Susan D. Ritenour Secretary and Treasurer and Regulatory Manager One Energy Place Pensacola, Florida 32520-0781

Tel 850.444.6231 Fax 850.444.6026 SDRITENO@southernco.com



March 31, 2010

Ms. Ann Cole, Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee FL 32399-0850 10 APR - 1 AM ID: 50

COMMISSION
CLERK

Dear Ms. Cole:

Enclosed for official filing in Docket No. 100007-El are an original and fifteen copies of the following:

- 1. Prepared direct testimony of James O. Vick.
- 2. Prepared direct testimony and exhibit of Richard W. Dodd.

Sincerely,

Susan D. Ritericus (lw)

lw

COM	5	Enclosures	
APA ECR GCL RAD SSC ADM	2		Squire, Sanders, & Dempsey, L.L.P. Charles A. Guyton, Esq. Beggs & Lane Jeffrey A. Stone, Esq.
OPC			

02361 APR-19

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost )
Recovery Clause )

## **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a copy of the foregoing has been furnished this day of March, 2010, by regular U. S. Mail to the following:

Martha Carter Brown, Esq. Senior Counsel FL Public Service Comm. 2540 Shumard Oak Blvd. Tallahassee FL 32399-0850

John T. Butler, Esq.
Attorney for Florida Power & Light
Company
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Juno Beach FL 33408-0420

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Vicki Gordan Kaufman John C. Moyle 118 N. Gadsden Street Tallahassee, FL 32301 John W. McWhirter, Jr., Esq. McWhirter Reeves & Davidson P.O. Box 3350 Tampa, FL 33601-3350

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Patricia Ann Christensen Associate Public Counsel Office of Public Counsel 111 W. Madison St., Rm. 812 Tallahassee, FL 32399 Paula K. Brown, Administrator Regulatory Coordination Tampa Electric Company P. O. Box 111 Tampa FL 33601

Docket No.: 100007-EI

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**Attorneys for Gulf Power Company** 

DOCUMENT ANMOER-DATE

02361 APR-19

FPSC-COMMISSION CLERK

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

## ENVIRONMENTAL COST RECOVERY CLAUSE

**DOCKET NO. 100007-EI** 

PREPARED DIRECT TESTIMONY
OF
JAMES O. VICK

FINAL TRUE-UP FILING FOR THE PERIOD

JANUARY 2009 - DECEMBER 2009

**APRIL 1, 2010** 



0000MENT RUMBER-DATE 02361 APR-19

FPSC-CONMISSION CLERK

1		GULF POWER COMPANY
2		Before the Florida Public Service Commission Prepared Direct Testimony and Exhibit of
3		James O. Vick Docket No. 100007-El
4		April 1, 2010
5	Q.	Please state your name and business address.
6	A.	My name is James O. Vick, and my business address is One Energy Place,
7		Pensacola, Florida, 32520.
8		
9	Q.	By whom are you employed and in what capacity?
0	A.	I am employed by Gulf Power Company as the Director of Environmental
11		Affairs.
12		
13	Q.	Mr. Vick, will you please describe your education and experience?
14	A.	I graduated from Florida State University, Tallahassee, Florida, in 1975 with a
15		Bachelor of Science Degree in Marine Biology. I also hold a Bachelor's
16		Degree in Civil Engineering from the University of South Florida in Tampa,
17		Florida. In addition, I have a Masters of Science Degree in Management from
18		Troy State University, Pensacola, Florida. In August 1978, I joined Gulf
19		Power Company as an Associate Engineer and have since held various
20		engineering positions with increasing responsibilities such as Air Quality
21		Engineer, Senior Environmental Licensing Engineer, and Manager of
22		Environmental Affairs. In 2003, I assumed my present position as Director of
23		Environmental Affairs.
24		
25		

0000MEH NUMBER-DATE 02361 APR-19
FPSC-COMMISSION CLERK

1	Q.	What are your responsibilities with Gulf Power Company?
2	A.	As Director of Environmental Affairs, my primary responsibility is overseeing
3		the activities of the Environmental Affairs area to ensure the Company is, and
4		remains, in compliance with environmental laws and regulations, i.e. both
5		existing laws and such laws and regulations that may be enacted or amended
6		in the future. In performing this function, I am responsible for numerous
7		environmental activities.
8		
9	Q.	Are you the same James O. Vick who has previously testified before this
10		Commission on various environmental matters?
11	A.	Yes.
12		
13	Q.	Mr. Vick, what is the purpose of your testimony?
14	A.	The purpose of my testimony is to support Gulf Power Company's
15		Environmental Cost Recovery Clause (ECRC) final true-up for the period
16		January through December 2009.
17		
18	Q.	Mr. Vick, please compare Gulf's recoverable environmental capital costs
19		included in the final true-up calculation for the period January 2009 through
20		December 2009 with the approved estimated true-up amounts.
21	A.	As reflected in Mr. Dodd's Schedule 6A, the actual recoverable capital costs
22		were \$45,599,467 as compared to the estimated true-up total of \$46,133,081
23		This resulted in a variance of (\$533,614) or (1.2%). I will address three

24

25

Witness: James O. Vick

programs that contributed to the majority of this variance:

1		the Crist Water Conservation, CAIR/CAMR/CAVR Compliance, and Annual
2		NOx Allowance programs.
3		
4	Q.	Please explain the (\$47,154) or (78.7%) variance in the Crist Water
5		Conservation Program (Line Item 1.24).
6	A.	This variance is due to timing associated with placing portions of the Crist
7		Water Conservation project in-service which resulted in lower carrying costs
8		than originally projected. Gulf originally projected that \$7.8 million of
9		equipment would be placed in-service during December 2009; however, the
10		equipment was not placed-in-service until January 2010.
11		
12	Q.	Please explain the (\$632,812) or (4.7%) variance in the CAIR/CAMR/CAVR
13		Compliance Program (Line Item 1.26).
14	A.	This variance is primarily due to depreciation expenses being less than
15		projected.
16		
17	Q.	Please explain the capital variance of \$73,802 or 7.6% in Annual NOx
18		Allowances (Line Item 1.29).
19	A.	This variance was primarily due to a higher allowance inventory balance than
20		projected, which resulted in higher carrying costs. Fewer allowances were
21		surrendered because Gulf burned less coal than originally projected.
22		
23		
24		
25		

Witness: James O. Vick

- 1 Q. How do the actual O&M expenses for the period January 2009 to December 2 2009 compare to the amounts included in the estimated true-up filing?
- 3 A. Mr. Dodd's Schedule 4A reflects that Gulf's recoverable environmental O&M
- 4 expenses for the current period were \$26,671,326, as compared to the
- 5 estimated true-up of \$34,067,772. This resulted in a variance (\$7,396,446) or
- 6 (21.7%) below the estimated true-up. I will address seven O&M projects and
- 7 programs that contribute to this variance: Ash Pond Diversion Curtains,
- 8 Sodium Injection, FDEP NOx Reduction Agreement, CAIR/CAMR/CAVR
- 9 Compliance Program, Annual NOx Allowances, Seasonal NOx Allowances
- 10 and SO<sub>2</sub> Allowances.

11

20

- 12 Q. Please explain the variance of (\$684,477) or (68.2%) in (Line Item 1.14), Ash
- 13 Pond Diversion Curtains.
- 14 A. For 2009, Line Item 1.14 included replacing the Plant Crist Ash Pond flow
- diversion curtains and dredging the ash pond. The variance in this line item is
- primarily due to project delays. The Plant Crist ash pond dredging is going
- 17 slower than expected due to the amount of time need to settle total
- suspended solids and due to contractor scheduling conflicts. This project was
- expected to be completed in 2009; however, it will now be completed in 2010.
- 21 Q. Please explain the variance of (\$66,153) or (37.6%) in the Sodium Injection
- 22 program (Line Item 1.16).
- 23 A. The expenses that Gulf incurs for this program are dependent on the quantity
- and quality of coal burned at Plant Crist and Plant Smith. During 2009, the
- need for sodium injection was less than projected because Gulf burned a type

Witness: James O. Vick

- of coal that did not require as much sodium and Gulf burned less coal than originally projected.
- 3
- Q. Please explain the variance of (\$696,214) or (28.5%) in, FDEP NOx
   Reduction Agreement (Line Item 1.19).
- 6 A. The FDEP NOx Reduction Agreement includes O&M costs associated with 7 the Plant Crist Unit 7 SCR and the Crist Units 4 through 6 SNCR projects that 8 were included as part of the 2002 agreement with FDEP. More specifically, 9 this line item includes the cost of anhydrous ammonia, urea, air monitoring, 10 and general operation and maintenance expenses related to the activities 11 undertaken in connection with the agreement. This variance is due to a 12 reduction in chemical expenses and a delay in the Crist Unit 7 SCR catalyst 13 regeneration. Chemical expenses (urea and anhydrous ammonia) were 14 lower than expected because the units did not run as much as originally 15 projected. Development of the bid specification for the SCR catalyst 16 regeneration took longer than anticipated; therefore, the first Unit 7 catalyst 17 layer regeneration is now scheduled for 2010. This regenerated catalyst layer 18 will be installed in 2011 as originally planned.

19

- Q. Please explain the (56.5%) variance of (\$1,547,835) in the
   CAIR/CAMR/CAVR Compliance Program, Line Item 1.20.
- 22 A. The CAIR/CAMR/CAVR Compliance Program currently includes O&M
  23 expenses associated with the Crist Units 4 through 7 scrubber, the Smith
  24 Units 1 and 2 SNCRs, and the Scholz mercury monitoring project. More
  25 specifically, this line item includes the cost of urea, limestone, and general

Witness: James O. Vick

1		operation and maintenance activities included in Gulf's CAIR/CAMR/CAVR
2		Compliance Program. The line item variance is primarily due to less
3		limestone being purchased in 2009 than originally expected. Plant Crist
4		delayed filling the limestone silos to full capacity until 2010.
5		
6	Q.	Please explain the variance of (54.9 %) or (\$4,344,085) in Emission
7		Allowances (Line Items 1.22, 1.23, and 1.24).
8	Α.	This variance is due to Gulf surrendering fewer Annual NOx, Seasonal NOx
9		and SO <sub>2</sub> allowances because Gulf burned less coal in 2009 than projected.
10		In addition, the Annual NOx average cost per allowance was less than
11		projected. In November 2009, FDEP awarded Gulf Power 4,318
12		supplemental pool allowances under the CAIR Annual NOx program. This
13		receipt was a special one time award for early CAIR compliance for the Crist
14		Unit 7 SCR. These allowances lowered Gulf's average cost of Annual NOx
15		allowances
16		
17	Q.	Mr. Vick, does this conclude your testimony?
18	Α.	Yes.
19		
20		
21		
22		
23		
24		
25		

**AFFIDAVIT** 

STATE OF FLORIDA	)
	)
COUNTY OF ESCAMBIA	)

Docket No. 100007-EI

Before me the undersigned authority, personally appeared James O. Vick, who being first duly sworn, deposes, and says that he is the Director of Environmental Affairs of Gulf Power Company, a Florida corporation, and that the foregoing is true and correct to the best of his knowledge, information, and belief. He is personally known to me.

James Ø. Vick

Director of Environmental Affairs

Swom to and subscribed before me this 26 day of 36 day of 36

Notary Public, State of Florida at Large

Commission Number:

Commission Expires:

LINDA C. WEBB
Notary Public State of Florida
Comm. Exp. May 31, 2010
Comm. No. DD 641216

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

# DOCKET NO. 100007-EI

PREPARED DIRECT TESTIMONY
AND EXHIBIT OF
RICHARD W. DODD

FINAL TRUE-UP FILING
FOR THE PERIOD

JANUARY 2009 - DECEMBER 2009

April 1, 2010



Jedument kumper-date J2361 APR-1 ≥

FPSC-COMMISSION CLERK

1		GULF POWER COMPANY  Before the Florida Public Service Commission
2		Direct Testimony and Exhibit of Richard W. Dodd
3		Docket No. 100007-EI
4		Date of Filing: April 1, 2010
5	Q.	Please state your name, business address and occupation.
6	A.	My name is Richard Dodd. My business address is One Energy Place,
7		Pensacola, Florida 32520-0780. I am the Supervisor of Rates and
8		Regulatory Matters at Gulf Power Company.
9		
10	Q.	Please briefly describe your educational background and business
11		experience.
12	A.	I graduated from the University of West Florida in Pensacola, Florida in
13		1991 with a Bachelor of Arts Degree in Accounting. I also received a
14		Bachelor of Science Degree in Finance in 1998 from the University of West
15		Florida. I joined Gulf Power in 1987 as a Co-op Accountant and worked in
16		various areas until I joined the Rates and Regulatory Matters area in 1990.
17		After spending one year in the Financial Planning area, I transferred to
18		Georgia Power Company in 1994 where I worked in the Regulatory
19		Accounting department and in 1997 I transferred to Mississippi Power
20		Company where I worked in the Rate and Regulation Planning department
21		for six years followed by one year in Financial Planning. In 2004, I returned
22		to Gulf Power Company working in the General Accounting area as Internal
23		Controls Coordinator.
24		

1		In 2007 I was promoted to Internal Controls Supervisor and in July
2		2008, I assumed my current position in the Rates and Regulatory Matters
3		area. My responsibilities include supervision of: tariff administration, cost of
4		service activities, calculation of cost recovery factors, and the regulatory filing
5		function of the Rates and Regulatory Matters Department.
6		
7	Q.	What is the purpose of your testimony?
8	A.	The purpose of my testimony is to present the final true-up amount for the
9		period January 2009 through December 2009 for the Environmental Cost
10		Recovery Clause (ECRC).
11		
12	Q.	Have you prepared an exhibit that contains information to which you will refer
13		in your testimony?
14	A.	Yes, I have.
15		Counsel: We ask that Mr. Dodd's exhibit
16		consisting of eight schedules be marked as
17		Exhibit No(RWD-1).
18		
19	Q.	Are you familiar with the ECRC true-up calculation for the period January
20		through December 2009 set forth in your exhibit?
21	A.	Yes. These documents were prepared under my supervision.
22		
23	Q.	Have you verified that to the best of your knowledge and belief the
24		information contained in these documents is correct?
25	A.	Yes.

1	Q.	What is the amount to be refunded or collected in the recovery period
2		beginning January 2011?
3	A.	An amount to be refunded of \$9,744,465 was calculated, which is reflected
4		on line 3 of Schedule 1A of my exhibit.
5		
6	Q.	How was this amount calculated?
7	A.	The \$9,744,465 to be refunded was calculated by taking the difference
8		between the estimated January 2009 through December 2009 over-recovery
9		of \$405,127 as approved in FPSC Order No. PSC-09-0759-FOF-EI, dated
.0		November 18, 2009, and the actual over-recovery of \$10,149,592, which is
.1		the sum of lines 5 and 6 on Schedule 2A of my exhibit.
.2		
.3	Q.	Please describe Schedules 2A and 3A of your exhibit.
.4	Α.	Schedule 2A shows the calculation of the actual over-recovery of
.5		environmental costs for the period January 2009 through December 2009.
.6		Schedule 3A of my exhibit is the calculation of the interest provision on the
L <b>7</b>		average true-up balance. This is the same method of calculating interest that
.8		is used in the Fuel Cost Recovery and Purchased Power Capacity Cost
.9		Recovery clauses.
20		
21		
22	Q.	Please describe Schedules 4A and 5A of your exhibit.
23	A.	Schedule 4A compares the actual O&M expenses for the period January
24		2009 through December 2009 with the estimated/actual O&M expenses

25

approved in conjunction with the November 2009 hearing. Schedule 5A

shows the monthly O&M expenses by activity, along with the calculation of jurisdictional O&M expenses for the recovery period. Emission allowance expenses and the amortization of gains on emission allowances are included with O&M expenses. Mr. Vick describes the main reasons for the variances in O&M expenses in his final true-up testimony.

6

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- 7 Q. Please describe Schedules 6A and 7A of your exhibit.
- Schedule 6A, for the period January 2009 through December 2009, Α. 8 compares the actual recoverable costs related to investment with the 9 estimated/actual amount approved in conjunction with the November 2009 10 hearing. The recoverable costs include the return on investment, 11 depreciation and amortization expense, dismantlement accrual, and property 12 taxes associated with each environmental capital project for the recovery 13 period. Recoverable costs also include a return on working capital 14 associated with emission allowances. Schedule 7A provides the monthly 15 recoverable costs associated with each project along with the calculation of 16 the jurisdictional recoverable costs. Mr. Vick describes any major variances 17 in recoverable costs related to environmental investment for this period in his 18 final true-up testimony. 19

20

21

- Q. Please describe Schedule 8A of your exhibit.
- A. Schedule 8A includes 31 pages that provide the monthly calculations of the recoverable costs associated with each approved capital project for the recovery period. As I stated earlier, these costs include return on investment, depreciation and amortization expense, dismantlement accrual, property

Witness: Richard W. Dodd

1		taxes, and the cost of emission allowances. Pages 1 through 27 of
2		Schedule 8A show the investment and associated costs related to capital
3		projects, while pages 28-31 show the investment and costs related to
4		emission allowances.
5		
6	Q.	Mr. Dodd, does this conclude your testimony?
7	A.	Yes.
8		
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25

## **AFFIDAVIT**

STATE OF FLORIDA	)	Docket No.	100007-EI
	)		
COUNTY OF ESCAMBIA	)		

Before me, the undersigned authority, personally appeared Richard W. Dodd, who being first duly sworn, deposes and says that he is the Supervisor of Rates and Regulatory Matters of Gulf Power Company, a Florida corporation, that the foregoing is true and correct to the best of her knowledge and belief. He is personally known to me.

Richard W. Dodd

Supervisor of Rates and Regulatory Matters

Sworn to and subscribed before me this <u>alathay</u> of <u>Mouch</u>, 2010.

Notary Public, State of Florida at Large

rida C. Weld-

LINDA C. WEBB

Notary Public-State of Florida
Comm. Exp. May 31, 2010
Comm. No. DD 541218

## Schedule 1A

## **Gulf Power Company**

## Environmental Cost Recovery Clause (ECRC) Calculation of the Final True-Up Amount January 2009 - December 2009

<u>Line</u>	Period Amount(\$)
1 End of Period Actual Total True-Up for the Period January 2009 - December 2009 (Schedule 2A, Line 5 + 6)	10,149,592
2 Estimated/Actual True-Up Amount approved for the period January 2009 - December 2009 (FPSC Order No. PSC-09-0759-FOF-EI)	405,127
3 Final True-Up Amount to be refunded/(recovered) in the in the projection period January 2011 - December 2011 (Lines 1 - 2)	9,744,465

## Current Period True-Up Amount (in Dollars)

Line	Actual January	Actual February	Actual <u>March</u>	Actual <u>April</u>	Actual <u>May</u>	Actual June	Actual July	Actual <u>August</u>	Actual September	Actual October	Actual November	Actual <u>December</u>	End of Period Amount
I ECRC Revenues (net of Revenue Taxes)	6,067,061	5,402,835	5,434,031	5,599,141	6.665,802	8,490,566	8,046,968	7,803,932	7,141,818	6,591,958	5,024,939	9,094,731	81,363,783
2 True-Up Provision (Order No. PSC-08-0775-FOF-EI)	(111,652)	(111,652)	(111,652)	(111,652)	(111,652)	(111,652)	(111,652)	(111,652)	(111,652)	(111,652)	(111,652)	(111,652)	(1,339.819)
3 ECRC Revenues Applicable to Period (Lines 1 + 2)	5,955,410	5.291,184	5,322,379	5.487,490	6,554,150	8,378,914	7,935,316	7,692,280	7,030,166	6,480.306	4,913,287	8,983,079	80,023,964
4 Jurisdictional ECRC Costs	9	ņ		4.7									
a O & M Activities (Schedule 5A, Line 9)	349,748	1,311,706	1,180,305	1,459,214	2,241,236	2,503,337	3,224,321	3,206.120	3,035,123	2,424,032	2,584,218	2.282.227	25.801.587
<ul> <li>b Capital Investment Projects (Schedule 7A. Line 9)</li> </ul>	3,261,259	3,288,480	3,353,293	3,421,103	3,457,904	3,535,159	3.600,703	3,579,626	3,552,566	3.532,928	3,577,649	5,934,812	44.095,482
c Total Jurisdictional ECRC Costs	3,611,007	4,600,186	4,533,598	4,880,317	5,699,140	6,038.496	6,825,024	6,785,746	6.587,689	5,956,960	6,161.867	8,217,039	69,897,069
5 Over/(Under) Recovery (Line 3 - Line 4c)	2,344,403	690,998	788,781	607,173	855.010	2,340,418	1,110,292	906,534	442,477	523,346	(1,248.580)	766,040	10,126,895
6 Interest Provision (Schedule 3A, Line 10)	703	1,862	2,034	1.808	1,580	1.930	2,428	2.309	2,131	2,098	1,963	1.85 t	22,697
7 Beginning Balance True-Up & Interest Provision a Actual Total for True-Up Period 2008 b Final True-Up from January 2007 - December 2007	(1,428,879)	1,027,879	1.832,390	2,734,857	3,455,489	4,423,731	6,877,731	8,102,423	9,122,918	9.679,178	10,316,274	9,181,309	(1,428,879)
(Order No. PSC-08-0775-FOF-EI)	1,470,471	1,470,471	1,470,471	1,470,471	1.470.471	1,470,471	1,470,471	1,470,471	1,470,471	1,470,471	1,470,471	1,470,471	1,470,471
8 True-Up Collected/(Refunded) (see Line 2)	111,652	111,652	111,652	111,652	111.652	111,652	111,652	111,652	111,652	111,652	111,652	111,652	1,339,819
9 Adjustments							320						320
10 End of Period Total True-Up (Lines 5 + 6 + 7a + 7b + 8)	2,498,350	3,302,861	4,205,328	4,925,960	5.894,202	8,348,202	9,572,894	10,593,389	11,149,649	11,786,745	10,651,780	11,531,323	11.531,323

<sup>\*</sup>Adjustment to remove currying costs related to PE 1298 which was inadvertantly included CWIP in December, 2008.

Schedule 3A

## Gulf Power Company Environmental Cost Recovery Clause (ECRC) Calculation of the Final True-Up Amount January 2009 - December 2009

## Interest Provision (in Dollars)

<u>Line</u>	Actual January	Actual February	Actual <u>March</u>	Actual <u>April</u>	Actual <u>May</u>	Actual <u>June</u>	Actual July	Actual August	Actual <u>September</u>	Actual October	Actual <u>November</u>	Actual <u>December</u>	End of Period <u>Amount</u>
I Beg. True-Up Amount (Schedule 2A, Lines 7a + 7b)	41,592	2,498,350	3,302.861	4,205,328	4,925,960	5,894,202	8,348,522	9,572,894	10.593,389	11,149,649	11,786,745	10,651,780	
2 Ending True-Up Amount Before Interest (Line ! + Schedule 2A, Lines 5 + 8)	2,497,647	3,300,999	4,203,293	4,924,152	5,892,622	8,346,272	9,570,466	10,591,080	11,147,518	11,784,647	10,649,817	11,529,472	
3 Total of Beginning & Ending True-up (Lines 1 + 2)	2,539,239	5,799,349	7,506,154	9.129,480	10,818,581	14,240,474	17,918,988	20,163,974	21,740,907	22,934,295	22,436,562	22,181,252	
4 Average True-Up Amount (Line 3 x 1/2)	1,269,619	2,899.675	3.753,077	4,564,740	5,409,291	7,120,237	8,959,494	10,081,987	10,870,453	11,467,148	11,218,281	11,090,626	
5 Interest Rate (First Day of Reporting Business Month)	0.005400	0.007900	0.007500	0.005500	0.004000	0.003000	0.003500	0.003000	0.002500	0.002200	0.002200	0.002000	
6 Interest Rate (First Day of Subsequent Business Month)	0.007900	0.007500	0.005500	0.004000	0.003000	0.003500	0.003000	0.002500	0.002200	0.002200	0.002000	0.002000	
7 Total of Beginning and Ending Interest Rates (Line 5 + Line 6)	0.013300	0.015400	0.013000	0.009500	0.007000	0.006500	0.006500	0.005500	0.004700	0.004400	0.004200	0.004000	
8 Average Interest Rate (Line 7 x 1/2)	0.006650	0.007700	0.006500	0.004750	0.003500	0.003250	0.003250	0.002750	0.002350	0.002200	0.002100	0.002000	
9 Monthly Average Interest Rate (Line 8 x 1/12)	0.000554	0.000642	0.000542	0.000396	0.000292	0.000271	0.000271	0.000229	0.000196	0.000183	0,000175	0.000167	

### Schedule 4A

## Gulf Power Company Environmental Cost Recovery Clause (ECRC) Calculation of the Final True-Up Amount January 2009 - December 2009

## Variance Report of O & M Activities (in Dollars)

		(1)	(2)	(3)	(4)
			Estimated/	Vari	ance
Lins		Actual	Actual	Amount	Percent
ι	Description of O & M Activities				
	.1 Sulfur	0	0	0	0.0%
	.2 Air Emission Fees	897,484	896.914	570	0.1 %
	.3 Title V	121,478	117,587	3,891	3.3 %
	.4 Asbestos Fees	2,404	3,404	(1,000)	(29.4) %
	.5 Emission Monitoring	560.393	609,314	(48,921)	(8.0) %
	.6 General Water Quality	560,184	585,921	(25,737)	(4.4) %
	.7 Groundwater Contamination Investigation	1,559,985	1,548,387	11,598	0.7 %
	.8 State NPDES Administration	58,448	46,062	12,386	26.9 %
	.9 Lead and Copper Rule	13,721	15,989	(2,268)	(14.2) %
	.10 Env Auditing/Assessment	19.724	12,226	7,498	61.3 %
	.11 General Solid & Hazardous Waste	472,281	481,274	(8,993)	(1.9) %
	.12 Above Ground Storage Tanks	49,531	56,237	(6,706)	(11.9) %
	.13 Low Nox	0	0	0	0.0 %
	.14 Ash Pond Diversion Curtains	319,223	1,003,700	(684,477)	(68.2) %
	.15 Mercury Emissions	0	0	0	0.0 %
	.16 Sodium Injection	109,688	175,841	(66,153)	(37.6) %
	.17 Gulf Coast Ozone Study	0	0	0	0.0 %
	.18 SPCC Substation Project	(27,395)	(27,395)	. 0	0.0 %
	.19 FDEP NOX Reduction Agreement	1,745,858	2,442,072	(696,214)	(28.5) %
	.20 CAIR/CAMR/CAVR Compliance Program	1,190,341	2,738,176	(1,547,835)	(56.5) %
	.21 Mercury Allowances	0	0	0	0.0%
	.22 Annual NOx Allowances	13,968.443	16,976,956	(3,008,513)	(17.7) %
	.23 Seasonal NOx Allowances	817,506	964,576	(147,070)	(15.2) %
	.24 SO <sub>2</sub> Allowances	4.232.029	<u>5.420.531</u>	(1,188,502)	(21.9) %
2	Total O & M Activities	26.671.326	34.067.772	(7.396.446)	(21.7) %
3	Recoverable Costs Allocated to Energy	23,962,443	31,345,667	(7,383,224)	(23.6) %
4	Recoverable Costs Allocated to Demand	2,708,883	2,722,105	(13,222)	(0.5) %

## Notes:

Column (1) is the End of Period Totals on Schedule 5A

Column (2) contains the approved Estimated/Actual amounts in accordance with FPSC Order No. PSC-09-0759-FOF-EI

Column  $(3) = \text{Column } (1) \cdot \text{Column } (2)$ 

Column (4) = Column (3) / Column (2)

## O & M Activities (in Dullars)

Lios	Actual January	Actual Fobruary	Actual March	Actual April	Actual <u>May</u>	Actual <u>func</u>	Actual July	Voint Voint	Actual Scotcuster	Actual October	Actual November	Actual <u>December</u>	End of Period 12-Month	Method of Clar Demand	ssification Energy
Description of O.& M. Activities															
.1 Sulfur	0	U	0	Ü	0	G	0	0	0	0	U	0	Ú	0	0
2 Air Emission Fees	0	772.540	υ	0	Ü	O	0	0	0	570	124,374	0	897.484	0	897,484
.3 Title V	8.338	6,559	7,489	10,925	6.205	10.154	6,496	20,248	9,380	14,487	5.374	13,823	121,478	0	121,478
4 Asbestos Fees	1.500	0	904	Ü	0	0	0	Ü	0	Ð	0	0	2.404	2,404	0
.5 Emission Monitoring	37,623	44,799	46,766	19,604	72,503	45.319	49,372	64.538	49,940	31.658	61,401	36.870	560,393	0	560,393
6 General Water Quality	13,930	18,674	25,203	16.026	12,442	70,228	74,528	83,98 L	103.107	36.552	42.397	63,116	560,184	560.184	0
<ol> <li>Groundwater Contamination Investigation</li> </ol>	59.115	83.125	91,563	43,612	66,587	360.863	97,7 <del>69</del>	52.1106	606,584	(31.199)	54,598	55.360	1.559.985	1.559.985	O
8 State NPDES Administration	0	4,062	Ų	0	Ü	0	0	. 0	1,116	7.336	11.434	34,500	58,448	58,448	0
9 Lead and Copper Rule	0	36	0	0	3.953	Ü	1.425	4,248	0	100	3,959	U	13,721	13.721	U
10 Env Auditing/Assessment	3	31	6,955	0	4,647	2,401	D	0	0	2.839	3.126	(278)	19.724	19.724	U
.11 General Solid & Hazardous Waste	40.996	26,760	53,760	93,690	734	58.426	27,050	19,966	26,602	39,729	34.567	59,001	472,281	472.281	U
.12 Above Ground Storage Tanks	780	2,236	1,540	4.328	1.528	(1,035)	4,116	1,246	3.456	531	23,623	7.182	49,531	49,531	0
.13 Low Nox	D	0	0	0	0	0	0		0	0	6		0	0	0
.14 Ash Pond Diversion Curtains	U	0	0	Ü	O O	Ü	0	111.580	149,090	49,442	0	9.111	319,223	0	319.223
.15 Mercury Emissions			0	0	0		,,	0	0	0	0	0	0	0	(1
16 Sodium Injection	18,564	9.147	10.987	9,787	17,543	8,563	19,026	2,981	(3,239)	8.511	(45)	7,863	109,688	0	109,688
.17 Gulf Coast Ozone Study	0	0	0	0 U	0	0	0	0	0	0	••	0	0	0	0
.16 SPCC Substation Project	(27,395)	178,291	226.174	67.132	149,524	100.177	155.421	£58,396	42.664	226,897	0 265,243	0	(27.395)	(27.395)	0
.19 FDEP NOX Reduction Agreement	(9,942)	108.098	10,403	25,120	98,959	128,283	153,326	124,537				185,881	1,745,858 1,190,341	Ç O	1,745,858
.20 CAIR/CAMR/CAVR Compliance Program	33,823	106,098	(0,403	25,120 0	98,939 ()	128,283	133,320	(24.33)	98.421	78,087 O	39,833 O	291.451 0	1.190.341	u e	1.190,341
.21 Mercury Allowances .22 Annual NOs Allowances		0	574.101	1,035,552	1,370,250	1,335,942	1.875.288	1.873.926	1.443.813	1,676,869	1,709,061		13,968,443	0	13.968.443
.22 Annua: NOx Allowances .23 Seasonal NOx Allowances	0	0	374,101	13155252	182,048	1,333,742	183,544	106,915	1,413,513	1.070,009	1.709.061	1.073,621 (6,128)	817,506	0	817,506
	100 300		•	_										17	
.24 SO <sub>2</sub> Allowances	<u>185.350</u>	105,270	165,326	180.777	326.980	284,560	679,027	<u>625.850</u>	476.588	359.135	300,515	<u>542.651</u>	4,232,029	Q.	4.232.029
2 Total of O & M Activities	367,685	1.359.628	1,221,171	1.506.553	2.313.902	2.585,120	3.328,388	3.310.420	3,136,900	2.502.225	2,679,309	2.365,024	26,671,326	2,708,883	23.962.443
3 Recoverable Costs Allocated to Energy	273,756	1,224,704	1.041.246	1,348,897	2,224,011	2,074,237	3.123.500	3.148.971	2.396.035	2.446,337	2,505,605	2.155.143	23,962,443		
4 Recoverable Costs Allocated to Demand	88,929	134.924	179,925	157.656	89,891	510.883	204.588	161.449	749,865	55,888	173,704	209,881	2,706,883		
5 Retail Energy Jurisdictional Factor	0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912			
6 Retail Demand Jurisdictional Factor	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160			
	***************************************	0							5,5012105	,072.20					
7 Junedictional Energy Recoverable Costs (A)	264,001	1.181.610	1.006,818	1,307,200	2,154,562	2.010,735	3.026,765	3,050,448	2,320,769	2.370.144	2.416,730	2.079.856	23,189,638		
8 Jurisdictional Domand Recoverable Costs (B)	85,747	130,096	173.487	152,014	86,674	492,602	197.556	155.672	714.354	53,888	167.488	202.371	2.611.949		
													A		_
9 Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	<u>349.748</u>	1.311.706	1.18/1.305	1,459,214	2.241.236	2,503,337	3,224,321	3,206,120	3,035,123	2.424.032	2.584.218	2.282.227	25.801.587		Exhibit

Notes.

(A) Line 3 x Line 5 x line loss multiplier

(B) Line 4 x Line 6

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## Schedule 6A

## Gulf Power Company Environmental Cost Recovery Clause (ECRC) Calculation of the Final True-Up Amount January 2009 - December 2009

## Variance Report of Capital Investment Projects - Recoverable Costs (in Dollars)

		(1)	(2) Estimated/	(3) Variano	(4) ce	
Line	:	Actual	Actual	Amount	Percent	
1	Description of Investment Projects					
	.1 Air Quality Assurance Testing	42,781	42,783	(2)	(0.0)	Æ
	.2 Crist 5, 6 & 7 Precipitator Projects	1,876,109	1,875,933	176	0.0	<b>%</b>
	.3 Crist 7 Flue Gas Conditioning	168,415	168,416	(t)	(0.0)	9Ł
	.4 Low NOx Barners, Crist 6 & 7	2,019,321	2,019,321	0	0.0	<b>Ж</b>
	5 CEMS - Plants Crist, Scholz, Smith, & Daniel	936,343	924,002	12.341	1.3	%
	.6 Sub. Contam. Mobile Groundwater Treat. Sys.	101.917	101,917	0	0.0	%
	7 Raw Water Well Flowmeters - Plants Crist & Smith	27,020	27,019	ı	0.0	Æ
	.8 Crist Cooling Tower Cell	59,161	59,161	0	0.0	<b>%</b>
	.9 Crist 1-5 Dechlorination	27,271	27,271	0	0.0	Æ
	.10 Crist Diesel Fuel Oil Remediation	6.872	6.872	0 -	0.0	%
	.11 Crist Bulk Tanker Unload Sec Contain Struc	9,075	9,076	(l)	(0.0)	96
	.12 Crist IWW Sampling System	5,289	5.289	0	0.0	<b>%</b>
	13 Sodium Injection System	48,593	48,595	(2)	(0.0)	<b>%</b>
	.14 Smith Stormwater Collection System	251,223	251,223	0	0.0	%
	.15 Smith Waste Water Treatment Facility	35.801	35,800	Į.	0.0	Æ
	.16 Daniel Ash Management Project	2,119,963	2,101,686	18,277	0.9	Æ
	.17 Smith Water Conservation	16,250	16,251	(1)	(0.0)	<b>%</b>
	.18 Underground Fuel Tank Replacement	0	0	0	0.0	%
	.19 Crist FDEP Agreement for Ozone Attainment	17,819.567	17,818,659	908	0.0	%
	.20 SPCC Compliance	126,046	126,250	(204)	(0.2)	Æ
	.21 Crist Common FTIR Monitor	7,899	7,899	D	0.0	9Ł
	.22 Precipitator Upgrades for CAM Compliance	4,012,475	4,012,474	1	0.0	Æ
	.23 Plant Groundwater Investigation	0	0	0	0.0	%
	24 Crist Water Conservation	12,745	59,899	(47,154)	(78.7)	<b>%</b>
	.25 Crist Condenser Tubes	799,651	799.655	(4)	(0.0)	Æ.
	.26 CAIR/CAMR/CAVR Compliance	12,841,979	13.474,791	(632,812)	(4.7)	<b>%</b>
	.27 General Water Quality	6,723	6,604	119	1.8	Æ
	.28 Mercury Allowances	0	0	0	0.0	Æ
	.29 Annual Nox Allowances	1,051,145	977,343	73,802	7.6	æ
	.30 Seasonal Nox Allowances	48,760	43.104	5,656	13.1	Æ
	.31 SO <sub>2</sub> Allowances	1.121.073	1.085,788	<u>35.285</u>	3.2	Æ
2	Total Investment Projects - Recoverable Costs	<u>45.599.467</u>	46.133.081	(533.614)	(1.2)	<b>%</b>
3	Recoverable Costs Allocated to Energy	42,271,771	42,778,646	(506,875)	(1.2)	%
4	Recoverable Costs Allocated to Demand	3,327,696	3,354,435	(26,739)	(0.8)	<b>%</b>

## Notes:

Column (1) is the End of Period Totals on Schedule 7A

Column (2) contains the approved Estimated/Actual amounts in accordance with FPSC Order No. PSC-09-0759-FOF-EI

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

## Capital Investment Projects - Recoverable Costs (in Dollars)

														End of		
		Actual	Actual	Actual	Actual	Actual	Votrisi	Actual	Actual	Actual	Actual	Actual	Actual	Period		lassification
,m	£	jaunat.	February	<u>March</u>	<u>April</u>	May	<u>fune</u>	Lady	August	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>Amouni</u>	<u>Demand</u>	Energy
ı	Description of Investment Projects (A)															
•	.1 Air Quality Assurance Testing	3,702	3,676	3,652	3.627	3,603	3,577	3,553	3,527	3,504	3,477	3,454	3,429	42,781	0	42,781
	.2 Crist 5. 6 & 7 Precipitator Projects	158.837	158,363	157,890	157,460	157,042	156,596	156,139	155,675	155,215	154,760	154,300	153,832	1,876,109	ň	1,876,109
	.3 Crist 7 Flue Gas Conditioning	14,045	14,044	14,041	14,040	14,037	14,036	14,033	14.031	14.030	14.028	14.026	14.024	168.415	ű	168,415
	.4 Low NOx Burners, Crist 6 & 7	169,536	169,307	169,078	168,849	168,620	168.391	168,164	167,930	167,705	167,476	167.248	167,017	2.019.321	ō	2.019.321
	.5 CEMS - Plants Crist, Scholz, Smith, & Daniel	72,176	71,950	71,961	75,279	78,366	78,279	78,110	77,901	77.788	81,077	86,513	86,943	936,343	O.	936,343
	.6 Sub. Contain. Mobile Groundwater Treat. Sys.	8,588	8.571	8.553	B.536	8,519	8.501	2.484	8,468	8,450	8.433	8,415	8.399	101,917	94,077	7,840
	7 Raw Water Well Flowmeters - Plants Crist & Smith	2.282	2,276	2,271	2.266	2,261	2.254	2.249	2.244	2,237	2,233	2,226	2,221	27.020	24.941	2,079
	8 Crist Cooling Tower Cell	4,939	4.937	4,935	4,934	4,932	4,931	4,930	4,927	4.926	4,925	4,923	4,922	59,161	54,609	4.552
	.9 Crist 1-5 Dechlorination	2,315	2,307	2,300	2,292	2,284	2,276	2,269	2,261	2.253	2,246	2,238	2,230	27.271	25,173	2.098
	.10 Crist Diesel Fuel Oil Remediation	582	581	578	577	576	573	572	570	56R	567	565	563	6.3172	6.344	528
	.11 Crist Bulk Tanker Unload Sec Contain Struc	770	76R	765	763	760	75R	755	753	749	747	745	742	9,075	8.378	697
	.12 Crist IWW Sampling System	449	448	446	444	443	441	440	439	437	435	434	433	5,289	4,883	406
	.13 Sodium Injection System	4.100	4.091	4,082	4,073	4.063	4,054	4,045	4,036	4,027	4,016	4,008	3.998	48,593	0	48,593
	.14 Smith Stormwater Collection System	21.236	21.182	21,126	21.072	21.017	20,962	20,908	20,852	20,799	20,744	2(1,6%)	20.635	251,223	231,898	19.325
	15 Smith Waste Water Treatment Facility	3,002	2.999	2,996	2,492	2,989	2,985	2.982	2,978	2,975	2,971	2,968	2,964	35,801	33.046	2.755
	.16 Daniel Ash Management Project	170,772	170,341	170,991	172,953	174,618	177,068	179,497	180,348	180,870	180,869	180,528	181,108	2.119,963	1,956,889	163,074
	.17 Smith Water Conservation	1,369	1.366	1.364	1.361	1.358	1.356	1.353	1,349	1,348	1.345	1,342	1.339	16,250	15,001	1,249
	16 Underground Fuel Tank Replacement	0	0	0	0			•	0	0	0	0	0	()	0	0
	.19 Crist FDEP Agreement for Özone Attainment	1,499,307	1,497,442	1.496.511	1.493.487	1,490,774	1.488,340	1,484,633	1.480.991	1,477,428	1.473.850	1,470,248	1.466.556	17.819.567	0	17,819,567
	20 SPCC Compliance	10.553 667	10.530	10.553	10.576	10.552 661	10,530 659	10,505 657	(0,483 656	10,469 655	10.455 652	10,432 651	10,406 650	126.046 7.899	116,348	9,698 7.899
	.21 Crist Common FTIR Monitor .22 Precipitator Upgrades for CAM Compliance	338.031	665 337,366	336,701	662 336,036	335.371	334,706	334,040	333.377	332,710	332.044	331,379	330,714	4.012.475	0	4,012,475
	.23 Plant Groundwater Investigation	336851	337,300	0	0 0	0.00	0	0	3	332,710	33240	0	334,714	4.012,473	0	4,012,473
	.24 Crist Water Conservation	1.076	1.073	1.070	1.068	1.065	1.063	1.061	1,059	1.056	1,054	1,051	1,049	12,745	11,764	981
	.25 Crist Condenser Tubus	67,496	67.346	67.157	67.006	66,856	66,706	66,558	66,404	66,255	66,106	65,956	65,805	799,651	738,139	61.512
	.26 CAIR/CAMR/CAVR Compliance	761,583	760,847	765.411	805,850	848,846	877,137	900,164	900.098	899,659	899,679	980.363	3.442,342	12.841,979	0	12,841,979
	.27 General Water Quality	571	567	563	560	556	552	548	545	541	538	573	609	6.723	6.206	517
	.28 Mercury Allowances	U	0	υ	0	v	0	0	0	0	0	0	0	0	O	0
	29 Annual Nox Allowances	0	33,094	87,077	105.853	104,934	118.813	132,262	124,188	108,538	93,819	77,846	64,721	1,051,145	0	1,051,145
	.30 Seasonal Nox Allowances	0	0	4,820	9,688	8,877	7,258	5,632	3,978	2,581	1,967	1,965	1,994	48,760	0	48,760
	.31 SO2 Allowances	63,817	62.445	61.169	59,307	56.682	95,485	132,628	126.474	121.273	117.331	114,220	110.242	1.121.073	Q	1.121.073
		* ****	* ***		1 4 2 1 4 7 4	3 694 443	2 4 40 707		2 404 642	3.640.044	3 / 47 B44	2 500 205	C 140 000	45 400 447	2 222 404	40 501 541
Z	Total Investment Projects - Recoverable Costs	<u>1,381,801</u>	<u>3.408.582</u>	3,468,725	3,531,6H	1.57(1.662	3.648,28 <u>7</u>	3.717.171	3,696,542	3.669.046	3.647.844	3,709,307	6.149.889	45,599,467	3.327.696	<u>42.271.771</u>
3	Recoverable Costs Allocated to Energy	3.108.572	3,136,004	3.195.798	3,257,087	3,294,860	3,370,479	3,437,377	3,416,221	3,388,495	3,367,537	3,429,538	5.869.803	42,271,771		
4	Recoverable Costs Allocated to Demand	273_229	272,578	272,927	274.524	275,802	277,808	279,794	280.321	280.551	280,307	279.769	280,086	3,327,696		
5	Resail Energy Jurisdictional Factor	0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	(1.9638548	0.9643912			
-	Resail Demand Jurisdictional Factor	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160			
•																
7	Jurisdictional Energy Recoverable Costs (B)	2,997,807	3.025.656	3,090.132	3,156,403	3,191,971	3,267,292	3,330.921	3,309,336	3,282,054	3.262,652	3.307.891	5,664,749	40,886,864		
В	Jurisdictional Demand Recoverable Costs (C)	<u> 263,452</u>	<u>262.824</u>	263,161	<u> 264,700</u>	265,933	<b>267.867</b>	<u> 269,782</u>	<u>270,290</u>	270.512	270,276	<u> 269,758</u>	270,063	3,208,618		
o	Total furisdictional Recoverable Costs															
-	for Investment Projects (Lines 7 + 8)	3.261.259	3,218,480	1,353,293	3,421,103	3,457,904	3,535,159	3,600,703	3,579,626	3,552,566	3,532,928	3,577,649	5,934,812	44,095,482		
	•															

<sup>(</sup>A) Pages 1-27 of Schedule 8A Linc 9, Page 28 of Schedule 8A. Linc 6
(B) Linc 3 x Linc 5 x Linc loss routhiplier
(C) Linc 4 x Linc 6

Return on Capital Investments. Depreciation and Taxes For Project: Air Quality Assurance Testing P.E.s 1006 & 1244 (in Dollars)

a Expenditures/Additions 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0
	0
	0
d Cost of Removal	0
2 Plant in Service The service in th	0
3 1 20,294 220,294 220,294 220,294 220,294 220,294 220,294 220,294	220.294
2 CMP No. 1 (194.882) (197.305) (199.927) (112.550) (117.795) (120.417) (123.040) (125.662) (128.285) (130.907) (133.540)	(136,153)
5 National nucleus Bearing 0 0 0 0 0 0 0 0 0 0 0 0	0
5 Net Investment (Lines 2 + 3 + 4) 115.612 112,989 110,367 107,744 105.122 102.499 99,877 97,254 94,632 92,009 89,387 86,764	84,141
6 Average Net Investment 114,301 111,678 109,056 106,433 103,811 101,188 98,566 95,943 93,321 90,698 88,076	85,453
7 Return un Average Nei Investment	
a Equity Component (Line 6 x Equity Component x (1/12) (D) 840 820 801 782 763 743 724 705 686 666 647	
b Debt Component of Inc 6 x Debt Component x 1/13) 230 223 239 200	628 8,805
200 200 193 109 164	178 2,502
8 Investment Expenses	
a Depreciation (E) 0 0 0 U 0 0 0 U 0 0	
b Amortization (F) 2,623	0 0
c Dismantlement	2,623 31,474
d Property Taxes	0 0
e Other(G)	0 0
	0 0
9 Total System Recoverable Expenses (Lines 7 + 8) 3,702 3,676 3,652 3,627 3,603 3,577 3,553 3,527 3,504 3,477 3,454	3,429 42,781
a Recoverable Costs Allocated to Energy 3,702 3,676 3,652 3,627 3,603 3,577 3,553 3,577 3,553	-1
b Recoverable Costs Allocated to Demand 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
· · · · · · · · · · · · · · · · · · ·	0 0
10 Energy Jurisdictional Pactor 0.9636933 0.9641378 0.9662595 0.9684099 0.9680953 0.9687071 0.9683521 0.9680350 0.9670999 0.9681764 0.9638548 (	1.9643912
11 Demand Jurisdictional Factor 0.0642160 0.0642160 0.0642160 0.0642160 0.0642160	).9642160
12 Retail Energy-Related Recoverable Costs (H) 3.570 3.546 3.531 3.514 3.490 3.467 3.443 3.417 3.394 3.369 3.331	3,309 41,381
13 Rettil Demand-Related Recoverable Costs (I) 0 0 0 0 0	0 0
14 Total Jurisdictional Recoverable Costs (Lines 12+13) 3.570 3.546 3.531 3.514 3.490 3.467 3.443 3.417 3.394 3.369 3.331	3,309 41,381

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) Applicable depreciation rate or rates.
- (P) PE 1244 7 year amorization; PE 1006 fully amortized
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line II

## Gulf Power Company

## Environmental Cost Recovery Clause (ECRC) Calculation of the Final True-Up Amount January 2009 - December 2009

### Return on Capital Investments, Depreciation and Taxes For Project: Crist 5, 6 & 7 Precipitator Projects P.E.s 1038, 1119, 1216, 1243, 1249 (in Dollars)

Line		Beginning of cried Amount	Actual January	Actual February	Actual March	Actual -	Actual May	Actual June	Actual July	Actual	Actual September	Actual October	Actual November	Actual December	End of Period Amount
<u> </u>	Investments	EI KAI PAILKRAIL	Januar I	TEDIDAY.	MAICH	WATER.	May	1185	July	<b>Vintines</b>	Scheinber	CEIDDEI	November	DOCUMENT	renou Amoun
•	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	a	0	0	0	O	o o	ō	Ō	ō	ō	ō	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	622,350	
	d Cost of Removal		a	0	O	8.988	2,545	3,452	12	1.743	1,265	2,397	168	1,136	
	e Salvage		0	0	O	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	14,531,878	14,531,878	14,531,878	14,531,878	14,531,878	14.531,878	14,531,878	14.531.878	14,531,878	14,531,878	14,531,878	14,531,878	13.909,528	
3	Less: Accumulated Depreciation (C)	(2.984,218)	(3,034,348)	(3,084,480)	(3,134,610)	(3,175,754)	(3.223,340)	(3,270,020)	(3,320.138)	(3.368.527)	(3,417,393)	(3,465,129)	(3,515,092)	(2,941,736)	
4	CWIP - Non Interest Bearing	0	. 0	. 0	0	0	0	0	0	0	6	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	11,547,660	11.497.530	11,447,398	11.397.268	11.356,124	11,308,539	11.261,859	11.211,740	11,163,352	11,114,485	11,066,749	11.016,786	10.967.792	
6	Average Net Investment		11,522,595	11,472.464	11.422.333	11.376.696	11.332.332	11,285,199	11,236,800	11.187.546	11.138,919	11,090,617	11,041.768	10.992,289	
_															
7	Return on Average Net Investment	4 44 65 415 5	01/45	04.0417	82.000	02 505	00.050	65.445	00.000		A. 1122				***
	a Equity Component (Line 6 x Equity Compone		84.657	84,287	83,920	83,585	83,259 23,652	82,912 23,552	82.557	82.195	81,837	81,482	81.124	80,760	992,575
	b Debt Component (Line 6 x Debt Component x	k 1/12)	24,048	23,942	23.838	23,744	43,032	23,332	23,451	23,349	23,247	23,145	23,045	22,941	281,954
8	Investment Expenses														
۰	a Depreciation (E)		38.758	38,758	38,758	38,755	38,757	38.756	38,757	38,755	38,757	38,757	38,757	38.757	465,082
	b Amortization (F)		0	6	0	0	0	0	0	0	0	0	0	90,151	0
	c Dismantlement		11,374	11.376	11,374	11.376	11.374	11,376	11,374	11,376	11,374	11.376	11,374	11.374	136,498
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Other (G)		0	0	0	0	0	0	0	0	0	U	0	0	Ü
	,	-													
9	Total System Recoverable Expenses (Lines 7 + 8)		158,837	158,363	157,890	157,460	157,042	156,596	156,139	155,675	155,215	154,760	154,300	153.832	1,876,109
	a Recoverable Costs Allocated to Energy		158,837	158,363	157,890	157,460	157,042	156,596	156.139	155,675	155,215	154,760	154,300	153.832	1,876,109
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
П	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
			150.150	120 200			100 100	151 504	451.304	150 805	150 220	140.040	140 007	140 400	1 414 570
12	Retail Energy-Related Recoverable Costs (H)		153,176	152,789	152,667	152,594	152,137	151,802	151,304	150,805	150,339	149,940	148,827	148,458	1.814.838
13	Retail Demand-Related Recoverable Costs (I)		0	152,789	153.447	152,594	152,137	161 800	0	150,805	150,339	149,940	148.827	148.458	1,814,838
14	Total Jurisdictional Recoverable Costs (Lines 12 +	13)	153,176	152.789	152,667	132,394	152,137	151,802	151,304	120/802	130,339	149,940	146,827	148.438	1,814,858

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
  (E) 3.2% annually
- (F) Applicable amortization period
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

## Gulf Power Company

Environmental Cost Recovery Clause (ECRC) Calculation of the Final True-Up Amount January 2009 - December 2009

### Return on Capital Investments. Depreciation and Taxes For Project: Crist 7 Flue Gas Conditioning P.E. 1228 (in Dollars)

Investments	
b Clearings to Plant c Retirements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
c Retirements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
c Salvage	
Plant-in-Service/Depreciation Base (B) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
3 Less: Accumulated Depreciation (C)	
4 CWIP - Non Interest Bearing (0) (0) (0) (0) (0) (0) (0) (0) (0) (0)	
5 Net Investment (Lines 2 + 3 + 4)  1,467,272 1,467,068 1,466,864 1,466,660 1,466,456 1,466,252 1,466,048 1,465,844 1,465,641 1,465,437 1,465,233 1,465,029 1,464,825  6 Average Net Investment  1,467,170 1,466,966 1,466,762 1,466,558 1,466,354 1,466,150 1,465,946 1,465,742 1,465,335 1,465,131 1,464,927  7 Return on Average Net Investment	
6 Average Net Investment 1.467,170 1.466,966 1.466,762 1.466,558 1.466,354 1.466,150 1.465,946 1.465,742 1.465,335 1.465,131 1.464,927  7 Return on Average Net Investment	
7 Return on Average Net Investment	
•	
- Facility Company of the 4 - Facility Company - 1812 (D) 10 279 10 279 10 277 10 277 10 277 10 277 10 277 10 277	
a Equity Component (Line 6 x Equity Component x 1/12) (D) 10.779 10.778 10.776 10.775 10.773 10.772 10.770 10.769 10.767 10.766 10.764 10.763	129,252
h Deht Component (Line 6 x Deht Component x 1/12) 3.062 3.062 3.061 3.061 3.060 3.060 3.059 3.059 3.059 3.058 3.058 3.057	36.716
8 Javestment Expenses	
a Depreciation (E) 0 0 0 0 0 0 0 0 0 0 0 0	0
b Amortization (F) 0 0 0 0 0 0 0 0 0 0 0 0	0
c Dismanilement 204 204 204 204 204 204 203 204 204 204 204	2.447
d Property Taxes 0 0 0 0 0 0 0 0 0 0 0 0 0	0
c Other (G) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	U
9 Total System Recoverable Expenses (Lines 7 + 8) 14,045 14,044 14.041 14,040 14,037 14,036 14,033 14,031 14,030 14,028 14,026 14,024	168,415
9 That System Recoverable rapenses (Lines 7+6) 15,004 14,004 14,004 14,004 14,007 14,0	168,415
a recoverable Costs Allocated to Demand 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	06.413
a received units: Crisis Participated to Deptimin	U
10 Energy Jurisdictional Factor 0.9636933 0.9641378 0.9662595 0.9684099 0.9680953 0.9687071 0.9683521 0.9680350 0.9679099 0.9681764 0.9638548 0.9643912	
11 Demand Jurisdictional Factor 0.9642160 0.96	
12 Robiit Energy-Robited Recoverable Costs (H) 13,545 13,550 13,577 13,606 13,599 13,606 13,598 13,592 13,589 13,591 13,528 13,534	15000
13 Retail Demand-Related Recoverable Costs (I) 0 0 0 0 0 0 0 0 0 0 0	162,915
14 Total Jurisdictional Recoverable Costs (Lines 12 + 13) 13.545 13.550 13.577 13.606 13.599 13.606 13.598 13.592 13.589 13.591 13.528 13.534	0

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
  (E) 3.2% annually
- (F) Applicable amortization period
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

### Return on Capital Investments, Depreciation and Taxes For Project: Low NOx Burners, Crist 6 & 7 P.E.s 1234, 1236, 1242, 1284 (in Dollars)

Lips	Description .	Beginning of Period Amount	Actual January	Actual <u>February</u>	Actual <u>March</u>	Actual Anril	Actual <u>May</u>	Actual <u>lune</u>	Actual July	Actual Avensi	Actual September	Actual October	Actual November	Actual December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		U	0	0	0	0	0	0	0	0	0	U	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	Û	0	
2	Plant-in-Service/Depreciation Base (B)	9.097.924	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	9.097,924	9,097,924	9.097.924	9,097,924	9.097.924	
3	Less: Accumulated Depreciation (C)	6.312.945	6.288.681	6.264.417	6,240,152	6.215.889	6,191,625	6,167,360	6,143,096	6.118.833	6.094.569	6,070,305	6.046.041	6,021.777	
4	CWIP - Non Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	_
5	Net Investment (Lines 2 + 3 + 4)	15,410,868	15,386,604	15,362,340	15,338,075	15,313,812	15,289,548	15.265,283	15,241,019	15.216,756	15.192,492	15,168,228	15,143,964	15.119.700	
4	Average Net Investment		15.398,736	15,374,472	15,350,208	15,325,944	15,301,680	15,277,416	15,253,151	15,228,888	15,204,624	15,180,360	15,156,096	15.131.832	•
0	Average their investment		13.379,176	13.374.472	15,5.10,200	4.74.74.74	1,74,001,000	1.3,271,410	1.744.7.141.72	13.220.000	1.1,204,024	15.180.500	15,150,090	15,151,632	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x	1/12) (D)	113,135	112,957	112,778	112.600	112,422	112.244	112,066	111,886	111,709	111,530	111,353	111,172	1,345,852
	b Debt Component (Line 6 x Debt Component x 1/1	12)	32,136	32,086	32,036	31,985	31,935	31,883	31,834	31,782	31,732	31.682	31,631	31,581	382,303
8	Investment Expenses														
	a Depreciation (E)		24,265	24,264	24,264	24,264	24,263	24,264	24.264	24,262	24,264	24,264	24,264	24,264	291,166
	b Amortization (F)		0	0	0	0	0	0	0	0	0	Ü	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)	-	0	0	0	0	00	0	0	. 0	Ü	0	0	0	0
	Total System Recoverable Expenses (Lines 7 + 8)		169,536	169,307	169,078	168.849	168,620	168,391	168,164	167,930	167,705	167,476	167,248	167,017	2.019.321
9	a Recoverable Costs Allocated to Energy		169,536	169,307	169,078	168,849	168,620	168,391	168,164	167,930	167,705	167,476	167,248	167.017	2,019,321
	b Recoverable Costs Allocated to Demand		0	0	0,0,01	()	0	100,551	0	107.550	0	0	0	0	0
	0 RECOVERABLE COSES ALLOCATED TO DETIRABLE		·	v	v	v	·	v	·	•	٠	٠	·	٠	v
10	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
	Parameter Secretaristation Constant		0.5072100	0.5042100	U.7472300	0.7072100	5.7072100	5.70-2100	J./11-12-140	5.70-1100	V.2076100	5,70-12100	0.7.7.2.1.00		
12	Retail Energy-Related Recoverable Costs (H)		163,493	163,350	163,489	163,629	163,355	163,236	162,957	162,676	162,437	162,260	161.315	161,182	1,953,379
13	Retail Demand-Related Recoverable Costs (1)		0	0_	0	0_	0	0	0	0	0	0	0	0	0
	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	-	163,493	163,350	163,489	163,629	163,355	163,236	162,957	162,676	162,437	162.260	161,315	161,182	1,953,379
			- ""												

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) 3.29 annually
- (F) Applicable amortization period
   (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line t0 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

## Return on Capital Investments, Depreciation and Taxes

For Project: CEMS - Plants Crist, Scholz, Smith, & Daniel

P.E.s 1001, 1154, 1164, 1217, 1240, 1245, 1283, 1286, 1289, 1290, 1311, 1316, 1323, 1324, 1357, 1364, 1440, 1441, 1442, 1444, 1454, 1459, 1460, 1558, 1570, 1658, 1829 & 1830 (in Dollars)

Line	<u>Description</u> Investments	Beginning of Period Amount	Actual January	Actual <u>February</u>	Actual March	Actual April	Actual <u>May</u>	Actual June	Actual July	Actual August	Actual September	Actual October	Actual <u>November</u>	Actual <u>December</u>	End of Period Amount
	a Expenditures/Additions		360	5.068	62,641	556,604	1.553	6.730	(12,731)	(309)	4.115	721,128	86.856	361.441	
	h Clearings to Plant		360	5.068	62.641	556,604	1,553	6,730	(12,731)	(309)	4,115	662,496	(578,182)	1.085,111	
	c Retirements		0	125,636	110,727	0	0	0	0	0	0	0	0	759,987	
	d Cost of Removal		0	0	1,008	0	. 0	(1)	0	o	0	200	Ö	0	
	e Salvage		0	0	0	0	U	Ü	0	Q	0	0	Ō	ō	
2	Plant-in-Service/Depreciation Base (B)	5,047,803	5,048.163	4.927,596	4,879,510	5.436,114	5,437,666	5,444,396	5,431,665	5,431,356	5,435,471	6,097,967	5,519,784	5,844,909	
3	Less: Accumulated Depreciation (C)	1,033,395	1.019.888	1,132,139	1.230.673	1,216,958	1,202,659	1,188,342	1,174.037	1,159,746	1,145,450	1.131.350	1.115,285	1,860,749	
4	CWIP - Non Interest Bearing	0	0	0	0	Ð	0	0	0	0	0	58,633	723,671	0	
5	Net Investment (Lines 2 + 3 + 4)	6,081,198	6,068,051	6,059,735	6,110,183	6.653.072	6.640.325	6.632.739	6,605,702	6,591,102	6,580,921	7,287,949	7,358,740	7,705,658	-
6	Average Net Investment		6,074,624	6,063,893	6,084,959	6,381,628	6,646,699	6,636,532	6,619,220	6,598,402	6.586.011	6,934,435	7,323,345	7,532,199	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component	x 1/12) (D)	44,631	44,552	44,707	46,887	48.830	48,760	48,630	48,480	48.388	50,945	53,805	55,338	583,953
	b Debt Component (Line 6 x Debt Component x 1	1/12)	12.678	12,656	12.698	13,318	13.871	13,850	13.815	13,772	13.745	14.473	15,284	15,723	165,883
8	Investment Expenses		13,376	13.251	13,065	13.583	14,174	14,178	14,174	14.158	14,164	14,168	15,933	14,391	168.615
	a Depreciation (E) b Amortization (F)		13.376	13,231	13,065	132	132	132	132	14.138	132	132	13.933	132	1,584
	b Amortization (F) c Dismantlement		0	132	1.32	0	0	0	0	132	0	1.72	0	0	0
	d Property Taxes		1.359	1,359	1,359	1,359	1,359	1.359	1,359	1,359	1.359	1,359	1,359	1,359	16,308
	e Other (G)		00	0	0	0	0	0	0	0	0		0	0	0
	Collector)	-			·						<u>`</u>			<u>`</u>	
9	Total System Recoverable Expenses (Lines 7 + 8)		72,176	71.950	71,961	75,279	78.366	78,279	78.110	77,901	77,788	81,077	86.513	86,943	936,343
	a Recoverable Costs Alkicated to Energy		72,176	71,950	71,961	75,279	78,366	78,279	78,110	77,901	77,788	81,077	86,513	86,943	936,343
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	O	0	0	0	Đ	0	0
10	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
11	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
	Paral Farman Datas d Datas and Committee		69,604	69,420	69.584	72,951	75,909	75,888	75.691	75,464	75,344	78,551	83,446	83,905	905,757
	Retail Energy-Related Recoverable Costs (H) Retail Demand-Related Recoverable Costs (I)		09,004 ()	09,420	785,760 D	72,931 D	73,507	,54899 0	12001	72,404	73,344	16.551	83,440 O	63.70.7	100,007
13	Total Jurisdictional Recoverable Costs (Lines 12 + 1	1)	69.604	69.420	69.584	72,951	75,909	75,888	75,691	75,464	75,344	78,551	83.446	83,905	905.757
14	TORR PRINSUCCIONAL RECEIVERANCE COSIS (CHRES 12 + 1	<i>"</i>	07.004	07,420	U9,364	12,731	בטבונה	134000	13,071	13,704	, ,,,,,,,	10,551	03,770	63,70,	702.121

- (A) Description and reason for 'Other' adjustments to net investment for this project
  (B) Beginning Balances: Crist, \$2,232.602; Scholz \$916.803; Smith \$1,317,121; Daniel \$581.276. Ending Balances: Crist, \$2.611,953; Scholz \$916.803; Smith \$1,734.877; Daniel \$581.276.
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) Crist: 3,2%; Smith 2.5%; Scholz 4.2%; Daniel 3.1% annually
- (F) PE 1364, 1658, & portion of 1283 have a 7 year amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9s x Line 10 x 1,0007 line loss multiplier
- (I) Line 9b x Line I I

## Gulf Power Contpany Environmental Cost Recovery Clause (ECRC) Calculation of the Final True-Up Amount

January 2009 - December 2009

Return on Capital Investments, Depreciation and Taxes For Project: Sub. Contam. Mobile Groundwater Treat. Sys. P.E. 1007, 3400, & 3412 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual Angusi	Actual September	Actual October	Actual November	Actual December	End of Period Amount
1	Investments	t disco i particula	SECOND.	120001	Compt.	Diete	25487	2410	2017	Augus	Strenta.	<u>CA IODEI</u>	November	December	renou Anount
	a Expenditures/Additions		0	0	0	0	0	U	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	G	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	Ð	0	0	0	0	0	0	0	
	c Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	918,024	918,024	918.024	918,024	918,024	918,024	918,024	918,024	918,024	918,024	918,024	918,024	918,024	
3	Less: Accumulated Depreciation (C)	(201,338)	(203,174)	(205,010)	(206,847)	(208,683)	(210.519)	(212,356)	(214.192)	(216,028)	(217,864)	(219,700)	(221,536)	(223,372)	
4	CWIP - Non Interest Bearing	0	. 0	0	0	0	. 0	0	0	0	0	0	0	0	
5	Ner Investment (Lines 2 + 3 + 4)	716.686	714,850	713,014	711,177	709,341	707,505	705,668	703,832	701.996	700,160	698,324	696,488	694,652	•
6	Average Net Investment		715.769	713,933	712.096	710.260	708,424	706,587	704,751	702,915	701,079	699,243	697,407	695,571	•
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Compone	at x 1/12) (D)	5,258	5,245	5,231	5,218	5,204	5.191	5,177	5.165	5.151	5,138	5.124	5.111	62,213
	b Debt Component (Line 6 x Debt Component a	x 1/12)	1,494	1,490	i.486	1.482	1,479	1,474	1,471	1,467	1,463	1,459	1,455	1,452	17.672
g	Investment Expenses														
-	a Depreciation (E)		1.836	1,836	1.836	1.836	1,836	1.836	1,836	1.836	1,836	1,836	1.836	1.836	22.032
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Other (G)	_	0	0	Ü	0	0	. 0	0_	0	0	0	0	. 0	. 0
		_													
9	Total System Recoverable Expenses (Lines 7 + 8)		8,588	8.571	8.553	8.536	8.519	8,501	B,484	8,468	8,450	8,433	8,415	8,399	101.917
	a Recoverable Costs Allocated to Energy		661	659	657	656	656	654	653	651	650	649	648	646	7,840
	b Recoverable Costs Allocated to Demand		7,927	7,912	7.896	7,880	7,863	7.847	7,831	7.817	7,800	7.784	7,767	7,753	94,077
10	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
11	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (H)		637	635	635	636	636	634	633	631	630	629	624	623	7,583
	Retail Demand-Related Recoverable Costs (1)		7,643	7,628	7.614	7.598	7,582	7.568	7,551	7.537	7,521	7.505	7,488	7.476	90.711
	Total Jurisdictional Recoverable Costs (Lines 12 +	131	8.280	8,263	8,249	8.234	8.218	8.202	8,184	8,168	8,151	8,134	8,112	8.099	98,294
		,		3,000	7,4				24.2		01701	01.2.		0(077	, 5,07 1

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
  (E) Part of PE 1007 depreciable at 2.4% annually, PEs 3400 and 3412 depreciable at 2.4% annually
- (F) The amortizable portion of PE 1007 is fully amortized
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (1) Line 9b x Line 11

## Return on Capital Investments, Depreciation and Taxes For Project: Raw Water Well Flowmeters - Plants Crist & Smith P.E. 1155 & 1606 (in Dullars)

Part						· ·									
Expenditures/Additions	Ĺ	ine <u>Description</u> <u>Period</u> I Investments													
C Retirements  O O O O O O O O O O O O O O O O O O O				0	0	` .							2 10.111.24	P-S-CITIES	<u>Pence Ameunt</u>
C RELIGION S (G. RELIGION S)				- I		•			) 0	۱ (	0				
a Cost of Removal e Salvage e Salvag				Õ	- '		, ,	(	) 0	ı c	0		ň	0	
Plant-in-Service/Depreciation Base (B)   242,972   242				0	0 (		, 0	(	) 0	· c	0	ň	0	0	
Pain-ta-Service/Deprication (Page (3))   242,972   242				ň		U	0			0	. 0	ñ	0	U	
Least Accumellated Depreciation (C)	2	Plant-in-Service/Depreciation Base (B) 2.	42.972 242	272 242.02				-		0	ໍ	Ď	0	Ü	
CWIP - Non Interest Bearing	2	Less: Accumulated Depreciation (C)			,,,,_					242,972	242,972	242,972	242 072	242.070	
Net Investment (Lines 2 + 3 + 4)  179.276  178.682  178.088  177.494  176.900  176.307  175.197  176.604  176.000  176.307  175.119  174.225  173.31  173.337  173.337  173.337  173.343  173.446  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.634  173.604  174.222  174.228  173.644  174.228  174.228  174.228  174.228  173.644  173.640  174.222  174.228  174.22	4	CWIP - Non Interest Bearing					. (************************************	(67,259	(67,853)	(68,447					
A variage Net liavesiment   178,979   178,187   177,197   176,604   176,507   175,119   174,525   173,931   173,337   172,143   172,149   172,446	5		9.276 178					<u> </u>		0			,		
A verage Net Investment   178.979   178.385   177.791   177.197   176,694   176.010   175,416   174,822   174,228   173.634   173.040   172,446		<u> </u>	1782	#12 17B,U66	177,494	176,900	176,307	175,713	175.119	174,525	173,931				
a Equity Component (Line 6 x Equity Component x 1/12) (D) 1.315 1.310 1.300 1.300 1.300 3.00 3.00 3.00			178,9	79 178,385	177,791	177,197	176,604	176,010	175,416	174,822					
Investment Expenses	•	<ul> <li>Equity Component (Line 6 x Equity Component x 1/12);</li> </ul>			-,								1,271	1,267	15,492
a Depreciation (E) 594 594 594 594 594 594 594 594 594 594		Investment Committee						.877	.300	365	363	363	361	360	4.400
b Amortization (F)															
C Dismantement 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			5	94 594	594	594	504	\$0.4	e04						
Property Taxes				0 0	0						-	_	594	594	7.128
Chere (G) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0 0	0	ō			_	_	0	0	0	0	0
Fordal System Recoverable Expenses (Lines 7 + 8)  Recoverable Costs Allocated to Energy 175 175 175 175 175 175 175 175 175 175		Troputty sands		0 0	0	ő	-	-	_	-	0	0	0	0	0
Total System Recoverable Expenses (Lines 7 + 8)   2.282   2.276   2.271   2.266   2.261   2.254   2.249   2.244   2.237   2.233   2.226   2.221   27,0720		c Other (G)		00	0	ō	-	•	-	-	0	0	0	0	0
a Recoverable Costs Allocated to Energy b Recoverable Costs Allocated to Demand 175 175 175 175 175 174 173 173 172 172 172 172 172 171 2,079 b Recoverable Costs Allocated to Demand 2,107 2,101 2,096 2,091 2,097 2,081 2,076 2,072 2,065 2,061 2,064 2,050 24,941  Energy Jurisdictional Factor 0,9642160 0,964	a	Total Commun. Days. 12 m					<u> </u>					0	0	0	0
Recoverable Costs Allocated to Denard   175	,	Personal Alexander Expenses (Lines 7 + 8)			2,271	2,266	2 261	2.254	2 240	2011					
Energy Jurisdictional Factor 0.9636933 0.9641378 0.9662595 0.9684099 0.9684096 0.9642160 0.96421		h Recoverable Costs Allocated to Energy	ì	75 175	175									2,221	27,020
Energy Jurisdictional Factor   0.9636933   0.9641378   0.9662595   0.9684099   0.9684095   0.9684095   0.9680953   0.9687071   0.9683521   0.9680350   0.9679099   0.9681764   0.9683548   0.9643160   0.9642160		6 Recoverable Costs Attocated to Demand	2,1	07 2,101	2,096	2.091									2,079
1 Demand Jurisdictional Factor 0.9642160 0.964	10	Francisco de Company					400.	2.001	2.076	2,072	2,065	2,061	2.054	2,050	24,941
12   Retail Energy-Related Recoverable Costs (F)   169   169   169   170   169   168   168   167   1	-				0.9662595	0.9684099	0.9680953	0.9687071	0.0682531	0.0400340	0.0/30000				
12 Retail Energy-Related Recoverable Costs (ff) 169 169 169 170 169 168 168 167 167 167 166 165 2.014  13 Retail Demand-Related Recoverable Costs (1) 2.032 2.026 2.021 2.016 2.014 2.006 2.001 1.997 1.992 1.988 1.981 1.977 24.048  14 Total Jurisdictional Recoverable Costs (Lines 12 + 13) 2.201 2.195 2.190 2.186 2.180 2.174 2.169 2.164 2.159 2.155 2.147 2.142 26.062	* 1	Demand Autsolctional Pactor	0.964210	0.9642160	0.9642160	0.9642160									
13 Retail Demand-Related Recoverable Costs (1) 2.032 2.026 2.021 2.016 2.011 2.006 2.001 1.997 1.992 1.988 1.981 1.977 24.048 2.014 2.015 2.016	17	Parall Farms Calvert S						VII V 12100	V.2042100	0.9042100	0.9642160	0.9642160	0.9642160	0.9642160	
14 Total Jurisdictional Recoverable Costs (I) 2.032 2.026 2.021 2.016 2.014 2.006 2.001 1.097 1.097 1.092 1.088 1.081 1.077 24.048 1.007 1	12	Recall Descript Related Recoverable Costs (H)	10	9 169	169	170	169	168	160						
14 Folds Jurisdictional Recoverable Costs (Lines 12 + 13) 2,201 2,195 2,190 2,186 2,180 2,174 2,169 2,164 2,159 2,155 2,147 2,142 26,067	13	retail Demand-Related Recoverable Costs (1)												165	2,014
2,159 2,164 2,159 2,155 2,147 2,142 26,062	34	rotal Jurisoicuonal Recoverable Costs (Lines 12 + 13)	2,20	2.195											24.048
	N/						4,100	2,3/9	2,169	2,164	2.159	2,155	2,147	2,142	26,062

- (A) Description and reason for 'Other' adjustments to net investment for this project
  (B) Beginning balances: Crist \$149,949; Smith \$93,023. Ending balances: Crist \$149,949; Smith \$93,023.
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.

  (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) Crist 3.2%; Smith 2.5% annually
- (F) Applicable amortization period.

  (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (1) Line 9b x Line 11

Return on Capital Investments, Depreciation and Taxes For Project: Crist Cooling Tower Cell P.E. 1232 (in Dullars)

Line Description Period Ame I Investments Expenditures/Additions	uni January	Actual February	Actual March	Actual <u>April</u>	Actual <u>May</u>	Actual June	Actual July	Actual August	Actual Sentember	Actual October	Actual November	Actual <u>December</u>	End of Period Amount
b Clearings to Plant	Ø	ű	U	ű	U	a	0	G	a	0	a		
c Retirements	0	0	0	0	0	0	0	Ġ	a	0	0	0	
d Cost of Removal	0	0	D	0	0	0	O	6	ā	0	0	Ü	
c Salvage	0	0	0	Ü	U	0	0	0	o o	ő	0	v	
2. Direct in Common Physical Programs	0	0	D	0	0	0	0	0	ő	ő	0	0	
3 Less: Accumulated Depreciation (C) 506.36	0 0	0	0	0	0	•	0	0	ō	ő	0	0	
4 CMAIN AT LAND	8 506,206	506,044	505.882	505,720	505.558	505,396	505,234	505,072	504,910	504,748	504,586	504,424	
5 Net Investment (Lines 2 + 3 + 4) 506.30	<u> </u>	506,044	0	0		0	0	0	0	0	0	.,,,,,,,	
	0 300,200	.500,044	505,882	505,720	505.558	505.396	505,234	505,072	504,910	504,748	504,586	504,424	
6 Average Net Investment	506.287	506,125	505,963	505,801	505,639	505.477	505,315	505,153	504,991	504,829	504,667	504,505	
7 Return on Average Net Investment													
<ul> <li>Equity Component (Line 6 x Equity Component x 1/12) (D)</li> </ul>	3,720	3,719	3,717	3,716	3,715	3.714	3.713						
b Debt Component (Line 6 x Debt Component x 1/12)	1,057	1.056	1.056	1.056	1.055	1.055	1,055	3,711 1,054	3,710	3,709	3,708	3,707	44,559
				-140-4	055	,	1,0,5,5	1,054	1.054	1,054	1.053	1,053	12.658
8 Investment Expenses													
a Depreciation (E)	0	0	0	. 0	0	0	0	Ð	Ð				
b Amortization (F)	0	0	0	0	0	0	ű	0	0	0	U	0	ø
c Dismantlement	162	162	162	162	162	162	162	162	162	162	0	0	0
d Property Taxes	q	0	0	o	O	0	a	0	0	102 0	162	162	1.944
e Other (G)		0	0	0	0	0	ō	ñ	ő	0	0	0	0
Q Total Series Donound La France G : 7 m							······································			<u>v</u>		0	
9 Total System Recoverable Expenses (Lines 7 + 8) a Recoverable Costs Attocated to Energy	4,939	4,937	4,935	4,934	4,932	4,931	4,930	4.927	4.926	4,925	4,923	4,922	60.44
h Recoverable Costs Allocated to Domand	380	380	380	380	379	379	379	379	379	379	379	379	59,161
n Recoverable Costs Afficiated to Demand	4,559	4,557	4,555	4,554	4,553	4,552	4.551	4,548	4.547	4,546	4.544	4,543	4,552 54,609
10 Energy Jurisdictional Factor										4,540	4,544	4.14.1	34.009
11 Demand Jurisdictional Factor	0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12 Retail Energy-Related Recoverable Costs (H)	200	***										U, MAZ100	
13 Retail Demand-Related Recoverable Costs (I)	366	367	367	368	367	367	367	367	367	367	366	366	4,402
14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)	4,396	4,394	4,392	4.391	4,390	4,389	4,388	4,385	4,384	4,383	4,381	4.380	52.653
(Link\$ 12 + 13)	4,702	4,761	4,759	4,759	4,757	4,756	4,755	4.752	4.751	4.750	4,747	4.746	57.055

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) 3.2% amually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a a Line 10 a 1,0007 line loss multiplier
- (1) Line 9b x Line 11

Return on Capital Investments, Depreciation and Taxes For Project: Crist 1-5 Dechlorination P.E. 1248 (in Dollars)

						. , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-Vilais)								
<b>Ļ</b> i	Investments	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual <u>May</u>	Actual Jung	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Amount
	a Expenditures/Additions		0	0	0	0	6	0				_		- LILEY MANAGE	Course Stillerill
	b Clearings to Plant		0	0	ŏ	ň	0	U	0	9	0		· U		
	e Reisements		0	U	a	ű	ď	0		0	0		0	Ď	
	d Cost of Removal		0	0	ō	'n	0	U	0	0	0	0	0	ű	
_	c Salvage		0	0	ō	0	ñ	0	0	0	0	0	0	o	
2		305,323	305,323	305,323	305,323	305,323	305,323	305,323	201.202	O	0	0	Ú	ű	
3		(145,859)	(146,673)	(147,487)				(150,743)	305.323		305,323		305,323	305,323	
4	C II - I WI INOCIESE DESILING		0	0	0	0	, (14 <del>7.72</del> 7) ()			, ,,,	(153.185)	(153,999)	(154,813)		
5	Net Investment (Lines 2 + 3 + 4)	159,464	158,650	157,836	157,022	156,208	155,394	154,580	0	0	0	0	0	0	
	- <u>-</u>				157,022	1.50,200	133,394	154,580	153,766	152,952	152,138	151,324	150,510	149,696	<u>.</u>
	Average Net Investment		159,057	158,243	157,429	156,615	155,801	154,987	154,173	153,359	152,545	151,731	150,917	150,103	-
7	Return on Average Net Investment														
	<ul> <li>Equity Component (Line 6 x Equity Component x</li> </ul>	I/12) (D)	1,169	1,163	1,157	1,151	1,145	1,139	1.133	1.15-					
	b Debt Component (Line 6 x Debt Component x 1/12	2)	332	330	329	327	325	323	322	1,127	1.121	1,115	1,109	1,103	13,632
	T						22.5	323	344	320	318	317	315	313	3,871
8	Investment Expenses														
	Depreciation (E)		814	B14	814	814	814	814	814	*** *	_				
	h Amortization (F)		0	0	0	0,1	0.7	0	914	814	814	814	814	814	9,768
	c Dismandement		0	0	0	Ö	ŏ	n n	0	0	0	0	0	0	. 0
	d Property Taxes		0	0	0	ŏ	ŭ	ñ	v	0	0	0	0	0	ō
	c Other (G)		. 0	0	0	ő	,	0	0	0	0	0	0	0	ő
	L	_				<u>-</u>	<u></u> _			0	0	0	0	0	ň
9	Total System Recoverable Expenses (Lines 7 + 8)		2,315	2,307	2,300	2.292	2,284	2,276	2,269						
	a Recoverable Costs Allocated to Energy		178	177	177	176	176	175	175	2,261	2,253	2,246	2,238	2,230	27,271
	<ul> <li>Recoverable Costs Allocated to Demand</li> </ul>		2,137	2,130	2,123	2,116	2,108	2.101	2.094	174	173	173	172	172	2.098
						=,,,,	2100	2,101	2,094	2,087	2.080	2,073	2,066	2,058	25,173
10			0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521						
11	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160		0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
					0.5012.00	0.70-12100	0.9092100	0.9042100	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (H)		172	171	171	171	171	170	100						
13	Retail Demand-Related Recoverable Costs (1)		2,061	2.054	2.047	2.040	2,033	2.026	170	169	168	168	166	166	2,033
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	_	2,233	2,225	2,218	2,211	2,204	2,026	2,019	2,012	2,006	1,999	1.992	1,984	24,273
			-		2,210	2,211	2,204	2,190	2,189	2,181	2,174	2.167	2.158	2,150	26,306
Not	Ae-														

- (A) Description and reason for 'Other' adjustments to not investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Remuval.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) 3.2% annually
- (F) Applicable amonization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
  (II) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

### Return on Capital Investments, Depreciation and Taxes For Project: Crist Diesel Fuel Oil Remediation P.E. 1270 (in Dollars)

<b>L</b> .i.	Sc <u>Description</u> <u>Peri</u> Investments	ginning of iod Amount	Actual January	Actual <u>Exbrusiv</u>	Actual March	Actual April	Actual <u>May</u>	Actual <u>June</u>	Actual <u>July</u>	Actual August	Actual September	Actual October	Actual November	Actual December	End of <u>Period Amount</u>
	a Expenditures/Additions		0	0	0	0	0	0	) n			_			
	b Clearings to Plant		Ø	6	0	ō	ō	Õ	, ,	u o	Ų	' 0	0	0	
	c Retirements		0	0	0	0	. 0	n	, ,	U	u	0	0	0	
	d Cost of Removal		0	0	0	0	ō	Ů		U	Q.	0	0	0	
	e Salvage		0	0	0	ò	0	n	0	U	Ü	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	68,923	68,923	68,923	68,923	68,923	68,923	68,923		68.022	0	D	0	а	
3	Less: Accumulated Depreciation (C)	(26,624)	(26,808)	(26,992)	(27,176)			(27,728		68,923		68,923	68,923	68,923	
4	CWIP - Non Interest Bearing	. 0	0	0	0	0	0	(21.120	, ,,	, ,,,,,,,	,,	. , -, - ,		(28.832)	)
5	Net Investment (Lines 2 + 3 + 4)	42,299	42,115	41,931	41,747	41,563	41,379	41.195		0	0	- 47		0	
							******	47.173	41,011	40,827	40,643	40.459	40,275	40,091	
6	Average Net Investment		42,207	42,023	41,839	41,655	41,471	41,287	41,103	40,919	40.735	40.551	40,367	40.183	-
7	Return on Average Net Investment														
	<ul> <li>Equity Component (Line 6 x Equity Component x 1/1)</li> </ul>	2) (D)	310	309	307	306	305	303	202						
	b Debt Component (Line 6 x Debt Component x 1/12)		88	88	87	87	87	,50.5 86		301	299	298	297	295	3.632
					٠,		θ,	90	80	85	85	85	84	84	1.032
8	- Penses														
	a Depreciation (E)		184	184	184	184	184	184							
	b Amortization (F)		0	0	0	0		184	184	[84	184	184	184	184	2,208
	c Dismantlement		0	Ó	0	ă	ő	0	0	0	0	0	0	0	0
	d Property Taxes		0	ō	ŏ	ă	Ö	0	U	0	0	0	0	0	0
	e Other (G)		0	ō	ŏ	ő	a	0	0	0	0	0	0	Ü	Ö
		_			<u>_</u>	<u>~</u>				0	0	0	0	0	Ú
9	Total System Recoverable Expenses (Lines 7 + 8)		582	581	578	577	576	573	/**						
	a Recoverable Costs Allocated to Energy		45	45	44	44	44	44	572	570	568	567	565	563	6,872
	<ul> <li>Recoverable Costs Allocated to Demand</li> </ul>		537	536	534	533	532	529	44	44	44	44	43	43	528
				220	4.54	333	332	329	528	526	524	523	522	520	6,344
	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	A 11/112						
11	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160		0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
					V.50 12100	0.5042100	U.70+2100	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (H)		43	43	43	43	43	,-							
	Retail Demand-Related Recoverable Costs (I)		518	517	515	514	43 513	43	43	43	43	43	41	41	\$12
	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		561	560	558	557	556	510	509	507	505	504	503	501	6,116
	(======================================				336	231	336	553	552	550	548	547	544	542	6,628

- Notes:
  (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
  (E) 3.2% annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses (or this project.
   (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

## Return on Capital Investments, Depreciation and Taxes

For Project: Crist Bulk Tanker Unload Sec Contain Struc-P.E. 1271

(in Dollars)

	(IN EXCUSES)														
ونيا	<u>Description</u>	Beginning of Period Amount	Actual Junuary	Actual <u>Exbruary</u>	Actual <u>March</u>	Actual April	Actual May	Actual June	Actual <u>July</u>	Actual August	Actual Sentember	Actual October	Actual November	Actual December	End of Period Amount
•	a Expenditures/Additions		0	0	0	0	0	٥		_	_				
	b Clearings to Plant		ň	n	0	0	0	0	0	0	0	0	U	0	
	c Residements		ő	ŏ	ő	n	ű	0	0	0	U	0	0	0	
	d Cost of Removal		0	Ď	Ö	n	ñ	ő	Ů	0	0	ų.	0	0	
	c Salvage		0	0	ō	Ü	õ	ō	n	0	0	0		U	
2	Plant-in-Service/Depreciation Base (B)	101,495	101,495	101,495	101,495	101,495	101.495	101.495	101.495	101.495	101.495	101.495	101.495	103,495	
3	Less: Accumulated Depreciation (C)	(48,419)	(48,690)	(48,961)	(49,232)	(49,503)	(49,774)	(50,045)		(50.587)	(50,857)		(51.399)	(51,670)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	U	0	(50.507)	(30,037)	(31,126)	(445.11.)	(0,10,15)	
5	Net Investment (Lines 2 + 3 + 4)	53.076	52.805	52.534	52.263	51.992	51,721	51,450	51.179	50,908	50,638	50,367	50.096	49,825	-
	•										20,030	34,367	30,070	49,84.1	•
6	Average Net Investment		52,941	52,670	52,399	52,128	51,857	51,586	51,315	51,044	50,773	50.503	50,232	49,961	
7	Return on Average Net Investment														
	<ul> <li>Equity Component (Line 6 x Equity Component x</li> </ul>		389	387	385	383	381	379	377	375	373	371	369	367	4,536
	b Debt Component (Line 6 x Debt Component x 1/	12)	110	110	109	109	108	801	107	107	106	105	105	104	1,288
8	Investment Expenses														
	a Depreciation (E)		271	271	271	271	271	271	271	271	270	271	271	271	3,251
	b Amortization (F)		0	Q	0	0	O	0	0	0	Ð	0	0	0	0
	c Dismantlement		Ü	0	0	0	0	0	0	0	0	0	0	0	Ü
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	U	0	o
	c Other (G)	-	- 0	0	0	0	0	0		0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		770	768	765	763	760	758	755	753	749	747	745	742	9,075
	a Recoverable Costs Allocated to Energy		59	59	59	59	58	58	58	58	58	57	57	57	697
	h Recoverable Costs Allocated to Demand		711	709	706	704	702	700	697	695	691	690	688	685	8,378
10	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
11	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (H)		57	57	57	57	56	56	56	56	56	55	55	55	673
13	Retail Demand-Related Recoverable Costs (I)	_	686	684	681	679	677	675	672	670	666	665	663	660	8,078
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	)	743	741	738	736	733	731	728	726	722	720	718	715	8,751
		_													

- Notes:

  (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) 3.2% annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
   (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

### Return on Capital Investments, Depreciation and Taxes For Project: Crist IWW Sampling System P.E. 1275 (in Dollars)

<u>Lir</u> I		inning of od <u>Amount</u>		Actual <u>February</u>	Actual <u>March</u>	Actual April	Actual <u>May</u>	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual <u>December</u>	End of Period Amount
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	ο	n		
	c Retirements		0	0	0	0	0	0	0	0	Ö	ñ	ň	v	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	ő	ñ	0	
	c Salvage		U	0	0	0	0	0	0	0	0	ō	ő		
2	Plant-in-Service/Depreciation Base (B)	59,543	59.543	0	0	0	0	0	0	0	0	0	o o	n	
		(28,724)		59,543	59.543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	
4	CWIP - Non Interest Bearing	0	(28.883)	(29,042)	(29,201)	(29.360)	,	(29,678)	(29,837)	(29,996)	(30,155)	(30,314)		(30,632)	
	Net Investment (Lines 2 + 3 + 4)	30,819	30,660	70.501	70.710	0	0	0	0	0	0	0	0	0	
_		30,819	30,660	30,501	30,342	30,183	30,024	29,865	29.706	29,547	29,388	29,229	29,070	28,911	
6	Average Net Investment		30.740	30,581	30,422	30,263	30,104	29,945	29,786	29.627	29.468	29,309	29,150	28,991	
7	Return on Average Net Investment														
	<ul> <li>Equity Component (Line 6 x Equity Component x 1/12</li> </ul>	2) (D)	226	225	224	222	221	220	219	218					
	<ul> <li>Debt Component (Line 6 x Debt Component x 1/12)</li> </ul>		64	64	63	63	63	62	62	62	217	215	214	213	2.634
							•	02	(12	62	61	61	61	61	747
8	Investment Expenses														
	a Depreciation (E)		159	159	159	159	159	159	159	159	159		4		
	b Amerization (F)		0	0	0	0	0	0	.00	0	139	159	159	159	1,908
	c Dismantlement		0	G	0	Ō	Ö	ā	ő	ň	0	0	0	0	U
	d Property Taxes		O	0	0	0	0	ō	Ü	ŏ	0	0	0	0	0
	c Other (G)	_	0	. 0	Q	0	0	ō	0	ű	0	0	0	0	0
_									<del></del> -			- 0		- 0	<u> </u>
y	Total System Recoverable Expenses (Lines 7 + 8)		449	448	446	444	443	441	440	439	437	435	434	433	
	a Recoverable Costs Affocated to Energy		35	34	34	34	34	34	34	34	34	33	33	*33	5,289 406
	<ul> <li>Recoverable Costs Allocated to Demand</li> </ul>		414	414	412	410	409	407	406	405	403	402	401	400	406 4.883
10	Parameters, Fast - Free -										-		701	400	4.003
	Energy Jurisdictional Factor Demand Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
11	remand unustichoust Lacrox		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Parail Grassy Baland December Com 45														
	Retail Energy-Related Recoverable Costs (if) Retail Demand-Related Recoverable Costs (i)		34	33	.33	33	33	33	33	33	33	32	32	32	394
	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	_	399 433	399	397	395	394	392	391	391	389	388	387	386	4.708
	TOTAL PRODUCTION OF THE PROPERTY COSTS (LINES 12 + 13)	_	455	432	430	428	427	425	424	424	422	420	419	418	5,102

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s), (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) 3.2% annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

## Return on Capital Investments, Depreciation and Taxes For Project: Sudium Injection System P.E. 1214 & 1413 (in Dollars)

Lin	<u>Description</u>	Beginning of Period Amount	Actual January	Actual Echruary	Actual March	Actual <u>April</u>	Actual Max	Actual June	Actual <u>July</u>	Actual <u>August</u>	Actual Seniember	Actual October	Actual November	Actual December	End of Period Amount
,	a Expenditures/Additions		0	0	0	0	0	0	0	۸	0	0		_	
	b Clearings to Plant		ő	o o	ő	0	0	0	0	ň	0	0	0	0	
	c Retirements		ō	ū	ő	ő	o o	ő	ň	ň	0	0	0	0	
	d Cost of Removal		o	0	ō	0	0	Ď	ő	ñ	0	'n	n	0	
	c Salvage		ō	0	ō	0	D	Õ	ő	ň	ů	ő	0	0	
2	Plant-in-Service/Depreciation Base (B)	391,119	391,119	391.119	391.119	391,119	391,119	391.119	391,119	391,119	391,119	391,119	391,119	391,119	
3	Less: Accumulated Depreciation (C)	(59,991)	(60,972)	(61.953)	(62.934)	(63.915)	(64,896)	(65,877)	(66,858)	(67,839)	(68.820)	(69,801)	(70.782)	(71,763)	
4	CWIP - Non Interest Bearing	0	0	0	0	U	0	0	0	0	0	0	0	(71,703)	
5	Net Investment (Lines 2 + 3 + 4)	331,128	330,147	329,166	328.185	327.204	326,223	325,242	324,261	323,280	322,299	321,318	320,337	319,356	•
6	Average Net Investment		330.638	329,657	328,676	327,695	326,714	325,733	324,752	323,771	322,790	321.809	320.828	319,847	•
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component	x 1/12) (D)	2.430	2,422	2.414	2.408	2,400	2,393	2,386	2,379	2,372	2,364	2,357	2,350	28,675
	b Debt Component (Line 6 x Debt Component x 1	/12)	690	688	685	684	682	680	678	676	674	671	670	667	8,145
8	Investment Expenses														
	a Depreciation (E)		980	981	983	981	981	981	981	981	981	981	981	981	11.773
	b Amortization (F)		G	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		Ü	0	U	υ	U	Đ	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	O	a	0	0
	e Other (G)	-	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + R)		4,100	4.091	4,082	4,073	4,063	4,054	4,045	4,036	4,027	4.016	4.008	3.998	48.593
	a Recoverable Costs Allocated to Energy		4,100	4.091	4.082	4,073	4,063	4,054	4,045	4,036	4.027	4,016	4,008	3,998	48.593
	b Recuverable Costs Allocated to Demand		0	0	0	0	υ	U	U	0	U	U	0	6	0
LO	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (H)		3,955	3,947	3,945	3,947	3,936	3,930	3,919	3,910	3,900	3,891	3,865	3,858	47.003
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	U	U
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13	))	3.955	3.947	3,945	3,947	3.936	3,930	3,919	3,910	3.900	3,891	3.865	3,858	47.003

- Notes:
  (A) Description and reason for Other adjustments to net investment for this project
- (B) Beginning and Ending Balances: Crist, \$284,622 and Smith \$106,497.
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (E) The equity component has been gossed up for taxes. The approved ROE is 12%.
  (E) Crist 3.2% annually, Smith 2.5% annually
  (F) Applicable amortization period.

- (G) Description and reason for "Other" adjustments in investment expenses for this project.
   (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (1) Line 9b x Line 11

# Return on Capital Investments, Depreciation and Taxes For Project: Smith Stormwater Collection System P.E. 1446 (in Dollars)

a Expenditures/Additions b Clearings to Plant c Retirements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
C Retirements  C Retirements  C Retirements  C Retirements  C Clost of Removal  C Clost of Clos	
d Cost of Removal	
e Saivage   Plant-in-Service/Depreciation Base (B)   2.782,600   2	
Plant-in-Service/Depreciation Base (B) 2.782,600 2.782,6	
Less: Accomplated Deprociation (C)	
Color   Colo	
5 Net Investment (Lines 2 + 3 + 4)  6 Average Net Investment  7 Return on Average Net Investment  8 Equity Component (Line 6 x Equity Component x I/12) (D)  8 Debt Component (Line 6 x Debt Component x I/12)  8 Investment Expenses  9 O O O O O O O O O O O O O O O O O O	
6 Average Net Investment  1.639,329 1,633,731 1.627,937 1.622,141 1.616,345 1.610,549 1.604,753 1.598,957 1.593,162 1.587,366 1.581,570 1.575,774 1.569,978  6 Average Net Investment  2 Equity Component (Line to x Equity Component x 1/12) (D) 12,024 11,982 11,939 11,897 11,854 11,811 11,769 11,726 11,684 11,641 11,599 11,556 141,4 b Debt Component (Line 6 x Debt Component x 1/12) 3,416 3,404 3,391 3,379 3,367 3,355 3,343 3,331 3,319 3,307 3,295 3,283 40,1  8 Investment Expenses  a Depreciation (E) 5,796 5,	
6 Average Net Investment 1.636.631 1.630.835 1.625,039 1.619.243 1.613.447 1.607.651 1.601.855 1.596,060 1.590.264 1.584.468 1.578.672 1.572,876  7 Return on Average Net Investment 2 Equity Component (Line 6 x Equity Component x 1/12) (D) 12.024 11,982 11,939 11.897 11.854 11.811 11,769 11.726 11.684 11.641 11.599 11.556 141.4  8 Investment Expenses 3 Depreciation (E) 5.796 5	
a Equity Component (Line 6 x Equity Component x 1/12) (D) 12,024 11,982 11,939 11,897 11.854 11.811 11,769 11.726 11.684 11,641 11.599 11.556 141.4 b Debt Component (Line 6 x Debt Component x 1/12) 3,416 3,404 3,391 3,379 3,367 3,355 3,343 3,331 3,319 3,307 3,295 3,283 40,1 3,404 3	
b Debt Component (Line 6 x Debt Component x 1/12) 3.416 3.404 3.391 3.379 3.367 3.355 3.343 3.331 3.319 3.307 3.295 3.283 40,1  8 Investment Expenses a Depreciation (E) 5.796	
b Debt Component (Line 6 x Debt Component x 1/12) 3,416 3,404 3,391 3,379 3,367 3,355 3,343 3,331 3,319 3,307 3,295 3,283 40,1  8 Investment Expenses a Depreciation (E) 5,796	
8 Investment Expenses a Depreciation (E) 5.796 5.796 5.796 5.796 5.796 5.796 5.796 5.796 5.796 5.796 5.796 5.796 5.796 69.5 b Amortization (F) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
a Depreciation (E) 5.796 5.796 5.796 5.796 5.796 5.796 5.795 5.796 5.796 5.796 5.796 5.796 5.796 5.796 69.5 b Amortization (F) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	,190
b Amortization (F) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
6 Amortization (F) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	0
d Properly Taxes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	U O
e Other (G)0 0 0 0 0 0 0 0 0 0 0 0 0	Đ
9 Total System Recoverable Expenses (Lines 7 + 8) 21,236 21,182 21,126 21,072 21,017 20,962 20,908 20,852 20,709 20,744 20,600 20,744	
a Recoverable Costs Allocated to Energy 1.634 1.629 1.625 1.621 1.617 1.612 1.609 20,747 20,7	
h Recoverable Costs Allocated to Demand 19.602 19.553 10.501 19.451 19.400 19.350 19.3	
19,002 19,300 19,300 19,248 19,199 19,148 19,098 19,048 231,89	898
10 Energy Jurisdictional Factor 0.9636933 0.9641378 0.9662595 0.9684099 0.9680953 0.9687071 0.9683521 0.9680350 0.9679099 0.9681764 0.9638548 0.9643912	
Demand Invisitional Factor	
0.5042160 0.50421	
12 Retail Energy-Related Recoverable Costs (H) 1.576 1.572 1.571 1.571 1.567 1.563 1.558 1.554 1.550 1.546 1.536 1.532 1.866	
13 Retail Demand-Related Recoverable Costs (I) 18,901 18,853 18,803 18,755 18,706 18,658 18,609 18,517 18,463 18,755 18,706 18,658 18,609 18,517 18,463 18,755 18,706 18,658 18,609 18,517 18,463 18,755 18,706 18,658 18,609 18,517 18,463 18,755 18,706 18,658 18,609 18,517 18,463 18,755 18,706 18,658 18,609 18,517 18,463 18,755 18,706 18,658 18,609 18,517 18,463 18,755 18,706 18,755 18,7	rar
14 Total Jurisdictional Recoverable Costs (Lines 12+13) 20,477 20,425 20,374 20,326 20,273 20,221 20,167 20,113 20,062 20,009 19,951 19,898 242,255	696

### Notes

- (A) Description and reason for 'Other' adjustments to act investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) 2.5% annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

Return on Capital Investments, Depreciation and Taxes For Project: Smith Waste Water Treatment Facility P.E. 1466 & 1643 (in Dollars)

					100	COHAIS)								
Line Description 1 Investments 2 Expenditures/Additions	Beginning of <u>Period Amoun</u>	I January	Actual <u>February</u>	Actual <u>March</u>	Actual <u>Aoril</u>	Actual <u>May</u>	Actual <u>June</u>	Acmai <u>July</u>	Actual August	Actual September	Actual October	Actual November	Actual <u>December</u>	End of Period Amount
b Clearings to Plant		0	υ	(	, (		0 (						Descriptor	COLOR VINOREI
c Retirements		0	υ	0	· d		Ö		0 (	) (	) (		) (	1
d Cost of Removal		D	0	6	·		9 0		0 (	) (	) (	Ò		
e Salvage		D	0	0	0		, a		0 (	•	, ,			
2 Plant-in-Service/Depreciation Base (B)	.==	0	0	0	. 0	i	-	•	0	'	) 0	' 0	, n	
3 Less: Accumulated Depreciation (C)	178,962	178,962	178,962	178,962	178,962		, ,	•	,			้	ď	
4 CWIP - Non Interest Bearing	100,003	99,630	99,258	98.885	98.513	98,140		*********		* * * * * * * * * * * * * * * * * * * *		178,962		
5 Net Investment (Lines 2 + 3 + 4)	0	0	0	0	0	0.140	- 7,77,047	- 14.75	025	96.650	96,277	95,904		
(0.003 2 + 3 + 4)	278.965	278,592	278,220	277,847	277,475	277,102		276.357		0	_ 0	0	0	
6 Average Net Investment							270,7.00	210.337	275,985	275,612	275,239	274,866	274,493	=
and the state of t		278,779	278,406	278,034	277,661	277,289	276,916	276,544					2.4,47.0	-
<ol> <li>Return on Average Net Investment</li> </ol>							270,510	270,344	276,171	275,799	275,426	275,053	274,680	
a Equity Component (Line b x Equity Component													- 1 1000	
b Debt Component (Line 6 x Debt Component x	1 x 1/12) (D)	2,048	2,045	2,043	2,040	2,037	2,034	2 022						
and confident (Cine of Debi Component x	1/12)	581	581	580	579	579		2,032		2,026	2,024	2,021	2.018	24,397
8 Investment Expenses					• • • • • • • • • • • • • • • • • • • •	,	3/6	577	577	576	574	574	573	6,929
a Depreciation (E)												• • • •	5.5	0.929
b Amortization (F)		373	373	373	373	373	373	770						
c Dismantlement		0	0	0	0	0	0	373	372	373	373	373	373	4,475
d Property Taxes		0	U	0	ō	ő	0	0	0	0	0	G	0	4.473
c Other (G)		0	θ	0	ō	ű	0	0	0	0	0	Ō	Ð	0
• Outsi (G)	_	0	0	0	0	ū	0	0	0	0	D	0	ő	q
9 Total System Recoverable Expenses (Lines 7 + 8)						<u> </u>	<u> </u>			0	0	0	0	0
Recoverable Costs Allocated to Energy		3,002	2,999	2,996	2,992	2,989	2,985	2.092					<del></del> -	
b Recoverable Costs Allocated to Demand		231	231	230	230	230	230	2.982	2,978	2,975	2,971	2,968	2.964	35,801
to Demand		2,771	2,768	2,766	2,762	2.759	2,755	229	229	229	229	229	228	2,755
10 Energy Jurisdictional Factor						4.57	2,733	2.753	2,749	2,746	2,742	2,739	2.736	33,046
11 Demand Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521						22,040
. Sometic vericoliti Laciol.		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
12 Retail Facesy Delated Bassarahly Consumbly						0.70-1100	0.9042100	0.9042160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
		223	223	222	223	223	223							
	_	2,672	2,668	2,667	2,662	2,660	2,655	222	222	222	222	221	220	2.666
14 Total Jurisdictional Recoverable Costs (Lines 12 + 13		2,895	2.891	2.889	2.885	2,883	2,633	2,654	2.651	2,648	2,644	2,641	2.638	2.000 31,860
Marin						4,00.7	4.618	2.876	2.873	2,870	2.866	2.862	2,858	34,526
Notes:													20.00	34,320

- (A) Description and reason for Other adjustments to net investment for this project

  (B) Applicable beginning of period and end of period depreciable base by production plant names (s), untits), or plant account(s).

  (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.

  (E) Smith 2.5% annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (II) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

Gulf Power Company Environmental Cost Recovery Clause (ECRC)

Calculation of the Final True-Up Amount January 2009 - December 2009

Return on Capital Investments, Depreciation and Taxes For Project: Daniel Ash Management Project P.E. 1535, 1555, & 1819 (in Dollars)

Lin t	Investments		Actual February	Actual March	Actual April	Actual <u>May</u>	Actual <u>June</u>	Actual <u>July</u>	Actual August	Actual September	Actual October	Actual <u>November</u>	Actual <u>December</u>	End of Period Amount
	a Expenditures/Additions	0	0	2,900	(2,900)	0	(2.900)	0	0	0	0	n		
	b Clearings to Plant	0	O	. 0	0	0	O	0	0	ō	ň	6	0	
	c Retirements	0	0	0	970	11,058	0	0	0	ō	ő	ů	0	
	d Cost of Removal	7.538	5,450	233.811	286,751	176,570	453,091	169,079	115,837	98,996	4,892	27.036	200.443	
	e Salvage	0	0	0	0	0	0	O	0	0		27,00,-0	200,443	
2	Plant-in-Service/Depreciation Base (B) 16,204,3	51 16,204,251	16,204,251	16,204,251	16,203,281	16,192,224	16.192,224	16,192,224	16.192.224	16.192.224	16.192.224	16.192.224	16,192,224	
3	Less: Accumulated Depreciation (C) (6,500.	95) (6.545,125)	(6.591,842)	(6,410,198)	(6,174,646)	(6,039,169)	(5.638,214)	(5,521,272)	(5.457.572)	(5,410,712)	(5,457,957)	(5.483.057)	(5,334,749)	
4	CWIP - Non Interest Bearing	0 0	0	2,900	0	0	(2,900)	(2.900)	(2,900)	(2,900)	(2.900)	(2,900)	(2,900)	
5	Net Investment (Lines $2 + 3 + 4$ ) 9,703.	56 9,659,126	9.612.409	9,796,952	10,028,636	10,153,055	10,551,110	10.668.052	10,731,753	10.778.613	10,731,368	10.706.268	10,854,575	
6	Average Net Investment	9,681,441	9,635,767	9.704,681	9,912,794	10,090,845	10.352,082	10,609,581	10,699,902	10,755,183	10,754,990	10.718,818	10,780,421	
7	Return on Average Net Investment													
	a Equity Component (Line 6 κ Equity Component κ 1/12) (D)	71.130	70,794	71.300	72.829	74,137	76,056	77,948	78.612	79.018	79.017	78,752	79,203	908.796
	b Debt Component (Line 6 x Debt Component x 1/12)	20,205	20,110	20,253	20,688	21.059	21,604	22.142	22,330	22,446	22,445	22,370	22,499	258.151
												24,510	24.777	230.131
8	Investment Expenses													
	a Depreciation (E)	41,855	41.855	41,856	41,854	41,840	41,826	41,825	41,824	41.824	41.825	41,824	41,824	502.032
	b Amortization (F)	0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement	10.312	10.312	10,312	10,312	10,312	10,312	10,312	10,312	10.312	10,312	10.312	10.312	123,744
	d Property Taxes	27,270	<b>27</b> ,270	27,270	27,270	27,270	27,270	27,270	27,270	27,270	27,270	27,270	27,270	327,240
	e Other (G)	0	0	. 0	0	Ú	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	170,772	170,341	170,991	172,953	174,618	177.068	179,497	180,348	180.870	180.869	180,528	181.108	2,119,963
	a Recoverable Costs Allocated to Energy	13.136	13,103	13.153	13,305	13,432	13,620	13,808	13,873	13,913	13.913	13.887	13,931	163.074
	b Recoverable Costs Allocated to Demand	157,636	157,238	157.838	159.648	161.186	163,448	165,689	166,475	166,957	166,956	166.641	167,177	1,956,889
											1100550	100.0-1	107.177	1.7.70.007
	Energy Jurisdictional Factor	0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
11	Demand Jurisdictional Factor	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
													V.50.2100	
	Retail Energy-Related Recoverable Costs (H)	12,668	12.642	12,719	12,894	13,013	13,203	13,380	13,439	13,476	13.480	13,395	13.444	157,753
	Retail Demand-Related Recoverable Costs (I)	151,996	151.612	152,189	153,937	155,417	157,598	159,760	160,519	160.982	160,982	160,678	161.194	1.886.864
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	164,664	164.254	164,908	166,831	168,430	170,801	173,140	173,958	174,458	174,462	174,073	174,638	2,044,617

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) 3.1% annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
   (H) Line 9a x Line 10 x 1,0007 line loss multiplier
- (I) Line 9b x Line []

## Return on Capital Investments, Depreciation and Taxes For Project: Smith Water Conservation P.E. 1620, 1638 (in Dollars)

Lin	Beginning of Period Amour		Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual	Actual	Actual	Actual	End of
1	Investments			1-14-41,	- 144.11	11441	2000	2417	MEASI	September	October	November	December	Period Amount
	a Expenditures/Additions	0	0	0	0	0	0	0	0	a	0		0	
	b Clearings to Plant	0	0	0	0	0	0	Ö	ñ	ň	ň	0	0	
	c Retirements	O	0	0	0	0	0	0	ō	ň	ŏ	ň	0	
	d Cost of Removal	0	0	0	0	0	0	ō	0	ő	ő	ŏ	0	
	c Salvage	0	0	0	0	0	0	Ō	Ö	õ	ő	0	0	
	Plant-in-Service/Depreciation Base (B) 134,133	134,133	134,133	134,133	134,133	134,133	134,133	134,133	134,133	134,133	134,133	134,133	134,133	
	Less: Accumulated Depreciation (C) (18,567	(18.847)	(19.126)	(19,406)	(19,685)	(19.965)	(20,244)	(20,524)	(20.803)	(21,083)	(21,363)	(21,643)	(21,923)	
	CWIP - Non Interest Bearing 0	· · · · · · · · · · · · · · · · · · ·	0	0	0	0	0	0	Q	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4) 115,566	115.286	115.007	114,727	114,448	114,168	113,889	113,609	113,330	113,050	112,770	112,490	112,210	•
6	Average Net Investment	115.426	115,147	114.867	114,588	114,308	114,029	113,749	113,470	113,190	112,910	112,630	112,350	
7	Return on Average Net Investment													
	a Equity Component (Line 6 x Equity Component x 1/12) (D)	848	846	844	842	839	838	836	833	831	830	827	935	10.000
	b Debt Component (Line 6 x Debt Component x 1/12)	241	240	240	239	239	238	237	237	237	235	235	825 234	10,039 2,852
	•								2	237	4.50	233	234	2,832
8	Investment Expenses													
	a Depreciation (E)	280	280	280	260	280	280	280	279	280	280	280	280	3,359
	b Amortization (F)	0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement	0	0	0	. 0	0	U	0	0	0	0	o	ő	0
	d Property Taxes	0	0	0	0	Q	0	0	0	0	0	0	ā	Ô
	c Other (G)	0	. 0	0	0	0	. 0	0	0	0	0	0	o	ő
9	Total System Recoverable Expenses (Lines 7 + 8)	1,369	1.366	1,364	1,361	1.358	1.356	1,353	1,349	1.348	1,345	1,342	1,339	16,250
	Recoverable Costs Allocated to Energy	106	105	104	104	104	104	104	104	104	104	103	103	1,249
	b Recoverable Costs Allocated to Demand	1,263	1,261	1,260	1,257	1,254	1,252	1,249	1.245	1,244	1,241	1,239	1,236	15,001
	Energy Jurisdictional Factor	0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
11	Demand Jurisdictional Factor	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (H)	102	102	101	101	101	101							
	Retail Demand-Related Recoverable Costs (1)	1,218	1,215			101 1,209	101	101	101	101	101	100	100	1.212
	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	1,320	1,215	1,215	1,211	1,209	1,206	1,204	1,200	1,199	1.196	1,194	1.192	14,459
14	Total Jurisdictional Recoveraine COMS (LERES 12 + 15)	1.320	1.317	1,310	1.312	1,510	1,307	1,303	1,301	1,300	1,297	1,294	1.292	15,671

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.

  (E) 2.5% annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

## Guif Power Company Environmental Cost Recovery Clause (ECRC) Calculation of the Final True-Up Amount

January 2009 - December 2009

## Return on Capital Investments. Depreciation and Taxes For Project: Underground Fuel Tank Replacement P.E. 4397 (in Dollars)

<u>Line</u>		ginning of od Amount	Actual January	Actual <u>February</u>	Actual March	Actual <u>April</u>	Actual <u>May</u>	Acquat <u>June</u>	Actual July	Actual <u>August</u>	Actual September	Actual October	Actual November	Actual <u>December</u>	End of Period Amount
	n Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	Ð	n	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	ā	a	ő	
	c Retirements		0	0	0	0	0	0	0	0	0	ō	o	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	ő	ő	
	e Salvage		0	O	0	0	0	0	U	0	0	0	ă	ő	
2	Plant-in-Service/Depreciation Base (B)	0	0	0	0	0	0	0	0	0	ō	ō	ŏ	a	
3	Less: Accumulated Depreciation (C)	0	0	G	C	0	0	0	0	0	Ö	0	o o	0	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	Ö	ū	Ô	0	
5	Net Investment (Lines 2 + 3 + 4)	0	. 0	0	0	0	0	0	0	0	0	0	0	<del></del>	•
	<del></del>												······································	<u>`</u>	•
6	Average Net Investment		0	U	0	0	0	U	0	0	0	0	0	0	
														_	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12)	) (D)	0	0	0	O	0	0	0	0	U	0	0	0	a
	h Debt Component (Line 6 x Debt Component x 1/12)		0	0	0	0	6	0	0	0	0	0	ō	0	n
															•
8	Investment Expenses														
	a Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization (F)		0	O	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		Ű	Ü	0	0	0	Ű	0	0	0	0	0	0	ō
	d Property Taxes		0	0	0	0	0	0	0	0	0	υ	0	0	Ö
	e Other (G)	_	0	0	0	0	0	0	0	. 0	0	0	0	0	0
		_													
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	υ	0
	<ul> <li>Recoverable Costs Allocated to Demand</li> </ul>		0	0	0	U	O	0	Ü	Q	0	0	0	0	0
							-								
	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.968707 L	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
11	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
	Retail Energy-Related Recoverable Costs (H)		0	0	O	0	0	0	0	0	0	0	0	0	0
	Retail Demand-Related Recoverable Costs (I)	_	U	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0	0	Ü	0	0	0	0	0	0	Ð	0	. 0	0

- (A) Description and reason for 'Other' adjustments to not investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Rocoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) Applicable depreciation rate or rates.
- (F) PE 4397 fully amortized.
  (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

## Gulf Power Company

Environmental Cost Recovery Clause (ECRC) Calculation of the Final True-Up Amount January 2009 - December 2009

Return on Capital Investments, Depreciation and Taxes For Project: Crist FDEP Agreement for Ozone Attainment P.E. 1031, 1199, 1250, 1287 (in Dollars)

• :		Beginning of	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of
Line 1	Description I	Period Amount	Janu <u>ary</u>	February 1 6 1	<u>March</u>	<u>April</u>	May	lune	<u>July</u>	August	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	Period Amount
•	a Expenditures/Additions		0	382,521	198,107	(123,127)	145,955	1,457	(4.241)	628	1,733	(12)	(1.791)	0	
	b Clearings to Plant		ő	0	1300.07	0	1,554,230	1,457	(4,241)	628	1.733	(12)	(1,791)	0	
	c Retirements		o	0	0	0	1,195,516	123,904	0	0	1,733	0	(1,791)	5,258,071	
	d Cost of Removal		0	0	0	61,933	17,537	31.647	90	12.023	8.712	9,556	8.101	7,827	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	15.980	
2	Plant-in-Service/Depreciation Base (B)	134,444,847		134,444.847	134,444,847	134,444,847	134.803.561	134.681,114	134.676,873	134,677.501	134.679,235	134,679,223	134,677,432	129,419,361	
3	Less: Accumulated Depreciation (C)	(17.511,485)	(802,009,71)	(18,289,531)	(18.678,554)	(19,005,643)	(18.182,092)	(18.416.358)	(18.805,916)	{19,183,535}	(19,564,470)	(19,944,561)	(20.326,108)	(15,465,832)	
4	CWIP - Non Interest Bearing	950,774	950,774	1,333,295	1,531,402	1,408,275	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	117,884,136	117,495,113	117,488,611	117,297,694	116,847,478	116.621,468	116.264,755	115,870.956	115,493,966	115,114,764	114.734,661	114,351,323	113,953,528	-
6	Average Net Investment		117,689,624	117,491,862	117,393,153	117,072.586	116,734,473	116,443,112	116,067,856	115,682,461	115,304,365	114,924,713	114,542,992	114,152,426	•
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component	x 1/12) (D)	864,666	863,213	862,488	860,133	857,648	855,507	852,751	849,920	847,141	844,353	841.548	838,677	10,238.645
	b Debt Component (Line 6 x Debt Component x 1/	/(2)	245,618	245,206	245,000	244,331	243,624	243,016	242,233	241,430	240,640	239,848	239.052	238,237	2,908,235
														420,22	2,700,237
8	Investment Expenses														
	a Depreciation (E)		358,051	358.051	358.05 t	358,052	358,530	358,845	358,677	358,670	358,675	358,677	358.676	358,671	4.301.626
	b Amortization (F)		2,292	2,292	2,292	2,291	2,292	2,292	2,292	2,291	2,292	2.292	2,292	2,291	27,501
	c Dismandement		28,680	28,680	28.680	28,680	28,680	28,680	28,680	28,680	28.680	28,680	28.680	28,680	344,160
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Other (G)		0		0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,499,307	1.497.442	1,496,511	1.493.487	1,490,774	1,488,340	1,484,633	1.480.991	1,477,428	1 477 050	1 470 0 40		
,	a Recoverable Costs Allocated to Energy		1,499,307	1,497,442	1,496,511	1,493,487	1,490,774	1.488,340	1,484,633	1,480,991	1.477.428	1,473,850 1,473,850	1,470,248	1,466,556	17,819,567
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0.707,033	0	1.777,420	1,473,830	0	1,466,556	17.819.567
			•	•	Ü	· ·	v	v	v	Ü	U	U	U	u	0
10	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
11	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
														0.50 10100	
12	Retail Energy-Related Recoverable Costs (H)		1,445,883	1,444,752	1,447,030	1,447,318	1,444,221	1,442,775	1.438,652	1,434,656	1.431,019	1,427,944	1,418,097	1.415,324	17,237,671
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	. 0	_ 0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13	<sup>3)</sup>	1,445,883	1,444,752	1,447,030	1,447,318	1,444,221	1,442,775	1,438,652	1,434,656	1,431,019	1,427,944	1,418,097	1,415,324	17,237,671

- Notes:

  (A) Description and reason for 'Other' adjustments to aet investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) Crist: 3.2% annually
- (F) Portions of 1287 have 7-year amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line II

## Return on Capital Investments, Depreciation and Taxes For Project: SPCC Compliance P.E.s 1272 & 1404 (in Dollars)

<u>Lin</u>	<u>Descriction</u>	Beginning of Period Amount	Actual January	Actual <u>February</u>	Actual <u>March</u>	Actual April	Actual May	Actual Luge	Actual July	Actual Avgust	Actual September	Actual October	Actual November	Actual December	End of Period Amount
-	a Expenditures/Additions		0	0	9.873	(133)	25	61	(217)	(7)	69	64	(36)	145	
	b Clearings to Plant		0	0	0	0	6	0	0	(1)	9.671	64	(36)	145	
	c Retirements		0	0	0	0	0	o	ō	0	0	n	(30)	0	
	d Cost of Removal		0	0	0	0	0	0	ō	å	0	ŏ	0	0	
	c Salvage		0	0	0	0	0	0	ō	ō	ŏ	ŏ	Ů	0	
2	Plant-in-Service/Depreciation Base (B)	919,836	919.836	919,836	919,836	919,836	919,836	919.836	919,836	919.836	929,507	929,571	929,535	929,679	
3	Less: Accomulated Depreciation (C)	(60.068)	(62.521)	(64.974)	(67,427)	(69,881)	(72,334)	(74.787)	(77,240)	(79.694)	(82,157)	(84,630)	(87,103)	(89,576)	
4	CWIP - Non Interest Bearing	0	0	0	9,873	9,740	9,765	9.826	9,609	9.601	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	859,768	857,315	854.862	862,282	859,695	857,267	854.875	852,205	849,743	847,350	844.941	842,432	840,103	•
6	Average Net Investment		858.542	856,089	858,572	860,989	858.481	856.071	853.540	B50.974	848,547	846,145	843,686	841.267	•
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component	it x 1/12) (D)	6.308	6,290	6.308	6,326	6,308	6,290	6,271	6,253	6,235	6,216	6.198	6.180	75.183
	b Debt Component (Line 6 x Debt Component x	1/12)	1,792	1,787	1.792	1,796	1,791	1,786	1,781	1,776	1,771	1.766	1.761	1,755	21,354
8	Investment Expenses		2		0 453	2 454									
	a Depreciation (E)		2,453	2,453	2,453	2,454	2.453	2.454	2.453	2,454	2,463	2,473	2,473	2,473	29,509
	b Amortization (F) c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	U	U	0	D	0	0	0	O
			0	0	0	0	n	0	0	0	U	0	0	0	0
	c Other (G)	-											. 0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		10.553	10.530	10.553	10,576	10,552	10,530	10.505	10,483	10.469	10.455	10,432	10.408	126,046
	Recoverable Costs Allocated to Energy		812	810	812	813	812	810	808	806	806	805	803	801	9.698
	b Recoverable Costs Allocated to Demand		9,741	9,720	9,741	9,763	9,740	9,720	9.697	9,677	9.663	9,650	9,629	9,607	116.348
	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
11	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (H)		783	781	785	788	787	785	783	781	781	780	775	773	0.342
			9.392	9,372	9,392	9,414	9,392	9,371	9,350	9.331	9,318	9,304	9,284	9,263	9,382 112,183
	Total Jurisdictional Recoverable Costs (Lines 12 + 1	13)	10.175	10.153	10,177	10,202	10,179	10.156	10,133	10.112	10,099	10.084	10.059	10,036	121,565
						- 174 = 02	. 24177	.0.150	10.155	.0,112	10,099	10,00	10,007	10,0.90	141,303

- (A) Description and reason for Other adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
   (E) 3.2% annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
  (H) Line 9a x Line 10 x 1,0007 line loss multiplier
- (I) Line 9b x Line | 1

Return on Capital Investments, Depreciation and Taxes For Project: Crist Common FTIR Monitor P.E. 1297 (in Dollars)

Line <u>Description Period Amount January February March April May June July August September October</u> I Investments	November December Period Amo	End of od Amoua
a Expenditures/Additions 0 0 0 0 0 0 0 0 0	0 0	
b Clearings to Plant 0 0 0 0 0 0 0 0 0 0	0 0	
c Retirements 0 0 0 0 0 0 0 0 0	0 0	
d Cost of Removal 0 0 0 0 0 0 0 0 0	0 0	
c Salvage 0 0 0 0 0 0 0 0 0	0 0	
2 Plant-in-Service/Depreciation Base (B) 62.870 62.870 62.870 62.870 62.870 62.870 62.870 62.870 62.870 62.870	62,870 62,870	
3 Less: Accumulated Depreciation (C) (9.907) (10.075) (10.243) (10.411) (10.579) (10.747) (10.915) (11.083) (11.251) (11.419) (11.587)		
4 CWIP - Non Interest Bearing (0) (0) (0) (0) (0) (0) (0) (0) (0) (0)		
5 Ner Investment (Lines 2 + 3 + 4) 52,963 52,795 52,627 52,459 52,291 52,123 51,955 51,787 51,619 51,451 51,283	51,115 50,947	
6 Average Net Investment 52,879 52,711 52,543 52,375 52,207 52,039 51,871 51,703 51,535 51,367	51,199 51,031	
7 Return on Average Net Investment		
a Equity Component (Line 6 x Equity Component x 1/12) (D) 389 387 386 385 384 382 381 380 379 377	376 375 4,58	4,581
b Debt Component (Line 6 x Debt Component x 1/12) 110 110 110 109 109 109 108 108 108 107	107 107 1,30	1,302
8 Investment Expenses		
a Depreciation (E) 168 168 168 168 168 168 168 168 168 168	168 168 2,01	2,016
b Americation (F) 0 0 0 0 0 0 0 0 0	0 0	0
c Dismandement 0 0 0 0 0 0 0 0 0 0	0 0	0
d Property Taxes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0	0
e Other (G) 0 0 0 0 0 0 0 0	0 0	0
9 Total System Recoverable Expenses (Lines 7 + 8) 667 665 664 662 661 659 657 656 655 652		7.899
a Recoverable Costs Allocated to Energy 667 665 664 662 661 659 657 656 655 652		7,899
b Recoverable Costs Allocated to Demand U 0 0 0 0 0 0 0 0	0 0	Ð
10 Energy Jurisdictional Factor 0.9636933 0.9641378 0.9662595 0.9684099 0.9680953 0.9687071 0.9683521 0.9680350 0.9679099 0.9681764 0.9642160 0.96	0.9638548	
12 Retail Energy-Related Recoverable Costs (H) 643 642 642 640 639 637 635 634 632	628 627 7.64	7.641
13 Retail Demand-Related Recoverable Costs (1) 0 0 0 0 0 0 0 0	0 0	Û
14 Total Jurisdictional Recoverable Costs (Lines 12 + 13) 643 642 642 642 640 639 637 635 634 632	628 627 7.64	7.641

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).

  (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) 3.29 annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
   (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (i) Line 9b x Line 11

## Return on Capital Investments, Depreciation and Taxes For Project: Precipitator Upgrades for CAM Compliance P.E. 1175, 1191, 1305, 1461, 1462 (in Dollars)

<u>Line</u> 1		Beginning of Period Amount	Actual January	Actual <u>February</u>	Actual <u>March</u>	Actual <u>April</u>	Actual <u>Mav</u>	Actual June	Actual July	Actual <u>August</u>	Actual September	Actual October	Actual November	Actual <u>December</u>	End of Period Amount
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0		•	
	b Clearings to Plant		0	0	0	Ō	ō	ŏ	ő	ň	ő	0	Ů	0	
	c Retirements		U	n	0	0	Ô	ō	ñ	ñ	ŏ	ň	0	0	
	d Cost of Removal		0	0	0	0	0	0	ō	ő	ő	ŏ	o o	0	
	c Salvage		0	0	0	0	0	0	. 0	õ	Ö	Ü	0	0	
2	Plant-in-Service/Depreciation Base (B)	29,839.678	29.839.678	29.839.678	29,839,678	29,839,678	29.839,678	29,839,678	29.839.678	29.839.678	29.839.678	29,839,678	29.839.678	29,839,678	
3	Less: Accumulated Depreciation (C)	(1.447.293)	(1.517.803)	(1.588.314)	(1.658.824)	(1,729,336)	(1.799.846)	(1,870,357)	(1,940,867)	(2,011,379)	(2.081.889)			(2,293,419)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	ń	0	
5	Net Investment (Lines 2 + 3 + 4)	28.392.385	28,321,875	28.251.364	28.180,854	28,110,342	28.039.832	27.969,321	27,898,811	27,828,299	27,757,789	27.687,279	27.616.769	27,546,259	•
6	Average Net Investment		28.357,130	28.286.620	28.216.109	28.145,598	28.075.087	28,004,577	27,934,066	27,863.555				27,581,514	•
7	Return on Average Net Investment														
	<ul> <li>Equity Component (Line 6 x Equity Component)</li> </ul>	x 1/12) (D)	208,340	207.822	207,303	206,787	206.267	205,750	205,231	204,715	204,196	203,677	203,159	202,642	2,465,889
	b Debt Component (Line 6 x Debt Component x 1/	(12)	59,181	59.035	58.887	58.74L	58,593	58,445	58,298	58,151	58,004	57,856	57,710	57.562	700.463
														211302	700.70.5
8	Investment Expenses														
	Depreciation (E)		70.510	70,509	70.511	70.508	70.511	70.511	70.511	70,511	70,510	70,511	70.510	70,510	846,123
	b Amortization (F)		0	0	0	0	O	0	0	0	0	0	0	0	0
	e Dismandement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Bosses Bosses All Programmes and the second		110 011		201.20	224 42	***								_
9	Total System Recoverable Expenses (Lines 7 + 8)		338,031	337.366	336,701	336.036	335.371	334,706	334,040	333.377	332,710	332,044	331,379	330.714	4.012.475
	a Recoverable Costs Allocated to Energy		338,031	337.366 0	336,701	336.036	335,371	334,706	334.040	333,377	332.710	332,044	331.379	330.714	4.012.475
	b Recoverable Costs Allocated to Demand		v	U	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.0001944	0.0420540		
	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160		0.9642160	0.9642160	0.9642160	0.9642160	0.9681764	0.9638548	0.9643912	
• • •	Sample Stripping County		V. 7072 100	v.7072100	Q.7(P+210D)	0.3002100	0.7042100	0.7042100	U.9047100	0.9042100	0.9042100	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (H)		325,986	325,497	325,567	325,651	324,897	324,459	323,695	322,947	322,258	321,702	319,624	319,161	3.881.444
	Retail Demand-Related Recoverable Costs (I)		• 0	0	0	0	0	0	0	0	0	0.1.702	317.024	9 (91.76)	3,001,444
	Total Jurisdictional Recoverable Costs (Lines 12 + 13	)	325,986	325,497	325,567	325,651	324.897	324.459	323,695	322,947	322,258	321.702	319,624	319.161	3,881,444

## Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
  (B) Beginning Balances: Crist \$13,997.697; Smith \$15.715.200; Scholz \$126.781. Ending Balances: Crist, \$13,997.697; Smith \$15.715.200; Scholz \$126.781.
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
  (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) Crist 3.2%; Smith 2.5%; Scholz 4.2% annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (i) Line 9b x Line 11

## Return on Capital Investments. Depreciation and Taxes For Project: Plant Groundwater Investigation P.E. 1218 & 1361 (in Dollars)

Lio		Beginning of Period Amount	Actual January	Actual February	Actual <u>March</u>	Actual April	Actual Max	Actual <u>June</u>	Actual July	Actual August	Actual September	Actual October	Actual November	Actual <u>December</u>	End of Period Amount
	a Expenditures/Additions		0	0	0	(	) (	0	) 0	• •	. 0	0	0	0	
	b Clearings to Plant		0	0	0	Č	Ò	Ċ	0	0	ā	ŏ	ő	Õ	
	c Retirements		0	0	0		) 0	0	) 0	0	a	o o	ō	ō	
	d Cost of Removal		0	0	0		) 0	0	9	0	0	ō	ō	ő	
	e Salvage		0	0	0	(	ı ç	0	) 0	0	0	ō	0	Ġ	
2	Plant-in-Service/Depreciation Base (B)	0	0	0	0	0	, 0	0	) 0	0	0	0	o	0	
3	Less: Accumulated Depreciation (C)	0	0	0	0	(	. 0	0	) 0	0	0	0	ō	ò	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	) 0	0	0	0	o	0	
5	Net Investment (Lines 2 + 3 + 4)	0	0	Ō	0		0		0	0	0	0	Ò	0	-
	_														•
6	Average Net Investment		0	0	0	C	) 0	0	• 0	0	0	0	0	0	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component	x 1/12) (D)	0	0	0	C	0			0	0	0	0	0	ø
	b Debt Component (Line 6 x Debt Component x 1:		0	0	0	C	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a Depreciation (B)		0	0	0	0	0	0	. 0	0	O	0	0	0	0
	b Amertization (F)		0	0	0	0	0	0	• 0	0	0	0	0	0	0
	c Dismantlement		0	0	0	G	0	0	ı ç	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	) O	0	0	0	0	0	0
	e Other (G)		0	0	Ù	0	0	0	0	. 0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	U	6	_			0	0	0	0	0	0
	a Recoverable Costs Allocated to Energy		0	0	0	0	0		-	0	0	0	0	0	0
	<ul> <li>Recoverable Costs Allocated to Demand</li> </ul>		0	0	0	0	0	0	0	0	0	0	0	0	0
	Energy Jurisdictional Factor				0.9662595				0.9683521						
П	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
	Retail Energy-Related Recoverable Costs (H)		0	0	0	0			•	0	0	0	0	0	0
	Retail Demand-Related Recoverable Costs (I)		0	0	0	U	0			0		0	. 0	0	0
14	Total furisdictional Recoverable Costs (Lines 12 + 13	3)	0	. 0	0	(	0	0	0	0	0	0	n		0

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Beginning Balances: Crist \$0: Scholz \$0. Ending Balances: Crist, \$0: Scholz \$0.
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) Crist 3.2% annualty; Scholz 4.2% annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

## Return on Capital Investments, Depreciation and Taxes For Project: Crist Water Conservation Project P.E.S 1227 & 1298 (in Dollars)

Line		Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual <u>December</u> P	End of eriod Amount
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	Ō	Ō	ō	ŏ	ő	ě	0	
	c Retirements		0	0	0	0	0	à	Ō	Ď	ŏ	ñ	ñ	ŏ	
	d Cost of Removal		0	0	0	0	ō	ā	ō	ō	ő	n	ő	ů.	
	e Salvage		0	0	0	Ō	ō	ū	Ō	Ď	ŏ	Ď	ő	n	
2	Plant-in-Service/Depreciation Base (B)	93,735	93,735	93,735	93,735	93,735	93,735	93,735	93,735	93,735	93,735	93,735	93,735	93,735	
3	Less: Accumulated Depreciation (C)	(6.148)	(6,398)	(6,648)	(6,898)	(7,148	7,398	(7,648	(7.898)	(8,148)		(8.648)			
4	CWIP - Non Interest Bearing	0	0	U	0	0	0	0	0	0	0	0	0	(31.10)	
5	Net Investment (Lines 2 + 3 + 4)	87,587	87,337	87,087	86,837	86,587	86.337	86.087	85,837	85,587	85.337	85,087	84.837	84,587	
6	Average Net Investment		87.462	87,212	86.962	86,712	86.462	86,212	85.962	85,712	85,462	85.212	84,962	84.712	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Componer	at x 1/12) (D)	643	641	639	637	635	633	632	630	628	626	624	622	7.590
	<ul> <li>b Debt Component (Line 6 x Debt Component x</li> </ul>	1/12)	183	182	181	181	180	180	179	179	178	178	177	177	2.155
8	Investment Expenses														
	a Depreciation (E)		250	250	250	250	250	250		250	250	250	250	250	3,000
	b Amortization (F)		0	0	0	0	0	U	_	0	0	0	0	0	Đ
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	O	U
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
y	Total System Recoverable Expenses (Lines 7 + 8)		1.076	1.073	1.070	1.068	1.065	1.063	1.061	1,059	1.056	1,054	1.051	1,049	12,745
-	a Recoverable Costs Allocated to Energy		83	83	82	82	82	82	82	81	81	81	81	81	981
	b Recoverable Costs Allocated to Demand		993	990	988	986	983	981	979	978	975	973	970	968	11,764
							703			,,,	,,,	713	*10	3(10	11.704
10	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.0643012	
	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160							
12	Retail Energy-Related Recoverable Costs (H)		180	80	79	79	79	79	79	78	78	78	78	78	945
13	Retail Demand-Related Recoverable Costs (I)		957	955	953	951	948	946	944	943	940	938	935	933	11.343
14	Total Jurisdictional Recoverable Costs (Lines 12 +	13)	1,037	1,035	1.032	1.030	1,027	1,025	1,023	1,021	1.018	1,016	1.013	1,011	12.288

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).

  (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
   (E) 3.2% annually

- (F) Applicable amortization period.
   (G) Description and reason for "Other" adjustments to investment expenses for this project.
   (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

## Return on Capital Investments, Depreciation and Taxes For Project: Plant NPDES Permit Compliance Projects P.E. 1204 & 1299 (in Dollars)

•	Beginning of	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of
<u>Line</u>	<u>Description</u> Period Amount Investments	January	February	March	April	May	June	July	August	September	October	November	1.Xecember	Period Amount
•	a Expenditures/Additions	6.863	(6,609)	0	0	G	0	0	0	0	n	0	0	
	b Clearings to Plant	6.863	(6,609)	ō	Õ	ŏ	ŏ	õ	ű	ŏ	ň	Ô	ñ	
	c Retirements	0	0	0	ő	Ď	ō	D	ō	ŏ	ō	Ď	ñ	
	d Cost of Removal	0	0	0	0	Ö	0	Ď	ė.	0	ō	ō	ō	
	e Salvage	0	0	Ō	0	D	Ō	0	Ü	ō	ŏ	ŏ	ŏ	
2	Plant-in-Service/Depreciation Base (B) 5.969,022	5.975,885	5,969,275	5,969,275	5,969,275	5,969,275	5,969,275	5,969,275	5.969,275	5,969,275	5.969,275	5.969,275	5.969.275	
3	Less: Accumulated Depreciation (C) (498,352)	(514,281)	(530,209)	(546,130)	(562,050)	(577,971)	(593.891)	(609.812)	(625,732)	(641,651)	(657,571)	(673,491)	(689,411)	
4	CWIP - Non Interest Bearing 0	. 0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4) 5,470.670	5,461,604	5,439,066	5.423,145	5.407.225	5,391,304	5.375.384	5.359,463	5,343,543	5.327,624	5.311.701	5,295,784	5.279,864	
	•													
6	Average Net Investment	5.466.137	5,450,335	5.431.106	5,415,185	5,399,265	5,383,344	5.367.424	5,351,503	5,335,584	5,319,664	5,303,744	5,287,824	
_	_													
7	Return on Average Net Investment													
	a Equity Component (Line 6 x Equity Component x 1/12) (D)	40,160	40,043	39,902	39.785	39,669	39,552	39,435	39,317	39,200	39.084	38.967	38,850	473,964
	b Debt Component (Line 6 x Debt Component x 1/12)	11,408	11.375	11.334	11,302	11,269	11,235	11.202	11,168	11.136	11,102	11.069	11.035	134.635
a	Investment Expenses													
8	and the first terms	15,928	15,928	15,921	15.919	15,918	15,919	15,921	15,919	15,919	15.920	15,920	15,920	191.052
	a Depreciation (E) b Amortization (F)	13,728	(3,728	0	13.515	0	13,717	15,521	0	0	13,920	13,920	15.920	191.052
	c Dismantlement	ň	ů	Ô	0	0	0	0	n	0	ő	0	0	0
	d Property Taxes	ň	ň	ŏ	Ö	ō	ō	ñ	ñ	ň	ō	ō	ŏ	0
	e Other (G)	ō	ě	ŏ	ō	Ď	ŏ	ñ	Õ	ŏ	ŏ	ŏ	Õ	ņ
											<u></u>	<u>-</u> -	<u>`</u>	
9	Total System Recoverable Expenses (Lines 7 + 8)	67,496	67,346	67,157	67.006	66,856	66,706	66,558	66,404	66,255	66,106	65,956	65,805	799,651
	a Recoverable Costs Allocated to Energy	5,192	5.180	5,166	5,154	5.143	5.131	5,120	5.108	5.097	5.085	5.074	5.062	61.512
	b Recoverable Costs Allocated to Demand	62,304	62,166	61,991	61.852	61.713	61.575	61,438	61.296	61.158	61,021	60,882	60,743	738,139
10	Energy Jurisdictional Factor	0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
11	Demand Jurisdictional Factor	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (H)	5.007	4,997	4,996	4.995	4,982	4,974	4.961	4,948	4.937	4,927	4,894	4.886	59,504
13	Retail Demand-Related Recoverable Costs (I)	60,075	59,941	59,773	59,640	59 <u>.5</u> 07	59,372	59,239	59,103	58.970	58,838	58,704	58,569	711.731
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	65,082	64,938	64,769	64.635	64,489	64.346	64,200	64,051	63,907	63.765	63,598	63.455	771,235

### Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).

  (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) 3.2% annually
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.

  (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line 11

## Return on Capital Investments, Depreciation and Taxes

For Project: CAIR/CAMR/CAVR Compliance

P.E.s 1034, 1035, 1036, 1037, 1222, 1279, 1362, 1468, 1469, 1512, 1513, 1646, 1647, 1684, 1810, 1824, & 1826

(in Dollars)

<u>L.in</u>	E <u>Description</u> Investments	Beginning of Period Amount	Actual January	Actual <u>February</u>	Actual <u>March</u>	Actual <u>April</u>	Actual <u>May</u>	Actual <u>June</u>	Actual <u>July</u>	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Amount
	a Expenditures/Additions		(200.921)	304,752	746,338	6,277,341	651,419	4,143,400	(38,769)	49,950	193,556	150,178	17,265,085	496,290,926	
	b Clearings to Plant		(323.013)	509,938	411,583	6.151,203	3,391,482	4,580,167	1,393,925	41,774	183,442	143,061		496,755,564	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	ō	
	e Salvage		0	U	0	0	0	0	0	6	0	Ü	0	0	
2	Plant-in-Service/Depreciation Base (B)	60,689,269	60,366,256	60,876,194	61,287,777	67.438,980	70.830,462	75,410,629	76,804,554	76,846,328	77,029,770	77,172,831	92,785,689	589,541,252	
3	Less: Accumulated Depreciation (C)	(1.870,105)	(2.026.578)	(2,183,302)	(2,341,116)	(2.507,768)	(2.686.363)	(2.872,353)	(3,063,788)	(3,256,916)	(3.450.280)	(3,643,869)	(3,837,823)		
4	CWIP - Non Interest Bearing	4,529,519	4.651.611	4,446,426	4.781,181	4,907,319	2,167,256	1,730,490	297,796	305,973	316,087	323,204	1,975,432	1,510,794	
5	Net Investment (Lines 2 + 3 + 4)	63.348.683	62,991,289	63.139,318	63,727,842	69,838,531	70.311.356	74,268,766	74,038,562	73,895,385	73,895,577	73,852,166	90,923,297	586,978,713	•
6	Average Net Investment		63,169,986	63.065.304	63,433,580	66,783.187	70.074.943	72,290,061	74,153,664	73.966.974	73,895,481	73.873,871	82,387,732	338,951,005	•
7	Return on Average Net Investment														
	<ul> <li>Equity Component (Line 6 x Equity Component)</li> </ul>	ment x 1/12) (D)	464,110	463.342	466,045	490.657	514,841	531.115	544.807	543,437	542,911	542,750	605,302	2,490,272	8.199.589
	<ul> <li>b Debt Component (Line 6 x Debt Componer</li> </ul>	nt x 1/12)	131,835	131,617	132.385	139,374	146,247	150.870	154,757	154,370	154,220	154,175	171,943	707,391	2.329.184
															-1111-11
8	Investment Expenses														
	a Depreciation (E)		156.016	156,266	157,359	166,197	178.136	185,530	190,978	192,669	192,906	193,132	193,496	235,057	2,197,742
	b Amortization (F)		458	458	458	458	458	458	458	458	458	458	458	458	5,496
	c Dismantlement		0	0	0	0	0	0	0	0	0	9	U	U	υ
	d Property Taxes		9.164	9.164	9.164	9,164	9.164	9.164	9,164	9.164	9.164	9,164	9.164	9,164	109,968
	e Other (G)	-	0	- 0	. 0	0	0	0	0	0	0	0	_ 0	0	0
g	Total System Recoverable Expenses (Lines 7 +	R)	761.583	760.847	765,411	805,850	848,846	877,137	900,164	900,098	899,659	899,679	980.363	3,442.342	12.841,979
	a Recoverable Costs Allocated to Energy		761,583	760,847	765,411	805,850	848,846	877,137	900,164	900,098	899,659	899,679	980,363	3,442,342	12,841.979
	b Recoverable Costs Allocated to Demand		Ü	U	U	0	Q	0	0	Ü	0	Ü	0	.0	U
10	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0,9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
11	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (H)		734,445	734,075	740,101	780.935	822,339	850,284	872,285	871,936	871.401	871,656	945,588	3,322,082	12,417,127
13	Retail Demand-Related Recoverable Costs (I)	_	0	D	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12	2 + 13)	734,445	734,075	740.101	780.935	822,339	850,284	872.285	871.936	871.401	871,656	945.588	3,322.082	12,417,127
		_													

### Notes:

- (A) Description and reason for 'Other' adjustments to not investment for this project, if applicable
- (B) Beginning Balances: Criss \$49.169,695; Smith \$7,698.377. Daniel \$3,264.866. Scholz \$556,331. Ending Balances: Criss \$572,297.305; Smith \$12,930.096, Daniel \$3,669.631, Scholz \$644,220.
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) Crist: 3.2%, Plant Smith Steam 2.5%, Smith CT 0.4%, Daniel 3.1%, Scholz 4.2%. Portion of PE 1222 is transmission 0.1833%, 0.1917%, 0.3417%, 0.2167%.
- (F) Portion of PE 1222 applicable 7 year amortization period beginning in 2008.
- (G) Description and reason for "Other" adjustments to investment expeases for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
- (I) Line 9b x Line II
- (1) Project #1222 qualifies for AFUDC treatment. As portions of the project are moved to P-I-S, they are included in the ECRC.

## Return on Capital Investments, Depreciation and Taxes For Project: General Water Quality P.E.1280 (in Dollars)

<u>Lin</u> 1	<u>Description</u> Investments	Beginning of Period Amount	Actual January	Actual February	Actual <u>March</u>	Actual <u>April</u>	Actual <u>May</u>	Actual <u>June</u>	Actual <u>July</u>	Actual August	Actual <u>September</u>	Actual <u>October</u>	Actual November	Actual December	End of Period Amount
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	8,369	(2)	
	b Clearings to Plant		0	0	0	0	0	0	0	0	ō	ő	0	8,367	
	c Retirements		0	0	0	0	0	0	0	0	0	0	ō	0.507	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	ō	ō	ŏ	
_	e Salvage		U	0	0	0	0	0	0	U	0	0	0	Ö	
2	Plant-in-Service/Depreciation Base (B)	23,654	23,654	23.654	23,654	23,654	23,654	23,654	23,654	23,654	23,654	23,654	23,654	32,021	
3	Less: Accumulated Depreciation (C)	(4,731)	(5.125)	(5,519)	(5,913)	(6.307)	(6,701)	(7,095)		(7,884)	(8,278)	(8.672)	(9,066)	(9,461)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	. 0	0	. 0	0	. 0	8,369	0	
5	Net Investment (Lines 2 + 3 + 4)	18.923	18,529	18,135	17,741	17,347	16,953	16,559	16,165	15,770	15,376	14,982	22,957	22,560	
6	Average Net Investment		18,726	18,332	17,938	17,544	17.150	16,756	16,362	15,968	15,573	15,179	18,970	22,759	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Comp	onent x 1/12) (D)	138	135	132	129	126	123	120	117	114	112	139	167	1,552
	h Debt Component (Line 6 x Debt Component	ent x 1/12)	39	38	37	37	36	35	34	33	33	32	40	47	441
8	Investment Expenses														_
0	a Depreciation (E)		0	0	0	0	0	O			_	_			
	b Amortization (F)		394	394	394	394	394	394	0 394	0	0	0	0	0	0
	c Dismantlement		777		0	0	ם זייננ	394	.594	395 0	394	394	394	395	4,730
	d Property Taxes		ñ	ů	ŏ	0	ñ	n	0	0	U	· ·	0	0	0
	c Other (G)		ő	n	ŏ	ŏ	0	0	ň	n	0	0	U	U	0
						<u>`</u>	··-·		<u> </u>						0
9	Total System Recoverable Expenses (Lines 7 +	8)	571	567	563	560	556	552	548	545	541	538	573	609	6,723
	a Recoverable Costs Allocated to Energy		44	44	43	43	43	42	42	42	42	41	44	47	517
	b Recoverable Costs Allocated to Demand		527	523	520	517	513	510	506	503	499	497	529	562	6.206
	Maria de Maria de Maria		0.0034033	0.0541.286	0.0440000										
10	Energy Jurisdictional Factor Demand Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.96R1764	0.9638548	0.9643912	
11	Demand Juracicuonal Lactor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (H)		42	42	42	42	42	41	41	41	41	40	42	45	501
13	Retail Demand-Related Recoverable Costs (I)	_	508	504	501	498	495	492	488	485	481	479	510	542	5,983
14	Total Jurisdictional Recoverable Costs (Lines 1	12 + 13)	550	546	543	540	537	533	529	526	522	519	552	587	6,484
		_													0,10,

- (A) Description and reason for Other adjustments to not Investment for this project, if applicable
- (B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (D) The equity component has been grossed up for taxes. The approved ROE is 12%.
- (E) Applicable depreciation rate or rates.
- (F) 5 year amortization beginning 2008.
- (G) Description and reason for "Other" adjustments to investment expenses for this project.
- (H) Line 9a x Line 10 x 1.0007 line loss multiplier
  (I) Line 9b x Line 11

## Return on Working Capital, Mercury Expenses For Project: Mercury Allowances

Lio		ginning of od Amount	Actual January	Acual <u>February</u>	Actual March	Actual <u>April</u>	Actual <u>May</u>	Actual June	Actual July	Actual Augusi	Actual Sentember	Actual October	Actual November	Actual December	End of Period Amount
•	2 Purchases/Transfers		0	0	0	0	0	0	0	0	٥	n	n	n	
	b Sales/Transfers		0	0	0	0	0	ō	0	ō	ő	ŏ	0	ŏ	
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	Ó	ō	ő	ŏ	
2	Working Capital													-	
	a FERC 158.1 Allowance Inventory	0	0	0	0	U	0	0	0	0	0	0	0	0	
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	C	C	0	0	0	0	0	0	
	c FERC 182.3 Other Regl. Assets - Lusses	0	0	0	0	0	O	0	0	0	0	U	o	0	
_	d FERC 254 Regulatory Liabilities - Gains	0	0	. 0	0	0	<u> </u>	0	0	0	0	0	Ü	. 0	_
3	Total Working Capital Balance	0	0	0	0	0	0	0	0	Ú	0	0	0	. 0	
4	Average Net Working Capital Balance		0	0	0	0	U	0	O	O	0	0	O	U	
5	Return on Average Net Working Capital Balance														
	a Equity Component (Line 4 x Equity Component x 1	/12) (A)	0	Ü	υ	Ð	0	0	0	0	0	0	0	0	0
	b Debt Component (Line 4 x Debt Component x 1/12	) _	- 0	0	0	0	0	0	. 0	0	0	0		0	0
6	Total Return Component (D)		0	0	0	0	0	0	0	0	0	O O	0	0	0
7	Expenses														
,	a Gains		۸	Δ	0	0	n	n		n		Δ.	٥		
	b Losses		ň	ŏ	ŏ	ū	ű	ň	ő	n	o o	0	0	0	v
	c Mercury Allowance Expense		ō	0	ò	o	0	o	0	Ď	0	n	ñ		0
В	Net Expenses (E)	-	Ö	0	0	0	0	0	0	0	0	Ō	0	0	
	•													Ť	Ü
9	Total System Recoverable Expenses (Lines 6 + 8)		0	Ð	0	0	0	0	Ð	0	0	0	U	0	0
	a Recoverable Costs Allocated to Energy		0	0	O	0	0	0	0	0	0	0	0	0	0
	h Recoverable Costs Allocated to Demand		0	0	. 0	U	0	0	0	0	0	Ü	0	0	0
10	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
					• •								4174 /41110	0.50 12100	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	Retail Demand-Related Recoverable Costs (C)		0	0	U	0	0	0	0	0	0	0	0	0	ō
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0	0	0	0	0	0	0	0	0	. 0	0	0	0
		•													

- Notes:

  (A) Equity Component has been grossed up for taxes. Based on ROE of 12% and weighted income tax rate of 38.575%

  (B) Line 9a x Line 10 x 1.0007 line loss multiplier
- (C) Line 9b x Line 11
- (D) Line 6 is reported on Schedule 6A and 7A
- (E) Line 8 is reported on Schedule 4A and 5A

## Return on Working Capital, Annual NOx Expenses For Project: Annual NOx Allowances

<u>1.1</u>	Investments	Beginning of <u>Period Amount</u>	Actual January	Actual February	Actual March	Actual April	Actual <u>May</u>	Actual <u>June</u>	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Amount
	a Purchases/Transfers		0	7,016,000	5,002,500	587,500	1,623,500	4,025,000	2,037,500	0	0	0	0	0	
	b Sales/Transfers		0	0	0	G	0	0	0	0	0	0	ò	ō	
	c Auction Proceeds/Other Working Capital		0	0	0	O	0	0	0	0	0	0	0	Ö	
2	a FERC 158.1 Allowance Inventory		•	7014 000											
	b FERC 158.2 Allowances Withheld	0	0	7.016.000	11,444,399	10,996,347	11,249,597	13,938,655	14,100,867	12,226,941	10,783,128	9,106,258	7.397.178	6,323,556	
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	U	u	U	U	0	0	0	0	0	0	
	d FERC 254 Regulatory Liabilities - Gains	n	0	0	0	0	U	U	0	0	0	0	0	0	
3	Total Working Capital Balance	- 0	0	7.016.000	11,444,399	10.996,347	11,249,597	13,938,655	14,100,867	12,226,941	10.783,128	0 10/ 050	0	0	
				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1157174	10,770,541	11,147,177	13,730,0.73	14,100,607	12,220,941	10,783,128	9,106,258	7,397,178	6.323,556	
4	Average Net Working Capital Balance		0	3.508,000	9,230,199	11,220,373	11.122,972	12.594,126	14,019.761	13,163,904	11,505.035	9,944,693	8,251,718	6,860,367	
5	Return on Average Net Working Capital Balance														
	a Equity Component (Line 4 x Equity Component	nt x 1/12) (A)	0	25,773	67.814	82,436	81.720	92,529	103,003	96,715	84,527	73,064	60,625	50,463	010 (50
	b Debt Component (Line 4 x Debt Component x		0	7.321	19,263	23,417	23,214	26,284	29.259	27.473	24.011	20,755	17.221	14,318	818,609 232,536
6	Total Return Component (D)		0	33.094	87.077	105,853	104,934	118,813	132,262	124,188	108.538	93,819	77,846	64,721	1,051,145
												,	.,,,,,,	(PA,IAL	1,0.71,14.7
7	Expenses														
	a Gains		0	0	0	0	0	0	0	0	0	Ð	0	0	0
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c NOx Allowance Expense		0	0	574.101	1,035,552	1,370,250	1,335,942	1,875,288	1.873,926	1.443.813	1,676.870	1,709,081	1.073,621	13,968.444
8	Net Expenses (E)		0	0	574,101	1,035,552	1,370,250	1.335,942	1,875,288	1,873,926	1,443,813	1,676,870	1.709,081	1,073,621	13,968,444
9	Total System Recoverable Expenses (Lines 6 + 8)		0	33.094	661.178	1.141.405	1.475.184	1.454.755	2.007.550	1.998.114	1,552,351	1.770.689	1.786.927	1.138.342	15.019.589
	a Recoverable Costs Allocated to Energy		0	33,094	661,178	1.141,405	1.475.184	1.454.755	2.007.550	1.998.114	1,552,351	1.770,689	1.786.927	1,138,342	15,019,589
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	13,017,169
ın	Energy Jurisdictional Factor		0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.0000000					
	Demand Jurisdictional Factor		0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9680350 0.9642160	0.9679099	0.9681764	0.9638548	0.9643912	
	submitted the salaranteering is applied		V. 75 TA 100	0.7672100	0.7072100	V.707210V	U. NH2100	V.707210U	0.7042100	U.704210U	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Custs (B)		0	31,930	639,317	1,106,122	1,429,118	1,410,218	1,945,376	1,935,598	1,503,588	1.715.539	1,723,544	1.098.576	14,538,926
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0,030,0	0.920
14	Total Jurisdictional Recoverable Costs (Lines 12 +	13)	0	31,930	639,317	1,106,122	1.429,118	1,410,218	1,945,376	1,935,598	1,503,588	1.715.539	1.723,544	1.098.576	14.538.926
														,	

- Notes:

  (A) Equity Component has been grossed up for taxes. Based on ROE of 12% and weighted income tax rate of 38.575%

  (B) Linc 9a x Line 10 x 1.0007 line loss multiplier

  (C) Line 9b x Line 11

- (D) Line 6 is reported on Schedule 6A and 7A
- (E) Line 8 is reported on Schedule 4A and 5A

# Return on Working Capital, Seasonal NOx Expenses For Project: Seasonal NOx Allowances

Newtherest   0	<u>L.in</u>		Actual January	Actual <u>February</u>	Actual March	Acual <u>April</u>	Actual <u>May</u>	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	End of Period Amount
Sales/Transfers  C. Aucina Princedo/Other  O. O	ŧ							_							
C. Auction Princed/Styler  2. Working Capital  3. HSRC ISSI Allowance Withheld  0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0		· · · · · · · · · · · · · · · · · · ·	-	-			0	_	-	•	•	0	0	0	
2 Working Capital 2 FERC 158 2 Allowance Enventory 3 FERC 158 2 Allowance Enventory 4 FERC 158 2 Allowance Enventory 5 FERC 158 2 Allowance Enventory 6 O O O O O O O O O O O O O O O O O O O			_	_	U	0	v	•		·	0	0	0	0	
# FERC ISS A Nowance Inventory 0 0 0 1,032,000 1,032,000 849,952 688,713 505,170 338,255 208,877 208,196 214,495   FERC ISS A Nowances Withheld 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	,		U	U	U	υ	U	U	U	D	v	0	0	0	
FERC 158.2 Allowance: Withheld	-		n	n	1.022.000	1.022.000	949 043	690 511	KOZ 170	320 455	700 977	200 100	<b></b>		
C FERC 193.3 Other Regal. Assets: -Losses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			_	-	1.022,000	0.00.400.1					200,617		AR,300		
FERC 254 Regulatory Liabilities - Gains			-	_	n	ő	0	ņ	Ď.	•	0	0	v	D	
3 Total Working Capital Balance 0 0 1,022,000 1,032,000 849,952 688,713 505,170 338,255 208,877 208,106 208,366 214,495 4 Average Net Working Capital Balance 0 0 511,000 1,027,000 940,976 769,333 596,942 421,712 273,566 208,536 208,281 211,431  5 Return on Average Net Working Capital Balance a Equity Component (Line 4 x Equity Component x 1/12) (A) 0 0 3,754 7,545 6,913 5,652 4,386 3,098 2,010 1,532 1,530 1,553 37,973 b Debt Component (Line 4 x Debt Component x 1/12) 0 0 1,066 2,143 1,964 1,606 1,246 880 571 435 441 10,787 6 Total Return Component (Component (Line 4 x Debt Component x 1/12) 0 0 4,820 9,688 8,877 7,258 5,632 3,978 2,581 1,967 1,965 1,994 48,760 1,994 1,9			Ď	-	o o	0	o o	0	ñ	Ů	ñ	0	0	0	
4 Average Net Working Capital Balance 0 0 511,000 1,027,000 940,976 769,333 596,942 421,712 273,566 208,536 208,281 211,431  5 Return on Average Net Working Capital Balance a Equity Component (Line 4 x Equity) Component x 1/12/(A) 0 0 0 3.754 7.545 6.913 5.652 4.386 3.098 2.010 1,532 1,530 1,553 37,973 b Deht Component (Line 4 x Equity) Component x 1/12 0 0 0 1,056 2.143 1,964 1,606 1,246 880 571 435 445 10,787 10,787 1 10	3		0	0	1.022.000	1.032,000	849,952	688,713	505,170	338 255	208 877	208 196	209 366	714 405	
February										550,255	200,07	203.110	200, 40	217.773	
5 Return on Average Net Working Capital Balance a Equity Component (Line 4 x Equity Component x 1/12) (A) 0 0 1,056 2,143 1,964 1,606 1,246 8,80 571 435 435 441 10,787 b Debt Component (Line 4 x Debt Component x 1/12) 0 0 1,056 2,143 1,964 1,606 1,246 8,80 571 435 435 441 10,787 c Total Return Component (D) 0 0 4,820 9,688 8,877 7,258 5,632 3,978 2,581 1,967 1,965 1,994 48,760 c Expenses a Gains 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4	Average Net Working Capital Balance	O	U	511,000	1,027,000	940,976	769,333	596,942	421,712	273,566	208.536	208.7xi	211.431	
a Equity Component (Line 4 x Equity Component x 1/12) (A) 0 0 3.754 7.545 6.913 5.652 4.386 3.098 2.010 1.532 1.530 1.553 37,973 b Debt Component (Line 4 x Debt Component x 1/12) 0 0 1.066 2.143 1.964 1.606 1.346 880 571 435 435 441 10.787 1.756 1.754 1.755		•											001.01	2111451	
b Debt Component (Line 4 x Debt Component x 1/12) 0 0 1,066 2,143 1,964 1,606 1,246 880 571 435 445 10,787 6 Total Return Component (D) 0 4,820 9,688 8,877 7,258 5,632 3,978 2,581 1,967 1,965 1,994 48,760   7 Expenses a Gains 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5	Return on Average Net Working Capital Balance													
b Debt Component (Line 4 x Debt Component x 1/12) 0 0 1,066 2,143 1,964 1,606 1,246 880 571 435 435 441 10,787 6 Total Return Component (D) 0 0 4,820 9,688 8,877 7,258 5,632 3,978 2,581 1,967 1,965 1,994 48,760 7 Expenses  a Gains 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		a Equity Component (Line 4 x Equity Component x 1/12) (A)	0	0		7,545	6.913	5.652	4,386	3,098	2.010	1,532	1,530	1,553	37,973
6 Total Return Component (D) 0 4,820 9,688 8,877 7,258 5,632 3,978 2,581 1,967 1,965 1,994 48,760  7 Expenses a Gains 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0						880	571	435	435		
a Gains b Losses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6	Total Return Component (D)	_ 0	0	4,820	9,688	8,877	7,258	5,632	3,978	2,581	1,967	1,965	1,994	
a Gains b Losses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0															
b Losses	7														
c NOx Allowance Expenses  0 0 0 0 182.048 161.239 183.544 166.915 129.378 681 (171) (6.128) 817.505  8 Net Expenses (E) 0 0 0 4.820 9.688 190.925 168.497 189.176 170.893 131.959 2.648 1.794 (4.134) 866.265  a Recoverable Expenses (Lines 6 + 8) 0 0 4.820 9.688 190.925 168.497 189.176 170.893 131.959 2.648 1.794 (4.134) 866.265  a Recoverable Costs Allocated to Energy 0 0 0 4.820 9.688 190.925 168.497 189.176 170.893 131.959 2.648 1.794 (4.134) 866.265  b Recoverable Costs Allocated to Demand 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			· ·	•	_	_	0	0	0	0	-	-	O	0	a
8 Net Expenses (E) 0 0 0 0 182,048 161,239 183,544 166,915 129,378 681 (171) (6,128) 817,505  9 Total System Recoverable Expenses (Lines 6 + 8) 0 0 4,820 9,688 190,925 168,497 189,176 170,893 131,959 2,648 1,794 (4,134) 866,265 a Recoverable Costs Allocated to Energy 0 0 0 4,820 9,688 190,925 168,497 189,176 170,893 131,959 2,648 1,794 (4,134) 866,265 b Recoverable Costs Allocated to Demand 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	•	•	_	0	0	0	0	•	-	v	-	0
9 Total System Recoverable Expenses (Lines 6 + 8) 0 0 4.820 9.688 190.925 168.497 189.176 170.893 131.959 2.648 1.794 (4.134) 866.265 a Recoverable Costs Allocated to Energy 0 0 4.820 9.688 190.925 168.497 189.176 170.893 131.959 2.648 1.794 (4.134) 866.265 b Recoverable Costs Allocated to Demand 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	۰														
a Recoverable Costs Allocated to Energy  0 0 4.820 9.688 190.925 168,497 180,176 170,893 131,950 2.648 1,794 (4,134) 866,265 b Recoverable Costs Allocated to Demand  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8	Net Expenses (E)	v	U	U	u	182,048	161,239	183,544	166,915	129,378	681	(171)	(6.128)	817,505
a Recoverable Costs Allocated to Energy  0 0 4.820 9.688 190.925 168,497 180,176 170,893 131,950 2.648 1,794 (4,134) 866,265 b Recoverable Costs Allocated to Demand  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	۰	Total System Recoverable Expenses (Lines 6 + 8)		n	4 820	0.688	100 025	169.307	190 176	170 903	131.060	7.640	1.704	44.34	044.044
b Recoverable Costs Allocated to Demand:  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	,		ñ	_											
10 Energy Jurisdictional Factor 0.9636933 0.9641378 0.9662595 0.9684099 0.9680953 0.9687071 0.9683521 0.9680350 0.9679099 0.9681764 0.9638548 0.9643912 0.9642160 0.96			Ď	_							-				
11 Demand Jurisdictional Factor 0.9642160 0.96			-	-	Ū	_	-	•	•	v	υ	Ū	v	v	v
11 Demand Jurisdictional Factor 0.9642160 0.96	10	Energy Jurisdictional Factor	0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071	0.9683521	0.9680350	0.9679899	D.96R1764	0.9638548	0.9643012	
12 Retail Energy-Related Recoverable Costs (B) 0 0 4,661 9,389 184,963 163,339 183,317 165,546 127,814 2,565 1,731 (3,990) 839,335 13 Retail Demand-Related Recoverable Costs (C) 0 0 0 0 0 0 0 0 0 0 0 0 0				0.9642160	0.9642160		0.9642160								
13 Retail Demand-Related Recoverable Costs (C) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														J	
13 Retail Demand-Related Recoverable Costs (C) 0 0 0 0 0 0 0 0 0 0 0 0 0 0	12	Retail Energy-Related Recoverable Costs (B)	0	0	4,661	9,389	184,963	163,339	183,317	165,546	127,814	2,565	1,731	(3,990)	839,335
14 Total Invisional Description 17 (2) 0 0 15 (6) 0 200 101 042 162 270 192 217	13	Retail Demand-Related Recoverable Costs (C)	0	0			0	0	0	Û	0	-			9
14 TORRI DESIGNATION ACCOUNTS LETTED 12 4 ACRO 9,309 184,700 105,339 185,517 105,340 127,814 2,565 1,731 (3,990) 839,335	14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	0	Ü	4,661	9,389	184.963	163,339	183,317	165,546	127,814	2,565	1.731	(3,990)	839,335

- Notes:
  (A) Equity Component has been grossed up for taxes. Based on ROE of 12% and weighted income tax rate of 38.575%.
  (B) Line  $9a \times 100 \times 10007$  line loss multiplier
- (C) Line 9b x Line 11
- (D) Line 6 is reported on Schedule 6A and 7A
- (E) Line 8 is reported on Schedule 4A and 5A

# Return on Working Capital, SO2 Expenses For Project: SO2 Allowances

<u>Li</u> I	Beginning E Description Period Amo Investments Prochases/Transfers	unt January	Actual <u>February</u>	Actual <u>March</u>	Actual <u>April</u>	Actual <u>May</u>	Actual <u>June</u>	Actual July	Actual August	Actual <u>September</u>	Actual <u>October</u>	Actual November	Actual <u>December</u>	End of Period Amount
	b Sales/Transfers	0	O	0	0	0	8,832,000	0	á	0			_	
	c Auction Proceeds/Other	0	0	0	0	0	0	0	ō	ŏ	0	0	0	
2		U	0	0	48,693	0	(5.825)	0	0	ŏ	ŏ	0	U	
	a FERC 158.1 Allowance Inventory 7.911	392 7,719,950	2 (40 50	<b>-</b>						·	·	U	Q	
	b FERC 158.2 Allowances Withheld	0 0	7,608,588	7.437,171	7,245,362	6,907,350	15,444,589	14,755,362	14,119,312	13.632.524	13,263,189	12,952,474	12,399,623	
	c FERC 182.3 Other Regl. Assets - Losses	0 0	0	0	o	0	0	0	0	0	0	0	12,339,023	
	d FERC 254 Regulatory Liabilities - Gains (1.054	- ,		0	0	0	U	0	0	0	0	n	0	
3	Total Working Capital Balance 6,857		6,566,591	(1.035,905) 6,401,265	(1.073,567)	(1,062,534)			(1,026,109)	(1.015.909)	(1,005,709)	(995,509)	(985,309)	
		211 0,771,801	000,391	9,401,265	6.171,795	5.844,815	14.398,080	13.719.052	13.093,203	12.616.614	12,257,480	11,956,964	11,414,313	•
	Average Net Working Capital Balance	6.764.536	6,619.226	6.483,928	6.286,530	6,008,305	10.121,447	14,058,566	13,406,128	12,854,908	12,437,047	12,107,222	11,685,639	•
3	Return on Average Net Working Capital Balance													
	a Equity Component (Line 4 x Equity Component x 1/12) (A)		48,631	47.637	46,187	44,143	74,362	103,288	98,495	94,445				
	h Debt Component (Line 4 x Debt Component x 1/12) Total Return Component (D)	14,118	13,814	13.532	13,120	12,539	21,123	29,340	27.979	26.828	91,375 25,956	88,952	85,854	873,068
٠	Total Return Component (D)	63.817	62,445	61,169	59.307	56,682	95,485	132,628	126,474	121,273	117,331	25,268	24,388	248.005
7	Expenses									121,613	117,551	114,220	110,242	1,121.073
•	a Gains	// AAB												
	b Losses	(6.092)	(6,092)	(6,092)	(11,032)	(11.032)	(10,200)	(10,200)	(10,200)	(10,200)	(10,200)	(10,200)	(10,200)	/* * · · · · · · · ·
	c SO2 Allowance Expense	0	0	0	0	0	Û	0	0	o o	0	(10,200)	(10,200)	(111,739)
8	Net Expenses (E)	191,441	105,270	171,418	191.809	338,012	294,760	689.227	636,050	485,788	369,335	310.715	552.851	4,343,769
	,	163.330	105,270	165,326	180,777	326,980	284,560	679,027	625,850	476,588	359,135	300,515	542.651	4,232,029
9	Total System Recoverable Expenses (Lines 6 + 8)	249.167	167,715	226,495	240.004	202.44							0 124001	7,2,72,029
	a Recoverable Costs Allocated to Energy	249,167	167,715	226,495	240,084 240,084	383.662	380,045	811,655	752,324	597,861	476,466	414,735	652,893	5,353,102
	b Recoverable Costs Allocated to Demand	247,117	0	220,493	240,064	383,662 0	380.045	811,655	752,324	597.861	476.466	414,735	652,893	5,353,102
		•	v	U	U	U	0	e	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9636933	0.9641378	0.9662595	0.9684099	0.9680953	0.9687071							•
11	Demand Jurisdictional Factor	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9683521	0.9680350	0.9679099	0.9681764	0.9638548	0.9643912	
					0.7074100	U.2042100	0.3042100	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	0.9642160	
12	Retail Energy-Related Recoverable Costs (B)	240.288	161,814	219,006	232,662	371.681	368,410	786,518	730 704					
	Retail Demand-Related Recoverable Costs (C)	0	0	0	0	0,1,061	.014,604.	/80.518 D	728,786	579,081	461,626	400,024	630,085	5.179.981
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	240.288	161,814	219,006	232,662	371,681	368.410	786.518	728,786	520.001	0	0	0	0
						2,11001	200,410	100,710	140,780	579.081	461.626	400,024	630,085	5.179.981

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  (A) Equity Component has been grossed up for taxes. Based on ROE of 12% and weighted income tax rate of 38.575%.

  (B) Line 9a x Line 10 x 1.0007 line loss multiplier.
- (C) Line 9h x Line 11
- (D) Line 6 is reported on Schedule 6A and 7A
- (E) Line 8 is reported on Schedule 4A and 5A