(2) System FPSC Adjusted per the Company's Forecasted Surveillance Package.

(3) System FPSC Adjusted per the Company's Surveillance Package.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the benchmark variances for the test year functionalized O&M expense.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers/Williams/
Young/Forehand/Bazemore

Line No.	(Thousands)	(A) Fossil Production	(B) Nuclear Production	(C) Other Power Supply	(D) Transmission	(E) Distribution	(F) Customer Accounts	(G) Customer Service	(H) Sales	(I) Administrative & General	(J) Other Adjustments	(K) Total
1												
2	1993 Approved O&M - System											
3	Docket No. 910890-EI	\$ 111,608	\$ 101,791	\$ 1,934	\$ 14,946	\$ 65,369	\$ 38,669	\$ 8,012	\$ 469	\$ 102,887	\$ 1,308	\$ 446,993
4												
5	Compound Multiplier	1.2596	1.2596	1.5093	1.5093	1.5093	1.5093	1.5093	1.5093	1.5093	1.0000	
6												
7	2002 Benchmark - System	\$ 140,581	\$ 128,216	\$ 2,919	\$ 22,558	\$ 98,661	\$ 58,363	\$ 12,093	\$ 708	\$ 155,287	\$ 1,308	\$ 620,695
8												
9	2002 O&M Per Books	\$ 133,666	\$ 85,268	\$ 15	\$ 34,286	\$ 97,173	\$ 66,000	\$ 5,041	\$ 6,426	\$ 46,452	\$ -	\$ 474,327
10												
11	Less Adjustments - see MFR C-3a	-	1,667	-	-	-	-	-	(4,030)	822	-	(1,541)
12												
13	2002 Fully Adj - System	\$ 133,666	\$ 86,935	\$ 15	\$ 34,286	\$ 97,173	\$ 66,000	\$ 5,041	\$ 2,396	\$ 47,274	\$ -	\$ 472,786
14												
15	Variance from Benchmark (Fav)/Unfav	\$ (6,915)	\$ (41,281)	\$ (2,904)	\$ 11,728	\$ (1,488)	\$ 7,637	\$ (7,052)	\$ 1,688	\$ (108,013)	\$ (1,308)	\$ (147,909)
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the detail of adjustments made to test year per books O&M expense by function.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended xx/xx/xxxx
 Witness: Myers/Slusser

Docket No. 000824-EI

Line No.	Function (Thousands)	(A) 2002 System Per Books	(B) Eliminate Recoverable Fuel Expense	(C) Eliminate Recoverable ECCR	(D) Accounting & Proforma Adjustments*	(E) Adjusted 2002 System Per Books	(F) Juris. Separation Factors	(G) Adjusted 2002 Juris. Amount
1 PRODUCTION								
2	Fossil	\$133,666	--	--	--	\$133,666	\$1	\$119,128
3	Nuclear	85,268	--	--	1,667	86,935	0.9767	84,907
4	Last Core Adjustment		--	--	1,200	1,200	0.9767	1,172
5	Other Power Supply	15	--	--	--	15	0.9596	14
6	Fuel Expense & Purchase Power-Recoverable	1,404,571	(1,404,571)	--	--	0	N.A.	N.A.
7	Purchase Power-Nonrecoverable	18,687	--	--	--	18,687	D.A.	4,412
8	Total Production	1,642,207	(1,404,571)	--	2,867	240,503	0.8716	209,633
9								
10	Transmission	34,286	--	--	--	34,286	0.7261	24,894
11								
12	Distribution	97,173	--	--	--	97,173	0.9972	96,905
13								
14	Customer Accounts	66,000	--	--	--	66,000	0.9953	65,693
15								
16	Customer Service	5,041	--	--	--	5,041	1.0000	5,041
17	ECCR	69,212	--	(69,212)	--	-	N.A.	N.A.
18								
19	Sales	6,426	--	--	(4,030)	2,396	1.0927	2,618
20								
21	Administrative & General	46,452	--	--	822	47,274	0.9384	44,360
22	Subtotal	1,966,797	(1,404,571)	(69,212)	(341)	492,673		449,144
23								
24	Acquisition Adjustment				58,700	58,700		55,441
25	Interest Expense on Tax Deficiency				(1,574)	(1,574)		(1,450)
26								
27	Total O&M Expense	\$1,966,797	(\$1,404,571)	(\$69,212)	\$56,785	\$549,799		\$503,135

*Details of the Accounting & Proforma adjustments are on page 2.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the detail of adjustments made to test year per books O&M expense by function.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers/Slusser

Line No.	(A) Adjustment	(B) Reason for Adjustment or Omission	(C) (D) Total Adjustments	
			System	Jurisdictional
1 Production				
2	Nuclear Materials & Supply Inventory	Recover remaining nuclear M&S inventory.	\$ 1,667	\$ 1,600
3		M&S not consumed at end of plant life will have little or no market value; therefore, it shall be recovered over remaining plant operating life.		
4	Amortize Last Core Nuclear Fuel	Recover remaining last core nuclear fuel.	1,200	1,172
5		Unamortized nuclear fuel at end of plant life shall be recovered over remaining plant operating life.		
6	Remove Recoverable Fuel	Eliminate recoverable fuel expense.	(1,404,571)	(1,404,571)
7	Total Production Adjustments	Removed - not proposed as a component of base rates.	(1,401,704)	(1,401,799)
8				
9 Customer Service				
10	Remove ECCR	Eliminate recoverable ECCR.	(69,212)	(69,212)
11	Total Customer Service Adjustments	Removed - not proposed as a component of base rates.	(69,212)	(69,212)
12				
13 Sales				
14	Institutional/Promotional Advertising	Eliminate promotional advertising.	(4,007)	(3,785)
15	Remove Economic Development	Adjust for economic development.	(20)	(20)
16	Remove Association/Organization Dues	Adjust for industry association dues.	(3)	(3)
17	Total Sales Adjustments	To comply with Commission guidelines.	(4,030)	(3,808)
18		To comply with Commission guidelines.		
19 Administrative & General				
20	Amortize Rate Case Expenses	Adjust for Rate Case expenses.	822	822
21	Total Administrative & General Adjustments	To amortize rate case expenses over a 2 year period.	822	822
22				
23 Other Adjustments				
24	Acquisition Adjustment	Acquisition adjustment.	58,700	55,441
25		To net the cost of economic benefits of merger against synergies to obtain true net synergies.		
26	Interest on Tax Deficiency	Interest expense(income) on Income Tax Deficiency.	(1,574)	(1,450)
27	Total Other Adjustments	Substantially to recover acquisition offsetting synergy savings.	57,126	53,991
28				
29	Total O&M Expense Adjustments		\$ (1,416,998)	\$ (1,420,006)
30				

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide adjustments to benchmark year O&M expenses related to expenses recoverable through mechanisms other than base rates.

Type of data shown:

Company: FLORIDA POWER CORPORATION

Explain any adjustments.

XX Projected Test Year Ended 12/31/2002

___ Prior Year Ended xx/xx/xxxx

Docket No. 000824-EI

Witness: Myers

Line No.	Function (Thousands)	(A) Projected 1993 O&M Expenses	(B) Eliminate Recoverable Fuel Expense	(C) Eliminate Recoverable ECCR	(D) Accounting & Proforma Adjustments *	(E) Allowed 1993 O&M Expenses ***	(F) 1993 Reclass of Accounting & Proforma Adjmts	(G) Sub-Total	(H) Compound Multiplier	(I) 2002 O&M Benchmark	(J)	(K)
1												
2	Production											
3	Fossil	\$621,635	(\$510,950)		\$828	\$111,513	\$94	\$ 111,607	1.2596	\$ 140,580		
4	Nuclear	132,107	(30,439)		111	101,779	12	101,791	1.2596	128,216		
5	Other Power Supply	225,282	(223,348) **			1,934		1,934	1.5093	2,919		
6	Total Production	979,024	(764,737)		939	215,226	106	215,332		271,715		
7												
8	Transmission	14,958			(96)	14,862	84	14,946	1.5093	22,558		
9	Distribution	65,478			(7,882)	57,596	7,773	65,369	1.5093	98,661		
10	Customer Accounts	38,704			(176)	38,528	141	38,669	1.5093	58,363		
11	Customer Service	96,887		(88,425)	(450)	8,012		8,012	1.5093	12,093		
12	Sales Expense	1,310			(841)	469		469	1.5093	708		
13	Administrative & General	115,733			(11,705)	104,028	(1,140)	102,888	1.5093	155,289		
14	Subtotal	1,312,094	(764,737)	(88,425)	(20,211)	438,721	6,964	445,685		619,387		
15												
16	Sebring Acquisition				6,964	6,964	(6,964)	-	1.5093	-		
17	Int. Exp on Income Tax Deficiency				1,308	1,308	-	1,308	1.0000	1,308		
18	Total O&M Expense	\$1,312,094	(\$764,737)	(\$88,425)	(\$11,939)	\$446,993	\$0	\$446,993		\$620,695		

197

23 * Details of Accounting Proforma Adjustments are on pages 2, 3 & 4.

24 ** This adjustment includes wholesale demand charges which are recoverable under the Retail Fuel Clause.

25 *** FPSC approved O&M per Order NO. PSC-92-1197-FOF-EI Docket No. 910890-EI.

26

27

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide adjustments to benchmark year O&M expenses related to expenses recoverable through mechanisms other than base rates.

Type of data shown:

Company: FLORIDA POWER CORPORATION

Explain any adjustments.

___ Projected Test Year Ended xx/xx/xxxx

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line No.	Function			
1				
2	Transmission	Depreciation Reserve Reallocation	To reverse Commission reserve reallocation adjustment	(\$ 84)
3		Implementation of FAS 106-OPEB's	To reflect the implementation of FAS 106	(12)
4		Total Transmission Adjustments		(96)
5				
6	Distribution	Depreciation Reserve Reallocation	To reverse Commission reserve reallocation adjustment	(809)
7		Implementation of FAS 106-OPEB's	To reflect the implementation of FAS 106	(70)
8		Amortization of Regulatory Pension Asset	To reflect the implementation of FAS 87	15
9		Remove Non-Utility Asset from Rate Base	Reverse expenses included in budget	(54)
10		Sebring Distribution System	Removal of Sebring Acquisition	(6,964)
11		Total Distribution Adjustments		(7,882)
12				
13	Customer Accounts	Depreciation Reserve Reallocation	To reverse Commission reverse reallocation adjustment	(141)
14		Implementation of FAS 106-OPEB's	To reflect the implementation of FAS 106	(35)
15		Amortization of Regulatory Pension Asset	To reflect the implementation of FAS 87	12
16		Remove Non-Utility Asset from Rate Base	Reverse expenses included in budget	(12)
17		Total Customer Accounts Adjustments		(176)
18				
19	Customer Service	Eliminate Recoverable Fuel Expense	To comply with Commission Guidelines	(88,425)
20		Advertising Expense	FPSC Staff Adj. to remove Institutional Advertising	(450)
21		Total Customer Service Adjustments		(88,875)
22				
23	Sales Expense	Eliminate Promotional Advertising	To comply with Commission Guidelines	(329)
24		Sales Expense	FPSC Staff Adj. to Sales Expense	(512)
25				(841)
26				
27				

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide adjustments to benchmark year O&M expenses related to expenses recoverable through mechanisms other than base rates.
 Explain any adjustments.

Type of data shown:

Company: FLORIDA POWER CORPORATION

___ Projected Test Year Ended xx/xx/xxxx
 XX Prior Year Ended 12/31/2000
 Witness: Myers

Docket No. 000824-EI

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Line No.	Function		
1			(268)
2	Administrative & General	Eliminate General Advertising	To comply with Commission Guidelines
3		Annualization of Intercession City Peakers	Per Books includes only two months of O&M
4		Depreciation Reserve Reallocation	To reverse Commission reserve reallocation adjustment
5		Amortization of Regulatory Pension Asset	To reflect the implementation of FAS 87
6		Implementation of FAS 106-OPEB's	To reflect the implementation of FAS 106
7		Remove Undefined Industry Association Dues	To Remove Undefined Industry Association Dues
8		Adjust Liaison Expenses to Cost of Service	To reclassify liaison expenses Above the Line
9		Retirement Unit Capitalization Policy Change	To comply with new FPSC capitalization policy
10		University of Florida Project	Per Books includes only two months of O&M.
11		Reversal of Reserve Transfers	Removal of Reserve Reallocation Adjustment
12		Industry Association Dues	FPSC Staff Adj. to remove Institutional Advertising
13		Salaries & Wages	FPSC Staff Adj. to Salaries & Wages
14		FAS 106 Accrual	FPSC Staff Adj. to OPEBs
15		Pension Expense	FPSC Staff Adj. to Pensions
16		Pension Asset Amortization	FPSC Staff Adj. to Pension Asset Amortization
17		Storm Damage	FPSC Staff Adj. to Storm Damage Accrual
18		Rate Case Expense	FPSC Staff Adj. to Rate Case Expenses
19		Membership Dues	FPSC Staff Adj. to Membership Dues
20		Total Administrative & General Adjustments	(11,705)
21			6,964
22	Other Adjustments	Sebring Acquisition	
23		Int. Exp on Income Tax Deficiency	To recover Interest Expense in Cost of Service-3 yr. Amortization
24		Total Other Adjustments	8,272
25			
26		Total O&M Adjustments	<u>(\$ 865,101)</u>
27			

Recap Schedules:

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION Explanation: For each year since the benchmark year, provide the amounts and percent increase associated with Customers and average CPI. Type of data shown:

Company: FLORIDA POWER CORPORATION Show the calculation for each compound multiplier. XX Projected Test Year Ended 12/31/2002
 Prior Year Ended xx/xx/xx
 Witness: Myers

Docket No. 000824-EI

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1											
2		AVERAGE				AVERAGE CPI-U				INFLATION AND GROWTH	
3		TOTAL CUSTOMERS				(1982-1984=100)				COMPOUND MULTIPLIER	
4				Compound				Compound			
5		<u>Year</u>	<u>Amount</u>	<u>% Increase</u>	<u>Multiplier</u>	<u>Amount</u>	<u>% Increase</u>	<u>Multiplier</u>			
6		1993	---	---	1.0000	144.5	---	1.0000		1.0000	
7		1994	1,243,891	2.41%	1.0241	148.2	2.60%	1.0260		1.0507	
8		1995	1,271,784	2.24%	1.0470	152.4	2.80%	1.0547		1.1043	
9		1996	1,292,075	1.60%	1.0638	156.9	3.00%	1.0863		1.1556	
10		1997	1,314,508	1.74%	1.0823	160.5	2.30%	1.1113		1.2028	
11		1998	1,340,853	2.00%	1.1039	163.0	1.60%	1.1291		1.2464	
12		1999	1,371,206	2.26%	1.1288	166.6	2.20%	1.1539		1.3025	
13		2000	1,400,299	2.12%	1.1527	172.2	3.40%	1.1931		1.3753	
14		2001	1,427,074	1.91%	1.1747	177.3	2.90%	1.2277		1.4422	
15		2002	1,455,615	2.00%	1.1982	181.8	2.60%	1.2596		1.5093	
16											
17											
18					TRUE-UP OF BASE YEAR (1993) MULTIPLIERS, PROJECTED TO ACTUAL *						
19											
20		1993 Actual			1.1871			1.2711		1.5090	
21		1993 Projected			1.1898			1.2897		1.5345	
22		True-Up Multiplier			<u>-0.0027</u>			<u>-0.0186</u>		<u>-0.0255</u>	
23											
24											
25											
26		* 1993 assumed CPI of 3.8% and customer growth of 2.74%									
27		1993 actual CPI was 3.0% and customer growth was 2.75%									

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown:	
Company: FLORIDA POWER CORPORATION		XX Projected Test Year Ended	12/31/2002
		Prior Year Ended	12/31/2000
Docket No. 000824-EI		Witness:	see below

Line
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2002 O&M Benchmark Variance Explanation

<u>Witness</u>	<u>Table of Contents</u>
M. Williams	C-57a - Fossil Operations
D. Young	C57b - Nuclear Operations
W. Forehand	C57c - Transmission
W. Forehand	C57d - Distribution
W. Forehand	C57e - Customer Accounts Expense
W. Forehand/M. Williams	C57f - Sales Expense
B. Bazemore	C57g - Administrative & General Expense

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended 12/31/2002 Prior Year Ended
Docket No. 000824-EI			Witness: Williams

Line No. FERC Accounts: 500.00-514.00, 546.00-554.00, 556.00 and 557.00. Excludes recoverable fuel expense

1				
2				
3		<i>(In Thousands - (Favorable)/Unfavorable)</i>		
4				
5			Variance	Synergies
6		2002	2002	From
7		Benchmark	Adjusted	Benchmark
8	Steam Generation	\$ 125,309	\$ 94,026	\$ (31,283)
9				\$ 16,100
10	Other Power Generation	15,273	39,640	24,367
11				700
12	Other Power Supply	2,919	15	(2,904)
13				-
14	Total	<u>\$ 143,500</u>	<u>\$ 133,681</u>	<u>\$ (9,819)</u>
15				<u>\$ 16,800</u>
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended 12/31/2002 Prior Year Ended
Docket No. 000824-EI			Witness: Williams

Line No. FERC Accounts: 500.00-514.00, 546.00-554.00, 556.00 and 557.00. Excludes recoverable fuel expense

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Background - Steam

The Fossil Steam Plant Department has prudently managed the Steam portion of the Company's total generation fleet since the last base rate proceeding as evidenced by the consistent generation and spending levels shown in Figures 1 and 2.

The Company has taken a pro active management philosophy to cost containment by retiring five of the oldest steam units (260 MW) and keeping costs of the remaining units (3913 MW) under the 2002 benchmark. The generation associated with the retired units has been replaced by the more cost effective Combined Cycle plants added to the generation portfolio since 1992/1993.

The achievement of cost containment of the remaining steam units has been accomplished through improved outage management, reduced staffing levels and reduced use of supplemental temporary labor. One example of improved outage management is the fact that in 1993 all nine of the largest steam units had outages while in 2002 only five of these units will have outages.

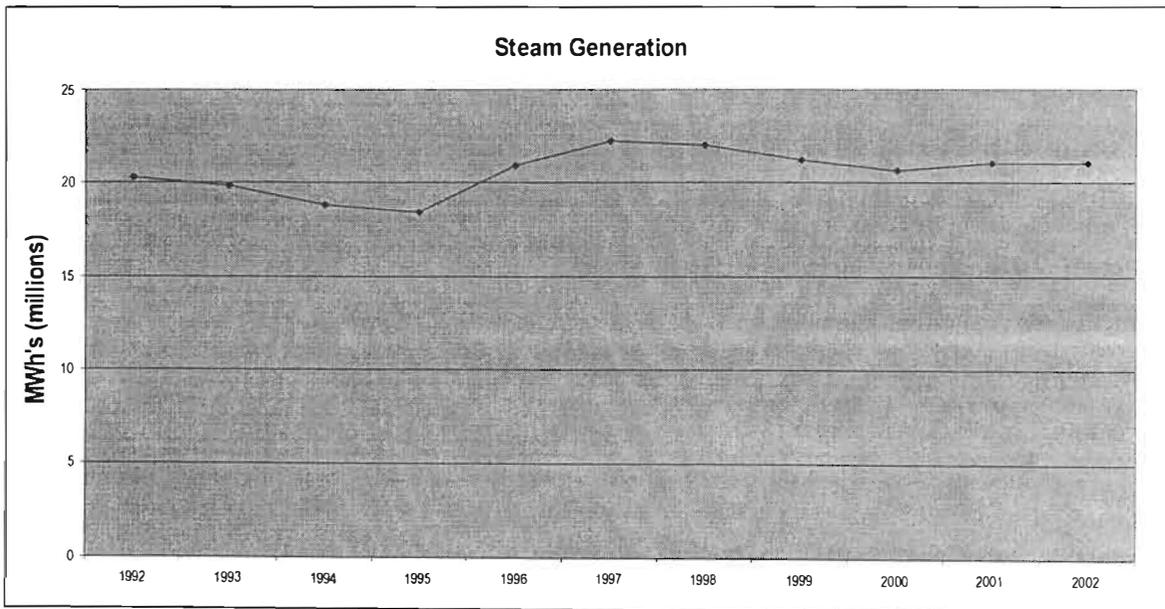


Figure 1: Steam Generation

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Williams

Line No. FERC Accounts: 500.00-514.00, 546.00-554.00, 556.00 and 557.00. Excludes recoverable fuel expense

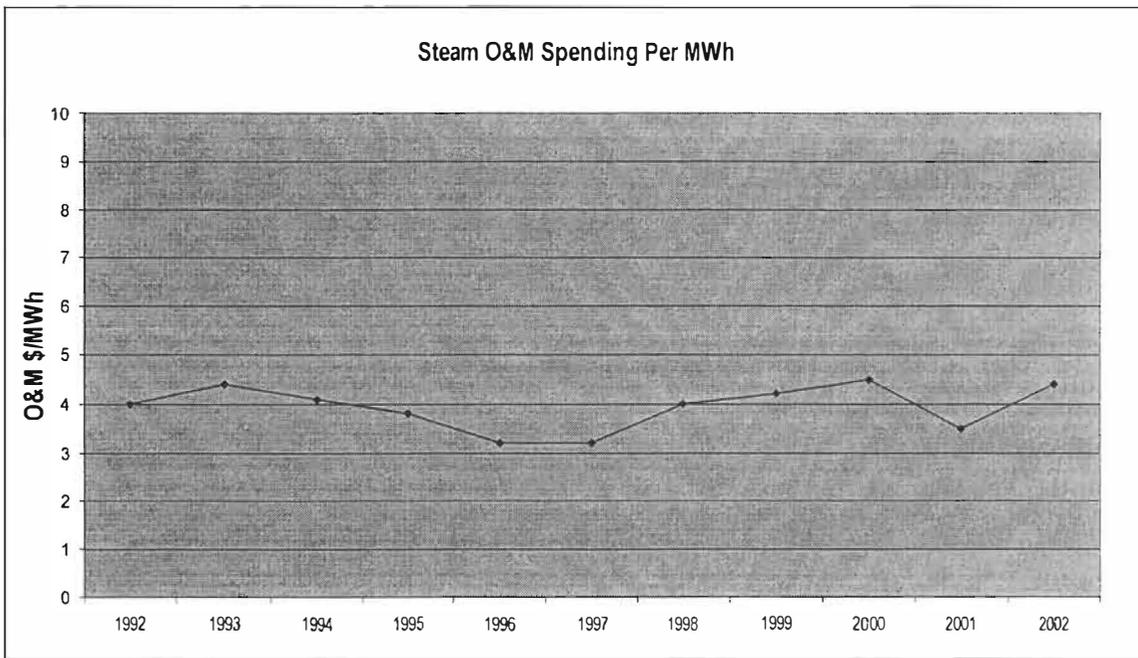


Figure 2: Steam O&M Spending per Mwh

Retirements

Amount
(In Millions)
\$ (13.1)

One of the major factors driving the steam generation favorable variance to the 2002 benchmark is the retirement in 1994 of five generating units at the Higgins and Turner sites. Higgins Units 1,2, & 3 and Turner Units 3 & 4 were among the oldest and most expensive to operate of the 17 steam units. The reduction in O&M costs (non-outage and outage) associated with these retirements accounts for approximately \$13.1 million (\$10.4 X 1.2596).

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Williams

Line No. FERC Accounts: 500.00-514.00, 546.00-554.00, 556.00 and 557.00. Excludes recoverable fuel expense

1				
2	Cost Containment			(13.5)
3				
4	To help control total costs, while maintaining reliability and efficiency, Power Operations utilizes a Maintenance Management System. The system consists of several integral programs: Maintenance Management Program, Preventive Maintenance Program, Predictive Maintenance Program, and Outage Management. These elements have improved the effectiveness of maintenance planning by identifying critical equipment and the necessary preventive maintenance work required to maintain that equipment, and by monitoring the operating characteristics of critical equipment and predicting and scheduling necessary preventive and corrective maintenance before failure of that equipment. The Outage Management element has provided a structured approach to outage planning and scheduling. In addition to aiding management in controlling actual accomplishment of maintenance activities, it has also allowed the time between regular and cyclic planned outages to be increased and costs associated with outages to be minimized. Since the 1992 rate case, Power Operations has increased the regular outage intervals for its twelve steam generating units from twelve months to twenty-four months. Major boiler and turbine outage intervals have been increased from five years to seven years. The risks associated with increasing the intervals have been mitigated due to effective preventive and predictive maintenance programs that monitor the operating characteristics of critical equipment and predict and schedule necessary preventive and corrective maintenance before failure of that equipment.			
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19				
20	Staffing Reductions - Permanent employees			(11.3)
21				
22	Through process benchmarking, organizational realignments, and work scope reductions, fossil steam staffing has been reduced since 1992 / 1993. Our staffing level for 1992 (year-end) was approximately 785 employees (Higgins and Turner not included in the 785). Our projected staffing for 2002 (year-end) is approximately 604 or a 23% reduction. This has had a major impact on our annual operating costs. These reductions were made without sacrificing plant safety or operational excellence.			
23				
24				
25				
26				
27				
28	Staff Reductions - Temporary labor			(5.3)
29				
30	The use of supplemental temporary plant labor has also been reduced since 1992/1993 through process and organizational realignments.			
31				
32			Total	\$ (43.2)
33				
34				
35				
36				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Williams

Line FERC Accounts: 500.00-514.00, 546.00-554.00, 556.00 and 557.00. Excludes recoverable fuel expense

No.

1

2 **Plant Reliability and Performance**

3

4 The performance of the fossil steam plants as measured by Equivalent Availability (EA) and Equivalent Forced
 5 Outage Rates (EFOR) continues to outperform industry averages. Performance targets for these measures are
 6 set which will place the fleet not only above average but in the top quartile of the industry. Cost performance of the
 7 fossil fleet as measured by O&M per MWh places the fleet in the top quartile of the industry. Cost targets are set
 8 which will maintain this position in the top quartile of the industry. Management is continually evaluating the
 9 performance and cost of our steam fleet compared to industry peers and weighing the cost/benefit associated with
 10 setting appropriate targets.

11

12 **Future Issues**

13 The identification of additional cost reductions will continue even though incremental savings in the future will be
 14 smaller and harder to achieve. Staffing levels are not anticipated to drop significantly below the 2002 target and
 15 outages cycles will stabilize at current levels.

16

17 The fossil steam fleet is addressing equipment-aging issues, such as turbines, boilers, and precipitators.
 18 Significant capital dollars are being invested over the next three years as we strive to move the fleet into the top
 19 quartile of the industry for EA and EFOR. The capital projects planned will also drive an increase in O&M costs
 20 as we address these equipment-aging issues.

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended 12/31/2002 Prior Year Ended Witness: Williams
Docket No. 000824-EI			

Line No. FERC Accounts: 500.00-514.00, 546.00-554.00, 556.00 and 557.00. Excludes recoverable fuel expense

1

2 **Background - Other Power**

3

4 The Other Power Generating Units have become a much larger percentage of total generation since 1993 (Figure 1).

5

6 This increased generation has been accomplished by the construction and acquisition of new generating units and higher capacity factors (Figure 2). The unfavorable variance to the benchmark can be justified by the annual O&M expense related to the new units and the increased variable non fuel O&M associated with the higher capacity factors and number of starts (Figure 3).

7

8 The costs/benefits, economics, and generation vs. load studies related to the new units that have been added since 1992/1993 were brought before the commission as required.

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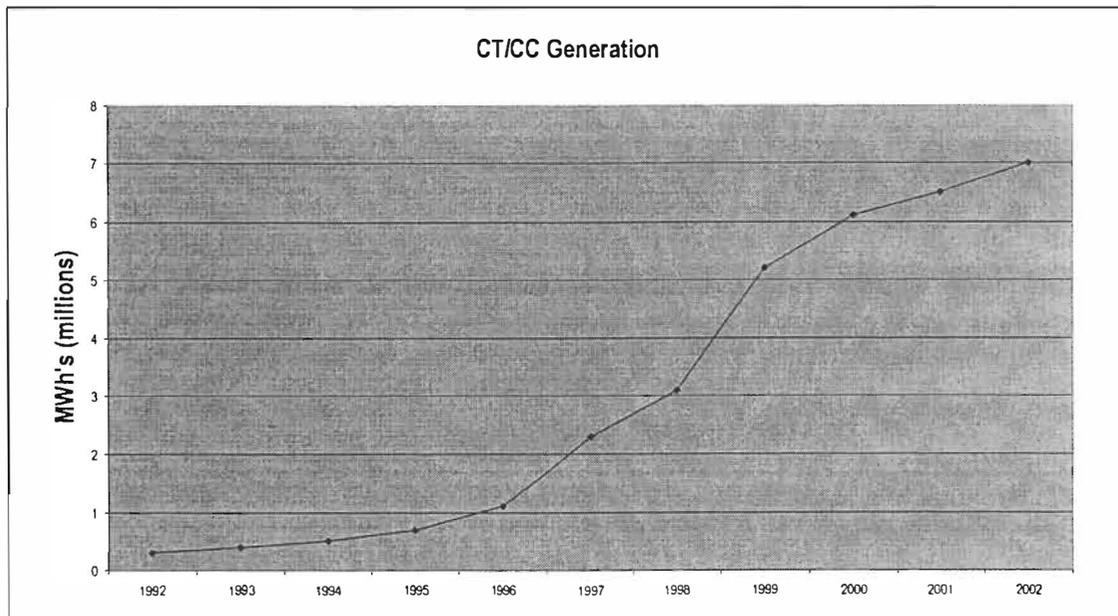


Figure 1: CT/CC Generation

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended 12/31/2002 Prior Year Ended
Docket No. 000824-EI			Witness: Williams

Line No. FERC Accounts: 500.00-514.00, 546.00-554.00, 556.00 and 557.00. Excludes recoverable fuel expense

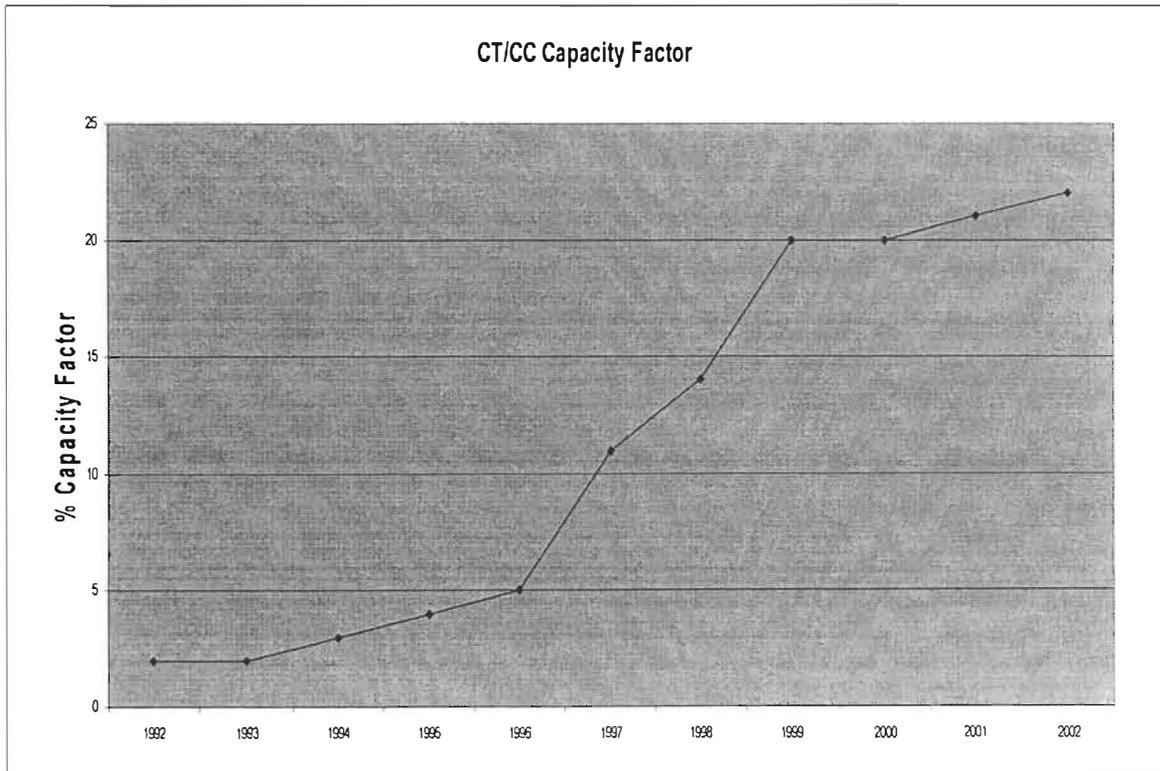


Figure 2: CT/CC Capacity Factor

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended 12/31/2002 Prior Year Ended
Docket No. 000824-EI			Witness: Williams

Line No. FERC Accounts: 500.00-514.00, 546.00-554.00, 556.00 and 557.00. Excludes recoverable fuel expense

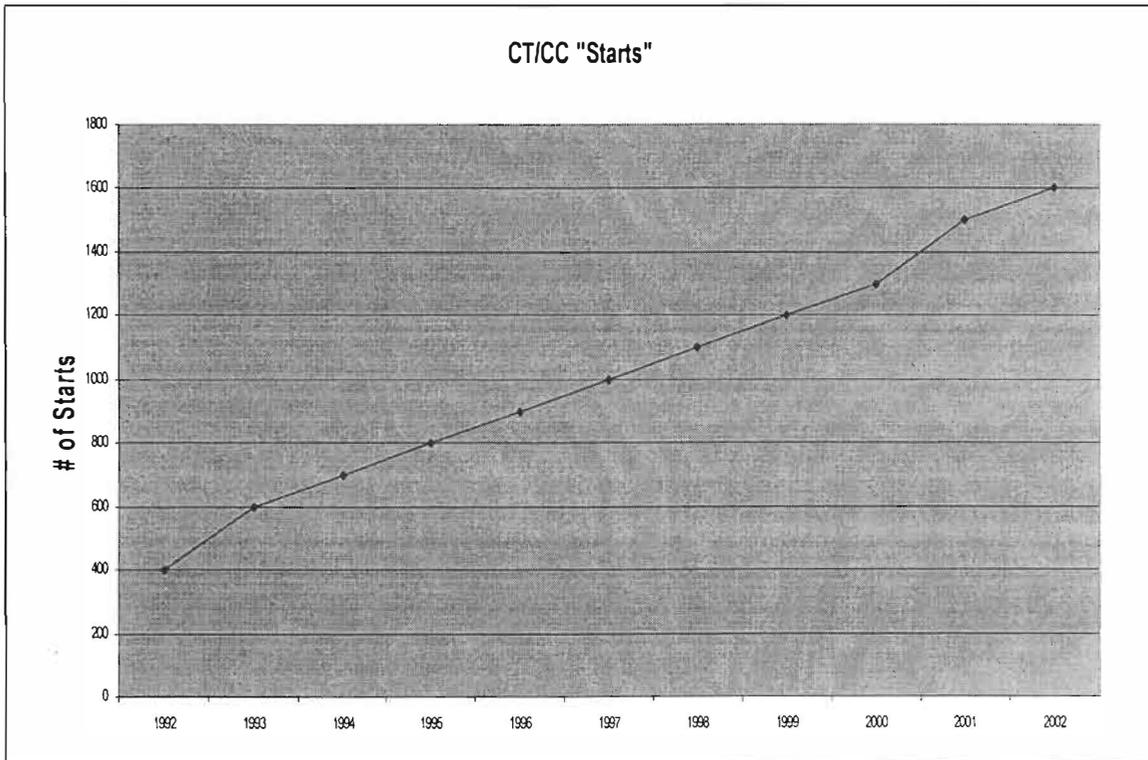


Figure 3: CT/CC Number of Starts

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Williams

Line No. FERC Accounts: 500.00-514.00, 546.00-554.00, 556.00 and 557.00. Excludes recoverable fuel expense

Line No.		Amount (In Millions)
1		
2	<u>Increased O&M due to the Construction and Acquisition of new Generating Units</u>	
3		
4		
5	1996-2000 Intercession City 4 units (P11-14):	\$ 2.0
6		
7	1997 Tiger Bay	7.3
8		
9	1999 Hines I	10.7
10		
11	Subtotal	\$ 20.0
12		
13		
14	<u>Increase in variable non fuel O&M</u>	4.4
15		\$ 24.4
16		

Variable non-fuel O&M is defined as chemicals, contract labor, overtime, and outage frequency. The main driver for variable O&M costs is directly related to the frequency of routine maintenance and inspections. This frequency is determined by the run hours (ie. capacity factor) and number of "starts" on each unit which, as can be seen in the graphs above are on the rise.

Plant Reliability and Performance

The performance of the combustion turbine/combined cycle fleet as measured by Starting Reliability continues to outperform industry averages and is in the top quartile. Performance targets for starting reliability are set which will maintain this position. Cost performance of the combined cycle fleet as measured by O&M per MWh is also in the top quartile of the industry. Cost targets are set which will maintain this position in the top quartile of the industry. Management is continually evaluating the performance and cost of our CT/CC fleet compared to industry peers and weighing the cost/benefit associated with setting appropriate targets.

Future Issues

The percentage of CT units to the total portfolio of our generation fleet will continue to increase as long as technology continues to advance and investment / operating costs on a unit basis decline.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown: XX Projected Test Year Ended 12/31/2002 Prior Year Ended Witness: Young
Company: FLORIDA POWER CORPORATION		
Docket No. 000824-EI		

Line FERC Accounts: 517.00-532.99, Excludes recoverable fuel expense

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(In Thousands - (Favorable)/Unfavorable)

	<u>2002</u> <u>Benchmark</u>	<u>2002</u> <u>Adjusted</u>	<u>Variance</u> <u>From</u> <u>Benchmark</u>	<u>Synergies</u> <u>in</u> <u>Total</u>
Nuclear Generation	\$ 128,216	\$ 86,935	\$ (41,281)	\$ 4,100

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Young

Line No. FERC Accounts: 517.00-532.99, Excludes recoverable fuel expense

Line No.		Amount (In Millions)
1		
2	Background	
3		
4		
5	The nuclear power industry has undergone dramatic changes over the past ten years. Average capacity for the	
6	industry is at an all time high, setting new records each year. This added capacity is equivalent to adding 23	
7	new 1,000 megawatt plants to the nation's fleet. Also during this time, the nuclear industry has cut its production	
8	costs significantly, and average costs are now lower than coal-fired plants for the first time since 1987.	
9		
10	The Crystal River nuclear plant has been a part of this industry initiative; operating and maintenance costs are	
11	significantly under the benchmark for 2002, and average capacity factor is close to 100% between refueling	
12	outages. In 2000, Crystal River ranked in the top quartile of U.S. nuclear plants with an annual capacity factor	
13	of 98.3%. Our 1997 through 2000 average capacity factor (including outages) was 92.6%. We have eliminated	
14	the need for mid-cycle maintenance outages and perform much of our equipment maintenance safely and	
15	efficiently on-line. Through industry benchmarking we have sought out best practices and implemented them at	
16	the Crystal River facility. This has resulted in operating efficiencies, smaller staff, and a well managed	
17	productive facility poised for safe operation throughout the current operating license and beyond.	
18		
19	Management Initiatives Leading to Cost Reductions	
20		
21	Improved Outage Performance	\$ (20.5)
22		
23	Refueling performance has greatly improved within the industry and at the Crystal River Nuclear plant. During	
24	1992, the plant refuel outage lasted over 77 days and cost in excess of \$32 million dollars. In contrast, our 2001	
25	refuel is projected to last less than 30 days and cost approximately \$18 million. Also during the early nineties,	
26	the plant was performing mid-cycle maintenance outages in the off year between refuelings. Continued	
27	emphasis on maintaining plant components on-line has enabled management to discontinue the use of mid-cycle	
28	maintenance outages and avoid costly down time.	
29		
30	These advances have come through better planning, fewer plant modifications, and benchmarking others in the	
31	industry that have been successful in shortening their outages. More of our maintenance is performed on-line	
32	than ever before. Additional benefits of shorter outages are higher capacity factors and greater reliability through	
33	stabilization of plant design.	
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Supporting Schedules:

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- 1
- 2 **Staffing Reductions** (18.6)
- 3
- 4 Starting in 1998, the Crystal River nuclear management team committed to a program of staffing reductions
- 5 targeted to align staffing levels with those of the top operating plants in the country. Through process
- 6 benchmarking, organizational realignments, and work scope reductions, nuclear staffing has been significantly
- 7 reduced from the levels experienced in the early nineties. Our staffing level for 1992 (year-end) was 841
- 8 employees. Our projected staffing for 2002 (year-end) is at the mid- 500 level and will put us in the range of best
- 9 performing plants. This has had a major impact on our annual operating cost. These reductions were made
- 10 without sacrificing plant safety or operational excellence.
- 11
- 12
- 13 **Additional Cost Reduction Initiatives** (3.9)
- 14
- 15 These are some of the additional programs and issues that have contributed to reductions in the operating cost for
- 16 the Florida Power nuclear program.
- 17
- 18 **Plant Reliability and Performance**
- 19
- 20 Crystal River Unit 3 has completed a major upgrade of protective coatings throughout the plant. Plant structures
- 21 and equipment have been coated with tough, weather resistant materials which extend the useful life of
- 22 equipment, reduce ongoing maintenance, and improve the overall appearance of the plant. This has resulted in
- 23 cleaner, safer plant operating conditions, reduced wear and degradation of equipment due to salt-water corrosion,
- 24 and improved relationships with the public, our regulators and our industry peers. This initiative will continue in
- 25 future and will cause periodic increases in O&M cost as cyclical maintenance requires recoating of structures
- 26 and equipment.
- 27
- 28 Continuing to increase the reliability and performance of the Crystal River Nuclear plant is a key part of our
- 29 strategic mission. An initiative implemented to improve reliability and reduce cost is the Zero Tolerance for
- 30 Equipment Failure program. This is an operating philosophy that prevents unplanned equipment outages and
- 31 promotes a workforce culture that is more focused on preventing equipment failures than fixing broken equipment
- 32 Components critical for plant operation are identified so that maintenance can be focused on this equipment.
- 33 Appropriate preventive maintenance programs are implemented which periodically rebuild or replace these
- 34 components before they fail, and thus avoid costly unplanned shutdowns.
- 35
- 36

Supporting Schedules:

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Line No. FERC Accounts: 517.00-532.99, Excludes recoverable fuel expense

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Crystal River has worked hard to develop an excellent relationship with state and federal regulators. Issues that haunted the plant in the past have been fully addressed. Plant personnel work hand in hand with regulators to ensure safe, reliable production of nuclear energy.

The U.S. Nuclear Regulatory Commission has revised the way in which it regulates the operations of nuclear power plants, toward a performance-based, system that uses risk-prioritized criteria. This new assessment and enforcement process is safety-focused and observes clear, objective, quantitative performance indicators, safety targets, and thresholds for regulatory action. It provides plant status information in real time—through quarterly reports available to anyone on the NRC Web site. Areas are selected for inspection based on their risk significance and their need to meet a safety objective. This process has the potential to remove undue regulatory and economic burden on the plant.

Plant management has also embraced an aggressive program for plant self-assessment in all areas of operation. The intent is to find areas for improvement ourselves rather than to depend on outside agencies to discover, mandate, and enforce progress. This has increased plant operating efficiency and moves us closer to our target of top quartile performance in all areas.

Total \$ (43.0)

Results

The results of these initiatives are clear and measurable. Operating costs are down; reliable plant generation is the best in history and continues to improve. Florida Power has established an excellent working relationship with the Nuclear Regulatory Commission and all other state and federal regulating agencies. Internal processes are in place that ensure periodic review of all critical aspects of operation and assess areas for improvement. Issues are documented and aggressively brought to resolution. Performance targets are set which will place the Crystal River nuclear plant in the top quartile of the industry and on an equal footing with the other outstanding nuclear plants in the Progress Energy group.

Future Issues

Cost reductions have been dramatic over the past several years. The search for additional efficiencies continues even though incremental savings in the future will be smaller. Staffing levels are not anticipated to drop significantly below the 2002 target.

Supporting Schedules:

Recap Schedules:

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			Witness:	Young

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- 1
- 2 The industry is beginning to address emergent aging issues, such as the possibility of reactor head leakage due
- 3 to weld cracking. Repairs to the reactor heads at two of Duke Power's Oconee units cost in excess of \$20
- 4 million dollars. Crystal River 3 is preparing for additional inspection and potential repair costs in the 2001 refuel
- 5 outage and will experience rising costs for these repairs each refuel cycle until the reactor head can be replaced.
- 6
- 7 Although cost targets for 2002 are representative of current base level O&M costs for Crystal River 3, future
- 8 savings are likely to be offset by additional preservation cost of aging plant components, longer
- 9 refuel/maintenance outages, and costly mitigation of emergent industry issues.
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			Witness:	Forehand

Line No. FERC Accounts: 560.00-573.00

(In Thousands - (Favorable)/Unfavorable)				
	2002 Benchmark	2002 Adjusted	Variance From Benchmark	Synergies in Total
1				
2				
3				
4				
5				
6				
7				
8				
9				
10	\$ 22,558	\$ 34,286	\$ 11,728	\$ 1,563
11				
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Line No. FERC Accounts: 560.00-573.00

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Background

The objective of these initiatives and programs is to improve overall reliability of the transmission system by upgrading the system to guard against potential problems and failures in the future. Reliability is measured by the index SAIDI, which is a product of the average minutes of outage time per customer on our system. Over the past five years, FPC has achieved a transmission SAIDI of 3.95, 6.83, 5.27, 9.45, and 7.29, dating from 1996 to 2000, respectively, for an annual average of 6.60. The directional trend over the past 5 years signifies the system is in need of repair. The focus of these initiatives and programs is to stop the current upward SAIDI trend, improve the overall integrity of the transmission system, and begin to lower the Company's average minutes of outage per customer. The Company's goal is to achieve a three-year targeted SAIDI improvement of 3 minutes in total, or an average reduction of 15% (one minute) per year, based on the prior five years results. FPC has targeted a time frame of 3 years, which is considered a reasonable planning horizon as the Company should fully begin to realize the benefits of these programs within this time. Also, planning intensive repair and upgrade efforts over a 3 year window will help mitigate the impact of a potentially disastrous storm may have on SAIDI in any given year.

The basic approach to accomplishing the task of improving SAIDI by 15% each year over three years and protecting against future problems and failures lies in the augmentation of our past design philosophy as well as our transmission and substation infrastructure. Florida Power's transmission system is becoming old and antiquated as the years pass. The majority of the current system was built in the 1950's, 60's and 70's, and was well suited for the customer base existing at that time. However, the demographics of our customer base have changed rapidly over the years, and current efforts to address power quality and reliability performance of the transmission system are not adequate.

Supporting Schedules:

Recap Schedules:

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Company: FLORIDA POWER CORPORATION		
Docket No. 000824-EI		

Line FERC Accounts: 560.00-573.00

No.

1

2 **Approach**

3

4 The Company has undertaken extensive efforts during 2001 to map and photograph the entire transmission system via an aerial assessment, the goal of which is to identify major problem areas within the system.

5 Florida Power has also identified the major causes impacting SAIDI in minutes. Major causes identified as having the most significant impact on SAIDI include substation breaker failures, defective substation equipment, and lightning. From this assessment, and after carefully considering the major factors impacting SAIDI, various initiatives for improvement have been identified and developed, as well as the associated costs and the related benefits associated with these. These initiatives are combined into an overall plan, or portfolio, with recommendations regarding the funding and activity level needed to accomplish the objectives as defined above.

12

13 The programs and initiatives have been developed with the focus on the customer, as customer satisfaction with the service he receives is the single most critical aspect of power quality and reliability programs we implement. The initiatives have been developed around providing customers with reliable, high quality electricity through new technologies that will result in fewer outages, improved restoration time, and increase customer and employee recognition of Florida Power's proactive efforts to improve service quality and reliability.

18

19 From these initiatives, Florida Power will achieve a balance between cost of service and quality of service that is necessary to ensure reasonable rate levels for customers.

21

22

23 **Initiatives**

**Amount
(In Millions)**

24

25 The following is a description of each of the O&M programs and initiatives proposed for the repair and upgrade of the transmission system to improve overall reliability by the targeted 15% in each of the three years and to guard against potential future problems and failures.

28

29 **TRANSMISSION GRID FACILITY ADDITIONS**

30

31 **Install Diagnostic Monitors on Critical Transformers**

\$ 0.3

32

33 **Objective**

34 Increase the quality and reliability of the service to our customers by reducing the number of outages due to transformer failures and improving duration of outages.

36

Supporting Schedules:

Recap Schedules:

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Line FERC Accounts: 560.00-573.00
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Background

Transformers are a critical component to the transmission system. New monitoring devices are available that can monitor, predict problems and prevent some types of transformer failures. A transformer is costly to repair and can take up to a year to be repaired. This leaves the transmission system vulnerable and subjects the remaining equipment to additional stress. When spare transformers are available, they are moved to the failed transformer location, often times at a considerable expense.

Description

Install diagnostic transformer monitor systems on selected critical transformers. Scope to include 10 monitors per year to be installed at an estimated cost of \$25,000 each for an annual funding need of \$250,000. Critical transformers would be defined as 500/230 kV, 230/115, and 230/69 kV transformers representing an investment of \$57.1 Million. These monitors provide real time condition analysis of transformers by sampling the gasses inside the transformer. Gasses produced are a result of internal heating and arcing within the transformer. The monitors would be installed at all 500kV transmission banks and critical 230 kV & 115kV transformers.

Benefit

These monitoring systems will allow real time condition assessment of transformers and allow for early detection of impending failure by trending of data. This will aid in prevention of environmental issues as transformer failures can result in intense oil fires and environmental contamination. These monitoring systems can also provide predictive maintenance needs and real time loading capability. As a result, emergency outage duration from failures can be reduced if transformers can be taken offline during a scheduled outage before failures actually occur. Also, any subsequent repairs would be faster to implement and at a reduced cost due to less contamination inside the transformer as a result of preventative maintenance.

Case History

#1: Currently, the Company has five gas in oil monitors installed on the transmission system. Three of these monitors are on Hines Energy Complex Generator Step-up Unit (GSU) transformers and are showing signs of gassing. The monitors are tracking the actual Dissolved Gas Analysis (DGA) results very closely. Energy Supply uses these monitors to track this gassing until the transformers can be removed from service and repaired offsite, which will help prevent failure.

Supporting Schedules:

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No.

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 2 #2: Of the five gas in oil monitors on the Company transmission system, the remaining two monitors are installed on
 3 two transformers at the Rio Pinar substation as part of a research project. One is installed on a newly rebuilt
 4 transformer that has been in service less than one year. Recently, the monitor set of an alarm that the unit was
 5 gassing. A DGA sample was taken, the results of which confirmed the unit was gassing. This would not have
 6 been found if not for the monitor, as a scheduled DGA was not to be taken for several months. This transformer was
 7 removed from service and inspected, at which time arcing was found throughout the inside of the unit, the cause of
 8 which was contamination in the oil. The transformer was cleaned internally, reprocessed, and put back into
 9 service. The latest DGA results show no sign of gassing. This gas in oil monitor prevented the possibility of a
 10 catastrophic failure of the transformer, as well as serious damage to the surrounding equipment, as the gasses that
 11 were being generated inside the transformer were highly combustible.

12

13 Risk Assessment

14 Without these monitoring systems, failures can occur that could otherwise be predicted and prevented with
 15 continuous monitoring.

16

17 **SUBSTATION REPAIRS AND UPGRADES**

Amount
 (In Millions)

18

19

20 **Renovate and Modernize Substations**

\$ 1.7

21

22 Objective

23 Increase the quality and reliability of the service to our customers and enhance public safety.

24

25 Background

26 The electrical system is composed of transmission lines and electrical substations that connect, sectionalize and
 27 transform power. Substations are a vital link in the electrical system. As such, they contain complex and sensitive
 28 equipment, are subjected to a wide range of environmental conditions and must be compatible with the community
 29 that they are located within. Basic repairs are in our base plan but several renovations and updating are necessary
 30 have substations performing to our customers' expectations.

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Supporting Schedules:

Recap Schedules:

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2 Description

3 Renovate and modernize substation equipment including:

- 4 ** Upgrading transformer fans to meet new OSHA safety requirements,
- 5 ** Replacing cap & pin insulators on switches with more reliable insulators,
- 6 ** Refurbishing Westinghouse 230 kV SF6 breaker bushings that leak SF6 gas,
- 7 ** Replacing Current Transformers (C.T.s) on Westinghouse 230 kV breakers,
- 8 ** Upgrading fences and driveways,
- 9 ** Upgrading limestone slag to granite slag,
- 10 ** Refurbishing landscaping and sprinkler systems,
- 11 ** Adding animal mitigation and protection at selected substations,
- 12 ** Painting equipment,
- 13 ** Repairing station service panels,
- 14 ** Installing more reliable relays, batteries and tone equipment.

15

16 Benefit

17 Performing these necessary renovations will improve the level of service required by customers, meet new safety rules, address environmental concerns with SF6 (a greenhouse gas), mitigate corrosion of equipment and improve the appearance of the facilities to meet the rising expectations of our neighbors and communities.

20

21 These renovations will improve the performance and operability of FPC substations. It will improve the acceptance of electric utility infrastructure by our customers and communities. Public acceptance is a major factor in the ability to site, permit and construct future substations.

24

25 Risk Assessment

26 Substation equipment condition, performance, and appearance will continue to degrade and result in increased outages and public opposition to facilities. Increase of code violations and fines.

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Supporting Schedules:

Recap Schedules:

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1				
2	SUBSTATION REPAIRS AND UPGRADES			Amount
3				(In Millions)
4				
5	Upgrade GE Type-U Bushings			\$ 1.7
6				
7	<u>Objective</u>			
8	Increase the quality and reliability of the service to our customers by preventing equipment failures that lead			
9	to outages.			
10				
11	<u>Background</u>			
12	GE Type-U bushings are an industry wide problem and have caused several catastrophic failures at Florida Power			
13	Corporation (FPC). Many technical papers have been presented at conferences on this subject. Three notable			
14	failures at FPC include a 23/230 kV, 800 MVA Generator Step-up transformer, a 230/69 kV, 250MVA transformer,			
15	and the most recent failure of a 230/69 kV, 200 MVA transformer that failed due to a Type-U bushing failure on the			
16	low-side breaker (representing a total asset value of approximately \$7 Million). In the past, bushings were			
17	replaced after Doble testing with a power factor test of greater than 1%, infrared scanning or inspection indicated a			
18	bushing. Most utilities have now implemented a proactive replacement program to eliminate this recognized problem.			
19				
20	<u>Description</u>			
21	Implement a proactive replacement program to eliminate catastrophic failures of Power Transformers and Circuit			
22	Breakers associated with GE Type-U bushings. Scope covers 13 - 500 kV bushings, 115 - 230 kV bushings,			
23	226 - 115 kV bushings, 530 - 69 kV bushings, and 217 - 25 kV bushings.			
24				
25	<u>Benefit</u>			
26	By replacing the GE Type-U bushings, we can reduce equipment failures, reduce equipment downtime, increase			
27	safety to personnel, and provide more reliable service.			
28				
29	<u>Risk Assessment</u>			
30	Not replacing the bushings will increase the risk of failures, increase safety concerns, and reduce system reliability.			
31	As noted earlier, bushing failures have caused several catastrophic failures at Florida Power Corporation (FPC).			
32	More recently, Seminole Substation experienced an interruption with equipment damage due to failure of a			
33	Type-U bushing.			
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Line No.		Amount (In Millions)
1		
2	TRANSMISSION LINE AND ROW REPAIRS AND UPGRADES	
3		
4		
5	Increase Transmission Vegetation and Encroachment Management	\$ 4.5
6		
7	<u>Objective</u>	
8	Increase the quality and reliability of the service to our customers by reducing the frequency of outages.	
9		
10	<u>Background</u>	
11	There are 4,103 miles of transmission lines that require vegetation management and encroachment management.	
12	The right-of-ways of Florida Power's transmission lines occupy nearly 50,000 acres of land that must be managed.	
13	Recent independent third party aerial surveys indicate that there are many locations that need re-clearing and public	
14	encroachments needing resolution. Based on these surveys, it is estimated that 70-75% of the Company's	
15	transmission system is currently affected by encroaching vegetation and danger trees.	
16		
17	<u>Description</u>	
18	Increase the trimming and clearing activities for 4,103 miles of transmission right-of-way to a three-year cycle.	
19	Scope to include "Danger trees" defined as trees outside the right-of-way that could fall into the conductors. Also,	
20	840 encroachments and install 875 gates for access and security purposes.	
21		
22	<u>Benefit</u>	
23	The major benefit is system reliability by reducing vegetation related outages, and momentary outages caused by	
24	trees blowing into transmission lines. Improvement of right-of-way access will decrease patrol time and restoration	
25	time during outages. Routine maintenance will be easier due to improved access and controls.	
26		
27	The system suffered five outages from off right-of-way trees falling into our conductors in the first half of 2001.	
28	The corresponding retail SAIDI impact was 1,285,000 customer minutes of interruption. In addition, trees contacting	
29	the lines have caused many momentary line operations.	
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2 Risk Assessment

3 *Trees encroaching from the sides of right-of-way are causing momentary outages when the wind blows. These*
 4 *trees have the potential to create a complete outage, equipment damage or public property damage by contacting*
 5 *transmission conductors. Trees growing into the lines are also a problem. Encroachments into the right of way*
 6 *pose a possible safety risk to the public and access problems for personnel.*

7

8

9 **TRANSMISSION LINE AND ROW REPAIRS AND UPGRADES**

Amount
(In Millions)

10

11

12 ***Accelerate inspection and repair of wood poles***

\$ 1.0

13

14 Objective

15 Increase the quality and reliability of the service to our customers by reducing the frequency of outages.

16

17 Background

18 Florida Power has approximately 40,000 wood poles spanning 2,563 miles on its transmission system. The wood
 19 poles range in age from zero to over 50 years old. While many poles are performing as expected, there are many
 20 that are not. Hundreds of wood poles are not reaching their expected life span due to woodpecker damage, rot due
 21 to high humidity and moisture, corroded hardware, lightning damage, and ground line decay. Therefore, these poles
 22 require increased inspections, maintenance, repairs, and replacement activity.

23

24 Description

25 Accelerate wood pole inspections and subsequent repair. The wood poles on FPC 69 kV, 115 kV, and 230 kV lines
 26 need to have a detailed climbing inspection. Also, aerial surveys indicate that structures need significant repairs and
 27 replacements. Repairs include maintenance items such as filling bird holes, installing bird wrap, and replacing
 28 damaged hardware, as well as capital items such as replacing poles and insulators. Scope includes one full crew
 29 per year dedicated to inspections and minor repairs.

30

31 Benefit

32 Increased reliability of the 69, 115 and 230 kV wood pole lines. This will improve reliability to the transmission
 33 customers and safety of our lines.

34

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Forehand

Line FERC Accounts: 560.00-573.00
No.

1
2 Risk Assessment
3 Outages on these lines reduce service level to the associated customers since there is an outage to the line when
4 transmission line fails. In addition, faults create voltage fluctuations to the grid.
5
6

7 **TRANSMISSION LINE AND ROW REPAIRS AND UPGRADES**

Amount
(In Millions)

10 **Proactive Repair of Transmission Structures**

\$ 0.6

12 Objective

13 Increase the quality and reliability of the service to our customers by reducing the frequency of outages.
14

15 Background

16 Transmission structures degrade over time and are subjected to a wide range of conditions. Corrosion of steel
17 towers, connectors, ground rods and insulators is a growing problem as structures age. Also, due to recent dry
18 conditions, fires have become a more common threat to wood structures.
19

20 Description

21 Over 3 years, repair transmission structures including:
22

- 23 ** Regrounding 4,800 poles by installing ground rods at \$ 125 each,
- 24 ** Installing a fire protective coating on 1,200 poles at \$ 100 each,
- 25 ** Repairing steel tower corrosion on 84 towers at \$ 715 each,
- 26 ** Inspecting and repairing 240 aluminum and Corten structures at \$ 1,000 each,
- 27 ** Replacing 900 sets of corroded suspension insulators due to pin steel corrosion at \$ 500 each,
- 28 ** Repairing the Central Florida-Kathleen 500 kV line corroded anchor eye bolts (approximately 180 structures
29 4 anchors each) at \$ 1500 each.

31 The necessary funding for these repairs is \$ 580,000 per year.
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
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Docket No. 000824-EI			Prior Year Ended	
			Witness:	Forehand

Line No. FERC Accounts: 560.00-573.00

1
 2 Benefit
 3 Regrounding poles will improve the lightning performance of transmission lines and result in fewer flashovers and
 4 faults. Adding fire coating at the groundline to 5 feet will prevent fires from damaging the wood pole lines. Repairing
 5 the tower corrosion will improve the structural integrity of the steel towers and allow them to withstand storm
 6 conditions. Inspecting and repairing the Aluminum and Corten steel poles will also improve the structural integrity
 7 and allow them to withstand storm conditions. Replacing the corroded suspension steel pin insulators will avoid
 8 insulators breaking and conductor falling to the ground. Correcting the corroded 500 kV eye bolt anchors will avoid
 9 broken down guys that hold up the single base 500 kV structures. One down guy breaking could result in the tower
 10 becoming unstable.

11
 12 Risk Assessment
 13 These initiatives will reduce outages, momentary sags and safety hazards.

14 Total \$ 9.8

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown: XX Projected Test Year Ended Prior Year Ended Witness:	12/31/2002 Forehand
Company: FLORIDA POWER CORPORATION			
Docket No. 000824-EI			

Line No. FERC Accounts: 580.00-598.99

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(In Thousands - (Favorable)/Unfavorable)

	2002 Benchmark	2002 Adjusted	Variance From Benchmark	Synergies in Total
10	\$ 98,661	\$ 97,173	\$ (1,488)	\$ 5,512

Distribution

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Forehand

Line No. FERC Accounts: 580.00-598.99

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Background

Post Merger vs. Pre Merger

Before the merger of Florida Power Corporation and Carolina Power & Light Company, FPC centered its energy delivery focus on maintenance and reliability programs in Distribution, in part because of the 1997 Florida PSC review of service quality and reliability for investor-owned electric utilities in the state. In addition, FPC recognized that improvement efforts were needed, and the company developed and implemented numerous programs to target and improve the service reliability of the distribution system. Despite these overall improvements, J.D. Power customer survey results indicate that FPC customers rate their levels of satisfaction with power quality and reliability lower than the majority of other Southeastern Electric Exchange utilities. And while the overall trend in service reliability since 1997 has been favorable, pockets in some densely populated urban areas are experiencing outages at levels above the system average. Current efforts are not producing the desired result: improved customer satisfaction. The organization must increase its efforts provided that needed funds are available to support them.

Changes in energy user technologies, the proliferation of electronics in homes and businesses, and changes in the electric utility industry itself have all increased the importance of reliability, system integrity and service quality in the delivery of electric service to customers. Philosophically, the company believes:

- * Excessive outages, interruptions, and voltage anomalies are abnormal for the FPC system and do not constitute acceptable behavior.
- * Construction and maintenance of the Distribution system for "perfect power" is cost prohibitive
- * A balance between cost of service and quality of service is necessary to ensure reasonable rate levels for customers.
- * Customer experiences ultimately determine the success or failure of any performance improvement program.

Progress Energy is achieving world class performance because of its relentless commitment to the improvement of business processes that affect key performance indicators. But dramatically increasing customer expectations demand vigilance, and Progress Energy's goal is to meet and even exceed those high expectations.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown: XX Projected Test Year Ended Prior Year Ended Witness:	12/31/2002 Forehand
Company: FLORIDA POWER CORPORATION			
Docket No. 000824-EI			

Line No.	FERC Accounts: 580.00-598.99
1	
2	Physical Environment - Florida
3	
4	In recent years two physical phenomena have significantly impacted FPC's electric operations: the normal, high incidence of lightning and ongoing drought conditions in the state.
5	
6	
7	Lightning
8	
9	Lightning in FPC's territory is the most intense in the United States -- data provided by the U.S. National Lightning Detection Network indicate that many areas in the service territory receive an average of 16.0
10	flashes/square kilometer/year - the highest category recorded (based on 10-year average 1989-1998). FPC
11	provided information to the FPSC earlier for the "IOU Lightning Protective Comparative - Initial Document Request" detailing its planning process for system protection of the transmission, distribution, and substation
12	systems. In that document, the company outlines in Attachment D mechanisms by which lightning damage
13	and resulting interruptions might be minimized if funding were available to undertake the indicated programs.
14	Critical to achieving improved customer service performance is funding initiatives to reduce these
15	lightning-caused outages.
16	
17	
18	
19	Drought
20	
21	While lightning flashes continue to impact electric operations, drought conditions in recent years (especially
22	since 1997) create additional funding requirements for improving customer service levels for the power delivery
23	system. Drought affects trees in ways that generate more outages attributable to them as they affect
24	transmission and distribution line performance. Drought Severity Indices available from NOAA indicate that for
25	the period ending July 7, 2001, a majority of the state of Florida is experiencing moderate to severe drought
26	(only Northern Florida and the panhandle areas are experiencing near normal conditions). Even if drought
27	conditions ease in future months, trees already impacted by these previous conditions will continue causing
28	outages in the future unless affected ones are identified and potential problems eliminated. Funding is necessary
29	to pursue an aggressive, proactive program to remove danger trees resulting from drought.
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Supporting Schedules: _____ Recap Schedules: _____

FLORIDA PUBLIC SERVICE COMMISSION Explanation: Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference

Type of data shown: XX Projected Test Year Ended 12/31/2002
Prior Year Ended
Witness: Forehand

Company: FLORIDA POWER CORPORATION

Docket No. 000824-EI

Line FERC Accounts: 580.00-598.99

No.

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2 **Benchmarking Analysis**

3

4 ***Distribution***

5

6 The table below shows the Florida Power distribution system ranked by reliability indices with the other
7 eighteen (18) member companies in the Southeastern Electric Exchange for year 2000 (The other major electric
8 utilities in Florida are included in this comparison).

9

10

11

	<u>SAIDI</u>	<u>SAIFI</u>	<u>CAIDI</u>
Best in comparison group	51.87	1	41
Florida Power	100.58	1.33	75.41
Worst in comparison group	226.8	2.42	210.3
Florida Power quartile rank	Mid-second quartile	High-third quartile	Low-second quartile

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Florida Power has established 2001 improvement goals for two of these indices as well as a maintenance goal for SAIFI.

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	<u>SAIDI</u>	<u>SAIFI</u>	<u>CAIDI</u>
Florida Power 1997 actual	116.83	2.06	77
Florida Power 2000 actual	100.58	1.33	75.41
Three-year improvement	13.90%	35.40%	2.06%
Florida Power 2001 goal	96	1.33	72.2
Percentage improvement	4.55%	0%	4.26%

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown: XX Projected Test Year Ended Prior Year Ended Witness:	12/31/2002 Forehand
Company: FLORIDA POWER CORPORATION			
Docket No. 000824-EI			

Line No. FERC Accounts: 580.00-598.99

1		
2	The following is a description of each initiative proposed for improving the reliability of the distribution system.	
3		
4	Initiatives	Amount
5		(In Millions)
6		
7	Update Fusing Coordination	\$ 0.7
8		
9	<u>Description</u>	
10	This initiative is focused on improving fuse overcurrent protection coordination on the distribution system.	
11	Fuses are used to sectionalize faulted branch lines and prevent larger level outages on the power system.	
12	There are two strategies used in fuse protection schemes, fuse save and fuse blow.	
13		
14	Fuse Blow schemes allow the fuse to blow without tripping the upstream breaker or protective device. This	
15	reduces momentary interruptions to all customers on a circuit but produces a sustained interruption for all faults,	
16	temporary or permanent, occurring on the power system. Fuse Save schemes are based on the principal that	
17	80% of faults on an overhead power system are temporary and will be cleared by opening the upstream	
18	breaker, allowing the fault to clear, and then reclosing the breaker.	
19		
20	The fuse does not blow, no sustained outage occurs, and all customers on the circuit experience a momentary	
21	interruption (blink). When this scheme fails to perform properly the result are both a momentary interruption	
22	to all customers on the circuit and a permanent outage to the customers downstream from the fuse (the worst	
23	of both worlds). This program plans a recoordination of feeder overcurrent protection schemes to implement	
24	fuse save operation wherever it is achievable.	
25		
26	<u>Cost</u>	
27	Costs are estimated at \$300 per location for refusing.	
28		
29	<u>Benefit</u>	
30	The assumption for benefits uses the annual average CMI over the past 3 years for fuse outages associated	
31	with unknown or storm/wind outage causes. Benefits are summed by feeder in a Pareto sorted analysis.	
32	Actual benefits will probably be larger since most animal caused fuse outages are also temporary.	
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Forehand

Line No. FERC Accounts: 580.00-598.99

1				
2	Expand Infrared Inspections		\$	0.3
3				
4	<u>Description</u>			
5	This initiative calls for Infrared Inspection of the main feeder backbone areas to proactively find and correct potential problems which would, unless detected and repaired, result in outages. Experience has shown this to be an effective method of detecting and locating problems such as bad connections, overheating switches and other problems, which generate a thermal signature.			
6				
7				
8				
9				
10	<u>Cost</u>			
11	This initiative includes purchase of Infrared cameras and equipment to conduct inspections of the feeders. Labor and vehicle costs as well as repair costs are included. Estimates are for total costs per feeder to approach \$3850.			
12				
13				
14				
15	<u>Benefit</u>			
16	Benefits are based on total annual SAIDI of 6.5 minutes for this type of cause.			
17				
18	Inspect and Replace Deteriorating Transformers		\$	0.5
19				
20	<u>Description</u>			
21	This initiative involves the implementation of a program to inspect underground pad-mounted transformers and identify those found to be rusting or in need of other repairs as a result of the harsh environment in Florida. An analysis of the distribution system indicates that 38% of the pad mounted transformers serving underground facilities are over 20 years old. After sitting in the harsh Florida environment for that period of time, these transformers have experienced deterioration that in some cases have lead to the transformers rusting before the end of their useful life. As the rusting gets worse, the sides of the transformer may rust away and could potentially leave the conductor terminations inside of the transformer exposed. Small animals could come in contact with these exposed terminations resulting in an outage to customers. The potential also exists for humans to come in contact with these exposed terminations as well and cause possible injury. By replacing these rusting transformers, the potential for an oil spill is also eliminated.			
22				
23				
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31				
32	<u>Cost</u>			
33	This initiative will be implemented over a three-year period and will cost approximately \$4.5 million			
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Forehand

Line No. FERC Accounts: 580.00-598.99

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Benefit

The benefits of this initiative is the elimination of a potential injury to the public should someone come in contact with exposed terminations inside of a transformer that has rusted out. An additional benefit could be a reduction in outages associated with small animals making contact with these exposed transformer terminations. There is also a benefit to the environment by eliminating a potential oil spill from a rusting transform spilling its contents into the soil or possible waterway.

The following is a description of each of the initiatives proposed for making enhancements to the **distribution system** that will improve the **infrastructure** and provide a better quality of service to the customer.

Targeted Feeder Analysis

1.9

Description

This initiative involves patrolling of the feeders to identify items that pose the greatest risk of failure. These patrols consist of a contractor visiting each pole on the feeder and recording all devices that need replacing because of age, condition, or upgrading to current construction methods.

Cost

The cost to patrol a feeder and repair problems found averages approximately \$18,000 a feeder. Over a three-year period, approximately \$17 million will be spent to patrol feeders and make changes needed to correct problems found.

Benefit

Benefit: If proper maintenance is completed there should be some level of improvement in reliability and at worst, it should not decline. This is analogous to replacing the oil and oil filter in an auto every 3,000 miles or replacing the engine every 50,000 miles.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Forehand

Line No. FERC Accounts: 580.00-598.99

1			
2	Feeder Performance Improvement		0.6
3			
4	<u>Description</u>		
5	This initiative involves the systematic review of the feeder design to ensure it is operating at the performance level intended with the initial design and construction. This involves periodic review of loading levels on the feeder, voltage levels along the feeder, protective coordination, loss analysis, and reliability analysis. This initiative is different from the Targeted Feeder Analysis, which involves a patrol of the feeder and fixing problems found. This initiative is aimed at ensuring the feeder meets the criteria under which it was initially designed.		
6			
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11			
12	<u>Cost</u>		
13	The cost to perform a study on a feeder and make changes averages approximately \$15,000 a feeder.		
14			
15	<u>Benefit</u>		
16	It is anticipated that a reduction in momentary and extended interruptions along with improved voltage quality will improve the quality of service provided to customers.		
17			
18			
19	Vegetation Management		1.6
20			
21	<u>Description</u>		
22	This initiative proposes a program for mowing or herbiciding underneath distribution lines not encompassed by the tree pruning maintenance program, removing dead and danger trees resulting from the drought, and removing or re pruning those "cycle busters" that are growing faster than the scheduled maintenance times. "Cycle busters" are typically trees that have been pruned properly but will grow back into the line before the next trim cycle comes around.		
23			
24			
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27			
28	<u>Cost</u>		
29	Mowing/herbiciding is expected to cost approximately \$1,227 per mile and will cover 1,778 miles of line.		
30	Danger tree removal is expected to cost approximately \$64 per mile and cover 27,000 miles of primary distribution line. The last phase of the program will involve removing/re pruning cycle busters, which will cost approximately \$27 per mile for the 27,000 miles of primary distribution lines. The total initiative is expected to cost approximately \$6 million over a three-year period.		
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	<i>Explanation:</i> Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown: XX Projected Test Year Ended Prior Year Ended Witness:	12/31/2002 Forehand
Company: FLORIDA POWER CORPORATION			
Docket No. 000824-EI			

Line No.	FERC Accounts: 580.00-598.99	
1		
2	<u>Benefit</u>	
3	The benefits are expected to include fewer outages, fewer blinks, and increased safety for service and	
4	contract crews.	
5		
6	Data Mapping Enhancement	0.7
7		
8	<u>Description</u>	
9	This initiative involves making enhancements to the data mapping system to ensure the integrity of the data.	
10		
11	<u>Benefit</u>	
12	The benefits of this initiative will have a minimal impact on CMI but will have a bigger impact on ensuring data	
13	integrity and in some cases ensure that service crews respond to the proper location of trouble.	
14		
15	Mobile Computer in Service Vehicles	\$ 0.7
16		
17	<u>Description</u>	
18	Florida Power currently has about 300 mobile computers installed in service vehicles throughout the system.	
19	These computers are used by servicemen to complete service orders and receive new service orders as they	
20	enter into the system. This platform has been a key element in the overall efficiency of the field service	
21	organization. Recently FPC has experienced an increase in the number of mobile computers failing beyond	
22	what was felt to be normal wear and tear. This initiative is being proposed to replace the existing mobile	
23	computers with the next generation of rugged devices.	
24		
25	<u>Cost</u>	
26	The cost to install these computers is approximately \$2.5 million over a two-year period.	
27		
28	<u>Benefit</u>	
29	It is expected to have a positive impact on the efficiency of the serviceman, which can impact the response	
30	time to outages. The overall quality of service provided to FPC customers should continue to rise as these	
31	existing mobile computers are upgraded.	
32		Total \$ 7.0
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION		XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI		Prior Year Ended	
		Witness:	Forehand

Line No. FERC Accounts: 580.00-598.99

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Balance Scorecard Approach to System Integrity Portfolio

Distribution Initiative	Financial	Customer	Organizational	Operational
Fusing Coordination	✓	✓		
Overhead Fault Indicators	✓	✓		✓
Midpoint Reclosers	✓	✓		✓
Infrared Inspection	✓	✓		
Replace Small Diameter Wire	✓	✓		
Feeder Lightning Arresters	✓	✓		
Branch Line Lightning Arresters	✓	✓		
Add Sectionalizers	✓	✓		✓
Loop Sectionalizers	✓	✓		✓
Spacer Cable	✓	✓		
Additional Automation	✓	✓		✓
UG Cable Replacement	✓	✓	✓	
Transformer Replacement	✓	✓	✓	✓
Replace Deteriorating Poles	✓	✓	✓	
Targeted Feeder Analysis	✓	✓		
Feeder Performance Improvement	✓	✓		
Vegetation Management	✓	✓		
System Contingency Improvements	✓	✓		
Automated Meter Reading	✓	✓		
Data Mapping Enhancements	✓			✓
Mobile Data Computers	✓	✓		

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE (Explanation: Provide a schedule of operation and maintenance expenses by function for the test year and the variance. Type of data shown:
 Company: FLORIDA POWER CORPORATION For each functional benchmark variance, XX Projected Test Year Ended 12/31/2002
 justify the difference Prior Year Ended
 Docket No. 000824-EI Witness: Forehand

Line FERC Accounts: 901.00 - 906.99

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(In Thousands - (Favorable)/Unfavorable)

	2002	2002	Variance	Synergies
	Benchmark	Adjusted	From	in
			Benchmark	Total
Customer Accounts	\$ 58,363	\$ 66,000	\$ 7,637	\$ 5,900

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE (Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance.	Type of data shown:	
Company: FLORIDA POWER CORPORATION	For each functional benchmark variance, justify the difference	XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI		Prior Year Ended	
		Witness:	Forehand

Line FERC Accounts: 901.00 - 906.00
No.

	Amount (In Millions)
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5	\$ 8.4
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Customer Service System (CSS)

The Customer Service System utilized at Florida Power was implemented on March 17, 1995. The system was state of the art at that time and utilizes a client/server windows based technology. The system was developed in house with Anderson Consulting and required three years of development, training and change management prior to implementation.

The windows based technology has allowed Florida Power to significantly improve the efficiency of the Customer Service Associates serving the customer because of the robust on-line HELP system, ease of navigation and the intuitive nature of the work process flow. Two areas that have benefited the most from this functionality include the new hire training where training time has been reduced significantly and in the back office functions where the automated work flow manager functionality enabled the organization to centralize these functions and reduce manpower.

The system has increased service to the customer by enabling the organization to offer a variety of services now expected, including: enhanced internet functionality, electronic billing and presentment, enhanced budget billing functionality and summary billing. The system also offers the ability to combine customers with multiple accounts to view their billing/credit/payment history at both the individual account level and as a single customer with multiple individual billing accounts, or as a single premise. The tracking of customer information both at an inactive and active level has resulted in significant recoveries of previously charged off dollars that was unavailable in the prior system.

The robust integration within call services includes enhanced voice response unit functionality and decreased handle time on incoming calls. The system also efficiently integrates with many other corporate functions including the Outage Management System, and other Demand Side-Management programs.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown: XX Projected Test Year Ended 12/31/2002 Prior Year Ended Witness: Forehand/Williams
Company: FLORIDA POWER CORPORATION		
Docket No. 000824-E1		

Line FERC Accounts: 912.11-912.70
No.

1				
2		<i>(In Thousands - (Favorable)/Unfavorable)</i>		
3				
4			Variance	Synergies
5		2002	2002	From
6		Benchmark	Adjusted	Benchmark
7				in
8	Sales Expense	\$ 708	\$ 6,406	\$ 5,698
9				Total
10				-
11				
12				
13				
14				
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Forehand/Williams

Line No.	FERC Accounts: 912.11-912.70
----------	------------------------------

	Amount (In Millions)
1	
2	
3	
4	
5	\$ 0.7
6	
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10	
11	
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13	
14	
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16	
17	
18	
19	
20	\$ 4.9
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Bazemore

Line FERC Accounts: 920.00-935.00
No.

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(In Thousands - (Favorable)/Unfavorable)

	2002 Benchmark	2002 Adjusted	Variance From Benchmark	Synergies in Total
Administrative & General	\$ 155,287	\$ 43,264	\$ (112,023)	\$ 24,800

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Bazemore

Line FERC Accounts: 920.00-935.00
No.

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Background

Overall, the A&G variance is \$112 million favorable with \$25 million of synergies achieved. If the synergies are excluded, the net variance is equal to \$87 million. A&G expenses consist primarily of the following: Corporate Benefit costs, Human Resources, Finance, Corporate Communications, Legal, Regulatory Affairs, Corporate Services (i.e. facilities, procurement, etc.), Information Technology & Telecommunications. Significant items in this analysis are discussed below:

Summary of variance due to Scope Changes/New Activities:

Amount (In thousands)
<u>(Favorable)/Unfavorable</u>
\$ (42,600)
(15,000)
(2,300)
(22,800)
(3,800)
5,800
(6,000)
\$ (86,700)
(24,800)
<u>\$ (111,500)</u>

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Bazemore

Line No.	FERC Accounts: 920.00-935.00	Amount (In Millions)
1		
2		
3		
4		
5	<u>Pension Expense/(Credit)</u>	\$ (42.6)
6		
7	Two major factors are driving the favorable variance when compared to the benchmark:	
8		
9	The first factor is the accounting for pension costs using the guidelines as established in FAS No. 87, "Employer's Accounting for Pensions". The Commission approved the use of FAS 87 for ratemaking purposes in Docket No.	
10	910890-EI, Order No. PSC-92-1197-FOF-EI, dated 10/22/92.	
11		
12		
13	A pension credit reflects the fact that the expected return on plan assets component of pension expense is in excess of service cost and other components of pension expense. The exceptionally strong performance in the stock market in recent years has caused returns on plan assets to more than offset any increase in costs.	
14		
15	Approximately \$36 million of the credit in 2002 is attributable to this factor.	
16		
17		
18	The second major factor causing the large pension credit in 2002 is the effect of converting Florida Power non-bargaining employees to the Progress Energy cash balance plan.	
19		
20		
21	Under the cash balance plan, a Florida Power employee that has been continuously employed since the date of the merger with Progress Energy, November 30, 2000, will receive transition credits. Transition credits help to produce a pension benefit under the merged plan (the frozen Florida Progress benefit plus the cash balance account value) that will approximate the pension that would have been received if the Florida Progress Retirement account Plan formula had remained in effect, and assuming a normal retirement age of 65.	
22		
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27	The transition credits do not fully replicate the early retirement benefits under the Florida Progress plan formula on a future accrual basis. However, current Florida Power employees can still accrue early retirement payments under Florida Progress Retirement Plan depending on age, years of service, and continued employment with Progress Energy. Most employees will be made whole in five to seven years if they stay with Progress Energy. This difference in early retirement benefit produced a savings of approximately \$18 million for 2002. The \$18 million is considered a synergy savings. The benefits of a cash balance plan are portability, meaning employees can take a cash distribution if they leave the company after vesting, and greater visibility and understanding of the retirement benefit. These are important issues in a more competitive and dynamic work environment.	
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Bazemore

Line FERC Accounts: 920.00-935.00
No.

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Postretirement Benefits other than Pensions

(15.0)

In Docket No. 910890-EI, Order No. PSC-92-1197-FOF-EI, dated 10/22/92, the Commission adopted FAS 106 "Employers Accounting for Postretirement Benefits Other Than Pensions" for ratemaking purposes. Effective January 1, 1993, Florida Power began accruing the obligation related to these benefits that were earned by employees. In 1993, these benefits included postretirement healthcare and life insurance, and in 2002 dental and vision were added. During the 1990's, the annual increase in medical costs increases was above and beyond inflation. The Company has tried to mitigate the continued increases in medical costs by "capping" certain benefits. In 1997, Florida Power instituted caps, or dollar limits, on company contributions per aggregate average costs. Lower headcount in the plans is also a factor in the decrease. Actuarial studies have not been done to isolate the impact of lower headcount from 1993 specifically, or the current impact of the caps instituted in 1997. The caps were adjusted effective in 2002 to achieve consistency among Progress Energy plans. The estimated cost of this in 2002 is \$1.4 million.

Other Benefits

(2.3)

Medical costs, including dental and vision coverage, are favorable compared to the benchmark amounts due mainly to lower headcounts and continuous cost management, offset by medical cost trend rates exceeding the rate of inflation. In 2002, Florida will provide to non-bargaining employees a company-subsidized dental plan and vision plan. Dental had previously been an employee pay-all program, and vision was not offered. When the lower costs for medical are netted against the increased cost for dental and vision. The favorable variance to the benchmark is \$1 million.

The favorable variance of \$3 million in the savings plan, or 401K, is mainly due to headcount decreases, and is offset by increases in company matching and higher estimated participation rates.

FAS 112 "Employers' Accounting for Postemployment Benefits" was effective in 1994, and states that employers accrue the obligation for benefits provided to former or disabled employees, their beneficiaries, and covered dependents after employment but before retirement. For Florida employees who become disabled, this includes salary continuation and benefit coverage that includes medical, dental, life and vision coverage. Florida had previously retired all disabled employees and costs were included in the pension plan. The expense in 2002 is estimated to be \$1.7 million.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Bazemore

Line FERC Accounts: 920.00-935.00

No.

1

2 **Benefits Loading Allocations to other accounts** (22.8)

3

4 The variance in benefits allocations to other accounts is the result of a change in accounting procedure. Prior to
 5 1997, the Company would load the labor overhead allocation to only non-O&M accounts, such as construction.
 6 This change in accounting procedure was made at the time the Company implemented business unit reporting.
 7 The change was a direct attempt to reflect the full costs, especially the cost of labor by business unit in order to
 8 instill a more competitive focus in managing business unit costs. This practice continues today, whereby
 9 benefits-related accounts, excluding the pension credit, are allocated proportionately to wherever labor dollars are
 10 charged. The net result in 2002 is less benefits are recorded in A&G and recorded with the labor in other O&M FERC
 11 accounts such as production, transmission, distribution, etc. The pension credit is excluded from this allocation due
 12 to its volatile nature, as it depends on external market conditions. Therefore, the entire amount is offset to expense
 13 in the current year, and the customer receives the entire benefit immediately.

14

15 **Property Insurance & Damages** (3.8)

16

17 The overall decrease in insurance costs is primarily due to an increase in Nuclear Electric Insurance Limited (NEIL)
 18 distributions and favorable market conditions which resulted in less expensive coverage for injuries & damage
 19 insurance. The cost of nuclear property insurance has been reduced by distributions received from NEIL as a result
 20 of excellent industry performance and increased investment income. In 2002, nuclear insurance premiums, net of
 21 NEIL credits, are \$7.7 million less than the 1993 benchmark. Costs for injuries & damage insurance have
 22 decreased due to improved market conditions related to excess liability & director's & officer's liability.

23

24 The decrease in the insurance coverage above is partially offset by an increase in costs associated with
 25 implementation of a self-insurance program for T&D property. In Docket No. 930867-EI, Florida Power Corporation
 26 received permission to implement a self-insurance program for storm damage to its transmission and distribution
 27 facilities (T&D Lines) in the event of a hurricane, tomado, or other damage due to natural disasters. Later, in
 28 Docket No. 940621-EI, Florida Power Corporation received permission to permanently increase its storm damage
 29 accrual to \$6 million annually effective January 1, 1994. This has caused an increase of approximately \$4.3 million
 30 over the 1993 benchmark amount.

31

32 The remaining variance is due to other insurance costs over the ten year period growing less than the CPI inflation
 33 rate due to industry performance.

34

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year and the variance. For each functional benchmark variance, justify the difference	Type of data shown:	
Company: FLORIDA POWER CORPORATION			XX Projected Test Year Ended	12/31/2002
Docket No. 000824-EI			Prior Year Ended	
			Witness:	Bazemore

Line No.	FERC Accounts: 920.00-935.00	
1		
2	<u>Duplicate Charges</u>	5.8
3		
4	The activity in this account is primarily reclassifications, therefore, an unfavorable/favorable variance has no impact	
5	on the total O&M for the Company. The unfavorable variance in 2002 is primarily related to the CR No. 3	
6	participant's credit. Florida Power Corporation bought back the share owned by the City of Tallahassee, causing	
7	the participant's share to decrease. Therefore, the amount credited to this account and charged to nuclear joint	
8	owners was lower in 2002 than in 1993.	
9		
10	<u>General Advertising and Miscellaneous General Expenses</u>	<u>(6.0)</u>
11		
12	Approximately \$9.1 million of the decrease in costs is attributable to a reduction in industry related dues. A large	
13	portion of this decrease relates to decreased spending with Electric Power Research Institute.	
14		
15	In addition, in 1993, labor and infrastructure costs for the Information Technology department were charged to	
16	account 930.3. However, these costs are more functionalized in 2002. Therefore, the budgeted costs now flow	
17	through the departmental budgets in other FERC functions, thereby reducing current A&G costs by approximately	
18	\$6.4 million.	
19		
20	There is an unfavorable variance of approximately \$4.7 million due to corporate expenses. In 1993, Florida Progress	
21	corporate expenses weren't fully allocated to its subsidiaries since they weren't subject to the Public Utility Holding	
22	Company Act. In 2002, Progress Energy does fall under this act which requires full allocation of all corporate	
23	expenses. The allocation methodology that governs the movement of these costs has been approved by the SEC	
24	as part of the merger.	
25		
26	In addition, there is an unfavorable variance of approximately \$5.0 million due to an increase in advertising expenses.	
27		
28		
29		Total <u>\$ (86.7)</u>
30		
31		
32		
33		
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of the revenue expansion factor for the test year

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002
 ___ Prior Year Ended xx/xx/xxxx
 Witness: Myers

Docket No. 000824-EI

Line No.	Description	(A) Percent
1		
2	Revenue Requirement	100.0000%
3	Less:	
4	Gross Receipts Tax Rate	0.0000%
5		
6	Regulatory Assessment Rate	0.0720%
7		
8	Uncollectible Accounts	<u>0.1332%</u>
9		
10	Net Before Income Taxes	99.7948%
11		
12	State Income Tax Rate	<u>5.5000%</u>
13		
14	State Income Tax	<u>5.4887%</u>
15		
16	Net Before Federal Income Tax	94.3061%
17		
18	Federal Income Tax Rate	<u>35.0000%</u>
19		
20	Federal Income Tax	<u>33.0071%</u>
21		
22	Revenue Expansion Factor	61.2990%
23		
24	Net Operating Income Multiplier	<u><u>1.6313%</u></u>
25		
26		

27 Note: Gross receipts taxes have been removed from Base in this filing.

248

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If any attrition allowance is requested, provide detailed support calculations for:

Type of data shown:

Company: FLORIDA POWER CORPORATION

- 1) The attrition expected from the test year to the next year, and
- 2) The actual attrition from the prior 3 years to the test year.

___ Projected Test Year Ended 12/31/2002

___ Prior Year Ended 12/31/2000

Docket No. 000824-EI

Explain any differences. Submit schedules _____ for the year following the test year.

Witness: Myers

Line No.	(Thousands)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1												
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Not Applicable

249

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule detailing transactions with affiliated companies and related parties for the test year and the prior year, if the test year is projected, including intercompany charges, licenses, contracts and fees.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Name of Company or Related Party	Relation to Utility	Type of Service Provided or Received	Effective Contract Date	Charge or Credit During Year Amt (000)	Prior Year 2000 Account No.	Amount Included in Test Year 2002 (000)	Allocation Method Used to Allocate Charges Between Companies
1								
2	Carolina Power & Light	Associated Company	Lease Agreement/Contract Employee		\$ 4	517.00	--	(1)
3								
4								
5	Dixie Fuels Limited	Contract	Service (Furnish Labor/Material)	By Invoice	15	512.00	N/A	(1)
6								
7								
8	Electric Fuels Corporation	Associated Company	Payroll & Benefits Services, Corporate Aircraft, Outside Services, Expense Accounts, Computer Services, Freight, Materials & Supplies & Computer Software	Service Agreement 5/1/79	3,313	146.10	--	(1)
9								
10								
11								
12								
13			Coal for CR 1,2,4 & 5	Supply Contract 11/02/1993	244,264	151.30	368,843	(1)
14								
15								
16			Office Expenses	By Invoice	11	234.10	--	(1)
17								
18	Mid Continent Life	Associated Company	Third Party Checks	By Invoice	2	232.51	--	(1)
19								
20								
21								
22								
23								
24	N/A - data not available.							
25	(1) - Transactions with affiliates are performed on a cost basis.							
26								
27								
Supporting Schedules:							Recap Schedules:	

250

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule detailing transactions with affiliated companies and related parties for the test year and the prior year, if the test year is projected, including intercompany charges, licenses, contracts and fees.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line No.	(A) Name of Company or Related Party	(B) Relation to Utility	(C) Type of Service Provided or Received	(D) Effective Contract Date	(E) Charge or Credit During Year Amt (000)	(F) Account No.	(G) Amount Included in Test Year 2002 (000)	(H) Allocation Method Used to Allocate Charges Between Companies
1								
2	Progress Capital Holdings	Associated Company	Payroll & Benefits Services, Outside Services, Office Supplies, Allocation Corporation Expenses, Expense Accounts	Service Agreement 03/23/1983	\$ 1,503	146.30	---	(1)
3								
4								
5								
6	Progress Energy	Associated Company	Payroll & Benefits Services, Lease Payment	Service Agreement 03/28/1983	14	146.40	---	(1)
7	(former Florida Progress subsidiary)							
8								
9	Progress Materials Inc.	Associated Company	Sale of Fly Ash, Potable Water Charges, Process Water Charges, Property Tax, Lease Payment	Contract Effective 11/18/87; Extended Until Year 2005	308	146.87	N/A	(1)
10								
11								
12								
13	Progress Rail Services	Associated Company	Misc. Purchases		26	512.00	N/A	(1)
14						702.00		
15								
16	Progress Telecommunications	Associated Company	Payroll & Benefits Services, Materials, Freight, Corporate Aircraft, Outside Services, Insurance	Service Agreement 10/15/1998	16,337	146.92	---	(1)
17								
18								
19			Wide Area Network Services		11,910	234.92	6,826	(1)
20						184.20		
21						588.00		
22						524.00		
23								
24	N/A - data not available.							
25	(1) - Transactions with affiliates are performed on a cost basis.							
26								
27								

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule detailing transactions with affiliated companies and related parties for the test year and the prior year, if the test year is projected, including intercompany charges, licenses, contracts and fees.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	Name of Company or Related Party	Relation to Utility	Type of Service Provided or Received	Effective Contract Date	Charge or Credit During Year Amt (000)	Prior Year 2000 Account No.	Amount Included in Test Year 2002 (000)	Allocation Method Used to Allocate Charges Between Companies	
1									
2			Reimburse PTC for PCS Deposit		18	234.92	--	(1)	
3									
4			Reimbursement of MICP/Share The Success		118	242.22	--	(1)	
5						242.30			
6									
7	Tampa Bay Devil Rays	Contract	Advertising, Promotional	Advertising Contract 8/19/99	341	234.50	--	(1)	
8						930.12			
9						232.62			
10						165.80			
11									
12	Florida Progress Corporation	Parent Company	Payroll & Benefits Services, Computer Services, Corporate Aircraft, Office Supplies, Outside Services, Expense Accounts, Freight, Computer Equipment & Software, Insurance, Aircraft Allocation	Service Agreement 03/28/1983	8,663	146.50	--	(1)	
13									
14									
15									
16									
17									
18			Common Stock Dividend		201,277	238.10	--	(1)	
19									
20			Corporate Allocation		17,130	234.50	--	(1)	
21									
22			Federal/State/Intangible Taxes		194,792	236.10	--	(1)	
23						236.15			
24									
25	N/A - data not available.								
26	(1) - Transactions with affiliates are performed on a cost basis.								
27									

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule detailing transactions with affiliated companies and related parties for the test year and the prior year, if the test year is projected, including intercompany charges, licenses, contracts and fees.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-E1

Witness: Myers

Line No.	(A) Name of Company or Related Party	(B) Relation to Utility	(C) Type of Service Provided or Received	(D) Effective Contract Date	(E) Charge or Credit During Year Prior Year 2000 Amt (000)	(F) Account No.	(G) Amount Included in Test Year 2002 (000)	(H) Allocation Method Used to Allocate Charges Between Companies
1								
2	Carolina Power & Light Company	Associated Company	Transmission/Distribution Support, Customer Service Management, Gas & Oil Supply, Nuclear Management, Power Trading.	Service Agreement 01/01/2001	--	234.95	\$ 19,600	(1)
3								
4								
5								
6								
7	Progress Energy Service Company	Associated Company	Financial Services	Service Agreement 01/01/2001	--	234.94	11,370	(1)
8			-					
9			Information Technology		--		50,743	(1)
10								
11			Facilities Management		--		2,000	(1)
12								
13			Administrative Services		--		36,971	(1)
14								
15			Common Stock Dividend			238.10	253,204	(1)
16								
17			Federal/State/Intangible Taxes		--	236.10	241,955	(1)
18						236.15		
19								
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21								
22								
23								
24								
25	N/A - data not available.							
26	(1) - Transactions with affiliates are performed on a cost basis.							
27								

253

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule for the last four years and the test year of other operating and maintenance expense summary by average customer and annual plant additions by additional customers.	Type of data shown:
Company: FLORIDA POWER CORPORATION		XX Projected Test Year Ended 12/31/2002
Docket No. 000824-E1		XX Prior Year Ended 12/31/2000
		Witness: Myers/Williams/ Young/Forehand/Bazemore

Line No.	(A)	(B) 2002	(C) 2001	(D) 2000	(E) 1999	(F) 1998
1	SUMMARY OF SYSTEM EXPENSES (DOLLARS PER CUSTOMER)					
2	OTHER O&M EXPENSE SUMMARY					
3	Power Production Expense	\$ 150.42	\$ 144.40	\$ 159.16	\$ 159.46	\$ 165.13
4	Purchased Power Non-Recoverable	12.84	22.09	11.71	13.20	21.55
5	Transmission Expense	23.72	24.89	21.47	24.33	17.10
6	Distribution Expense	66.59	52.36	55.16	55.89	49.38
7	Customer Account Expense	45.34	47.58	39.31	42.69	41.05
8	Customer Service Expense	0.45	0.44	2.12	2.74	2.52
9	Sales Expense	7.42	6.32	9.22	10.79	8.88
10	Administration & General Expense	31.23	31.51	90.21	44.26	67.65
11	Total Other O&M Expenses	<u>\$ 338.01</u>	<u>\$ 329.59</u>	<u>\$ 388.36</u>	<u>\$ 353.36</u>	<u>\$ 373.26</u>
12						
13	ANNUAL PLANT ADDITIONS (DOLLARS PER ADDITIONAL CUSTOMER)					
14	ELECTRIC PLANT IN SERVICE					
15	Production Plant	\$ 2,826.23	\$ 3,391.69	\$ 3,525.80	\$ 3,064.09	\$ 2,717.48
16	Transmission Plant	1,292.97	1,630.70	628.87	684.39	1,167.85
17	Distribution Plant	7,013.57	5,579.66	4,867.49	4,355.41	4,663.98
18	General Plant	1,374.75	871.09	389.18	1,347.01	634.03
19	Total Plant in Service	<u>\$ 12,507.53</u>	<u>\$ 11,473.15</u>	<u>\$ 9,411.35</u>	<u>\$ 9,450.90</u>	<u>\$ 9,203.33</u>
20						
21	GROWTH INDICES					
22	Consumer Price Index	181.80	177.30	172.20	166.60	163.00
23	Average Customers	1,455,615	1,427,074	1,400,299	1,371,206	1,340,853
24	CPI Percent Increase	2.5%	3.0%	3.4%	2.2%	1.6%
25	Average Customer Percent	2.0%	1.9%	2.1%	2.3%	2.0%
26	Index Percent CPI x Customer Growth	1.0455	1.0496	1.0557	1.0455	1.0363
27	Average Customer Increase	28,541	26,775	29,093	30,353	26,345

254

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

Prior Year Ended

Docket No. 000824-EI

Witness:

Myers

Line No.	(Thousands)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
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Florida Power Corporation does not have non-utility operations using all or part of a utility plant; however, Florida Power Corporation maximizes the value of its utility assets which provides financial benefit to the ratepayer.

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For example, fully allocated cost for the use of utility assets, in conjunction with non-regulated T&D Services, is charged to non-regulated FERC accounts. However, T&D utility asset lease revenue (less contract management fees) is recognized in Other Operating Revenues.

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255

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a statement of cash flows for the test year

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/02
 ___ Prior Year Ended xx/xx/xxxx
 Witness: Myers

Docket No. 000824-EI

256

Line No.	Description	2002 Test Year (Thousands)
1	Operating Activities	
2	Net Income	\$ 327,326
3		
4	Items providing (using) cash:	
5	Depreciation/Amortization	402,566
6	DFIT & ITC - net	(49,293)
7	AFUDC - Equity	(2,834)
8	Change in OPEB Reserve	7,476
9	Net Change in Working Capital	(50,863)
10	Other Operating Activities	16,072
11	Net cash provided/(used in) operating activities	<u>650,449</u>
12		
13	Financing Activities	
14	Redemption of long-term debt	(32,200)
15	Inc(dec) in Commercial Paper with long-term support	85,585
16	Change in short-term debt	63,044
17	Dividends on common stock	(253,204)
18	Net cash provided by/(used in) Financing Activities	<u>(136,775)</u>
19		
20	Investing Activities	
21	Construction expenditures (Incl AFUDC)	(505,153)
22	Decommissioning Funding	(8,522)
23	Net cash provided by/(Used in) Investing Activities	<u>(513,674)</u>
24		
25	Net increase (decrease) cash/TCI	(0)
26	Cash & TCI at beginning of period	2,871
27	Cash & TCI at end of period	<u>\$ 2,871</u>

Supporting Schedules:

Recap Schedules:

		Type of Data Shown:
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a summary of the earnings test to determine to what extent CWIP should be included in the rate base along with a detail of assumptions. As a minimum, the data provided should show the impact on the utility's financial integrity indicators with and without the level of CWIP requested. This summary should clearly correlate with any requested attrition allowance.	XX Projected Test Year Ended
COMPANY: FLORIDA POWER CORPORATION		Prior Year Ended
DOCKET NO. 000824-EI		Witness:
		Myers

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The company is only requesting CWIP in rate base for those projects not being charged with AFUDC.

Please see MFR B-13c for the criteria of eligible and ineligible projects to be included in or excluded from CWIP. This is per FPSC Docket No. 951535-EI, Order No. PSC-96-1547-FOF-EI, Issued December 19, 1996.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year which exceed \$50,000.

Type of Data Shown:

COMPANY: FLORIDA POWER CORPORATION

Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected basis and historical basis.

XX Projected Test Year Ended 12/31/2002

Prior Year Ended

DOCKET NO. 000824-EI

Witness:

Myers

(A)	(B)	(C)	(D)	(E)	
Line No.	Type of Service / Vendor	Description of Services	One-Time or Continuing Contract Period	Account(s) Charged	Test Year Contract Cost (000)
1		Note 1: Information regarding one-time or continuing and the contract period for each individual contract is not reflected. This information is available for review at FPC's Main Office in St. Pete during normal business hours upon reasonable request.			
2					
3	<u>Accounting</u>				
4	Deloitte and Touche	Audit of Financial Statements		923.00	\$285
5					
6	<u>Engineering</u>				
7	Various (System Related)	Nuclear Assessments Support		517.00	\$110
8	Various	Nuclear General Review Committee		517.00	85
9	Various (Component Related)	Failure Analysis		517.00	150
10	Framatone	B&W (Framatone) Owner's Group		517.00	1,600
11	EPR)	Engineering and related services on various projects		517.00	407
12	Various	Vendor Support of Emergent Plant Issues		517.00	2,456
13	Various (Project Related)	Engineering and related services on various projects		528.00	625
14	Unspecified	Air Operated Valve Program		528.00	50
15	Various(Equipment Related)	Calibration - Off site services		528.00	65
16	Various	Engineering and Environmental Services for Fossil Generation		506.00	1,436
17	Various	Engineering Services for Energy supply		500.00	1,573
18	Various	Environmental Services		923.00	78
19	Various	Corporate Planning - CR Communications		923.00	68
20	Various	Delivery 2000 Services		709.80	209
21	Various	Outside Engineering for CRDM at CR		701.44	244
22	Various	Energy Delivery External D2000 Support		588.00	155
23	Various	Engineering Design on Transmission Substations		580.00	87
24	Various	Engineering Design on Distribution Substations		560.00	88
25	Various (general services)	Hines Plant Site - various site services		549.00 and 546.00	367
26	Various	Nuclear - Environmental Services		524.00	155
27	Various	Nuclear - Security Services		524.00	59
28	Various	Total Engineering			\$10,067

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide the following information regarding the use of outside professional services during the test year which exceed \$50,000.			Type of Data Shown:	
COMPANY: FLORIDA POWER CORPORATION		Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected basis and historical basis.			XX Projected Test Year Ended	12/31/2002
DOCKET NO. 000824-EI					Prior Year Ended	
					Witness:	Myers
(A)	(B)	(C)		(D)	(E)	
Line No.	Type of Service / Vendor	Description of Services	One-Time or Continuing	Contract Period	Account(s) Charged	Test Year Contract Cost (000)
1						
2	<u>Financial</u>					
3	Various	Services for Financial Planning			923.00	\$99
4	Various	Services for Financial Integration			186.14	280
5		Total Financial				<u>\$379</u>
6						
7	<u>Legal</u>					
8	Elarbee, Thompson and Trapnell	Various Litigation Issues			923.00	\$1,250
9	Various (general litigation)	General Litigation Services			923.00	1,605
10	Various	NRC Litigation Services			928.00	728
11	Various	Sanford MGP Site Litigation Services			928.00	700
12	Various	Various Franchise and Territory Litigation Services			923.00	300
13		Total Legal				<u>\$4,583</u>
14						
15	<u>Other</u>					
16	State of Florida	Environmental Monitoring			517.00	\$143
17	Various	Environmental Services Water Programs			524.00	155
18	Various	Computer and Consulting Services			923.00	350
19	Various	Claims Processing Services			925.100	468
20	Various	Compensation and Benefits Services			923.00	357
21	Various	Professional Services for Franchises			923.00	200
22	Various	Professional Services for Regulatory and Planning			923.00	171
23	Various	Services for Corporate Planning - Florida Relations and Creative Services			923.00	198
24	Various	Services for Technology Program Development			908.65	75
25	Various	Services for Conservation Program Management			908.35	300
26	Various	Services for Customer Assistance for C/NG			908.10	100
27	Various	Services for Credit and Collections			903.10	3,921
28		Total Other				<u>\$6,438</u>

Supporting Schedules:

Recap Schedules:

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(A)		(B)	(C)		(D)	(E)
Line No.		Description of Services	*****See Note 1***** One-Time or Contract Continuing Period		Account(s) Charged	Prior Year Contract Cost (000)
1		Note 1: Information regarding one-time or continuing and the contract period for each individual contract is not reflected. This information is available for review at FPC's Main Office in St. Pete during normal business hours upon reasonable request.				
2						
3						
4		<u>Accounting</u>				
5		Audit of Financial Statements and Tax Review			186.13 and 923.00	\$622
6						
7		<u>Engineering</u>				
8		Engineering and related services on various projects			925.25	\$85
9		Engineering and related services on various projects			Various Operating	214
10		Engineering and related services on various projects			Various Operating	66
11		Engineering and related services on various projects			500.00	72
12		Engineering and related services on various projects			Various Operating	712
13		Engineering and related services on various projects			Various Operating	200
14		Engineering and related services on various projects			Various Operating	176
15		Engineering and related services on various projects			Various Operating	136
16		Engineering and related services on various projects			186.10	60
17		Engineering and related services on various projects			703.00	88
18		Engineering and related services on various projects			Various Operating	110
19		Engineering and related services on various projects			517.00	1,446
20		Engineering and related services on various projects			Various Operating	1,837
21		Engineering and related services on various projects			Various Operating	141
22		Engineering and related services on various projects			704.02	177
23		Engineering and related services on various projects			703.00	14,346
24		Engineering and related services on various projects			703.00	61
25		Engineering and related services on various projects			Various Operating	67
26		Engineering and related services on various projects			Various Operating	55
27		Engineering and related services on various projects			Various Operating	136

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the following information regarding the use of outside professional services during the test year which exceed \$50,000.	Type of Data Shown:
COMPANY: FLORIDA POWER CORPORATION	Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected basis and historical basis.	Projected Test Year Ended
DOCKET NO. 000824-EI		XX Prior Year Ended 12/31/2000
		Witness: Myers

(A)	(B)	(C)		(D)	(E)
Line No.	Type of Service / Vendor	*****See Note 1*****		Account(s) Charged	Prior Year Contract Cost (000)
	Description of Services	One-Time or Continuing	Contract Period		
1					
2	<u>Engineering Continued:</u>				
3	Raytheon Engineering Services			Various Operating	91
4	Sargent & Lundy Engineering Services			Various Operating	59
5	Siemens Westinghouse Power Corporation			554.00	263
6	Space Coast Energy Services			908.35	56
7	Square D Electrical Engineering Services			186.10	63
8	Steam Turbine Consulting			702.04	137
9	Synergetic Design & Engineering Consultants			709.80	363
10	Technology Transfer Services			Various Operating	104
11	Weidmann Technical Services			560.00 and 580.00	112
12	William Kramer Consulting			Various Operating	111
13	Subtotal Engineering				\$21,544
14					
15					
16					
17					
18	<u>Financial</u>				
19	ADP Investor Communication Services			186.13 and 923.00	\$215
20	Pacific Economics Group			928.00	210
21	The Carson Group			923.00	54
22	The Vanguard Group			923.00	106
23	Subtotal Financial				\$585
24					
25					
26					
27					

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year which exceed \$50,000.

Type of Data Shown:

COMPANY: FLORIDA POWER CORPORATION

Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected basis and historical basis.

Projected Test Year Ended
 XX Prior Year Ended 12/31/2000
 Witness: Myers

DOCKET NO. 000824-EI

(A)	(B)	(C)	(D)	(E)
Line No.	Type of Service / Vendor	Description of Services	*****See Note 1***** One-Time or Contract Continuing Period	Prior Year Contract Cost (000)
1				
2	Legal			
3	Annis, Mitchell, Cockey, LLP	Lake Co-gen litigation support		923.00 991
4	Bond, Schoeneck, King, LLP	Labor Matters		923.00 187
5	Bracewell and Patterson LLP	Various legal matters		923.00 69
6	Burson-Marsteller	Legal Consulting Services		Various Operating 675
7	Carlton Fields Ward Emmanuel	Primary law firm handling a multitude of cases		Various Operating 1,657
8	Crawford, Owen & Hines PA	Real Property Law support		Various Operating 185
9	Elarbee Thompson & Trapnell	Primarily labor matters		228.22 and 923.00 399
10	Ford & Harrison LLP	Employment litigation		923.00 51
11	Frank & Gramling	Environmental liability, compliance and regulatory		Various Operating 320
12	Fuller, Johnson & Farrell PA	Various HR and claims litigation		925.10 71
13	Hopping, Green Sams & Smith	Capital Projects		Various Operating 310
14	Jackson Lewis Schindler	Employment litigation		923.00 51
15	Johnson Blakely Pope Bokor, Ruppel, PA	Municipal litigation		912.17 57
16	Jones Day Reavis & Pogue	Labor/Employment matters		228.22 and 923.00 513
17	Knowles, Marks, Randolph PA	Consultant/Lobbyist: PSC		Various Operating 106
18	Leboeuf Lamb Greene & Macrae	FERC and general business matters		Various Operating 2,836
19	Lee Hecht Harrison	Consultant		186.13 208
20	Lyon & Kirwin PA	Transactional/Contract issues		Various Operating 313
21	Morgan Lewis & Bockius	Nuclear matters		Various Operating 145
22	R J Mccrory Esq.	Tort litigation		925.10 138
23	Ringer & Henry PA	Tort litigation		925.10 52
24				
25				
26				
27				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the following information regarding the use of outside professional services during the test year which exceed \$50,000.	Type of Data Shown:
COMPANY: FLORIDA POWER CORPORATION	Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected basis and historical basis.	Projected Test Year Ended
DOCKET NO. 000824-E1		XX Prior Year Ended 12/31/2000
		Witness: Myers

(A)	(B)	(C)		(D)	(E)
Line No.	Type of Service / Vendor	*****See Note 1*****		Account(s) Charged	Prior Year Contract Cost (000)
		One-Time or Continuing	Contract Period		
1					
2	Legal Continued:				
3	The Brattle Group			Various Operating	232
4	Thelen Reid & Priest LLP			923.00	351
5	Thompson Sizemore & Gonzalez			228.22 and 923.00	65
6	Tucker Hall			Various Operating	235
7	Vickers Madsen & Goldman			Various Operating	72
8	Winston & Strawn			923.00 and 928.00	58
9	Subtotal Legal				\$9,447
10					
11					
12	Other				
13	Asplundh Tree Expert Company			593.10	\$87
14	Baycare Occupational Health Services			926.50	159
15	Buck Consultants			923.00	157
16	Credit Control Services			903.10	231
17	Credit Systems Inc			903.10	82
18	Electric Power Research Institute			517.00 and 528.00	376
19	Equifax Credit Corporation			903.10	317
20	Farrens Tree Surgeons			593.20	248
21	FIRSTTECH Inc.			903.10	54
22	Flight Safety International			184.30 and 184.32	74
23	Florida Department of Health			517.00	64
24	Florida State University			930.30	64
25	Golder Associates Inc.			Various Operating	54
26	Horizon Marketing Group Inc.			912.17	56
27	INNISFREE			186.13	299

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER CORPORATION
 DOCKET NO. 000824-EI

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year which exceed \$50,000. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected basis and historical basis.

Type of Data Shown:
 Projected Test Year Ended
 XX Prior Year Ended 12/31/2000
 Witness: Myers

(A) Line No.	Type of Service / Vendor	(B) Description of Services	(C) *****See Note 1*****		(D)	(E)
			One-Time or Continuing	Contract Period	Account(s) Charged	Prior Year Contract Cost (000)
1						
2	Other Continued:					
3	Intergraph Inc.	Consulting services on D2K project			Various Operating	3,828
4	ITRON Inc.	Consulting services for meter reading and load research			566.00 and 902.00	219
5	Landers & Partners, Inc.	Various reproduction services			Various Operating	278
6	Market Enhancement Group	Marketing services for customers groups			912.17	109
7	Market Strategies	Customer opinion survey			Various Operating	185
8	National Energy Company	Consulting services on Hines Energy			703.00	156
9	Osrose Wood Preserving Company	Pole inspection and testing services			584.00	538
10	PHB Hagler Bailey Inc.	Various services			703.00	70
11	Prudential Relocation Management	Relocation services			Various Operating	65
12	Reddy Corporation International	Marketing services for customers groups			912.17	173
13	RFB Inc.	Various professional public affairs services			426.40	96
14	RKS Research & Consulting	Various professional and technical services			Various Operating	198
15	RLW Analytics	Various professional and technical services			908.35	184
16	Safety Kleen Corporation	Various environmental services			Various Operating	90
17	Service Resource Corporation	Land agent - right-of-way acquisition			Various Operating	235
18	Skyrme & Associates Inc.	Organizational consulting services			Various Operating	76
19	Sunshine State One Call	Underground line location services			Various Operating	183
20	Suntrust Bank of Tampa	Fees for credit card services			903.10	1,214
21	University of Central Florida	Various research services			Various Operating	59
22	University of Florida	Various research services			Various Operating	52
23	Utility Consultants	Various pole inventory and costing services			451.21	123
24	Vanassee Hangen Brustkin Inc.	Various environmental services			506.00 and 704.01	92
25	World Color Press Inc.	Various merging printing services			186.13 and 930.12	107
26	Subtotal Other					<u>\$10,652</u>
27						

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Supporting Schedules: _____ Recap Schedules: _____

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the following information concerning pension cost for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-E1

Witness: Myers

(Thousands)

Progress Energy Pension Plan		(A)	(B)
Line		2002	2000
No.	Description	**	
1			
2	Service Cost		\$ 15,622
3	Interest Cost		38,014
4	Expected Return on Assets		(87,630)
5	Amortization of Prior Service Costs & Pension Plan Expenses		4,960
6	Amortization of Transition Obligation		(4,780)
7	Recognized Net Actuarial (Gain) Loss		(21,045)
8	Net Pension Cost (Benefit) Recognized	(\$ 54,460)	<u>(54,860)</u>
9			
10			
11	<u>For the Year</u>		
12	Assumed Rate of Return on Pension Plan Assets		9.00%
14	Unrecognized Transition Obligation		(\$ 10,182)
15			
16			
17	<u>At Year End</u>		
18	Assumed Discount Rate		7.50%
19	Assumed Salary Increase Rate		3.75%
20	Projected Benefit Obligation at End of Year		\$ 521,107
21	Fair Value of Plan Assets		\$ 983,686
22			
23			
24			
25			
26	** - Data related to pension cost was not projected on a detail level. A 2002 forecast was not available at time of filing. This data will be available at a later date.		
27			

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the following information concerning pension cost for the test year and the prior year if the test year is projected.

Type of data shown:

Company: FLORIDA POWER CORPORATION

XX Projected Test Year Ended 12/31/2002

XX Prior Year Ended 12/31/2000

Docket No. 000824-EI

Witness: Myers

(Thousands)

Progress Energy Pension Plan		(A)	(B)
Line No.	Description	2002	2000
1			
2	<u>For the Year</u>		
3	Minimum Required Contribution per IRS		0
4	Maximum Allowable Contribution per IRS		0
5	Actual Contribution Made to Trust Fund		0
6	Actuarial Attribution Approach Used for Funding		For contribution basis, the projected unit credit cost method was used for 1999 & 2000
7			
8	Assumed Discount Rate for Computing Funding		7.75%
9			
10			
11			
12	Allocation Method Used to Assign Costs if the		Net periodic pension cost by company (FASB) is determined based on the actual employees and their compensation.
13	Utility is not the sole participant in the Pension Plan.		
14	Attach the relevant procedures.		
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26	** - Data related to pension cost was not projected on a detail level. A 2002 forecast was not available at time of filing. This data will be available at a later date.		
27			

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