



Public Service Commission

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-M-E-M-O-R-A-N-D-U-M-

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COMMISSION CLERK

DATE: NOVEMBER 20, 2003

TO: DIRECTOR, DIVISION OF THE COMMISSION
ADMINISTRATIVE SERVICES (BAYÓ)

FROM: OFFICE OF THE GENERAL COUNSEL (MOORE, KEATING)
DIVISION OF ECONOMIC REGULATION (SLEMKEWICZ, WHEELER,
MCNULTY, HEWITT) *BA*

RJ
OTM *DM* *ack*
JS *JDJ* *TS*

RE: DOCKET NO. 031029-EI - PROPOSED AMENDMENT OF RULE 25-6.043, F.A.C., INVESTOR-OWNED ELECTRIC UTILITY MINIMUM FILING REQUIREMENTS; COMMISSION DESIGNEE AND RULE 25-6.0435, F.A.C., INTERIM RATE RELIEF

AGENDA: DECEMBER 2, 2003 - REGULAR AGENDA - INTERESTED PERSONS MAY PARTICIPATE

RULE STATUS: PROPOSAL MAY BE DEFERRED

SPECIAL INSTRUCTIONS: NONE

FILE NAME AND LOCATION: S:\PSC\GCL\WP\031029.RCM

DISCUSSION OF ISSUES

ISSUE 1: Should the Commission amend Rule 25-6.043, Florida Administrative Code, Investor-Owned Electric Utility Minimum Filing Requirements, and Rule 25-6.0435, Florida Administrative Code, Interim Rate Relief?

RECOMMENDATION: Yes.

STAFF ANALYSIS: Rule 25-6.043, Florida Administrative Code, provides the minimum filing requirements (MFRs) and filing instructions for investor-owned electric utilities filing a petition for a change in rates. The MFR schedules incorporated into the rule by reference ask for the data to support the adjustment of rates. Rule 25-6.0435 imposes requirements when a utility also seeks interim rate relief. The rules implement

DOCUMENT NUMBER-DATE

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sections 366.04(2)(f), 366.06, and 366.071, Florida Statutes. These statutes authorize the Commission to require utilities to file reports and data; prescribe in general terms the procedure for fixing and changing rates, including the establishment by rule of MFRs; and authorize the Commission to allow a utility to collect interim rates.

Rule 26-6.043

The MFRs have been streamlined by significantly reducing both the number of schedules and the requirements of the schedules that must be filed by electric utilities in rate proceedings. These schedules were last revised in 1990. In this current revision, 115 MFR schedules have been eliminated, reducing the total number of required schedules from 260 to 145. The reduction and modifications have been made in an effort to ensure that the requested data is sufficient, pertinent and necessary. In addition, outdated, unnecessary and unduly burdensome schedules have been eliminated. This will have the effect of substantially reducing the regulatory burden on utilities seeking a change in rates. In addition, section (2) of Rule 25-6.043 has been revised to allow a utility to fulfill the requirements of a particular MFR schedule by cross-referencing to other MFR schedules that include the specific data requested. This will further reduce the burden on the utilities by eliminating the need to file duplicative data.

Two schedules have been added. Schedule C-42, titled "Hedging Costs," requests data on the costs associated with initiating or maintaining a non-speculative financial or physical hedging program designed to mitigate fuel and purchased power price volatility for a utility's ratepayers. This schedule segregates the data into costs recoverable through base rates and costs recoverable through the fuel clause. The schedule also segregates the cost data into operation and maintenance (O&M) expenses and annual plant in service.

Florida Power & Light Company (FPL) and Gulf Power Company (GPC) state that Schedule C-42 is not needed because these data are not relevant to base rates, and the utilities provide sufficient information about hedging costs through their filings in the fuel docket. Staff believes that the information is necessary to determine a fair and appropriate cost allocation between base rates and the fuel clause. Tampa Electric Company (TECO) and Progress

DOCKET NO. 031029-EI

DATE: November 20, 2003

Energy Florida, Inc. (PEFI) have no objections to this schedule in its present format.

Schedule C-43, titled "Security Costs," requires the utilities to report their incremental security costs recovered through base rates and through the capacity and fuel cost recovery clauses. Like Schedule C-42, the schedule segregates the cost data into O&M expenses and annual plant in service. FPL and PEFI currently recover their incremental security costs in both base rates and the capacity cost recovery clause. GPC currently recovers its incremental security costs in its base rates, and TECO recovers its incremental security costs in the capacity clause.

Staff recommends Schedule C-43 to obtain the information necessary to fairly allocate incremental security costs between base rates and the capacity cost recovery clause. To prevent possible double recovery, the Commission determined in Docket No. 030001-EI that the data included in the minimum filing requirements (MFRs) should be used to establish a security cost baseline, adjusted by growth in KWH sales. Also, a utility may seek to transfer some or all incremental security costs from clause recovery to base rate recovery or vice versa, which would be revealed by the data in the schedule. For these reasons, staff believes that it is appropriate for the utilities to disclose in their MFRs the data revealing their incremental security cost recovery amounts for the test period and the three preceding years.

PEFI and TECO have not stated any objection to Schedule C-43. GPC argues that data included for the cost recovery clause are not needed because they are included in other MFR schedules and in the fuel filings in other dockets. Staff disagrees for the reasons stated above. FPL was concerned that pre-September 11, 2001, security costs would be burdensome to identify and that the additional expense of tracking such costs is not warranted. In addition, FPL has stated that the majority of its post-September 11, 2001, incremental security costs are power plant related security costs, now recovered through the capacity clause, as opposed to other types of post-September 11, 2001, incremental security costs.

Staff agrees with FPL's concern that pre-September 11, 2001, costs are not necessary to report and has modified Schedule C-43 to specify that only security costs incurred after and as a result of the terrorist events of September 11, 2001, should be included in

the schedule. Finally, staff believes that recovery of both power plant and non-power plant incremental security costs are necessary for staff to review at the time of a rate case in order to understand whether the utility is proposing to transfer any costs from one recovery mechanism to another, and to understand how the cost recovery amounts of each type of incremental security cost are changing over time.

Rule 26-6.0435

Staff recommends amending Rule 25-6.0435, Interim Rate Relief, to incorporate the latest revision of the MFRs by referencing Rule 25-6.043. Section (1) deletes references to specific schedules in favor of a reference to the MFR schedules in general that contain interim schedules. The last sentence is deleted because the information requested is not necessary, or is contained in existing schedules. The interim schedules have been significantly reduced in number and required content, resulting in fewer but more pertinent schedules. This will substantially reduce the regulatory burden on utilities that seek a change in rates for an interim period. The rule has also been amended to delete outdated language and procedures.

Section (2) of Rule 25-6.0435 is revised to clarify the calculation of interim rates. The new language restates the calculation and application more clearly and succinctly, and the balance of the paragraph is deleted as unnecessary and confusing.

A Notice of Proposed Rule Development was issued on February 19, 2003, and published in the Florida Administrative Weekly on February 28, 2003. Rule development workshops were held on March 26, 2003, and July 16, 2003.

Statement of Estimated Regulatory Costs

The rule amendments streamline, update, and, on balance, significantly lessen the total submission requirements of the MFRs to better reflect Commission staff needs. Although there may be some minor costs to revise the MFRs' submissions for a rate case, the reduction in the number of schedules and requirements should result in a net benefit to MFRs filers.

The Administrative Procedures Act encourages an agency to prepare a Statement of Estimated Regulatory Costs (SERC). However,

DOCKET NO. 031029-EI
DATE: November 20, 2003

there should be a net decrease in costs to the investor-owned electric utilities and no significant negative impacts on small businesses, small cities, or small counties. Therefore, a SERC was not prepared for the proposed rule amendments.

ISSUE 2: Should this docket be closed?

RECOMMENDATION: Yes, if no requests for hearing or comments are filed, the rule amendments as proposed should be filed for adoption with the Secretary of State and the docket be closed.

STAFF ANALYSIS: Unless comments or requests for hearing are filed, the rules as proposed may be filed with the Secretary of State without further Commission action. The docket may then be closed.

Attachments:

Rules
SERC Memorandum

1 DOCKET NO. 031029-EI
2 DATE: November 20, 2003

3 **25-6.043 Investor-Owned Electric Utility Minimum Filing**
4 **Requirements; Commission Designee.**

5 (1) General Filing Instructions

6 (a) The petition under Section 366.06 and Section 366.071,
7 F.S. Florida Statutes, for adjustment of rates must include or be
8 accompanied by:

- 9 1. The information required by Commission Form PSC/ECR/011-E
10 EAG/11 (/) ~~(3/90)~~, entitled "Minimum Filing
11 Requirements for Investor-Owned Electric Utilities" which
12 is incorporated into this rule by reference. The form
13 may be obtained from the Commission's Division of
14 Economic Regulation.
- 15 2. The exact name of the applicant and the address of the
16 applicant's principal place of business.
- 17 3. Copies of prepared direct testimony and exhibits for each
18 witness testifying on behalf of the Company.

19 (b) In compiling the required schedules, a company shall
20 follow the policies, procedures and guidelines prescribed by the
21 Commission in relevant rules and in the company's last rate case or
22 in a more recent rate case involving a comparable utility. These
23 schedules shall be identified appropriately (e.g., Schedule B-1
24 would be designated Company Schedule B-1 - Company basis).

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~~through~~ type are deletions from existing law.

1 DOCKET NO. 031029-EI
2 DATE: November 20, 2003

3 (c) Each schedule shall be cross-referenced to identify
4 related schedules as either supporting schedules ~~and/or~~ recap
5 schedules.

6 (d) Each page of the filing shall be numbered on 8 1/2 x 11
7 inch paper. Each witness' prefiled testimony and exhibits shall be
8 on numbered pages and all exhibits shall be attached to the
9 proponent's testimony.

10 (e) Except for handwritten official company records, all data
11 in the petition, testimony, exhibits and minimum filing
12 requirements shall be typed.

13 (f) Each schedule shall indicate the name of the witness
14 responsible for its presentation.

15 (g) All schedules involving investment data shall be
16 completed on an average investment basis. Unless a specific
17 schedule requests otherwise, average is defined as the average of
18 thirteen (13) monthly balances.

19 (h) Twenty-one (21) copies of the filing, consisting of the
20 petition and its supporting attachments, testimony, and exhibits,
21 shall be filed with the Division of the Commission Clerk and
22 Administrative Services.

23 (i) Whenever the company proposes any corrections, updates or
24 other changes to the originally filed data, twenty-one (21) copies
25

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1 DOCKET NO. 031029-EI
2 DATE: November 20, 2003

3 shall be filed with the Division of the Commission Clerk and
4 Administrative Services with copies also served on all parties at
5 the same time.

6 (2) Commission Designee: The Director of the Division of
7 Economic Regulation shall be the designee of the Commission for
8 purposes of determining whether the utility has met the minimum
9 filing requirements imposed by this rule. In making this
10 determination, the Director shall consider whether information that
11 would have been provided in a particular schedule required by this
12 rule has been provided to the same degree of detail in another
13 required schedule that the utility incorporates by reference.

14 Specific Authority: 366.05(1), (2), 366.06(3), F.S.

15 Law Implemented: 366.06(1), (2), (3), (4), 366.04(2)(f), 366.071,
16 F.S.

17 History--New 05/27/81, formerly 25-6.43, Amended 07/05/90,
18 01/31/00,_____.

19 **25-6.0435 Interim Rate Relief.**

20 (1) Each electric utility petitioning for interim rate relief
21 pursuant to s. 366.071, F.S., shall file the data required by in
22 schedules 2 through 14, 17, and 23, in Rule 25-6.043(1)(a). ~~In~~
23 ~~addition, a schedule shall be submitted calculating the interim~~
24 ~~relief in accordance with s. 366.07, F.S., and allocation factors~~
25

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1 DOCKET NO. 031029-EI
2 DATE: November 20, 2003

3 ~~by functional group approved in the company's last rate case.~~

4 (2)(a) The requested interim increase in base rate revenues
5 shall be divided by interim test year base rate revenues to derive
6 a percentage increase factor. The percentage increase factor shall
7 be applied uniformly to all existing base rates and charges to
8 derive the interim base rates and charges. Interim rates shall
9 apply across the board based on base rate revenues for the test
10 period less embedded fuel revenue by rate schedule. The resulting
11 dollar amount shall be divided by base rate revenues per rate
12 schedule to determine the percent increase applied to each rate
13 schedule.

14 ~~(b) In determining the interim increase, the following data~~
15 ~~shall be provided: KWH sales; base rate revenue less base fuel~~
16 ~~revenue; base fuel revenues; total base rate revenue; fuel~~
17 ~~adjustment revenue; total revenue. The interim increase shall be~~
18 ~~shown by dollar amount and percentage by rate schedule in the~~
19 ~~following manner:~~

20 ~~I. Requested Interim Amount Across the board~~

21 ~~base rate revenue less = percentage constant~~

22 ~~base fuel revenue~~

23 ~~II. Percentage x base rate revenue less = Dollar increase~~

24 ~~Constant base fuel revenue to rate schedule~~

25
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1 DOCKET NO. 031029-EI
2 DATE: November 20, 2003

3 ~~III. Dollar Increase = Percent increase applied~~
4 ~~total base rate revenue to rate schedule~~

5 (3) Interim rate relief collected is subject to refund
6 pending final order in the permanent rate relief request. Such
7 increase shall be subject to a corporate undertaking or under bond
8 as authorized by the Commission and any refund shall be made with
9 an interest factor determined by using the 30-day commercial paper
10 rate for high-grade, unsecured notes, sold through dealers by major
11 corporations in multiples of \$1,000 as regularly published in the
12 Wall Street Journal. The annual rate as published on the first day
13 of the current business month would be added to the rate as
14 published on the first day of the subsequent business month and
15 halved to obtain the simple average rate to be applied in that
16 month. This rate of interest would be applied to the refund amount
17 for that month. The amount of interest calculated would be added
18 to the beginning balance of the following month so as to accomplish
19 the compounding of the interest feature of the refund provision.

20 Specific Authority: 366.05(1), F.S.

21 Law Implemented: 366.04(2)(f), 366.06, 366.071, F.S.

22 History: New 5/27/81, formerly 25-6.435, Amended.

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State of Florida



Public Service Commission
-M-E-M-O-R-A-N-D-U-M-

DATE: October 15, 2003
TO: Office of the General Counsel (Moore)
FROM: Division of Economic Regulation (Hewitt) *AS BH* *JOJ 10/2*
RE: Statement of Estimated Regulatory Costs for Proposed Amendments to Rules 25-6.043, F.A.C., Investor-Owned Electric Utility Minimum Filing Requirements; and Rule 25-6.0435, Interim Rate Relief, F.A.C.

The Minimum Filing Requirements (MFRs) rule contains the requirements for Investor-Owned Electric Utilities (IOUs) to provide data to support an adjustment of rates requested in rate case proceedings. The Interim Rate Relief rule requires an IOU to file the MFRs when seeking rate relief and to derive a percentage increase factor for the increase. A multitude of schedules are included in the MFRs, but some are no longer needed and others are duplicative.

The rule amendments would streamline, update, and, on balance, significantly lessen the total submission requirements of the MFRs to better reflect Commission staff needs. Although there may be some minor costs to revise the MFRs' submissions for a rate case, the reduction in the number of schedules and requirements should result in a net benefit to MFRs filers.

The Administrative Procedures Act encourages an agency to prepare a Statement of Estimated Regulatory Costs (SERC). However, there should be a net decrease in costs to the IOUs and no significant negative impacts on small businesses, small cities, or small counties. Therefore, a SERC will not be prepared for the proposed rule amendments at this time.

cc: Mary Andrews Bane
John Slemkewicz
Hurd Reeves

mfrsercmem.wpd

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FLORIDA PUBLIC SERVICE COMMISSION

MINIMUM FILING REQUIREMENTS
FOR
INVESTOR-OWNED ELECTRIC UTILITIES
PURSUANT TO
RULE 25-6.043
FLORIDA ADMINISTRATIVE CODE

PSC/ECR 011-E (/)

000012

FLORIDA PUBLIC SERVICE COMMISSION

MINIMUM FILING REQUIREMENTS

TABLE OF CONTENTS

<u>SCHEDULE</u>	<u>TITLE</u>
EXECUTIVE SUMMARY SCHEDULES	
A-1	FULL REVENUE REQUIREMENTS INCREASE REQUESTED
A-2	FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS
A-3	SUMMARY OF TARIFFS
A-4	INTERIM REVENUE REQUIREMENTS INCREASE REQUESTED
A-5	INTERIM REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS
RATE BASE SCHEDULES	
B-1	ADJUSTED RATE BASE
B-2	RATE BASE ADJUSTMENTS
B-3	13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS
B-4	TWO YEAR HISTORICAL BALANCE SHEET
B-5	DETAIL OF CHANGES IN RATE BASE
B-6	JURISDICTIONAL SEPARATION FACTORS-RATE BASE
B-7	PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT
B-8	MONTHLY PLANT BALANCES TEST YEAR-13 MONTHS
B-9	DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT
B-10	MONTHLY RESERVE BALANCES TEST YEAR-13 MONTHS
B-11	CAPITAL ADDITIONS AND RETIREMENTS
B-12	NET PRODUCTION PLANT ADDITIONS
B-13	CONSTRUCTION WORK IN PROGRESS
B-14	EARNINGS TEST
B-15	PROPERTY HELD FOR FUTURE USE-13 MONTH AVERAGE
B-16	NUCLEAR FUEL BALANCES
B-17	WORKING CAPITAL-13 MONTH AVERAGE
B-18	FUEL INVENTORY BY PLANT
B-19	MISCELLANEOUS DEFERRED DEBITS
B-20	OTHER DEFERRED CREDITS
B-21	ACCUMULATED PROVISION ACCOUNTS-228.1, 228.2 AND 228.4
B-22	TOTAL ACCUMULATED DEFERRED INCOME TAXES
B-23	INVESTMENT TAX CREDITS-ANNUAL ANALYSIS
B-24	LEASING ARRANGEMENTS
B-25	ACCOUNTING POLICY CHANGES AFFECTING RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

MINIMUM FILING REQUIREMENTS

TABLE OF CONTENTS

<u>SCHEDULE</u>	<u>TITLE</u>
NET OPERATING INCOME SCHEDULES	
C-1	ADJUSTED JURISDICTIONAL NET OPERATING INCOME
C-2	NET OPERATING INCOME ADJUSTMENTS
C-3	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS
C-4	JURISDICTIONAL SEPARATION FACTORS-NET OPERATING INCOME
C-5	OPERATING REVENUES DETAIL
C-6	BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES
C-7	OPERATION AND MAINTENANCE EXPENSES-TEST YEAR
C-8	DETAIL OF CHANGES IN EXPENSES
C-9	FIVE YEAR ANALYSIS-CHANGE IN COST
C-10	DETAIL OF RATE CASE EXPENSES FOR OUTSIDE CONSULTANTS
C-11	UNCOLLECTIBLE ACCOUNTS
C-12	ADMINISTRATIVE EXPENSES
C-13	MISCELLANEOUS GENERAL EXPENSES
C-14	ADVERTISING EXPENSES
C-15	INDUSTRY ASSOCIATION DUES
C-16	OUTSIDE PROFESSIONAL SERVICES
C-17	PENSION COST
C-18	LOBBYING EXPENSES, OTHER POLITICAL EXPENSES AND CIVIC/CHARITABLE CONTRIBUTIONS
C-19	AMORTIZATION/RECOVERY SCHEDULE-12 MONTHS
C-20	TAXES OTHER THAN INCOME TAXES
C-21	REVENUE TAXES
C-22	STATE AND FEDERAL INCOME TAX CALCULATION
C-23	INTEREST IN TAX EXPENSE CALCULATION
C-24	PARENT(S) DEBT INFORMATION
C-25	DEFERRED TAX ADJUSTMENT
C-26	INCOME TAX RETURNS
C-27	CONSOLIDATED TAX INFORMATION
C-28	MISCELLANEOUS TAX INFORMATION
C-29	GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY
C-30	TRANSACTIONS WITH AFFILIATED COMPANIES
C-31	AFFILIATED COMPANY RELATIONSHIPS
C-32	NON-UTILITY OPERATIONS UTILIZING UTILITY ASSETS
C-33	PERFORMANCE INDICES
C-34	STATISTICAL INFORMATION
C-35	PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI
C-36	NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI
C-37	O & M BENCHMARK COMPARISON BY FUNCTION
C-38	O & M ADJUSTMENTS BY FUNCTION
C-39	BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION

MINIMUM FILING REQUIREMENTS

TABLE OF CONTENTS

SCHEDULE

TITLE

NET OPERATING INCOME SCHEDULES

C-40	O & M COMPOUND MULTIPLIER CALCULATION
C-41	O & M BENCHMARK VARIANCE BY FUNCTION
C-42	HEDGING COSTS
C-43	SECURITY COSTS
C-44	REVENUE EXPANSION FACTOR

COST OF CAPITAL SCHEDULES

D-1a	COST OF CAPITAL - 13 MONTH AVERAGE
D-1b	COST OF CAPITAL - ADJUSTMENTS
D-2	COST OF CAPITAL - 5 YEAR HISTORY
D-3	SHORT-TERM DEBT
D-4a	LONG-TERM DEBT OUTSTANDING
D-4b	REACQUIRED BONDS
D-5	PREFERRED STOCK OUTSTANDING
D-6	CUSTOMER DEPOSITS
D-7	COMMON STOCK DATA
D-8	FINANCING PLANS-STOCK AND BOND ISSUES
D-9	FINANCIAL INDICATORS-SUMMARY

FLORIDA PUBLIC SERVICE COMMISSION

MINIMUM FILING REQUIREMENTS

TABLE OF CONTENTS

<u>SCHEDULE</u>	<u>TITLE</u>
COST OF SERVICE AND RATE DESIGN SCHEDULES	
E-1	COST OF SERVICE STUDIES
E-2	EXPLANATION OF VARIATIONS FROM COST OF SERVICE STUDY
E-3a	COST OF SERVICE STUDY-ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE
E-3b	COST OF SERVICE STUDY-ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE
E-4a	COST OF SERVICE STUDY-FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE
E-4b	COST OF SERVICE STUDY-FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES
E-5	SOURCE AND AMOUNT OF REVENUES-AT PRESENT AND PROPOSED RATES
E-6a	COST OF SERVICE STUDY-UNIT COSTS, PRESENT RATES
E-6b	COST OF SERVICE STUDY-UNIT COSTS, PROPOSED RATES
E-7	DEVELOPMENT OF SERVICE CHARGES
E-8	COMPANY-PROPOSED ALLOCATION OF THE RATE INCREASE BY RATE CLASS
E-9	COST OF SERVICE-LOAD DATA
E-10	COST OF SERVICE STUDY-DEVELOPMENT OF ALLOCATION FACTORS
E-11	DEVELOPMENT OF COINCIDENT AND NONCOINCIDENT DEMANDS FOR COST STUDY
E-12	ADJUSTMENT TO TEST YEAR REVENUE
E-13a	REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE
E-13b	REVENUES BY RATE SCHEDULE-SERVICE CHARGES (ACCOUNT 451)
E-13c	BASE REVENUE BY RATE SCHEDULE-CALCULATIONS
E-13d	REVENUE BY RATE SCHEDULE-LIGHTING SCHEDULE CALCULATION
E-14	PROPOSED TARIFF SHEETS AND SUPPORT FOR CHARGES
E-15	PROJECTED BILLING DETERMINANTS-DERIVATION
E-16	CUSTOMERS BY VOLTAGE LEVEL
E-17	LOAD RESEARCH DATA
E-18	MONTHLY PEAKS
E-19a	DEMAND AND ENERGY LOSSES
E-19b	ENERGY LOSSES
E-19c	DEMAND LOSSES

FLORIDA PUBLIC SERVICE COMMISSION

MINIMUM FILING REQUIREMENTS

TABLE OF CONTENTS

<u>SCHEDULE</u>	<u>TITLE</u>
MISCELLANEOUS SCHEDULES	
F-1	ANNUAL AND QUARTERLY REPORT TO SHAREHOLDERS
F-2	SEC REPORTS
F-3	BUSINESS CONTRACTS WITH OFFICERS OR DIRECTORS
F-4	NRC SAFETY CITATIONS
F-5	FORECASTING MODELS
F-6	FORECASTING MODELS-SENSITIVITY OF OUTPUT TO CHANGES IN INPUT DATA
F-7	FORECASTING MODELS - HISTORICAL DATA
F-8	ASSUMPTIONS
F-9	PUBLIC NOTICE
INTERIM RATE RELIEF SCHEDULES	
G-1	INTERIM REVENUE REQUIREMENTS INCREASE REQUESTED
G-2	INTERIM ADJUSTED RATE BASE
G-3	INTERIM RATE BASE ADJUSTMENTS
G-4	INTERIM JURISDICTIONAL SEPARATION FACTORS - RATE BASE
G-5	INTERIM WORKING CAPITAL - 13 MONTH AVERAGE
G-6	INTERIM FUEL INVENTORY BY PLANT
G-7	INTERIM ADJUSTED JURISDICTIONAL NET OPERATING INCOME
G-8	INTERIM NET OPERATING INCOME ADJUSTMENTS
G-9	INTERIM JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS
G-10	INTERIM JURISDICTIONAL SEPARATION FACTORS-NET OPERATING INCOME
G-11	INTERIM OPERATING INCOME DETAIL
G-12	INTERIM STATE AND FEDERAL INCOME TAX CALCULATION
G-13	INTERIM INTEREST IN TAX EXPENSE CALCULATION
G-14	INTERIM PARENT(S) DEBT INFORMATION
G-15	INTERIM GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY
G-16	INTERIM PENSION COST
G-17	INTERIM ACCOUNTING POLICY CHANGES
G-18	INTERIM REVENUE EXPANSION FACTOR
G-19a	INTERIM COST OF CAPITAL - 13 MONTH AVERAGE
G-19b	INTERIM COST OF CAPITAL - ADJUSTMENTS
G-20	INTERIM - REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE
G-21	INTERIM - REVENUES FROM SERVICE CHARGES (ACCOUNT 451)
G-22	INTERIM - BASE REVENUE BY RATE SCHEDULE CALCULATIONS
G-23	INTERIM - REVENUE BY LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide the calculation of the requested full revenue requirements increase.

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

Line No	Description	Source	Amount (000)
1	Jurisdictional Adjusted Rate Base	Schedule B-1	\$ _____
2	Rate of Return on Rate Base Requested	Schedule D-1	x _____
3	Jurisdictional Net Operating Income Requested	Line 1 x Line 2	\$ _____
4	Jurisdictional Adjusted Net Operating Income	Schedule C-1	_____
5	Net Operating Income Deficiency (Excess)	Line 3 - Line 4	\$ _____
6	Earned Rate of Return	Line 4/Line 1	_____ %
7	Net Operating Income Multiplier	Schedule C-44	x _____
8	Revenue Increase (Decrease) Requested	Line 5 x Line 7	\$ _____

Supporting Schedules:

Recap Schedules:

10000

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:

For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY

DOCKET NO

BILL UNDER PRESENT RATES								BILL UNDER PROPOSED RATES					INCREASE		COSTS IN CENTS/KWH		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
TYPICAL	BASE	FUEL	ECCR	CAPACITY	ENVIRONMENTAL	TOTAL	BASE	FUEL	ECCR	CAPACITY	ENVIRONMENTAL	TOTAL	DOLLARS	PERCENT	PRESENT	PROPOSED	
KW	KWH	RATE	CHARGE	CHARGE	CHARGE	CHARGE	RATE	CHARGE	CHARGE	CHARGE	CHARGE	CHARGE	(14)-(8)	(15)/(8)	(8)/(2)	(14)/(2)	

	PRESENT	PROPOSED
CUSTOMER CHARGE		
DEMAND CHARGE		
ENERGY CHARGE		\$/KW
FUEL CHARGE		CENTS/KWH
CONSERVATION CHARGE		CENTS/KWH
CAPACITY CHARGE		CENTS/KWH or \$/KW
ENVIRONMENTAL CHARGE		CENTS/KWH

Supporting Schedules

Recap Schedules:

00001

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:

Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY

DOCKET NO.:

(1) Current Rate Schedule	(2) Type of Charge	(3) Current Rate	(4) Proposed Rate Schedule	(5) Proposed Rate	(6) Percent Increase
------------------------------------	--------------------------	------------------------	-------------------------------------	-------------------------	----------------------------

000020

Supporting Schedules:

Recap Schedules:

INTERIM REVENUE REQUIREMENTS INCREASE REQUESTED

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the calculation of the requested interim revenue requirements increase.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Line No	Description	Source	Amount (000)
1	Jurisdictional Adjusted Rate Base	Schedule G-2	\$ _____
2	Rate of Return on Rate Base Requested	Schedule G-19a	x _____
3	Jurisdictional Income Requested	Line 1 x Line 2	\$ _____
4	Jurisdictional Adjusted Net Operating Income	Schedule G-7	- _____
5	Income Deficiency (Excess)	Line 3 - Line 4	\$ _____
6	Earned Rate of Return	Line 4/Line 1 _____ %	
7	Net Operating Income Multiplier	Schedule G-18	x _____
8	Revenue Increase (Decrease) Requested	Line 5 x Line 7	\$ _____

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION

For each rate, calculate typical monthly bills for present rates and proposed interim rates.

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

BILL UNDER PRESENT RATES								"INTERIM" BILL UNDER PROPOSED RATES					INCREASE		COSTS IN CENTS/KWH		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
TYPICAL	BASE	FUEL	ECCR	CAPACITY	ENVIRONMENTAL	TOTAL	BASE	FUEL	ECCR	CAPACITY	ENVIRONMENTAL	TOTAL	DOLLARS	PERCENT	PRESENT	PROPOSED	
KW	KWH	RATE	CHARGE	CHARGE	CHARGE	CHARGE	RATE	CHARGE	CHARGE	CHARGE	CHARGE	CHARGE	(14)-(8)	(15)/(8)	(8)/(2)	(14)/(2)	

CUSTOMER CHARGE
 DEMAND CHARGE \$/KW
 ENERGY CHARGE CENTS/KWH
 FUEL CHARGE CENTS/KWH
 CONSERVATION CHARGE CENTS/KWH
 CAPACITY CHARGE CENTS/KWH or \$/KW
 ENVIRONMENTAL CHARGE CENTS/KWH

PRESENT PROPOSED

Supporting Schedules:

Recap Schedules:

000022

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO.:

EXPLANATION:

Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:

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

Witness:

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 (Net)	(7) Net Utility Plant	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base
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System Per Books (B-3)
 Jurisdictional Factors
 Jurisdictional Per Books
 Adjustments:

Total Adjustments

Adjusted Jurisdictional

Supporting Schedules:

Recap Schedules:

000023

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, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

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

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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000024

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO :

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

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

Line No	Account No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
			Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	13 MONTH AVERAGE
																		RB
																		WC
																		CS
																		ORP
																		NEU

ASSETS AND OTHER DEBITS

UTILITY PLANT:

OTHER PROPERTY AND INVESTMENTS:

CURRENT AND ACCRUED ASSETS:

DEFERRED DEBITS:

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES AND OTHER CREDITS

PROPRIETARY CAPITAL:

LONG TERM DEBT:

OTHER NONCURRENT LIABILITIES:

CURRENT AND ACCRUED LIABILITIES:

DEFERRED CREDITS:

ACCUMULATED DEFERRED INCOME TAXES:

TOTAL LIABILITIES AND OTHER CREDITS

REFERENCE.
 RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Supporting Schedules:

Recap Schedules:

000025

TWO YEAR HISTORICAL BALANCE SHEET

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO.:

EXPLANATION:

Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years not including the historical test year if provided elsewhere.

Type of Data Shown:

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

Line No.	Account No	Account Name	Year	Year
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00002

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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

Supporting Schedules:

Recap Schedules:

000021

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

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

COMPANY:

DOCKET NO

Line No.	Description	Total Company	FPSC Jurisdictional	Jurisdictional Factor
1.	Accumulated Depreciation:			
2	Intangible			
3	Production:			
4	Steam			
5.	Nuclear			
6	Other			
7	Total Production			
8	Transmission:			
9.	Land and Land Rights			
10	Structure and Improvements			
11.	Station Equipment			
12.	Towers & Fixtures			
13	Poles & Fixtures			
14.	O.H. Conductor and Devices			
15.	U G Conductor and Devices			
16.	Roads and Trails			
17	Total Transmission			
18.	Distribution:			
19.	Land and Land Rights			
20.	Structure and Improvements			
21.	Station Equipment			
22.	Poles and Fixtures			
23.	O.H. Conductors			
24.	U.G. Conduits			
25.	U.G. Conductors			
26.	Line Transformers			
27	Services			
28.	Meters			
29	Street Lighting			
30.	Total Distribution			
31	General Plant			
32	Total Electric Accumulated Depreciation			

Supporting Schedules:

Recap Schedules:

0000029

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO

Line No	Description	Total Company	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			

120000

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO .

Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *

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

Line No	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate*	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
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TOTAL DEPRECIABLE PLANT BALANCE

NON-DEPRECIABLE PROPERTY

MISCELLANEOUS INTANGIBLES

TOTAL PLANT BALANCE

Note:

* Indicate Order No. and Docket No. for currently prescribed depreciation rates. If composite depreciation rates are being used, supportive documentation is required to be submitted showing the derivation of the compositing. If a change in depreciation rates or dismantlement accrual is being proposed, supportive documentation is required to be submitted pursuant to Rule 25-6.0436 (5) and (7)(c), Florida Administrative Code.

** If data shown represents a historical calendar year, the related annual status report may be substituted for this schedule.

000031

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.
 (\$000)

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

Line No	Account Sub-account Number	Account Sub-account Title	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
---------	----------------------------	---------------------------	---------	---------	---------	---------	---------	---------	---------	---------	---------	----------	----------	----------	----------	------------------

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

00003

Supporting Schedules:

Recap Schedules:

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown*:

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

COMPANY:

Witness:

DOCKET NO.:

Line No	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
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TOTAL DEPRECIABLE RESERVE BALANCE

NUCLEAR DECOMMISSIONING

FOSSIL DISMANTLEMENT

MISCELLANEOUS INTANGIBLES

TOTAL RESERVE BALANCE

000033

Note: If data shown represents a historical calendar year, the related annual status report may be substituted for this schedule.

MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO.:

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.
(\$000)

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

Line No	Account Sub-account Number	Account Sub-account Title	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Month 13	13-Month Average
---------	----------------------------	---------------------------	---------	---------	---------	---------	---------	---------	---------	---------	---------	----------	----------	----------	----------	------------------

TOTAL DEPRECIABLE RESERVE BALANCE
NUCLEAR DECOMMISSIONING
FOSSIL DISMANTLEMENT
MISCELLANEOUS INTANGIBLES
TOTAL RESERVE BALANCE

Recap Schedules:

Supporting Schedules:

000034

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Itemize major capital additions to and retirements from electric plant in service in excess of 0.5% of the sum of the total balance of Account 101-Electric Plant in Service, and Account 106, Completed construction not Classified for the most recent calendar year, the test year minus one, the test year, and the test year plus one.*

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

Line No.	Description of Additions or (Retirements)	Test Year Minus One Year ___/___/___	Test Year ___/___/___	Test Year Plus One Year ___/___/___	Most Recent Calendar Year (If test year is projected or non-calendar year)
ADDITIONS					
	TOTAL ADDITIONS	_____	_____	_____	_____
	RETIREMENTS				
	TOTAL RETIREMENTS	_____	_____	_____	_____
	TOTAL NET ADDITIONS	=====	=====	=====	=====

Note:
 * If data shown represents a historical calendar year, the related annual status report may be substituted for this schedule.

0000035

PRODUCTION PLANT ADDITIONS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. 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:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

(A)
 Preliminary Engineering
 Growth Classification

Environmental
 Availability/Reliability
 Heat Rate
 Replace Existing Plant
 Safety
 Energy Conservation
 Capacity
 Aid to Construction and Maintenance
 Regulatory

Total In-Service Additions

(B)
 Amount

\$ _____

CONSTRUCTION WORK IN PROGRESS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant, and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO :

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	(9) 13 Month Average Balance	(10) Jurisdictional Factor	(11) Jurisdictional Amount
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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

000037

EARNINGS TEST

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO.:

EXPLANATION: If the company proposes to include any AFUDC-eligible CWIP in rate base, provide a summary of the earnings test to determine to what extent CWIP should be included in the rate base along with a detail of assumptions. As a minimum, the data provided should show the impact on the utility's financial integrity indicators with and without the level of CWIP requested.

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

000038

Supporting Schedules:

Recap Schedules:

PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the 13 month average balance for each item of property held for future use and calculate the jurisdictional amounts for the test year. Provide the prior year if the test year is projected. Individual properties that are less than 5 percent of the account total may be aggregated.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Item No.	Description of Item	(1) Prior Year _____ 13 Month Average	(2) Test Year _____ 13 Month Average	(3) Test Year Jurisdictional Factor	(4) Test Year Jurisdictional Amount (2) x (3)
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NUCLEAR FUEL BALANCES

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:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

COMPANY:

DOCKET NO.:

(\$000)

Witness:

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 Provision for Amortization 120.5	(F) Nuclear Fuel Under Capital Leases 120.6	(G) Net Nuclear Fuel (A)+(B)+(C)+(D)-(E)+(F)
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000040

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY

DOCKET NO.:

Line No	Account No.	Component	(1)	(2)	(3)	(4)
			Prior Year _____ Company Total (Schedule B-3)	Test Year _____ Company Total (Schedule B-3)	Test Year Jurisdictional Factor	Test Year Jurisdictional Amount (2) x (3)

Current and Accrued Assets

Adjustments to Current and
Accrued Assets (Specify)

Adjusted Current and
Accrued Assets

Current and Accrued
Liabilities

Adjustments to Current and
Accrued Liabilities
(Specify)

Adjusted Current and
Accrued Liabilities

Working Capital Allowance

Unbilled Revenue
Adjustments (Specify)

Adjusted Working Capital
Allowance

FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO

EXPLANATION. Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years. Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF)

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

Plant	Fuel Type	Beginning Balance	Receipts	Fuel Issued to Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance	13 Month Average
		Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit

(See Note 1)

- System Coal
- Inventory Petcoke
- Residual Oil
- Distillate Oil
- Natural Gas
- Biomass
- Other _____

Supporting Schedules:

Recap Schedules:

Note 1 - Applicable only to system fuel inventory balances.

000042

MISCELLANEOUS DEFERRED DEBITS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.

EXPLANATION:

Provide a schedule showing the following information for miscellaneous deferred debits for the test year. Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes.

Type of Data Shown:

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

Line No.	Description	Balance at Beginning of Year	Debits	Credits		Balance at End of Year
				Account	Amount	

Totals

_____	_____	_____	_____	_____	_____
=====	=====	=====	=====	=====	=====

ACCUMULATED PROVISION ACCOUNTS -
228.1, 228.2, and 228.4

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY
DOCKET NO

EXPLANATION:

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

Type of Data Shown:

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

Line No	Year	Balance Beginning of Period	Current Annual Accrual	Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period	Description Of Charge	Charged to Operating Expenses
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Account 228.1

Account 228.2

Account 228.4

000045

TOTAL ACCUMULATED DEFERRED INCOME TAXES

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.

EXPLANATION:

For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide annual balances beginning with the historical base year in the last rate case and ending with the end of the test year.

Type of Data Shown:

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

Witness:

Line No	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Cr(Dr)	Account 282 Accumulated Deferred Income Taxes Cr(Dr)	Account 283 Accumulated Deferred Income Taxes Cr(Dr)	Net Accumulated Deferred Income Taxes Cr(Dr)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						

00004

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO..

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the historical base year in the last rate case and ending with the end of the test year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Line No	Annual Period	Beginning Balance	Amortization	Ending Balance
---------	---------------	-------------------	--------------	----------------

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.
- 21.
- 22.
- 23.
- 24.
- 25.

000047

Supporting Schedules:

Recap Schedules:

LEASING ARRANGEMENTS

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY
DOCKET NO

EXPLANATION:

Provide the data specified for leasing arrangements
in effect during the test year and prior year.

Type of Data Shown:

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

Witness:

Leasing Payments for prior year: \$
Leasing Payments for test year: \$
Leasing Payments, Remaining Life Contracts \$

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

Asset	Original Cost	Annual Payment	Life of Contract	Disposition of Asset, Provision for Purchase
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000045

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION:

Provide a statement of changes in accounting policy for the test year and the prior year. 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:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

ADJUSTED JURISDICTIONAL NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.
(\$000)

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Line No	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule C-2)	(7) Adjusted Jurisdictional Amount (5)+(6)
1	Operating Revenues:						
2	Sales of Electricity						
3	Other Operating Revenues						
4	Total Operating Revenues						
5	Operating Expenses:						
6	Operation & Maintenance:						
7	Fuel						
8	Purchased Power						
9	Other						
10	Depreciation & Amortization						
11	Decommissioning Expense						
12	Taxes Other Than Income Taxes						
13	Income Taxes						
14	Deferred Income Taxes-Net						
15	Investment Tax Credit-Net						
16	(Gain)/Loss on Disposal of Plant						
17	Total Operating Expenses						
18	Net Operating Income						

JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

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

Line No	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment
---------	------------	--	-------------------------	------------------------------	----------------------------------

000051

Supporting Schedules:

Recap Schedules:

JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

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

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

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

Supporting Schedules:

Recap Schedules:

000053

OPERATING REVENUES DETAIL

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

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

Account No.	Account Title	(1) Per Books	(2) Non-Jurisdictional	(3) Jurisdictional (1)-(2)	Adjustments						(10) Adjusted Total (3)+(9)
					(4) Fuel	(5) Conservation	(6) Franchise Fees	(7) Other (Specify)	(8) Other (Specify)	(9) Total (4) thru (8)	
	SALES OF ELECTRICITY										
440	Residential Sales										
442	Commercial Sales										
442	Industrial Sales										
444	Public Street & Highway Lighting										
445	Other Sales to Public Authorities										
446	Sales to Railroads & Railways										
448	Interdepartmental Sales										
	Total Sales to Ultimate Consumers										
447	Sales for Resale										
	TOTAL SALES OF ELECTRICITY										
449.1	(Less) Provision for Rate Refunds										
	TOTAL REVENUE NET OF REFUND PROVISION										
	OTHER OPERATING REVENUES										
450	Forfeited Discounts										
451	Miscellaneous Service Revenues										
453	Sales of Water and Water Power										
454	Rent from Electric Property										
455	Interdepartmental Rents										
456	Deferred Fuel Revenue										
456	Unbilled Revenue										
456	Other Electric Revenues (In Detail)										
	TOTAL OTHER OPERATING REVENUES										
	TOTAL ELECTRIC OPERATING REVENUES										

000054

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Line No	Account No.	Account Title	Year 1		Year 2		Year 3		Year 4		Year 5		Prior Year	Test Year
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual		

000055

OPERATION AND MAINTENANCE EXPENSES -- TEST YEAR

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO

EXPLANATION:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:

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

Line No	Account No	Account Title	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Total
---------	------------	---------------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

950000

Supporting Schedules:

Recap Schedules:

DETAIL OF CHANGES IN EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.

(1)	(2)	(3)	(4)	(5) Increase / (Decrease)		(6)	(7)
Account Number	Account	Test Year Ended ___/___/___	Prior Year Ended ___/___/___	Dollars (3)-(4) (000)	Percent (5)/(4) (%)		Reason(s) for Change

000057

FIVE YEAR ANALYSIS - CHANGE IN COST

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule showing the change in cost, by functional group, for the last five years.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO :

Description of Functional Group	Type of Cost	Year _____		Year _____		Year _____		Year _____		Year _____	
		Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change
Fuel	Variable										
Interchange	Semi-Variable										
Production	Semi-Variable										
Transmission	Semi-Variable										
Distribution	Semi-Variable										
Customer Account	Semi-Variable										
Customer Service & Information & Sales	Semi-Variable										
Administrative and General	Semi-Variable										
Depreciation	Fixed										
Taxes	Semi-Variable										
Interest (without AFUDC)	Semi-Variable										
TOTAL											

000058

Supporting Schedules:

Recap Schedules:

DETAIL OF RATE CASE EXPENSES FOR OUTSIDE CONSULTANTS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO :

EXPLANATION: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

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

(1) Vendor Name	(2) Counsel, Consultant, Or Witness	(3) Specific Services Rendered	(4) Fee (\$)	(5) Basis Of Charge	(6) Travel Expenses (\$)	(7) Other (\$)	(8) Total (4+6+7) (\$)	(9) Type of Services (a)
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TOTAL OUTSIDE CONSULTANTS

 =====

TOTAL OUTSIDE LEGAL SERVICES

 =====

(a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)

- A = ACCOUNTING
- B = COST OF CAPITAL
- C = ENGINEERING
- L = LEGAL
- O = OTHER
- R = RATE DESIGN
- S = COST OF SERVICE

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR

Rate Case	Total Expenses	Rate Order Date	Amortization Period	Unamortized Amount	Test Year Amortization
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO.:

EXPLANATION: Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

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

Line No.	(1) Year	(2) Write-Offs (Retail)	(3) Gross Revenues From Sales Of Electricity (Retail)	(4) Adjustments to Gross Revenues (Specify)	(5) Adjusted Gross Revenues	(6) Bad Debt Factor (2)/(5)
1.						
2.						
3.						
4.						
5.	Total					
6.	_____ Test Year					

Calculation of the Bad Debt Component Included in the Revenue Expansion Factor:

000000

ADMINISTRATIVE EXPENSES

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 the most recent historical year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Line No	(1) Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(2) Test Year Ended ___/___/___	(3) Historical Year Ended ___/___/___	(4) Difference (2)-(3)	(5) Percent Increase/(Decrease) (4)/(3)
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Total Administrative Expense (Acts 901-932)

Average Number of Customers

Administrative Expense Per Customer

000061

Supporting Schedules:

Recap Schedules:

MISCELLANEOUS GENERAL EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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

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

000062

ADVERTISING EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO.:

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

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

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	Electric Utility (000)	Factor	Jurisdictional	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					

000003

Supporting Schedules:

Recap Schedules:

INDUSTRY ASSOCIATION DUES

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

EXPLANATION:

Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

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

Line No.	Name and Nature of Organization	Electric Utility (000's)	Jurisdictional	
			Factor	Amount (000's)

Total Industry Association Dues

Average Number of Customers

Dues Per Customer

Lobby Expenses Included in Industry Association Dues

000064

Supporting Schedules:

Recap Schedules:

OUTSIDE PROFESSIONAL SERVICES

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO.

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

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

Line No	Type of Service or Vendor	Description of Service(s)	Account(s) Charged	Test Year Costs
	Accounting			
	Financial			
	Engineering			
	Legal			
	Other (specify)			
	Total Outside Professional Services			\$ _____ =====

000055

PENSION COST

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO.:

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

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

Line No.	Description	Amount	
		Test Year 20__	Historical Year 20__
1	Service Cost		
2	Interest Cost		
3	Actual Return on Assets		
4	Net Amortization and Deferral		
5	Amortization of Prior Service Cost		
6	Total Net Periodic Pension Cost		
7	For the Year:		
8	Expected Return on Assets		
9	Assumed Rate of Return on Plan Assets		
10	Amortization of Transition Asset or Obligation		
11	Percent of Pension Cost Capitalized		
12	Pension Cost Recorded in Account 926		
13	Minimum Required Contribution Per IRS		
14	Maximum Allowable Contribution Per IRS		
15	Actual Contribution Made to the Trust Fund		
16	Actuarial Attribution Approach Used for Funding		
17	Assumed Discount Rate for Computing Funding		
18	Allocation Method Used to Assign Costs if the Utility Is Not the Sole Participant in the Plan. Attach the Relevant Procedures.		
19			
20	At Year End:		
21	Accumulated Benefit Obligation		
22	Projected Benefit Obligation		
23	Vested Benefit Obligation		
24	Assumed Discount Rate (Settlement Rate)		
25	Assumed Rate for Salary Increases		
26	Fair Value of Plan Assets		
27	Market Related Value of Assets		
28	Balance in Working Capital (Specify Account No.)		

990000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

000067

Supporting Schedules:

Recap Schedules:

AMORTIZATION/RECOVERY SCHEDULE – 12-MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Total Amount of Amortization/Recovery: \$

Effective Date:

Amortization/Recovery Period:

Reason:

(1) Line No	(2) Account/ Sub-account No.	(3) Plant Account Title	(\$0) Total Amort/Recovery Expense
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000000
68

Supporting Schedules:

Recap Schedules:

TAXES OTHER THAN INCOME TAXES

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

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

Line No.	Type of Tax	(1)	(2)	(3)	(4)	(5) Jurisdictional		(7)
		Rate	Tax Basis (\$)	Total Amount	Amount Charged to Operating Expenses	Factor	Amount	Jurisdictional Amount Charged to Operating Expenses
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)			\$	\$	\$	\$	
12.	Total			\$	\$	\$	\$	

690000

REVENUE TAXES

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO

EXPLANATION: Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the historical base year, historical base year + 1, and the test year.

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

Line No	GROSS RECEIPTS TAX			REGULATORY ASSESSMENT FEE		
	HISTORICAL BASE YEAR	HISTORICAL BASE YEAR + 1	TEST YEAR	HISTORICAL BASE YEAR	HISTORICAL BASE YEAR + 1	TEST YEAR
TOTAL OPERATING REVENUES	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
ADJUSTMENTS:						
TOTAL ADJUSTMENTS	_____	_____	_____	_____	_____	_____
ADJUSTED OPERATING REVENUES	_____	_____	_____	_____	_____	_____
TAX RATE	_____	_____	_____	_____	_____	_____
TAX AMOUNT	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY

EXPLANATION

PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

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

DOCKET NO

Witness

LINE NO	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
46	FEDERAL TAXABLE INCOME (L5+L28+L34-L37state)		\$ _____		\$ _____		
47	FEDERAL INCOME TAX (35% OR APPLICABLE RATE)		\$ _____		\$ _____		
48							
49	ADJUSTMENTS TO FEDERAL INCOME TAX						
50	ORIGINATING ITC		\$ _____				
51							
52	WRITE OFF OF EXCESS DEFERRED TAXES				\$ _____		
53							
54	OTHER ADJUSTMENTS (LIST)						
55							
56							
57	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		\$ _____		\$ _____		
58							
59	FEDERAL INCOME TAX		\$ _____		\$ _____		
60							
61	ITC AMORTIZATION				\$ _____		
62					\$ _____		
63							
64							
65							
66							
67							
68							
69							
70							
71	SUMMARY OF INCOME TAX EXPENSE:						
72		FEDERAL	STATE	TOTAL			
73	CURRENT TAX EXPENSE						
74	DEFERRED INCOME TAXES						
75	INVESTMENT TAX CREDITS, NET						
76	TOTAL INCOME TAX PROVISION						

INTEREST IN TAX EXPENSE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the amount of interest expense used to calculate net operating income taxes on Schedule _____.
 If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Line No	Description	(1) Historical Base Year Ended _____	(2) Test Year Ended _____
1.	Interest on Long Term Debt		
2.	Amortization of Debt Discount, Premium, Issuing		
3.	Expense & Loss on Reacquired Debt		
4.	Interest on Short Term Debt		
5.	Interest on Customer Deposits		
6.	Other Interest Expense		
7.	Less Allowance for Funds Used During Construction		
8.	Total Interest Expense		

PARENT(S) DEBT INFORMATION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO

EXPLANATION:

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

Type of Data Shown:

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

Line No		Amount	Percent of Capital	Cost Rate	Weighted Cost
1.	Long Term Debt	\$	%	%	%
2.	Short Term Debt				
3.	Preferred Stock				
4.	Common Equity				
5.	Deferred Income Tax				
6.	Investment Tax Credits				
7.	Other (specify)				
8.	Total	\$ <u> </u>	<u>100.00%</u>		<u> </u> %
9.	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary			=	<u> </u> %

0000071

DEFERRED TAX ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: To provide information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at statutory tax rates different from the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

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

Line No.	<u>Protected</u>	<u>Unprotected</u>	<u>Total (Excess/Deficient)</u>
1. Balance at Beginning of the Historical Year			
2. Historical Year Amortization			
3. Balance at Beginning of Historical Year + 1			
4. Historical Year + 1 Amortization			
5. Balance at Beginning of Projected Test Year			
6. Projected Test Year Amortization			
7. Balance at End of Projected Test Year			

INCOME TAX RETURNS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

000076

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO..

EXPLANATION: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.

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

000077

MISCELLANEOUS TAX INFORMATION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the requested miscellaneous tax information.

Type of Data Shown:

COMPANY:

___ Projected Test Year Ended ___/___/___

DOCKET NO.:

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

- 1 For profit and loss purposes, which IRC section 1552 method is used for tax allocation?
- 2 What tax years are open with the IRS?
- 3 For the last three tax years, what dollars were paid to or received from the parent for federal income taxes?
- 4. How were the amounts in (3) treated?
- 5 For each of the last three years, what was the dollar amount of interest deducted on the parent ONLY tax return?

6. Complete the following chart for the last three years:

	Income (loss)					
	Book Basis Year			Tax Basis Year		
	1	2	3	1	2	3
Parent Only						
Applicant Only						
Total Group						
Total Group Excluding Parent & Applicant						

Supporting Schedules:

Recap Schedules:

0000078

GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY

ORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

MPANY:

Witness:

CKET NO.:

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

Recap Schedules:

00000
8

TRANSACTIONS WITH AFFILIATED COMPANIES

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

Line No	Name of Company or Related Party	Relation to Utility	Type of Service Provided or Received	Effective Contract Date	Charge or Credit During Year		Amount Included in Test Year	Allocation Method Used to Allocate Charges Between Companies
					Amount (000)	Acct. No.		

0800000

Supporting Schedules:

Recap Schedules:

AFFILIATED COMPANY RELATIONSHIPS

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO :

EXPLANATION:

Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

000001

Supporting Schedules:

Recap Schedules:

NON-UTILITY OPERATIONS UTILIZING UTILITY ASSETS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO :

EXPLANATION: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

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

(1) Line Number	(2) Account Number	(3) Description	(4) Original Purchase Cost	(5) Test Year Revenues (All Accts. 454)	(6) Expense Amounts	(7) Net Revenues
-----------------------	--------------------------	--------------------	-------------------------------------	--	---------------------------	------------------------

0000002

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY
DOCKET NO..

EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

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

Year Year Year Year Year

SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER)

- Power Production Expense
- Transmission Expenses
- Distribution Expenses
- Customer Account Expenses
- Customer Service Expenses
- Sales Expenses
- Administration & General Expenses
- Total Other O & M Expenses

GROWTH INDICES

- Consumer Price Index
- Average Customer
- CPI Percent Increase
- Average Customer Percent Increase
- Index Percent CPI x Customer Growth
- Average Customer Increase

DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:

- O & M Expense Less Fuel per KWH Sold
- Capital Cost per Installed Kilowatt of Capacity
- Revenue per KWH Sold

AVERAGE NUMBER OF CUSTOMERS

- Residential
- Commercial
- Industrial
- Street Lighting
- Other Sales to Public Authorities
- Total

Supporting Schedules:

Recap Schedules:

000083

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the following statistical data for the company, by calendar year for the most recent 5 historical years.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Year	Year	Year	Year	Year	Average Annual Growth Rate
_____	_____	_____	_____	_____	_____

THE LEVEL AND ANNUAL GROWTH RATES FOR:

Peak Load MW

Peak Load Per Customer (KW)

Energy Sales (MWH)

Energy Sales Per Customer

Number of Customers (Average)

Installed Generating Capacity (MW)

Population of Service Area

End of Year Miles of Distribution Lines

End of Year Miles of Jurisdictional Transmission Lines

000084

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Line No	Test Year			Test Year			Test Year			Test Year			Test Year		
	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount	%Increase	CPI

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

000005

NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI

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.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.

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.

030000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For test year functionalized O & M expenses, provide the benchmark variances.

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

COMPANY:

DOCKET NO.:

(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									
7.	Customer Service and Information									
8.	Sales Expenses									
9.	Administrative and General									
10.	Total									

000000
280087

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the detail of adjustments made to test year per books
 O & M expenses by function.

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

COMPANY:

DOCKET NO.:

Line No	Function	(000) Adjustment	Explanation
	Production		
	Total Production		
	Other Power Supply		
	Transmission		
	Distribution		
	Customer Accounts		
	Customer Service and Information		
	Sales Expenses		
	Administrative & General		
	Total Administrative & General		
	TOTAL ADJUSTMENTS		

830000

BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO

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

630000

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

000091

Supporting Schedules:

Recap Schedules:

HEDGING COSTS

FLORIDA PUBLIC SERVICE COMMISSIC
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3, Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.

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

Line No.	Account No.	Account Title	Year		Year		Year		Test Year	
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause

EXPENSES

Hedging Expense

Total Hedging Expense

ANNUAL PLANT IN SERVICE

Hedging related capital investment

Total Hedging investment

000092

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO :

EXPLANATION: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

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

Line No	Account No	Account Title	Year		Year		Year		Test Year	
			Base Rates	Clauses	Base Rates	Clauses	Base Rates	Clauses	Base Rates	Clauses

EXPENSES

Security Expense

Total Security Expense

ANNUAL PLANT IN SERVICE

Security capital investment

Total Security investment

000093

REVENUE EXPANSION FACTOR

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended: ___/___/___

COMPANY:

Witness:

DOCKET NO.:

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)	

000094

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.

EXPLANATION: Provide the company's 13-month average cost of capital for the test year, the prior year, and historical base year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

DOCKET NO.:

Witness:

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No	Company Total Per Books	Specific Adjustments	Pro Rata Adjustments	System Adjusted	Jurisdictional Factor	Jurisdictional Capital Structure	Ratio	Cost Rate	Weighted Cost Rate

000000
560000

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:

COMPANY:

DOCKET NO.:

1.) List and describe the basis for the specific adjustments appearing on Schedule D-1a.

2.) List and describe the basis for the pro-rata adjustments appearing on Schedule D-1a.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Line No.	Class of Capital	Description	Historic Base Year	Prior Year	Test Year
----------	------------------	-------------	--------------------	------------	-----------

Specific Adjustments

Pro Rata Adjustments

COST OF CAPITAL - 5 YEAR HISTORY

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION:

For the subject Florida utility, all other regulated utility operations combined, all non-regulated operations combined, the parent company, and on a consolidated basis, provide the year-end capital structure for investor capital (i.e. common equity, preferred stock, long-term debt, and short-term debt) for the five years through the end of the projected test year.

Type of Data Shown:

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

Line No	Class of Capital	Year		Year		Year		Year		Year	
		Amount (000)	Percent of Total	Amount (000)	Percent of Total	Amount (000)	Percent of Total	Amount (000)	Percent of Total	Amount (000)	Percent of Total

000000
 260000
 97

SHORT-TERM DEBT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 1.) Provide the specified data on short-term debt issues on a 13-month average basis for the test year, prior year, and historical base year

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY

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

DOCKET NO

Maturity Date	Interest Rate	Interest Expense	13-month Average Amount Outstanding During the Year (000)	Weighted Average Cost of Short-term Debt
---------------	---------------	------------------	---	--

860000

LONG-TERM DEBT OUTSTANDING

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.

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

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

DOCKET NO :

(\$000)													
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No	Description, Coupon Rate	Issue Date	Maturity Date	Principal Amount Sold (Face Value)	13-Month Average Principal Amt. Outstanding	Discount (Premium) on Principal Amount Sold	Issuing Expense On Principal Amount Sold	Life (Years)	Annual Amortization (7+8)/(9)	Interest Expense (Coupon Rate) (2) x (6)	Total Annual Cost (10)+(11)	Unamortized Discount (Premium) Associated With (6)	Unamort. Issuing Expense & Loss on Reacquired Debt Associated With (6)
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21.	Total				_____	_____	_____	_____	_____	_____	_____	_____	_____
21.	Less Unamortized Premium, Discount, and Issuance Expense (13) + (14).				_____	_____	_____	_____	_____	_____	_____	_____	_____
22	Net				_____								
23	Embedded Cost of Long-term Debt (12) / Net				_____								

66000099

PREFERRED STOCK OUTSTANDING

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO..

EXPLANATION: Provide the data as specified for preferred stock on a 13-month average basis for the test year, prior year, and historical base year.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Description,	Issue	Call	Principal	13-month	(Discount)	(Discount)	Issuing	Issuing	Net	Dollar	Effective
No	Coupon Rate	Date	Provisions or Special Restrictions	Amount Sold	Average Principal Amt. Outstanding	Premium on Principal Amount Sold	Premium Associated with (6)	Expense on Principal Amount Sold	Expense Associated with (6)	Proceeds (6)+(8)-(10)	Dividend on Face Value (2) X (6)	Cost Rate (12)/(11)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

21. Total	_____											
22. Weighted Average Cost of Preferred Stock	_____											

Supporting Schedules:

Recap Schedules:

000101

CUSTOMER DEPOSITS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, the prior year, and historical base year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

(1) Line No.	(2) Month and Year	(3) Active Customer Deposits at 6.00% (000)	(4) Active Customer Deposits at 7.00% (000)	(5) Inactive Customer Deposits (000)	(6) Total Deposits (3)+(4)+(5) (000)	(7) Interest Payment (3) / 6%/12 (000)	(8) Interest Payment (3) / 7%/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 (9) divided
by Total Deposits (6)
_____ %

00001002

COMMON STOCK DATA

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide the most recent five year data for the company, or consolidated parent if the company is not publicly traded as indicated. To the extent the requested data is available from other sources, the Company can reference and attach the information to comply with the requirements of this MFR.

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

Line No		Year	Year	Year	Year	Year
1	Pre-tax Interest Coverage Ratio (x)					
2	Earned Returns on Average Book Equity (%)					
3	Book Value/Share (\$)					
4	Dividends/Share (\$)					
5	Earnings/Share (\$)					
6	Market Value/Share (\$)					
7	Market/Book Ratio (%)					
8	Price/Earning Ratio (6) / (5)					

000103

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 1.) If the test year is projected, provide a summary of financing plans and assumptions.

Type of Data Shown:

COMPANY:

___ Projected Test Year Ended ___/___/___

DOCKET NO.

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

2.) Provide the company's capital structure objectives, the basis for assumptions (such as those for issue cost and interest rates), and any other significant assumptions.
Provide a statement of the Company's policy on the timing of the entrance into capital markets.

Financing Plans for the Year Ending _____

Line No.	Type of Issue	Date of Issue/ Retirement	For Bonds			For Stock		Issue Costs (Thousands)	Principal Amount (Thousands)
			Capitalization (Thousands)	Interest Rate	Life in Years	No. of Shares	Market Price		

Capital Structure Objectives:

Percent of Total

- Short-term Debt
- Long-term Debt
- Preferred Stock
- Common Equity

Interest Rate Assumptions:

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide financial indicators for the test year under current and proposed rates, the prior year, and historical base year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

Line No	Indicator	Historic Base Year	Prior Year	Test Year Current Rates	Test Year Proposed Rates
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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

Fixed Charges:

- Interest
- Lease Payments
- Sinking Funds Payments
- Tax on Sinking Fund Payments

Ratio of Earnings to Fixed Charges

- Including AFUDC
- Excluding AFUDC

Supporting Schedules:

Recap Schedules:

000105

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:
COMPANY:
DOCKET NO :

Provide under separate cover a cost of service study that allocates production and transmission plant using the average of the twelve monthly coincident peaks and 1/13 weighted average demand (12 CP and 1/13th) method. In addition, if the company is proposing a different cost allocation method, or if a different method was adopted in its last rate case, provide cost of service studies using these methods as well. All studies filed must be at both present and proposed rates. The cost of service analysis must be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined.

Each cost study must include a schedule showing total revenues, total expenses, NOI, rate base, rate of return, rate of return index, revenue requirements at an equalized rate of return, revenue excess/deficiency, and revenue requirements index, for each rate class and for the total retail jurisdiction for the test year.

In all cost of service studies filed, the average of the 12 monthly peaks method must be used for the jurisdictional separation of the production and transmission plant and expenses unless the FERC has approved another method in the utility's latest wholesale rate case. The minimum distribution system concept must not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule B-1 and the fully adjusted net operating income in Schedule C-1.

Costs and revenues for recovery clauses, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges must be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenues must be allocated consistent with the allocation of the expense associated with the facilities used or services purchased.

If an historic test year is used, the twelve monthly peaks must be the hour of each month having the highest FIRM load, (i.e., exclude the load of non-firm customers in determining the peak hours).

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Explain the differences between the cost of service study approved in the company's last rate case and that same study filed as part of Schedule E-1 in this rate case (e.g., classification of plant, allocation factor used for certain plant or expenses, etc.)

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

COMPANY:

DOCKET NO.:

Supporting Schedules:

Recap Schedules:

000107

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

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

Allocation Method: _____

Rate Base Component	Total		Rate Schedules							
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Demand										
Production										
Transmission										
Distribution										
General Plant										
Other Plant										
Working Capital										
Intangible										
Subtotal										
Energy										
Production Plant										
General Plant										
Other Plant										
Working Capital										
Intangible										
Subtotal										
Customer										
Meters										
Service Drops										
Customer Accounts										
Customer Service										
General Plant										
Other Plant										
Working Capital										
Intangible										
Subtotal										
Total										

Supporting Schedules:

Recap Schedules:

000108

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules

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

Allocation Method: _____

Rate Schedules

Expense Component	Total		Rate Schedules		Rate Schedules		Rate Schedules		Rate Schedules		Rate Schedules	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent

Demand
 Production
 Transmission
 Distribution
 General
 Other
 Subtotal

Energy
 Production
 General
 Other
 Subtotal

Customer
 Meters
 Service Drops
 Customer Accounts
 Customer Service
 General
 Other
 Subtotal

Total

Supporting Schedules:

Recap Schedules:

000109

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO

EXPLANATION.

Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

(\$000)

Type of Data Shown:

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

Witness:

Rate Base Account Number and Title	Jurisdictional Adjusted Rate Base	Demand		Customer		Energy	
		Amount	Percent	Amount	Percent	Amount	Percent
Production							
Transmission							
Distribution							
General Plant							
Etc.							
Supporting Schedules:		Recap Schedules:					

000111

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO.

EXPLANATION

Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

Type of Data Shown:

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

Witness:

(\$000)

Operating Expense
 Account
 Number and Title

Jurisdictional
 Adjusted
 Expense

 Demand
 Amount Percent

 Customer
 Amount Percent

 Energy
 Amount Percent

Production

Transmission

Distribution

Etc.

Supporting Schedules:

Recap Schedules:

000111

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule ____.

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

Account Number	Description of Source	Total Electric System	Wholesale	Total Retail	Rate RS	Rate GS
PRESENT REVENUES							
440-447	Sales of Electricity						
451	Miscellaneous Service Charges						
	Initial Connection						
	Reconnect Service						
	Reconnect After Disconnect						
	Temporary Service						
	Etc.						
454	Rent from Electric Property						
	Equipment Rental						
	Miscellaneous Rents						
	Etc.						
456	Other Electric Revenue						
	Unbilled Revenues						
	Miscellaneous Other						
	Etc.						
	Total Present Revenue						
PROPOSED INCREASES							
	Sales of Electricity						
	Miscellaneous Service Charges						
	Initial Connection						
	Reconnect Service						
	Reconnect After Disconnect						
	Etc.						
	Other Electric Revenue						
	Unbilled Revenues						
	Etc.						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION.

For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY.

DOCKET NO.

Allocation Method _____

Line No	Description	Total Retail	RS	GS	GSD	Etc.
---------	-------------	--------------	----	----	-----	------

REVENUE REQUIREMENTS FROM SALES OF ELECTRICITY (\$000)

- Energy (Non-Fuel Portion)
- Demand
- Customer
- Customer (Lighting Facilities)
- Total Revenue Requirement

BILLING UNITS (ANNUAL)

- Energy
- Demand
- Customer

UNIT COST

- Energy Non-Fuel - cents/KWH
- Customer - \$/bill
- Customer (Lighting Facilities) \$/Fixture or pole
- Demand - Production - \$/KW
- Demand - Transmission - \$/KW
- Demand - Distribution - \$/KW
- Demand - Production - cents/KWH
- Demand - Transmission - cents/KWH
- Demand - Distribution - cents/KWH

(Unit Costs = Revenue Requirements (line 4, 5, 6, or 7) divided by Billing Units (line 12, 13, or 14).)

Supporting Schedules:

Recap Schedules:

000113

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under proposed rates must be calculated at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO :

Allocation Method: _____

Line No.	Description	Total Retail	RS	GS	GSD	Etc.
REVENUE REQUIREMENTS FROM SALES OF ELECTRICITY (\$000)						
	Energy (Non-Fuel Portion)					
	Demand					
	Customer					
	Customer (Lighting Facilities)					
	Total Revenue Requirement					
BILLING UNITS (ANNUAL)						
	Energy					
	Demand					
	Customer					
UNIT COST						
	Energy Non-Fuel - cents/KWH					
	Customer - \$/bill					
	Customer (Lighting Facilities) \$/Fixture or pole					
	Demand - Production - \$/KW					
	Demand - Transmission - \$/KW					
	Demand - Distribution - \$/KW					
	Demand - Production - cents/KWH					
	Demand - Transmission - cents/KWH					
	Demand - Distribution - cents/KWH					
(Unit Costs = Revenue Requirements (line 3, 4, 5, or 8) divided by Billing Units (line 9, 10, or 11).						

Supporting Schedules:

Recap Schedules:

000114

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY
DOCKET NO

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

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

Supporting Schedules:

Recap Schedules:

000115

COMPANY-PROPOSED ALLOCATION OF THE RATE INCREASE BY RATE CLASS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

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

Rate Class	Present		Increase from Service Charges	Increase from Sale of Electricity	Increase from Other Revenue	Total Increase	Company Proposed		% Increase	
	ROR	Index					ROR	Index	With Adjustment Clauses	Without Adjustment Clauses

RS

GS

Etc.

Supporting Schedules:

Recap Schedules:

000116

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO .

EXPLANATION: Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted must also be provided. The average number of customers and annual MWH should be in agreement with the company's forecast in Schedule E-15.

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

Line No	Rate Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Sales	Annual MWH Unbilled	Total	Output to Line MWH*	Class NCP KW*	CP Winter KW*	CP Summer KW*	Average 12 CP KW*	Average Demand KW*	12 CP & 1/13 Weighted Average Demand*	Average Number of Customers
	RS											
	GS											
	GSD											
	Etc.											
	Total Retail											
	Wholesale											
	Total System * At Generation											

Supporting Schedules:

Recap Schedules:

000117

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any work papers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

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

Supporting Schedules:

Recap Schedules:

000111

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO :

EXPLANATION: Provide a description of how the coincident and non-coincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the work papers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Supporting Schedules:

Recap Schedules:

000119

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY.
 DOCKET NO.

EXPLANATION: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. The calculation of test year unbilled revenue at present rates is provided in Schedule C-11.

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

Rate Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Sales of Electricity (excluding unbilled)			Unbilled Sales			
	Proposed Base Revenue (000's)	MWH	Per Unit \$/MWH col(1)/col(2)	MWH	Base Revenues(000's)		Adjustment col(5)-col(6)
				Proposed col(3)*col(4)	Present		

Supporting Schedules:

Recap Schedules:

00012C

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY
DOCKET NO

EXPLANATION:

Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

Type of Data Shown:

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

(\$000)

Increase

Rate	(1) Base Revenue at Present Rates	(2) Base Revenue at Proposed Rates	(3) Dollars (2) - (1)	(4) Percent (3) / (1)
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Supporting Schedules:

Recap Schedules:

000121

REVENUES BY RATE SCHEDULE - SERVICE CHARGES (ACCOUNT 451)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

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

COMPANY:

DOCKET NO.:

Type of Service Charge	Number of Transactions	Present Charge	Proposed Charge	Revenues at Present Charges	Revenues at Proposed Charges	Increase	
						Dollars	Percent

Supporting Schedules:

Recap Schedules:

00012

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO.:

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

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

Rate Schedule _____

Type of Charges	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
	Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue	

Customer Charge:
 Standard
 T-O-D
 Total

kWh Charge:
 Standard
 T-O-D On-Peak
 T-O-D Off-Peak
 Total

Etc.

Total Base Revenue (Calculated)

Correction Factor

Total Base Revenue (Booked)

Supporting Schedules:

Recap Schedules:

000123

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO.,

EXPLANATION:

Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual KWH's must agree with the data provided in Schedule E-15.

Type of Data Shown:

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

Type of Facility	Annual Billing Items	Est. Monthly kWh	Annual kWh	Present Rates			\$		Proposed Rates			\$		Percent Increase
				Facility Charge	Energy Charge	Maintenance Charge	Monthly Charge	Total Revenue	Facility Charge	Energy Charge	Maintenance Charge	Monthly Charge	Total Revenue	

Annual kWh.

Supporting Schedules:

Recap Schedules:

000124

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO.

EXPLANATION:

Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6b and E-7, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Work papers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, and the Commission Clerk and upon request to other parties to the docket.

Type of Data Shown:

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

Witness:

Supporting Schedules:

Recap Schedules:

000125

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO.:

EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

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

Supporting Schedules:

Recap Schedules:

000126

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:

EXPLANATION. Provide a schedule of the number of customers served at transmission, sub transmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. Customers served directly from a company-owned substation must be listed under the voltage level at which they are served.

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

Supporting Schedules:

Recap Schedules:

000127

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY.
 DOCKET NO .

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly non coincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

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

Rate Schedule	Month and Year	Estimated Coincident Peak	90% Confidence Interval	Estimated Non coincident (Class) Peak	90% Confidence Interval	Estimated Customer Maximum Demand	90% Confidence Interval
---------------	----------------	---------------------------	-------------------------	---------------------------------------	-------------------------	-----------------------------------	-------------------------

Annual Peak:
 12 Coincident Peak Average:
 90% Confidence Interval:
 Sum of Individual customer maximum demands:

Annual kWh:
 12 CP Load Factor:
 Class (NCP) Load Factor:
 Customer (Billing or Maximum Demand) Load Factor:

Supporting Schedules:

Recap Schedules:

000128

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Line No	Month & Year	Peak in MW	Day of Week	Day of Month	Hour	Actual (A) or Estimated (E)
---------	--------------	------------	-------------	--------------	------	-----------------------------

Supporting Schedules:

Recap Schedules:

000129

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION.

Provide estimates of demand and energy losses for transmission and distribution system components and explain the methodology used in determining losses.

Type of Data Shown:

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

	Demand Losses by Component			12 Month Average
	Energy Losses	Winter Peak	Summer Peak	
Transmission System				
Generator Step-up Transformer				
Transmission Line (69 kV)				
Transmission Substations				
Common Sub transmission Lines (40 kV to 69 kV)				
Direct Assigned Subtransmission*				
Distribution System				
Distribution Substation				
Distribution Primary Lines (kV to 39 kV)				
Distribution Primary Services*				
Distribution Line Transformers				
Distribution Secondary Line				
Distribution Secondary Drops				

*Provide only if over 1% of total line losses

Supporting Schedules.

Recap Schedules:

000130

ENERGY LOSSES

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION.

Show energy losses by rate schedule for the test year and explain the methodology and assumptions used in determining these losses.

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

	(1)	(2)	(3)		(4)	(5)	(6)
Rate Schedule	Energy at Generation	Sales at Meter	Losses and Company Use		Delivered Efficiency	Company Use	System Losses
			MWH	%	(2) / (1)		

Supporting Schedules:

Recap Schedules:

000131

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Show maximum demand losses by rate schedule for the test year and explain the methodology and assumptions used in determining losses.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Rate Schedule	(1) 12 Month Average Coincident Demand At Generation (kW)	(2) 12 Month Average Coincident Peak At The Meter (kW)	(3) Total Losses kW (1) - (2)	(4) Percent Losses	(5) Company Use	(6) System Losses
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Supporting Schedules:

Recap Schedules:

000132

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO..

EXPLANATION: Provide a copy of the most recent Annual Report to Shareholders and all subsequent Quarterly Reports. The company shall file all Quarterly and Annual Reports as they become available during the proceeding.

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

000133

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: Provide a copy of the most recent Form 10-K annual report to the Securities and Exchange Commission and all Form 10-Q quarterly reports filed subsequent to the filing of the latest 10-k.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

000134

Supporting Schedules:

Recap Schedules:

BUSINESS CONTRACTS WITH OFFICERS OR DIRECTORS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a copy of the "Business Contracts with Officers, Directors and Affiliates" schedule included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

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

COMPANY:

DOCKET NO.:

Line No.	Name of Officer or Director	Name and Address of Affiliated Entity	Relationship With Affiliated Entity	Amount of Contract or Transaction	Description of Product or Service
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Supporting Schedules:

Recap Schedules:

000135

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: Supply a copy of all NRC safety citations issued against the company within the last two years, a listing of corrective actions and a listing of any outstanding deficiencies. For each citation provide the dollar amount of any fines or penalties assessed against the company and account(s) each are recorded.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

000136

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY

DOCKET NO.:

EXPLANATION: If a projected test year is used, provide a brief description of each method or model used in the forecasting process. Provide a flow chart which shows the position of each model in the forecasting process.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Supporting Schedules:

Recap Schedules:

000137

FORECASTING MODELS - SENSITIVITY OF OUTPUT TO CHANGES IN INPUT DATA

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: If a projected test year is used, for each sales forecasting model, give a quantified explanation of the impact of changes in the inputs to changes in outputs.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Model _____

Line No.	Input Variable	Percent Change (Input)	Output Variable Affected	Percent Change (Output)
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000138

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each forecasting model used to estimate test year projections for customers, demand, and energy, provide the historical and projected values for the input variables and the output variables used in estimating and/or validating the model. Also, provide a description of each variable, specifying the unit of measurement and the time span or cross sectional range of the data.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

000139

Supporting Schedules:

Recap Schedules:

ASSUMPTIONS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

000140

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Supply a proposed public notice of the company's request for a rate increase suitable for publication.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

000141

INTERIM REVENUE REQUIREMENTS INCREASE REQUESTED

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY.
 DOCKET NO.:

EXPLANATION: Provide the calculation of the requested interim revenue requirements increase.

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

Line No	Description	Source	Amount (000)
1.	Jurisdictional Adjusted Rate Base	Schedule G-2	\$ _____
2.	Rate of Return on Rate Base Requested	Schedule G-19a	x _____
3.	Jurisdictional Income Requested	Line 1 x Line 2	\$ _____
4.	Jurisdictional Adjusted Net Operating Income	Schedule G-7	- _____
5.	Income Deficiency (Excess)	Line 3 - Line 4	\$ _____
6.	Earned Rate of Return	Line 4/Line 1 _____ %	
7.	Net Operating Income Multiplier	Schedule G-18	x _____
8.	Revenue Increase (Decrease) Requested	Line 5 x Line 7	\$ _____

000142

INTERIM ADJUSTED RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of the 13-month average adjusted rate base for the test year and the prior year if the interim test year is projected. Provide the details of all adjustments on Schedule G-3.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

COMPANY:

DOCKET NO.:

Witness:

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 (Net)	(7) Net Utility Plant	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base
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System Per Books
 Jurisdictional Factors
 Jurisdictional Per Books
 Adjustments:

Total Adjustments

Adjusted Jurisdictional

Supporting Schedules:

Recap Schedules:

00014

INTERIM RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the interim test year. 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:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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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Supporting Schedules:

Recap Schedules:

000144

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:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO .

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

Supporting Schedules:

Recap Schedules:

0014

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

Supporting Schedules:

Recap Schedules:

00017

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

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				

001147

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide the 13 month average working capital allowance for the interim test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Line No.	Account No.	Component	(1) Company Total	(2) Non-Electric Utility	(3) Total Electric Utility (1) - (2)	(4) Jurisdictional-Factor	(5) Jurisdictional Amount (3) x (4)
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Current and Accrued Assets:

Adjustments to Current and Accrued Assets (Specify):

Adjusted Current and Accrued Assets

Current and Accrued Liabilities:

Adjustments to Current and Accrued Liabilities: (Specify)

Adjusted Current and Accrued Liabilities

Working Capital Allowance

Unbilled Revenue Adjustments (Specify)

Adjusted Working Capital Allowance

00014

INTERIM FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO

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

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

Plant	Fuel Type	Beginning Balance	Receipts	Fuel Issued to Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance	13 Month Average
		Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit (See Note 1)

- System Coal
- Inventory Petcoke
- Residual Oil
- Distillate Oil
- Natural Gas
- Biomass
- Other _____

Supporting Schedules:

Recap Schedules:

Note 1 - Applicable only to system fuel inventory balances.

000149

INTERIM ADJUSTED JURISDICTIONAL NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY
 DOCKET NO :

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.
 (\$000)

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

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule G-8)	(7) Adjusted Jurisdictional Amount (5)+(6)
1	Operating Revenues.						
2	Sales of Electricity						
3	Other Operating Revenues						
4	Total Operating Revenues						
5	Operating Expenses:						
6	Operation & Maintenance.						
7	Fuel						
8	Purchased Power						
9	Other						
10	Depreciation & Amortization						
11	Decommissioning Expense						
12	Taxes Other Than Income Taxes						
13	Income Taxes						
14	Deferred Income Taxes-Net						
15	Investment Tax Credit-Net						
16	(Gain)/Loss on Disposal of Plant						
17	Total Operating Expenses						
18	Net Operating Income						

INTERIM NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide a schedule of net operating income adjustments for the interim test year. Provide the details of all adjustments on Schedule G-9.

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

Line No.	Jurisdictional Amount Schedule G-7 Col. 5	Adjustments												Total Adjustments	Adjusted Jurisdictional NOI	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
1	Operating Revenues:															
2	Sales of Electricity															
3	Other Operating Revenues															
4	Total Operating Revenues															
5	Operating Expenses:															
6	Operation & Maintenance:															
7	Fuel (nonrecoverable)															
8	Purchased Power															
9	Other															
10	Depreciation & Amortization															
11	Decommissioning Expense															
12	Taxes Other Than Income Taxes															
13	Income Taxes															
14	Deferred Income Taxes-Net															
15	Investment Tax Credit-Net															
16	(Gain)/Loss on Disposal of Plant															
17	Total Operating Expenses															
18	Net Operating Income															

000151

INTERIM JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Interim Test Year. List adjustments included in the last case that are not proposed in the interim test year and the reasons for excluding them.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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

Supporting Schedules:

Recap Schedules:

00014

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:

COMPANY:

___ Projected Test Year Ended ___/___/___

DOCKET NO.:

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Line No	Account No.	Account Title	Total Company	FPSC Jurisdictional	Jurisdictional Separation Factor
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Supporting Schedules:

Recap Schedules:

000153

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide a schedule of operating revenue by primary account for the interim test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested interim test year operating revenues.

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

Account No.	Account Title	(1) Per Books	(2) Non-Jurisdictional	(3) Jurisdictional (1)-(2)	Adjustments			(7) Other (Specify)	(8) Other (Specify)	(9) Total (4)thru(8)	(10) Adjusted Total (3)+(9)
					(4) Fuel	(5) Conservation	(6) Franchise Fees				
	SALES OF ELECTRICITY										
440	Residential Sales										
442	Commercial Sales										
442	Industrial Sales										
444	Public Street & Highway Lighting										
445	Other Sales to Public Authorities										
446	Sales to Railroads & Railways										
448	Interdepartmental Sales										
	Total Sales to Ultimate Consumers										
447	Sales for Resale										
	TOTAL SALES OF ELECTRICITY										
449.1	(Less) Provision for Rate Refunds										
	TOTAL REVENUE NET OF REFUND PROVISION										
	OTHER OPERATING REVENUES										
450	Forfeited Discounts										
451	Miscellaneous Service Revenues										
453	Sales of Water and Water Power										
454	Rent from Electric Property										
455	Interdepartmental Rents										
456	Deferred Fuel Revenue										
456	Unbilled Revenue										
456	Other Electric Revenues(In Detail)										
	TOTAL OTHER OPERATING REVENUES										
	TOTAL ELECTRIC OPERATING REVENUES										

000151

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE INTERIM YEAR.

COMPANY:

Type of Data Shown:

Projected Test Year Ended ___/___/___

Prior Year Ended ___/___/___

Historical Test Year Ended ___/___/___

Witness:

DOCKET NO:

LINE NO	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	NET UTILITY OPERATING INCOME						
2	ADD INCOME TAX ACCOUNTS	\$ _____	\$ _____				
3	LESS INTEREST CHARGES (FROM C-44)						
4							
5	TAXABLE INCOME PER BOOKS	\$ _____	\$ _____				
6							
7	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
8	ADD: BOOK DEPRECIATION						
9	LESS: TAX DEPRECIATION						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	TOTAL TEMPORARY DIFFERENCES	\$ _____	\$ _____		\$ _____	\$ _____	
29							
30	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
31							
32							
33							
34	TOTAL PERMANENT ADJUSTMENTS	\$ _____	\$ _____				
35							
36	STATE TAXABLE INCOME (L5+L28+L34)	\$ _____			\$ _____		
37	STATE INCOME TAX (5.5% OR APPLICABLE RATE OF L36)	\$ _____			\$ _____		
38	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
39							
40							
41							
42							
43	TOTAL ADJUSTMENTS TO STATE INCOME TAX	\$ _____			\$ _____		
44							
45	STATE INCOME TAX	\$ _____			\$ _____		

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

00015

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE INTERIM YEAR.

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

DOCKET NO. _____

LINE NO	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
46	FEDERAL TAXABLE INCOME (L5+L28+L34-L37state)		\$ _____			\$ _____	
47	FEDERAL INCOME TAX (35% OR APPLICABLE RATE)		\$ _____			\$ _____	
48							
49	ADJUSTMENTS TO FEDERAL INCOME TAX						
50	ORIGINATING ITC		\$ _____				
51							
52	WRITE OFF OF EXCESS DEFERRED TAXES					\$ _____	
53							
54	OTHER ADJUSTMENTS (LIST)						
55							
56							
57	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		\$ _____			\$ _____	
58							
59	FEDERAL INCOME TAX		\$ _____			\$ _____	
60							
61	ITC AMORTIZATION					\$ _____	
62						\$ _____	
63							
64							
65							
66							
67							
68							
69							
70							
71	SUMMARY OF INCOME TAX EXPENSE:						
72		FEDERAL	STATE	TOTAL			
73	CURRENT TAX EXPENSE						
74	DEFERRED INCOME TAXES						
75	INVESTMENT TAX CREDITS, NET						
76	TOTAL INCOME TAX PROVISION						

INTERIM INTEREST IN TAX EXPENSE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule G-12. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

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

Line No	Description	(1) Historical Base Year Ended <u> </u>	(2) Test Year Ended <u> </u>
1	Interest on Long Term Debt		
2.	Amortization of Debt Discount, Premium, Issuing		
3	Expense & Loss on Reacquired Debt		
4	Interest on Short Term Debt		
5.	Interest on Customer Deposits		
6.	Other Interest Expense		
7.	Less Allowance for Funds Used During Construction		
8.	Total Interest Expense		

000157

INTERIM PARENT(S) DEBT INFORMATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that that may be invested in the equity of the utility in question.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Line No.		Amount	Percent of Capital	Cost Rate	Weighted Cost
1.	Long Term Debt	\$	%	%	%
2.	Short Term Debt				
3.	Preferred Stock				
4.	Common Equity				
5.	Deferred Income Tax				
6.	Other (specify)				
	Total	\$ _____ =====	100.00% =====		_____ ===== %

0000153

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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

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

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

Recap Schedules:

000159

INTERIM PENSION COST

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning pension cost for the interim test year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Line No.	Description	Interim Test Year
1	Service Cost	
2	Interest Cost	
3	Actual Return on Assets	
4	Net Amortization and Deferral	
5	Total Net Periodic Pension Cost	
6	For the Year:	
7	Amortization of Transition Asset (Obligation)	
8	Expected Return on Assets	
9	Assumed Rate of Return on Plan Assets	
10	Amortization of Transition Asset or Obligation	
11	Percent of Pension Cost Capitalized	
12	Pension Cost Recorded in Account 926	
13	Minimum Required Contribution Per IRS	
14	Maximum Allowable Contribution Per IRS	
15	Actual Contribution Made to the Trust Fund	
16	Actuarial Attribution Approach Used for Funding	
17	Assumed Discount Rate for Computing Funding	
18	Allocation Method Used to Assign Costs if the Utility Is Not the	
19	Sole Participant in the Plan. Attach the Relevant Procedures.	
20	At Year End:	
21	Accumulated Benefit Obligation	
22	Projected Benefit Obligation	
23	Vested Benefit Obligation	
24	Assumed Discount Rate (Settlement Rate)	
25	Assumed Rate for Salary Increases	
26	Fair Value of Plan Assets	
27	Market Related Value of Assets	
28	Balance in Working Capital (Specify Account No.)	

0001E

Supporting Schedules:

Recap Schedules:

INTERIM ACCOUNTING POLICY CHANGES

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY.
DOCKET NO .

EXPLANATION: Provide a statement of changes in accounting policy in the interim test year. Explain any changes in accounting procedures that affect the interim rate base or the interim net operating income.

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

Supporting Schedules:

Recap Schedules:

000161

INTERIM REVENUE EXPANSION FACTOR

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

Type of Data Shown:

COMPANY:

___ Projected Test Year Ended ___/___/___

DOCKET NO.:

___ Prior Year Ended ___/___/___

___ Historical Test 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)	

000162

INTERIM COST OF CAPITAL - 13-MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the company's 13-month average cost of capital for the interim test year and the prior year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No	Company Total Per Books	Specific Adjustments	Pro Rata Adjustments	System Adjusted	Jurisdictional Factor	Jurisdictional Capital Structure	Ratio	Cost Rate	Weighted Cost Rate

000168

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:

COMPANY:

DOCKET NO.:

1.) List and describe the basis for the specific adjustments appearing on Schedule G-19a.

2.) List and describe the basis for the pro-rata adjustments appearing on Schedule G-19a.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Line No.	Class of Capital	Description	Historical Base Year	Prior Year	Test Year
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Specific Adjustments

Pro Rata Adjustments

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Compare jurisdictional base rate revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or the old classification. (\$000)

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.

Increase

Rate	(1)	(2)	Increase	
	Base Revenue at Present Rates	Base Revenue at Proposed Rates	(3) Dollars (2) - (1)	(4) Percent (3) / (1)

Supporting Schedules:

Recap Schedules:

000165

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Type of Service Charge	Number of Transactions	Present Charge	Proposed Charge	Revenues at Present Charges	Revenues at Proposed Charges	Increase	
						Dollars	Percent

997000

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historical test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWHs AND BILLING KWH FOR EACH RATE SCHEDULE (including standard and time of use customers) AND TRANSFER GROUP.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Type of Charges	Present Revenue Calculation			Rate Schedule _____	Proposed Revenue Calculation			Percent Increase
	Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue		

Customer Charge:
 Standard
 T-O-D
 Total

KWH Charge:
 Standard
 T-O-D On-Peak
 T-O-D Off-Peak
 Total

Etc.

Total Base Revenue (Calculated)

Correction Factor

Total Base Revenue (Booked)

000157

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate revenue under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not.

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

COMPANY:

DOCKET NO.:

Type of Facility	Present Rates							Proposed Rates						
	Annual Billing Items	Est. Monthly KWH	Annual KWH	Facility Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue	Facility Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue	Percent Increase

Annual KWH:

000108

Supporting Schedules:

Recap Schedules: