

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Minimum filing requirement)	DOCKET NO. 890922-EI
report of Florida Power & Light)	
Company in compliance with 366.06(3),)	ORDER NO. 21840
Florida Statutes.)	
<hr/>		ISSUED: 9/6/89

The following Commissioners participated in the disposition of this matter:

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

NOTICE OF PROPOSED AGENCY ACTION

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

BY THE COMMISSION:

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

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

DOCUMENT NUMBER-DATE

08945 SEP-6 1989

FPSC-RECORDS/REPORTING

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

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

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

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

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

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

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

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

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

Florida Hotel & Motel Association
 Florida Retail Federation
 General Services Administration
 Floridians United for Safe Energy, Inc.
 Metropolitan Dade County
 Florida Power Users Group
 City of Coral Gables

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

Based on the above, it is

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

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


 STEVE TRIBBLE, Director
 Division of Records and Reporting

(S E A L)

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

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

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

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

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

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

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ATTACHMENT 1

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

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Schedule B-1

BALANCE SHEET - JURISDICTIONAL

Page ___ of ___

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

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

COMPANY:

DOCKET NO.:

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

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BALANCE SHEET - JURISDICTIONAL ASSETS CALCULATION

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

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

Line No.	Account No.	Account Name	(1) Company Total Per Books (000)	(2) Non-Electric Utilit (000)	(3) Total Electric (1) - (2) (000)	(4) Juris- dictional Factor	(5) Jurisdictional Amount (000)	(6) Reference Capital Structure Working Capital Rate Base
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UTILITY PLANT:
 OTHER PROPERTY AND INVESTMENTS:
 CURRENT AND ACCRUED ASSETS:
 DEFERRED DEBITS:
 TOTAL ASSETS AND OTHER DEBITS

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Schedule B-2A

BALANCE SHEET - JURISDICTIONAL LIABILITIES CALCULATION

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

COMPANY:

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

DOCKET NO.:

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

LONG-TERM DEBT:

CURRENT AND ACCRUED LIABILITIES:

DEFERRED CREDITS:

OPERATING RESERVES:

ACCUMULATED DEFERRED INCOME TAXES:

TOTAL LIABILITIES AND OTHER CREDITS

1.1

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

COMPANY:

DOCKET NO.:

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

Line No.	Rate Base Component	(1) Total Company Per Books	(2) Non-Utility	(3) Electric Utility (1)-(2)	(4) Other Working Capital Adjustments (Schedule B-14)	(5) Comm. Adjusts. Made in Co.'s Last Case if Applicable (Schedule B-4)	(6) Per Comm. (3)+(4)+(5)	(7) Company Adjustments (Schedule B-4)	(8) Jurisdictional Rate Base Factor	(9) Jurisdictional Utility Adj. Per Company and Commission (6)+(7) x (8)
		(\$000)								
1.	Plant in Service (a)									
2.	Accumulated Provision for Deprec. & Amortization									
3.	Net Plant In Service (Line 1 - Line 2)									
4.	CWIP - No AFUDC (b)									
5.	Plant Held for Future Use (c)									
6.	Nuclear Fuel - No AFUDC (h)									
7.	Accumulated Amortization of Nuclear Fuel Assemblies									
8.	Net Utility Plant (Line 3 + Line 4 + Line 5 + Line 6 + Line 7)									
9.	Working Capital Allowance (d)									
10.	Other Rate Base (e)									
11.	Rate Base Total (Line 8 + Line 9 + Line 10)									
12.	Operating Income (f)									
13.	Rate of Return (Line 12 / Line 11) x 100									

Supporting Schedules:

Recap Schedules:

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Schedule B-4

RATE BASE ADJUSTMENTS

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

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

Adjustments

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 17
- 8.
- 9.
- 10.
- 11.

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Supporting Schedules:

Recap Schedules:

Schedule B-6

COMPANY ADJUSTMENTS DETAIL

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

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

DOCKET NO.:

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Table with 12 columns: (1) Plant in Service, (2) Accumulated Provision for Depreciation and Amortization, (3) Net Plant in Service (1 - 2), (4) CWIP - No AFUDC, (5) Plant Held For Future Use, (6) Nuclear Fuel - No AFUDC, (7) Accumulated Amortization of Nuclear Fuel Assemblies, (8) Net Utility Plant, (9) Working Capital Allowance, (10) Other Rate Base, (11) Rate Base Total.

Adjustments

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

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

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

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

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

Supporting Schedules:

Recovery Schedule:

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

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

Supporting Schedules:

Recap Schedules:

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Schedule B-8

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

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

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

COMPANY:

DOCKET NO.:

(\$000)

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Table with 9 columns: Line No., Account/Sub-account Number, Account/Sub-account Title, Plant Balance Beg of Year, Total Plant Added, Total Plant Retired, Adjustments, Plant Balance End of Year, 13-Month Average

**

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TOTAL DEPRECIABLE PLANT BALANCE
NON-DEPRECIABLE PROPERTY
MISCELLANEOUS INTANGIBLES
TOTAL PLANT BALANCE

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Supporting Schedules:

Recovery Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

(\$000)

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

NON-DEPRECIABLE PROPERTY

MISCELLANEOUS INTANGIBLES

TOTAL PLANT BALANCE

Supporting Schedules:

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Schedule B-10

CAPITAL ADDITIONS AND RETIREMENTS

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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO. 1

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

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

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

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Schedule B-11

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

Page ___ of ___

FCC-104 PUBLIC SERVICE COMMISSION

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

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

COMPANY:

DOCKET NO.:

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

Supporting Schedules:

Recap Schedules:

ORDER NO. 21840
DOCKET NO. 890922-EI
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Schedule B-12

PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

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

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

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

Supporting Schedules:

Recap Schedules:

Schedule B-12C

PROPERTY HELD FOR FUTURE USE - COLD STANDBY UNITS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

DOC#ET NO.:

Witness:

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

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

ORDER NO. 21840

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

25

DOCKET NO. 890922-EI

PAGE 25

CONSTRUCTION WORK IN PROGRESS - OTHER DETAILS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

ORDER NO. 21840

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

DOCKET NO. 890922-EI

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Supporting Schedules:

Recap Schedules:

ORDER NO. 21840
DOCKET NO. 890922-EI
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Schedule B-14

WORKING CAPITAL - 13 MONTH AVERAGE

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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

Type of Data Shown:

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

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

13-Month Average

Supporting Schedules:

Recap Schedules:

311

Schedule B-16

NUCLEAR FUEL BALANCES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

DOCKET NO.:

Witness:

(\$000)

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

Supporting Schedules:

Recap Schedules:

ORDER NO. 21840
DOCKET NO. 890922-EI
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Schedule B-17

SYSTEM FUEL INVENTORY

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY:

DOCKET NO.:

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

Supporting Schedules:

None Scheduled

Schedule 6-17A

FUEL INVENTORY BY PLANT

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY:

DOCKET NO.:

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

Supporting Schedules:

Recap Schedules:

ORDER NO. 21840
DOCKET NO. 890922-EI
PAGE 31

Schedule B-2v

PLANT MATERIALS AND OPERATING SUPPLIES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

DOCKET NO.:

Witness:

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

Supporting Schedules:

Recap Schedules:

SCHEDULE B-21

OTHER DEFERRED CREDITS

PAGE ___ OF ___

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.

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

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

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

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Supporting Schedules:

Recap Schedules:

SCHEDULE B-22

MISCELLANEOUS DEFERRED DEBITS

PAGE OF

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

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

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

DOCKET NO.

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

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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

Schedule B-24

TOTAL ACCUMULATED DEFERRED INCOME TAXES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

- 1) annual balances beginning with the year in which the last rate case was held and ending with the beginning of the test year, and
- 2) monthly balances for the course of the test year.

Provide separate schedules for State, Federal, and Total.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

Jurisdictional

Non-Jurisdictional

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

13 Month Average

Jurisdictional Factor

Jurisdictional Amount

Non-Jurisdictional Amount

Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

ORDER NO. 21840

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

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

13 Month Average

Jurisdictional Factor
 Jurisdictional Amount
 Non-Jurisdictional Amount

Supporting Schedules:

Recap:

DOCKET NO. 890922-E1

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FEDERAL ACCUMULATED DEFERRED INCOME TAXES

ORDER NO. 21840

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

2) monthly balances for the course of the test year.

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

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

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

DOCKET NO. 890922-EI

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Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

ORDER NO. 21840

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ORDER NO. 21840
 DOCKET NO. 890922-EI
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Schedule B-30

NET PRODUCTION PLANT ADDITIONS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOC#ET NO.:

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

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

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

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

STEAM PRODUCTION
 OTHER PRODUCTION
 TOTAL PRODUCTION

Supporting Schedules:

Refer Schedules:

Schedule C-2

NET OPERATING INCOME FOR JURISDICTIONAL CALCULATION

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

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

COMPANY:

DOCKET NO.:

(#000)

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdic- tional Factor	(5) Jurisdic- tional Amount	(6) Jurisdictional Commission Adjustments	(7) Juris. Co. Adjust.	(8) Adjusted Jurisdictional Amount	(9) Jurisdictional Amount Proposed Rates
----------	-----------------------------------	------------------------------------	-------------------------------------	--------------------------------------	--------------------------------------	--	---------------------------------	---	---

Operating Revenues:
 Sales of Electricity
 Other Operating Revenues
 Total Operating Revenues

Operating Expenses:
 Operation & Maintenance
 Depreciation & Amortization
 Amortization of Property Losses
 Taxes Other Than Income Taxes
 Income Taxes
 Federal
 State
 Deferred Income Taxes-Net
 Federal
 State
 Charge Equivalent to
 Investment Tax Credit
 Amortization of Investment
 Tax Credit
 Loss on Disposal of Utility Plant
 Total Operating Expenses

Operating Income

Supporting Schedules:

Recap Schedules:

44

Schedule C-3

ADJUSTED NET OPERATING INCOME

Page ___ of ___

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

Type of Data Shown:

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

COMPANY:

DOCKET NO.:

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Electric Utility	(4) Commission Adjustments (Sch. C-2e)	(5) Utility Adjusted Per Conn.	(6) Company Adjustments (Sch. C-2e)	(7) Jurisdictional Separation Factor	(8) Jurisdictional Utility Adjusted Per Co. & Conn.
----------	--------------------------------------	------------------------------------	----------------------------	---	---	--	---	--

Operating Revenues:
 Sales of Electricity
 Other Operating Revenues
 Total Operating Revenues

Operating Expenses:
 Operation - Fuel
 Interchange
 Operation & Maintenance
 Depreciation & Amort.
 Amort. of Property Losses
 Taxes Other Than Income
 Income Taxes
 Federal
 State
 Deferred Income Taxes-Net
 Federal
 State
 Charge Equivalent to ITC
 Amortization of ITC
 Loss on Disposal of
 Utility Plant
 Total Operating Expenses

Operating Income

Supporting Schedules:

Recap Schedules:

45

135

Schedule C-4

JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule C-1) jurisdictional components, .
COMPANY: Indicate which adjustments were made in the company's last full revenue requirements case.
DOCKET NO.:

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

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

TOTAL PROPOSED ADJUSTMENTS

COMMISSION ADJUSTMENTS:

46

TOTAL COMMISSION ADJUSTMENTS

Supporting Schedules:

Recap Schedules:

Schedule C-5

OUT OF PERIOD ADJUSTMENTS TO REVENUES AND EXPENSES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

DUCKET NO.:

Witness:

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

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DOCKET NO. 890922-EI
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Schedule C-6

EXTRAORDINARY REVENUES AND EXPENSES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

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

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

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

Total Extraordinary Revenues and Expenses (Net)

Average Number of Customers

Extraordinary Revenues & Expenses (Net) Per Customer

Supporting Schedules:

Recap Schedules:

48

Schedule C-7

OTHER NET OPERATING INCOME

Page ___ of ___

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

COMPANY:

DOCKET NO.:

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

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

Supplies, Materials

Perap Schedules

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Schedule C-9

JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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

Supporting Schedules:

Recap Schedules:

50

Schedule C-11

UNBILLED REVENUES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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Schedule C-15

MONTHLY FUEL EXPENSES RECONCILIATION

Page ___ of ___

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

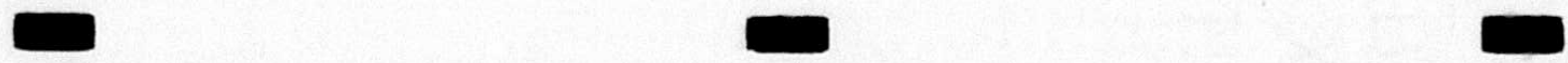
COMPANY:

DOCKET NO.:

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

Supporting Schedules:

Recap Schedules:



Schedule C-18 CONSERVATION REVENUES AND EXPENSES Page of
 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Supply an itemization of revenues and expenses incurred
 pursuant to commission goals for the test year and prior year. Type of Data Shown:
 _____ Historic Test Year Ended ___/___/___
 _____ Projected Test Year Ended ___/___/___
 _____ Prior Year Ended ___/___/___
 COMPANY: _____ Witness: _____
 DOCKET NO.: _____

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

Supporting Schedules: _____ Recap Schedules: _____

53

143

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Schedule C-26

ADVERTISING EXPENSES

Page ___ of ___

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

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

COMPANY:

DUCKET NO.:

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

Supporting Schedules:

Recap Schedules:

54

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.

COMPANY:

DOCKET NO.:

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

Line No	Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(\$000)	(\$000)	Percent Increase/Decrease
		Prior Year Ended __/__/__	Test Year Ended __/__/__	

Total Administrative Expense (Acts 901-932)

Average Number of Customers

Administrative Expense Per Customer

Supporting Schedules:

Recap Schedules:

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57

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ORDER NO. 21840
DOCKET NO. 890922-EI
PAGE 53

Schedule C-32

MISCELLANEOUS GENERAL EXPENSES

Page ___ of ___

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

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

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

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

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

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

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

Total Miscellaneous General Expenses

Average Number of Customers

Miscellaneous General Expenses Per Customer

Supporting Schedules: [REDACTED]

Recap Schedules: [REDACTED]

56

Schedule C-33

PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI

Page of

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

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

COMPANY:
 DOCKET NO.:

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

- Total Company Basis
- Gross Payroll
- Gross Average Salary
- Fringe Benefits
-
- Life Insurance
- Medical Insurance
- Retirement Plan
- Employee Savings Plan
- Federal Insurance Contributions Act
- Federal & State Unemployment Taxes
- Worker's Compensation
- Other (Education, Service Awards, Physicals, etc.) -SPECIFY
- Sub Total-Fringes
- Total Payroll and Fringes
- Average Employees
- Payroll and Fringes Per Employee

57

147

Supporting Schedules:

Recap Schedules:

148

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DOCKET NO. 890922-EI
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Schedule C-38

TAXES OTHER THAN INCOME TAXES

Page ___ of ___

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

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

COMPANY:
DOCKET NO.:

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

55

Supporting Schedules:

Recap Schedules



Schedule C-39

STATE DEFERRED INCOME TAXES

Page of

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

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

Supporting Schedules:

Recap Schedules:

50

ORDER NO. 21840
DOCKET NO. 890922-EI
PAGE 57

Schedule C-40

FEDERAL DEFERRED INCOME TAXES

Page of

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

COMPANY:

DOCKET NO.:

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

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

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

611

Supporting Exhibits:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

ORDER NO. 21840

DOCKET NO. 890922-EI

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

Supporting Schedules:

Recap Schedules:

62

Schedule C-44

INTEREST IN TAX EXPENSE CALCULATION

Page of

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the amount of interest expense used to calculate jurisdictional net operating income taxes on Schedules <u> </u> . Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.	Type of Data Shown: ___ Historic Test Year Ended <u> </u> / <u> </u> / <u> </u> ___ Projected Test Year Ended <u> </u> / <u> </u> / <u> </u> ___ Prior Year Ended <u> </u> / <u> </u> / <u> </u> Witness: <u> </u>
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DOCKET NO. 890922-EI
PAGE 61

Schedule C-48

RECONCILIATION OF TOTAL INCOME TAX PROVISION

Page of

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

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

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

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

64

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

Witness:

COMPANY:

DOCKET NO.:

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

Schedule C-52

NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI

Page ___ of ___

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

COMPANY:

DOCKET NO.:

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

ORDER NO. 21840

19__

19__

19__

19__

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

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

Percent Change in CPI Over Previous Year.

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

DOCKET NO. 890922-EI

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611

Supporting Schedules:

Recap Schedules:

O & M BENCHMARK COMPARISON BY FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For test year functionalized O & M expense please provide benchmark variances.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

ORDER NO. 21840

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Function	Test Year Total Company Per Books	O & M Adjustments	Adjusted Test Year O & M	Base Year Adjusted O & M	Compound Multiplier	Test Year Benchmark (5) x (6)	Unadjusted Benchmark Variance	Unadjusted Benchmark Variance Excluding:	Adjusted Benchmark Variance
1.	Production - Steam									
2.	Production - Nuclear									
3.	Production - Other									
4.	Transmission									
5.	Distribution									
6.	Customer Accounts									
67	Customer Service and Information									
8.	Sales Expenses									
9.	Administrative and General									
10.	Total									

DOCKET NO. 890922-EI

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Supporting Schedules:

Recap Schedules:

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BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

Type of Data Shown:

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

Witness:

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

ORDER NO. 21840

DOCKET NO. 8909222

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65

Supporting Schedules:

Recap Schedules:

Schedule C-56

O & N COMPOUND MULTIPLIER CALCULATION

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

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

Supporting Schedules:

Recap Schedules:

69

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PAGE 67

Schedule C-58

REVENUE EXPANSION FACTOR

Page ___ of ___

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

COMPANY:

DOCKET NO.:

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

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

70

Supporting Schedules:

Recap Schedules:

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

COMPANY:

DOCKET NO.:

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

ORDER NO. 21840

Year

Year

Year

Year

Year

SUMMARY OF EXPENSES (DOLLARS PER CUSTOMER)

OTHER O & M EXPENSES SUMMARY

Power Production Expense

Transmission Expenses

Distribution Expenses

Customer Account Expenses

Customer Service Expenses

Sales Expenses

Administration & General Expenses

Total Other O & M Expenses

ANNUAL PLANT ADDITIONS (DOLLARS PER ADDITIONAL CUSTOMER)

ELECTRIC PLANT IN SERVICE

Production Plant

Transmission Plant

Distribution Plant

General Plant

Total Plant in Service

GROWTH INDICES

Consumer Price Index

Average Customer

CPI Percent Increase

Average Customer Percent Increase

Index Percent CPI x Customer Growth

Average Customer Increase

DOCKET NO. 890922-EI

PAGE 68

Supporting Schedules:

Recap Schedules:

161

Schedule C-69

PENSION COST

Page ___ of ___

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

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

COMPANY:

DOCKET NO.:

ORDER NO. 21840

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Table with columns: Line No., Description, Amount (Test Year 19__, Prior Year 19__). Rows include Service Cost, Interest Cost, Actual Return on Assets, Net Amortization and Deferral, Amortization of Transition Asset (Obligation), Total Net Periodic Cost, For the Year: Expected Return on Assets, Assumed Rate of Return on Plan Assets, Amortization of Transition Asset or Obligation, At Year End: Accumulated Benefit Obligation, Projected Benefit Obligation, Vested Benefit Obligation, Assumed Discount Rate (Settlement Rate), Assumed Rate for Salary Increases, Fair Value of Plan Assets, Market Related Value of Assets, For the Year: Minimum Required Contribution Per IRS, Maximum Allowable Contribution Per IRS, Actual Contribution Made to the Trust Fund, Actuarial Attribution Approach Used for Funding, Assumed Discount Rate for Computing Funding, Allocation Method Used to Assign Costs if the Utility Is Not the Sole Participant in the Plan. Attach the Relevant Procedures.

72

Supporting Schedules:

Recap Schedules:

Schedule D-1

COST OF CAPITAL - 13-MONTH AVERAGE

Page ___ 0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: Provide the company's 13-month average cost of capital for: Type of Data Shown:
 1) the test year, Historic test Year Ended ___/___/___
 2) the prior year if the test year is projected, and Projected test Year Ended ___/___/___
 3) the test year of the last rate case Prior Year Ended ___/___/___
 Witness:

-----Last Rate Case-----

-----Present Ra

Line No.	Class of Capital	Dollars (000)	Ratio (%)	Cost Rate		Weighted Rate		Dollars (000)	Ratio (%)
				Requested	Approved	Requested	Approved		

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DOCKET NO. 890922-EI
PAGE 71

Schedule D-3A

SHORT-TERM DEBT

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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

74

Supporting Schedules:

Recap Schedules:

Schedule D-3B

SHORT-TERM FINANCING POLICY

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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 DOCKET NO. 890922-EI
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Schedule D-4A

LONG-TERM DEBT OUTSTANDING

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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

Type of Data Show:

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

Witness:

(\$000)

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

Line No.	Description, Coupon Rate Years of Life	(10) Issuing Expense Outstanding On Principal as of ___/___/___	(11) Annualized Amort. of Premium on Principal outstanding ___/___/___	(12) Annualized Amort. Of Issuing Expense on Principal outstanding ___/___/___	(13) Annualized Amortiza- tion Net Expense (11) + (12)	(14) Annualized Interest Cost (Coupon Rate) (2) x (6)	(15) Total Interest Cost (13) + (14)	(16) Effective Cost Rate (15)/(6)-(8)-(10)
----------	--	--	---	---	---	--	--	---

Line No.	Description, Coupon Rate Years of Life	(17) Average Amount Outstanding During Test Year	(18) Average Premium Associated With (17)	(19) Average Issuing Exp. Outstanding During Test Year Associated With (17)	(20) Average Amort. of Issuing Expense During Test Year	(21) Average Interest Cost for Test Year	(22) Interest Cost (11)+(20)+(21)	(23) Average Effective Cost Rate (22)/(17)-(18)-(19)
----------	--	--	---	---	---	--	--	--

Supporting Schedules:

Recap Schedules:

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DOCKET NO. 890922-EI
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Schedule B-5

COMMON STOCK ISSUES -- ANNUAL DATA

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY:

... Historic Test Year Ended ___/___/___

DOCKET NO.:

... Projected Test Year Ended ___/___/___

... Prior Year Ended ___/___/___

Witness:

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

Supporting Schedules:

Recap Schedules:

Schedule D-B

CUSTOMER DEPOSITS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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

Type of Data Shown:

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

(1) Line No.	(2) Month and Year	(3) Active Customer Deposits at 8.00% (000)	(4) Active Customer Deposits at 9.00% (000)	(5) Inactive Customer Deposits (000)	(6) Total Deposits (3)+(4)+(5) (000)	(7) Interest Payment (3) / at 12 (000)	(8) Interest Payment (3) / at 12 (000)	(9) Total Interest (7) + (8) (000)	(10) Actual Payments and Credits on Bills (000)
-----------------	-----------------------	--	--	---	---	---	---	---------------------------------------	--

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

13 Month Average

12 Month Total

Effective Interest Rate
 12 Month Interest
 expense divided by
 Column 6

Supporting Schedules:

Recap Schedules:

B-12

79

169

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Schedule D-10A

FINANCING PLANS - STOCK AND BOND ISSUES

Page ___ of ___

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

COMPANY:

DOCKET NO.:

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

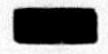
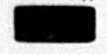
___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

Supplemental Exhibits:

Refer Schedules:



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51

Schedule D-10B

FINANCIAL PLANS - GENERAL ASSUMPTIONS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historic Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Capital Structure Objective

Long Term Debt

Percent of Total

Preferred Stock

Common Equity

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

Supporting Schedules:

Recap Schedules:

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Schedule D-11A

FINANCIAL INDICATORS - SUMMARY

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

COMPANY: _____

DOCKET NO.: _____

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

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

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Supporting Schedules:

Revised Schedules:

Schedule D-12

RECONCILIATION OF JURISDICTIONAL RATE BASE AND CAPITAL STRUCTURE

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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

Type of Data Shown:

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

Witness:

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

RATE BASE

Total Rate Base

CAPITAL STRUCTURE

Total Capital Structure

RECONCILING ITEMS

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

Assets

Liabilities

Total Reconciling Items

Supporting Schedules: B-2a; B-10a; B-3b; B-3c

Recap Schedules: D-1a

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Schedule D-13

COMMON STOCK DATA

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

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

COMPANY:

DOCKET NO.:

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

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