

EI801-85-AR

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# FERC FORM NO. 1: ANNUAL REPORT OF ELECTRIC UTILITIES, LICENSEES AND OTHERS (Class A and Class B)

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

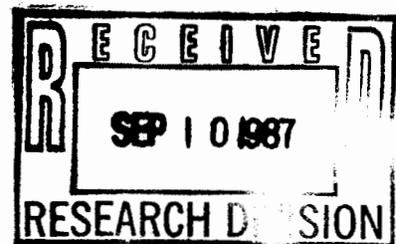
**FLORIDA POWER CORPORATION**

Year of Report

December 31, 1985

**FERC FORM NO 1:  
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS**

IDENTIFICATION		
01 Exact Legal Name of Respondent FLORIDA POWER CORPORATION	02 Year of Report Dec. 31, 1985	
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Business Office at End of year (Street, City, State, Zip Code) 3201 34th Street South, St. Petersburg, Florida 33711		
05 Name of Contact Person R. R. Hayes	06 Title of Contact Person Vice President & Controller	
07 Address of Contact Person (Street, City, State, Zip Code) Same		
08 Telephone of Contact Person, Including Area Code 813-866-5151	09 This Report is (1) <input checked="" type="checkbox"/> An Original      (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 12/31/85
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name R. R. Hayes	03 Signature	04 Date Signed (Mo, Da, Yr)
02 Title Vice President & Controller		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		



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MAY 20 1985

Name of Respondent FLORIDA POWER CORPORATION	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**LIST OF SCHEDULES (Electric Utility)**

Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

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**LIST OF SCHEDULES (Electric Utility) (Continued)**

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
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**LIST OF SCHEDULES (Electric Utility) (Continued)**

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
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Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  12/31/85	Year of Report  Dec. 31, 19 <sup>85</sup>
<b>GENERAL INFORMATION</b>			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p style="text-align: center;">R. R. Hayes Vice President and Controller 3201 - 34th Street South St. Petersburg, Florida 33711</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p style="text-align: center;">State of Florida July 18, 1899</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p style="text-align: center;">Not Applicable</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p style="text-align: center;">Electric Utility State of Florida</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes . . . Enter the date when such independent accountant was initially engaged: _____.</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

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**CONTROL OVER RESPONDENT**

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of

trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

The Company's 100 shares of Common Stock are held beneficially and of record by Florida Progress Corporation.

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**CORPORATIONS CONTROLLED BY RESPONDENT**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent

of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
	NONE		

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chief Executive Officer	A. H. Hines, Jr.	
2	President & Chief Operating Officer	L. H. Scott	
3	Executive Vice President	B. L. Griffin	
4	Senior V.P. Financial Services	G. E. Greene, III	
5	Senior V.P. Operations	M. H. Phillips	
6	Senior V.P. & General Counsel	R. W. Neiser	
7	Senior V.P. Administrative Services	T. F. Thompson, Jr.	
8	V.P. Nuclear Operations	W. S. Wilgus	
9	V.P. Eastern & Ridge Divisions	J. B. Critchfield	
10	V.P. Fossil Operations	J. A. Hancock	
11	V.P. Design & Construction	P. C. Henry	
12	V.P. Human Resources	G. M. Rickus, Jr.	
13	V.P. Suncoast Division	C. R. Collins	
14	V.P. & Controller	R. R. Hayes	
15	V.P. Engineering Services	G. C. Moore	
16	V.P. Energy Management	J. F. Cronin	
17	V.P. System Operations	J. H. Blanchard	
18	V.P. Central & Northern Divisions	W. J. Howell	
19	V.P. Fossil Plant Services	M. F. Hebb, Jr.	
20	Treasurer (Resigned 8/5/85)	J. A. McClure, III	
21	Treasurer (Elected 8/5/85)	K. E. McDonald	
22			
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**DIRECTORS**

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director  (a)	Principal Business Address  (b)
Robert C. Allen	Lake Buena Vista, FL
Wilmer W. Bassett, Jr.	Monticello, FL
Stanley A. Brandimore	St. Petersburg, FL
Billy L. Griffin	St. Petersburg, FL
Andrew H. Hines, Jr. * Chairman of the Board & Chief Executive Officer	St. Petersburg, FL
Frank M. Hubbard	Orlando, FL
Richard C. Johnson **	Seminole, FL
P. Scott Linder	Lakeland, FL
Clarence W. McKee, Jr. *	St. Petersburg, FL
Corneal B. Myers	Lake Wales, FL
George Ruppel *	Pinellas Park, FL
Lee H. Scott * President & Chief Operating Officer	St. Petersburg, FL
Jean Giles Wittner *	St. Petersburg, FL

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**SECURITY HOLDERS AND VOTING POWERS**

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby

such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

Stock books not closed in 1985

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy

Total: 100\*  
By proxy: 100

3. Give the date and place of such meeting:

4/13/85  
St. Petersburg, FL

**VOTING SECURITIES**

Line No.	Name (Title) and Address of Security Holder  (a)	Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	100	100		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of security holders listed below	100	100		
7	Florida Progress Corporation	100	100		
8					
9					
10					
11	* Pursuant to an agreement and plan of merger approved by the stockholders of Florida Power Corporation in March 1982, Florida Progress Corporation is the owner of all of Florida Power's outstanding common stock.				
12					
13					
14					
15					
16					
17					
18					

<b>Name of Respondent</b>  FLORIDA POWER CORPORATION	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> <i>(Mo, Da, Yr)</i> 12/31/85	<b>Year of Report</b> Dec. 31, 19 <u>85</u>
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**SECURITY HOLDERS AND VOTING POWERS (Continued)**

Line No.	Name (Title) and Address of Security Holder  (a)	Total Votes  (b)	Common Stock  (c)	Preferred Stock  (d)	Other  (e)
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Refer to Page 106				

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**IMPORTANT CHANGES DURING THE YEAR**

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of

gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State commission authorization, as appropriate, and the amount of obligation or guarantee.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. (Reserved.)

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

1. Municipality	Date Granted	Effective Date	No. Years	Percentage
Port St. Joe	3/19/85	5/15/85	30	6%
Redington Shores	6/11/85	11/1/85	30	6%
St. Petersburg	9/5/85	10/1/85	30	6%

All three franchises are computed on residential and commercial revenue, less city taxes, fees, and other impositions.

2. None

3. Description - Purchase of distribution facilities from Withlacoochee River Electric Cooperative in Pasco County, Florida 4/85

Summary of Transaction:	Original Cost	19 845
	Depreciation	2 606
	Purchase Price	16 419

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**IMPORTANT CHANGES DURING THE YEAR (Continued)**

Description - Sale of distribution facilities to Orlando Utilities Commission in Orange County, Florida 5/85

Summary of Transaction:	Original Cost	26 775
	Depreciation	15 656
	Sale Price	13 635
	Gain on Disposition	2 516

Description - Purchase of distribution facilities from Tri-County Electric Cooperative in Jefferson County, Florida 5/85

Summary of Transaction:	Original Cost	6 043
	Depreciation	1 410
	Purchase Price	5 129

Description - Purchase of distribution facilities from Tri-County Electric Cooperative in Jefferson County, Florida 10/85

Summary of Transactions:	Original Cost	2 132
	Depreciation	597
	Purchase Price	1 429

4. None

5. None

6. During 1985 Florida Power Corporation issued a total of \$1,084,895,000 of short term commercial paper and redeemed a total of \$1,029,895,000 for a balance outstanding at December 31, 1985, of \$55,000,000. The average daily weighted interest rate during the period - 9.28%. Authorization - Florida Public Service Commission order 12901 dated January 18, 1984.

7. None

8. None

Continued on Page 109-A

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**IMPORTANT CHANGES DURING THE YEAR (Continued)**

9. Legal Proceedings - Pending and Culminated

The following are matters in litigation which would not be considered as being in the normal course of business. Many of these matters were included in the 1984 FERC Form No. 1 filing of Florida Power Corporation ("Company"); however, the initial statements and all update material are incorporated in order that this report may be a self-contained itemization of these proceedings.

1. Florida Power Corporation v. ITT Grinnell Industrial Piping, Inc., U. S. District Court, Middle District of Florida, Ocala Division (Case No. 82-36-Civ-OC). On January 15, 1982, the Company filed suit against ITT Grinnell Industrial Piping, Inc. (ITT Grinnell), which was one of the contractors performing certain construction work on a 640-megawatt coal-fired generating plant that the Company had under construction. In its complaint, the Company alleged that ITT Grinnell breached its contract with the Company by failing to meet agreed-upon completion dates, by failing to provide required scheduling information, and by failing to make reasonable progress on the work required under the contract. As a result of the breach, the Company elected to terminate its contract with ITT Grinnell and to have the work completed by another contractor. The Company is seeking to recover the increased costs that it incurred in completing the work.

In ITT Grinnell's response to the complaint, it denied that it failed to perform under the contract and claimed that the Company terminated the contract for its own convenience. In addition to denying all liability, ITT Grinnell also filed a Counterclaim against the Company for its costs and lost profits. The Company's liability, if it is unsuccessful in defending the Counterclaim, is not material.

Discovery in this case is now anticipated to be completed in the spring of 1986, and a trial date has been set in September 1986.

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**IMPORTANT CHANGES DURING THE YEAR (Continued)**

2. Florida Public Service Commission, Docket No. 830470-EI. On February 1, 1984, the Company filed a Petition with the Florida Public Service Commission (FPSC) requesting a \$138.2 million annual retail rate increase. The Company later reduced the request to \$124.1 million to reflect several adjustments to the original filing. A substantial portion of the requested increase was associated with Crystal River Unit No. 5, a coal-fired plant that was put into service in late 1984.

On October 12, 1984, the FPSC issued its order authorizing an annual increase of \$93.4 million. On October 11, 1984, \$10.1 million of rate increase was put into effect, with the remaining \$83.3 million becoming effective on November 19, 1984. Approximately \$5.8 million of the rate increase was ordered to be collected subject to refund, pending a ruling from the Internal Revenue Service regarding the treatment of investment tax credits. On December 17, 1985, the FPSC voted to issue a Notice of Proposed Agency Action which would require the Company to make a charge to depreciation expense based on the amount collected subject to refund in lieu of making a refund. Although the Notice has not yet been issued, the Company has recorded the additional depreciation. Any further adjustment to the Company's financial statements relating to this matter will be nominal, and will probably be in the Company's favor. Accordingly, for future reporting purposes, this matter is now considered to be terminated.

3. Federal Energy Regulatory Commission, Docket No. ER84-679-000. On September 14, 1984, the Company filed a petition with the Federal Energy Regulatory Commission (FERC) to increase wholesale rates \$11.6 million annually, reflecting among other things, the commercial operation of the Crystal River Unit No. 5 coal-fired generating plant. On November 13, 1984, the FERC issued an Order suspending each step of the rates for one day from the requested effective dates.

The Company and its wholesale customers agreed to a settlement of this proceeding which provided for an increase in wholesale rates of \$9 million annually. On January 14, 1985, the FERC authorized the Company to implement the settlement rates, subject to refund, pending final FERC approval of the settlement.

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**IMPORTANT CHANGES DURING THE YEAR (Continued)**

On April 26, 1985, the FERC accepted the proposed settlement and the settlement rates. However, the FERC did not approve the current recognition of capital carrying charges for certain generating units placed in cold shutdown, as proposed in the settlement. The FERC has required the deferral of those carrying costs until the plants are returned to service. The FERC granted the Company's request for rehearing on this issue, and on February 20, 1986, upheld its prior order. As a result of the FERC action, the Company has filed an amendment to the settlement agreement to make its terms consistent with the FERC order and has adjusted its financial statements in a manner consistent with the requirements of the FERC. For future reporting purposes, this proceeding is now considered to be terminated.

4. Florida Public Service Commission, Docket No. 860001-EI. On February 28, 1986 the FPSC entered an order which granted a petition filed by the State Public Counsel's office requesting that it conduct a formal investigation in connection with pending fuel adjustment proceedings into all outages of the Company's Crystal River Unit No. 3 nuclear plant since October 1982, and that the FPSC disallow recovery of the replacement energy costs associated with any imprudent action found by the FPSC to have caused or extended any of those outages. In its petition, the State Public Counsel's office failed to allege any facts which it claimed to constitute imprudent action on the part of the Company.

10. None

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Name of Respondent		This Report Is:	Date of Report	Year of Report
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/85	Dec. 31, 19 85
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	3 430 814 177	3 602 330 582
3	Construction Work in Progress (107)	200-201	60 854 385	58 821 288
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3 491 668 562	3 661 151 870
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	797 610 687	915 896 374
6	Net Utility Plant (Enter Total of line 4 less 5)	—	2 694 057 875	2 745 255 496
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	195 809 983	208 560 836
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	104 796 952	118 319 658
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	—	91 013 031	90 241 178
10	Net Utility Plant (Enter Total of lines 6 and 9)	—	2 785 070 906	2 835 496 674
11	Utility Plant Adjustments (116)	122	—	—
12	Gas Stored Underground-Noncurrent (117)	—	—	—
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	4 338 936	4 226 534
15	(Less) Accum. Prov. for Depr. and Amort. (122)	—	25 683	9 561
16	Investments in Associated Companies (123)	—	2 325 000	2 015 000
17	Investment in Subsidiary Companies (123.1)	224-225	—	—
18	(For Cost of Account 123.1, See Footnote Page 217, line 23)	—	—	—
19	Other Investments (124)	—	25 587	32 635
20	Special Funds (125-128)	—	30 515 914	11 284 414
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	—	37 179 754	17 549 022
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)	—	1 650 268	(125 705)
24	Special Deposits (132-134)	—	13 577 313	4 006 057
25	Working Funds (135)	—	616 011	614 569
26	Temporary Cash Investments (136)	—	—	—
27	Notes Receivable (141)	—	4 853 693	4 777 349
28	Customer Accounts Receivable (142)	—	55 622 279	65 934 064
29	Other Accounts Receivable (143)	—	9 273 199	7 480 885
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	1 956 842	2 105 741
31	Notes Receivable from Associated Companies (145)	—	310 000	310 000
32	Accounts Receivable from Assoc. Companies (146)	—	86 971	13 691
33	Fuel Stock (151)	218	89 145 800	64 949 995
34	Fuel Stock Expense Undistributed (152)	218	—	—
35	Residuals (Elec) and Extracted Products (Gas) (153)	218	—	—
36	Plant Material and Operating Supplies (154)	218	50 514 178	52 884 625
37	Merchandise (155)	218	—	81 279
38	Other Material and Supplies (156)	218	—	—
39	Nuclear Materials Held for Sale (157)	202-203/218	—	—
40	Stores Expenses Undistributed (163)	—	95 068	457 285
41	Gas Stored Underground — Current (164.1)	—	—	—
42	Liquefied Natural Gas Stored (164.2)	—	—	—
43	Liquefied Natural Gas Held for Processing (164.3)	—	—	—
44	Prepayments (165)	—	3 402 273	5 038 320
45	Advances for Gas Explor., Devel. and Prod. (166)	—	—	—
46	Other Advances for Gas (167)	—	—	—
47	Interest and Dividends Receivable (171)	—	—	—
48	Rents Receivable (172)	—	—	—
49	Accrued Utility Revenues (173)	—	35 821 194	43 971 088
50	Miscellaneous Current and Accrued Assets (174)	—	—	—
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)		263 011 405	248 287 761

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<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)</b>					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
52	DEFERRED DEBITS				
53	Unamortized Debt Expense (181)	—	9 367 140	8 719 035	
54	Extraordinary Property Losses (182.1)	230	1 250 653	416 884	
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230	1 336 488	857 746	
56	Prelim. Survey and Investigation Charges (Electric) (183)	—	4 479	7 002	
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	—	—	—	
58	Clearing Accounts (184)	—	235 776	(110 704)	
59	Temporary Facilities (185)	—	—	—	
60	Miscellaneous Deferred Debits (186)	233	14 382 609	57 453 173	
61	Def. Losses from Disposition of Utility Plt. (187)	—	—	—	
62	Research, Devel. and Demonstration Expend. (188)	352-353	—	—	
63	Unamortized Loss on Reacquired Debt (189)	—	—	—	
64	Accumulated Deferred Income Taxes (190)	234	34 424 251	35 027 251	
65	Unrecovered Purchased Gas Costs (191)	—	—	—	
66	Unrecovered Incremental Gas Costs (192.1)	—	—	—	
67	Unrecovered Incremental Surcharges (192.2)	—	—	—	
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 67)		61 001 396	102 370 387	
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		3 146 263 461	3 203 703 844	

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250	354 405 315	354 405 315
3	Perferred Stock Issued (204)	250	271 243 000	268 102 400
4	Capital Stock Subscribed (202, 205)	251	—	—
5	Stock Liability for Conversion (203, 206)	251	—	—
6	Premium on Capital Stock (207)	251	962 115	962 115
7	Other Paid-In Capital (208-211)	252	82 169 204	110 766 256
8	Installments Received on Capital Stock (212)	251	—	—
9	(Less) Discount on Capital Stock (213)	253	—	—
10	(Less) Captial Stock Expense (214)	253	—	—
11	Retained Earnings (215, 15.1, 216)	118-119	379 422 890	433 120 624
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	—	—
13	(Less) Reacquired Capital Stock (217)	250	—	—
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	—	1 088 202 524	1 167 356 710
15	LONG-TERM DEBT			
16	Bonds (221)	256	1 120 786 000	1 002 326 000
17	(Less) Reacquired Bonds (222)	256	3 842 000	3 692 000
18	Advances from Associated Companies (223)	256	—	—
19	Other Long-Term Debt (224)	256	103 104 476	125 076 781
20	Unamortized Premium on Long-Term Debt (225)	—	4 531 462	4 226 715
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	—	109 980	104 340
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	—	1 224 469 958	1 127 833 156
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)	—	—	—
25	Accumulated Provision for Property Insurance (228.1)	—	1 642 703	—
26	Accumulated Provision for Injuries and Damages (228.2)	—	597 189	2 336 415
27	Accumulated provision for Pensions and Benefits (228.3)	—	3 174 328	9 365 051
28	Accumulated Miscellaneous Operating Provisions (228.4)	—	25 335 384	6 125 891
29	Accumulated Provision for Rate Refunds (229)	—	45 087	—
30	TOTAL OTHER Noncurrent Liabilities Enter Total of lines 24 thru 29)	—	30 794 691	17 827 357
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	—	38 619 197	55 006 627
33	Accounts Payable (232)	—	25 742 890	25 884 661
34	Notes Payable to Associated Companies (233)	—	—	—
35	Accounts Payable to Associated Companies (234)	—	24 625 240	21 762 772
36	Customer Deposits (235)	—	37 917 595	41 327 384
37	Taxes Accrued (236)	258-259	7 402 409	14 282 728
38	Interest Accrued (237)	—	21 225 158	20 468 377
39	Dividends Declared (238)	—	—	—
40	Matured Long-Term Debt (239)	—	—	—
41	Matured Interest (240)	—	—	—
42	Tax Collections Payable (241)	—	4 085 594	4 917 966
43	Miscellaneous Current and Accrued Liabilities (242)	—	15 764 423	17 454 920
44	Obligations Under Capital Leases-Current (243)	—	—	—
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)	—	175 382 506	201 105 435

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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents	
			Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		17 064	16 278
48	Accumulated Deferred Investment Tax Credits (255)	264	173 889 524	181 729 546
49	Deferred Gains from Disposition of Utility Plant (256)		—	—
50	Other Deferred Credits (253)	266	33 477 701	5 852 869
51	Unamortized Gain on Reacquired Debt (257)		—	—
52	Accumulated Deferred Income Taxes (281-283)	268-273	420 029 493	501 982 493
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		627 413 782	689 581 186
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		3 146 263 461	3 203 703 844

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**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, *Other Utility Operating Income*, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account  (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		1 504 863 460	1 292 002 651
3	Operating Expenses			
4	Operation Expenses (401)		763 913 195	692 150 270
5	Maintenance Expenses (402)		98 271 764	105 536 878
6	Depreciation Expense (403)		128 993 489	106 484 557
7	Amort. & Depl. of Utility Plant (404-405)		170 492	145 694
8	Amort. of Utility Plant Acq. Adj. (406)		—	—
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		833 769	1 516 567
10	Amort. of Conversion Expenses (407)		—	—
11	Taxes Other Than Income Taxes (408.1)	258	85 037 677	75 459 102
12	Income Taxes — Federal (409.1)	258	45 945 547	74 572 603
13	— Other (409.1)	258	9 091 339	12 084 621
14	Provision for Deferred Inc. Taxes (410.1)	234, 268-273	97 017 000	36 430 009
15	(Less) Provision for Deferred Income Taxes—Cr. (411.1)	234, 268-273	16 073 000	35 915 000
16	Investment Tax Credit Adj. — Net (411.4)	264	7 840 022	11 032 769
17	(Less) Gains from Disp. of Utility Plant (411.6)		—	—
18	Losses from Disp. of Utility Plant (411.7)		—	—
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		1 221 041 294	1 079 498 070
20	Net Utility Operating Income (Enter Total of line 2 less line 19) (Carry forward to page 117, line 21)		283 822 166	212 504 581

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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of

allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
Same	Same					10
as	as					11
						12
Column	Column					13
						14
(c)	(d)					15
						16
						17
						18
						19
						20

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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6			NOT APPLICABLE			
7						
8						
9						
10						
11						
12						
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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried forward from page 114)	—	283 822 166	212 504 581
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		—	—
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		—	—
27	Revenues From Nonutility Operations (417)		—	(74)
28	(Less) Expenses of Nonutility Operations (417.1)		—	—
29	Nonoperating Rental Income (418)		1 316	(836)
30	Equity in Earnings of Subsidiary Companies (418.1)		—	—
31	Interest and Dividend Income (419)		3 042 019	2 236 245
32	Allowance for Other Funds Used During Construction (419.1)		4 100 887	17 707 224
33	Miscellaneous Nonoperating Income (421)		758 993	1 797 729
34	Gain on Disposition of Property (421.1)		780 759	304 241
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		8 683 974	22 044 529
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		61 471	—
38	Miscellaneous Amortization (425)	337	(324)	184 820
39	Miscellaneous Income Deductions (426.1-426.5)	337	812 673	(2 050 891)
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		873 820	(1 866 071)
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	258	85 191	98 912
43	Income Taxes—Federal (409.2)	258	38 159	13 114
44	Income Taxes—Other (409.2)	258	12 900	13 903
45	Provision for Deferred Inc. Taxes (410.2)	234,268-273	1 036 000	1 956 000
46	(Less) Provision for Deferred Income Taxes—Cr. (411.2)	234,268-273	630 000	51 000
47	Investment Tax Credit Adj.—Net (411.5)		—	—
48	(Less) Investment Tax Credits (420)		—	—
49	TOTAL Taxes on Other Income and Deduct. (Total of 42 thru 48)		542 250	2 030 929
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)		7 267 904	21 879 671
51	Interest Charges			
52	Interest on Long-Term Debt (427)		106 670 754	109 633 263
53	Amort. of Debt Disc. and Expense (428)	256	728 742	639 100
54	Amortization of Loss on Reacquired Debt (428.1)	257	—	—
55	(Less) Amort. of Premium on Debt-Credit (429)	256	286 323	289 479
56	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)	257	—	—
57	Interest on Debt to Assoc. Companies (430)	337	—	—
58	Other Interest Expense (431)	337	8 076 508	5 240 205
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3 043 516	19 368 203
60	Net Interest Charges (Enter Total of lines 52 thru 59)		112 146 165	95 854 886
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		178 943 905	138 529 366
62	Extraordinary Items			
63	Extraordinary Income (434)		—	—
64	(Less) Extraordinary Deductions (435)		—	—
65	Net Extraordinary Items (Enter Total of line 63 less line 64)		—	—
66	Income Taxes—Federal and Other (409.3)	258	—	—
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)		—	—
68	Net Income (Enter Total of lines 61 and 67)		178 943 905	138 529 366

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<b>STATEMENT OF RETAINED EARNINGS FOR THE YEAR</b>				
<p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first account 439, <i>Adjustments to Retained Earnings</i>, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.</p>		<p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the state and federal income tax effect of items shown in account 439, <i>Adjustments to Retained Earnings</i>.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p>		
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>				
1	Balance — Beginning of Year		379 422 890	
2	Changes ( <i>Identify by prescribed retained earnings accounts</i> )			
3	Adjustments to Retained Earnings (Account 439)			
4	Credit:			
5	Credit:			
6	Credit:			
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings (Acct. 439) ( <i>Total of lines 4 thru 8</i> )			
10	Debit:			
11	Debit:			
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings (Acct. 439) ( <i>Total of lines 10 thru 14</i> )			
16	Balance Transferred from Income (Account 433 less Account 418.1)		178 943 905	
17	Appropriations of Retained Earnings (Account 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436) ( <i>Total of lines 18 thru 21</i> )			
23	Dividends Declared — Preferred Stock (Account 437)			
24	4.00% — \$179,910    8.80% — \$1,980,000    11.00% — \$1,100,000			
25	4.60% — \$206,984    7.40% — \$2,220,000    13.32% — \$6,660,000			
26	4.75% — \$427,500    7.76% — \$3,880,000			
27	4.40% — \$371,250    10.00% — \$2,740,063			
28	4.58% — \$515,199    10.50% — \$4,946,812			
29	TOTAL Dividends Declared — Preferred Stock (Acct. 437) ( <i>Total of lines 24 thru 29</i> )	242.	25 227 718	
30	Dividends Declared — Common Stock (Account 438)			
31	Cash Dividends to Florida Progress Corporation		100 018 453	
32				
33				
34				
35				
36	TOTAL Dividends Declared — Common Stock (Acct. 438) ( <i>Total of lines 31 thru 35</i> )	238.10	100 018 453	
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings			
38	Balance — End of Year ( <i>Total of lines 01, 09, 15, 16, 22, 29, 36 and 37</i> )		433 120 624	

Name of Respondent  FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
<b>STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)</b>				
Line No.	Item (a)	Amount (b)		
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>  State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39				
40				
41				
42				
43				
44				
45	<b>TOTAL Appropriated Retained Earnings (Account 215)</b>			
	<b>APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b> State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	<b>TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)</b>			
47	<b>TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)</b>			
48	<b>TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total lines 38 and 47)</b>	433 120 624		
	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</b>			
49	Balance — Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)	Not		
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)	Applicable		
53	Balance — End of Year			

Name of Respondent FLORIDA POWER CORPORATION	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**STATEMENT OF CHANGES IN FINANCIAL POSITION**

1. This statement is not restricted to those items which are noncurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other," to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.

2. If the notes to the funds statement in the respondent's annual report to stockholders are applicable in every respect to this statement, such notes should be attached to page 122.

3. Under "Other" specify significant amounts and group others.

4. Codes used:

(a) Such as net increase-decrease in working capital, etc., other than changes in short term investments shown as item 4(e).

(b) Bonds, debentures and other long-term debt.

(c) Net proceeds or payments.

(d) Include commercial paper.

(e) Identify separately such items as investments, fixed assets, intangibles, etc.

5. Enter on page 122 clarifications and explanations.

Line No.	SOURCES OF FUNDS (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Funds from Operations	
2	Net Income	178 943 905
3	Principal Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	128 993 489
5	Amortization of Nuclear fuel; property losses; limited plant and load mgt.	19 400 040
6	Provision for Deferred or Future Income Taxes (Net)	81 350 000
7	Investment Tax Credit Adjustments	7 840 022
8	(Less) Allowance for Other Funds Used During Construction	4 100 887
9	Other (Net)	
10	Allowance for borrowed funds used during construction	(3 043 516)
11	Deferred fuel and energy conservation recoveries	(67 477 385)
12	Amortization of discount and debt expense	728 742
13	Amortization of premium on debt	(286 323)
14	Amortization of retirees benefits	1 372 530
15	Nuclear outage reserve	12 227 208
16		
17	TOTAL Funds from Operations (Enter Total of lines 2 thru 16)	355 947 825
18	Funds from Outside Sources (New Money)	
19	Long-Term Debt (b) (c)	75 000 000
20	Preferred Stock (c)	
21	Common Stock (c)	
22	Net Increase in Short-Term Debt (d)	16 387 430
23	Other (Net)	
24		
25		
26		
27		
28		
29		
30		
31	TOTAL Funds from Outside Sources (Enter Total of lines 19 thru 30)	447 335 255
32	Sale of Non-Current Assets (e)	2 234 101
33		
34	Contributions from Associated and Subsidiary Companies	28 494 942
35	Other (Net) (a)	
36	Nuclear fuel disposal fund	21 782 468
37	Decrease in net current assets	23 387 216
38	Increase in miscellaneous deferred credits and other non current liabilities	3 408 275
39	Miscellaneous	6 673 618
40		
41		
42		
43	TOTAL Sources of Funds (Enter Total of lines 17, 31, 32 thru 42)	533 315 875

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)**

Line No.	APPLICATION OF FUNDS (a)	Amounts (b)
44	Construction and Plant Expenditures (Including Land)	
45	Gross Additions to Utility Plant (Less Nuclear Fuel)	186 586 230
46	Gross Additions to Nuclear Fuel	11 573 620
47	Gross Additions to Common Utility Plant	
48	Gross Additions to Nonutility Plant	
49	(Less) Allowance for Other Funds Used During Construction - Equity	4 100 887
50	Other	
51	TOTAL Applications to Construction and Plant Expenditures (Incl. Land) (45 thru 50)	194 058 963
52	Dividends on Preferred Stock	25 227 718
53	Dividends on Common Stock	100 018 453
54	Funds for Retirement of Securities and Short-Term Debt	
55	Long-term Debt (b) (c)	172 131 640
56	Preferred Stock (c)	3 140 600
57	Redemption of Capital Stock	
58	Net Decrease in Short-term Debt (d)	
59	Other (Net)	
60		
61		
62		
63		
64		
65		
66	Purchase of Other Non-Current Assets (e)	
67		
68		
69	Investments in and Advances to Associated and Subsidiary Companies	(310 000)
70	Other (Net) (a):	
71	Nuclear Plant Outage Reserve	31 436 701
72	Nuclear Fuel Decommissioning Fund	2 400 913
73	Energy Conservation and Load Management	4 381 229
74	Increase in Miscellaneous Deferred Debits	829 658
75		
76		
77		
78	TOTAL Applications of Funds (Enter Total of lines 51 thru 77)	533 315 875

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Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report  Dec. 31, 19 <sup>85</sup>
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**NOTES TO FINANCIAL STATEMENTS**

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Changes in Financial Position, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, *Utility Plant Adjustments*, explain the origin of such amount, debits and credits during the year, and

plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, *Unamortized Loss on Reacquired Debt*, and 257, *Unamortized Gain on Reacquired Debt*, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

Attached hereto and incorporated by reference are the Notes to Financial Statements on pages 123 through 123-F of the Florida Power Corporation 1985 Form 10-K.

Additional Notes:

1. Gain on Reacquired Bonds - The Company recognizes gains or losses on reacquirement of long-term debt in current income. The Florida Public Service Commission for rate-making purposes requires that these gains or losses be amortized through the Income Statement over a 5 year period.
  
2. Dividend Restriction - The Composite Amended Articles of Incorporation prohibit the payment of dividends on common stock which would reduce the common stock equity below 25% of total capitalization, unless such dividends would not exceed 75% of net income, as defined, for the preceding 12 months. At December 31, 1985, all of retained earnings were free of such restrictions.

## (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting**-The Company is an electric utility subject to regulation by the Florida Public Service Commission (FPSC) and the Federal Energy Regulatory Commission (FERC). The Company's records comply with the accounting and reporting requirements of these regulatory authorities and generally accepted accounting principles.

**Electric Plant**-Electric plant is stated at the original cost of construction which includes payroll and related costs such as taxes, pensions and other fringe benefits, general and administrative costs and an allowance for funds used during construction. Substantially all the electric plant is pledged as collateral for the Company's first mortgage bonds.

**Utility Revenues, Fuel, Purchased Power and Conservation Expenses**-The Company accrues the non-fuel portion of base revenues for services rendered but unbilled. Revenues include amounts resulting from fuel and conservation adjustment clauses which are designed to permit full recovery of these costs. The adjustment factors are based on costs projected by the Company for a six-month period. Revenues and expenses are adjusted for differences between recoverable fuel and conservation costs and amounts included in current rates. The cumulative fuel cost difference is shown in the balance sheet as overrecovery or underrecovery of fuel cost. Any overrecovery or underrecovery of costs plus an interest factor are to be refunded or billed to customers during the subsequent six-month period.

Effective January 1, 1985, the Company began reporting scheduled interchange sales of energy to other electric utilities as revenue instead of as a reduction to fuel and purchased power expenses to comply with FPSC reporting requirements. Prior year amounts have been restated to reflect the reclassification.

The cost of fossil fuel for electric generation is charged to expense as burned. The cost of nuclear fuel is amortized to fuel expense based on the quantity of heat produced for the generation of electric energy in relation to the quantity of heat expected to be produced over the life of the nuclear fuel core.

**Depreciation and Maintenance**-The Company provides for depreciation of the original cost of properties over their estimated useful lives on a straight-line basis. The annual provision for depreciation, expressed as a percentage of the average balances of depreciable electric plant for 1985, 1984 and 1983 was 3.93%, 3.73% and 3.68%, respectively. These rates include a provision for future nuclear plant decommissioning costs.

The Company charges maintenance with the cost of repairs and minor renewals of property, the plant accounts with the cost of renewals and replacements of property units and accumulated depreciation with cost, less net salvage, of property units retired.

**Allowance for Funds** -The allowance for funds used during construction is a non-cash addition to income which represents the estimated cost of funds applicable to utility plant under construction. Recognition of this item as a cost of utility plant under construction is appropriate because it constitutes an actual cost of construction and, under established regulatory rate practices, the Company is permitted to earn a return on these costs and to recover them in the rates charged for utility services while the plant is in service.

Similar treatment has been authorized by the FPSC for the cost of funds applicable to certain existing generating units held for future use. However, in compliance with FERC requirements, the return accrued on these units of \$3.4 million at December 31, 1985, is

**FLORIDA POWER CORPORATION**  
**Notes to Financial Statements**

being deferred and will not be recognized as income until the units are returned to service.

The average rate used in computing the allowance for funds was 10.03% for 1985 and 1984, and 10.08% for 1983.

**Pension Costs** - The parent company, Florida Progress Corporation, has a retirement plan covering substantially all of the employees of the Company. The Company's share of total pension costs for 1985, 1984 and 1983 was \$9.1 million, \$8.8 million and \$6.7 million, respectively. The plan was amended, effective December 31, 1983 and again January 1, 1985, to provide increased benefits. The total unfunded prior service cost at January 1, 1985 of \$9.3 million, after an increase in the interest rate assumption from 6½% to 7%, is being funded over a 20 year period. A comparison of plan net assets with the actuarial present value of accumulated plan benefits based on an assumed rate of investment return of 8% a year is presented below:

	January 1,	
	1985	1984
	(Millions)	
Actuarial present value of accumulated plan benefits:		
Vested	\$ 86.7	\$ 73.6
Nonvested	15.2	14.3
Total	\$101.9	\$ 87.9
Net assets available for benefits	\$193.9	\$177.2

The actuarial present value of accumulated plan benefits does not recognize any improvements in benefits and ignores the effects of future compensation increases on the benefits participants will receive for their past service. If this value is adjusted for projected compensation increases consistent with the assumed rate of investment return, the adjusted actuarial present value of accumulated plan benefits would be approximately \$158.2 million and \$137.4 million for 1985 and 1984, respectively.

During 1985, the Financial Accounting Standards Board issued new standards on employers' accounting for pensions. For U.S. plans, companies are required to adopt the new expense and disclosure standards no later than 1987. These new standards will be adopted prospectively, and thus the financial statements included herein will not be restated. Early adoption is permitted.

The Company has not decided when it will implement the new standards. However, based on a preliminary review, under existing conditions the Company expects that the new standards, when adopted, will result in reduced provisions for pension costs.

In addition to providing pension benefits, the Company provides certain health care and life insurance benefits for retired employees. Employees become eligible for these benefits if they reach normal retirement age while working for the Company. The present value of retiree health care and life insurance benefits for current retirees is estimated at \$6.9 million and is being recognized as an expense over a 5-year period beginning January 1, 1985.

**Income Taxes**—Deferred income taxes are provided on all significant book-tax timing differences. Investment tax credits used to reduce current federal income taxes are deferred and amortized to income over the lives of the related properties.

FLORIDA POWER CORPORATION  
Notes to Financial Statements

(2) INCOME TAX EXPENSE	1985	1984	1983
		(Millions)	
Federal:			
Payable currently	\$ 46.0	\$74.6	\$ .6
Deferred(a)	72.4	2.7	75.0
Investment tax credits, net of amortization	7.8	11.0	7.9
Income tax expense	126.2	88.3	83.5
Taxes included in miscellaneous other income	(.4)	(1.7)	(.4)
Income tax expense in operating expenses	125.8	86.6	83.1
State:			
Payable currently	9.1	12.1	1.7
Deferred(a)	9.0	(.3)	9.1
Income tax expense	18.1	11.8	10.8
Taxes included in miscellaneous other income	-	(.2)	(.1)
Income tax expense in operating expenses	18.1	11.6	10.7
Income taxes	\$143.9	\$98.2	\$93.8

(a) The components of deferred income tax are as follows:

Federal--			
Excess of accelerated over straight-line tax depreciation	\$ 43.2	\$32.6	\$33.4
Construction costs and other property related items deducted for tax purposes, net of book depreciation	(3.4)	3.0	10.1
Repair allowance	-	7.2	(.9)
Underrecovery (overrecovery) of fuel cost	29.9	(28.8)	22.3
Other	2.7	(11.3)	10.1
	\$ 72.4	\$ 2.7	\$75.0
State--			
Excess of accelerated over straight-line tax depreciation	\$ 5.1	\$ 3.5	\$ 3.8
Construction costs and other property related items deducted for tax purposes, net of book depreciation	(.3)	.5	1.4
Repair allowance	-	.3	.2
Underrecovery (overrecovery) of fuel cost	3.8	(3.3)	2.6
Other	.4	(1.3)	1.1
	\$ 9.0	\$ (.3)	\$ 9.1

The provision for income tax as a percent of income before taxes was less than the statutory federal income tax rate. The primary differences between the statutory rates and the effective income tax rates are detailed below:

	1985	1984	1983
Federal income tax statutory rates	46.0%	46.0%	46.0%
Amortization of investment tax credits	(2.7)	(3.6)	(3.1)
Allowance for equity funds used during construction	(.4)	(3.7)	(3.3)
State income tax, net of federal income tax	3.0	2.7	2.6
Other	(1.3)	.6	(.4)
Effective income tax rates	44.6%	42.0%	41.8%

FLORIDA POWER CORPORATION  
Notes to Financial Statements

(3) CUMULATIVE PREFERRED STOCK WITHOUT SINKING FUNDS

Series	Shares Authorized	Shares Outstanding December 31, 1985	Par Value	Current Call Price Per Share	Scheduled Decreases in Redemption Price
4%	40,000	39,980	\$100	\$104.25	No scheduled decreases.
4.40%	75,000	75,000	100	102.00	" " "
4.58%	100,000	99,990	100	101.00	" " "
4.60%	40,000	39,997	100	103.25	" " "
4.75%	80,000	80,000	100	102.00	" " "
7.40%	300,000	300,000	100	105.07	\$103.22 after August 15, 1987 and \$102.48 after August 15, 1992.
7.76%	500,000	500,000	100	104.92	\$102.98 after February 15, 1989 and \$102.21 after February 15, 1994.
8.80%	200,000	200,000	100	101.00	No scheduled decreases.

(4) CUMULATIVE PREFERRED STOCK WITH SINKING FUNDS

Series	Shares Authorized	Shares Outstanding December 31, 1985	Par Value	Annual Redemption Requirements		Annual Redemption Date
				Minimum Redemptions	Optional Additional Redemptions	
10%	450,000	276,057	\$100	15,750 shares	--	August 15
10.50%	500,000	470,000	100	15,000 shares	15,000 shares	November 15
11%	100,000	100,000	100	20,000 shares	--	February 15, beginning in 1987
13.32%	500,000	500,000	100	100,000 shares	100,000 shares	August 15, beginning in 1988

The aggregate amount of minimum redemption requirements for 1986, 1987, 1988, 1989 and 1990 are \$3.0 million, \$5.1 million, \$15.1 million, \$15.1 million and \$15.1 million, respectively.

The preferred stock minimum and optional share requirements may be redeemed at the following prices:

Series	December 31, 1985	Scheduled Decreases in Redemption Price
10%	\$105.00	\$102.50 after August 15, 1989 and \$101.00 after August 15, 1994.
10.50%	108.00	\$105.00 after November 15, 1989, \$102.00 after November 15, 1994 and \$101.00 after November 15, 1999.
11%	100.00	No scheduled decreases.
13.32%	113.32	\$105.92 after August 15, 1987, \$104.44 after August 15, 1988, \$102.96 after August 15, 1989, \$101.48 after August 15, 1990 and \$100.00 after August 15, 1991.

**(5) LONG-TERM DEBT**

The interest rate on the Annual Tender Pollution Control Revenue Bonds will be adjusted on December 1 of each year and the bondholders may elect to tender their bonds at that time. The Bonds outstanding at any point in time are supported by a three year line of credit arrangement in the amount of \$100 million.

The combined aggregate maturities of long-term debt and cash sinking fund requirements for 1986, 1987, 1988, 1989 and 1990 are \$60.4 million, zero, \$87.3 million, zero and \$113.6 million, respectively.

**(6) SHORT-TERM DEBT**

The Company has lines of credit totaling \$100 million, of which \$75 million is used to support commercial paper programs. The amount of commercial paper outstanding at December 31, 1985, and 1984, totaled \$55 million and \$38.6 million, respectively. Interest rates under these credit arrangements vary from sub-prime or money market rates to the prime rate. Banks providing lines of credit are compensated through balances or fees. Balance requirements are based on terms acceptable to the banks and, where specified, are based on 10% of the line or 15% of the amount borrowed, whichever is greater. Commitment fees on lines of credit vary between 1/4 and 3/8 of 1%.

**(7) NUCLEAR OPERATIONS**

**Jointly Owned Plant**-The Company's 90% ownership share in the Crystal River nuclear unit as of December 31, 1985, amounted to \$457.4 million of electric plant in service, \$34.7 million of construction work in progress, \$90.3 million of net nuclear fuel and \$128.5 million of accumulated depreciation which includes \$23.9 million of accumulated provisions for decommissioning costs. Each participant provides for its own financing. The Company's share of the operating costs are included in the appropriate expense captions in the statements of income.

**Plant Decommissioning Costs**-The Company's nuclear plant depreciation rates include a provision for future nuclear plant decommissioning costs which are recoverable through rates charged to customers. The Company is placing its collections in a funded reserve. The recovery from all customers plus interest earned on the funded amounts is expected to provide for the future dismantling, removal and land restoration costs which are presently estimated to be \$362 million in the year 2008.

**Fuel Disposal Cost**-The Company has entered into a contract with the Department of Energy (DOE) for the transportation and disposal of spent nuclear fuel. Disposal costs for nuclear fuel consumed are being collected at a cost of .1¢ per kilowatt-hour through the fuel adjustment clause and paid to the DOE quarterly. The Company is currently storing spent nuclear fuel on site and has sufficient storage capacity for fuel burned through the year 2006.

**Plant Refueling Outages**-The Company accrues a reserve for maintenance and refueling expenses anticipated to be incurred during scheduled nuclear plant refueling outages. The 1985 outage, which included extensive modifications mandated by the Nuclear Regulatory Commission (NRC), lasted over 23 weeks and cost approximately \$32.8 million. The next outage is scheduled for 1987 and is presently expected to cost approximately \$24 million.

**FLORIDA POWER CORPORATION**  
**Notes to Financial Statements**

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**Insurance**—The Price-Anderson Act currently limits the liability of an owner of a nuclear power plant to \$640 million for a single nuclear incident. The Company has purchased the maximum available private insurance of \$160 million and the balance is provided by indemnity agreements with the NRC. In the event of a nuclear incident, the Company could be assessed up to \$5 million for the licensed reactor it owns, with a maximum assessment of \$10 million in a year. In addition to this liability insurance, the Company carries extra expense insurance with Nuclear Electric Insurance, Ltd. (NEIL) to cover the cost of replacement power during prolonged outages of the nuclear unit. Under this policy, the Company is subject to a retrospective premium assessment of up to \$5.9 million in any year in which losses exceed accumulated funds available to NEIL.

The Company currently carries approximately \$1 billion in property insurance provided by various underwriters through several different policies. One of these underwriters is NEIL, which provides \$525 million of excess coverage. Under this policy, the Company is contingently liable to NEIL for a retrospective premium assessment of up to \$6.9 million in any one policy year in the event NEIL's excess property losses exceed available funds.

**(8) COMMITMENTS AND CONTINGENCIES**

**Construction Program**—Substantial commitments have been made in connection with the Company's construction program which is presently estimated to result in construction expenditures in 1986 of \$209 million for electric plant and nuclear fuel.

**(9) TRANSACTIONS WITH RELATED PARTIES**

The Company purchases all of its coal requirements from Electric Fuels, a wholly-owned subsidiary of Florida Progress Corporation. The amount of coal purchased for 1985, 1984 and 1983 was \$287.8 million, \$252.1 million and \$221.6 million, respectively. The amount payable to Electric Fuels for coal purchases at December 31, 1985 and 1984 was \$21.8 million and \$24.6 million respectively.

**(10) SUPPLEMENTARY INFORMATION TO DISCLOSE THE EFFECTS OF CHANGING PRICES (Unaudited)**

The following supplementary presentation is made consistent with Statement No. 33, as amended, of the Financial Accounting Standards Board and is intended to provide certain information regarding the effects of changing prices on the Company. It should be viewed as an estimate of the approximate effect of inflation, rather than as a precise measure.

Current cost amounts reflect the changes in specific prices of property, plant and equipment (plant) from the date the plant was acquired to the present. The current cost of utility plant is determined by indexing surviving plant by the Handy-Whitman Index of Public Utility Construction Costs. Since the plant is not expected to be replaced precisely in kind, current cost does not necessarily represent the replacement cost of the Company's productive capacity.

Amortization of nuclear fuel, an item included in operating and maintenance expense, and depreciation are determined by applying book amortization and depreciation rates to the average indexed plant amounts.

Since only historical costs are deductible for income tax purposes, the income tax expense in the historical cost financial statements is not adjusted.

**FLORIDA POWER CORPORATION**  
**Notes to Financial Statements**

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Under the rate-making prescribed by the regulatory commissions to which the Company is subject, only the historical cost of plant is recoverable in revenues as amortization and depreciation. Therefore, the excess of the cost of plant stated in terms of current cost that exceeds the historical cost of plant is not presently recoverable in rates as amortization or depreciation, and is reflected as a reduction to net recoverable cost.

To properly reflect the economics of rate regulation in the statement of income adjusted for changing prices, the reduction of the Company's net plant should be offset by the gain from the decline in purchasing power of net amounts owed. During a period of inflation, holders of monetary assets suffer a loss of general purchasing power while holders of monetary liabilities experience a gain. The gain from the decline in purchasing power of net amounts owed is primarily attributable to the substantial amount of debt which has been used to finance plant. Since the amortization and depreciation on this plant is limited to the recovery of historical costs, the Company does not have the opportunity to realize a holding gain on debt and is limited to recovery only of the embedded cost of debt capital.

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Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/85	Dec. 31, 19 85
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item  (a)	Total  (b)	Electric  (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	3 523 198 970	3 523 198 970	
4	Property Under Capital Leases			
5	Plant Purchased or Sold	(337 081)	(337 081)	
6	Completed Construction not Classified			
7	Experimental Plant Unclassified	12 282 258	12 282 258	
8	TOTAL (Enter Total of lines 3 thru 7)	3 535 144 147	3 535 144 147	
9	Leased to Others			
10	Held for Future Use	67 186 435	67 186 435	
11	Construction Work in Progress	58 821 288	58 821 288	
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	3 661 151 870	3 661 151 870	
14	Accum. Prov. for Depr., Amort., & Depl.	915 896 374	915 896 374	
15	Net Utility Plant (Enter Total of line 13 less 14)	2 745 255 496	2 745 255 496	
<b>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
16				
17	In Service:			
18	Depreciation	915 551 750	915 551 750	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	344 624	344 624	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	915 896 374	915 896 374	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.			
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	915 896 374	915 896 374	

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19_85
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)</b>					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
		<b>NOT APPLICABLE</b>			16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
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					29
					30
					31
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					33

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 and 157)**

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.

2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quan-

tity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of Item (a)	Balance Beginning of year (b)	Changes During Year
			Additions (c)
1	Nuclear Fuel in process of Refinement, Conversion Enrichment & Fabrication (120.1)	50 897 379	9 987 572
2	Fabrication		
3	Nuclear Materials		
4	Allowance for Funds Used during Construction	10 832 081	2 763 281
5	Other Overhead Construction Costs		
6	SUBTOTAL Enter Total of lines 2 thru 5)	61 729 460	12 750 853
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)	—	49 541 479
9	In Reactor (120.3)	84 357 815	50 684 530
10	SUBTOTAL Enter total of lines 8 and 9)	84 357 815	100 226 009
11	Spent Nuclear Fuel (120.4)	49 722 708	24 473 052
12	Nuclear Fuel Under Capital Leases (120.6)		
13	Less Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)	104 796 952	13 522 706
14	TOTAL Nuclear Fuel Stock (Enter Total lines 6, 11, and 12 less line 13)	91 013 031	123 927 208
15	Estimated net Salvage value of Nuclear Materials in line 9		
16	Estimated net Salvage Value of Nuclear Materials in line 11		
17	Estimated Net Salvage value of Nuclear Materials in Chemical processing		
18	Nuclear Materials held for Sale (157)		
19	Uranium		
20	Plutonium		
21	Other		
22	Total Nuclear Materials held for Sale (Enter Total of lines 19, 20, and 21)		

\* See page 450 for footnotes

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <sup>85</sup>
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**NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 and 175) (Continued)**

Changes During Year		Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e) *		
	40 363 729	20 521 222	1
			2
			3
	9 177 750	4 417 612	4
			5
	49 541 479	24 938 834	6
			7
	49 541 479	—	8
	24 473 052	110 569 293	9
	74 014 531	110 569 293	10
	1 143 051	73 052 709	11
			12
		118 319 658	13
	124 699 061	90 241 178	14
			15
			16
			17
			18
			19
			20
			21
			22

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, *Electric Plant in Service (Classified)*, this page and the next include Account 102, *Electric Plant Purchased or Sold*; Account 103, *Experimental Gas Plant Unclassified*; and Account 106, *Completed Construction Not Classified—Electric*.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed ac-

counts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)		
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	5 926 369	
9	(311) Structures and Improvements	255 485 162	3 980 300
10	(312) Boiler Plant Equipment	672 659 394	(2 376 685)
11	(313) Engines and Engine Driven Generators		
12	(314) Turbogenerator Units	351 520 125	(1 472 321)
13	(315) Accessory Electric Equipment	116 857 763	8 407 260
14	(316) Misc. Power Plant Equipment	9 236 811	342 464
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	1 411 685 624	8 881 018
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements	138 423 533	404 431
19	(322) Reactor Plant Equipment	144 356 681	14 728 438
20	(323) Turbogenerator Units	64 645 076	10 254 742
21	(324) Accessory Electric Equipment	53 235 559	23 856 244
22	(325) Misc. Power Plant Equipment	6 386 157	1 016 188
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	407 047 006	50 260 043
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	2 082 320	
35	(341) Structures and Improvements	7 991 394	13 368
36	(342) Fuel Holders, Products and Accessories	10 951 216	29 267
37	(343) Prime Movers	69 369 592	
38	(344) Generators	19 753 126	24 974
39	(345) Accessory Electric Equipment	10 491 506	11 404

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 85
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**ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)**

of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the

offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
				(301)	2
				(302)	3
				(303)	4
					5
					6
					7
			5 926 369	(310)	8
33 178		392	259 432 676	(311)	9
39 845		(501 968)	669 740 896	(312)	10
				(313)	11
15 731			350 032 073	(314)	12
111			125 264 912	(315)	13
223 014		(16 581)	9 339 680	(316)	14
311 879		(518 157)	1 419 736 606		15
					16
				(320)	17
691		43 706	138 870 979	(321)	18
9 482			159 075 637	(322)	19
			74 899 818	(323)	20
			77 091 803	(324)	21
64 836		106 745	7 444 254	(325)	22
75 009		150 451	457 382 491		23
					24
				(330)	25
				(331)	26
				(332)	27
				(333)	28
				(344)	29
				(335)	30
				(336)	31
					32
					33
			2 082 320	(340)	34
			8 004 762	(341)	35
			10 980 483	(342)	36
			69 369 592	(343)	37
			19 778 100	(344)	38
1 609			10 501 301	(345)	39

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/85	Dec. 31, 1985
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	704 441	1 766	
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	121 343 595	80 779	
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	1 940 076 225	59 221 840	
43	<b>3. TRANSMISSION PLANT</b>			
44	(350) Land and Land Rights	25 622 329	796 283	
45	(352) Structures and Improvements	9 173 784	1 116 870	
46	(353) Station Equipment	192 375 716	6 727 067	
47	(354) Towers and Fixtures	49 306 329	16 578 375	
48	(355) Poles and Fixtures	88 236 384	(3 048 541)	
49	(356) Overhead Conductors and Devices	108 788 719	(1 858 811)	
50	(357) Underground Conduit	7 519 806		
51	(358) Underground Conductors and Devices	9 666 266		
52	(359) Roads and Trails	1 678 750		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	492 368 083	20 311 243	
54	<b>4. DISTRIBUTION PLANT</b>			
55	(360) Land and Land Rights	4 063 844	(6 653)	
56	(361) Structures and Improvements	7 471 971	441 815	
57	(362) Station Equipment	128 609 001	6 966 450	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	123 838 312	11 863 920	
60	(365) Overhead Conductors and Devices	107 678 661	12 793 217	
61	(366) Underground Conduit	23 882 524	4 519 603	
62	(367) Underground Conductors and Devices	51 846 910	8 162 865	
63	(368) Line Transformers	155 356 158	21 329 349	
64	(369) Services	94 464 656	11 556 578	
65	(370) Meters	52 413 777	5 897 470	
66	(371) Installations on Customer Premises	1 326 877	510 509	
67	(372) Leased Property on Customer Premises	2 532 046		
68	(373) Street Lighting and Signal Systems	55 750 624	8 536 294	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	809 235 361	92 571 417	
70	<b>5. GENERAL PLANT</b>			
71	(389) Land and Land Rights	2 463 642	237 315	
72	(390) Structures and Improvements	35 744 008	3 905 304	
73	(391) Office Furniture and Equipment	8 723 674	5 110 072	
74	(392) Transportation Equipment	34 607 956	5 441 305	
75	(393) Stores Equipment	1 463 597	114 196	
76	(394) Tools, Shop and Garage Equipment	6 345 943	361 057	
77	(395) Laboratory Equipment	3 021 372	541 527	
78	(396) Power Operated Equipment	1 764 899	324 455	
79	(397) Communication Equipment	14 164 761	2 066 313	
80	(398) Miscellaneous Equipment	1 848 543	256 177	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	110 148 395	18 357 721	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	110 148 395	18 357 721	
84	TOTAL (Accounts 101 and 106)	3 351 828 064	190 462 221	
85	(102) Electric Plant Purchased (See Instr. 8)	-0-		
86	(Less) (102) Electric Plant Sold (See Instr. 8)	-0-		
87	(103) Experimental Plant Unclassified	11 780 290		
88	TOTAL Electric Plant in Service	3 363 608 354	190 462 221	

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report	
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/85	Dec. 31, 1985	
<b>ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)</b>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
10 489		6 994	702 712	(346)	40
12 098		6 994	121 419 270		41
398 986		(360 712)	1 998 538 367		42
					43
13 110		(28 200)	26 377 302	(350)	44
31 615			10 259 039	(352)	45
575 161		(225 037)	198 302 585	(353)	46
19 026			65 865 678	(354)	47
898 820		(69 340)	84 219 683	(355)	48
393 488		67 776	106 604 196	(356)	49
			7 519 806	(357)	50
			9 666 266	(358)	51
			1 678 750	(359)	52
1 931 220		(254 801)	510 493 305		53
					54
		21 558	4 078 749	(360)	55
5 773		115	7 908 128	(361)	56
957 930		341 544	134 959 065	(362)	57
				(363)	58
1 951 410		7 982	133 758 804	(364)	59
1 702 380		1 729 083	120 498 581	(365)	60
70 764		(6 827)	28 324 536	(366)	61
440 076		4 914	59 574 613	(367)	62
3 062 168		1 148	173 624 487	(368)	63
415 493		(48 785)	105 556 956	(369)	64
625 142		(116 622)	57 569 483	(370)	65
			1 837 386	(371)	66
			2 532 046	(372)	67
2 973 363		(1 659 164)	59 654 391	(373)	68
12 204 499		274 946	889 877 225		69
					70
			2 700 957	(389)	71
29 490		(29 896)	39 589 926	(390)	72
454 453		9 978	13 389 271	(391)	73
2 633 205		(5 283)	37 410 773	(392)	74
12 133		8 155	1 573 815	(393)	75
367 134		8 426	6 348 292	(394)	76
161 936			3 400 963	(395)	77
64 736			2 024 618	(396)	78
253 041		(99 616)	15 878 417	(397)	79
106 886		(24 793)	1 973 041	(398)	80
4 083 014		(133 029)	124 290 073		81
				(399)	82
4 083 014		(133 029)	124 290 073		83
18 617 719		(473 596)	3 523 198 970		84
			-0-	(102)	85
	(337 081)		(337 081)		86
		501 968	12 282 258	(103)	87
18 617 719	(337 081)	28 372	3 535 144 147		88

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**ELECTRIC PLANT LEASED TO OTHERS (Account 104)**

1. Report below the information called for concerning electric plant leased to others.                      2. In column (c) give the date of Commission authorization of the lease of electric.

Line No.	Name of Lessee (Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year
1					
2					
3					
4		NONE			
5					
6					
7					
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9					
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12					
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42					
43					
44					
45					
46					
47	TOTAL				

Name of Respondent		This Report Is:		Date of Report	Year of Report
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) 12/31/85	Dec. 31, 1985
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.			2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.		
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Land Rights:				
2	General Office Complex	4-82		571 673	
3	Other Sites Grouped (2 properties)	Various	Various	89 524	
4	Avon Park Plant	3-84	1-91	67 207	
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Other Property:				
21					
22	Avon Park Plant	1-84	1-92	8 342 160	
23	Avon Park Peakers	1-84	1-91	5 400 237	
24	Bartow Peakers	10-84	1-89	20 180 347	
25	Higgins Peakers	10-84	1-91	11 996 496	
26	Port St. Joe Peakers	1-84	1-92	1 641 133	
27	Rio Pinar Peakers	1-84	1-92	1 632 129	
28	Turner Peakers	1-84	1-90	16 628 640	
29	Hickory Creek #1 Substation	8-83	Undetermined	560 718	
30	Transmission Lines (2)	Various	Undetermined	76 171	
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	TOTAL			67 186 435	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <sup>85</sup>
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**CONSTRUCTION WORK IN PROGRESS—ELECTRIC (Account 107)**

1. Report below descriptions and balances at end of year of projects in process of construction (107).  
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,

Development, and Demonstration (see Account 107 of the Uniform System of Accounts).  
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress (Account 107) (b)	Estimated Additional Cost of Project (c)
1	For Detail - See Pages 216-A through 216-R	58 821 288	166 331 962
2			
3			
4			
5			
6			
7			
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34			
35			
36			
37			
38			
39			
40			
41			
42			
43	TOTAL		

FLORIDA POWER CORPORATION  
 CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT  
 CLASSIFIED - ELECTRIC (ACCOUNTS 107 AND 106)  
 YEAR ENDED DECEMBER 31, 1985

DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
CR3- FACILITIES EXPANSION-PHASE 1	75		384
CR3-VITAL 120VAC POWER DISTR SYS			108,280-
CR3-SPDS EXTENSION TO RECALL			3,307-
CR3-CONDENSER CLEANING SYS	1,999,230		75,974
CR3-CORE COOLING INST			576,051
CR3-LP TURBINE ROTOR MOD			804,536
CR3-SPENT RESIN UPGRD	23,185		2,035-
CR3-SAFE SHUTDOWN	22,240,052		2,694,236-
CR3-TURBINE ROTOR MODIFICATION			58,030
CR3-WATER PUMP REPLACEMENT			715,490
CRYN SLUICABLE DEMINERALIZER SYSTEM	267,707		23,932
CRYN CORE SUPPORT ASSEMBLY & STAND	163,710		15,561
CRYN EQUIP FOR ANS STOREROOM	181,390		13,267-
CRYN B&W REACTIMETER SYSTEM	41,266		2,537
CRYN MSIV BY PASS VALVES	121,130		26,939
CRYSTAL RIVER UNIT3-OTSG BLOWDOWN LINE	680,202		39,798
CRYSTAL RIV3 BS&DH FLOW CONTRDLS			195,869
CR 3-EDG START RELAYING SCHEME			69,905
CR3 PER INTRUSION-DET REI80-12-OOB	466,951		717,991
CR#3 PUR MODEMS			6,000
CR#3-CNTL RM MODIFICATIONS	876,646		2,506,169
CRY RIV 3-ASV-204 INSTALLATION			140,990
CRY #3-CHEMISTRY LAB EQUIP	16,944		26,427
CR#3 RAPID MAIN FEEDWATER	10,162		16,079
CR 3-1ST&2ND LEVEL UNDER-VOLT TEST MOD			42,792-
CR #3 POWER SYS STABILIZER	27,826		105,641
CR#3-INCORE DETECTOR	1,112		245,136
EMERGENCY PURE SYS	410		410-
CR #3 REACTOR TRIP SYSTEM	1,451		422,362
CRYSTAL RIV3 H2 RECOMBINER CAPABILITY			252,434
CR3-DEDICATED EFW TANK	573,148		2,305,411
CR 3-EMERGENCY AIR COMPRESSOR	3,419		23,958-
CRYSTAL RIV 3-REACTOR VESSEL HEAD SHIELD			19,586-
CR #3 - SPENT FUEL RACKS	72,527		5,145,828
CR#3 -RCP MOTOR OIL ADDITION			98,579
CR#3 REP SEQUENCE EVENT RECORDER	190,216		133,059
CR 3-REG GUIDE 1.97 MODIFICATIONS	1,807,425		1,075,395
CR #3 DRY CLEANING UNIT			115,200
CR#3 ANALYTICAL INSTR	49,789		4,211
CR#3 LAB EQUIPMENT	56,265		87,735
CR 3-SPECIAL OUTAGE EQUIP	65,601		1,464-
CR #3 MESTEX WAREHOUSE MODIFICATION	10,584		195,386
CR#3-IBM PC-NUC LICENSING	10,105		1,955
CR#3 PUR SIX CHANNEL RECORDER	3,408		192
CR#3 MAINTENANCE CONT FACILITIES	51-		357,899

FLORIDA POWER CORPORATION  
 CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT  
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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
CR#3 PIPE RELINING EQUIP	23,691		1,191-
CR#3 HYDROSTATIC HEATER	10,037		18,763
REOPEN	1-		547
CR#3 PUR WORK STATIONS	42,518		5,482
CR#3 PUR LAUNDRY EQUIP	13,721		2,029
CR#3-FACILITIES-SITE/ADMIN BLDG	27,111		3,182,945
CR#3 CONSTR WALL	5,099		3,936
CR#3 UPG PIPE SUPPORT REDESIGN	873,970		916,230
CR#3 SIDEWALK			1,215
CR#3 PUR PICOAMPERE SOURCE			1,795
CR#3 SPRINKLER SYSTEM	3,991		
CR#3 X-RAY CAMERA			4,140
CR#3 PUR TUBE BENDERS			3,150
CR#3 FRAMES FOR SUPPORT PUMPS	18,509		166
CR#3 FLAG POLE	4,107		1,293
CR 3 PUR FENCING MATERIAL	1,736		386-
CR#3 MINOR CAPITAL PROJECTS	52,894		67,706
CR#3 MISC EQUIPMENT	24,443		14,306
CR #3 UPG HVAC SYS SUPPORTS	923,751		336,176
CR #3 MISC EQUIPMENT	245,918		12,682
CR #3 PUMP SNUPPER OPTIMIZATION	259,611		5,946,215
CR #3 TRAINING SIMULATOR	61,429-		12,111,864
CR #3 MISC EXPENDITURES	3,659		41,341
CR #3 TURBINE TEST EQUIP	30,975		5,025
CR #3 1986 MISC EXPEND			45,000
CR #3 1986 MISC EXPEND			45,000
CR#3 BLK FOR MAT CONTROLS			31,500
EMERGENCY CR #3 SEAL SHIELD			
CR #3 EXP CONTROL ROOM			232,523
EMERGENCY CR #3 REP PUMPS			
CRY RIV 3 - AUX BLDG CRANE MODIFICATION	398,760		251,406
CR3-SHUTDOWN OUTSIDE CONTROL ROOM			397,502-
CR 3- RAD WASTE DISP SYSTEM	177,488		14,677,512
CR3- PREFILTER HOUSING SHIELDING	60,846		4,407-
CR3- UPGRADE EMERGENCY FEEDWATER SYSTEM			1,390,133
CR3- COMMUNICATION SYSTEM UPGRADE	339,090		26,675
CR3- POST ACCIDENT HYDROGEN PURGE	1,245,291		18,598-
CR3- POST ACCIDENT SAMPLING SYSTEMS			68,601-
CR3- METEOROLOGICAL SYSTEM UPGRADE (IN)			19,168
CR3- MOISTURE SEPARATOR REHEATER	45,417		2,840,743
CR3- EXPANSION OF E.S.MCC'S			30,565-
BARTOW PLT-REPL TEL SYS			6,897-
BARTOW PLT MISC TOOLS & EQUIP	17,175		7,175-
ANCLOTE-MISC TOOLS & EQUIP 1985	8,673		1,327
SYS MAINT-TOOLS & MISC EQUIP	13,620		11,380

FLORIDA PDWER CORPORATION  
 CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT  
 CLASSIFIED - ELECTRIC (ACCOUNTS 107 AND 106)  
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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
SYS ELECT & NOE TEST EQUIPMENT	19,816		5,084
CENTRAL TELEMETER UPGRADE EC-CTR			463-
SYS-PUR TURBINE TOOLS & EQUIPN	8,310		16,590
BARTOW PLANT REP PUMPS	10,290		690-
BARTOW PLANT REP INJECTION PUMP	3,056		1,644
ANCLOTE 1&2 AIR TEMPERING COILS	411,544		1,600,560
ANCLOTE PUR TURBINE SUMP PUMPS	2,491		1,509
HIGGINS REP UNIT #2 CONDENSER	79,823		877
BARTOW PLANT DEMINERALIZER ADD	728		185,272
BARTOW PT PLATFORMS & OUTLETS	32,440		760
BARTOW 480 VOLT SWITCHGEARS	26,024		8,976
SYSTEM PUR VACUUM CLEANERS	1,394		13,606
ANCLOTE CATHODIC SYS			19,520
HIGGINS PLT REP WATERBOX			84,600
HIGGINS 1,2,&3 HOGGING PUMP	1,218		30,618
BARTOW REP WATER SOFTNER			15,392
SYS TURBINE LUBE OIL CENTRIFUGE			38,000
ANCLOTE HIGH PRESSURE WASHRR	2,192		461
ANCLOTE JIB HOIST	4,327		373
ANCLOTE #2 INSTALL IGNITORS	7,019		445,781
ANCLOTE #1 FEEDWATER HEATERS	348		1,014,652
ANCLOTE BOILER VOID SYSTEM	489		164,511
ANCLOTE REHEAT HANGERS	3,359		116,641
PLANT PERFORMANCE TEST EQUIP	2,653		53-
ANCLOTE GAS PUMP	911		400
ANCLOTE FSSS RM COOLING	1,858		7,682
SYS FUEL OP DIKE PAVING	10,019		19-
ANCLOTE 2 FIRE MONITORS			4,400
HIGGINS MISC TOOLS			5,000
SYS MAINT MISC TOOLS			15,000
BARTOW MISC TOOLS			8,000
ANCLOTE			10,000
ANCLOTE SEQ EVENTS RECORDER	4,698		274,902
REOPEN			
CR12 TURBINE TEMPERATURE RECORDERS	8,250		6,650
MATERIAL TECH DEPT-CRYS RIV N			150
CRY RIV PL SITE 4&5 WRHSE-ARCHT& ENGNR	52,558		24,988-
CRY RIV 1&2 DRY ASH STORAGE FAC-ENG DESG	10,878		309,122
REOPEN	3,808		1,139-
CR-SOUTH-2 VOLTS/HERTZ RELAYS	10,020		980
SYS MAINT-INGLIS TOOLS	7,456		16,544
CR#4&5 SITE LAB MAINTENANCE	18,894		263,862
CR NORTH UNIT #2 INVERTER	2,419		23,081
CR S REP CONDUCTIVITY RECORDER	8,012		112-
CR SOUTH U#1 DRUM LEVEL EQUIP	2,800		19,200

FLORIDA POWER CORPORATION  
 CONSTRUCTION WORK IN PROGRESS AND COMPLETED CONSTRUCTION NOT  
 CLASSIFIED - ELECTRIC (ACCOUNTS 107 AND 106)  
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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
CR S FORKLIFT TRUCK			23,000
CR S TERMINET 300 TYPEWRITERS			843
CR SURVEILLANCE TESTS SWITCHES			431-
CR S LOGIC POWER SUPPLY	14,571		3,908
CR S AIR COMPRESSOR	2,082		3,191
CR STATION SWITCHGEAR	21,209		16,025
CRY RIVER S-OEAERATOR	6,385		2,700
CR S ESSENTIAL SERVICE MOTOR	4,505		695
CR12 REP HEATER	2,257		424,743
CR #4 CIRCULATING WATER PUMP			405,000
CR #2 ECONOMIZER ASH SYSTEM	982		109,018
CR #1 FEEDWATER HEATER REP	1,975		351,025
CR #2 UPG ORY FLY ASH SYS	365		209,635
CR #1 COMPUTER TRANSMITTER	3,523		33,477
CR S REP TRANSMITTER	356		1,144
CR S REP TRANSMITTER	197		1,103
CR S MISC EQUIP			12,000
CR N MISC EQUIP			13,000
CR#1&2-FLAME SCANNERS			90,000
CR N CONVEYOR METAL REMOVER			38,500
INGLIS MISC TOOLS			10,000
CR S TEST UNITS			1,200
CR N STORAGE CUBICLES			9,000
CR S AFTERCOOLER			6,100
CR S WEIGHT TESTER			3,500
CR S RECORDERS			48,500
CRYSTAL RIVER #5-640MW FOSSIL PLANT			111,077
SUWANNEE PLANT - MISC TOOLS/TEST EQ	1,240		3,760
SUWANNEE A/C UNIT	1,146		654
SUWANNEE MISC TOOLS			3,000
TURNER-IGNITER SCANNER	100,246		2,846-
TURNER PLANT-MISC TOOLS & TEST EQ	2,732		2,268
TURNER UNIT 3&4 ELECTRIC HEATERS	6,910		11,712
TURNER MISC TOOLS			5,000
BAYBORO GAS TURBINES-TOOLS	5,865		865-
SYSTEM GAS TURBINES - TOOLS	10,358		9,642
SYS GAS TURBINES MISC EQUIP			15,000
BAYBORO MISC TOOLS			1,000
REOPEN ORIGINAL INSTALLATION			14,543
INTERCESSION CITY - MISC TOOLS	5,051		51-
INTRCSSION CITY GAS TURBINES	11,062		24,568
DEBARY GAS TURBINES - MISC TOOLS	8,792		3,792-
DEBARY STRAINER PUMP & SUMP	2,886		214
DEBARY #3 OIL TANK	524		1,226
DEBARY SKID ROOF			5,000

FLORIDA POWER CORPORATION  
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 CLASSIFIED - ELECTRIC (ACCOUNTS 107 AND 106)  
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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
DEBARY MISC TOOLS			2,000
ECTW-TZ TARPSPGS- RELOCATE 69KV	1,953		8,397
HTW-TARPONSPGS- RELOCATE 115KV CIA 4850	2,622		2,228
LAKE TARPON-KATHLEEN 500 KV LINE	1,792,594		28,675,406
LD LINE CONDEM	840		15,025-
SDW-OCALATODELAND-SILSPGS-DEW 230KVLINE			11,107
CFS CENTRAL FLA-SORRENTO 230 KV LINE	367,242		11,655,758
SDW-SILVER SPGS-DELAND W 230KV LINE			5,832-
SDW-SILVER SPGS-DELAND W 230KV LINE	4,404		17,471-
SDW-SILVER SPGS-DELAND W 230KV LINE	19,501-		3,031
CITRUS CTY HOLDER-BEVERLYHILLS 115KVLINE	133,162		566,838
BWX CONDEM	4,482		7,926-
BAYRIDGE 69KV TAP LINE FR EP-69KV LINE	75,507		301,698
OCDEE TO CLARCONA 69KV TRANS LINE	195,499		494,101
APOPKA SO-CLARCONA 69KV LINE	174,477		540,723
ICLW-CYPRESSWOOD 69KV LOOP	76,928		241,772
WL-LAKE ALOMA-WTR PK E 69KV LINE	137,673		727,327
NF - NORTHEAST FORTIETH ST-230KV			4,664
SLE FOREST CITY RD 69KV LN REL			5,326-
ALP-AVON PARK-LAKE PLACID 69KV LINE	31,099		219,401
IO-INGLIS-SILVER SPGS 69KV LINE	23,687		388,313
ALTAMONTE SPG ASW 230 KV LINE			9,933
PSL 69KV LN REL ON SR 434			3,541-
SR434 REL OF PSL 69KV LN			19,072-
FT MEADE-FT GREEN 69KV LINE	6,626		47,299
IG GANVILLE RELOC 69KV ALACHUA	18,440		76,860
WOODSMERE-RIO PINAR 69KV TAP			5,886
WO REL 69 KV LINE	28,593		80,007
FP 69KV LN GOAB TAP TO MAYO SUB	75,059		292,541
TAFT SOUTH ORANGE 69 KV LN	156,560		1,348,440
JQ TAP TO WACISSA SUB	261,346		1,259,454
SPG LK-MAITLD 69KV REL KELLER RD			2,726
SL-E-WO RELOCATE 69KV LINE	6,775		276,725
HD 115KV LN DHG WIRE REP	147,157		22,257-
DA LONGWOOD 230KV REL			48,962
DP DRIFTON-PERRY 69KV TAP			11,080
NLSX-DL 230KV LINES-REMOVE TEMP	27,946		6,946-
WO 69KV LN REL MAITLAND AV REL	30,514		107,286
AVON PARK-LAKE WALES-69 KV LINE			8,200
SLX 230KV RELOCATION			552,807
OCF 69KV TAP TO EAGLENEST	979		67,621
FA REL 69KV LN #2 SUBST			4,875
CLA&WA CASSELBERRY RECONNECTION	129		9,971
WR 69KV GOAB SW CONNECTION	511		32,389
EMERGENCY	541		541-

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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
WF 69KV FOXCHASE DEV	15,198		14,602
NX 230KV LN TAP	660		8,340
BFE POST INSULATORS			11,950
ASW 230KV REL			248,600
LE GOAB SW 69KV LN			6,800
DELAND W & LEESBURG E AT EUSTIS SUB			7,900
DEBARY TO BENSON 230KV REBUILD			191,400
BOWL GR BF 230KV LN	29,372		15,593-
EMERGENCY - KATE	326,871		326,871-
JS TO OCCID METERING STA 115KV			7,550
DLW 69KV REL LARGO SHOPPING CNTR			206,500
FLORAL CY SUB 1200 GOAB CONNECT			48,800
BAY HILL WT 69KV WINDERMERE			19,400
CONDEMNATION			
LTL-230KV CONDEMN.	5,035		96,139
LTL- PALM HARBOR TO DUNEDIN SEC, 230KV	2,114,929		4,598,471
LTL- DUNEDIN TO CLEARWATER SEC, 230 LINE	3,032,671		3,680,729
PS LINE CONDEM	53,480		54,497
CFX CONDEM	31,926		588,221
CLA-CONDEM.	3,705		5,317
KWV LINE CONDEM	74,738		18,974-
FFG-WHIDDEN CK#3 69KV TAP & GOAB	7,670		100,565
OVERHEAD TRANSMISSION LINES	372,524		
LAKE TARPON SUB-TERM FOR KATHLEEN LINE			12,758,935
LARGO SUB-75 MVAR 69KV CAPACITOR ADD			5,412
ENERGY CONTROL CENTER -UPS SYSTEM	189,547		2,547-
ENERGY CONTROL CENTER-SEVENTH CONSOLE	112,257		11,743
ECC-MAINT CONSOLE	99,881		26,881-
BARTOW PLANT SUB - REP PRIM RELAYS	24,411		1,411-
NORTHEAST SUB SUPERVISORY UNIT			44,664-
SEVEN SPRG SUB LTC TRANSDUCERS	9,691		2,309
ENG CNTL CNTR INSTALL A MIOP	12,440		60
ECC MICRO COMPUTER	5,378		8,122
HIGGINS SUB RELAY SWITCH	9,782		418
NE SUB 13KV UPGRADE	14,684		38,916
ECC MAG TAPE UNIT	5,212		212-
ECC PUR WY-75 TERMINAL	607		
ECC PURCHASE MIOP XEROX COMP	13,311		811-
ECC MODEM FOR ECC COMP SYS	893		7
LARGO SUB 69KV REP			6,700
LAKE TARPON SUB- 500/230 KV EXPANSION			545
CRY SUB-TRANSF WASH SYS			9,956
CENTRAL-FT WHITE /REPL RELAY	13,895		6,495-
CENTRAL FLA SUB-230KV BRK	28,331-		72,878
HOLDER SUB 230/115KV EXP	1,550,869		47,831

FLORIDA POWER CORPORATION  
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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
SILVER SPRNGS SUB-13KV INTERFACE	57,992-		87,092
FL CRUSHED STONE SUB-ENG TO INSTALL METR	111,293		28,657
RADIO SUPV REM CNT LE LINE	8,805		46,195
SYSTM SPARES 230-69KV TRANSFORMER			5,487-
BRKSVILLE-W SUB-115KV CO-GNRATION INTRFC			412-
LEESBURG EAST-SUB-CAP SPVRY	19,434		3,734-
CR 2 32PT OSCILPH & RELAY MOD			12,045
LEESBURG SUB 69KV CCPD REP			774
CENT FL SUB SYS TRANSFORMER	3,425		6,575
CENTRAL FL SUB 69KV TRANSFORMER	5,322		378
FLORAL CITY SUB MOTOR SWITCHES	36,836		5,564
INGLIS SUB REP TRANSFORMERS	1,337		563
LEESBURG E SUB FMPA TIE LN ADD	6,351		20,649
LEESBURG SUB FMPA TIE LN ADD	7,749		15,251
LEESBURG AIRPORT SUB FMPA ADD	10,036		48,964
LEESBURG N SUB FMPA TIE LN ADD	9,299		37,701
SILVER SPGS SUB FMPA TIE LN ADD	5,920		12,080
CENT FL LINE RELAY	3,227		173
CENTRAL FLA SUB- 500KV SUBSTA EXPANSION			13,370
BROOKRIDGE SUB- NEW 500/230KV SUB	3,395		9,249-
PERRY SUB 230/69KV BANK ADDITION			3,780-
LAKE JACKSON SUB PUR 2 SWITCHES	37,029		1,971
HAVANA SUB 69/13KV MUA TRANS	5,554		231,446
JASPER SUB VOLTMETER	2,905		105-
OCCIDENTAL 115KV METERING STATION	107,480-		428,075
POLK CTY N BARTOW SUB			55,526-
KATHLEEN SUB-TERMINAL FOR LAKE TARPON	163,937		4,118,063
LAKELAND WEST SUB 230 KV TERMINAL			590-
CITY OF BARTOW SUB-RELAY CHNGS	26,805		4,805-
FT MEADE SUB - SUPERVISORY-RTU			4,206-
AVON PARK SUB 69/13KV TRANSFORMER	62		4,238
INTERCESSION CITY SUB 69/13KV	15,981		381-
FORT MEADE SUB REP 230NV	5,129		129-
W LK WALES SUB RELAYS	3,391		109
KATHLEEN SUB- 500/230KV SUB (NEW)	1,993		7,699-
WINDERMERE SUB OUT PILOT WIRE RELAYS ON	26,367		1,367-
DELAND WEST SUB-230KV EXPANSION			14,314-
R10 PINAR SUBST OUC 230KV	66,751		11,751-
EASTERN-MOBILE SWITCHING DEVICE	83,064		14,936
WOODSMERE SUB-CHNG OUT RELAYS ON 230KV	26,504		496
TURNER SUB 69/13KV TRANSFORMER	2		4,298
N LONGWOOD SUB REP CCPD 69KV			718
RIO PINAR SUB REP ARRESTORS	6,213		313-
WOODSMERE SUB GROUND RELAY	2,075		10,925
NORTH LONGWOOD SUB-13KV FDR			75,000

FLORIDA POWER CORPORATION  
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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
PIEDMONT SUB 13KV CAP INC			568,800
PIN PK 4900 ULMERTON RD			134,952
EMERGENCY	77,300		363,206-
ST PETE- 1275 BILLING	24,313		51,764-
SO. SUNCOAST DIST LINES \$50000 & UNDER			
TRPN SPG-14ST-SR584A LINE WORK	86,039		2,250
CLWR SR580 E US19	101,754		10,916-
NO. SUNCOAST DIST LINES \$50000 & UNDER			
TRENTON SR-26 NEWBERRY	157,943		24,662-
CENTRAL SR 44 WEST	55,572		4,869
BROOKSVILLE US 41 SOUTH	116,387		10,877-
TRENTON WILLISTON CR337	34,524		44,637
CENTRAL DIST LINES \$50000 & UNDER			
REOPEN	293-		5,502
APALACH SGI, EP-98, DOG I	354,980		13,831-
NORTHERN DIST LINES \$50000 & UNDER			
HAINES CY WATKINS RD			56,956
RIDGE DIST LINES \$50000 & UNDER			
APOPKA-HAWTH TO MAINE	72,789		5,253-
WTR GRDN VALENA HILLS WESTMIRE 2	87,882		20,888-
DELAND-N WOODLAND BLVD	101,319		1,471-
CLERMONT MAIN ST-US-27	110,389		10,781-
WTR PARK WYMORE ROAD	102,328		19,678-
APOPKA MONTGOMERY ROAD			50,235
WTR PK HALL ROAD			64,660
ORANGE ECON TRAIL	5,074		67,303
DELAND ELKCAM BV EAST	57,206		2,449-
EUSTIS SR-500	62,655		9,616-
E ORANGE SR 551	37,476		35,168
APOPKA WEKIVA SR-434	81,674		16,158-
EUSTIS LAKE COUNTRY 452			122,343
ORANGE FORSYTHE RD	83,077		30,232-
WTR GRDN SUBSTA BAY HILL			61,158
DELAND EAST	151,812		20,172-
WTR PK FAIRBANK AVE			72,400
APOPKA FOREST CY RD	111,451		17,812-
EMERGENCY	23,978		23,978-
APOPKA WEK SPGS RD	66,326		9,419-
WTR PK RED BUG RD			50,077
WTR PK MAITLAND AV DGT			89,239
APOPKA WEKIVA SUB	4,410		80,266
WTR GRDN WHITE RD BALBOA	96,996		5,458-
E ORANGE UNIV BLVD			123,461
EASTERN DIST LINES \$50000 & UNDER			
BLANKET CONSUMERS METERS-SYSTEM			170,362

FLORIDA POWER CORPORATION  
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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
GOC LOAD MGMT FOR HP-1000 CTRLER	12,664		1,036
GOC GENERATOR ENHANCEMENT			30,850
GOC LOAD SYSTEM REDUNDANCY			83,000
GOC LOAD MGMT OPTICAL READER			9,500
SERVICES SO.SUNCOAST DIV			21,356-
SERVICES NO.SUNCOAST DIV			27,959-
SERVICES CENTRAL DIV.			32,271-
SERVICES NORTHERN DIV			26,751-
SERVICES RIDGE DIV.			34,241-
SERVICES EASTERN DIV.			128,158
OVERHEAD DISTRIBUTION TRANSFORMERS			958,951-
40TH ST SUB 75 MVAR 115 CAR ADD	87,384		403,416
FORTIETH ST - REP PRIM RELAYS	21,714		1,286
SAFETY HARBOR SUB 115/13KV BANK			37,028
PALM HARBOR SUB APPEARANCE UPGRD	49,825		4,425-
SEMINOLE SUB LTC TRANSDUCER	5,425		2,575
FLORA-MAR SUB TRANS EQUIP UPGRADE	30,866		164,434
FIFTY-FIRST ST SUB 13KV UPG	14,988		97,312
TAYLOR SUB UPG 13KV EQUIP	17,469		109,931
16TH ST SUB 13KV BACK-UP			11,000
PINELLAS RESOURCE RECOVERY			5,400
DCALA- SANTOS SUBSTATION			1,256
CENTERHILLSUB-D240-POWERFUSECHGOUT	42		7,438
DUNNELLON TOWN SUB-69KV TIE BREAKER ADD			7,376
GAINESVILLE SUB-POWER LINE CARRIER REPL	1,722		15,278
UNIV OF FLA-POWER LINE CARRIER REPL	1,932		15,068
TRENTON SUB-SUPERVISORY CONTROL	22,227		4,773
HAMMOCK SUB-SUPERVISORY CNTRL	41,466		13,534
INVERNESS SUB-TRANSF INCREASE	68,317		183
BEVERLY HILLS SUB-115KV TERMINAL	34,474		183,326
MARION CIRCLE SQUARE SUB	27,291		315,309
30 MVA TRANSFORMER SPARES			574,392
CROSS CITY SUB 69KV CAP BK ADD	21,456		131,944
BUSHNELL SUB FMPA TIE LN ADD	7,630		29,370
LURAVILLE SUB SWITCHES	16,112		38,888
DIV SPARE TRANS 9KV ARRESTER	1,200		100-
INVERNESS SUB VOLTMETER	335		4,365
LADY LK SUB 13KV FEEDER REP	13,858		1,958-
HAMMOCK SUB 15KV 2000A SW			4,108-
DUNNELLON SUB 69/13KV CAP INC			486,300
COLEMAN SUB 69/13KV CAP INC			505,500
JACKSON BUFF SUB-INTFC W/CTYTALLAHASSEE			187,900
MONTICELLO-SUB SUPERVISORY CONTL	65,023		2,023-
OCCIDENTAL SUB BATTERY PACK			2,252
OCCIDENTAL SUB BREAKER REP	23,204		1,396

FLORIDA POWER CORPORATION  
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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
OCCIDENTAL #1 REP A/C UNIT	1,225		330
ST MARKS VOLTAGE RECORDER	2,973		1,227
E POINT SUB 12KV ARRESTER	445		165
SD BARTOW SUB- POWER FUSE C/O	6,109		1,911
MOBILCIRCSW-REPLBATTERYCHGR	89		1,911
D-244 BONNET CREEK SUB ACESS DRIVE	2,107		21,893
HAINES CTY SUB-TRANSF INCREASE	412,527		9,073
DAVENPORT SUB-69113KV CHANGE OUT	235,879		19,221
FORT GREEN #5 SUB-NEW 69KV SUB	284,283		87,217
HIGH-LANDS LEISURE LK SUB 69 KV	3,693		499,842
CYPRESSWOOD SUB 69/13KV BREAKER			16,953
HOLOPAW SUB 230KV SWITCHER	58,052		63,148
DESOTA CY SUB CABLE TRENCH			5,000
AVON PK N SUB BATTERY BK			4,000
NORALYN #1 SUB 69KV REP			4,600
NORALYN #2 69KV REP			4,600
EASTERN-ZELLWOOD SUB REPLACE BK			16,019
EASTERN-ORANGE CITY SUB			750
D-58 REEDY LAKE SUB 69/13KV SUB			1,578-
D-23 MAITLAND SUB CAPACITY INCREASE			8,659-
TAFT INDUSTRIAL SUBST-NEW 69/4KV FUSED	29,781		314,219
DELAND SUB-SUPERVISORY CNTL,UP & VR DEVC	38,983		3,683-
WEKIVA SUBST- 3RD 230/13KV BANK ADD			102-
TAFT SUB-CAPACITY INCREASE	92,653		4,547
BAY HILL SUB-CAPACITY LINE			11,544-
BAY RIDGE NEW 69/13KV SUBSTATION	239,654		587,746
LISBON SUB-CAPACITY INCREASE			14,670
DELAND EAST SUB-13KV FDR BRK			3,325
LAKE EMMA SUB-13KV FDR BKR	88,844		19,606
CLARCONA SUB-NEW 69/13KV SUB	223,625		1,396,975
LAKE HELEN-SUB LAND SCAPING			9,300
CLARCONA SUB 69/13KV	16,424		1,537,576
APOPKA S SUB 69KV BRK CLARCONA	27,121		203,879
HOWEY SUB VOLT CONVERSION	27,120		236,880
LISBON SUB CNTL TRANSFORMER	2,039		39-
AIR PRODUCTS SUB RELAY EQUIP	32,221		3,779
EUSTIS S SUB PERIMETER FENCE	3,090		2,910
LONGWOOD SUB 69/13 KV TRANSFORMER	10,603		4,203-
TAFT SUB 69 KV TERMINAL BREAKER	25,828		187,272
CASSELBERRY SUB CAPACITY INCREASE	76,233		847,767
OCOE SUB CAP INC & 69KV TERM & BREAK	15,979		42,491
SPRG LK SUB FEEDER ADD	48,227		20,173
DIV SPARE TRANS REP 9KV ARREST	1,204		104-
OKAHUMPKA 20 MVA BANK ADD	29,460		569,540
BAY HILL SUB 69/113 KV MVA ADD	25,774		788,326

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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
ORANGE CY 115/13 KV 30 MVA ADD	15,601		727,899
WTRN PK BARD 3 TON PUMP	1,459		44-
EATONVILLE SUB REP A/C UNIT	1,459		44-
CENTRAL PARK 3 SVS & SV ARRESTORS	176		5,422
	8,672		7,828
EATONVILLE-FEEDER ADDITION			85,600
ORANGWOOD 13KV BREAK REP	27,153		2,847
DELAND CONTROL CABLES			72,985
LAKE BRYAN 30 MVA TRANSFORMER			672,700
MAITLAND 13KV ADDITION			52,600
DELTONA E 30 MVA BK ADD			714,300
WTRN PK E BATTERY BANK			6,500
LISBON SUB 13KV BREAKER ADD			75,600
REOPEN	3,292-		3,292
BLANKET- SYSTEM PAD MOUNTED TRANSFORMERS			1,563,513-
BLANKET UNDERGROUND SERVICES-SUNCOAST			
GULFBCH-TIERRA VERDE A-UGDIST	153,994		15,294
GULF BCH SANDS PT TV FEEDER BRANCH	139,168		6,687-
ST PETE GULF BCH 600 MONTE CRISTO	115,283		86,321
ST PETE.-400 34TH ST N	7,704		3,013-
ST PETE-BAYWAY 54AVE SO	201,867		26,274-
ST PETE 2ND ST 2ND AV N UG-DIST	70,110		13,333-
GULF BCH-BAYWAY ISLES 2-UG DIST	44,321		18,442
ST PETE 1301 34TH ST N	89,561		34,721-
LARGO MISSOURI & ROSERY	4,478		1,462-
ST. PETE TEN BEACH DR-PCB CONV	32,863		18,120-
GULF BEACH BAYWAY STRUCT E	95,756		26,069-
ST PETE 8211ST AVE N			8,136
ST PETE 169 9TH ST N			9,145
ST PETE 205 9TH ST N			7,006
ST PETE KIPPS COLONY 1	61,908		10,211-
ST PETE T I SUBSTATION	17,119		12,731
ST PETE 872 CENTRAL AVE	5,003		2,936-
ST PETE 872 CENTRAL AV	53,560		1,184
ST PETE 600 8TH AV SE	9,071		6,614
EGMONT CHANNEL TD MULLET KEY	4,451		155,049
ST PETE 7100 1ST AV S	68,206		46,402
MULLETT KEY TO EGM CHANNEL			45,100
ST PETE- UG ENGRG I-275 39TH AV S	5,728		5,888
SO.SUNCOAST UG DIST LINES \$50000 & UNDER			
BLANKET UNDERGROUND SERVICES-NO.SUNCOAST			
CLWR PARK ST & E AV	41,265		3,326-
EMERGENCY-MORTON PLANT HOSPITAL	51,317		51,317-
CLWR HUNTINGTON TRAIL	58,737		5,874
NO.SUNCOAST UG DIST LINES \$50000 & UNDER			

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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
BLANKET UNDERGROUND SERVICES-CENTRAL			
CENTRAL UG DIST LINES \$50000 & UNDER			
BLANKET UNDERGROUND SERVICE-NORTHERN			
APALACH DOLPHIN BEACH V	16,040		51,684
APALACH OYSTER BAY SGI	24,643-		114,078
NORTHERN UG DIST LINES \$50000 & UNDER			
BLANKET UNDERGRDUND SERVICES-RIDGE			
HAINES CITY 17-92 W HAMBROW	33,843		20,621
HAINES CITY	27,056		31,275
RIDGE UG DIST LINES \$50000 & UNDER			
BLANKET UNDERGROUND SERVICES-EASTERN			
ORANGE UNIV BV & DEAN FEEDER BRANCH	3,875-		78,552
E ORANGE TROTWOOD	71,812		4,924
LONGWOOD-SEVILLE N/S TO SNGL FAMILY UNIT	35,037		16,563
ORANGE - SR-520 S/OVIEDO	120,708		160,052
PINE CSTL-SOB TRAIL	5,260-		112,208
WTR GRDN-APOP-VINE RD NO	17,181-		129,995
CLERMONT PHASE IV-MOBILE HOMES	47,354		22,382
APOPKA-SABLE POINT	64,348		45,449
ORANGE ALAFAYA&LK HAYE	24,010		59,732
LONGWOOD HOLLOWBROOK I	70,125		10,727
APOPKA ES HWSE N SSTAR			54,087
WTR GRDN EDGEWOOD RA RD	3,065-		77,735
PINE CSTL LK NONA ENT RD	34,065		66,607
PINE CSTL 9100 INTNL DR	103,631		29,317-
WTR GRDN DR PHILLIPS BV	48,312		13,578
E ORANGE VISTAWILLA & SENC	65,821		10,682
WTRN GRDN	47,933		30,044
APOPKA CLAR OCOEE RD	13,695		43,940
E ORANGE ALAFAYA BLVD	76,639		12,792
E ORANGE-ALAFAY BLVD	7,642		87,972
PINE CSTL 1500 SANDLAKE RD	19,026		37,818
E ORANGE ALAFAYA BLVD	44,345-		114,028
WTR GRDN ISLEWORTH CC	366,915		80,785
PINE CSTL SKYLAKE S #6 & #7	62,033-		187,132
E ORANGE MARK TWAIN BLVD	12,571		82,700
WTR GRDN ISLEWORTH	212,030-		901,049
PINE CSTL MEADOWWOODS #7	9,872-		169,700
LONGWOOD LANEWOOD AT CRO	42,986-		117,164
LONGWOOD TUSK & TROTWOOD	27,720-		81,382
APOPKA SABAL POINT	17,284		112,147
WTR GRDN BUTLER BAY DR N	19,212		143,229
WTR GRDN WIND CON RD	28,654		65,053
PINE CSTL 9801 INT DR	38,048		34,591
PINE CSTL MEADOW WOODS	46,164-		100,643

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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
WTRN PK MAITLAND BLVD	32,165		85,134
E ORANGE RIVER DELTA DRIVE	19,980-		93,725
E ORANGE WHITE RIVER DR	40,906-		116,629
WTR GRDN ISLEWORTH CC	14,870		82,483
APOPKA CHEETAN TRAIL S	25,740-		84,060
LONGWOOD OFF MARKHAMWD RD	113,310		94,822
E ORANGE UNIV & ALAFAYA			65,296
PINE CSTL	47,774-		105,305
PINE CSTL 6701 W WOOD BLVD	19,470		65,277
EASTERN UG DIST LINES \$50000 & UNDER			
SUNCOAST DIV.-BLANKET OFFICE FURNITURE	13,804		
SYSTEM-PURCHASE COMPUTER EQUIP			143,094
B2A INFRO CNTR COMPAQ PC & ASSC	27,675		175-
FIN SER PRIME COMPUTER UPS	39,866		6,134
SYSTEM COMPUTER TABLES	7,634		2,366
CLWR PARTITIONS	77,961		3,461-
SYSTEM COMPUTER SER WK STATION	50,827		14,649
CSD KEYWORD 7000 DOCUMENT UNIT	13,173		73-
GOC WORKSTATIONS	18,772		350
GOC PUR FURNITURE FOR C & D BLDS	50,772		124,228
CLWR CW23 OFF FUR & EQUIP	6,789		17,911
GOC TAPE DR MEMORY	4,626		446-
EMPLOYEE DEV WK STATION	979		32,021
GOC FURNITURE C & D EXPANSION			35,000
GOC FUR C&D EXPANSION			35,000
CLWR SEVEN WORK STATIONS			12,000
ST PETE DAVIDSON PERFECTING UNIT			39,664
GOC BLD C&D FURNITURE			145,000
COMP SER WORKSTATION EQUIP			672,007
COMP SER WORKSTATION EQUIP			327,993
CENTRAL DIV.-BLANKET OFFICE FURNITURE	183		
CRYN FACILITIES EXPANSION			6,868,147
CR#3-OFF FURN & EQUIP-1985	30,414		2,482
CR #3 BK WO OFF FUR & EQUIP			250,000
CR #3 COMPUTER EQUIP NOTIS	14,086		1,914
CR N PUR ITT COURIER EQUIP	4,939		14-
CR N OFF EQUIP AND FURNITURE	23,081		51-
CR 2MB ADD MEMORY	17,376		576-
CR COMP SERVICES PRINTER	7,661		339
CR S OFFICE PARTITIONS			7,000
CR4- OFFICE EQUIP & FURN			20,225
NORTHERN DIV.-BLANKET OFFICE FURNITURE			
RIDGE DIV.-BLANKET OFFICE FURNITURE	75		
EASTERN DIV.-BLANKET OFFICE FURNITURE	1,732		72-
SYSTEM-AERIAL DEVICE-#3632	56,959		169-

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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
SYSTEM-AERIAL DEVICE-#3633	57,375		585-
SYSTEM-AERIAL DEVICE-#3634	56,830		40-
SYSTEM-AERIAL DEVICE-#3635	57,375		585-
SYSTEM-AERIAL DEVICE-#3636	57,291		501-
SYSTEM-AERIAL DEVICE - #3637	56,610		180
SYSTEM-AERIAL DEVICE-#3638	57,927		1,137-
SYSTEM-AERIAL DEVICE-#3639	57,446		656-
SYSTEM-AERIAL DEVICE-#3640	57,566		776-
SYSTEM-36FT AERIAL DEVICE	31,637		1,362-
SYSTEM-36FT AERIAL DEVICE	31,035		760-
SYSTEM-36FT AERIAL DEVICE	31,843		1,568-
ST PETE LINE PUR 2 SER BODIES	5,954		1,416
TRANS DEPT 24FT LATTICE JIB BOOM	12,148		2,173-
TWO POLE TRAILERS VEH# 4101 4102	13,010		990
ST PETE AIR COMPRESSOR VEH# 3088	790		505
SYS PUR DIGGER/DERRICK VEH# 2456	7,918		31,792
TRANS CONSTR PUR 3 SEMI-TRACTORS	216,532		1,478
SYS CAB & CHAS VEH 3005 & 3007	132,414		4,086
SYS AERIAL DEVICE VEH 3005	161		109,739
SYS AERIAL DEVICE VEH 3007			109,900
ST PETE 2 JETTER VEH 3466 & 3467	6,630		11,480
CLWR LN POLE JETTING SYS V# 3282			4,900
ENVIR AFFAIRS WINCH ON V# 1191			910
SYSTEM VEH # 1410 & 1411			33,730
SYS VEH # 1720,1721,1722,1723			44,740
SYS VEH # 1348 1349 1350 1351			42,740
SYS 9 CAB & CHASSIS LT TRUCKS			116,505
SYS VEH # 1234			13,565
SYS 17 CAB & CHASSIS			701,080
SYS 6 CAB & CHASSIS SP EQUIP			76,680
SYS VEH # 1630 & 1631			26,000
SYS 10 CAB & CHASSIS LT TRUCKS			99,600
SYS VEH # 1031 1033 1035 1041 1054			55,550
SYS 12 PICKUP TRUCKS			127,660
SYS 3 TRUCKS VEH # 1400 1401 1402			38,670
SYS 9 PICKUP TRUCKS			113,895
SYS 25 PICKUP TRUCKS			187,750
SYS 57 PASSENGER CARS			463,410
SYS AIR COMPRESSOR			3,000
OCALA VAN VEH # 1352			11,255
MONTICELLO VEH #1026			14,800
LK WALES LN VEH # 1412			19,035
FLEET SER VEH #1092 & #1093			21,960
SYS VEH # 3191 & 3192			21,840
SYSTEM ENERGY CONT CTR H/W PLUG MODULES	21,560		2,440

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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
VARIOUS SITES-UPGRADE ALARM REPORTING	73,898		2,002
SYSTEM TELEPHONE EQUIPMENT	4,114		5,886
SYSTEM DATA SETS	16,607		5,107-
GENRL OFFICE COMPLEX-EMERG TASK FORCE	2,902		398
SUNC-RADIO FREQ INTRFRNCE DETECT EQUIP	2,502		48
VARIOUS-DATA EQUIP-1985 PROJECTS	18,961		7,961-
SUNCOAST - M/W MODULE	30,159		5,159-
ECC&GOC PURCHASE WORKSTATION	579		1
25TH ST SER CNTR REP TELEPHN SYS			32,485-
CLWR SER CNTR REP TELEPHON SYS			49,268-
ST PETE SER CTR TEL SYS & ACD	23,384		759-
CLWR SER CTR TEL SYS & ACD	12,629		17,556
PUR UHF & VHF MOBILE RADIOS	20,597		5,398
PUR KEY TELEPHONE SYSTEMS	33,886		8,886-
CLWR UHF RADIO SYSTEM	14,889		5,534-
DENHAM MICROWAVE UHF RADIO SYS	3,165		2,365
DEHAM MICROWAVE EQUIP	15,085		2,915
E CLWR SUB 900 MHZ RADIO SYS	35,103		14,897
ECC REP ALARM MASTER STATION	30,758		
SYS MISC PARTS FDR PBX	6,142		322-
SYSTEM-CORDLESS PHONES			1,075
SYSTEM DATA EQUIPMENT	25,113		6,887
BSD C&D TELECOMM EXP	17,617		15,618
GOC DIAL BACK SECURITY SYS			10,600
SYS-ALARM REMOTES			30,500
CLWR 25TH ST MUSIC SYS			3,190
SYS MULTIPLEX EQUIP	77,316		468
GOC OPTIC TRANS SYS			80,000
CRY RIVER-M/W MDDULES-1984	44,429		20,429-
CENTRAL DIV-M/W MODULES-1984	347		11,892-
WEEK1 WACHEE-REPL ANTENNAS	16,114		3,434-
CRY RIV S REPL ANTENNAS	8,401		2,581-
CENTRAL-M/W PLUG-IN MODULES	54,901		29,901-
CR#3 UPG HARRIS TELE SWITCH	12,653		6,347
ARCHER SUB 900 MHZ RADIO SYS	23,129		9,871
CROSS CITY DIV OFF	827		938
REDDICK VHF RADIO BASE STATION			2,784
TALLAHASSEE ELECTRONIC KEY SYS	3,979		638
PORT ST JOE REP LOW BAND STATION	7,516		1,756-
LAFAYETTE WAV 900 MHZ RADIO SYS	25,133		7,867
HOLOPAW SUB ANTENNA POLE			727
EASTERN DIV-M/W MODULES	7,737		16,263
EASTERN & RIDGE DIV PORTABLE RADIOS	8,878		1,077
WTR PRK-ORLANDO UTILITY COMMISSION PATH	44,204		13,784-
EASTERN-M/W PLUG-IN MODULES	26,585		1,585-

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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
WTR PK SER CNTR REP TELEPN SYS			43,270-
WINTER PK SER CTR TEL SYS & ACD	17,319		5,201
LONGWOOD ALTAMONTE YARD	2,774		1,455-
WTRN PK 900 MHZ RADIO SYS	35,740		14,260
DELAND UHF RADIO SYSTEM			21,090
CONWAY LN KEY SYSTEM			2,130
SYS PUR TOOLS FOR 500 KV MAINT	20,477		1,511
ST PETE-GOC AUTO SECURITY SYSTEM	9,483		60,517
ST PETE LINE-VARIOUS TOOLS	2,741		241-
CLWR SER DEPT PURCHASE TOOLS	5,312		312-
TELECOMMUNICATION MINON TOOLS	564		1,436
SUB CONSTR CREW PUR TOOLS & EQUIP	15,588		4,412
TRANS INSPT CREW PUR MISC TOOLS	1,688		412
BAYBORO TRAIN CNTR MISC TOOLS	1,762		3,238
BAYBORO POLES FOR LN TRAINING	278		4,722
FLEET SER MISC TOOLS & EQUIP	8,064		436
ST PETE PUR MISC TOOLS	16,876		6,876-
METER DEPT MISC TOOLS			1,134
GOC-LAWN TRACTOR - TANK SPRAYER	8,037		1,963
WALSINGHAM OP CNTR PUR TOOLS	4,938		562
CLWR LN PUR MISC TOOLS	4,325		675
FLEET SER PUR MISC TOOLS	6,041		1,041-
SYS TRANSMISSION CREW MINOR TOOLS	4,505		495
TRANS CREW PUR JACKS SYS	6,090		87
TARPON SPGS MINOR TOOLS	3,473		1,469-
WALSINGHAM OP CNTR MISC TOOLS	602		398
METER DEPT CLEANING TANK			12,000
TARPON SPGS	6,534		1,966
CLWR MISC TOOLS & EQUIP	6,532		32-
SYS MISC TOOLS			1,200
ST PETE LN MISC TOOLS	1,611		8,389
ST PETE LN MISC TOOLS			2,500
TARPON SPGS LN MISC TOOLS			8,500
GOC POWER SWEEPER			19,000
SUB MAINTANCE PUR TOOLS	505		2,495
CNT DIV FLEET PUR MISC TOOLS	2,484		1,516
MONTICELLO N DIV LN DEPT	6,574		3,426
MONTICELLO MISC TOOLS	1,918		25-
MONTICELLO MINOR TOOLS	196		9,804
MONTICELLO MINOR TOOLS			5,000
RIDGE LN MISC TOOLS	26,708		1,708-
LAKE WALES PUR MISC TOOLS	4,966		166-
EUSTIS DISTR-VARIOUS MINOR TOOLS	230		970
CLERMONT DISTR-MINOR TOOLS FOR LINE	44		371
SUB MNTCE ALTAMONTE -TOOLS	1,397		823

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DESCRIPTION OF PROJECT	CWIP BALANCE ACCT 107	CWIP NOT CLASSIFIED ACCT 106	ESTIMATED PROJECT BALANCE
JAMESTWN LINE - MINOR TOOLS	1,881		619
ALT LINE DEPT PURCHASE TOOLS	486		2,014
WINTER PARK PUR MISC TOOLS	1,082		82-
JAMESTOWN PUR MISC TOOLS	5,422		353
APOPKA PUR MISC TOOLS	5,084		4,916
DELAND LN DEPT PUR HYDRAULIC PUMP	3,900		300
APOPKA LN PUR MISC TOOLS	3,715		215-
SW121 WTRN GRD PUR MINOR TOOLS	2,757		2,243
ALTAMONTE MISC TOOLS	1,424		3,212
ALTAMONTE LN MISC TOOLS	2,620		120-
DELAND LN MINOR TOOLS			2,500
PUB INFRO DEPT PUR AUDIOVSL EQIP	35,804		11,196
EMP DEV MODULAR OFFICE-DISTR	10,758		722
SYN PUR STORAGE CABINETS	12,614		1,386
EMPLOYEE DEV PUR EQUIPMENT	3,477		16,523
GHC SLIDE PROJ EQIP			377
ECC STORAGE SHELIVING	2,218		382
SAFETY DEPT CPR MANIKIN	4,912		818
BAYBORO TRAINING-CPR MANNIKEN			1,500
GOC - CANON AE1 50 CAMERA			240
GOC AUDIOVISUAL EQIP	12,291		1,199
CENT/NORTH DIV-SAFETY CITY			5,000
CENTRAL DIV SUB PUR MISC EQUIPNT	1,473		1,527
CR DIST OFF VACUUM CLEANER			294
LK WALES OP CNTR SURVENCE SYSTEM	14,084		224-
483 MINN AV HUM RES DEPT REP VCR	364		436
METER DEPT PORT TEST EQUIP	13,825		1,175
RELAY DEPT TEST EQUIP	25,269		1,114-
METER DEPT PORT TEST EQUIP	16,467		1,467-
METER DEPT SANGAMO CALIBRATOR			1,624
METER DEPT PORT TEST EQUIPMENT	554-		3,835
METER DEPT PUR TEST EQUIP	9,562		5,438
METER DEPT PUR TEST EQUIP	8,619		2,381
METER DEPT TEST EQUIP	2,104		
METER DEPT DRANETZ ANALYZERS	19,016		3,646-
METER DEPT PORTABLE EQUIP			15,000
METER DEPT PORTABLE EQUIP			21,100
METER DEPT PORTABLE EQUIP			12,315
GOC- BLDG EXPANSION			219,978
PALMETTO OP CNTR ENG SER BLDG			29,262
GOC REPLACE CARPET	12,525		1,475
GOC- AUTOMATIC DOORS	3,637		1,363
FLEET SERVICE-FOREMAN'S OFFICE	5,601		1,549
ST PETE STOREROOM RAMP	5,482		518
ST PETE ADD TO LOADING DOCK	11,023		477



Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
<b>CONSTRUCTION OVERHEADS—ELECTRIC</b>				
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the</p>		<p>accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>		
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)		
1	General Administration Capitalized	673 161		
2	Engineering and Supervision	11 314 344		
3	Engineering Services	15 647 758		
4	Allowance for Funds used during construction	4 392 346		
5				
6				
7				
8				
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43				
44				
45				
46	TOTAL	32 027 609		

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE**

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3 (17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Engineering and Supervision

The expenditures reported under the above caption include payroll, auto, expense accounts and miscellaneous expenses of employees engaged on specific projects, and are charged directly to the work orders involved, except overhead and underground distribution lines. Costs for overhead and underground lines are charged directly to a separate work order for each in Construction Work in Progress, Account 107, and allocated monthly to open construction work orders. The allocation to open projects is determined by the percentage of distribution engineering and supervision monthly charges to the related Construction Work in Progress monthly direct charges.

Amount Capitalized \$9 781 728

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 18 514		
(2)	Short-Term Interest			s 9.31
(3)	Long-Term Debt	D 1 215 103	52.75	d 9.08
(4)	Preferred Stock	P 271 243	11.78	p 9.27
(5)	Common Equity	C 816 960	35.47	c 15.55
(6)	Total Capitalization	2 303 306	100%	
(7)	Average Construction Work in Progress Balance	W 136 789		

2. Gross Rate for Borrowed Funds       $s \left( \frac{S}{W} \right) + d \left( \frac{D}{D+P+C} \right) \left( 1 - \frac{S}{W} \right)$       4.27%

3. Rate for Other Funds       $\left[ 1 - \frac{S}{W} \right] \left[ p \left( \frac{P}{D+P+C} \right) + c \left( \frac{C}{D+P+C} \right) \right]$       5.71%

4. Weighted Average Rate Actually Used for the Year:      10.03%

    a. Rate for Borrowed Funds —      4.27%

    b. Rate for Other Funds —      5.76%

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

(Continued from Page 218)

General Administrative Capitalized

General Administrative Capitalized represents the incremental salaries and expenses of general office employees whose duties are directly attributable to construction. The costs are charged directly to separate work orders, Construction Work in Progress, Account 107, and allocated monthly to open construction work orders. The allocation to open projects is determined by the percentage of General Administrative Capitalized monthly charges to the monthly Construction Work in Progress charges.

Amount Capitalized      \$643 528

Engineering Services

Includes amounts paid to other companies, firms, or individuals for specialized engineering services and assistance, which are charged directly to related construction work orders.

Amount Capitalized      \$14 227 029

Allowance for Funds Used During Construction

The AFUDC rate approved by the Florida Public Service Commission for 1985 was 10.03%. Rate Order 10697 allowed simple compounding of AFUDC effective January 1, 1982. The Monthly compound factor is computed using the following formula:

$$\left(1 + \frac{R}{12}\right)^{12} - 1 = R_1$$

$R_1$  = Annual AFUDC Rate

The monthly rate (annual rate  $\div$  12) is applied to the beginning month's balance plus one half of the prior month's charges - adjusted for AFUDC and contract retainage. The compounding of AFUDC is computed by multiplying the monthly AFUDC balance by the monthly compound factor. Work orders requiring less than one month to complete, blankets, and certain other minor work orders are not subject to AFUDC. The in-service date is assumed to be the 15th day of the month for those projects less than \$10,000,000. Projects greater than \$10,000,000 use the actual in-service date.

AFUDC, calculated on nuclear fuel in process balances, is computed using the annual rate divided by twelve. Nuclear fuel is considered in-service when received on site.

Amount Capitalized      \$3 992 770

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**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	797 404 770	797 404 770		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	128 993 489	128 993 489		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	3 716 613	3 716 613		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8	Acct., 151 Fuel Stock Oil	338 160	338 160		
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	133 048 262	133 048 262		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	18 562 046	18 562 046		
12	Cost of Removal	5 164 966	5 164 966		
13	Salvage (Credit)	7 399 068	7 399 068		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	16 327 944	16 327 944		
15	Other Debit or Cr. Items (Describe):	1 426 662	1 426 662		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	915 551 750	915 551 750		

**Section B. Balances at End of Year According to Functional Classifications**

18	Steam Production	282 166 618	282 166 618		
19	Nuclear Production	128 460 600	128 460 600		
20	Interest Synchronization	7 382 019	7 382 019		
21	Hydraulic Production—Pumped Storage	—	—		
22	Other Production	86 432 178	86 432 178		
23	Transmission	129 467 815	129 467 815		
24	Distribution	235 911 944	235 911 944		
25	General	45 730 576	45 730 576		
26	TOTAL (Enter Total of lines 18 thru 26)	915 551 750	915 551 750		

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

(1) Page 204 line 88 column D	\$18 617 719
Page 219 line 11 column C	<u>18 562 046</u>
Difference	55 673
Non-depreciable property retirements	(59)
Depreciable property retirements	<u>\$ 55 614</u>

Explanation of depreciable property retired and closed to Account 108:	
(1) Retirement of miscellaneous future use property	\$ (24 893)
(2) Sale of energy conservation trailer to the City of St. Petersburg	53 732
(3) Sale of distribution facilities to Orlando Utilities Commission	<u>26 775</u>
Total depreciable property retirements	<u>\$ 55 614</u>

Explanation of Transfers, Line 15	
To record interest income on the nuclear plant decommissioning funds	\$(1 438 481)
To adjust accumulated provision for depreciation for the sale of office equipment to Florida Progress Corporation	(218)
To adjust accumulated provision for depreciation for the sale of facilities to Withlatchooche River Electric Co-op	(2 606)
To adjust accumulated provision for depreciation for the sale of facilities to Orlando Utilities Commission	15 656
To adjust accumulated provision for depreciation for the purchase of facilities from Tri County Electric Co-op	(2 113)
To transfer salvage to account 111.01	<u>1 100</u>
	<u>\$(1 426 662)</u>

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**NONUTILITY PROPERTY (Account 121)**

- |   |  |
|---|--|
| <p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> | <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, <i>Nonutility Property</i>.</p> <p>5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).</p> |
|---|--|

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Property Previously Devoted to Public Service	830 048	(101 373)	728 675
2	See Attached Schedule(Page 221A)			
3				
4	Property Not Previously Devoted to Public Service	3 508 888	(11 029)	3 497 859
5	See Attached Schedule (Page 221B)			
6				
7				
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43				
44	Minor Item Previously Devoted to Public Service			
45	Minor Items—Other Nonutility Property			
46	TOTAL	4 338 936	(112 402)	4 226 534

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

Property Previously Devoted to Public Service:

<u>County</u>	<u>Description</u>	<u>Date of Transfer to 121</u>	<u>Balance 12/31/84</u>	<u>Purchases, Sales, Transfers, Etc.</u>	<u>Balance 12/31/85</u>
Citrus	Vacant Land	September 1984	\$ 2 833	\$	\$ 2 833
Citrus	Vacant Land	December 1984	142		142
Citrus	Vacant Land	January 1983	106 132		106 132
Citrus	Vacant Land	August 1983	816		816
Citrus	Vacant Land	August 1973	1 418		1 418
Citrus	Vacant Land	August 1978	5 944	(4 644)	1 300
Gadsden	Vacant Land	January 1944	150		150
Gadsden	Vacant Land	January 1944	1 133		1 133
Hernando	Vacant Land	January 1944	826		826
Highlands	Vacant Land	December 1956	1 860		1 860
Lake	Vacant Land	April 1983	40 708		40 708
Madison	Vacant Land	December 1983	715	(715)	—
Orange	Vacant Land	October 1944	25		25
Pasco	Vacant Land	August 1976	185 695	(87)	185 608
Pinellas	Vacant Land	November 1984	27 354		27 354
Pinellas	Vacant Land	December 1967	40 377		40 377
Pinellas	Vacant Land	November 1964	7 200		7 200
Pinellas	Vacant Land	July 1978	10 210		10 210
Pinellas	Vacant Land	December 1976	38 911		38 911
Pinellas	Vacant Land	December 1978	80 911		80 911
Pinellas	Vacant Land	May 1972	38 639		38 639
Pinellas	Vacant Land	March 1979	3 927		3 927
Pinellas	Vacant Land	December 1967	17 398	(240)	17 158
Pinellas	Structures	May 1972	8 159		8 159
Pinellas	Vacant Land	September 1985	—	10 337	10 337
Polk	Vacant Land	December 1944	139		139
Polk	Vacant Land	December 1976	4 749		4 749
Polk	Structures	July 1983	100 430	(100 430)	—
Seminole	Vacant Land	June 1984	6 123	(5 594)	529
Volusia	Vacant Land	May 1960	188		188
Volusia	Vacant Land	May 1976	5 193		5 193
Volusia	Vacant Land	January 1980	12 551		12 551
Volusia	Vacant Land	January 1983	44 170		44 170
Gadsden, Leon and Liberty	Vacant Land	December 1970	34 029		34 029
Gadsden, Leon and Liberty	Vacant Land	December 1943	58		58
Gadsden, Leon and Liberty	Vacant Land	December 1944	935		935
			<u>\$830 048</u>	<u>\$(101 373)</u>	<u>\$728 675</u>

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

Property Not Previously Devoted To Public Service - By County

<u>County</u>	<u>Description</u>	<u>Balance 12/31/84</u>	<u>Purchases, Sales, Transfers, Etc.</u>	<u>Balance 12/31/85</u>
Alachua	Land	\$ 41	\$	\$ 41
Citrus	Land	79 666	(3 625)	76 041
Franklin	Land	1 418		1 418
Gilcrest	Land	18		18
Gulf	Land	13 165		13 165
Hamilton	Land	5 721		5 721
Hernando	Land	12 097		12 097
Highlands	Land	6 536		6 536
Lake	Land	3 975		3 975
Marion	Land	17 725	(7 404)	10 321
Orange	Land	25 374		25 374
Pasco	Land	66 683		66 683
Pasco	Structures	10 291		10 291
Pinellas	Land	378 556		378 556
Pinellas	Structures	14 553		14 553
Polk	Land	49 732		49 732
Seminole	Land	43 023		43 023
Suwannee	Land	9 010		9 010
Volusia	Land	2 749 370		2 749 370
Wakulla	Land	21 934		21 934
		<u>\$3 508 888</u>	<u>\$(11 029)</u>	<u>\$3 497 859</u>

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

<u>Transfer to Non-Utility Property, 1985</u>	<u>County</u>	<u>Amount</u>
Vacant Land - Purchased from Lake Butler Villa Co.	Pinellas	\$ 32
Vacant Land - Purchased from C. B. and M. E. Dibbell	Pinellas	10 305
Structure - Kaplan Generator	Polk	50 000
Vacant Land - Purchased from Francis S. Kuhn	Orange	6 586
Vacant Land - Purchased from Sonia Liberman	Pinellas	154
Vacant Land - Purchased from Carl E. and Paula Koch	Pinellas	151
Vacant Land - Purchased from Exchange National Bank	Pinellas	112
Vacant Land - Purchased from Carl E. and Paula Koch	Pinellas	<u>193</u>
		<u>\$63 533</u>

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

<u>Transfers from Non-Utility Property, 1985</u>	<u>County</u>	<u>Amount</u>
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None

<u>Additions to Non-Utility Property, 1985</u>
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None

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

<u>Retirement from Non-Utility Property, 1985</u>	<u>County</u>	<u>Amount</u>
Vacant Land - Purchased from William and Agnes Puetz	Citrus	\$ 4 644
Vacant Land - Purchased from James D. and Lila N. Coston	Citrus	2 086
Vacant Land - Purchased from P. D. Harrington	Citrus	413
Vacant Land - Purchased from P. D. Harrington	Citrus	22
Vacant Land - Purchased from Withlacoochee Homes, Inc.	Citrus	1 104
Vacant Land - Purchased from Florida Power and Light Company	Madison	715
Vacant Land - Purchased from W. M. Davidson	Marion	3 400
Vacant Land - Purchased from Florida Guaranty Land Company	Marion	563
Vacant Land - Purchased from Florida Guaranty Land Company	Marion	1 545
Vacant Land - Purchased from Florida Guaranty Land Company	Marion	221
Vacant Land - Purchased from W. M. Davidson	Marion	1 675
Vacant Land - Purchased from Francis S. Kuhn	Orange	6 586
Vacant Land - Purchased from Frank N. Tail and Corrine M. Hancock	Pasco	87
Vacant Land - Purchased from Carl E. and Paula Koch	Pinellas	151
Vacant Land - Purchased from Exchange National Bank	Pinellas	112
Vacant Land - Purchased from Carl E. and Paula Koch	Pinellas	193
Vacant Land - Purchased from Carlton M. and Joanna Dean	Pinellas	240
Vacant Land - Purchased from Sonia Liberman	Pinellas	154
Vacant Land - Purchased from H. S. Musselwhite, Jr.	Seminole	5 594
Structure - Kaplan Generator	Polk	<u>150 430</u>
		<u>\$179 935</u>

Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)**

1. Report below investments in Accounts 123.1, *Investments in Subsidiary Companies*.

2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

(a) Investment in Securities — List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances — Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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21				
22				
23	TOTAL Cost of Account 123.1 \$ _____			TOTAL

Name of Respondent  FLORIDA POWER CORPORATION	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)**

4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.

5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).

8. Report on Line 23, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
	Not Applicable			1
				2
				3
				4
				5
				6
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				9
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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**MATERIAL AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected—debited or credited. Show separately debit or credits to stores expense-clearing, if applicable.

Line No.	Account  (a)	Balance Beginning of Year  (b)	Balance End of Year  (c)	Department or Departments Which Use Material  (d)
1	Fuel Stock (Account 151)	89 145 800	64 949 995	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to — Construction (Estimated)			
6	Assigned to — Operations and Maintenance			
7	Production Plant (Estimated)	30 223 510	32 641 255	
8	Transmission Plant (Estimated)	2 997 188	2 987 099	
9	Distribution Plant (Estimated)	16 984 063	16 926 892	
10	Assigned to — Other	309 417	329 379	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	50 514 178	52 884 625	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)	95 068	457 285	
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	139 755 046	118 291 905	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 85
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**EXTRAORDINARY PROPERTY LOSSES (Account 182.1)**

Line No.	Description of Extraordinary Loss <i>[Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).]</i> (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19	1985 Proposed Coal Unit May 21, 1981 FERC Approval - July 1, 1981 Amortization Period: 60 months	4 168 116		407	833 769	416 884
20	<b>TOTAL</b>	4 168 116			833 769	416 884

**UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)**

Line No.	Description of Unrecovered Plant and Regulatory Study Costs <i>[Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr).]</i> (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Government-Mandated (EPA) Environmental Water Studies at the Crystal River Plant Site FPSC Approval - Docket No. 830470-EI Order No. 13771 Issued: 10/12/84 Amortization Period: 36 months 10/84 - 10/87	1 436 226		506.00 524.00	239 371 239 371	857 746
49	<b>TOTAL</b>	1 436 226			478 742	857 746

Name of Respondent		This Report Is:		Date of Report		Year of Report	
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		12/31/85		Dec. 31, 19 85	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a).				3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	J.O. #186.10 - 00000						
2	Unallocated Job Orders	12 605	22 364	401.00	28 740	6 229	
3				402.00			
4	J.O. #186.10 - 80108						
5	Construction Charges for						
6	CR#3 Participants						
7	(3/25/77 - )	1 064 755	5 229 096	143.10	5 817 171	476 680	
8							
9	J.O. #186.10 - 80425						
10	PCB Compliance - Cleanup						
11	and Disposal						
12	(3/5/82 - )	5 878	523 085	598.00	462 425	66 538	
13							
14	J.O. #186.10 - 80491						
15	Replace Steel Tower CFW-167						
16	(2/20/84 - )	67 233	4 056	143.10	71 289	—	
17							
18	J.O. #186.10 - 80493						
19	Meter Reading Proposals						
20	(3/1/84 - )	—	735 643	143.10	681 933	53 710	
21				401.00			
22	J.O. #186.10 - 80510						
23	Transmission Line Accident						
24	Repair Line						
25	(9/25/84 - )	108 210	12 799	107.00	121 009	—	
26							
27	J.O. #186.10 - 80519						
28	Levy Fuel Savings Against						
29	COM Fuel Inventory						
30	(12/17/84 - )	1 421 677	—	151.40	942 143	479 534	
31				501.00			
32	J.O. #186.10 - 80533						
33	Replace Submarine Cable						
34	Egmont Key						
35	(6/7/85 - )	—	50 562		—	50 562	
36							
37	J.O. #186.10 - 80537			170.00			
38	Hurricane Elena			186.70			
39	Suncoast Division			228.11			
40	(8/30/85 - )	—	1 402 318	228.12	1 341 013	61 305	
41							
42	J.O. #186.10 - 85144						
43	CR#1 - Boiler Repairs						
44	(4/26/85 - )	—	2 674 164	143.10	2 758 054	(83 890)	
45							
46							
47	Misc. Work in Progress						
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)						
49	TOTAL						

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.  
2. For any deferred debit being amortized, show period of amortization in column (a).

3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	J.O. # 186.10 - 90122	55 814	1 488 539	923.00	1 544 353	—
2	Cost of Litigation			930.30		
3	ITT Grinnell					
4	(1/18/82 - )					
5						
6	J.O. #186.10 - 99999	31 106	735 230		611 468	154 868
7	Payroll Accrual					
8	(1/1/76 - )					
9						
10	J.O. #186.11 - 47241	—	310 795	107.00	203 734	107 061
11	Hurricane Kate - Northern			186.70		
12	Division - Transmission					
13	(11/21/85 - )					
14						
15	J.O. #186.11 - 47260	—	1 336 224	107.00	1 242 511	93 713
16	Hurricane Elena - Northern			228.11		
17	Division - Distribution			228.12		
18	(9/3/85 - )					
19						
20	J.O. #186.11 - 47261	—	461 556	107.00	718 476	(256 920)
21	Hurricane Kate - Northern			186.70		
22	Division - Distribution					
23	(11/21/85 - )					
24	J. O. # 186.20	8 860 760	7 740 909	908.80		16 601 669
25	Load Control Switches,					
26	Devices, Hardward					
27	(2/1/82 - )					
28						
29	J. O. #186.21 -	—	—	908.80	6 225 022	(6 225 022)
30	Load Control Switches			186.20		
31	Accumulated Amortization					
32	(12/1/85 - )					
33						
34	J.O. #186.30	2 254 725	—	518.12	2 254 725	—
35	Unrecovered Nuclear Fuel					
36	Disp. Cost - Retail					
37	(4/1/82 - )					
38						
39	J.O. #186.31	1 111 576	153 632	518.12	683 259	581 949
40	Unrecovered Nuclear Fuel					
41	Disp. Cost - Wholesale					
42	(3/1/83 - )					
43						
44						
45						
46						
47	Misc. Work in Progress					
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL					

Name of Respondent		This Report Is:		Date of Report	Year of Report	
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/85	Dec. 31, 1985	
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.			3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
2. For any deferred debit being amortized, show period of amortization in column (a).						
Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	J.O. #186.50	553 448	2 579 400	421.50	3 132 848	—
2	Carrying Charges - Extended					
3	Cold Standby Unit					
4	(11/16/84 - 11/30/85)					
5						
6	J.O. #186.51	—	176 648		—	176 648
7	Carrying Charges					
8	Avon Park Steam					
9	(12/01/85 - )					
10						
11	J.O. #186.52	—	254 939		—	254 939
12	Carrying Charges - Avon					
13	Park Gas Turbines					
14	(12/01/85 - )					
15						
16	J.O. #186.53	—	80 709		—	80 709
17	Carrying Charges - Port					
18	St. Joe Gas Turbines					
19	(12/01/85 - )					
20						
21	J.O. #186.54	—	79 813		—	79 813
22	Carrying Charges - Rio					
23	Pinar Gas Turbines					
24	(12/01/85 - )					
25	J.O. #186.55	—	1 022 020		—	1 022 020
26	Carrying Charges - Turner					
27	Gas Turbines					
28	(12/01/85 - )					
29						
30	J.O. #186.56	—	543 653		—	543 653
31	Carrying Charges - Higgins					
32	Gas Turbines					
33	(12/01/85 - )					
34						
35	J.O. #186.57	—	1 097 814		—	1 097 814
36	Carrying Charges - Bartow					
37	Gas Turbines					
38	(12/01/85 - )					
39						
40	J.O. #186.58	—	123 127		—	123 127
41	Carrying Charges -					
42	Substation Transfer					
43	(12/01/85 - )					
44						
45						
46						
47	Misc. Work in Progress					
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL					

Name of Respondent <b>FLORIDA POWER CORPORATION</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <sup>85</sup>
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**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.  
 2. For any deferred debit being amortized, show period of amortization in column (a).  
 3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	J.O. # 186.60	—	6 862 650	926.30	1 372 530	5 490 120
2	Def. Life/Medical Benefits			926.40		
3	Retirees					
4	(12/01/85 - 12/01/89)					
5						
6	J.O. # 186.70		1 217 688		—	1 217 688
7	Unrecovered Storm					
8	Damage Expenses					
9	(12/01/85 - )					
10						
11	J.O. #186.90	70 805	847 565	908.99	2 244 775	(1 326 405)
12	Deferred Energy Conserv.					
13	(12/9/81 - )					
14	J.O. #186.94	(234 798)	234 798	501.99	—	—
15	Deferred Fuel Expense -					
16	Wholesale 4/84 - 9/84					
17	(9/21/82 - )					
18						
19	J.O. #186.95	(1 550 824)	2 161 496	501.99	610 672	—
20	Deferred Fuel Expense					
21	Wholesale 10/84 - 3/85					
22	(6/19/80 - )					
23						
24	J.O. #186.96	—	2 518 324	501.99	1 068 823	1 449 501
25	Deferred Fuel Expense					
26	Wholesale 4/85 - 9/85					
27	(6/19/80 - )					
28						
29	J.O. #186.97	—	21 401 410	501.99	973 863	20 427 547
30	Deferred Fuel Expense -					
31	Retail 10/85 - 3/86					
32	(10/32/80 - )					
33						
34	J.O. #186.98	—	38 411 742	501.99	25 110 984	13 300 758
35	Deferred Fuel Expense -					
36	Retail 4/85 - 9/85					
37	(5/5/81 - )					
38						
39	J.O. #186.99	—	928 710		—	928 710
40	Deferred Fuel Expense -					
41	Wholesale 10/85 - 3/86					
42	(12/1/81 - )					
43						
44						
45						
46	<b>Sub-Total</b>	13 832 970				57 034 628
47	Misc. Work in Progress	549 639				418 545
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	<b>TOTAL</b>	14 382 609				57 453 173

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric **	34 424 251	35 027 251
2			
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	34 424 251	35 027 251
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	34 424 251	35 027 251

**NOTES**

** Book Depr. - Base Coal	55 000	332 000
Negative Salvage - Nuc. Plant	7 966 000	10 593 000
Cost of Removal	2 668 000	2 668 000
Interest Nuclear Reserve	1 558 000	1 080 000
Miscellaneous Expenses	37 991	37 991
Construction Period Taxes Cap	—	1 000
Construction Period Interest Cap	—	60 000
Negative Salvage - Nuc. Fuel	(2 000)	(2 000)
Federal/State Timing Difference	(1 740)	(361 740)
Customer Deposits	1 186 000	956 000
Storm Damage	186 000	—
Unbilled Revenue - Tax (Meters Read)	7 601 000	9 163 000
Non-deductible Interest	862 000	864 000
Energy Conservation Costs	(36 000)	671 000
Nuclear Refueling Outage - 1985	12 345 000	311 000
Nuclear Fuel Disp. Cost Current	—	670 000
Book Depreciation - Interest Synch	—	3 615 000
MIC Plan	—	142 000
Interest Accrued Tax Deficit	—	931 000
Life Insurance Benefits - Retirees	—	217 000
Medical Benefits - Retirees	—	455 000
Nuclear Refueling Outage - 1987	—	2 625 000
Disputed Drop Test Wt. Refund	(1 000)	(1 000)
TOTAL	<u>34 424 251</u>	<u>35 027 251</u>



FLORIDA POWER CORPORATION

Notes to Page 250

- (a) Redemption price on 7.40% Series decreases to \$103.22 after August 15, 1987  
to \$102.48 after August 15, 1992
- (b) Redemption price on 7.76% Series decreases to \$102.98 after February 15, 1989  
to \$102.21 after February 15, 1994
- (c) Redemption price on 10.00% Series decreases to \$102.50 after August 15, 1989  
to \$101.00 after August 15, 1994
- (d) Redemption price on 10.50% Series decreases to \$105.00 after November 15, 1989  
to \$102.00 after November 15, 1994  
to \$101.00 after November 15, 1999
- (e) Redemption price on 13.32% Series decreases to \$105.92 after August 15, 1987  
to \$104.44 after August 15, 1988  
to \$102.96 after August 15, 1989  
to \$101.48 after August 15, 1990  
to \$100.00 after August 15, 1991

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
<b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,          PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK</b> (Accounts 202 and 205, 203 and 206, 207, 212)				
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 2. For Account 202, <i>Common Stock Subscribed</i> , and Account 205, <i>Preferred Stock Subscribed</i> , show the subscription price and the balance due on each class at the end of year. 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,		<i>Common Stock Liability for Conversion</i> , or Account 206, <i>Preferred Stock Liability for Conversion</i> , at the end of the year. 4. For Premium on Account 207, <i>Capital Stock</i> , designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.		
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)	
1	<u>Account No. 207</u>			
2				
3	Premium on Capital Stock - Preferred - 4.00% Series		7 077	
4	Premium on Capital Stock - Preferred - 4.60% Series		24 038	
5	Premium on Capital Stock - Preferred - 7.40% Series		411 000	
6	Premium on Capital Stock - Preferred - 7.76% Series		520 000	
7				
8				
9				
10				
11				
12				
13				
14				
15				
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17				
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44				
45				
46	TOTAL		962 115	

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/85	Dec. 31, 1985
<b>OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)</b>				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders (Account 208)</i>—State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock (Account 209)</i>—State amount and give brief explanation of the capital</p>		<p>changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)</i>—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-in Capital (Account 211)</i>—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>		
Line No.	Item (a)	Amount (b)		
1	Account 208 - Donations Received from Stockholders	419 213		
2	Donations by General Gas & Electric Corporation (Former Parent)			
3				
4	Account 209 - Reduction of Par Value of Common Stock			
5	Excess of Stated Value of 3,000,000 Shares of Common Stock			
6	Exchanged for 857,143 Shares of \$7.50 Par Value Common Stock	321 428		
7	Miscellaneous Adjustments Applicable to Exchange	4 604		
8	Total Reduction in Par Value of Common Stock	326 032		
9				
10	Account 210 - Gain on Reacquired Capital Stock			
11	Retirement of Cumulative Preferred Stock - 10% Series in			
12	accordance with mandatory sinking fund requirements	687 200		
13				
14	Account 211 - Miscellaneous Paid In Capital			
15	Excess of Net Worth of Assets at Date of Merger (12/31/43)			
16	over Stated Value of Common Stock Issued Therefor	1 167 518		
17	Florida Public Service 4% Series "C" Bonds with Called Premium and			
18	Interest held by General Gas and Electric Corporation	65 210		
19	Reversal of Over Accrual of Federal Income Tax Applicable to Period			
20	Prior to January 1, 1944	262 837		
21	Transfer from Earned Surplus Amount Equivalent to Preferred Stock			
22	Dividends Prior to 12/31/43 which on an Accrual Basis were			
23	applicable to 1944	92 552		
24	To Write Off Unamortized Debt Discount, Premium and Expense			
25	Applicable to Bonds Refunded in Prior Years	(979 793)		
26	Adjustment of Original Cost of Florida Public Service Company			
27	Resulting from Examination by Federal Power Commission	(63 027)		
28	Adjustment in Carrying Value of Georgia Power & Light Company			
29	Common Stock Occasioned by the Subsidiary Company's Increase in Capital Surplus	33 505		
30	Capital Contribution from Parent Company	108 709 798		
31	Other Miscellaneous Adjustments (6)	45 211		
32				
33				
34	Total Miscellaneous Paid in Capital	109 333 811		
35				
36				
37				
38				
39				
40	TOTAL	110 766 256		

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**DISCOUNT ON CAPITAL STOCK (Account 213)**

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.  
 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	

**CAPITAL STOCK EXPENSE (Account 214)**

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.  
 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	







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Name of Respondent  FLORIDA POWER CORPORATION			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)  12/31/85	Year of Report  Dec. 31, 19 <u>85</u>		
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR</b>								
1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.			2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.			proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.		
			3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to			4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.		
						(Continued on page 259.)		
Line No.	Kind of Tax (See Instruction 5)  (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year  (d)	Paid During Year  (e)	Adjustments  (f)	BALANCE AT END OF YEAR	
		Taxes Accrued  (b)	Prepaid Taxes  (c)				Taxes Accrued (Account 236)  (g)	Prepaid Taxes (Incl. in Account 165)  (h)
1	<del>Federal Taxes</del>							
2	FICA 1984	360 895			360 895			
3	FICA 1985			12 042 474	12 111 729	408 803	339 548	
4	Unemploy. 1984	11 094			11 094			
5	Unemploy. 1985			356 436	370 191	24 090	10 335	
6	Excise/ 1985							
7	Foreign Ins.			88 928	88 928			
8	Excise/ 1984							
9	Fuel	4 313			4 286	(26)		
10	Excise/ 1985							
11	Fuel			67 480	64 662		2 819	
12	Highway							
13	Use 1985			18 368	18 368			
14	Income 1978	(1 201 606)					(1 201 606)	
15	Income 1979	(902 767)					(902 767)	
16	Income 1980	(4 643)			(4 643)			
17	Income 1981	(506 302)					(506 302)	
18	Income 1982	(132 550)					(132 550)	
19	Income 1983	(1 005 020)			(76 699)	928 321		
20	Income 1984	2 066 000		(1 118 772)	947 228			
21	Income 1985			46 028 000	40 443 000		5 585 000	
22	Subtotal	(1 310 586)		57 482 914	54 339 039	1 361 188	3 194 477	
23	Fed Taxes							
24								
25								
26								
27								
28	TOTAL							

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to de-

ferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2

under other accounts in column (1). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings Account 439) (k)	Other (l)
1				
2				
3	9 495 179			Taxes Transferred 2 547 295
4				
5	278 316			Taxes Transferred 78 120
6				
7	88 928			
8				
9				
10				
11				Taxes Transferred 67 480
12				
13	1 840			Taxes Transferred 16 528
14				
15				
16				
17				
18				
19				
20	(731 931)			A/C 409.2 (386 841)
21	45 603 000			A/C 409.2 425 000
22	54 735 332			2 747 582
23				
24				
25				
26				
27				
28	TOTAL			

Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to

proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

(Continued on page 259)

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (incl. in Account 165) (h)
1	State Taxes							
2	Income 1980	(59 835)		59 835				
3	Income 1981	(154 656)		(61 374)	(41 790)	245 398	71 158	
4	Income 1982	219 421)		148 876		(237 020)	131 277	
5	Income 1983	(21 347)				(8 378)	(29 725)	
6	Income 1984	1 290 000		205 902	1 495 902			
7	Income 1985			8 751 000	5 713 000			3 038 000
8	Gross 1984							
9	Receipts	4 256 872			4 256 872			
10	Gross 1985							
11	Receipts			19 749 314	15 059 616			4 689 698
12	Licenses							
13	Vehicle '84		98 921	98 921				
14	Vehicle '85			76 633	241 903	1 833		163 437
15	Occup. '85			109	109			
16	Haul Permits							
17	Escrow '84		450	450				
18	Escrow '85			1 638	2 138			500
19	Haul Per '84		12 283	12 283				
20	Haul Per '85			2 483	14 900			12 417
21	Doc Stp. '84		81	81				
22	Doc.Stp. '85			2 367	2 452	19		66
23	Unemp. '84	17 240			17 240			
24	Unemp. '85			445 497	432 462		13 035	
25	Intang. '85			75 238	108 583	33 345		
26	An.Rpt. '85							
27	Filing Fee			20	20			
28	TOTAL							

Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19_85
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (e).  
 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.  
 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.  
 8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under other accounts in column (1). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.  
 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings Account 439) (k)	Other (l)
1				
2	59 835			
3	(61 374)			
4	148 876			
5				
6	245 002			A/C 409.2 (39 100)
7	8 699 000			A/C 409.2 52 000
8				
9				
10				
11	19 749 314			
12				
13				Taxes Transferred 98 921
14				Taxes Transferred 76 633
15	109			
16				
17				Taxes Transferred 450
18				Taxes Transferred 1 638
19				Taxes Transferred 12 283
20				Taxes Transferred 2 483
21				Taxes Transferred 81
22				Taxes Transferred 2 367
23				
24	357 189			Taxes Transferred 88 308
25	75 238			
26				
27	20			
28	TOTAL			

Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  12/31/85	Year of Report  Dec. 31, 1985
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to

proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

(Continued on page 259.)

Line No.	Kind of Tax (See Instruction 5)  (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year  (d)	Paid During Year  (e)	Adjustments  (f)	BALANCE AT END OF YEAR	
		Taxes Accrued  (b)	Prepaid Taxes  (c)				Taxes Accrued (Account 236)  (g)	Prepaid Taxes (Incl. in Account 165)  (h)
1	Reg. Asses. '84	752 558			752 558			
2	Reg. Asses. '85			1 709 189	815 280		893 909	
3	Sp. Fuels '84	1 143			1 143			
4	Sp. Fuels '85			17 995	16 443		1 552	
5	<b>County Taxes</b>							
6	Property '84	120 862			120 862			
7	Property '85			23 956 654	23 831 285	465	125 834	
8	Occup.Lic. '84		3 107	3 107				
9	Occup.Lic. '85			4 161	4 161			
10	Sp. Fuels '84	602			602			
11	Sp. Fuels '85			12 752	11 113		1 639	
12	<b>Subtotal - State &amp; Cnty</b>	6 422 860	114 842	55 273 131	52 856 854	35 662	8 936 377	176 420
14	<b>Local Taxes</b>							
16	Franchise '84	1 817 342			1 817 342			
17	Franchise '85			27 896 800	25 634 625	2 284	2 264 459	
18	Property '84	(70 799)			(70 799)			
19	Property '85			1 429 567	1 500 218		(70 651)	
20	Occup.Lic. '84		6 695	6 695				
21	Occup.Lic. '85			9 302	9 302			
22	<b>Subtotal - Local Taxes</b>	1 746 543	6 695	29 342 364	28 890 688	2 284	2 193 808	
24								
25								
26								
27								
28	<b>TOTAL</b>	6 858 817	121 537	142 098 409	136 086 581	1 399 134	14 324 662	176 420

Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to de-

ferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2

under other accounts in column (1). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (j)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings Account 439) (k)	Other (l)
1				
2	1 709 189			
3				
4				Taxes Transferred
5				17 995
6				
7	23 876 145			A/C 408.2
8	3 107			
9	4 161			
10				
11				Taxes Transferred
12				12 752
13	54 865 811			407 320
14				
15				
16	27 896 800			
17				
18				
19	1 424 574			A/C 408.2
20	6 695			
21	9 302			
22				
23	29 337 371			4 993
24				
25				
26				
27				
28	138 938 514			3 159 895

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

Information Required by Instructions for Taxes Transferred

		Construc- tion 107.00	Retirements 108.20	Stores Expense 163.00	Preliminary Survey & Investigation Charges 183.00
<u>FEDERAL TAXES</u>					
FICA	1985	1 736 226	121 314	186 135	33
Unemployment	1985	53 244	3 720	5 708	4
Excise - Fuel	1985				
Highway Use	1985				
<u>STATE TAXES</u>					
Licenses - Vehicles	1984				
Licenses - Vehicles	1985				
Licenses - Hauling Permits	1984				
Licenses - Hauling Permits	1985				
Documentary Stamps	1984	81			
Documentary Stamps	1985	2 146	221		
Unemployment	1985	60 189	4 206	6 453	4
Special Fuels	1985				
<u>COUNTY TAXES</u>					
Special Fuels	1985				
<u>TOTAL TAXES TRANSFERRED</u>		1 851 866	129 461	198 296	41

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

Transportation Expense 184.10	Other Work In Progress 186.10	R & D Expenses 188.00	M & S Fuel Stock 151.10	Total Taxes Transferred
254 921	235 564	3 975	9 127	2 547 295
7 818	7 224	122	280	78 120
67 480				67 480
16 528				16 528
98 921				98 921
76 633				76 633
12 733				12 733
4 121				4 121
				81
				2 367
8 837	8 165	138	316	88 308
17 995				17 995
12 752				12 752
578 739	250 953	4 235	9 723	3 023 334

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

Page 259 - Item 6 - Instructions

Line 3 - Page 258 - FICA Taxes 1985

To allocate portion to affiliated companies	386 815	
Transportation	25 892	
To correct account classification	(3 904)	408 803

Line 5 - Page 258 - Federal Unemployment Tax 1985

To allocate portion to affiliated companies	15 641	
Voided checks	4 545	
To correct account classification	3 904	24 090

Line 9 - Page 258 - Excise Taxes - 1984

To reverse refund incorrectly posted in 1984		(26)
--	--	------

Line 19 - Page 258 - Federal Income Tax 1983

To correct account classification		928 321
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Line 3 - Page 258-A - State Income Tax 1981

To apply overpayment generated in 1981 to 1982 liability		245 398
--	--	---------

Line 4 - Page 258-A - State Income Tax 1982

To correct account classification		(237 020)
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Line 5 - Page 258-A - State Income Tax 1983

To correct account classification		(8 378)
-----------------------------------	--	---------

Line 14 - Page 258-A - Licenses - Vehicles 1985

Refunds		1 833
---------	--	-------

Line 22 - Page 258-A - Documentary Stamps 1985

Voided checks		19
---------------	--	----

Line 25 - Page 258-A - Intangible Taxes 1985

To allocate portion to affiliated companies		33 345
---	--	--------

Line 7 - Page 258-B - County Property Taxes 1985

To record reimbursement of taxes for property sold		465
--	--	-----

Line 17 - Page 258-B - Municipal Franchise Taxes

Voided checks		<u>2 284</u>
---------------	--	--------------

1 399 134

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME  
FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with

taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.

Net Utility Income	283 822 167
Add: Federal Income Tax Deducted Per Books	<u>125 819 569</u>
Net Income Before Taxes	<u>409 641 736</u>
Add: Taxable Income Not Reported on Books:	
Unbilled Revenue-Tax	1 853 821
Interest - Funded Nuclear Decommissioning Reserve	<u>1 722 298</u>
Sub-Total	<u>3 576 199</u>
Add: Deductions Recorded on Books Not Deducted in Return:	
Depreciation per Books	125 838 115
Book Depreciation - Interest Synchronization	7 382 019
Lease Payments Coal Facilities	225 756
Nuclear Fuel Expense	13 522 706
Nuclear Fuel Amortization	1 671 534
Nuclear Refueling - 1985	8 640 000
Nuclear Refueling - 1987	5 359 090
MIC Plan	290 000
Penalties	56 686
Nuclear Fuel Disposal Cost - 1985	1 379 415
Environmental Studies Capitalized	478 740
Interest Expense - Tax Deficiency	1 900 000
Life & Medical Benefits - Retirees	1 372 530
State Income Taxes Per Books	18 001 338
Load Management Amortization	1 224 134
Underrecovery Energy Conservation	1 444 042
Site Cancellation - 1985 Coal Unit	<u>833 756</u>
Sub-Total	<u>189 619 861</u>
Less: Income Recorded on Books Not Included in Return:	
Unbilled Revenue - Book	8 149 894
Storm Damage Fund - Tax Exempt Interest	57 172
Overrecovery of Fuel Expense	<u>68 874 595</u>
Sub-Total	<u>77 081 661</u>

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report																																																		
FLORIDA POWER CORPORATION	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/85	Dec. 31, 19 <u>85</u>																																																		
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<p>Less: Deductions in Return Not Charged Against Book Income:</p> <table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 80%;">Nuclear Refueling - 1985 Actual</td> <td style="text-align: right;">33 208 580</td> </tr> <tr> <td>Repair Allowance</td> <td style="text-align: right;">2 000 000</td> </tr> <tr> <td>Interest on Coal Handling Facility</td> <td style="text-align: right;">117 600</td> </tr> <tr> <td>Cost of Removal - Actual</td> <td style="text-align: right;">4 775 000</td> </tr> <tr> <td>Amortization - Leasehold Improvements</td> <td style="text-align: right;">1 870</td> </tr> <tr> <td>Amortization - Franchise Expense</td> <td style="text-align: right;">12 000</td> </tr> <tr> <td>Taxes Capitalized for Books</td> <td style="text-align: right;">6 259 929</td> </tr> <tr> <td>Pensions Capitalized for Books</td> <td style="text-align: right;">2 111 060</td> </tr> <tr> <td>Depreciation Expense - Tax</td> <td style="text-align: right;">212 276 000</td> </tr> <tr> <td>Amortization Expense - Tax</td> <td style="text-align: right;">5 976 000</td> </tr> <tr> <td>Storm Damage</td> <td style="text-align: right;">2 209 126</td> </tr> <tr> <td>Nuclear Fuel Disposal Cost - 1984</td> <td style="text-align: right;">1 664 686</td> </tr> <tr> <td>Interest Charges Utility</td> <td style="text-align: right;"><u>113 143 149</u></td> </tr> <tr> <td>Sub-Total</td> <td style="text-align: right;"><u>383 755 000</u></td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td colspan="2">Computation of Tax:</td> </tr> <tr> <td>Net Taxable Income Before Special Deduction</td> <td style="text-align: right;">142 001 055</td> </tr> <tr> <td>Special Deduction - Preferred Stock</td> <td style="text-align: right;"><u>48 696</u></td> </tr> <tr> <td>Net Taxable Income Before State Income Tax</td> <td style="text-align: right;">141 952 359</td> </tr> <tr> <td>Add: Federal/State Depreciation Difference</td> <td style="text-align: right;"><u>16 235 000</u></td> </tr> <tr> <td>State Taxable Income Before Exemption</td> <td style="text-align: right;">158 187 359</td> </tr> <tr> <td>Less: Exemption</td> <td style="text-align: right;"><u>5 000</u></td> </tr> <tr> <td>State Taxable Income</td> <td style="text-align: right;"><u>158 182 359</u></td> </tr> <tr> <td>Provision for State Tax @ 5.5% (Rounded)</td> <td style="text-align: right;"><u>8 699 000</u></td> </tr> <tr> <td>Federal Taxable Income</td> <td style="text-align: right;"><u>133 253 359</u></td> </tr> <tr> <td>Provision for Federal Income Tax @ 46% Before Investment Tax Credit</td> <td style="text-align: right;"><u><u>61 297 000</u></u></td> </tr> </tbody> </table>				Nuclear Refueling - 1985 Actual	33 208 580	Repair Allowance	2 000 000	Interest on Coal Handling Facility	117 600	Cost of Removal - Actual	4 775 000	Amortization - Leasehold Improvements	1 870	Amortization - Franchise Expense	12 000	Taxes Capitalized for Books	6 259 929	Pensions Capitalized for Books	2 111 060	Depreciation Expense - Tax	212 276 000	Amortization Expense - Tax	5 976 000	Storm Damage	2 209 126	Nuclear Fuel Disposal Cost - 1984	1 664 686	Interest Charges Utility	<u>113 143 149</u>	Sub-Total	<u>383 755 000</u>	Computation of Tax:		Net Taxable Income Before Special Deduction	142 001 055	Special Deduction - Preferred Stock	<u>48 696</u>	Net Taxable Income Before State Income Tax	141 952 359	Add: Federal/State Depreciation Difference	<u>16 235 000</u>	State Taxable Income Before Exemption	158 187 359	Less: Exemption	<u>5 000</u>	State Taxable Income	<u>158 182 359</u>	Provision for State Tax @ 5.5% (Rounded)	<u>8 699 000</u>	Federal Taxable Income	<u>133 253 359</u>	Provision for Federal Income Tax @ 46% Before Investment Tax Credit	<u><u>61 297 000</u></u>
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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<b>RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES</b>			
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with</p>		<p>taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> <p>3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.</p>	
Net Non-Utility Income			7 267 904
Add: Federal Income Tax Deducted per books			<u>393 159</u>
Non-Utility Income Before Taxes			<u>7 661 063</u>
Add: Deductions Recorded on Books Not Deducted in Return:			
Carrying Charges - Units in Cold Shutdown			553 448
Legislative Expense			3 899
State Income Taxes Per Books - Non-Utility			<u>63 900</u>
Sub-Total			<u>621 247</u>
Less: Income Recorded on Books Not Included in Return:			
Gain on Reacquired Bonds			793 945
Allowance for Equity Funds Used During Construction			4 100 887
Deferred Gain - Bayboro Plant			301 272
Tax Exempt Interest Income - Short Term Investments			<u>63 442</u>
Sub-Total			<u>5 259 546</u>
Less: Deductions in Return Not Charged Against Book Income:			
Interest Charges - Non-Utility			<u>2 046 532</u>
Net Taxable Income Before State Income Tax			976 232
Provision for State Tax @ 5.5%			<u>52 000</u>
Federal Taxable Income Before Long-Term Capital Gain			924 232
Less: Long-Term Capital Gain			<u>0</u>
Federal Taxable Income			<u>924 232</u>
Provision for Federal Income Tax @ 46%			425 000
Tax on Long-Term Capital Gain @ 28%			<u>0</u>
Total Provision for Federal Taxes - Non-Utility			425 000
Total Provision for Federal Taxes - Utility			<u>61 297 000</u>
Total Federal Taxes			61 722 000
Less Investment Tax Credits			<u>14 941 000</u>
Provision for Federal Income Taxes			<u>46 781 000</u>



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**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.  
2. For any deferred credit being amortized, show the period of amortization.

3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Advance Billings to Crystal River Unit #3 Participants	751 500			11 088 100	749 100
2			517.00	2 019 800		
3			520.00	23 100		
4			523.00	100		
5			524.00	903 900		
6			524.10	294 500		
7			528.00	1 953 400		
8			529.00	171 000		
9			530.00	389 100		
10			531.00	64 700		
11			532.00	116 400		
12			556.00	14 900		
13			929.10	1 633 300		
14			228.42	3 506 300		
15						
16	Gain on Sale of Bayboro Properties (amort. period 60 months 11/84 - 10/89)	1 456 150			—	1 154 878
17			421.10	301 272		
18						
19	Talquin Electric Cooperative Acquisition	111 596			—	110 626
20			131.00	970		
21	Unrefunded A/R - Credit Balances - Deposits and Overpayments - Florida State Law - 717.05	126 942			3 166	118 537
22			131.00	11 571		
23	Employee Heat Pump Deferred Interest Income	48 306			29 105	50 255
24			419.04	27 156		
25	Rental Escrow	750	—	—	—	750
26	Deferred MIC Plan	—	—	—	290 000	290 000
27	Deferred Return on Investments for Cold Standby Units	—			3 378 723	3 378 723
28			—	—		
29	Deferred Fuel Revenue	30 982 457	456.99	38 103 033	7 120 576	—
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	<b>TOTAL</b>	33 477 701	—	—	—	5 852 869

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<b>ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281)</b>			

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to

amortizable property.

2. For Other (Specify), include deferrals relating to other

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1)  (c)	Amounts Credited (Account 411.1)  (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities	(35 052)		504 000
4	Pollution Control Facilities	10 884 000	2 480 000	83 000
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	10 848 948	2 480 000	587 000
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	10 848 948	2 480 000	587 000
18	Classification of TOTAL			
19	Federal Income Tax	9 732 948	2 205 000	573 000
20	State Income Tax	1 116 000	275 000	14 000
21	Local Income Tax			

NOTES

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**ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)**

income and deductions.  
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
						(539 052)	3
						13 281 000	4
							5
							6
							7
						12 741 948	8
							9
							10
							11
							12
							13
							14
							15
							16
						12 741 948	17
							18
						11 364 948	19
						1 377 000	20
							21

NOTES (Continued)

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <sup>85</sup>
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.  
2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 282			
2	Electric **	397 026 545	61 890 000	15 783 000
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	397 026 545	61 890 000	15 783 000
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	397 026 545	61 890 000	15 783 000
10	Classification of TOTAL			
11	Federal Income Tax	358 139 545	55 654 000	14 498 000
12	State Income Tax	38 887 000	6 236 000	1 285 000
13	Local Income Tax			

**NOTES**

** Class Life Depreciation	16 814 986	7 000	2 135 000
ADR Depreciation	185 581 000	15 280 000	861 000
Taxes Capitalized	19 096 000	3 073 000	821 000
Pensions Capitalized	8 064 000	836 000	349 000
Training Expense	820 559	—	27 000
R & D Capitalized	1 638 000	—	67 000
Book/Tax Straight Line	15 753 000	—	47 000
Cost of Removal	961 000	—	973 000
Repair Allowance	28 491 000	2 153 000	1 589 000
Partial Normalization	3 435 000	—	137 000
Interest Component of AFDC	39 406 000	936 000	1 692 000
Interest Capitalized - Debary Peakers	(27 000)	—	31 000
Nuclear Fuel AFDC	2 955 000	589 000	297 000
Cost of Removal - Nuclear Fuel	2 574 000	—	1 149 000
ACRS Depreciation	65 837 000	38 520 000	4 095 000
Loss on ACRS Retirements	441 000	496 000	—
B & W Settlement	331 000	—	—
Amortization of Software	6 000	—	—
Federal Tax Writeback to 46%	4 153 000	—	1 513 000
L-T Capital Gain Bayboro	16 000	—	—
Cold Shut Down Units	115 000	—	—
Long Term Capital Gain	565 000	—	—
TOTAL	<u>397 026 545</u>	<u>61 890 000</u>	<u>15 783 000</u>

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**ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)**

income and deductions.  
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
647 000	630 000				1 350 000	441 800 545	1
							2
							3
							4
647 000	630 000				1 350 000	441 800 545	5
							6
							7
							8
647 000	630 000				1 350 000	441 800 545	9
							10
571 000	561 000				1 210 000	398 095 545	11
76 000	69 000				140 000	43 705 000	12
							13

**NOTES (Continued)**

						14 686 986
						200 000 000
						21 348 000
						8 551 000
						793 559
			283.13	32 000		1 539 000
						15 706 000
						(12 000)
						29 055 000
						3 298 000
						38 650 000
						(58 000)
						3 247 000
			190.11	1 318 000		107 000
						100 262 000
						937 000
						331 000
						6 000
						2 640 000
						112 000
96 000	—					601 000
551 000	666 000					—
—	(36 000)					—
<u>647 000</u>	<u>630 000</u>				<u>1 350 000</u>	<u>441 800 545</u>

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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to

amounts recorded in Account 283.

2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Electric **	12 154 000	31 625 000	(3 815 000)
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)	12 154 000	31 625 000	(3 815 000)
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)			
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	12 154 000	31 625 000	(3 815 000)
20	Classification of TOTAL	11 147 000	28 081 000	(3 354 000)
21	Federal Income Tax	1 007 000	3 544 000	(461 000)
22	State Income Tax			
23	Local Income Tax			

**NOTES**

\*\*

Repairs Deferred	1 774 000	—	140 000
Gain on Reacquired Bonds	3 556 000	389 000	682 000
Misc. Expenses	(180 000)	—	—
Over/(Under) Recovery - Fuel	(15 957 000)	27 088 000	(6 642 000)
Deferred Expenses	(68 000)	195 000	233 000
Unbilled Revenue Book	17 350 000	3 994 000	—
Site Cancellation	803 000	—	604 000
Load Management - Investment & Amortization	3 780 000	(455 000)	—
Insurance Reserve	1 306 000	—	989 000
Nuclear Refueling Outage - 1985	(840 000)	—	—
Environmental Studies Capitalized	651 000	(49 000)	179 000
Storm Damage Fund	—	463 000	—
Employee Benefits - Life Ins. Premiums	(21 000)	—	—
TOTAL	<u>12 154 000</u>	<u>31 625 000</u>	<u>(3 815 000)</u>

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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)**

income and deductions. and 273. Include amounts relating to insignificant items listed under Other.  
 3. Provide in the space below explanations for pages 272 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
			32 000		186 000	47 440 000	2
							3
							4
							5
							6
							7
							8
			32 000		186 000	47 440 000	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
			32 000		186 000	47 440 000	19
							20
			29 000		171 000	42 440 000	21
			3 000		15 000	5 000 000	22
							23

**NOTES (Continued)**

						1 634 000
						3 263 000
						(180 000)
						17 773 000
	282.11	32 000				(74 000)
						21 344 000
						199 000
						3 325 000
						317 000
						(840 000)
						423 000
				190.13	186 000	277 000
						(21 000)
			<u>32 000</u>		<u>186 000</u>	<u>47 440 000</u>

Thursday

FERC FORM NO. 1 (REVISED 12-84)

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**ELECTRIC OPERATING REVENUES (Account 400)**

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.  
 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.  
 3. If previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.  
 4. *Commercial and Industrial Sales, Account 442*, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)  
 5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.  
 6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.  
 7. Include unmetered sales. Provide details of such sales in a footnote..

Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	740 175 130	657 419 344	9 175 018	8 553 595	838 671	804 093
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	323 426 964	293 274 028	5 106 576	4 547 723	91 817	86 803
5	Large (or Ind.) (See Instr. 4)	148 914 832	150 165 916	3 166 012	2 988 983	2 611	2 540
6	(444) Public Street and Highway Lighting	778 258	1 010 032	17 070	16 216	1 666	1 504
7	(445) Other Sales to Public Authorities	73 969 168	72 380 012	1 251 288	1 172 526	6 188	5 813
8	(446) Sales to Railroads and Railways						
9	(488) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	1 287 264 352	1 174 249 332	18 715 964	17 279 043	940 953	900 753
11	(447) Sales for Resale #	137 031 879	122 884 753	2 556 401	2 113 918	23	46
12	TOTAL Sales of Electricity	1 424 296 231*	1 297 134 085	21 272 365*	19 392 961	940 976	900 799
13	(Less) (449.1) Provision for Rate Refunds	(666 033)	(45 087)				
14	TOTAL Reve. Net of Prov. for Refunds	1 423 630 198	1 297 088 998				
15	Other Operating Revenues						
16	(450) Forfeited Discounts.	36 790	21 822				
17	(451) Miscellaneous Service Revenues	6 397 839	6 851 099				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	22 554 150	17 624 249				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	13 112 132	4 774 164				
22	(456) Deferred Fuel Revenues	30 982 457	(30 982 457)				
23	(456) Unbilled Revenues	8 149 894	(3 375 224)				
24							
25							
26	TOTAL Other Operating Revenues	81 233 262	(5 086 347)				
27	TOTAL Electric Operating Revenues	1 504 863 460	1 292 002 651				

\*Includes \$ -0- unbilled revenues.  
 \*\*Includes -0- MWH relating to unbilled revenues.

# Interchange sales have been reclassified from Account 555 per Florida Public Service Commission Advisory Bulletin No. 20

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**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the kWh of electricity sold, revenue, average number of customers, average kWh per customer, and average revenue per kWh, excluding data for Sales for Resale is reported on pages 310-311.  
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.  
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as

a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.  
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).  
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.  
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	KWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	RS-1 Residential Serv.	8 030 809 636	655 516 245	751 446	10 687	8.163
2	OL-1 Outdoor Lighting	14 611 528	1 119 592	(20 049)	729	7.662
3	SL-1 Street Lighting	—	2 647	(543)	—	—
4	RST-1 Residential Serv. (Optional Time of Use)	749 448	50 260	45	16 654	6.706
5						
6	RSL-1 Residential Serv. Load Mgmt. (Optional)	1 128 847 586	80 643 369	87 180	12 948	7.144
7						
8	Exclude Load Mgmt. Energy Credits	—	2 843 017	—	—	—
9						
10	Total Residential Service	9 175 018 198	740 175 130	838 671	10 940	8.067
11						
12						
13						
14						
15	Continued on Page 304-A					
16						
17						
18						
19						
20						
21						
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23						
24						
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26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev. (See Instr.6)					
43	TOTAL					

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the kWh of electricity sold, revenue, average number of customers, average kWh per customer, and average revenue per kWh, excluding data for Sales for Resale is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as

a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	K Wh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	OL-1 Outdoor Lighting	31 809 964	1 624 094	(10 715)	2 969	5.106
2	GSLD-1 General Serv. Large Demand	1 169 965 494	64 280 908	285	4 105 142	5.494
4	GSLM-1 General Serv. Load Mgmt.	246 269 020	14 268 089	565	435 874	5.794
6	GSLDT-1 General Serv. Large Demand Optional Time of Use	709 624 185	35 523 846	38	18 674 321	5.006
9	GSLMT-1 General Serv. Load Mgmt. & Time of Use	38 904 200	1 987 843	4	9 726 050	5.110
11	GST-1 General Serv. Non-Demand Optional Time of Use	740 061	42 884	20	37 003	5.795
14	GSDT-1 General Serv. Demand Optional Time of Use	1 317 779	81 320	5	263 556	6.171
17	GS-1 General Serv. Non-Demand	1 325 378 357	105 513 156	83 048	15 959	7.961
18	GSD-1 General Serv. Demand	2 893 651 821	172 906 682	8 482	341 152	5.975
21	GS-2 General Serv. Non-Demand 100% Load Factor Use	8 985 173	667 020	1 915	4 692	7.424
24	CS-1 Curtailable Genl. Serv.	10 341 900	485 375	2	5 170 950	4.693
25	CST-1 Curtailable Genl. Serv. Optional Time of Use	501 506 857	22 802 186	9	55 722 984	4.547
27	IS-1 Interruptible Genl. Serv.	124 800 250	5 251 649	21	5 942 869	4.208
28	IST-1 Interruptible Genl. Serv. Optional Time of Use	1 209 292 000	46 817 719	29	41 699 724	3.871
30	COG-1 Cogeneration and Small Power Production	—	10 306	5	—	—
32	Exclude Load Mgmt. EnergyCredit	—	78 719	—	—	—
33	Total					
34	Commercial and Industrial Serv.	8 272 587 061	472 341 796	94 428	87 607	5.710
36						
37						
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev. (See Instr.6)					
43	TOTAL					

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/85		Year of Report Dec. 31, 19 <u>85</u>	
<b>SALES OF ELECTRICITY BY RATE SCHEDULES</b>							
<p>1. Report below for each rate schedule in effect during the year the kWh of electricity sold, revenue, average number of customers, average kWh per customer, and average revenue per kWh, excluding data for Sales for Resale is reported on pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as</p>				<p>a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>			
Line No.	Number and Title of Rate Schedule (a)	KWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)	
1	SL-1 Street Lighting	16 976 716	770 222	1 647	10 308	4.537	
2	GS-1 General Serv. Non-Demand	93 541	8 036	19	4 923	8.591	
3	Total Public Street and						
4	Highway Lighting	17 070 257	778 258	1 666	10 246	4.559	
5							
6	OL-1 Outdoor Lighting	200 963	11 068	(100)	2 010	5.507	
7	SL-1 Street Lighting	71 915 422	3 227 745	1 337	53 789	4.488	
8	GSLD-1 General Serv. Large Demand	241 345 795	14 748 645	89	2 711 751	6.111	
9	GSLM-1 General Serv. Load Mgmt.	58 329 067	3 716 982	68	857 780	6.372	
10	CST-1 Curtailable General Serv.	18 860 500	850 970	2	9 430 250	4.512	
11	Optional Time of Use						
12	GSLDT-1 General Serv. Large	161 566 000	7 997 864	11	14 687 818	4.950	
13	Demand Optional Time of Use						
14	GSLMT-1 General Serv. Load Mgmt.	237 133 000	11 757 400	2	118 566 500	4.958	
15	and Time Op Use						
16	GSDT-1 General Serv. Demand	1 000 860	64 969	2	500 430	6.491	
17	Optional Time of Use						
18	GS-1 General Serv. Non-Demand	45 492 950	3 606 442	3 033	14 994	7.927	
19	MS-1 Municipal Serv. Transition	47 246 668	3 665 538	109	433 456	7.758	
20	GS-2 General Serv. Non-Demand	12 247 030	848 717	535	22 892	6.930	
21	100% Load Factor Use						
22	GSD-1 General Serv. Demand	353 520 195	23 364 707	999	353 874	6.609	
23	IS-1 Interruptible General Serv.	2 430 000	108 121	1	2 430 000	4.449	
24							
25	Total Other Sales to						
26	Public Authorities	1 251 288 450	73 969 168	6 188	202 212	5.911	
27	Total Sales to Ultimate Customers	18 715 963 966	1 287 264 352	940 953	19 890	6.878	
28							
29							
30							
31							
32	( ) Denotes total number of billings averaged.						
33	Not included in total.						
34							
35							
36							
37							
38							
39							
40							
41	Total Billed						
42	Total Unbilled Rev. (See Instr. 6)						
43	TOTAL						

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

SALES OF ELECTRICITY BY RATE SCHEDULE

SALES TO ULTIMATE CUSTOMERS - FUEL ADJUSTMENT REVENUES

RS-1	\$205,293,979.16
RSL-1	28,877,872.29
RST-1	18,474.85
GS-1	35,111,624.98
GST-1	18,577.39
GS-2	541,734.26
GSD-1	83,165,750.44
GSDT-1	56,518.87
GSLD-1	35,721,961.02
GSLDT-1	21,764,788.17
GSLM-1	7,763,119.42
GSLMT-1	6,929,491.58
CS-1	256,616.14
CST-1	12,599,432.52
TS-1	3,143,202.99
IST-1	29,464,656.68
SL-1	2,187,163.19
OL-1	1,149,168.45
MS-1	1,208,685.16
COG	<u>NONE</u>
Totals	<u>\$475,272,817.56</u>

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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19_85
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**SALES FOR RESALE (Account 447)**

1. Report sales during the year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.

2. Provide in column (a) subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point

of delivery; FP(C), firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin identified in column (e), providing a subtotal for each state (or county) of delivery in columns (l) and (p).

Line No.	Sales To (a)	Statistical Classification (b)	Export Across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Delivery State or county (e)	Substation Ownership (if applicable) (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1	<u>Firm Power Sales</u>								
2	3) Municipalities								
3	City of Alachua	FP			Florida	RS	None	5 586	7 849
4	City of Bartow	FP			Florida	RS	None	39 837	54 182
5	City of Bushnell	FP			Florida	RS	None	3 136	4 076
6	City of Chattahoochee	FP(P)			Florida	RS	None	5 533	6 972
7	City of Fort Meade	FP			Florida	RS	None	6 531	8 925
8	City of Leesburg	FP			Florida	RS	None	48 593	60 735
9	City of Mount Dora	FP			Florida	RS	None	11 445	15 408
10	City of Newberry	FP			Florida	—	None	3 195	3 746
11	City of Ocala	FP			Florida	RS	None	133 513	157 353
12	Orlando Utilities Comm.	FP(P)			Florida	RS	None	858	1 184
13	City of Quincy	FP(P)			Florida	RS	None	13 656	18 270
14	Reedy Creek Utilities	FP(P)			Florida	RS	15	63 369	69 292
15	City of Wauchula	FP(P)			Florida	RS	4	9 610	11 600
16	City of Williston	FP			Florida	RS	None	3 507	4 476
17									
18	4) REA Cooperatives								
19	Seminole ECI	FP			Florida	CS	None		
20									
21	5) Other Public Authorities								
22	So. Eastern Pwr. Admin.	FP(P)			Florida	—	None	—	—
23									
24	<u>Sub Total - Firm Power Sales</u>								
25									
26	<u>Interchange sales*</u>								
27	2) Non-Associated Utilities								
28	Florida Power & Light	0			Florida	CS	N/A	N/A	N/A
29	Tampa Electric Co.	0			Florida	CS	N/A	N/A	N/A
30	Southern Services, Inc.	0			Florida	CS	N/A	N/A	N/A
31									
32	3) Municipalities								
33	Orlando Utilities Comm.	0			Florida	CS	N/A	N/A	N/A
34	City of Fort Pierce	0			Florida	CS	N/A	N/A	N/A
35	City of Gainesville	0			Florida	CS	N/A	N/A	N/A
36	City of Homestead	0			Florida	CS	N/A	N/A	N/A
37	Jacksonville Elect. Auth.	0			Florida	CS	N/A	N/A	N/A
38	City of Kissimmee	0			Florida	CS	N/A	N/A	N/A
39	City of Lakeland	0			Florida	CS	N/A	N/A	N/A
40	City of Lake Worth	0			Florida	CS	N/A	N/A	N/A
41	City of New Smyrna Beach	0			Florida	CS	N/A	N/A	N/A
42	City of Sebring	0			Florida	CS	N/A	N/A	N/A
43	City of St. Cloud	0			Florida	CS	N/A	N/A	N/A
44	City of Tallahassee	0			Florida	CS	N/A	N/A	N/A

Name of Respondent FLORIDA POWER CORPORATION	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**SALES FOR RESALE (Account 447) (Continued)**

3. Report separately firm, dump, and other power sold to the same utility.

4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.

5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether

or not they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).

6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers.

7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (j)	Voltage at Which Delivered KV (k)	Megawatt Hours (l)	REVENUE				Line No.
			Demand Charges (m)	Energy (n)	Other Charges (o)	Total (p)	
							1
							2
30 Min. Int.	12	23 542		1 450 855	19 823	1 470 678	3
30 Min. Int.	69	200 996		10 677 411	114 893	10 792 304	4
30 Min. Int.	4	10 451		724 084	5 588	729 672	5
30 Min. Int.	12	31 075		1 635 279	38 730	1 674 009	6
30 Min. Int.	69	32 822		1 749 878	22 996	1 772 874	7
30 Min. Int.	12	223 390		12 641 285	190 796	12 832 081	8
30 Min. Int.	12	55 332		3 128 229	29 333	3 157 562	9
30 Min. Int.	4	19 052		987 699	10 812	998 511	10
30 Min. Int.	69	612 410		34 467 865	508 975	34 976 840	11
30 Min. Int.	12	3 708		229 059	2 304	231 363	12
30 Min. Int.	69	73 197		3 802 948	80 016	3 882 964	13
30 Min. Int.	69	376 015	4 967 514	12 716 002	248 452	17 931 968	14
30 Min. Int.	69	49 801	625 952	1 706 186	29 768	2 361 906	15
30 Min. Int.	4	19 082		1 034 146	12 118	1 046 264	16
							17
60 Min. Int.	115/69/12	19 701	4 436 017	2 269 402	1 220 170	7 925 589	18
		6 566		116 419	77 612	194 031	21
		1 757 140	10 029 483	89 336 747	2 612 386	101 978 616	23
							24
							25
							26
60 Min. Int.	230/115	259 922		6 439 523		6 439 523	27
60 Min. Int.	230/115/69	25 138		1 549 738		1 549 738	28
60 Min. Int.	230/115/69	1 491		18 484		18 484	29
							30
							31
60 Min. Int.	230/115	55 987		1 530 840		1 530 840	32
60 Min. Int.	230/115	19 190		499 280		499 280	33
60 Min. Int.	230/115	7 446		197 593		197 593	34
60 Min. Int.	230/115	32 220		909 153		909 153	35
60 Min. Int.	230/115	4 915		144 325		144 325	36
60 Min. Int.	69	61 910		1 692 808		1 692 808	37
60 Min. Int.	115	14 350		857 952		857 952	38
60 Min. Int.	230/115	925		29 983		29 983	39
60 Min. Int.	230/115	1 960		52 392		52 392	40
60 Min. Int.	69	29 543		986 301		986 301	41
60 Min. Int.	69	38 299		1 132 394		1 132 394	42
60 Min. Int.	230/115/69	5 277		127 670		127 670	43
							44

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**SALES FOR RESALE (Account 447)**

1. Report sales during the year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.

2. Provide in column (a) subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point

of delivery; FP(C), firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin identified in column (e), providing a subtotal for each state (or county) of delivery in columns (l) and (p).

Line No.	Sales To (a)	Statistical Classification (b)	Export Across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Delivery State or county) (e)	Substation Ownership (if applicable) (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1	City of Vero Beach	0			Florida	CS	N/A	N/A	N/A
2									
3	4) Cooperatives								
4	Seminole Electric	0			Florida	CS	N/A	N/A	N/A
5	Crystal River No. 3 Participants	0			Florida	CS	N/A	N/A	N/A
6									
7	Sub-total Interchange Sales								
8									
9	<b>TOTAL SALES FOR RESALE (Account 447)</b>								
10									
11									
12									
13	* Interchange Sales have been reclassified from Account 555 per Florida Public Service Commission								
14	Advisory Bulletin No. 20.								
15									
16									
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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19_85
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**SALES FOR RESALE (Account 447) (Continued)**

3. Report separately firm, dump, and other power sold to the same utility.

4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.

5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether

or not they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).

6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers.

7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (j)	Voltage at Which Delivered KV (k)	Megawatt Hours (l)	REVENUE				Line No.
			Demand Charges (m)	Energy (n)	Other Charges (o)	Total (p)	
60 Min. Int.	230/115	7 899		195 068		195 068	1
							2
60 Min. Int.	230	136 119	6 808 520	7 524 743		14 333 263	3
60 Min. Int.	230	96 671		4 356 497		4 356 497	4
		799 262	6 808 520	28 244 744		35 053 264	5
		2 556 402	16 838 003	117 581 491	2 612 386	137 031 880	6
							7
							8
							9
							10
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Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	<b>1. POWER PRODUCTION EXPENSES</b>			
2	<b>A. Steam Power Generation</b>			
3	Operation			
4	(500) Operation Supervision and Engineering	4 874 528	4 582 901	
5	(501) Fuel *	461 891 821	446 891 368	
6	(502) Steam Expenses	4 953 041	4 833 958	
7	(503) Steam from Other Sources	---	---	
8	(Less) (504) Steam Transferred—Cr.	(162 941)	(80 188)	
9	(505) Electric Expenses	2 743 645	2 711 545	
10	(506) Miscellaneous Steam Power Expenses	9 775 806	8 094 250	
11	(507) Rents	33 296	27 198	
12	TOTAL Operation (Enter Total of Lines 4 thru 11)	484 109 196	467 061 032	
13	Maintenance			
14	(510) Maintenance Supervision and Engineering	3 296 161	2 712 154	
15	(511) Maintenance of Structures	1 214 874	939 627	
16	(512) Maintenance of Boiler Plant	17 323 878	15 689 275	
17	(513) Maintenance of Electric Plant	7 952 483	7 020 646	
18	(514) Maintenance of Miscellaneous Steam Plant	1 652 697	879 290	
19	TOTAL Maintenance (Enter Total of Lines 14 thru 18)	31 440 093	27 240 992	
20	TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)	515 549 289	494 302 024	
21	<b>B. Nuclear Power Generation</b>			
22	Operation			
23	(517) Operation Supervision and Engineering	13 663 540	11 542 137	
24	(518) Fuel	17 995 065	36 410 686	
25	(519) Coolants and Water	5 035	1 482	
26	(520) Steam Expenses	2 423 108	5 397 337	
27	(521) Steam from Other Sources	166 865	91 449	
28	(Less) (522) Steam Transferred—Cr.	367	5 709	
29	(523) Electric Expenses	10 773	18 652	
30	(524) Miscellaneous Nuclear Power Expenses	12 889 999	13 865 962	
31	(525) Rents	(2 077)	6 890	
32	TOTAL Operation (Enter Total of lines 23 thru 31)	47 152 675	67 340 304	
33	Maintenance			
34	(528) Maintenance Supervision and Engineering	18 020 141	12 695 671	
35	(529) Maintenance of Structures	1 810 904	2 824 373	
36	(530) Maintenance of Reactor Plant Equipment	7 944 213	8 377 985	
37	(531) Maintenance of Electric Plant	1 606 139	6 476 538	
38	(532) Maintenance of Miscellaneous Nuclear Plant	2 783 588	14 908 711	
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)	32 164 985	45 283 278	
40	TOTAL Power Production Expenses—Nuclear Power (Enter total of lines 32 and 39)	79 317 660	112 623 582	
41	<b>C. Hydraulic power Generation</b>			
42	Operation			
43	(535) Operation Supervision and Engineering			
44	(536) Water for Power			
45	(537) Hydraulic Expenses			
46	(538) Electric Expenses			
47	(539) Miscellaneous Hydraulic Power Generation Expenses			
48	(540) Rents			
49	TOTAL Operation (Enter Total of lines 43 thru 48)			

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/85	Dec. 31, 19_85
<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	<b>C. Hydraulic Power Generation (Continued)</b>			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering			
53	(542) Maintenance of Structures			
54	(543) Maintenance of Reservoirs, Dams, and Waterways			
55	(544) Maintenance of Electric Plant			
56	(545) Maintenance of Miscellaneous Hydraulic Plant			
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)			
58	TOTAL Power Production Expenses—Hydraulic Power (Enter total of lines 49 and 57)			
59	<b>D. Other Power Generation</b>			
60	Operation			
61	(546) Operation Supervision and Engineering	165 237	240 831	
62	(547) Fuel	17 216 340	16 107 390	
63	(548) Generation Expenses	104 372	175 191	
64	(549) Miscellaneous Other Power Generation Expenses	251 264	249 617	
65	(550) Rents	578	105	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	17 737 791	16 773 134	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	352 703	416 649	
69	(552) Maintenance of Structures	65 180	57 318	
70	(553) Maintenance of Generating and Electric Plant	2 709 490	2 412 209	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	114 761	55 712	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	3 242 134	2 941 888	
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 72)	20 979 925	19 715 022	
74	<b>E. Other Power Supply Expenses</b>			
75	(555) Purchased Power	89 698 615	32 105 590	
76	(556) System Control and Load Dispatching	1 126 080	994 874	
77	(557) Other Expenses	27 101	23 407	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	90 851 796	33 123 871	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	706 698 670	659 764 499	
80	<b>2. TRANSMISSION EXPENSES</b>			
81	Operation			
82	(560) Operation Supervision and Engineering	614 604	603 969	
83	(561) Load Dispatching	1 274 066	1 096 978	
84	(562) Station Expenses	897 196	785 324	
85	(563) Overhead Lines Expenses	170 867	238 112	
86	(564) Underground Lines Expenses	9 655	9 453	
87	(565) Transmission of Electricity by Others	---	---	
88	(566) Miscellaneous Transmission Expenses	1 983 841	1 826 241	
89	(567) Rents	74 145	104 952	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	5 024 374	4 665 029	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering	280 230	305 489	
93	(569) Maintenance of Structures	115 890	182 759	
94	(570) Maintenance of Station Equipment	3 530 832	3 427 371	
95	(571) Maintenance of overhead Lines	3 161 778	2 167 834	
96	(572) Maintenance of underground Lines	130 769	145 213	
97	(573) Maintenance of Miscellaneous Transmission Plant	36 017	(4 627)	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	7 255 516	6 224 039	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	12 279 890	10 889 068	
100	<b>3. DISTRIBUTION EXPENSES</b>			
101	Operation			
102	(580) Operation Supervision and Engineering	4 507 089	4 236 354	

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/85	Dec. 31, 19__85
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
103	<b>3. DISTRIBUTION Expenses (Continued)</b>			
104	(581) Load Dispatching			
105	(582) Station Expenses	1 001 894	776 005	
106	(583) Overhead Line Expenses	1 013 533	999 630	
107	(584) Underground Line Expenses	1 059 154	979 666	
108	(585) Street Lighting and Signal System Expenses	50 907	33 685	
109	(586) Meter Expenses	3 218 522	3 188 390	
110	(587) Customer Installations Expenses	1 315 083	1 332 480	
111	(588) Miscellaneous Expenses	4 659 073	4 676 988	
112	(589) Rents	339 328	332 798	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	17 164 583	16 555 996	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	1 394 608	1 355 043	
116	(591) Maintenance of Structures	354 953	277 836	
117	(592) Maintenance of Station Equipment	1 927 155	2 182 758	
118	(593) Maintenance of Overhead lines	12 178 365	12 041 902	
119	(594) Maintenance of Underground Lines	1 889 518	1 580 222	
120	(595) Maintenance of Line Transformers	1 201 337	1 655 890	
121	(596) Maintenance of Street Lighting and Signal Systems	1 260 110	1 302 176	
122	(597) Maintenance of Meters	702 802	720 736	
123	(598) Maintenance of Miscellaneous Distribution Plant	223 189	258 053	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	21 132 037	21 374 616	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	38 296 620	37 930 612	
126	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>			
127	Operation			
128	(901) Supervision	1 983 136	1 799 900	
129	(902) Meter Reading Expenses	4 870 592	4 459 109	
130	(903) Customer Records and Collection Expenses	13 147 988	13 381 465	
131	(904) Uncollectible Accounts	3 300 158	1 584 254	
132	(905) Miscellaneous Customer Accounts Expenses	1 274 509	1 337 072	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	24 576 383	22 561 800	
134	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
135	Operation			
136	(907) Supervision	4 819	13 295	
137	(908) Customer American Expenses	16 559 614	11 717 695	
138	(909) Informational and Instructional Expenses	1 395 748	1 421 607	
139	(910) Miscellaneous Customer Service and Informational Expenses	76 285	67 624	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	18 036 466	13 220 221	
141	<b>6. SALES EXPENSES</b>			
142	Operation			
143	(911) Supervision	69 968	58 822	
144	(912) Demonstrating and Selling Expenses	1 882 422	400 155	
145	(913) Advertising Expenses	171 408	87 495	
146	(916) Miscellaneous Sales Expenses	1 800	15 712	
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	2 125 598	562 184	
148	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
149	Operation			
150	(920) Administrative and General Salaries	16 401 655	14 428 081	
151	(921) Office Supplies and Expenses	4 590 625	4 052 371	
152	(Less) (922) Administrative Expenses Transferred—Ct.	(37 215)	(32 503)	

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/85	Dec. 31, 1985
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
153	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>			
154	(923) Outside Services Employed	2 179 970	825 009	
155	(924) Property Insurance	5 115 885	5 323 605	
156	(925) Injuries and Damages	3 973 237	3 608 212	
157	(926) Employee Pensions and Benefits	17 005 067	14 311 673	
158	(927) Franchise Requirements	123	15	
159	(928) Regulatory Commission Expenses	258 956	520 656	
160	(929) Duplicate Charges—Cr.	(2 072 749)	(3 224 013)	
161	(930.1) General Advertising Expenses	---	516	
162	(930.2) Miscellaneous General Expenses	8 749 354	9 763 515	
163	(931) Rents	969 425	709 562	
164	<b>TOTAL Operation (Enter Total of lines 150 thru 163)</b>	<b>57 134 333</b>	<b>50 286 699</b>	
165	Maintenance			
166	(935) Maintenance of General Plant	3 036 999	2 472 064	
167	<b>TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)</b>	<b>60 171 332</b>	<b>52 758 763</b>	
168	<b>TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 79, 99, 125, 133, 140, 147, and 167)</b>	<b>862 184 959</b>	<b>797 687 147</b>	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.	employees in a footnote.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction	3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.
1. Payroll Period Ended (Date)	12/22/85
2. Total Regular Full-Time Employees	5215
3. Total Part-Time and Temporary Employees	526
4. Total Employees	5741

\* Includes Deferred Fuel Expense

Current Year	-	\$(37 892 138)
Prior Year	-	\$ 34 825 845

Name of Respondent FLORIDA POWER CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <sup>85</sup>				
<b>PURCHASED POWER (Account 555) (Except interchange power)</b>									
<p>1. Report power purchased for resale during the year. Report on page 328 particulars (details) concerning interchange power transactions during the year; do not include such figures on this page.</p> <p>2. Provide in column (a) subheadings and classify purchases as to: (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities,</p>			<p>(6) Cooperatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b) using the following codes: FP, firm power; DP, dump or surplus power; O, other. Describe the nature of any purchases classified as Other Power. Enter an "x" in column (c) if purchase involves import across a state line.</p> <p>3. Report separately firm, dump, and other power purchased</p>						
Line No.	Purchase From (a)	Statistical Classification (b)	Import Across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Delivery State or county (e)	Substation Ownership (if applicable) (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1	Federal Agency (7)				Near Chattahoochee FL		None	N/A	N/A
2									
3	Co-Generation (4)				Various		None	N/A	N/A
4									
5									
6									
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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**PURCHASED POWER (Account 555) (Continued)**  
(Except interchange power)

from the same company.

4. If receipt of power is at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; SS, seller owned or leased.

5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billing, enter this number in column (g). Base the number of megawatts of maximum demand shown in columns (h) and (i) on actual monthly

readings. Furnish those figures whether they are used or not in the determination of demand charges. Show in column (j) type of demand reading (i.e. instantaneous, 15, 30, or 60 minutes integrated).

6. For column (l) enter the number of megawatt hours purchased as shown by the power bills rendered to the purchases.

7. Explain in a footnote any amount entered in column (o), such as fuel or other adjustments.

Type of Demand Reading (j)	Voltage at Which Received (k)	Megawatt Hours (l)	Cost Of Energy				Line No.
			Demand Charges (m)	Energy Charges (n)	Other Charges (o)	Total (m + n + o) (p)	
None	115	51 973	—	805 743	—	805 743	1
None	115	359 395	—	13 091 944	—	13 091 944	2
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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**SUMMARY OF INTERCHANGE ACCORDING TO COMPANIES AND POINTS OF INTERCHANGE**  
(Included in Account 555)

1. Report below all of the megawatt-hours received and delivered during the year. For receipts and deliveries under interchange power agreements, show the net charge or credit resulting therefrom.

2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).

3. Furnish particulars (details of settlements for interchange power in a footnote or on a supplemental Page; include the name of each company, the nature of the transaction, and the dollar amounts involved. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

Line No.	Name of Company (a)	(b)	(c)	Point of Interchange (d)	Voltage at Which Interchanged (e)	Megawatt Hours			Amount Settlement (i)
						Received (f)	Delivered (g) *	Net Difference (h)	
1	(2) Nonassociated Utilities								
2	Florida Power & Light Co.			Sanford, Brevard	230-115	37 191			2 451 411
3				North Longwood					
4	Tampa Electric Co.			Higgins, Dade City	230-115-69	106 694			3 488 039
5				Lake Tarpon, West					
6				Lake Wales, Pebble-					
7	Southern Services, Inc.	X		dale, Denham					
8				Fla.-Ga. St. Line	230-115-69	1 570 120			53 108 717
9				Plant Scholz					
10				Port St. Joe					
11	(5) Municipalities								
12	Orlando Utilities Comm.			Woodsmere, Rio	230-115	20 837			997 978
13				Pinar, Windermere					
14	City of Tallahassee			Bulk #3, St. Marks	230-115-69	8 706			403 619
15				Crawfordville,					
16				Bradfordville West					
17	City of Gainesville			Archer, Idylwild	230-115	101 915			3 762 691
18	City of Lakeland			West Substation	115	10 461			383 332
19	City of Sebring			Desoto City,	69	4 278			241 846
20				Sun Lakes					
21	City of Kissimmee			Lake Bryan	69	12			294
22	City of St. Cloud			Lake Bryan	69	6			347
23	City of Lake Worth			Tie with FP&L	—	1 483			71 933



Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**TRANSMISSION OF ELECTRICITY FOR OR BY OTHERS (Accounts 456 and 565)**  
(Including transactions sometimes referred to as "wheeling")

1. Describe below and give particulars of any transactions by respondent during the year for transmission of electricity for or by others during year, including transactions sometimes referred to as wheeling.

2. Provide separate subheadings for : (a) *Transmission of Electricity for Others* (included in Account 456) and (b) *Transmission of Electricity by Others* (Account 565).

3. Furnish the following information in the space below concerning each transaction:

- (a) Name of company and description of service rendered or received. Designate associated companies.
- (b) Points of origin and termination of service specifying also any transformation service involved.
- (c) MWh received and MWh delivered.
- (d) Monetary settlement received or paid and basis of settlement, included in Account 456 or 565.

tlement, included in Account 456 or 565.

(e) Nonmonetary settlement, if any, specifying the MWh representing compensation for the service, specifying whether such power was firm power, dump or other power, and state basis of settlement. If nonmonetary settlement was other than MWh describe the nature of such settlement and basis of determination.

(f) Other explanations which may be necessary to indicate the nature of the reported transactions. Include in such explanations as statement of any material services remaining to be received or furnished at end of year and the accounting recorded to avoid a possible material distortion of reported operating income for the year.

**TRANSMISSION OF ELECTRICITY FOR OTHERS (Included in Account 456)**

3(a) Name (Note)	3(b)		3(c)		3(d) Transmission Charge (\$)	
	Origin Companies	KV	Termination Co.	MWh Rec'd Del'd		
SEPA	Project	230	FC	230,115	192 956 178 956	206 522
FPL	SEB, LAK	115	FPL	230,115	423 413	648
TECO	TAL, GVL, SEM, SEB, OUC	230,115	TECO	230,115	46 458 44 832	70 386
OUC	GVL, SEM, TAL, TECO, LAK, SEB	230,115	OUC	230,115	122 645 118 353	186 316
TAL	SEM, GVL, KIS, LW, OUC, LAK, TECO, SEB, HST, SOOO, FTP, JBH	230,115	TAL	230,115	29 213 28 337	61 054
SEB	GVL, TECO, LAK, OUC, TAL, KIS, SEM, LW, FPL, JEA, HST, FTP, VB	230,115	SEB	230,115	26 817 26 039	40 881
KIS	GVL, TECO, SEM, TAL, SEB, GVL, LAK	230,115	KIS	230,115	102 503 98 915	159 082
STC	GVL, SEB, TECO, SEM TAL, LAK	230,115	STC	230,115	31 006 29 983	47 073
GVL	SEM, TECO, OUC, LAK TAL, KIS	230,115	GVL	230,115	16 998 16 403	25 753
LAK	SEM, TAL, SEB, GVL, OUC	230,115	LAK	230,115	81 071 78 639	134 099
LW	LAK	115	LW	115	5 5	8
VB	TAL, LAK	230,115	VB	115	276 272	427

See Note on Page 332-B

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <sup>85</sup>
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**TRANSMISSION OF ELECTRICITY FOR OR BY OTHERS (Accounts 456 and 565)**  
(Including transactions sometimes referred to as "wheeling")

1. Describe below and give particulars of any transactions by respondent during the year for transmission of electricity for or by others during year, including transactions sometimes referred to as wheeling.

2. Provide separate subheadings for : (a) *Transmission of Electricity for Others* (included in Account 456) and (b) *Transmission of Electricity by Others* (Account 565).

3. Furnish the following information in the space below concerning each transaction:

- (a) Name of company and description of service rendered or received. Designate associated companies.
- (b) Points of origin and termination of service specifying also any transformation service involved.
- (c) MWh received and MWh delivered.
- (d) Monetary settlement received or paid and basis of settlement, included in Account 456 or 565.

(e) Nonmonetary settlement, if any, specifying the MWh representing compensation for the service, specifying whether such power was firm power, dump or other power, and state basis of settlement. If nonmonetary settlement was other than MWh describe the nature of such settlement and basis of determination.

(f) Other explanations which may be necessary to indicate the nature of the reported transactions. Include in such explanations as statement of any material services remaining to be received or furnished at end of year and the accounting recorded to avoid a possible material distortion of reported operating income for the year.

**TRANSMISSION OF ELECTRICITY FOR OTHERS (Included in Account 456)**

3(a) Name (Note)	3(b)				3(c)		3(d)
	Companies	Origin KV	Termination Co.	KV	MWH Rec'd	MWH Del'd	Trans- mission Charge(\$)
HST	TAL	230	HST	115	48	45	71
NSB	TAL, SEB	230,115	NSB	115	138	136	214
FTP	LAK, SEB, TAL	230,115	FTP	115	7	7	11
JEA	SEB, LAK	230,115	JEA	230,115	377	366	575
SEM	TAL, GVL, OUC, TECO, LAK KIS, SEB	230,115	SEM	230,115	579 282	560 166	10 343 932
CRP	FPC	230	CRP	230	284 866	277 043	1 353 362
Total (Included in Account 456)					<u>1 515 089</u>	<u>1 458 910</u>	<u>12 630 414</u>

See Note on Page 332-B

Name of Respondent FLORIDA POWER CORPORATION	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 85
<b>TRANSMISSION OF ELECTRICITY FOR OR BY OTHERS (Accounts 456 and 565)</b> (Including transactions sometimes referred to as "wheeling")			

1. Describe below and give particulars of any transactions by respondent during the year for transmission of electricity for or by others during year, including transactions sometimes referred to as wheeling.

2. Provide separate subheadings for : (a) *Transmission of Electricity for Others* (included in Account 456) and (b) *Transmission of Electricity by Others* (Account 565).

3. Furnish the following information in the space below concerning each transaction:

- (a) Name of company and description of service rendered or received. Designate associated companies.
- (b) Points of origin and termination of service specifying also any transformation service involved.
- (c) MWh received and MWh delivered.
- (d) Monetary settlement received or paid and basis of set-

tlement, included in Account 456 or 565.

(e) Nonmonetary settlement, if any, specifying the MWh representing compensation for the service, specifying whether such power was firm power, dump or other power, and state basis of settlement. If nonmonetary settlement was other than MWh describe the nature of such settlement and basis of determination.

(f) Other explanations which may be necessary to indicate the nature of the reported transactions. Include in such explanations as statement of any material services remaining to be received or furnished at end of year and the accounting recorded to avoid a possible material distortion of reported operating income for the year.

**NOTE:**

ABBREVIATIONS USED

- CRP - Crystal River No. 3 Participants
- FPL - Florida Power & Light Company
- Ft P - Ft. Pierce Utilities Authority
- GVL - City of Gainesville
- HST - City of Homestead
- JEA - Jacksonville Electric Authority
- Kis - City of Kissimmee
- LAK - City of Lakeland
- LW - Lake Worth Utilities Authority
- NSB - City of New Smyrna Beach
- OUC - Orlando Utilities Commission
- PC - Preference Customers
- SEB - Sebring Utilities Commission
- SEPA - Southeastern Power Administration
- TAL - City of Tallahassee
- TECO - Tampa Electric Company
- VB - City of Vero Beach
- SEM - Seminole Electric Cooperative, Inc.
- STC - City of St. Cloud
- SoCo - Southern Company
- JBH - Jackson Bluff Hydro

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
FLORIDA POWER CORPORATION		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/85	Dec. 31, 19 85
<b>MISCELLANEOUS GENERAL EXPENSES (Accounting 930.2) (ELECTRIC)</b>				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	707 864		
2	Nuclear Power Research Expenses	—		
3	Other Experimental and General Research Expenses	199 223		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	319 347		
5	<i>Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)</i>			
6	Company Membership Dues (930.21)(See Detail Page 333-A)	130 288		
7	Directors' Fees (930.23) (See Detail Page 333-A)	41 000		
8	Other Expenses (930.30) (See Detail Pages 333-A & 333-B)	3 533 579		
9	Computer Services Expenses (930.31) (See Detail Pages 333-B - 333-D)	641 288		
10	Management Development (930.32) (See Detail Pages 333-D & 333-E)	352 783		
11	Corporate Expense - Florida Progress (930.34)	2 823 982		
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46	TOTAL	8 749 354		

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

MISCELLANEOUS GENERAL EXPENSES (Account 930) (Electric) (Continued)

Company Membership Dues - Account 930.21

Chamber of commerce

Florida Chamber of Commerce	21 324.95	
Orlando Chamber of Commerce	5 808.65	
Pinellas - Suncoast Chamber of Commerce	5 626.90	
Various Chambers of Commerce (85)	<u>29 004.32</u>	<u>61 764.82</u>

Committee of 100

Various Committees of 100 (13)	<u>3 833.81</u>	<u>3 833.81</u>
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Miscellaneous Dues & Expenses

Florida Civil Justice Foundation	10 000.00	
Florida Innovation Group	5 020.00	
Public Utility Research Center - Univ. of Fla.	20 250.00	
Various Miscellaneous Dues & Expenses (93)	<u>29 419.19</u>	<u>64 689.19</u>

Total Account 920.21

130 287.82

Corporate Expense - Account 930.23

Directors' Retainer Fees and Meeting Compensation

Robert Allen	6 000.00	
Wilmer Bassett	1 500.00	
Frank Hubbard	1 500.00	
Richard Johnson	6 250.00	
P. Scott Linder	6 750.00	
Corneal Myers	6 500.00	
George Ruppel	6 250.00	
Jean Wittner	<u>6 250.00</u>	<u>41 000.00</u>

Other - Account 930.30

Activity Management System	274 982.44	
Auto & Transportation	29 600.55	
CATV - Disputed Pole Attachment Charges	55 830.86	
Company Use of KWH	27 611.37	
Computer Service Charges	1 837 597.28	
ITT Grinnell Litigation	198 605.84	
Leased Vehicles	5 973.58	
Vacation Pay Accrual - 1985	173 250.02	
Various Other Charges (18)	<u>6 015.46</u>	<u>2 609 467.40</u>

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

MISCELLANEOUS GENERAL EXPENSES (Account 930) (Electric) (Continued)

Other - Account 930.30

Materials and Supplies		
Publix	10 583.48	
Various Materials and Supplies (16)	<u>2 746.04</u>	<u>13 329.52</u>
Employees' Expense Accounts		
Various Employees' Expense Accounts (36)	<u>10 161.59</u>	<u>10 161.59</u>
Miscellaneous		
Medical Premiums	26 258.34	
Florida Sales Tax	36 110.00	
Various Miscellaneous (64)	<u>24 535.88</u>	<u>86 904.22</u>
Outside Professional Service		
Auxton Computer Enterprises	23 447.40	
Computer Horizons	70 035.00	
Cyborg Systems	12 075.00	
Dialog Information	5 914.85	
Lee Data	9 681.81	
Micro Mart	21 938.84	
PC Software	5 735.00	
Various Outside Professional Services	<u>8 663.60</u>	<u>157 491.50</u>
Publications		
Advance Systems, Inc.	37 200.00	
Various Publications (13)	<u>8 139.48</u>	<u>45 339.48</u>
Utility - Telephone		
General Telephone	271 471.80	
Meridian Leasing	<u>101 770.68</u>	<u>373 242.48</u>
Equipment Rental/Service		
Meridian	175 233.39	
Multigraphics	20 479.07	
O/E Leasing	10 184.04	
Xerox	<u>31 746.04</u>	<u>237 642.54</u>
Total Account 930.30		<u><u>3 533 578.73</u></u>

Computer Services - Account 930.31

M & S Nuclear Prod.	22 565.96	
Payroll	4 814 157.42	
Stationery & Supplies	132 611.18	
Various Other Charges (13)	<u>17 276.44</u>	<u>4 986 611.00</u>
Publications		
Various Publications (60)	<u>17 771.29</u>	<u>17 771.29</u>

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

MISCELLANEOUS GENERAL EXPENSES (Account 930) (Electric) (Continued)

Computer Services - Account 930.31

Moving Expenses		
EADS Brokers	8 567.22	
Various Moving Expense (3)	<u>8 966.25</u>	<u>17 533.47</u>
Freight		
Meridian Leasing Corp.	5 166.00	
Various Freight (5)	<u>1 470.61</u>	<u>6 636.61</u>
Auto Rental		
Various Auto Rental	<u>2 576.67</u>	<u>2 576.67</u>
Outside Professional Service		
CAP Gemini	13 612.50	
Cullinet Software	37 126.50	
Martin Marietta Data System	57 170.53	
Micro Mart	29 904.31	
PC Software	(6 178.00)	
Various Outside Professional Service (5)	<u>10 677.44</u>	<u>142 313.28</u>
Employees' Expense Accounts		
Various Employees' Expense Accounts (150)	<u>150 337.32</u>	<u>105 337.32</u>
Materials and Supplies		
Emsco	14 173.70	
Entre Computer	5 509.22	
Graphic Controls Corp.	5 718.96	
Memorex Corp.	41 905.50	
Plotter Paper	6 401.78	
Various Materials and Supplies (59)	43 123.83	
Xidex Corporation	<u>10 941.00</u>	<u>127 773.99</u>
Equipment Rental/Service		
Candle Corporation	8 452.50	
Computer Assoc. International	9 108.75	
Computer Investors, Inc.	9 879.45	
Courier Terminal Systems, Inc.	550 820.94	
CSR Technology	160 000.00	
Datagraphix	21 681.04	
DBMS, Inc.	51 870.00	
Decision Data Corp.	5 639.80	
Elgar Corp.	5 147.63	
Finalco, Inc.	253 145.47	
IBM Corporation	540 920.86	
Information Builders, Inc.	146 898.06	
Leasametric	5 846.64	
Lee Data	14 688.27	
MCM Corporation	(29 400.00)	
Meridian Leasing Corporation	141 930.53	
Morino Associates	21 241.50	

Annual Report of FLORIDA POWER CORPORATION Year End December 31, 1985

MISCELLANEOUS GENERAL EXPENSES (Account 930) (Electric) (Continued)

Computer Services - Account 930.31

Equipment Rental/Service (cont.)		
NCR Comten, Inc.	112 849.83	
Nixdorf Computer Corporation	59 842.69	
O/E Leasing of Florida, Inc.	9 611.08	
Panasophic Systems, Inc.	6 688.95	
Paradyne Corporation	57 940.84	
PC Focus	(6 968.25)	
Pinellas County Tax Collector	48 160.89	
Prime Computer	34 776.08	
SAS Institute	11 695.19	
Speak Easy Computer Co.	7 350.00	
Storage Technology Corporation	204 392.86	
Technology Finance Group, Inc.	1 205 837.32	
Telemap, Inc.	49 995.00	
UCCEL Corp.	58 590.00	
United Jersey Bank, NW	107 733.05	
Xerox Corporation	321 556.48	
Various Equipment Rental/Service (32)	<u>54 924.87</u>	<u>4 262 848.32</u>
Various Miscellaneous (91)	<u>68 539.58</u>	<u>68 539.58</u>
Total Account 930.31		<u>9 737 941.53</u>
Less Computer Charges to Various Other Accounts		<u>(9 096 652.92)</u>
Net Charges to 930.31		<u>641 288.61</u>

Management Development - Account 930.32

Payroll	20 923.24	
Various Other Charges (11)	<u>159.56</u>	<u>21 082.80</u>
Publications		
Development Dimensions, International	5 016.07	
Kepner-Tregoe, Inc.	21 174.66	
Public Utilities	10 773.00	
Various Publications (26)	<u>4 347.29</u>	<u>41 311.02</u>
Materials and Supplies		
Development Dimensions, International	20 609.79	
Various Materials and Supplies (22)	<u>6 417.52</u>	<u>27 027.31</u>
Outside Professional Services		
Appun, George	16 300.00	
Barry M. Cohen and Associates	49 420.15	
Development Designs, Inc.	31 593.91	
Kaset, Inc.	13 773.24	
Suncoast Management	25 380.00	
Toothman, Rex C..	19 420.31	
Various Outside Professional Services (3)	<u>6 711.42</u>	<u>162 599.03</u>

Annual Report of FLORIDA POWER CORPORATION Year Ended December 31, 1985

MISCELLANEOUS GENERAL EXPENSES (Account 930) (Electric) (Continued)

Management Development - Account 930.32 (cont.)

Miscellaneous		
Dolphin Beach Resort	6 386.51	
Orange Blossom	5 786.38	
St. Petersburg Holiday Inn	5 905.04	
University of Michigan	6 800.00	
Various Miscellaneous (31)	<u>25 901.71</u>	<u>50 779.64</u>
Employees' Expense Accounts		
Various Employees' Expense Accounts (187)	<u>49 983.16</u>	<u>49 983.16</u>
Total Account 930.32		<u><u>352 782.96</u></u>

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19.85
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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)**  
(Except amortization of acquisition adjustments)

1. Report in Section A for the year the amounts for: (a) *Depreciation Expense* (Account 403); (b) *Amortization of Limited-Term Electric Plant* (Account 404); and (c) *Amortization of Other Electric Plant* (Account 405).

2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.

If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant				
2	Steam Product Plant	46 868 496			46 868 496
3	Nuclear Production Plant	18 738 338			18 738 338
4	Hydraulic Production Plant—Conventional	—			—
5	Hydraulic Production Plant—Pumped Storage	—			—
6	Other Production Plant	5 969 635			5 969 635
7	Transmission Plant	15 047 142			15 047 142
8	Distribution Plant	32 332 618	146 396		32 479 014
9	General Plant	2 655 241	24 096		2 679 337
10	*Interest Synchronization	7 382 019			7 382 019
11	<b>TOTAL</b>	128 993 489	170 492		129 163 981

**B. Basis for Amortization Charges**

\* Per Florida Public Service Commission Order No. 13771

Account 370.1 Meters (Energy Conservation Equipment)

Account 398.1 Miscellaneous Equipment (Energy Conservation Equipment)

ASL = 5 years

NSR = 0

Accrual Rate = 20%

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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)**

**C. Factors Used in Estimating Depreciation Charges**

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
14			NONE				
15							
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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)**

**C. Factors Used in Estimating Depreciation Charges (Continued)**

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
64							
65							
66			NONE				
67							
68							
69							
70							
71							
72							
73							
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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (Account 425) — Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions* — Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the

Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430) — For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) — Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<u>Account 425 - Miscellaneous Amortization</u>	
2	Acquisition Adjustment Associated With the Purchase of Facilities from	
3	the City of Withlacoochee - Contra Account 114.00	(820)
4		
5	Acquisition Adjustment Associated With the Purchase of Facilities From	
6	Tri-County Cooperative - Contra Account 114.00	496
7		
8	Total Miscellaneous Amortization - Account 425	(324)
9		
10		
11	<u>Account 426 - Miscellaneous Income Deduction</u>	
12	Donations - Sub Accounts 426.11 and 426.12	
13	United Way	101 997
14	Florida Progress Foundation	100 000
15	Rollins College	35 400
16	Eckerd College	35 000
17	Ruth Eckerd Hall	20 000
18	Stetson University	15 000
19	University of South Florida	15 000
20	University of Central Florida Foundation	14 750
21	Bayfront Medical Center	12 250
22	Junior Achievement	11 113
23	All Childrens Hospital	10 000
24	Central Florida Capital Funds Committee	10 000
25	Monticello Opera House	10 000
26	St. Petersburg Junior College Development Foundation	10 000
27	Straight, Inc.	7 500
28	Y.M.C.A.	5 788
29	Florida Gulf Coast Symphony	5 361
30	Abilities, Inc.	5 010
31	Arts United Fund for Central Florida	5 000
32	Salvador Dali Institute	5 000
33	Southern Scholarship Foundation	5 000
34	Chamber of Commerce	4 955
35	Florida A & M University	4 000
36	Science Center of Pinellas County	3 950
37	Gator Football Booster	3 500
38		
39		
40		
41		

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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS**

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(d) *Other Interest Expense* (Account 431) — Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1		
2	Tarpon Springs General Hospital	3 000
3	Florida Opera	2 500
4	Pinellas Association for Retarded Children	2 500
5	Pinellas Suncoast Urban League	2 500
6	St. Petersburg Free Clinic	2 500
7	Boy Scouts	2 454
8	United Negro College Fund	2 250
9	Florida Independent College Fund	2 000
10	Orlando Crime Prevention Commission	2 000
11	William A. Shands Society	2 000
12	Lukemia Society	1 850
13	Goodwill	1 520
14	WFEE TV	1 400
15	National Conference of Christians and Jews	1 250
16	U.P.A.R.C.	1 145
17	Armand Hammer World College	1 000
18	Bayfront Laser Art Show	1 000
19	Committee for Economic Development	1 000
20	Economic Education Council	1 000
21	Florida Council on Economic Education	1 000
22	Florida House	1 000
23	Mainstreet Deland Association	1 000
24	Orlando Showcase	1 000
25	Pasco Hernando Community College	1 000
26	Vanguard School	1 000
27	University of Florida	1 000
28	WEDU Channel 3	1 000
29	Miscellaneous Religious, Civic and Cultural Contributions (76)	7 986
30	Various Health Organizations - Cancer, Heart, Etc. (44)	5 454
31	Schools, Scholarships, Youth, Sports & Recreation Programs (73)	12 477
32	Miscellaneous Contributions (57)	11 782
33		
34		
35		
36		
37		
38	Total Contributions - Sub Account 426.11 and 426.12	536 142
39		
40		
41		

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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

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(d) *Other Interest Expense* (Account 431) — Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1		
2	Civic and Social Club Dues and Expenses - Sub Account 426.13	41 156
3	Penalties - Sub Account 426.30	56 678
4	Certain Civic, Political and Related Activities - Sub Account 426.40	52 745
5	Legislative Activities - Non Deductible - Sub Account 426.41	3 899
6	Political Action Committee Administration Expenses - Sub Account 426.42	4 786
7	Loss on Reacquired Bonds - Sub Account 426.53	99 892
8	Miscellaneous Other Deductions - Sub Account 426.59	17 375
9		
10	Total Miscellaneous Income Deductions - Account 426	812 673
11		
12		
13	<u>Account 431 - Other Interest Expense</u>	
14	Customers Deposits - Rate 8.00% - 9.00% Per Annum	3 127 188
15	Notes Payable - Commercial Paper - Rate 9.28% Weighted Average	1 710 918
16	Notes Payable - Bank Loans - Rate 8.15% Per Annum	6 996
17	IRS Assessment to 1978 and 1979 Tax Returns - Rate 6.0% - 7.0% Per Annum	147 197
18	Interest Related to Proposed Federal Income Tax Deficiency for 1980 and 1981	
19	per IRS Audit - Rate 11.0% - 20.0%	2 705 000
20	Interest Related to Florida Department of Revenue associated with RAR	
21	1978 - 1979 - Rate 12% Per Annum	149 889
22	Interest Related to State Sales and Use Tax - Rate 12% Per Annum	87 827
23	Interest Related to Funding of F.I.T. Benefit for Spent Nuclear Fuel Disposal	
24	Cost (SNFDC) - Rate 10.07%	85 960
25	Interest Related to the retail portion of the overrecovery of SNFDC -	
26	Rate 9.59% - 11.89% Per Annum	15 332
27	Interest Related to the wholesale portion of the overrecovery of SNFDC -	
28	Rate 9.59% - 10.72% Per Annum	13 539
29	Miscellaneous Other Interest Expense - Rate 4.0% - 16.0% Per Annum	26 662
30		
31		
32		
33	Total Other Interest Expense - Account 431	8 076 508
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Name of Respondent FLORIDA POWER CORPORATION	Date of Report (Mo, Da, Yr) 12/31/85	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Year of Report Dec. 31, 1985
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**REGULATORY COMMISSION EXPENSES**

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	Florida Public Service Comm.				
2	Docket 820001 - EU				
3	Fuel Adjustment Hearing		202 096	202 096	
4					
5					
6	Florida Public Service Comm.				
7	Docket 830470 - EI				
8	Petition for Rate Increase		323 657	323 657	247
9					
10					
11	Federal Energy Regulatory Comm.				
12	Docket ER 84-679-000				
13	Petition for Rate Increase		155 552	155 552	15
14					
15					
16	Florida Public Service Comm.				
17	Docket 840001 - EIB				
18	Appeal of FPSC Decision				
19	Regarding Com Fuel		26 360	26 360	
20					
21	Nuclear Regulatory Comm.				
22	Review of Operator Training				
23	Crystal River Unit 3		59 062	59 062	
24					
25					
26	Miscellaneous Other		—	—	
27	Regulatory Expenses				
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL		882 387	882 387	262

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 85
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**REGULATORY COMMISSION EXPENSES (Continued)**

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.  
4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 223 for Account 186.

5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.  
6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 186, End of Year (l)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)		
Department (f)	Account No. (g)	Amount (h)					
			743	928	743		1
							2
							3
							4
							5
							6
			417	928	664		7
							8
							9
							10
			56 555	928	56 570		11
							12
							13
							14
							15
							16
							17
			26 360	928	26 257	103	18
							19
							20
			59 062	928	59 062		21
							22
							23
							24
							25
Legal	928	106 951	8 709	928	8 709		26
							27
							28
							29
							30
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							45
		106 951	151 846		152 005	103	46

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 85
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

2. Indicate in column (a) the applicable classification, as shown below. Classifications:

A. Electric R, D & D Performed Internally

(1) Generation

a. Hydroelectric

i. Recreation, fish, and wildlife

ii. Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) System Planning, Engineering and Operation

(3) Transmission

a. Overhead

b. Underground

(4) Distribution

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$5,000.)

(7) Total Cost Incurred

B. Electric R, D & D Performed Externally

(1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A(5) Environmental	Crystal River Dredge Spoil Recolonization
2	A(2) System Planning	Bulk Power Reliability
3		
4		
5	B(4) S.E.E.	High Voltage Laboratory
6	B(4) F.C.G.	Acid Rain Study
7	A(1E) Generation - Unconv.	Wood Gasification - Phase II
8	A(1E) Generation - Unconv.	Magnetic Water Treatment
9	A(1E) Generation - Unconv.	Transformer Heat Recovery
10	A(1E) Generation - Unconv.	Conventional to Fluidized Bed Boiler Retrofit
11	A(1E) Generation - Unconv.	Externally Fired Combustion Turbine Study
12	A(1E) Generation - Unconv.	Emulsified Oil Demonstration
13	A(1E) Generation - Unconv.	Fuel Cell Demonstration Project
14	A(4) Distribution	Circuit Breaker Overload Tests
15	A(4) Distribution	Lake Tarpon Sub - Digital Metering
16	A(4) Distribution	East Clearwater Sub - LTC Control
17	A(4) Distribution	Distribution Automation
18	A(1E) Generation - Unconv.	Wind/Electric Generation Monitoring
19	A(1E) Generation - Unconv.	Battery Storage Evaluation Program
20	A(G) Other	Electric Vehicle Development
21	A(1E) Generation - Unconv.	Thermal Energy Commercial/Industrial
22	A(G) Other	Electric Vehicle Research
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
		TOTAL

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (Classify)
- (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with ex-

penses during the year or the account to which amounts were capitalized during the year, listing Account 107, *Construction Work in Progress*, first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, *Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.*

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
1 241		506	1 241		1
21 086		506	5 280		2
		930	10 539		3
		588	5 267		4
	5 887	566	5 887		5
	161 370	506	161 370		6
(1 775)		506	(1 775)		7
196		930	196		8
14 646		506	14 646		9
1 978		506	1 978		10
4 905		506	4 905		11
6 671		506	6 671		12
107 804		506	107 804		13
6 703		588	6 703		14
2 116		566	2 116		15
9 891		566	9 891		16
46 075		593	46 075		17
279		930	279		18
11 295		582	11 295		19
34		930	34		20
52 711		930	52 711		21
56 648		930	56 648		22
					23
					24
342 504	167 257		509 761	-0-	25
					26
					27
					28
					29
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					36
					37
					38

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19_85
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**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and enter such amounts in

the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	35 304 262		
4	Transmission	3 114 754		
5	Distribution	12 760 621		
6	Customer Accounts	14 207 377		
7	Customer Service and Informational	5 164 505		
8	Sales	1 010 309		
9	Administrative and General	21 573 312		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	93 135 140		
11	Maintenance			
12	Production	27 121 820		
13	Transmission	3 463 364		
14	Distribution	10 207 858		
15	Administrative and General	1 697 434		
16	TOTAL Maint. (Total of lines 12 thru 15)	42 490 476		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	62 426 082		
19	Transmission (Enter Total of lines 4 and 13)	6 578 118		
20	Distribution (Enter Total of lines 5 and 14)	22 968 479		
21	Customer Accounts (Transcribe from line 6)	14 207 377		
22	Customer Service and Informational (Transcribe from line 7)	5 164 505		
23	Sales (Transcribe from line 8)	1 010 309		
24	Administrative and General (Enter Total of lines 9 and 15)	23 270 746		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	135 625 616	1 730 340	137 355 956
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
38	TOTAL Operation (Enter Total of lines 28 thru 37)			
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)			

Name of Respondent		This Report Is:	Date of Report	Year of Report
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DISTRIBUTION OF SALARIES AND WAGES (Continued)				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	<b>Gas (Continued)</b>			
48	Total Operation and Maintenance			
49	Production—Manufactured Gas (Enter Total of lines 28 and 40)			
50	Production—Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)			
51	Other Gas Supply (Enter Total of lines 30 and 42)			
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)			
53	Transmission (Lines 32 and 44)			
54	Distribution (Lines 33 and 45)			
55	Customer Accounts (Line 34)			
56	Customer Service and Informational (Line 35)			
57	Sales (Line 36)			
58	Administrative and General (Lines 37 and 46)			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)			
60	<b>Other Utility Departments</b>			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	135 625 616	1 730 340	137 355 956
63	<b>Utility Plant</b>			
64	Construction (By Utility Departments)			
65	Electric Plant	25 917 584	3 799 611	29 717 195
66	Gas Plant			
67	Other			
68	TOTAL Construction (Total of lines 65 thru 67)	25 917 584	3 799 611	29 717 195
69	<b>Plant Removal (By Utility Departments)</b>			
70	Electric Plant	1 828 987	247 023	2 076 010
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	1 828 987	247 023	2 076 010
74	<b>Other Accounts (Specify):</b>			
75	Preliminary Survey & Investigation			1 777
76	Other Work In Process			3 828 032
77	Research & Development			62 901
78	Other Operating Revenues			125 883
79	Other Income Deductions			1 771
80	Miscellaneous Operating Revenues			11 109 627
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	14 254 947	875 044	15 129 991
96	TOTAL SALARIES AND WAGES	177 627 134	6 652 018	184 279 152

Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**COMMON UTILITY PLANT AND EXPENSES**

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of

basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

NONE

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**ELECTRIC ENERGY ACCOUNT**

Report below the information called for concerning the disposition of electric energy generated, purchased, and interchanged during the year.

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	<b>SOURCES OF ENERGY</b>		20	<b>DISPOSITION OF ENERGY</b>	
2	Generation (Excluding Station Use):		21	Sales to Ultimate Consumers (Including Interdepartmental Sales)	18 715 964
3	Steam	17 739 122	22	Sales for Resale	1 757 140
4	Nuclear	2 563 795	23	Energy Furnished Without Charge	—
5	Hydro—Conventional		24	Energy Used by the Company (Excluding Station Use):	—
6	Hydro—Pumped Storage		25	Electric Department Only	160 828
7	Other	224 757	26	Energy Losses:	
8	Less Energy for Pumping		27	Transmission and Conversion Losses	1 126 154
9	Net Generation (Enter Total of lines 3 thru 8)	20 527 674	28	Distribution Losses	616 955
10	Purchases	411 368	29	Unaccounted for Losses	
11	Interchanges:		30	TOTAL Energy Losses	1 743 109
12	In (gross)	9 188 534	31	Energy Losses as Percent of Total on Line 19 <u>7.8</u> %	
13	Out (gross)	7 795 208	32	TOTAL (Enter Total of lines 21, 22, 23, 25, and 30)	22 377 041
14	Net Interchanges (Lines 12 and 13)	1 393 326			
15	Transmission for/by Others (Wheeling)				
16	Received <u>1 164 469</u> MWh				
17	Delivered <u>1 119 796</u> MWh				
18	Net Transmission (Lines 16 and 17)	44 673			
19	TOTAL (Enter Total of lines 9, 10, 14, and 18)	22 377 041			

**MONTHLY PEAKS AND OUTPUT**

1. Report below the information called for pertaining to simultaneous peaks established monthly (in megawatts) and monthly output (in megawatt-hours) for the combined sources of electric energy of respondent.

2. Report in column (b) the respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Show monthly peak including such emergency deliveries in a footnote and briefly explain the nature of the emergency. There may be cases of commingling of purchases and exchanges and "wheeling," also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of MW demand for determination of peaks as specified by this report may be unavailable. In these cases, report peaks which

include these intermingled transactions. Furnish an explanatory note which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. If the individual MW amounts of such totals are needed for billing under separate rate schedules and are estimated, give the amount and basis of estimate.

3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).

4. Monthly output is the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year must agree with line 19 above.

5. If the respondent has two or more power systems not physically connected, furnish the information called for below for each system.

NAME OF SYSTEM:

Line No.	Month (e)	MONTHLY PEAK					Monthly Output (MWh) (See Instr. 4) (g)
		Megawatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
33	January	5 813	Tuesday	22	8-9 a.m.	60 min. int.	2 049 338
34	February	4 516	Wednesday	13	7-8 a.m.	60 min. int.	1 607 461
35	March	3 399	Tuesday	19	7-8 a.m.	60 min. int.	1 558 921
36	April	3 059	Friday	26	6-7 p.m.	60 min. int.	1 519 603
37	May	3 914	Friday	31	4-5 p.m.	60 min. int.	1 859 287
38	June	4 548	Wednesday	5	4-5 p.m.	60 min. int.	2 086 984
39	July	4 273	Wednesday	10	5-6 p.m.	60 min. int.	2 115 390
40	August	4 304	Monday	26	4-5 p.m.	60 min. int.	2 172 688
41	September	4 257	Monday	9	5-6 p.m.	60 min. int.	1 889 635
42	October	4 037	Thursday	3	4-5 p.m.	60 min. int.	1 963 767
43	November	3 154	Wednesday	13	6-7 p.m.	60 min. int.	1 605 724
44	December	5 206	Thursday	26	8-9 a.m.	60 min. int.	1 948 243
45	TOTAL						22 377 041

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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

- |  |  |
|--|--|
| <p>1. Report data for Plant in Service only.<br/> 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.<br/> 3. Indicate by a footnote any plant leased or operated as a joint facility.<br/> 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.<br/> 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.</p> | <p>6. If gas is used and purchased on a term basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.<br/> 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.<br/> 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p> |
|--|--|

Line No.	Item (a) (Note 5)	Plant Name (b) <u>ANCLOTE</u>	Plant Name (c) <u>BARTOW</u>			
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Steam	Steam			
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional	Conventional			
3	Year Originally Constructed	1974	1958			
4	Year Last Unit was Installed	1978	1963			
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	1 112.4	494.4			
6	Net Peak Demand on Plant—MW (60 minutes)	1 021	695			
7	Plant Hours Connected to Load	6 576.7	8 732.7			
8	Net Continuous Plant Capability (Megawatts)					
9	When Not Limited by Condenser Water	Notes 1021 Winter	Notes 442 Winter			
10	When Limited by Condenser Water	1 & 2 1009 Summer	1 & 2 434 Summer			
11	Average Number of Employees	89	88			
12	Net Generation, Exclusive of Plant Use—KWh	2 469 268 000	1 547 951 000			
13	Cost of Plant:					
14	Land and Land Rights	1 037 198	1 893 551			
15	Structures and Improvements	32 386 669	13 226 672			
16	Equipment Costs	180 179 006	46 156 484			
17	Total Cost	213 602 873	61 276 707			
18	Cost per KW of Installed Capacity (Line 5)	\$192	\$124			
19	Production Expenses:					
20	Operation Supervision and Engineering	788 763	720 810			
21	Fuel	102 160 165	62 926 770			
22	Coolants and Water (Nuclear Plants Only)					
23	Steam Expenses	853 808	978 920			
24	Steam From Other Sources					
25	Steam Transferred (Cr.)					
26	Electric Expenses	422 468	338 899			
27	Misc. Steam (or Nuclear) Power Expenses	1 478 203	1 701 062			
28	Rents	3 572	6 316			
29	Maintenance Supervision and Engineering	611 454	420 136			
30	Maintenance of Structures	166 417	200 545			
31	Maintenance of Boiler (or Reactor) Plant	2 435 715	1 928 583			
32	Maintenance of Electric Plant	2 120 494	1 217 251			
33	Maint. of Misc. Steam (or Nuclear) Plant	250 896	239 015			
34	Total Production Expenses	111 291 955	70 678 307			
35	Expenses per Net KWh	45.07	45.66			
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		Oil	Coal-Oil	Gas	Oil
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—Mcf) (Nuclear—indicate)		BBLS	BBLS	MCF	BBLS
38	Quantity (Units) of Fuel Burned		3903286	585395	3953747	1370937
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)		151220	150988	1027	150859
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$	25.592	23.630	3.696	24.299
41	Average Cost of Fuel per Unit Burned	\$	26.173	23.845	3.696	25.058
42	Avg Cost of Fuel Burned per Million Btu	\$	4.121	3.760	3.599	3.955
43	Avg. Cost of Fuel Burned per KWh Net Gen.	\$	.0414			.0407
44	Average Btu per KWh Net Generation		10040			10633

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
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<b>STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)</b>			
<p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate</p>		<p>plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of coal units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.</p>	
Plant Name <u>CRYSTAL RIVER SOUTH</u> (d)	Plant Name <u>CRYSTAL RIVER NORTH</u> (e)	Plant Name <u>CRYSTAL RIVER</u> (f)	Line No.
Steam	Steam	Steam (Nuclear)	1
Conventional	Conventional	Conventional	2
1966	1982	1977	3
1969	1984	1977	4
964.3	1 478.6	801.4 (Note 4)	5
905	1 506	714	6
8 439.6	8 592.2	4 177.2	7
			8
Notes 842 Winter	Notes 1434 Winter	Notes 667 Winter	9
1 & 2 840 Summer	1 & 2 1394 Summer	1 & 2 739 Summer	10
165	145	291	11
4 629 523 200	8 573 323 600	2 563 794 900	12
			13
1 768 851	—	—	14
42 469 045	146 419 301	138 870 979	15
148 364 296	726 079 833	318 511 512	16
192 602 192	872 499 134	457 382 491	17
\$200	\$590	\$571	18
			19
1 636 118	1 064 364	13 663 540	20
113 418 386	197 348 961	17 995 065	21
		5 036	22
683 528	1 165 978	2 423 108	23
		166 865	24
(162 941)			25
450 481	649 679	10 773	26
3 289 267	1 923 659	12 890 365	27
13 380	5 603	(2 077)	28
1 061 649	867 914	18 020 141	29
295 781	338 254	1 810 904	30
6 459 921	4 890 961	7 944 213	31
1 167 031	2 238 422	1 606 139	32
497 714	446 857	2 783 588	33
128 810 315	210 940 652	79 317 660	34
27.82	24.60	30.94	35
Coal	Oil	Nuclear	Oil
Tons	BBLs	MMBTU	BBLs
1894802	29922	27027646	1744
12240	139380	N/A	124222
58.244	34.010	.502	34.999
59.322	33.924	.664	28.661
2.423	5.795	.664	5.493
.0245	.0230	.0070	
10058	9263	10546	

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<b>STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)</b>							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.			
Line No.	Item (a)	Plant Name <u>HIGGINS</u> (b)		Plant Name <u>SUWANNEE</u> (c)			
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Steam		Steam			
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional		Conventional			
3	Year Originally Constructed	1951		1953			
4	Year Last Unit was Installed	1954		1966			
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	138		147			
6	Net Peak Demand on Plant—MW (60 minutes)	167		317			
7	Plant Hours Connected to Load	1 972.7		2 006.6			
8	Net Continuous Plant Capability (Megawatts)						
9	When Not Limited by Condenser Water	Notes	123	Winter	Notes	147	Winter
10	When Limited by Condenser Water	1 & 2	118	Summer	1 & 2	145	Summer
11	Average Number of Employees	40		46			
12	Net Generation, Exclusive of Plant Use—KWh	119 493 000		147 658 000			
13	Cost of Plant:						
14	Land and Land Rights	184 271		22 059			
15	Structures and Improvements	4 243 161		3 853 100			
16	Equipment Costs	16 005 077		17 582 686			
17	Total Cost	20 432 509		21 457 845			
18	Cost per KW of Installed Capacity (Line 5)	\$148		\$146			
19	Production Expenses:						
20	Operation Supervision and Engineering	191 496		172 134			
21	Fuel	5 690 018		6 929 517			
22	Coolants and Water (Nuclear Plants Only)						
23	Steam Expenses	329 716		326 991			
24	Steam From Other Sources						
25	Steam Transferred (Cr.)						
26	Electric Expenses	251 286		289 903			
27	Misc. Steam (or Nuclear) Power Expenses	320 967		469 018			
28	Rents	981		1 904			
29	Maintenance Supervision and Engineering	93 630		83 579			
30	Maintenance of Structures	87 770		61 795			
31	Maintenance of Boiler (or Reactor) Plant	376 858		326 144			
32	Maintenance of Electric Plant	222 695		181 540			
33	Maint. of Misc. Steam (or Nuclear) Plant	118 548		36 470			
34	Total Production Expenses	7 683 965		8 878 995			
35	Expenses per Net KWh	64.30		60.13			
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Gas	Oil	Gas	Oil		
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—Mcf) (Nuclear—indicate)	MCF	BBLS	MCF	BBLS		
38	Quantity (Units) of Fuel Burned	614118	142991	1520971	39135		
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	1028	151033	1024	149588		
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year \$	3.467	23.603	3.782	27.678		
41	Average Cost of Fuel per Unit Burned \$	3.467	24.904	3.782	30.092		
42	Avg Cost of Fuel Burned per Million Btu \$	3.374	3.926	3.692	4.790		
43	Avg. Cost of Fuel Burned per KWh Net Gen. \$		.0476		.0469		
44	Average Btu per KWh Net Generation		12872		12215		

Name of Respondent	This Report Is:	Date of Report	Year of Report
FLORIDA POWER CORPORATION	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 12/31/85	Dec. 31, 19 <sup>85</sup>
<b>STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)</b>			
<p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate</p>		<p>plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.</p>	
Plant Name <u>TURNER</u> (d)	Plant Name <u>BAYBORO</u> (e)	Plant Name <u>Debary</u> (f)	Line No.
Steam	Gas Turbines	Gas Turbines	1
Conventional	Conventional	Conventional	2
1926	1973	1975	3
1959	1973	1976	4
189.1	226.8 (Note 3)	401.4 (Note 3)	5
344	238	354	6
3 589.1	691.7	582.4	7
			8
Notes 168 Winter	Notes 216 Winter	Notes 330 Winter	9
1 & 2 164 Summer	1 & 2 184 Summer	1 & 2 282 Summer	10
54	4	16	11
251 905 000	75 377 200	72 619 000	12
			13
756 712	—	2 082 320	14
4 327 559	1 069 070	3 422 197	15
19 993 011	15 680 864	46 978 427	16
25 077 282	16 749 934	52 482 944	17
\$133	\$74	\$131	18
			19
293 294	32 648	51 974	20
11 150 465	5 773 232	5 567 068	21
			22
597 265			23
			24
			25
324 052	8 410	77 523	26
512 628	49 067	133 529	27
1 541			28
157 801	43 576	183 107	29
55 245	11 545	42 015	30
900 536			31
771 982	308 592	1 294 145	32
56 024	8 592	63 166	33
14 820 833	6 235 662	7 412 527	34
58.84	82.73	102.07	35
Gas	Oil	Oil	36
MCF	BBLs	BBLs	37
1861650	176392	173197	38
			39
1028	149501	138969	40
3.534	24.620	33.216	41
3.534	25.916	33.333	42
3.440	4.127	5.711	43
	.0443	.0766	44
	11989	13411	44

Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

- |  |  |
|--|--|
| <p>1. Report data for Plant in Service only.</p> <p>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.</p> <p>3. Indicate by a footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.</p> | <p>6. If gas is used and purchased on a term basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</p> <p>7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p> |
|--|--|

Line No.	Item (a)	Plant Name INTERCESSION CITY (b)	Plant Name SUWANNEE (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Gas Turbines	Gas Turbines
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional	Conventional
3	Year Originally Constructed	1974	1980
4	Year Last Unit was Installed	1975	1980
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	340.2 (Note 3)	183.6 (Note 3)
6	Net Peak Demand on Plant—MW (60 minutes)	375	206
7	Plant Hours Connected to Load	363.8	247.4
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water	Notes 342 Winter	Notes 195 Winter
10	When Limited by Condenser Water	1 & 2 276 Summer	1 & 2 159 Summer
11	Average Number of Employees	4	4
12	Net Generation, Exclusive of Plant Use—KWh	40 888 200	19 573 700
13	Cost of Plant:		
14	Land and Land Rights	—	—
15	Structures and Improvements	2 122 867	1 390 628
16	Equipment Costs	23 222 283	25 450 614
17	Total Cost	25 345 150	26 841 242
18	Cost per KW of Installed Capacity (Line 5)	\$75	\$146
19	Production Expenses:		
20	Operation Supervision and Engineering	33 631	34 636
21	Fuel	3 276 677	1 621 547
22	Coolants and Water (Nuclear Plants Only)		
23	Steam Expenses		
24	Steam From Other Sources		
25	Steam Transferred (Cr.)		
26	Electric Expenses	10 055	5 442
27	Misc. Steam (or Nuclear) Power Expenses	51 535	5 375
28	Rents		578
29	Maintenance Supervision and Engineering	50 913	45 462
30	Maintenance of Structures	4 570	2 266
31	Maintenance of Boiler (or Reactor) Plant		
32	Maintenance of Electric Plant	381 486	399 473
33	Maint. of Misc. Steam (or Nuclear) Plant	24 334	266
34	Total Production Expenses	3 833 201	2 115 045
35	Expenses per Net KWh	93.75	108.06
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		Oil
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—Mcf) (Nuclear—indicate)		BBLS
38	Quantity (Units) of Fuel Burned		97230
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)		138632
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$	32.899
41	Average Cost of Fuel per Unit Burned	\$	33.700
42	Avg Cost of Fuel Burned per Million Btu	\$	5.788
43	Avg. Cost of Fuel Burned per KWh Net Gen.	\$	.0801
44	Average Btu per KWh Net Generation		13846

Footnotes to pages 402 & 403

1. Winter: 11/1 to 4/30, Ambient 40° F.  
Summer: 5/1 to 10/31, Ambient 90° F.
2. Winter and summer performance rating is according to Southeastern Electric Reliability Council Guideline No. 2 for uniform generator ratings for reporting published by SERC Technical Advisory Committee and approved by the Executive Board, November 1979.
3. All combustion gas turbine units generator nameplate ratings conform to ANSI C50-14 Code for Air-cooled Electric Generators at Sea Level, 59° F. and base load.
4. Crystal River No. 3 (Nuclear) is owned jointly: Florida Power Corporation, 90%; Participating Utilities, 10%; Rating and Generation shown = 90%.
5. The following units were placed into extended cold shutdown on 1/7/85:
  - Bartow Combustion Turbines - Units 1,2,3 & 4
  - Higgins Combustion Turbines - Units 1,2,3 & 4
  - Turner Combustion Turbines - Units 3 & 4



Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 85
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**HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. _____ Plant Name _____ (d)	FERC Licensed Project No. _____ Plant Name _____ (e)	FERC Licensed Project No. _____ Plant Name _____ (f)	Line No.
			1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
	NOT APPLICABLE		12
			13
			14
			15
			16
			17
			18
			19
			20
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			24
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			34

Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)**

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.

4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

Line No.	Item (a)	FERC Licensed Project No. _____ Plant Name _____ (b)
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total Installed Capacity (Generator Name Plate Ratings in MW)	
5	Net Peak Demand on Plant—Megawatts (60 minutes)	
6	Plant Hours Connected to Load While Generating	
7	Net Plant Capability (In megawatts):	
8	Average Number of Employees	
9	Generation Exclusive of Plant Use—KWh	
10	Energy Used for Pumping—KWh	
11	Net Output for Load (line 9 minus line 10)—KWh	
12	Cost of Plant	<b>NOT APPLICABLE</b>
13	Land and Land Rights	
14	Structures and Improvements	
15	Reservoirs, Dams and Waterways	
16	Water Wheels, Turbines, and Generators	
17	Accessory Electric Equipment	
18	Miscellaneous Powerplant Equipment	
19	Roads, Railroads, and Bridges	
20	TOTAL Cost (Enter Total of lines 13 thru 19)	
21	Cost per KW of Installed Capacity (line 20 ÷ line 4)	
22	Production Expenses	
23	Operation Supervision and Engineering	
24	Water for Power	
25	Pumped Storage Expenses	
26	Electric Expenses	
27	Miscellaneous Pumped Storage Power Generation Expenses	
28	Rents	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Reservoirs, Dams, and Waterways	
32	Maintenance of Electric Plant	
33	Maintenance of Miscellaneous Pumped Storage Plant	
34	Production Exp. Before Pumping Exp. Enter Total of lines 23 thru 33)	
35	Pumping Expenses	
36	Total Production Expenses (Enter Total of lines 34 and 35)	
37	Expenses per KWh Enter result of line 36 divided by line 9)	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)**

6. Pumping energy (line 10) is that energy measured as input to the plant for pumping purposes.

7. Include on line 35 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed, leave lines 35, 36 and 37 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station

or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other sources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier, contract number, and date of contract.

FERC Licensed Project No. _____ Plant Name _____ (c)	FERC Licensed Project No. _____ Plant Name _____ (d)	FERC Licensed Project No. _____ Plant Name _____ (e)	Line No.
			1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
	<b>NOT APPLICABLE</b>		12
			13
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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**TRANSMISSION LINE STATISTICS**

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a

transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)		
1	230 KV Lines		Underground						
2	Bartow Plant	Northeast	230	230	HPOF	3.91		1	
3									
4	Bartow Plant	Northeast	230	230	HPOF	3.98		1	
5									
6	500 KV Lines		Overhead						
7	Crystal River	Lake Tarpon	500	500	ST	72.03		1	
8									
9	Crystal River	Central Fla.	500	500	ST	52.91		1	
10									
11	Central Florida	Kathleen	500	500	ST	44.22		1	
12									
13	230 KV Lines		Overhead						
14	Windermere	WIC-7	69	230	WH		.93		
15									
16	Windermere	WXO-9	69	230	WH		1.07		
17									
18	40th Street	FSP 3	115	230	WP	3.93		1	
19									
20	Northeast	NF-3	115	230	SP	8.45		1	
21									
22	Pt. St. Joe	St. Joe Ind.	115	230	ST		1.43		
23	Anclote Plant	Largo	230	230	SH	15.29		1	
24					SP	8.54		1	
25	Anclote Plant	E. Clearwater	230	230	SH		15.30		
26									
27	Anclote Plant	Seven Springs	230	230	SP	7.71		1	
28									
29	Altamonte	Woodsmere	230	230	WP	.10		1	
30					ST		.56		
31					WH	3.68		1	
32					SP	.82		1	
33					WH	6.52		1	
34									
35									
36	TOTAL								

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**TRANSMISSION LINE STATISTICS (Continued)**

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent

operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2500 KCM CU	251 470	2 125 112	2 376 582					1
2500 KCM CU								2
2335 KCM ACAR	—	12 059 940	12 059 940					3
2335 KCM ACAR	9 840	8 750 129	8 759 969					4
2156 KCM ACSR	720 858	20 105 945	20 826 803					5
954 KCM ACSR	135 968	1 261 126	1 397 094					6
954 KCM ACSR	—	368 917	368 917					7
795 KCM AAC	2 510	706 263	708 773					8
795 KCM AAC	290 778	897 473	1 188 251					9
1590 KCM ACSR	11 479	51 091	62 570					10
1590 KCM ACSR	390 081	5 322 875	5 712 956					11
2335 KCM ACSR	—	635 748	635 748					12
1590 KCM ACSR	1 145 863	1 387 207	2 533 070					13
1590 KCM ACSR	44 832	1 428 702	1 473 534					14
								15
								16
								17
								18
								19
								20
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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a

transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Crystal River	Curlew	230	230	ST	5.58		2
2					ST	33.60	33.60	1
3					ST	34.26	34.26	1
4					ST	4.38	4.38	1
5	Crystal River	Holder	230	230	ST	5.57		2
6					ST	11.13		1
7	Holder	Central Florida	230	230	ST	36.61		1
8					ST		47.57	
9	Crystal River	Fort White	230	230	WH	50.11		1
10					WH	23.20		
11	Central Florida	Silver Springs	230	230	ST	27.39	27.07	1
12								
13	Central Florida	Windermere	230	230	ST	46.61	46.61	1
14								
15	Crawfordville	Perry	230	230	ST	12.09		1
16					WH	40.35		1
17	Crawfordville	Port St. Joe	230	230	WH	58.85		1
18					SP	2.65		1
19					SH	.65		1
20	CC 248	Seven Springs	230	230	ST		2.90	
21								
22	DeBary	Altamonte	230	230	WH	7.07		1
23					ST	.63	3.36	
24					SP		8.59	
25	Ft. Meade	W. Lake Wales	230	230	ST	3.07		1
26					WH	16.80		1
27	Ft. Meade	TECO	230	230	ST	8.11		1
28					WH	1.38		1
29	Largo	Pasadena	230	230	ST		1.61	
30					SP	13.13		
31	CC-248	Seven Springs	230	230	ST	2.90		1
32								
33	Lake Tarpon	TECO	230	230	ST	.36	.36	1
34								
35								
36					TOTAL			

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**TRANSMISSION LINE STATISTICS (Continued)**

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent

operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954								1
KCM ACSR								2
1590	1 271 289	10 786 982	12 058 271					3
KCM ACSR	779 161	6 363 915	7 143 076					4
1590								5
KCM ACSR								6
954								7
KCM ACSR	160 450	5 364 021	5 524 471					8
1590								9
KCM ACSR	439 516	2 955 994	3 395 510					10
1590								11
KCM ACSR	1 133 471	5 887 021	7 020 492					12
954								13
KCM ACSR	1 203 558	3 719 509	4 923 067					14
954								15
KCM ACSR	589 875	4 897 211	5 487 086					16
1590								17
KCM ACSR								18
1590								19
KCM ACSR	253 625	1 831 681	2 085 306					20
1590								21
KCM ACAR	55 284	1 107 354	1 162 638					22
1590								23
KCM ACAR	2 353	1 048 093	1 050 446					24
1590								25
KCM ACSR	152 473	2 537 808	2 690 281					26
1590								27
KCM ACSR	66 391	139 498	205 889					28
1590								29
KCM ACSR	—	171 346	171 346					30
								31
								32
								33
								34
								35
								36

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 85
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**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a

transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Northeast	Curlew	230	230	ST	4.34		2
2					ST	12.61		1
3	N. Longwood	Piedmont	230	230	SP		4.04	
4					WH	6.16		1
5	N. Longwood	FP&L Co. Tie	230	230	SP	4.04		1
6					WH	2.77		1
7	N. Longwood	Rio Pinar	230	230	AT	13.06		1
8					ST	2.60		1
9	Piedmont	Woodsmere	230	230	WH	6.72		1
10								
11	Port St. Joe	Gulf Power	230	230	ST	33.98		1
12								
13	Rio Pinar	OUC Tie	230	230	AT	2.64		1
14								
15	Suwannee	Ft. White	230	230	ST	38.08		1
16								
17	FX 24	FX 68	69	230	ST		4.17	
18								
19	Avon Park	AF 44	115	230	ST		4.30	
20								
21	Ft. Meade	FR 1 SW	115	230	ST		1.92	
22								
23	Avon Park	Ft. Meade	230	230	ST	4.30		1
24								
25					CP	2.01		1
26					WH	19.86		1
27					WP	.94		
28					SP		1.22	
29	Barcola	Lakeland W.	230	230	WH	19.07		1
30								
31	Fort White	Silver Springs	230	230	CH	64.80		1
32					ST	1.46		1
33					SL	4.99		1
34					CP	3.21		
35								
36					TOTAL			

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19_85
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**TRANSMISSION LINE STATISTICS (Continued)**

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent

operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 KCM ACSR	1 585 258	2 019 764	3 605 022					1
1590 KCM ACSR	16 834	386 162	402 996					2
954 KCM ACSR	207 865	1 021 435	1 229 300					3
954 KCM ACSR	420 736	1 487 492	1 908 228					4
954 KCM ACSR	15 605	470 878	486 483					5
795 KCM ACSR	71 747	2 032 178	2 103 925					6
954 KCM ACSR	200 378	300 599	500 977					7
954 KCM ACSR	196 750	2 362 830	2 559 580					8
795 KCM AAC								9
4/0 CU	300 399	809 492	1 109 891					10
795 KCM AAC								11
1081 KCM ACAR								12
								13
								14
954 KCM ACSR	85 476	2 904 399	2 989 875					15
1590 KCM ACSR	133 007	2 340 065	2 473 072					16
754 KCM ACSR	449 980	4 158 777	4 608 757					17
954 KCM ACSR								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
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								33
								34
								35
								36

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 85
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**TRANSMISSION LINE STATISTICS**

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a

transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

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Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)	
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)		
1	Lake Tarpon	Palm Harbor	230	230	ST	4.32		1	
2					SP	.57		1	
3					CP	2.90		1	
4	Ulmerton	CUR CC 301	230	230	ST		12.78		
5									
6	Northeast	Pinellas	230	230	CP	1.90		1	
7									
8	Windermere	Interc. City	230	230	WH	18.67		1	
9					SP	.15		1	
10					ST	.79		1	
11	Windermere	OUC Tie	230	230	WH	1.31		1	
12									
13	Woodsmere	WIW 45	230	230	ST		.92		
14									
15	Suwannee	Perry	230	230	ST	28.61		1	
16									
17	Suwannee	Georgia	230	230	ST	18.36		1	
18									
19	Ulmerton	Largo	230	230	ST	5.05		1	
20									
21	W. Lake Wales	Interc. City	230	230	WH	29.34		1	
22					ST		.79		
23	W. Lake Wales	FP&L Co. Tie	230	230	AT	58.48		1	
24									
25	W. Lake Wales	TECO	230	230	AT	2.29		1	
26									
27	Fort Meade	Vandolah	230	230	SP	1.20		1	
28					WH	21.05		1	
29					CP	1.80		1	
30	Skylake	OUC	230	230	CP	1.22		1	
31					WP	3.40		1	
32									
33									
34									
35									
36	TOTAL								

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**TRANSMISSION LINE STATISTICS (Continued)**

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

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9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 KCM ACSR	(See Clearwater-Largo Line)							1
1590 KCM ACSR								2
1590 KCM ACSR								3
954 KCM ACSR								4
954 KCM ACSR	—	—	—					5
954 KCM ACSR	135 968	1 261 126	1 397 094					6
954 KCM ACSR	—	368 917	368 917					7
954 KCM ACSR	19 739	866 721	886 460					8
795 KCM ACSR	151 754	1 312 705	1 464 459					9
954 KCM ACSR	104 190	1 110 240	1 214 430					10
1590 KCM ACSR	604 697	509 658	1 114 355					11
954 KCM ACSR	364 444	1 988 999	2 353 443					12
954 KCM ACSR	595 674	4 730 049	5 325 723					13
954 KCM ACSR	17 342	207 474	224 816					14
954 KCM ACSR	59 952	2 898 070	2 958 022					15
954 KCM ACSR	28 985	883 452	912 437					16
								17
								18
								19
								20
								21
								22
								23
								24
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Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 85
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**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

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4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.

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Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Debary	N. Longwood	230	230	WH	8.48	2.70	
2					CP	.28		
3					WP	1.94		
4					CH			
5					ST	3.36		
6					SP	9.15		
7	Clearwater	Largo	230	230	SP	5.22		
8								
9	PS 130	SES 4	69	230	SP		1.01	
10	Kathleen	Lakeland	230	230	WH	14.79		1
11					CP	.95		
12	Piedmont	Sorrento	230	230	SP	3.90		1
13					CP	6.57		
14	Windermere	Woodsmere	230	230	WH	4.79		1
15					WH	4.68		
16					ST	1.82		
17	Kathleen	Zephyrhills N.	230	230	WH	.83		1
18					WP	1.35		
19					CP	8.70		
20	North Bartow	Cy Bartow	230	230	WP	.04		1
21					SP	.08		
22	CFO 89	Deland	230	230	SH	.92	.34	1
23					SL	39.93		
24					SP	1.57		
25								
26	Sub-total	500 KV Lines				169.16		
27	Sub-total	230 KV Lines				1 077.81	279.19	
28	Other Trans. Lines - Overhead		115 & 69	115 & 69	Various	2 378.33	283.36	
29	Other Trans. Lines - Underground		115	115	Various	37.18		
30								
31								
32								
33								
34								
35								
36					TOTAL	3 662.48	562.55	

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <sup>85</sup>
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**TRANSMISSION LINE STATISTICS (Continued)**

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10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
								3
								4
954								5
KCM ACSR	198 130	2 692 089	2 890 219					6
1590								7
KCM ACSR	236 253	3 269 485	3 505 738					8
795								9
KCM ACSR	(See Kathleen-Lakeland Line)							10
1590								11
KCM ACSR	248 337	2 692 646	2 940 983					12
								13
1590								14
KCM ACSR	333 880	4 177 693	4 511 573					15
1590								16
KCM ACSR	(See Woodsmere-WIW 45 Line)							17
								18
1590								19
KCM ACSR	133 365	2 186 522	2 319 887					20
795								21
KCM AAC	—	—	—					22
1590								23
KCM ACSR	54 891	6 499 682	6 554 573					24
								25
	730 698	40 916 014	41 646 712	—	80 236	—	80 236	26
								27
	15 100 593	116 819 434	131 920 027	45 646	598 463	43 113	687 222	28
								29
	9 714 322	114 015 069	123 729 391	134 876	2 613 848	31 032	2 779 756	30
								31
	251 470	2 125 112	2 376 582	—	—	—	—	32
								33
								34
								35
	25 797 083	273 875 629	299 672 712	180 522	3 292 547	74 145	3 547 214	36

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 85
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**TRANSMISSION LINE STATISTICS**

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a

transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE <i>(Indicate where other than 60 cycle, 3 phase)</i>		Type of Supporting Structure  (e)	LENGTH (Pole Miles) <i>(In the case of underground lines, report circuit miles)</i>		Number of Circuits  (h)
	From  (a)	To  (b)	Operating  (c)	Designed  (d)		On Structures of Line Designated  (f)	On Structures of Another Line  (g)	
1								
2								
3								
4								
5		HPOF - High Pressure Oil Filled						
6		ST - Steel Tower						
7		AT - Aluminum Tower						
8		SL - Steel Lattice						
9		SH - Steel Tubular Poles						
10		SP - Single Steel Poles						
11		CH - Concrete Poles						
12		CP - Concrete Portal						
13		WH - Wood "H" Frame						
14		WP - Single Wood Pole						
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL			

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**TRANSMISSION LINE STATISTICS (Continued)**

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent

operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
			Not Applicable					1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
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								35
								36



Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.  
 2. Provide separate subheadings for overhead and underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting in columns (l) to (o), it is permissible to report in these columns the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).  
 3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST			
	From	To		Type	Average Number per Mile	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers, and Fixtures	Conductors and Devices	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1		City							KCM						
2	N. Bartow	Bartow	0.44	WP	18	2	2	795	AAC	V	230	—	11 496	42 131	53 627
3									KCM						
4	CFO-89	SDW-86	11.00	SL	8	1	1	1590	ACSR	F	230				
5									KCM						
6	SDW-86	SDW-92	0.92	SH	7	1	1	1590	ACSR	F	230				
7									KCM						
8	SDW-92	SDW-306	28.93	SL	7	1	1	1590	ACSR	F	230	54 891	3 475 493	3 024 189	6 554 573
9									KCM						
10	SDW-306	SDW-308	0.27	SP	7	1	1	1590	ACSR	V	230				
11									KCM						
12	SDW-308	SDW-313	0.69	SP	7	2	2	1590	ACSR	V	230				
13									KCM						
14	SDW-313	Deland W.	0.61	SP	9	1	1	1590	ACSR	V	230				
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28	TOTAL		56.96									141 511	4 732 614	4 625 935	9 500 060

Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19 <u>85</u>
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**TRANSMISSION LINES ADDED DURING YEAR**

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.  
 2. Provide separate subheadings for overhead and underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting in columns (l) to (o), it is permissible to report in these columns the estimated final completion costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).  
 3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating) (k)	LINE COST			
	From (a)	To (b)		Type (d)	Average Number per Mile (e)	Present (f)	Ultimate (g)	Size (h)	Specifi- cation (i)	Config- uration and Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conduc- tors and Devices (n)	Total (o)
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
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14															
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16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28	TOTAL														

COLUMN "D" WP = SINGLE WOOD POLE  
 WH = WOOD H-FRAME  
 CP = CONCRETE POLE  
 SP = SINGLE STEEL POLE  
 ST = STEEL TOWER  
 SL = STEEL LATTICE

COLUMN "I" T = TRIANGULAR IRREGULAR CONFIGURATION  
 F = FLAT IRREGULAR CONFIGURATION  
 V = VERTICAL CONFIGURATION







Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)  12/31/85	Year of Report  Dec. 31, 19 <u>85</u>
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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.  
 2. Substations which serve only one industrial or street railway customer should not be listed below.  
 3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).  
 5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.  
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or

operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa)  (f)	Number of Transformers in Service  (g)	Number of Spare Transformers  (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary  (c)	Secondary  (d)	Tertiary  (e)				Type of Equipment  (i)	Number of Units  (j)	Total Capacity  (k)
1	Lake Tarpon-Nr. Oldsmar	Transm.-Unattend.	102.5	4.16		18 750	3				
2			512	230		750 000	1				
3	Anclole-Nr. Tarpon Sprgs.	Transm.-Unattend.	21.5	4.16		60 000	2				
4			230	4.16		40 000	1				
5			235.7	13.1		100 000	2				
6			230	21		1 240 000	2				
7	Ft. Meade-Ft. Meade	Transm.-Unattend.	67	4.16		5 000	1				
8			115	69		60 000	1				
9			224.2	110		150 000	1				
10			230	67		200 000	1				
11	Northeast-St. Petersburg	Transm.-Unattend.	117.8	13.1		100 000	2				
12			224.2	115		400 000	2				
13	Pasadena-St. Petersburg	Transm.-Unattend.	115	13.1		80 000	2				
14			230	115		250 000	1				
15	Ulmerton - Nr. Largo	Transm.-Unattend.	117.8	13.1		100 000	2				
16			218.5	110		400 000	2				
17	Largo - Largo	Transm.-Unattend.	70.3	13.1		100 000	2				
18			230	69		200 000	1				
19			224	67		400 000	2				
20	Hudson - Hudson	Transm.-Unattend.	235.7	115		250 000	1				
21	Turner - Enterprise	Transm.-Unattend.	115	67		160 000	2				
22			115	13.2		145 000	1				
23			67	12.47		12 500	4				
24			70.6	13.1		9 375	1				
25			111.5	13.2		15 000	1				
			117.8	13.2		180 000	2				

Name of Respondent FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Trans-formers in Service (g)	Number of Spare Trans-formers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	Woodsmere - Woodsmere	Transm.-Unattend.	230	70.8		250 000	1				
2			68.8	13.1		40 000	2				
3	Perry - Perry	Transm.-Unattend.	230	69		175 000	2				
4			70.6	13.1		20 000	1				
5			67	13.1		20 000	1				
6	Vandolah - Vandolah	Transm.-Unattend.	224.2	69		200 000	1				
7	Altamonte-Nr.Altamonte	Transm.-Unattend.	67	13.1		100 000	2				
8			230	78.8		200 000	1				
9	Camp Lake - Camp Lake	Transm.-Unattend.	218.5	67		150 000	1				
10	Piedmont - Apopka	Transm.-Unattend.	68.8	13.1		30 000	1				
11			67	13.1		50 000	1				
12			230	67		250 000	1				
13	Rio Pinar - Orlando	Transm.-Unattend.	69	13.2		20 000	1				
14			70.35	13.1		30 000	1				
15			70.6	13.1		30 000	1				
16			230	69		150 000	1				
17	Windmere - Orlando	Transm.-Unattend.	67	12.47		8 625	3	1			
18			218.5	67		200 000	1				
19	No.Longwood-Nr.Longwood	Transm.-Unattend.	230	13.1		50 000	1				
20			224.2	110		150 000	1				
21			224.2	67		250 000	1				
22			115	67		150 000	1				
23			70.3	13.1		30 000	1				
24	Seven Springs-Nr.Elfers	Transm.-Unattend.	241.5	115		500 000	2				
25			241.5	116.3		250 000	1				

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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.  
 2. Substations which serve only one industrial or street railway customer should not be listed below.  
 3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).  
 5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.  
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or

operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa)  (f)	Number of Transformers in Service  (g)	Number of Spare Transformers  (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary  (c)	Secondary  (d)	Tertiary  (e)				Type of Equipment  (i)	Number of Units  (j)	Total Capacity  (k)
1	Brookridge - Brooksville	Transm.-Unattend.	500	230		660 000	3				
2	Martin West - Ocala	Transm.-Unattend.	230	67		200 000	1				
3	Kathleen - Lakeland	Transm.-Unattend.	500	230		660 000	3				
4	Port St.Joe - Prot St.Joe	Transm.-Unattend.	218.5	67		100 000	1				
5			70.6	13.2		40 000	2				
6	North Bartow - Bartow	Transm.-Unattend.	230	69		150 000	1				
7	16 Transmission Switching Stations Not Reported										
8											
9	51st St. - St. Petersburg	Distr.-Unattend.	117.9	13.1		80 000	2				
10	Oakhurst - Seminole	Distr.-Unattend.	67.1	13.1		90 000	3				
11	Zephyrhills - Same	Distr.-Unattend.	67	13.1		20 000	1	1			
12	Maitland - Same	Distr.-Unattend.	70.3	13.1		60 000	2	1			
13	Inverness-Nr.Inverness	Distr.-Unattend.	68.8	13.1		40 000	2				
14			110	69		100 000	1				
15	Maximo - St. Petersburg	Distr.-Unattend.	115	13.1		100 000	2				
16	Desoto City - Same	Distr.-Unattend.	67	13.1		18 750	2				
17	Crystal River N. - Near										
18	Crystal River	Distr.-Unattend.	115.5	13.1		18 750	3	1			
19	Bowlegs Creek - Near										
20	Ft. Meade	Distr.-Unattend.	115	24.9		14 000	3	1			
21	Groveland - Groveland	Distr.-Unattend.	70.6	13.1		5 750	3	1			
22			67.6	12.47		6 250	3	1			
23	Coleman - Near Coleman	Distr.-Unattend.	70.6	13.1		18 750	2				
24	Deltona - Nr. Orange City	Distr.-Unattend.	67	13.1		60 000	2				
25	Bayview - Bayview	Distr.-Unattend.	115	13.1		100 000	2				



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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve only one industrial or street railway customer should not be listed below.

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Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa)  (f)	Number of Trans-formers in Service  (g)	Number of Spare Trans-formers  (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary  (c)	Secondary  (d)	Tertiary  (e)				Type of Equipment  (i)	Number of Units  (j)	Total Capacity  (k)
1	Winter Park E. - Near	Distr.-Unattend.	224.2	67		150 000	1				
2	Winter Park		230	13.1		100 000	2				
3	Deland East - Nr. Deland	Distr.-Unattend.	112.1	13.1		60 000	2				
4	Deland - Deland	Distr.-Unattend.	67	13.1		60 000	2				
5	Wewahootee - Nr. Cocoa	Distr.-Unattend.	70.6	13.1		12 500	3	1			
6			12.47	4.16		4 310	3	1			
7	Lk. Wilson - N. Davenport	Distr.-Unattend.	67	13.1		18 750	2				
8	Pillsbury-St. Petersburg	Distr.-Unattend.	115	13.1		100 000	2				
9	Vinoy - St. Petersburg	Distr.-Unattend.	117.8	13.1		80 000	2				
10	Holopaw - Nr. St. Cloud	Distr.-Unattend.	235.7	24.94		12 500	3	1			
11	Taft - Nr. Taft	Distr.-Unattend.	70.6	13.1		60 000	2				
12	Port Richey - W.Pt. Richey	Distr.-Unattend.	115	13.1		90 000	3				
13	Ocoee - Ocoee	Distr.-Unattend.	70.3	13.1		50 000	2				
14	Kenneth - St. Petersburg	Distr.-Unattend.	117.8	13.1		60 000	2				
15	Lake Placid - Lake Placid	Distr.-Unattend.	70	13.1		40 000	2				
16	No.Ft.Meade - Nr.Ft.Meade	Distr.-Unattend.	109.2	4.16		43 750	4	1			
17			115	24.94		18 750	3				
18	Crossroads-St. Petersburg	Distr.-Unattend.	115	13.1		80 000	2				
19	Casselberry - Near										
20	Casselberry	Distr.-Unattend.	67	13.1		80 000	2				
21	Eatonville-Nr.Eatonville	Distr.-Unattend.	68.6	13.1		60 000	2				
22	Elfers - Nr. Elfers	Distr.-Unattend.	115	13.1		100 000	2				
23	Florida Tech - Nr. Oviedo	Distr.-Unattend.	70.3	13.1		40 000	2				
24	Central Park - Nr. Orlando	Distr.-Unattend.	68.8	13.1		60 000	2				
25	Bayhill - Nr. Windermere	Distr.-Unattend.	70.6	13.1		60 000	2				

Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 19_85
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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.  
 2. Substations which serve only one industrial or street railway customer should not be listed below.  
 3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).  
 5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.  
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or

operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa)  (f)	Number of Transformers in Service  (g)	Number of Spare Transformers  (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary  (c)	Secondary  (d)	Tertiary  (e)				Type of Equipment  (i)	Number of Units  (j)	Total Capacity  (k)
1	Flora-Mar-Nr.Pt.Richey	Distr.-Unattend.	115	13.1		80 000	2				
2	Avon Pk. No. - Avon Park	Distr.-Unattend.	68.6	13.1		40 000	2				
3	Spring Lk - Nr.Forest City	Distr.-Unattend.	67	13.1		60 000	2				
4	Kys Lk - Nr.Pinecastle	Distr.-Unattend.	67	13.1		60 000	2				
5			230	69		200 000	1				
6	Highlands - Nr. Dunedin	Distr.-Unattend.	68.8	13.1		80 000	2				
7	Apopka So. - Nr. Apopka	Distr.-Unattend.	68.8	13.1		40 000	2				
8	Lake Emma - Nr. Lake Mary	Distr.-Unattend.	115	13.1		30 000	1				
9	Taylor Ave. - Nr. Largo	Distr.-Unattend.	68.6	13.1		80 000	2				
10	Beverly Hills - Nr. Holder	Distr.-Unattend.	117.8	13.1		50 000	2				
11	Starkey Rd. - Nr. Phls. Pk.	Distr.-Unattend.	68.7	13.1		40 000	1				
12	Bayway - St. Petersburg	Distr.-Unattend.	115	13.1		40 000	1				
13	Safety Harbor - Same	Distr.-Unattend.	117.8	13.1		80 000	2				
14	Orangewood - Nr. Orlando	Distr.-Unattend.	68.8	13.1		40 000	2				
15	Foley - Nr. Perry	Distr.-Unattend.	70.6	13.1		20 000	1				
16	Zephyrhills No. - No. of Zephyrhills	Distr.-Unattend.	230	69		250 000	1				
17			67.6	12.47		37 500	2				
18	Clear Springs E. - Clear Springs	Distr.-Unattend.	68.8	24.94		20 000	1				
19			63.4	4.16		18 750	2				
20	Wekiva - Nr. Longwood	Distr.-Unattend.	224.2	13.1		150 000	3				
21	Oviedo - Oviedo	Distr.-Unattend.	67	13.1		12 500	3	2			
22	Winter Park - Winter Park	Distr.-Unattend.	67	13.1		120 000	4				
23	Conway - Conway	Distr.-Unattend.	68.6	13.1		40 000	2				
24	Mount Dora - Same	Distr.-Unattend.	67	13.1		20 000	1				

Name of Respondent  FLORIDA POWER CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/85	Year of Report Dec. 31, 1985
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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.  
 2. Substations which serve only one industrial or street railway customer should not be listed below.  
 3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).  
 5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.  
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or

operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa)  (f)	Number of Transformers In Service  (g)	Number of Spare Transformers  (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary  (c)	Secondary  (d)	Tertiary  (e)				Type of Equipment  (i)	Number of Units  (j)	Total Capacity  (k)
1	Clermont - Clermont	Distr.-Unattend.	67	13.1		40 000	2				
2	Haines City - Same	Distr.-Unattend.	68.6	13.1		80 000	3				
3	Lady Lake-Nr.Lady Lake	Distr.-Unattend.	68.6	13.1		18 750	2				
4	Newberry - Newberry	Distr.-Unattend.	68.8	13.1		5 750	1	3			
5			125.5	70.8		100 000	1				
6	Winter Springs - Same	Distr.-Unattend.	68.6	13.1		60 000	2				
7	Tri City - Clearwater	Distr.-Unattend.	115	13.1		30 000	1				
8	Holder - Holder	Distr.-Unattend.	70.6	13.8		10 000	1				
9			230	67		250 000	1				
10	Hammock - Nr.Brooksville	Distr.-Unattend.	67	4.16		18 750	2				
11			112.1	4.16		20 000	1				
12	Plymouth - Plymouth	Distr.-Unattend.	68.8	8.72		12 500	3	1			
13			67	13.1		12 500	3	1			
14	Winter Garden - Same	Distr.-Unattend.	68.6	13.1		40 000	2				
15	Frostproof - Frostproof	Distr.-Unattend.	67	13.1		9 375	1				
16			70.6	13.8		12 500	1				
17	Alderman - Alderman	Distr.-Unattend.	115	13.1		60 000	2				
18	Curlew - Curlew	Distr.-Unattend.	115	13.1		60 000	2				
19	Dunnellon - Dunnellon	Distr.-Unattend.	70.6	13.1		18 750	2				
20	Williston - Williston	Distr.-Unattend.	67	12.47		12 500	3	1			
21	St. Marks - Newport	Distr.-Unattend.	66.8	13.1		12 500	3	1			
22	Lake Wales - Lake Wales	Distr.-Unattend.	70.35	13.1		60 000	2				
23	Zellwood - Zellwood	Distr.-Unattend.	67	13.1		40 000	2				
24	Fortieth St. - St. Pete	Distr.-Unattend.	120.7	13.1		60 000	2				
25	Sixteenth St. - St. Pete	Distr.-Unattend.	117.8	13.1		80 000	2				

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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.  
 2. Substations which serve only one industrial or street railway customer should not be listed below.  
 3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).  
 5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.  
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or

operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa)  (f)	Number of Transformers in Service  (g)	Number of Spare Transformers  (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary  (c)	Secondary  (d)	Tertiary  (e)				Type of Equipment  (i)	Number of Units  (j)	Total Capacity  (k)
1	New Pt. Richey-N.Pt.Richey	Distr.-Unattend.	115	13.1		60 000	2				
2	Appalachicola - Appalach.	Distr.-Unattend.	70.6	13.1		12 500	3	1			
3	Monticello - Monticello	Distr.-Unattend.	67	13.1		18 750	2				
4	Bonnet Creek - Kissimmee	Distr.-Unattend.	67	13.1		29 375	2				
5	Unatilla - Nr. Unatilla	Distr.-Unattend.	70.6	13.8		9 375	1				
6			67	13.1		9 375	1				
7	Narcoosee - Nr. Conway	Distr.-Unattend.	68.8	13.1		20 000	1				
8			67	13.1		30 000	1				
9	Okahumpa - Okahumpa	Distr.-Unattend.	78.8	13.1		12 500	3	1			
10			67	13.1		20 000	1				
11	Bushnell - Bushnell	Distr.-Unattend.	67	7.56		12 500	3				
12	Twin Cnty. Ranch - Nr. Homassassa Springs	Distr.-Unattend.	115.5	13.1		12 500	3	1			
13			67	13.8		9 375	1	1			
14	Lake Byran-Nr. Orlando	Distr.-Unattend.	70.6	13.1		40 000	2				
15	Palm Harbor - Palm Harbor	Distr.-Unattend.	230	67		250 000	1				
16	Eustis So. - Nr. Unatilla	Distr.-Unattend.	67	8.72		20 000	1				
17			67	13.1		10 000	1				
18	Eustis Eustis	Distr.-Unattend.	67	13.1		53 334	1				
19	Disston - Pnls. Pk.	Distr.-Unattend.	117.8	13.1		80 000	2				
20			115	13		150 000	1				
21	Ulmerton W - Nr.Ulmerton	Distr.-Unattend.	67	13.1		40 000	1				
22	Oldsmar - N. Oldsmar	Distr.-Unattend.	115.5	12.4		15 125	4	1			
23	Williston Town - Williston	Distr.-Unattend.	118.5	4.16		10 000	2				
24	Reedy Lake - Winter Garden	Distr.-Unattend.	69	13		10 000	3				



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**ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS**

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more

meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (In MVa) (d)
1	Number at Beginning of Year	1 025 905	232 308	9 290 258
2	Additions During Year			
3	Purchases	68 922	14 745	759 638
4	Associated with utility Plant Acquired	—	289	4 275
5	TOTAL Additions (Enter Total of lines 3 and 4)	68 922	15 034	763 913
6	Reductions During Year			
7	Retirements	16 923	4 744	122 542
8	Associated with Utility Plant Sold	—	22	395
9	TOTAL Reductions (Enter Total of lines 7 and 8)	16 923	4 766	122 937
10	Number at End of year (Lines 1 + 5 - 9)	1 077 904	242 576	9 931 234
11	In Stock	72 725	5 802	380 834
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	1 004 879		
15	In Company's Use	300	236 774	9 550 400
16	TOTAL End of year (Enter Total of lines 11 to 15. This line should equal line 10.)	1 077 904	242 576	9 931 234

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**ENVIRONMENTAL PROTECTION FACILITIES**

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgement where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimated on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

- A. Air pollution control facilities:
- (1) Scrubbers, precipitators, tall smokestacks, etc.
  - (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling

- equipment
- (3) Monitoring equipment
- (4) Other.

- B. Water pollution control facilities:
- (1) Cooling towers, ponds, piping, pumps, etc.
  - (2) Waste water treatment equipment
  - (3) Sanitary waste disposal equipment
  - (4) Oil interceptors
  - (5) Sediment control facilities
  - (6) Monitoring equipment
  - (7) Other.

- C. Solid waste disposal costs:
- (1) Ash handling and disposal equipment
  - (2) Land
  - (3) Settling ponds
  - (4) Other.

- D. Noise abatement equipment:
- (1) Structures
  - (2) Mufflers
  - (3) Sound proofing equipment
  - (4) Monitoring equipment
  - (5) Other.

- E. Esthetic costs:
- (1) Architectural costs
  - (2) Towers
  - (3) Underground lines
  - (4) Landscaping
  - (5) Other.

- F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

- G. Miscellaneous:
- (1) Preparation of environmental reports
  - (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
  - (3) Parks and related facilities
  - (4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (g) the actual costs that are included in column (f).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR			Balance at End of Year (f)	Actual Cost (g)
			Additions (c)	Retirements (d)	Adjustments (e)		
1	Air Pollution Control Facilities	277 037 516	112 831	205		277 150 142	277 150 142
2	Water Pollution Control Facilities	89 072 451	(30 449)	11 134		89 030 868	89 030 868
3	Solid Waste Disposal Costs	3 415 211				3 415 211	3 415 211
4	Noise Abatement Equipment	3 722 009	91 989		11 745	3 825 743	3 825 743
5	Esthetic Costs	369 692				369 692	369 692
6	Additional Plant Capacity	12 550 704				12 550 704	12 550 704
7	Miscellaneous (Identify significant)						
8	TOTAL (Total of lines 1 thru 7)	386 167 583	174 371	11 339	11 745	386 342 360	386 342 360
9	Construction Work in Progress	-0-				-0-	-0-

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**ENVIRONMENTAL PROTECTION EXPENSES**

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 428. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Report expenses under the subheadings listed below.

4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.

5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control

equipment, use of alternate environmentally preferable fuels, or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expense (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	12 654 248	12 654 248
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	2 026 500	
3	Fuel Related Costs		
4	Operation of Facilities	4 854 413	
5	Fly Ash and Sulfur Sludge Removal	371 700	
6	Difference in Cost of Environmentally Clean Fuels	23 805 880	23 805 880
7	Replacement Power Costs	N/A	
8	Taxes and Fees		
9	Administrative and General	467 250	
10	Other (Identify significant	1 241	1 241
11	TOTAL	44 181 232	36 461 369

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**FOOTNOTE DATA**

<b>Page Number</b> (a)	<b>Item Number</b> (b)	<b>Column Number</b> (c)	<b>Comments</b> (d)
203	6	e	Transfer of Nuclear fuel (120.1) to Stock Account (120.2)
203	8	e	Transfer of Nuclear fuel in Stock Account (102.2) to Reactor (120.3)
203	9	e	Transfer of Nuclear fuel in Reactor (120.3) to Spent Fuel (120.4)
203	11	e	Transfer of Nuclear fuel in Spent Fuel (120.4) to Reactor (120.3)