BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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|---|---|
| In Re: Fuel and Purchased Power Cost Recovery Clause and Generating Performance Incentive Factor. | DOCKET NO. 910001-EI<br>ORDER NO. 24265<br>ISSUED: 3/20/91 |

The following Commissioners participated in the disposition of this matter:

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

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

BY THE COMMISSION:

As part of this Commission's continuing fuel cost recovery, oil backout cost recovery, conservation cost recovery, and purchased gas cost recovery proceedings, hearings are held in February and August of each year in this docket and in two related dockets. Pursuant to notice, a hearing was held in this docket and in Dockets No. 900002-EG and 900003-GU on February 21, 1991. The utilities submitted testimony and exhibits in support of their proposed fuel adjustment true-up amounts, fuel cost recovery factors, generating performance incentive factors, oil backout true-up amounts, cost recovery factors and related issues.

Fuel Adjustment Factors

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

ISSUE: Is it appropriate for FPC to recover replacement fuel cost for the 1988 and 1989 Crystal River Unit 3 outages?

<u>ISSUE:</u> Is it appropriate for FPC to recover replacement fuel cost for the Crystal River Unit 3 outage that began on October 10, 1990, as a result of the "improper assembly" of the oil collection systems?

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

FPC: $8,318,603 overrecovery.
FPL: $0 (Final true-up for the period April - September, 1990 was included in the mid-course correction approved in Order No. 23906 issued on December 20, 1990.)

FPUC: $ 330,302 overrecovery. (Marianna)
$ 268,809 overrecovery. (Fernandina Beach)
GULF: $5,169,191 underrecovery.
TECO: $5,021,333 overrecovery.

The estimated fuel adjustment true-up amounts for the period October, 1990 through March, 1991 are as follows:

FPC: $ 7,043,768 overrecovery.
FPL: $51,871,405 overrecovery.
FPUC: $ 243,772 underrecovery. (Marianna)
$ 61,822 underrecovery. (Fernandina Beach)
GULF: $ 5,690,491 underrecovery.
TECO: $ 15,273 overrecovery.

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

FPC: $15,362,371 overrecovery.
FPL: $51,871,405 overrecovery. This amount does not include the final true-up amount for the period April 1, 1990 through September 30, 1990 which was included in the midcourse correction approved in Order No. 23906, dated December 20, 1990.
FPUC: $ 86,530 overrecovery. (Marianna)
$ 206,987 overrecovery. (Fernandina Beach)
GULF: $10,859,682 underrecovery.
TECO: $ 5,036,606 overrecovery.

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

| | |
|---|---|
| FPC: | 2.421 cents/kwh for non-time differentiated rates |
| | 3.320 cents/kwh for on-peak periods |
| | 1.995 cents/kwh for off-peak periods |
| FPL: | 2.088 cents/kwh for non-time differentiated rates |
| | 2.283 cents/kwh for on-peak periods |
| | 2.015 cents/kwh for off-peak periods |
| FPUC: | 5.113 cents/kwh including demand related recovery (Marianna) |
| | 5.871 cents/kwh including demand-related recovery (Fernandina Beach) |
| GULF: | 2.586 cents/kwh for non-time differentiated rates |
| | 2.811 cents/kwh for on-peak periods |
| | 2.478 cents/kwh for off-peak periods |
| TECO: | 2.545 cents/kwh for non-time differentiated rates |
| | 2.783 cents/kwh for on-peak periods |
| | 2.439 cents/kwh off-peak periods |

The above factors should be effective beginning with the specified fuel cycle and thereafter for the period April, 1991, through September, 1991. Billing cycles may start before April 1, 1991, and the last cycle may be read after September 30, 1991, so that each customer is billed for six months regardless of when the adjustment factor became effective.

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

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

<u>Florida Power & Light Company</u>

The Office of Public Counsel questioned whether FPL's original fuel projections for Scherer Unit No. 4 were reasonable and appropriate for inclusion in the fuel cost recovery factor during the period April through September 1991. Gulf projected substantially lower fuel prices for Scherer Unit 3, a sister unit which draws from the same coal pile as FPL's Scherer Unit 4. Thereafter, FPL revised its projections for Scherer Unit 4 by using Gulf's projections. FPL's revised projections are included in the fuel amounts and factors approved herein.

Gulf Power Company

In Order No. 23366 we directed Gulf to adjust its Plant Daniel rail transportation costs. The parties stipulated that Gulf has made the appropriate adjustments.

The Office of Public Counsel raised two issues relating to special rate agreements Gulf reached with Monsanto Company and Air Products and Chemicals, Inc. The parties agreed that these issues should be addressed in the August, 1991 hearing in this docket, in order to allow time for discovery:

> ISSUE: Should the recovery mechanism under the "special rate agreement" between Gulf Power Company and Monsanto Company be re-evaluated as directed by Commission Order No. 20178?

> ISSUE: Should the recovery mechanism under the "special rate agreement" between Gulf Power Company and Air Products and Chemicals, Inc., be re-evaluated as directed by Commission Order No. 19613?

## Generating Performance Incentive Factor (GPIF)

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

| | | |
|---|---|---|
| FPC: | $1,462,116 | reward. |
| FPL: | $ 854,836 | penalty. |
| GULF: | $ 72,091 | reward. |
| TECO: | $ 99,514 | reward. |

The parties also stipulated to targets and ranges for the period April, 1991 through September, 1991, which are shown on Appendix "B" to this order. We approve the stipulations.

Oil Backout Cost Recovery Factor

Pursuant to stipulation by the parties, we find the proper final oil backout true-up amount for the period April, 1990 through September, 1990 to be $6,585,710 overrecovery for FPL and $338,474 overrecovery for TECO. As a result of a typographical error, these figures were erroneously stated in Order No. 24126, the prehearing order in this docket, as $5,585,710 overrecovery for FPL and $3338,474 underrecovery for TECO. However, the parties were in agreement with the correct figures, which were included in the stipulated oil backout cost recovery factor. The estimated oil backout true-up amount for the period October, through March, 1991 is $24,547,512 underrecovery for FPL and $2,140,501 underrecovery for TECO.

The total oil backout true-up amount to be collected or refunded during the period April, 1991 through September, 1991 is $17,961,801 underrecovery for FPL and $1,802,027 underrecovery for TECO. Finally, we find the proper projected oil backout cost recovery factor for the period April, 1991 through September, 1991 to be .651 cents per kwh for FPL and .136 cents per kwh for TECO.

In consideration of the above, it is

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

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

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

ORDERED that the Generating Performance Incentive Factor rewards and penalty stated in the body of this Order shall be applied to the projected levelized fuel adjustment factors for the period of April, 1991 through September, 1991. It is further

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

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

BY ORDER of the Florida Public Service Commission, this 20th day of MARCH, 1991.

STEVE TRIBBLE, Director
Division of Records and Reporting

( S E A L )

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by: Kay Flynn
Chief, Bureau of Records

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

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

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.

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ATTACHMENT 1
ORDER NO. 24265
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[redacted]

TOTAL FUEL C[redacted] PERIOD: April 1991 - September 1991

DIVISIO[redacted]IC AND GAS
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| COMPANY | PROPOSED April 1991 - September 1991 TOTAL FUEL COST CENTS PER KWH Levelized | On/Peak | Off/Peak | PRESENT October 1990 - March 1991 TOTAL FUEL COST CENTS PER KWH Levelized | On/Peak | Off/Peak | DIFFERENCE TOTAL FUEL COST CENTS PER KWH Levelized | On/Peak | Off/Peak | RESIDENTIAL LINE LOSS MULTIPLIER |
|---|---|---|---|---|---|---|---|---|---|---|
| Fla. Power & Light | 2.088 | 2.238 | 2.015 | 2.769 | 2.970 | 2.690 (3) | -0.681 | -0.732 | -0.675 | 1.00136 |
| Fla. Power Corp. | 2.421 | 3.320 | 1.995 | 2.482 | 2.783 | 2.365 | -0.061 | 0.537 | -0.370 | 1.00270 |
| Tampa Electric | 2.545 | 2.783 | 2.439 | 2.579 | 2.814 | 2.466 | -0.034 | -0.031 | -0.027 | 1.01470 |
| Gulf Power | 2.586 | 2.811 | 2.478 | 2.167 | 2.281 | 2.123 | 0.419 | 0.530 | 0.355 | 1.01228 |
| Fla. Public | | | | | | | | | | |
| Marianna (1) | 3.113 | 0.000 | 0.000 | 4.931 | 0.000 | 0.000 | 0.182 | 0.000 | 0.000 | 1.01260 |
| Fernandina (1)(2) | 5.871 | 0.000 | 0.000 | 5.839 | 0.000 | 0.000 | 0.032 | 0.000 | 0.000 | 1.00000 |

COST FOR 1,000 KWH RESIDENTIAL SERVICE

PRESENT: October 1990 - March 1991

| | Fla. Power & Light | | Fla. Power Corp. | | Tampa Electric | Gulf Power | Fla. Public Marianna | Fla. Public Fernandina |
|---|---|---|---|---|---|---|---|---|
| Base | 45.70 | (4) | 44.96 | (6) | 50.34 | 42.87 | 17.22 | 19.20 |
| Fuel (3) | 27.73 | (5) | 24.89 | | 26.17 | 21.94 | 49.93 | 58.39 |
| Oil Backout | 5.69 | | 0.00 | | 1.54 | 0.00 | 0.00 | 0.00 |
| Energy Conservation | 0.84 | | 2.31 | | 1.07 | 0.13 | 0.17 | 0.07 |
| Gross Receipts Tax (7) | 0.41 | | 0.37 | | 0.40 | 0.33 | 0.34 | 0.40 |
| Total | $80.37 | | $72.53 | | $79.52 | $65.27 | $67.66 | $78.06 |

PROPOSED: April 1991 - September 1991

| | Fla. Power & Light | | Fla. Power Corp. | | Tampa Electric | Gulf Power | Fla. Public Marianna | Fla. Public Fernandina |
|---|---|---|---|---|---|---|---|---|
| Base | 47.38 | (4) | 44.96 | (6) | 50.34 | 42.87 | 17.22 | 19.20 |
| Fuel (3) | 20.91 | | 24.28 | | 25.82 | 26.18 | 51.77 | 58.71 |
| Oil Backout | 6.51 | | 0.00 | | 1.36 | 0.00 | 0.00 | 0.00 |
| Energy Conservation | 1.35 | | 2.24 | | 1.39 | 0.33 | 0.21 | 0.00 |
| Gross Receipts Tax (7) | 0.39 | | 0.36 | | 0.40 | 0.35 | 0.35 | 0.40 |
| Total | $76.54 | | $71.84 | | $79.31 | $69.73 | $69.55 | $78.31 |

DIFFERENCE

| | Fla. Power & Light | | Fla. Power Corp. | Tampa Electric | Gulf Power | Fla. Public Marianna | Fla. Public Fernandina |
|---|---|---|---|---|---|---|---|
| Base | 1.68 | (4) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fuel (3) | -6.82 | | -0.61 | -0.35 | 4.24 | 1.84 | 0.32 |
| Oil Backout | 0.82 | | 0.00 | -0.18 | 0.00 | 0.00 | 0.00 |
| Energy Conservation | 0.51 | | -0.07 | 0.32 | 0.20 | 0.04 | -0.07 |
| Gross Receipts Tax (7) | -0.02 | | -0.01 | 0.00 | 0.02 | 0.01 | 0.00 |
| Total | -3.83 | | -0.69 | -0.21 | 4.46 | 1.89 | 0.25 |

(1) Fuel costs include purchased power demand costs of 2.025 for Marianna and 0.872 cents/KWH for Fernandina allocated to the residential class.
(2) All classes except OSLD. (3) Adjusted for line loss. (4) FPL's Present base rates reflect the 1989 tax refund reduction effective Oct.-Mar. 1991. The expiration of this refund accounts for the $1.68 increase in base rates for the period April-September 1991. (Docket No. 900478-EI)
(5) Present fuel rate for FPL reflects a mid-course correction effective January 3, 1991. (6) FPC base rates reflect January 1, 1991 discontinuance of 1.391% rate reduction ordered in Docket No. 891298-EI. (7) Additional .5% gross receipts tax effective 7/1/90. Gross receipts tax will increase an additional .25% effective 7/1/91. This increase is not reflected in the above typical bills.

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

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FOR THE PERIOD: April 1991 - September 1991

| COMPANY | GROUP | RATE SCHEDULES | WITHOUT LINE LOSS MULTIPLIER Levelized | * On/Peak | Off/Peak | LINE LOSS MULTIPLIER | WITH LINE LOSS MULTIPLIER Levelized | On/Peak | Off/Peak |
|---|---|---|---|---|---|---|---|---|---|
| FP&L | A | RS-1,OS-1,SL-2 | 2.088 | 2.238 | 2.015 | 1.00136 | 2.091 | 2.241 | 2.017 |
| | A-1 | SL-1,OL-1 | 2.050 | 0.000 | 0.000 | 1.00136 | 2.053 | 0.000 | 0.000 |
| | B | OSD-1 | 2.088 | 2.238 | 2.015 | 1.00132 | 2.091 | 2.241 | 2.017 |
| | C | OSLD-1,CS-1 | 2.088 | 2.238 | 2.015 | 1.00048 | 2.089 | 2.239 | 2.015 |
| | D | OSLD-2,CS-2,OS-2,MET | 2.088 | 2.238 | 2.015 | 0.99475 | 2.077 | 2.226 | 2.004 |
| | E | OSLD-3,CS-3 | 2.088 | 2.238 | 2.015 | 0.97155 | 2.029 | 2.175 | 1.957 |
| | F | IST-1,ISST-1 | | 2.238 | 2.015 | 0.99805 | | 2.234 | 2.011 |
| FPC | A | Distribution Secondary Delivery | 2.421 | 3.320 | 1.995 | 1.00270 | 2.428 | 3.329 | 2.000 |
| | A-1 | OL-1,SL-1 | 2.243 | 0.000 | 0.000 | 1.00270 | 2.249 | 0.000 | 0.000 |
| | B | Distribution Primary Delivery | 2.421 | 3.320 | 1.995 | 0.99180 | 2.401 | 3.293 | 1.979 |
| | C | Transmission Delivery | 2.421 | 3.320 | 1.995 | 0.98150 | 2.376 | 3.259 | 1.958 |
| TECO | A | RS,OS,TS | 2.545 | 2.783 | 2.439 | 1.01470 | 2.582 | 2.824 | 2.475 |
| | A-1 | SL-1,2,3,OL-1,2 | 2.491 | 0.000 | 0.000 | 1.01470 | 2.528 | 0.000 | 0.000 |
| | B | OSD,OSLD | 2.545 | 2.783 | 2.439 | 0.99750 | 2.539 | 2.776 | 2.433 |
| | C | IS-1,IS-3 | 2.545 | 2.783 | 2.439 | 0.96860 | 2.465 | 2.696 | 2.362 |
| GULF | A | RS,GS,GSD,OS-3 | 2.586 | 2.811 | 2.478 | 1.01228 | 2.618 | 2.846 | 2.508 |
| | B | LP | 2.586 | 2.811 | 2.678 | 0.98106 | 2.537 | 2.758 | 2.431 |
| | C | PX | 2.586 | 2.811 | 2.478 | 0.96230 | 2.489 | 2.705 | 2.385 |
| | D | OS-1,OS-2 | 2.507 | 0.000 | 0.000 | 1.01228 | 2.538 | 0.000 | 0.000 |
| FPUC | | | | | | | | | |
| Fernandina | A | RS | 5.871 | 0.000 | 0.000 | 1.00000 | 5.871 | 0.000 | 0.000 |
| | B | GS | 5.711 | 0.000 | 0.000 | 1.00000 | 5.711 | 0.000 | 0.000 |
| | C | GSD | 5.597 | 0.000 | 0.000 | 1.00000 | 5.597 | 0.000 | 0.000 |
| | D | OL, OL-2, SL-2, SL-3, CSL | 5.246 | 0.000 | 0.000 | 1.00000 | 5.246 | 0.000 | 0.000 |
| | E | OSLD | | | | (1) | (2) 4.810 | | |
| | | | | | | | (2) $3.77/CP KW | | |
| Marianna | A | RST, RS | 5.113 | 0.000 | 0.000 | 1.01260 | 5.177 | 0.000 | 0.000 |
| | B | GS | 4.856 | 0.000 | 0.000 | 0.99630 | 4.838 | 0.000 | 0.000 |
| | C | GSD | 4.431 | 0.000 | 0.000 | 0.99630 | 4.415 | 0.000 | 0.000 |
| | D | OL, OL-2 | 3.087 | 0.000 | 0.000 | 1.01260 | 3.126 | 0.000 | 0.000 |
| | E | SL-1, SL-2, SL-3 | 3.087 | 0.000 | 0.000 | 0.98810 | 3.050 | 0.000 | 0.000 |

(1) Group line losses reflected on schedule E1
(2) Informational Purposes Only-OSLD class is billed actual fuel cost

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD: April 1991 - September 1991

DIVISION OF ELECTRIC AND GAS
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| | FLORIDA POWER & LIGHT COMPANY | | |
|---|---|---|---|
| CLASSIFICATION | Classification Associated $ | Classification Associated KWH | Classification Associated cents/KWH |
| 1.Fuel Cost of System Net Generation (E3) | 565,023,200 | 28,739,200,000 | 1.96604 |
| 2.Spent NUC Fuel Disposal Cost (E2) | 6,087,542 | 6,087,542,000 (a) | 0.10000 |
| 3.Coal Car Investment | 245,152 | 0 | 0.00000 |
| 4.Adjustments to Fuel Cost | (1,140,324) | 0 | 0.00000 |
| 5.TOTAL COST OF GENERATED POWER | 570,215,570 | 28,739,200,000 | 1.98410 |
| 6.Fuel Cost of Purchased Power - Firm (E8) | 189,207,000 | 9,142,800,000 | 2.06946 |
| 7.Energy Cost of Sch.C,X Economy Purchases (Broker) (E9) | 20,244,700 | 1,055,100,000 | 1.91875 |
| 8.Energy Cost of Economy Purchases (Non-Broker) (E9) | 103,000 | 3,900,000 | 2.64103 |
| 9.Energy Cost of Sch.E Purchases (E9) | 0 | 0 | 0.00000 |
| 10.Capacity Cost of Sch.E Economy Purchases (E2) | 0 | 0 | 0.00000 |
| 11.Payments to Qualifying Facilities (E8A) | 22,616,710 | 958,000,000 | 2.36083 |
| 12.TOTAL COST OF PURCHASED POWER | 232,171,410 | 11,159,800,000 | 2.08043 |
| 13.TOTAL AVAILABLE KWH | | 39,899,000,000 | |
| 14.Fuel Cost of Economy Sales (E7) | (5,415,781) | (195,000,000) | 2.77732 |
| 15.Gain on Economy Sales - 80% (E7A) | (1,689,728) | (195,000,000)(a) | 0.86653 |
| 16.Fuel Cost of Unit Power Sales (SL2 Partpts) (E7) | (1,840,200) | (237,000,000) | 0.77646 |
| 17.Fuel Cost of Other Power Sales (E7) | (2,081,017) | (86,100,000) | 2.41698 |
| 18.TOTAL FUEL COST AND GAINS OF POWER SALES | (11,026,726) | (518,100,000) | 2.12830 |
| 19.Net Inadvertant Interchange (E4) | 0 | 0 | 0.00000 |
| 20.TOTAL FUEL AND NET POWER TRANSACTIONS | 791,360,254 | 39,380,900,000 | 2.00950 |
| 21.Net Unbilled (E4) | (50,957,934)(a) | (2,535,848,000) | -0.14180 |
| 22.Company Use (E4) | 2,510,813 (a) | 124,947,000 | 0.00699 |
| 23.T & D Losses (E4) | 61,347,365 (a) | 3,052,863,000 | 0.17072 |
| 24.Adjusted System KWH Sales | 791,360,254 | 35,935,221,000 | 2.20219 |
| 25.Wholesale KWH Sales | 10,034,765 | 455,672,000 | 2.20219 |
| 26.Jurisdictional KWH Sales | 781,325,489 | 35,479,549,000 | 2.20219 |
| 27.Jurisdictional KWH Sales Adjusted for Line Loss - 1.00035 | 781,598,953 | 35,479,549,000 | 2.20296 |
| 28.True-up * (derived in Attachment C) | (51,871,405) | 35,479,549,000 | -0.14620 |
| 29.Total Jurisdictional Fuel Cost | 729,727,548 | 35,479,549,000 | 2.05680 |
| 30.Revenue Tax Factor | | | 1.01652 |
| 31.Fuel Cost Adjusted for Taxes | | | 2.09080 |
| 32.GPIF* | (854,836) | 35,479,549,000 | -0.00240 |
| 33.Total fuel cost including GPIF | 728,872,712 | 35,479,549,000 | 2.08840 |
| 34.Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in attachment B, pages 1 and 2 of 9) | | | 2.088 |

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes: April 1, 1991 - September 30, 1991

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FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD: April 1991 - September 1991

DIVISION OF ELECTRIC AND GAS
DATE: 2/21/90
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| CLASSIFICATION | FLORIDA POWER CORPORATION<br>Classification Associated $ | Classification Associated KWH | Classification Associated cents/KWH |
|---|---|---|---|
| 1.Fuel Cost of System Net Generation (E3) | 287,612,857 | 13,971,180,000 | 2.05862 |
| 2.Spent NUC Fuel Disposal Cost (E3A) | 2,441,705 | 2,441,705,000 (a) | 0.10000 |
| 3.Coal Car Investment | 0 | 0 | 0.00000 |
| 4.Adjustments to Fuel Cost | 0 | 0 | 0.00000 |
| 5.TOTAL COST OF GENERATED POWER | 290,054,562 | 13,971,180,000 | 2.07609 |
| 6.Fuel Cost of Purchased Power - Firm (E8) | 86,730 | 840,000 | 10.32500 |
| 7.Energy Cost of Sch.C,X Eqonomy Purchases (Broker) (E9) | 19,761,600 | 506,370,000 | 3.90260 |
| 8.Energy Cost of Economy Purchases (Non-Broker) (E9) | 6,500,710 | 189,823,000 | 3.42462 |
| 9.Energy Cost of Sch.E Purchases (E9) | 19,367,115 | 904,700,000 | 2.14072 |
| 10.Capacity Cost of Sch.E Economy Purchases (E9) | 10,800,000 | 904,700,000 (a) | 1.19377 |
| 11.Payments to Qualifying Facilities (E8A) | 15,578,968 | 435,600,000 | 3.57644 |
| 12.TOTAL COST OF PURCHASED POWER | 72,095,123 | 2,037,333,000 | 3.53870 |
| 13.TOTAL AVAILABLE KWH | | 16,008,513,000 | |
| 14.Fuel Cost of Economy Sales (E7) | (7,397,600) | (330,000,000) | 2.24170 |
| 14a.Gain on Economy Sales -80% (E7A) | (724,800) | (330,000,000)(a) | 0.21964 |
| 15.Fuel Cost of Other Power Sales (E7) | 0 | 0 | 0.00000 |
| 15a.Gain on Other Power Sales (E8) | 0 | 0 (a) | 0.00000 |
| 16.Fuel Cost of Seminole Backup Sales (E7) | (216,540) | (3,816,000) | 5.67453 |
| 16a.Gain on Seminole Back-up Sales (E7B) | (1,459,150) | (3,816,000)(a) | 38.23768 |
| 17.Fuel Cost of Seminole Supplemental Sales (E7) | (5,671,200) | (125,497,000) | 4.51899 |
| 18.TOTAL FUEL COST AND GAINS OF POWER SALES | (15,469,290) | (459,313,000) | 3.36792 |
| 19.Net Inadvertant Interchange (E4) | 0 | 0 | |
| 20.TOTAL FUEL AND NET POWER TRANSACTIONS | 346,680,395 | 15,549,200,000 | 2.22957 |
| 21.Net Unbilled (E4) | 8,821,591 (a) | (395,658,000) | 0.06317 |
| 22.Company Use (E4) | 2,040,084 (a) | (91,500,000) | 0.01461 |
| 23.T & D Losses (E4) | 24,455,055 (a) | (1,096,836,000) | 0.17511 |
| 24.Adjusted System KWH Sales | 346,680,395 | 13,965,206,000 | 2.48246 |
| 25.Wholesale KWH Sales(Excluding Seminole Supplemental) | (15,033,582) | (605,320,000) | 2.48358 |
| 26.Jurisdictional KWH Sales | 331,646,813 | 13,359,886,000 | 2.48241 |
| 27.Jurisdictional KWH Sales Adjusted for Line Loss - 1.0014 | 332,111,119 | 13,359,886,000 | 2.48588 |
| 28.Prior Period True-Up * | (15,362,371) | 13,359,886,000 | -0.11499 |
| 28a. Miscellaneous True-Up | 0 | 0 | 0.00000 |
| 29.Total Jurisdictional Fuel Cost | 316,748,748 | 13,359,886,000 | 2.37089 |
| 30.Revenue Tax Factor | | | 1.01652 |
| 31.Fuel Cost Adjusted for Taxes | | | 2.41010 |
| 32.GPIF* | 1,462,116 | 13,359,886,000 | 0.01090 |
| 33.Total fuel cost including GPIF | 318,210,864 | 13,359,886,000 | 2.42100 |
| 34.Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9) | | | 2.421 |

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes: March 28, 1991 - September 25, 1991

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD: April 1991 - September 1991

DIVISION OF ELECTRIC AND GAS
DATE: 2/21/90
PAGE 5 OF 9

| CLASSIFICATION | TAMPA ELECTRIC COMPANY Classification Associated $ | Classification Associated KWH | Classification Associated cents/KWH |
|---|---|---|---|
| 1.Fuel Cost of System Net Generation (E3) | 199,843,866 | 8,907,857,000 | 2.24346 |
| 2.Spent NUC Fuel Disposal Cost (E3A) | 0 | 0 | 0.00000 |
| 3.Coal Car Investment | 0 | 0 | 0.00000 |
| 4.Adjustments to Fuel Cost | 0 | 0 | 0.00000 |
| 5.TOTAL COST OF GENERATED POWER | 199,843,866 | 8,907,857,000 | 2.24346 |
| 6.Fuel Cost of Purchased Power - Firm (E8) | 1,800,300 | 16,810,000 | 10.70970 |
| 7.Energy Cost of Sch.C,X Economy Purchases (Broker) (E9) | 1,088,700 | 29,831,000 | 3.64956 |
| 8.Energy Cost of Economy Purchases (Non-Broker) (E9) | 0 | 0 | 0.00000 |
| 9.Energy Cost of Sch.E Purchases (E9) | 0 | 0 | 0.00000 |
| 10.Capacity Cost of Sch.E Economy Purchases | 0 | 0 (a) | 0.00000 |
| 11.Payments to Qualifying Facilities (E8A) | 8,758,100 | 210,861,000 | 4.15349 |
| 12.TOTAL COST OF PURCHASED POWER | 11,647,100 | 257,502,000 | 4.52311 |
| 13.TOTAL AVAILABLE KWH | | 9,165,359,000 | |
| 14.Fuel Cost of Economy Sales (E7) | 19,062,900 | 1,034,931,000 | 1.84195 |
| 15.Gain on Economy Sales - 80% (E7A) | 6,024,880 | 1,034,931,000 (a) | 0.58215 |
| 16.Fuel Cost of Scedule D Sales (E7) | 2,171,400 | 105,758,000 | 2.05318 |
| 16a.Fuel Cost of Schedule J Sales (E7) | 6,491,000 | 305,423,000 | 2.12525 |
| 17.Fuel Cost of Other Power Sales (E7) | | | 0.00000 |
| 18.TOTAL FUEL COST AND GAINS OF POWER SALES | 33,750,180 | 1,446,112,000 | 2.33386 |
| 19.Net Inadvertant Interchange (E4) | 0 | | |
| 19b.Interchange and Wheeling Losses | | 26,506,000 | |
| 20.TOTAL FUEL AND NET POWER TRANSACTIONS | 177,740,786 | 7,692,741,000 | 2.31050 |
| 21.Net Unbilled (E4) | 0 (a) | 0 | 0.00000 |
| 22.Company Use (E4) | 470,510 (a) | 20,364,000 | 0.00657 |
| 23.T & D Losses (E4) | 11,859,727 (a) | 513,297,000 | 0.16566 |
| 24.Adjusted System KWH Sales | 177,740,786 | 7,159,080,000 | 2.48273 |
| 25.Wholesale KWH Sales | 0 | 0 | 0.00000 |
| 26.Jurisdictional KWH Sales | 177,740,786 | 7,159,080,000 | 2.48273 |
| 27.Jurisdictional KWH Sales Adjusted for Line Loss - 0 | 177,740,786 | 7,159,080,000 | 2.48273 |
| 28.True-up * (derived in Attachment C) | (5,036,606) | 7,159,080,000 | -0.07035 |
| 29.Pyramid Coal Contract Buyout Adjustment | 6,469,043 | 7,159,080,000 | 0.09036 |
| 30.Total Jurisdictional Fuel Cost | 179,173,223 | 7,159,080,000 | 2.50274 |
| 31.Revenue Tax Factor | | | 1.01652 |
| 32.Fuel Cost Adjusted for Taxes | 182,133,165 | | 2.54409 |
| 33.GPIF * (Already adjusted for taxes) | 99,514 | 7,159,080,000 | 0.00139 |
| 34.Total Fuel Cost Including GPIF | 182,232,679 | 7,159,080,000 | 2.54548 |
| 35.Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9) | | | 2.545 |

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes: April 1, 1991 - September 30, 1991

ORDER NO. 24265
DOCKET NO. 910001-EI
PAGE 13

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD: April 1991 - September 1991

DIVISION OF ELECTRIC AND GAS
DATE: 2/21/90
PAGE 6 OF 9

| | GULF POWER COMPANY | | |
|---|---|---|---|
| CLASSIFICATION | Classification Associated $ | Classification Associated KWH | Classification Associated cents/KWH |
| 1.Fuel Cost of System Net Generation (E3) | 125,206,482 | 5,910,400,000 | 2.1184 |
| 2.Spent NUC Fuel Disposal Cost (E13) | 0 | 0 | 0.0000 |
| 3.Adjustments to Fuel Cost | 0 | 0 | 0.0000 |
| 4.TOTAL COST OF GENERATED POWER | 125,206,482 | 5,910,400,000 | 2.1184 |
| 5.Fuel Cost of Purchased Power - Firm (E8) | 0 | 0 | 0.0000 |
| 6.Energy Cost of Sch.C,X Economy Purchases (Broker) (E9) | 8,696,542 | 498,800,000 | 1.7435 |
| 7.Energy Cost of Economy Purchases (Non-Broker) (E9) | 0 | 0 | 0.0000 |
| 8.Energy Cost of Sch.E Purchases (E9) | 0 | 0 | 0.0000 |
| 9.Capacity Cost of Sch.E Economy Purchases (E2) | 0 | 0 | 0.0000 |
| 10.Payments to Qualifying Facilities (E9A) | 0 | 0 | 0.0000 |
| 11.TOTAL COST OF PURCHASED POWER | 8,696,542 | 498,800,000 | 1.7435 |
| 12.TOTAL AVAILABLE KWH (line 4 + line 11) | | 6,409,200,000 | |
| 13.Fuel Cost of Economy Sales (E7) | (1,262,100) | (65,070,000) | 1.9396 |
| 14.Gain on Economy Sales - 80% (E7A) | (67,200) | (21,320,000)(a) | 0.3152 |
| 15.Fuel Cost of Unit Power Sales (E7) | (15,037,370) | (741,120,000) | 2.0290 |
| 16.Fuel Cost of Other Power Sales (E7) | (14,845,262) | (780,646,000) | 1.9017 |
| 17.TOTAL FUEL COST AND GAINS OF POWER SALES | (31,211,932) | (1,586,836,000) | 1.9669 |
| 18.Net Inadvertant Interchange (E4) | 0 | | |
| 19.TOTAL FUEL AND NET POWER TRANSACTIONS | 102,691,092 | 4,822,364,000 | 2.1295 |
| 20.Net Unbilled (E4) | 0 | 0 | 0.0000 |
| 21.Company Use (E4) | 208,393 (a) | 9,786,000 | 2.1295 |
| 22.T & D Losses (E4) | 6,917,383 (a) | 324,836,000 | 2.1295 |
| 23.Adjusted System KWH Sales | 102,691,092 | 4,487,742,000 | 2.2883 |
| 24.Wholesale KWH Sales | 3,514,188 | 153,572,000 | 2.2883 |
| 25.Jurisdictional KWH Sales | 99,176,904 | 4,334,170,000 | 2.2883 |
| 26.Jurisdictional KWH Sales Adjusted for Line Loss - 1.00140 | 99,315,752 | 4,334,170,000 | 2.2915 |
| 27.True-up * | 10,859,682 | 4,334,170,000 | 0.2506 |
| 28.Total Jurisdictional Fuel Cost | 110,175,434 | 4,334,170,000 | 2.5421 |
| 29.Revenue Tax Factor | | | 1.01652 |
| 30.Fuel Cost Adjusted for Taxes | | | 2.5841 |
| 31.GPIF * | 72,091 | 4,334,170,000 | 0.0017 |
| 32.Total Fuel Cost including GPIF | 110,247,525 | 4,334,170,000 | 2.5858 |
| 33.Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9) | | | 2.586 |

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes: April 1, 1991 - September 27, 1991

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FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD: April 1991 - September 1991

DIVISION OF ELECTRIC AND GAS
DATE: 2/21/90
PAGE 7 OF 9

| | ---------FLORIDA PUBLIC UTILITIES (MARIANNA)--------- | | |
|---|---|---|---|
| CLASSIFICATION | Classification Associated $ | Classification Associated KWH | Classification Associated cents/KWH |
| 1.Fuel Cost of System Net Generation (E3) | 0 | 300,000 | 0.00000 |
| 2.Spent NUC Fuel Disposal Cost (E3A) | 0 | 0 | 0.00000 |
| 3.Coal Car Investment | 0 | 0 | 0.00000 |
| 4.Adjustments to Fuel Cost | 0 | 0 | 0.00000 |
| 5.TOTAL COST OF GENERATED POWER | 0 | 300,000 | 0.00000 |
| 6.Fuel Cost of Purchased Power - Firm (E8) | 3,152,005 | 136,740,000 | 2.30511 |
| 7.Energy Cost of Sch.C,X Economy Purchases (Broker) (E9) | 0 | 0 | 0.00000 |
| 8.Energy Cost of Economy Purchases (Non-Broker) (E9) | 0 | 0 | 0.00000 |
| 9.Energy Cost of Sch.E Purchases (E9) | 0 | 0 | 0.00000 |
| 10.Demand & Non Fuel Cost of Purchased Power (E2) | 2,944,191 | 136,740,000 (a) | 2.15313 |
| 10a.Demand Costs of Purchased Power | 1,998,750 (a) | | |
| 10b.Non-Fuel Energy & Customer Costs of Purchased Power | 945,441 (a) | | |
| 11.Energy Payments to Qualifying Facilities (E8A) | 0 | 0 | 0.00000 |
| 12.TOTAL COST OF PURCHASED POWER | 6,096,196 | 136,740,000 | 4.45824 |
| 13.TOTAL AVAILABLE KWH | 6,096,196 | 137,040,000 | 4.44848 |
| 14.Fuel Cost of Economy Sales (E7) | 0 | 0 | 0.00000 |
| 15.Gain on Economy Sales - 80% (E7A) | 0 | 0 | 0.00000 |
| 16.Fuel Cost of Unit Power Sales (E7) | 0 | 0 | 0.00000 |
| 17.Fuel Cost of Other Power Sales (E7) | 0 | 0 | 0.00000 |
| 18.TOTAL FUEL COST AND GAINS OF POWER SALES | 0 | 0 | 0.00000 |
| 19.Net Inadvertant Interchange (E4) | | | |
| 20.TOTAL FUEL AND NET POWER TRANSACTIONS | 6,096,196 | 137,040,000 | 4.44848 |
| 21.Net Unbilled (E4) | 101,158 (a) | 2,274,000 | 0.07829 |
| 22.Company Use (E4) | 3,336 (a) | 75,000 | 0.00258 |
| 23.T & D Losses (E4) | 243,866 (a) | 5,482,000 | 0.18874 |
| 24.Adjusted System KWH Sales | 6,096,196 | 129,209,000 | 4.71809 |
| 25.Less Total Demand Cost Recovery | 2,085,741 | 0 | 0.00000 |
| 26.Jurisdictional KWH Sales | 4,010,455 | 129,209,000 | 3.10385 |
| 27.Jurisdictional KWH Sales Adjusted for Line Loss - 0 | 4,010,455 | 129,209,000 | 3.10385 |
| 28.True-up * (derived in Attachment C) | (86,530) | 129,209,000 | -0.06697 |
| 29.Total Jurisdictional Fuel Cost | 3,923,925 | 129,209,000 | 3.03688 |
| 30.Revenue Tax Factor | | | 1.01652 |
| 31.Fuel Cost Adjusted for Taxes | 3,499,562 | 129,209,000 | 3.08705 |
| 32.GPIF * | 0 | 129,209,000 | 0.00000 |
| 33.Total Fuel Cost including GPIF | 3,923,925 | 129,209,000 | 3.08705 |
| 34.Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9) | | | 3.087 |

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes: April 1, 1991 - September 30, 1991

ORDER NO. 24265
DOCKET NO. 910001-EI
PAGE 15

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD: April 1991 - September 1991

DIVISION OF ELECTRIC AND GAS
DATE: 2/21/90
PAGE 8 OF 9

| CLASSIFICATION | FLORIDA PUBLIC UTILITIES (FERNANDINA) Classification Associated $ | Classification Associated KWH | Classification Associated cents/KWH |
|---|---|---|---|
| 1.Fuel Cost of System Net Generation (E3) | 0 | 0 | 0.00000 |
| 2.Spent NUC Fuel Disposal Cost (E2) | 0 | 0 | 0.00000 |
| 3.Coal Car Investment | 0 | 0 | 0.00000 |
| 4.Adjustments to Fuel Cost | 0 | 0 | 0.00000 |
| 5.TOTAL COST OF GENERATED POWER | 0 | 0 | 0.00000 |
| 6.Fuel Cost of Purchased Power - Firm (E8) | 4,022,857 | 100,571,000 | 4.00002 |
| 7.Energy Cost of Sch.C,X Economy Purchases (Broker) (E9) | 0 | 0 | 0.00000 |
| 8.Energy Cost of Economy Purchases (Non-Broker) (E9) | 0 | | |
| 9.Energy Cost of Sch.E Purchases (E9) | 0 | 0 | 0.00000 |
| 10.Demand & Non Fuel Cost of Purchased Power | 1,947,958 | 100,571,000 | 1.93690 |
| 10a.Demand Costs of Purchased Power (E2) | 1,126,800 (a) | | |
| 10b.Non Fuel Energy and Customer Costs of Purchased Power (E2) | 821,158 (a) | | |
| 11.Energy Payments to Qualifying Facilities (E8A) | 1,218,000 | 30,000,000 | 4.06000 |
| 12.TOTAL COST OF PURCHASED POWER | 7,188,815 | 130,571,000 | 5.50568 |
| 13.TOTAL AVAILABLE KWH | | 130,571,000 | |
| 14.Fuel Cost of Economy Sales (E7) | 0 | 0 | 0.00000 |
| 15.Gain on Economy Sales - 80% (E7A) | 0 | 0 | 0.00000 |
| 16.Fuel Cost of Unit Power Sales (E7) | 0 | 0 | 0.00000 |
| 17.Fuel Cost of Other Power Sales (E7) | 0 | 0 | 0.00000 |
| 18.TOTAL FUEL COST AND GAINS OF POWER SALES | 0 | 0 | 0.00000 |
| 19.Net Inadvertant Interchange (E4) | | | |
| 20.TOTAL FUEL AND NET POWER TRANSACTIONS | 7,188,815 | 130,571,000 | 5.50568 |
| 21.Net Unbilled (E4) | 124,759 (a) | 2,266,000 | 0.10365 |
| 22.Company Use (E4) | 6,001 (a) | 109,000 | 0.00499 |
| 23.T & D Losses (E4) | 431,370 (a) | 7,835,000 | 0.35840 |
| 24.Adjusted System KWH Sales | 7,188,815 | 120,361,000 | 5.97271 |
| 25.Wholesale KWH Sales | 0 | 0 | 0.00000 |
| 26.Jurisdictional KWH Sales | 7,188,815 | 120,361,000 | 5.97271 |
| 27.Jurisdictional KWH Sales Adjusted for Line Loss - 0 | 7,188,815 | 120,361,000 | 5.97271 |
| 27a.GSLD KWH Sales (E11) | | 12,900,000 | |
| 27b.Other Classes KWH Sales (E11) | | 107,461,000 | |
| 27c.GSLD CP KW | | 72,000,000 | |
| 28. GPIF | | | |
| 29.True-up * | (206,987) | 120,361,000 | -0.17197 |
| 30.Total Jurisdictional Fuel Cost | 6,981,828 | 120,361,000 | 5.80074 |

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD: April 1991 - September 1991

DIVISION OF ELECTRIC AND GAS
DATE: 2/21/90
PAGE 9 OF 9

| CLASSIFICATION | ------FLORIDA PUBLIC UTILITIES (FERNANDINA)------ Classification Associated $ | Classification Associated KWH | Classification Associated cents/KWH |
|---|---|---|---|
| 30a. Demand Purchased Power Costs (line 10a) | 1,126,800 (a) | | |
| 30b. Non-Demand Purchased Power Costs (lines 6+10b+11) | 6,062,015 (a) | | |
| 30c. True-up Over/Under Recovery (line 29) | (206,987)(a) | | |
| 31. Total Demand Costs | 1,126,800 | | |
| 32. GSLD Portion of Demand Costs Including line losses (line 27c * $3.708) | 266,976 | 72,000 (KW) | $3.71/KW |
| 33. Balance to Other Customers | 859,824 | 107,461,000 | 0.80013 |
| 34. Total Non-Demand Costs (line 30b) | 6,062,015 | | |
| 35. Total KWH Purchased (line 12) | | 130,571,000 | |
| 36. Average Cost per KWH Purchased | | | 4.64270 |
| 37. Avg. Cost Adjusted for Transmission line losses (line 36 * 1.03) | | | 4.78198 |
| 38. GSLD Non-Demand Costs (line 27a * line 37) | 616,160 | 12,900,000 | 4.77644 |
| 39. Balance to Other Customers | 5,445,855 | 107,461,000 | 5.06775 |
| 40a. Total GSLD Demand Costs (Line 32) | 266,976 | 72,000 | $3.71 |
| 40b. Revenue Tax Factor | | | 1.01652 |
| 40c. GSLD Demand Purchased Power factor adjusted for taxes and rounded | | | $3.77 |
| 40d. Total Current GSLD Non-Demand Costs (line 38) | 616,160 | 12,900,000 | 4.77644 |
| 40e. Total Non-Demand Costs including true-up | 616,160 | 12,900,000 | 4.77644 |
| 40f. Revenue Tax Factor | | | 1.01652 |
| 40g. GSLD Non-demand costs adjusted for taxes | | | 4.85534 |
| 41a. Total Demand and Non-Demand Purchased Power Costs of other classes (lines 33 + 39) | 6,305,679 | 107,461,000 | 5.86788 |
| 41b. Less: Total Demand Cost Recovery | 814,253 (a) | | |
| 41c. Total Other Costs to be Recovered | 5,491,426 (a) | 107,461,000 | 5.11016 |
| 41d. Other Classes' Portion of True-up (line 30 C) | (206,987) | 107,461,000 | -0.19262 |
| 41e. Total Demand and Non-Demand Costs including True-up | 5,284,439 | 107,461,000 | 4.91754 |
| 42. Revenue tax factor | | | 1.01652 |
| | | | 4.99878 |
| 43. Other Classes Purchased Power Factor adjusted for taxes to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9) | | | 4.999 |

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes: April 1, 1991 - September 30, 1991

REVISED 2/18/91

FUEL ADJUSTMENT - DOCKET NO. 910001-EI
FINAL AND PROJECTED TRUE-UPS
APRIL 1990 - SEPTEMBER 1990 AND OCTOBER 1990 - MARCH 1991
TO BE INCLUDED DURING THE PERIOD APRIL 1991 - SEPTEMBER 1991
FEBRUARY 1991 HEARINGS

| | APRIL 1990 - SEPTEMBER 1990 | | | | | | |
|---|---|---|---|---|---|---|---|
| | PROJECTED TRUE-UP | ACTUAL TRUE-UP | FINAL TRUE-UP | PROJECTED TRUE-UP 10/90 - 3/91 | TOTAL TRUE-UP | MWH SALES 4/91 - 9/91 | EFFECT ON ADJ. FACTOR CENTS/KWH |
| FLORIDA POWER & LIGHT COMPANY | | | | | | | |
| COMPANY | | | $0 ** | $51,871,405 (O)# | $51,871,405 (O) | 35,479,549 | (0.1462) |
| STAFF | | | $0 | $51,871,405 (O) | $51,871,405 (O) | 35,479,549 | (0.1462) |
| PUBLIC COUNSEL | | | $0 | $51,871,405 (O) | $51,871,405 (O) | 35,479,549 | (0.1462) |
| FLORIDA POWER CORPORATION | | | | | | | |
| COMPANY | ($15,123,509)(U) | ($6,804,906)(U) | $8,318,603 (O) | $7,043,768 (O)# | $15,362,371 (O) | 13,359,886 | (0.1150) |
| STAFF | ($15,123,509)(U) | ($6,804,906)(U) | $8,318,603 (O) | $7,043,768 (O) | $15,362,371 (O) | 13,359,886 | (0.1150) |
| PUBLIC COUNSEL | ($15,123,509)(U) | ($6,804,906)(U) | $8,318,603 (O) | $7,043,768 (O) | $15,362,371 (O) | 13,359,886 | (0.1150) |
| FLORIDA PUBLIC UTILITIES COMPANY | | | | | | | |
| FERNANDINA BEACH: | | | | | | | |
| COMPANY | $11,270 (O) | $280,079 (O) | $268,809 (O) | ($61,822)(U) | $206,987 (O) | 107,461 | (0.1926) |
| STAFF | $11,270 (O) | $280,079 (O) | $268,809 (O) | ($61,822)(U) | $206,987 (O) | 107,461 | (0.1926) |
| PUBLIC COUNSEL | $11,270 (O) | $280,079 (O) | $268,809 (O) | ($61,822)(U) | $206,987 (O) | 107,461 | (0.1926) |
| MARIANNA: | | | | | | | |
| COMPANY | $91,854 (O) | $422,156 (O) | $330,302 (O) | ($243,772)(U) | $86,530 (O) | 129,209 | (0.0670) |
| STAFF | $91,854 (O) | $422,156 (O) | $330,302 (O) | ($243,772)(U) | $86,530 (O) | 129,209 | (0.0670) |
| PUBLIC COUNSEL | $91,854 (O) | $422,156 (O) | $330,302 (O) | ($243,772)(U) | $86,530 (O) | 129,209 | (0.0670) |
| GULF POWER COMPANY | | | | | | | |
| COMPANY (*) | $3,250,788 (O) | ($1,272,141)(U) | ($5,169,191)(U)* | ($5,690,491)(U) | ($10,859,682)(U) | 4,334,170 | 0.2506 |
| STAFF | $3,250,788 (O) | ($1,272,141)(U) | ($5,169,191)(U)* | ($5,690,491)(U) | ($10,859,682)(U) | 4,334,170 | 0.2506 |
| PUBLIC COUNSEL | $3,250,788 (O) | ($1,272,141)(U) | ($5,169,191)(U)* | ($5,690,491)(U) | ($10,859,682)(U) | 4,334,170 | 0.2506 |
| TAMPA ELECTRIC COMPANY | | | | | | | |
| COMPANY | ($7,879,225)(U) | ($2,857,892)(U) | $5,021,333 (O) | $15,273 (O) | $5,036,606 (O) | 7,159,080 | (0.0704) |
| STAFF | ($7,879,225)(U) | ($2,857,892)(U) | $5,021,333 (O) | $15,273 (O) | $5,036,606 (O) | 7,159,080 | (0.0704) |
| PUBLIC COUNSEL | ($7,879,225)(U) | ($2,857,892)(U) | $5,021,333 (O) | $15,273 (O) | $5,036,606 (O) | 7,159,080 | (0.0704) |

(O) = OVERRECOVERY TO BE REFUNDED
(*) FINAL TRUE-UP INCLUDES $646,262 FOR SPECIAL CONTRACT RECOVERY APRIL 1990 - SEPTEMBER 1990 (APPROVED IN ORDERS NO. 19613 AND 20178)
(**) THE FINAL TRUE-UP AMOUNT FOR THE PERIOD APRIL 1, 1990 THROUGH SEPTEMBER 30, 1990, ($9,336,573)(U), WAS INCLUDED IN THE MIDCOURSE CORRECTION THAT WAS APPROVED IN ORDER NO. 23906, DATED DECEMBER 20, 1990.
(#) REFLECTS THE REVISED FUEL RECOVERY CHARGES BROUGHT ABOUT BY THE UNANTICIPATED DECLINE IN OIL PRICES.

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ORDER NO. 24265
DOCKET NO. 910001-EI
PAGE 18

OIL BACKOUT
DOCKET NO. 910001-EI
FEBRUARY 1991 HEARINGS

FLORIDA POWER & LIGHT COMPANY

| | FOR THE PERIOD APRIL 1990 - SEPTEMBER 1990 | | | FOR THE PERIOD OCTOBER 1990 - MARCH 1991 | | | |
|---|---|---|---|---|---|---|---|
| | Estimated/Actual | Actual | Difference | Projected | Estimated/Actual | Difference | Total True-up |
| 1. Jurisdictional KWH Sales | 33,968,492,627 | 34,584,960,788 | 616,468,161 | 31,726,225,000 | 31,394,849,475 | (331,375,525) | 285,092,636 |
| 2. OBO Revenue Applicable to the Period | $186,382,670 | $189,306,192 | $2,923,522 | $184,900,348 | $180,425,384 | ($4,474,964) | ($1,551,442) |
| 3. Jurisdictional Oil Backout Cost Recovery Authorized | $182,776,128 | $179,215,233 | (3,560,895) | $184,900,348 | $205,084,076 | 20,183,728 | $16,622,833 |
| 4. True-up Provision for this Period Over/(Under) Collection | $3,606,542 | $10,090,959 | 6,484,417 | $0 | ($24,658,692) | (24,658,692) | ($18,174,275) |
| 5. Interest Provision for this Period | $490,796 | $592,090 | 101,294 | $0 | $111,181 | 111,181 | $212,475 |
| 6. End of Period Total Net True-up | $4,097,338 | $10,683,049 | $6,585,711 | $0 | ($24,547,511) | ($24,547,511) | ($17,961,800) |

| TO BE INCLUDED DURING THE APRIL 1991 - SEPTEMBER 1991 PERIOD | |
|---|---|
| Total Cost Recovery | $211,863,768 |
| Total MWH Sales | 35,835,221 |
| Cost - Cents/KWH | 0.5898 |
| True-up | $17,961,800 |
| Retail MWH Sales | 35,479,549 |
| Cost - Cents/KWH | 0.0506 |
| Total Cost - C/KWH | 0.6402 |
| Revenue Tax Factor | 1.0165 |
| OBC Factor | 0.6508 |
| OBC Factor Rounded | 0.651 |
| STAFF | AGREE |

TAMPA ELECTRIC COMPANY

| | FOR THE PERIOD APRIL 1990 - SEPTEMBER 1990 | | | FOR THE PERIOD OCTOBER 1990 - MARCH 1991 | | | |
|---|---|---|---|---|---|---|---|
| | Estimated/Actual | Actual | Difference | Projected | Estimated/Actual | Difference | Total True-up |
| 1. Jurisdictional KWH Sales | 7,007,729,000 | 7,104,391,000 | 96,662,000 | 6,467,331,000 | 6,509,470,000 | 42,139,000 | 138,801,000 |
| 2. OBO Revenue Applicable to the Period | $8,868,902 | $8,984,963 | $115,061 | $9,798,154 | $8,429,986 | ($1,368,168) | ($1,253,107) |
| 3. Jurisdictional Oil Backout Cost Recovery Authorized | $8,167,057 | $7,943,644 | (223,413) | $9,798,154 | $10,570,487 | 772,333 | $548,920 |
| 4. True-up Provision for this Period Over/(Under) Collection | $702,845 | $1,041,319 | 338,474 | $0 | ($2,140,501) | (2,140,501) | ($1,802,027) |
| 5. Interest Provision for this Period | $0 | $0 | 0 | $0 | $0 | 0 | $0 |
| 6. End of Period Total Net True-up | $702,845 | $1,041,319 | $338,474 | $0 | ($2,140,501) | ($2,140,501) | ($1,802,027) |

| TO BE INCLUDED DURING THE APRIL 1991 - SEPTEMBER 1991 PERIOD | |
|---|---|
| Total Cost Recovery | $7,784,887 |
| Total MWH Sales | 7,159,080 |
| Cost - Cents/KWH | 0.1087 |
| True-up | $1,802,027 |
| Retail MWH Sales | 7,159,080 |
| Cost - Cents/KWH | 0.0252 |
| Total Cost - C/KWH | 0.1339 |
| Revenue Tax Factor | 1.0165 |
| OBC Factor | 0.1361 |
| OBC Factor Rounded | 0.136 |
| STAFF | AGREE |

ATTACHMENT 2
ORDER NO. 24265
DOCKET NO. 910001-EI
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**GPIF REWARDS/PENALTIES**
**April 1990 to September 1990**

| | | |
|---|---|---|
| Florida Power Corporation | $1,462,116 | Reward |
| Florida Power and Light Company | $854,836 | Penalty |
| Gulf Power Company | $72,091 | Reward |
| Tampa Electric Company | $99,514 | Reward |

| Utility/ Plant/Unit | EAF | | Heat Rate | |
|---|---|---|---|---|
| **FPC** | Target | Adj. Actual | Target | Adj. Actual |
| Anclote 1 | 79.3 | 94.2 | 9,965 | 9,984 |
| Anclote 2 | 84.8 | 85.8 | 10,101 | 10,171 |
| Crystal River 1 | 88.0 | 89.2 | 10,120 | 9,968 |
| Crystal River 2 | 71.5 | 70.2 | 10,160 | 10,033 |
| Crystal River 3 | 49.7 | 65.1 | 10,592 | 10,641 |
| Crystal River 4 | 80.3 | 82.6 | 9,393 | 9,294 |
| Crystal River 5 | 96.2 | 98.0 | 9,401 | 9,319 |
| **FPL** | Target | Adj. Actual | Target | Adj. Actual |
| Cape Canaveral 1 | 79.8 | 79.3 | 9,563 | 9,616 |
| Cape Canaveral 2 | 91.0 | 90.0 | 9,490 | 9,423 |
| Fort Myers 2 | 79.0 | 79.4 | 9,220 | 9,347 |
| Manatee 2 | 91.4 | 94.2 | 9,779 | 9,773 |
| Martin 1 | 93.8 | 94.1 | 9,378 | 9,349 |
| Martin 2 | 96.0 | 92.5 | 9,606 | 9,701 |
| Port Everglades 1 | 92.1 | 89.3 | 9,821 | 10,031 |
| Port Everglades 2 | 92.0 | 93.9 | 9,833 | 9,844 |
| Port Everglades 3 | 91.7 | 91.7 | 9,787 | 9,388 |
| Port Everglades 4 | 80.2 | 70.8 | 9,697 | 9,517 |
| Turkey Point 1 | 74.0 | 62.3 | 9,194 | 9,078 |
| Turkey Point 2 | 92.6 | 89.2 | 9,538 | 9,643 |
| Turkey Point 3 | 43.5 | 61.7 | 11,110 | 11,206 |
| Turkey Point 4 | 77.4 | 77.5 | 11,104 | 11,221 |
| St. Lucie 1 | 85.8 | 62.8 | 10,760 | 10,816 |
| St. Lucie 2 | 79.5 | 72.5 | 10,835 | 10,859 |
| **GULF** | Target | Adj. Actual | Target | Adj. Actual |
| Crist 6 | 64.2 | 63.6 | 10,502 | 10,490 |
| Crist 7 | 86.7 | 88.0 | 10,483 | 10,385 |
| Smith 1 | 83.6 | 77.7 | 10,269 | 10,292 |
| Smith 2 | 89.8 | 98.1 | 10,287 | 10,315 |
| Daniel 1 | 93.5 | 95.7 | 10,665 | 10,720 |
| Daniel 2 | 96.8 | 99.8 | 10,853 | 10,812 |
| **TECO** | Target | Adj. Actual | Target | Adj. Actual |
| Big Bend 1 | 82.8 | 58.4 | 9,945 | 9,967 |
| Big Bend 2 | 84.3 | 81.5 | 10,029 | 9,900 |
| Big Bend 3 | 74.6 | 82.5 | 9,772 | 9,599 |
| Big Bend 4 | 93.0 | 90.9 | 10,029 | 9,867 |
| Gannon 5 | 77.7 | 87.7 | 10,208 | 10,282 |
| Gannon 6 | 41.8 | 40.6 | 10,144 | 10,161 |

**GPIF TARGETS**
**April 1991 to September 1991**

| Utility/ Plant/Unit | Equivalent Availability | | | | Heat Rate | |
|---|---|---|---|---|---|---|
| | Company | | | Staff | Company | Staff |
| **FPC** | **EAF** | **POF** | **EUOF** | | | |
| Anclote 1 | 72.7 | 10.4 | 16.9 | Agree | 10,040 | Agree |
| Anclote 2 | 92.4 | 0.0 | 7.7 | Agree | 10,242 | Agree |
| Crystal River 1 | 87.5 | 0.0 | 12.5 | Agree | 10,036 | Agree |
| Crystal River 2 | 79.0 | 0.0 | 21.1 | Agree | 10,109 | Agree |
| Crystal River 3 | 76.5 | 0.0 | 23.5 | Agree | 10,678 | Agree |
| Crystal River 4 | 63.7 | 33.3 | 3.0 | Agree | 9,355 | Agree |
| Crystal River 5 | 95.7 | 0.0 | 4.4 | Agree | 9,346 | Agree |
| **FPL** | **EAF** | **POF** | **EUOF** | | | |
| Cape Canaveral 1 | 94.2 | 0.0 | 5.8 | Agree | 9,604 | Agree |
| Cape Canaveral 2 | 62.1 | 31.7 | 6.2 | Agree | 9,434 | Agree |
| Ft. Myers 2 | 89.1 | 5.5 | 5.4 | Agree | 9,378 | Agree |
| Manatee 1 | 90.7 | 0.0 | 9.3 | Agree | 9,699 | Agree |
| Manatee 2 | 70.6 | 22.9 | 6.4 | Agree | 9,619 | Agree |
| Martin 1 | 65.2 | 29.5 | 5.3 | Agree | 9,130 | Agree |
| Martin 2 | 92.0 | 0.0 | 8.0 | Agree | 9,164 | Agree |
| Port Everglades 1 | 90.4 | 0.0 | 9.5 | Agree | 9,609 | Agree |
| Port Everglades 2 | 91.0 | 0.0 | 9.0 | Agree | 9,784 | Agree |
| Port Everglades 3 | 73.9 | 11.5 | 14.6 | Agree | 9,303 | Agree |
| Port Everglades 4 | 92.8 | 0.0 | 7.1 | Agree | 9,531 | Agree |
| Riveria 3 | 77.3 | 14.2 | 8.5 | Agree | 9,752 | Agree |
| Riveria 4 | 91.5 | 0.0 | 8.5 | Agree | 9,820 | Agree |
| Turkey Point 1 | 89.1 | 0.0 | 10.9 | Agree | 9,379 | Agree |
| Turkey Point 2 | 88.7 | 0.0 | 11.3 | Agree | 9,568 | Agree |
| St. Lucie 1 | 87.0 | 0.0 | 13.0 | Agree | 10,805 | Agree |
| St. Lucie 2 | 90.1 | 0.0 | 9.9 | Agree | 10,836 | Agree |
| **GULF** | **EAF** | **POF** | **EUOF** | | | |
| Crist 6 | 81.0 | 8.7 | 10.2 | Agree | 10,309 | Agree |
| Crist 7 | 72.9 | 15.3 | 11.8 | Agree | 10,318 | Agree |
| Smith 1 | 85.7 | 8.7 | 5.6 | Agree | 10,278 | Agree |
| Smith 2 | 82.6 | 13.1 | 4.3 | Agree | 10,350 | Agree |
| Daniel 1 | 91.0 | 5.5 | 3.6 | Agree | 10,133 | Agree |
| Daniel 2 | 96.8 | 0.0 | 3.2 | Agree | 10,101 | Agree |
| **TECO** | **EAF** | **POF** | **EUOF** | | | |
| Big Bend 1 | 81.9 | 0.0 | 18.1 | Agree | 10,049 | Agree |
| Big Bend 2 | 82.6 | 0.0 | 17.4 | Agree | 9,924 | Agree |
| Big Bend 3 | 69.1 | 14.2 | 16.7 | Agree | 9,685 | Agree |
| Big Bend 4 | 90.8 | 0.0 | 9.2 | Agree | 10,039 | Agree |
| Gannon 5 | 53.4 | 38.3 | 8.3 | Agree | 10,286 | Agree |
| Gannon 6 | 81.5 | 0.0 | 18.5 | Agree | 10,158 | Agree |