## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Minimum filing requirement	)	DOCKET NO.	890920-EI
report of Gulf Power Company in compliance with 366.06(3), Florida Statutes.	)	ORDER NO.	21839
statutes.	_;	ISSUED:	9/6/89

The following Commissioners participated in the disposition of this matter:

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

#### NOTICE OF PROPOSED AGENCY ACTION

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

### BY THE COMMISSION:

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

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

DOCUMENT NUMBER-DATE

08944 SEP -6 1989

FPSC-RECORDS/REPORTING

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

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

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

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

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

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

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

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

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

Federal Executive Agencies Florida Power Users Group

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

Based on the above, it is

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

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

STEVE TRIBBLE, Director

Division of Records and Reporting

(SEAL)

# NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

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

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

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

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

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

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ATTACHMENT 1

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

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C-15 MONTHET FOL EXPENSES 1989  C-26 ADVERTISING EXPENSES 1989 199  C-27 ADVERTISING EXPENSES 1989 199  C-28 MISCELLANEOUS GENERAL EXPENSES 1989 199  C-32 MISCELLANEOUS GENERAL EXPENSES 1989 199  C-33 PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI 1989  C-39 STATE DEFERRED INCOME TAXES 1989 199  C-40 FEDERAL DEFERRED INCOME TAXES 1989 199  C-41 STATE AND FEDERAL INCOME TAXES 1989 199  C-42 RECONCILIATION OF TAX EXPENSE 1989 199  C-43 RECONCILIATION OF TAX EXPENSE 1989 199  C-44 INTEREST IN TAX EXPENSE CALCULATION 1989 199  C-45 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY 1989  C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY 1989  C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI 1989 199  C-53 O & M BENCHMARK COMPARISON BY FUNCTION 1989 199  C-56 O & M COMPOUND MULTIPLIER CALCULATION 1989 199  C-57 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION 1989 199  C-58 REVENUE EXPANSION FACTOR 1989 199  C-59 PENSION COST 1989 199  D-4A LONG-TERM DEBT 1989 199  D-4A LONG-TERM DEBT 1989 199  D-4B DEBT CUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS 1989 199  D-4B CEST OF CAPITAL-13 MONTH AVERAGE 1989 199  D-4B CEST OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS 1989 199  D-4B CEST OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS 1989 199  D-5 COMMON STOCK ISSUES-ANNUAL DATA 1989 199  D-10 FINANCIA PLANS-STOCK AND BOND ISSUES 1989 199  D-10 FINANCIAL INDICATORS SUMMARY 1989 199  D-11 FINANCIAL INDICATORS SUMMARY 1989 199  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND 1989 199  CAPITAL STRUCTURE	C-11	UNBILLED REVENUES	1989	
C-26 ADVERTISING EXPENSES  C-31 ADMINISTRATIVE EXPENSES  C-32 MISCELLANEOUS GENERAL EXPENSES  C-33 PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI  1989  C-34 TAXES OTHER THAN INCOME TAXES  C-35 STATE DEFERRED INCOME TAXES  C-40 FEDERAL DEFERRED INCOME TAXES  C-41 STATE AND FEDERAL INCOME TAXES  C-43 RECONCILIATION OF TAX EXPENSE  C-44 INTEREST IN TAX EXPENSE CALCULATION  C-48 RECONCILIATION OF TOTAL INCOME TAX PROVISION  C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY  C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI  C-53 O & M BENCHMARK COMPARISON BY FUNCTION  C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION  1989  1989  C-56 O & M COMPOUND MULTIPLIER CALCULATION  C-57 PENSION COST  D-1 COST OF CAPITAL-13 MONTH AVERAGE  D-3A SHORT-TERM FINANCING POLICY  D-4A LONG-TERM DEBT OUTSTANDING  D-4B DEBT CUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS  D-6 CUSTOMER DEPOSITS  D-10 FINANCING PLANS-STOCK AND BOND ISSUES  D-10A FINANCIAL INDICATORS SUMBRIONS  D-11A FINANCIAL INDICATORS SUMBRIONS  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE	C-15	MONTHLY FUEL EXPENSES RECONCILIATION	1989	
C-30 ADMINISTRATIVE EXPENSES C-31 ADMINISTRATIVE EXPENSES C-32 MISCELLANEOUS GENERAL EXPENSES C-33 PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI 1989 C-33 PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI 1989 C-39 STATE DEFERRED INCOME TAXES C-40 FEDERAL DEFERRED INCOME TAXES 1989 1989 1998 C-41 STATE AND FEDERAL INCOME TAXES 1989 1989 C-43 RECONCILIATION OF TAX EXPENSE C-44 INTEREST IN TAX EXPENSE C-45 RECONCILIATION OF TOTAL INCOME TAXES C-46 RECONCILIATION OF TOTAL INCOME TAX PROVISION 1989 1999 C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY 1989 C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI 1989 1950 C-53 O & M BENCHMARK COMPARISON BY FUNCTION 1989 1950 C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION 1989 1950 C-56 O & M COMPOUND MULTIPLIER CALCULATION 1989 1950 C-57 PENSION COST 1989 1950 D-1 COST OF CAPITAL-13 MONTH AVERAGE 1989 1950 D-3A SHORT-TERM DEBT 1989 1950 D-4A LONG-TERM DEBT OUTSTANDING 1989 1950 D-4B DEBT CUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS 1989 1950 D-5 COMMON STOCK ISSUES-ANNUAL DATA 1969 1969 1969 1969 1969 1969 1969 196	C-18	CONSERVATION REVENUES AND EXPENSES	1989	
C-31 ADMINISTRATIVE EXPENSES C-32 MISCELLANEOUS GENERAL EXPENSES C-33 MISCELLANEOUS GENERAL EXPENSES C-34 MISCELLANEOUS GENERAL EXPENSES C-35 PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI 1989 C-38 TAXES OTHER THAN INCOME TAXES 1989 C-39 STATE DEFERRED INCOME TAXES 1989 1995 C-40 FEDERAL DEFERRED INCOME TAXES 1989 1989 1980 C-41 STATE AND FEDERAL INCOME TAXES 1989 1989 1980 C-43 RECONCILIATION OF TAX EXPENSE 1989 1989 1989 1980 C-44 INTEREST IN TAX EXPENSE CALCULATION 1989 1980 C-45 RECONCILIATION OF TOTAL INCOME TAX PROVISION 1989 1980 C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY 1989 C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI 1989 1980 C-53 O & M BENCHMARK COMPARISON BY FUNCTION 1989 1980 C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION 1989 1980 C-56 O & M COMPOUND MULTIPLIER CALCULATION 1989 1980 C-57 PERFORMANCE INDICIES 1989 1980 C-69 PENSION COST 1989 1989 1980 C-60 PENSION COST 1989 1980 D-3A SHORT-TERM DEBT 1989 1980 D-3B SHORT-TERM PIBANCING POLICY 1989 1989 1980 D-4B DEBT OUTSTANDING 1989 1980 D-4B DEBT OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS 1989 1980 1980 D-10A FINANCING PLANS-STOCK AND BOND ISSUES 1989 1980 1980 1980 D-10A FINANCING PLANS-STOCK AND BOND ISSUES 1989 1989 1980 1980 1980 1980 1980 1980	C-26	ADVERTISING EXPENSES	1989	1990
C-32 MISCELLANEOUS GENERAL EXPENSES  C-33 PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI 1989  C-38 TAXES OTHER THAN INCOME TAXES 1989  C-39 STATE DEFERRED INCOME TAXES 1989  C-40 FEDERAL DEFERRED INCOME TAXES 1989  C-41 STATE AND FEDERAL INCOME TAXES 1989  C-43 RECONCILIATION OF TAX EXPENSE 1989  C-44 INTEREST IN TAX EXPENSE CALCULATION 1989  C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY 1989  C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI 1989  C-53 O & M BENCHMARK COMPARISON BY FUNCTION 1989  C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION 1989  C-56 O & M COMPOUND MULTIPLIER CALCULATION 1989  C-58 REVENUE EXPANSION FACTOR 1989  C-60 PENSION COST 1989  D-1 COST OF CAPITAL-13 MONTH AVERAGE 1989  D-3A SHORT-TERM DEBT 1989  D-4A LONG-TERM DEBT 1989  D-4B DEBT OUTSTANDING POLICY 1989  D-4B DEBT OUTSTANDING POLICY 1989  D-4B DEBT OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS 1989  D-6 COMMON STOCK ISSUES-ANNUAL DATA 1989  D-10A FINANCING PLANS-STOCK AND BOND ISSUES 1989  D-10A FINANCING PLANS-STOCK AND BOND ISSUES 1989  D-11A FINANCIAL INDICATORS-SUMMARY 1989  D-12  RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE		ADMINISTRATIVE EXPENSES	1989	199
C-33 PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI C-38 TAXES OTHER THAN INCOME TAXES C-39 STATE DEFERRED INCOME TAXES C-40 FEDERAL DEFERRED INCOME TAXES C-41 STATE AND FEDERAL INCOME TAXES C-42 RECONCILIATION OF TAX EXPENSE C-43 RECONCILIATION OF TAX EXPENSE C-44 INTEREST IN TAX EXPENSE CALCULATION C-48 RECONCILIATION OF TOTAL INCOME TAX PROVISION C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI C-53 O & M BENCHMARK COMPARISON BY FUNCTION C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION 1989 C-56 O & M COMPOUND MULTIPLIER CALCULATION 1989 C-58 REVENUE EXPANSION FACTOR C-61 PERFORMANCE INDICIES 1989 C-62 PENSION COST D-1 COST OF CAPITAL-13 MONTH AVERAGE 1989 D-3A SHORT-TERM DEBT D-3B SHORT-TERM DEBT D-3B SHORT-TERM DEBT D-4B DEBT OUTSTANDING D-4B DEBT OUTSTANDING POLICY 1989 D-4B DEBT OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS 1989 1989 1980 1980 1980 1980 1980 1980		MISCELLANEOUS GENERAL EXPENSES	1989	199
C-38 TAXES OTHER THAN INCOME TAXES  C-39 STATE DEFERRED INCOME TAXES  C-40 FEDERAL DEFERRED INCOME TAXES  C-41 STATE AND FEDERAL INCOME TAXES  C-43 RECONCILIATION OF TAX EXPENSE  C-44 INTEREST IN TAX EXPENSE  C-44 INTEREST IN TAX EXPENSE CALCULATION  C-48 RECONCILATION OF TOTAL INCOME TAX PROVISION  C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY  C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI  C-53 O & M BENCHMARK COMPARISON BY FUNCTION  C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION  C-56 O & M COMPOUND MULTIPLIER CALCULATION  C-58 REVENUE EXPANSION FACTOR  C-61 PERFORMANCE INDICIES  C-69 PENSION COST  D-1 COST OF CAPITAL-13 MONTH AVERAGE  D-3A SHORT-TERM DEBT  D-3B SHORT-TERM DEBT UTSTANDING  D-4A LONG-TERM DEBT OUTSTANDING  D-4B DEBT GUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS  D-5 COMMON STOCK ISSUES-ANNUAL DATA  D-8 CUSTOMER DEPOSITS  D-10B FINANCING PLANS-STOCK AND BOND ISSUES  D-10B FINANCING PLANS-STOCK AND BOND ISSUES  D-11A FINANCIAL INDICATORS-SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE	100000000000000000000000000000000000000		1989	
C-39 STATE DEFERRED INCOME TAXES  C-40 FEDERAL DEFERRED INCOME TAXES  C-41 STATE AND FEDERAL INCOME TAXES  C-43 RECONCILIATION OF TAX EXPENSE  C-44 INTEREST IN TAX EXPENSE CALCULATION  C-48 RECONCILIATION OF TOTAL INCOME TAX PROVISION  C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY  C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI  C-53 O & M BENCHMARK COMPARISON BY FUNCTION  C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION  C-56 O & M COMPOUND MULTIPLIER CALCULATION  C-58 REVENUE EXPANSION FACTOR  C-61 PERFORMANCE INDICIES  C-69 PENSION COST  D-1 COST OF CAPITAL-13 MONTH AVERAGE  D-3A SHORT-TERM DEBT  D-3B SHORT-TERM DEBT UTSTANDING  D-4B DEBT CUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS  D-8 CUSTOMEN DEPOSITS  D-10A FINANCING PLANS-STOCK AND BOND ISSUES  D-10B FINANCING PLANS-STOCK AND BOND ISSUES  D-11A FINANCIAL INDICATORS - SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE		- 1918 - 1918 - 1918 - 1918 - 1918 - 1918 - 1918 - 1918 - 1918 - 1918 - 1918 - 1918 - 1918 - 1918 - 1918 - 191	1989	
C-40 FEDERAL DEFERRED INCOME TAXES  C-41 STATE AND FEDERAL INCOME TAXES  1989 1989  C-43 RECONCILIATION OF TAX EXPENSE  C-44 INTEREST IN TAX EXPENSE CALCULATION  C-48 RECONCILATION OF TOTAL INCOME TAX PROVISION  C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY  C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI  1989 1989  C-53 O & M BENCHMARK COMPARISON BY FUNCTION  C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION  C-56 O & M COMPOUND MULTIPLIER CALCULATION  C-57 REVENUE EXPANSION FACTOR  C-61 PERFORMANCE INDICIES  C-69 PENSION COST  D-1 COST OF CAPITAL-13 MONTH AVERAGE  D-3A SHORT-TERM DEBT  D-3B SHORT-TERM DEBT 1989 1985  D-4B LONG-TERM DEBT OUTSTANDING  D-4B DEBT CUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS  D-6 CUSTOMEN DEPOSITS  D-10A FINANCING PLANS-STOCK AND BOND ISSUES  D-10B FINANCING PLANS-GENERAL ASSUMPTIONS  D-11 FINANCIAL INDICATORS-SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE			1989	199
C-41 STATE AND FEDERAL INCOME TAXES  C-43 RECONCILIATION OF TAX EXPENSE  C-44 INTEREST IN TAX EXPENSE CALCULATION  C-48 RECONCILATION OF TOTAL INCOME TAX PROVISION  C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY  C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI  C-53 O & M BENCHMARK COMPARISON BY FUNCTION  C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION  C-56 O & M COMPOUND MULTIPLIER CALCULATION  C-58 REVENUE EXPANSION FACTOR  C-61 PERFORMANCE INDICIES  D-1 COST OF CAPITAL-13 MONTH AVERAGE  D-3A SHORT-TERM DEBT  D-3B SHORT-TERM FINANCING POLICY  D-4B DEBT CUTSTANDING 1989  D-4B DEBT CUTSTANDING 1989  D-5 COMMON STOCK ISSUES-ANNUAL DATA  D-8 CUSTOMER DEPOSITS  D-10A FINANCING PLANS-STOCK AND BOND ISSUES  D-10B FINANCING PLANS-STOCK AND BOND ISSUES  D-11A FINANCIAL INDICATORS-SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE	71.5.7 75.50		1989	199
C-43 RECONCILIATION OF TAX EXPENSE C-44 INTEREST IN TAX EXPENSE CALCULATION C-48 RECONCILATION OF TOTAL INCOME TAX PROVISION C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI 1989 C-53 O & M BENCHMARK COMPARISON BY FUNCTION C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION C-56 O & M COMPOUND MULTIPLIER CALCULATION C-58 REVENUE EXPANSION FACTOR C-61 PERFORMANCE INDICIES C-69 PENSION COST D-1 COST OF CAPITAL-13 MONTH AVERAGE D-3A SHORT-TERM DEBT D-3B SHORT-TERM FINANCING POLICY D-4A LONG-TERM DEBT OUTSTANDING D-4B DEBT GUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS D-5 COMMON STOCK ISSUES-ANNUAL DATA D-8 CUSTOMER DEPOSITS D-10A FINANCING PLANS-STOCK AND BOND ISSUES D-10B FINANCING PLANS-STOCK AND BOND ISSUES D-10A FINANCING PLANS-STOCK AND BOND ISSUES D-10A FINANCING PLANS-GENERAL ASSUMPTIONS D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND CAPITAL STRUCTURE			1989	199
C-44 INTEREST IN TAX EXPENSE CALCULATION 1989 1989 1989 1989 1989 1989 1989 198			1989	199
C-48 RECONCILATION OF TOTAL INCOME TAX PROVISION 1989 1995 C-51 GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY 1989 C-52 NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI 1989 1995 C-53 O & M BENCHMARK COMPARISON BY FUNCTION 1989 1995 C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION 1989 1995 C-56 O & M COMPOUND MULTIPLIER CALCULATION 1989 1995 C-58 REVENUE EXPANSION FACTOR 1989 1995 C-61 PERFORMANCE INDICIES 1989 1995 C-69 PENSION COST 1989 1995 D-1 COST OF CAPITAL-13 MONTH AVERAGE 1989 1995 D-3A SHORT-TERM DEBT 1989 1995 D-3B SHORT-TERM FINANCING POLICY 1989 1995 D-4A LONG-TERM DEBT 0UTSTANDING 1989 1995 D-4B DEBT OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS 1989 1995 D-5 COMMON STOCK ISSUES-ANNUAL DATA 1989 1995 D-10 FINANCING PLANS-STOCK AND BOND ISSUES 1989 1995 D-10A FINANCING PLANS-STOCK AND BOND ISSUES 1989 1995 D-10B FINANCING PLANS-GENERAL ASSUMPTIONS 1989 1995 D-11A FINANCIAL INDICATORS-SUMMARY 1989 1995 CAPITAL STRUCTURE			11255	1000
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C-55 BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION 1989 195 C-56 O & M COMPOUND MULTIPLIER CALCULATION 1989 195 C-58 REVENUE EXPANSION FACTOR 1989 C-61 PERFORMANCE INDICIES 1989 195 C-69 PENSION COST 1989 195 D-1 COST OF CAPITAL-13 MONTH AVERAGE 1989 195 D-3A SHORT-TERM DEBT 1989 195 D-3B SHORT-TERM FINANCING POLICY 1989 195 D-4A LONG-TERM DEBT OUTSTANDING 1989 195 D-4B DEBT CUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS 1989 195 D-5 COMMON STOCK ISSUES-ANNUAL DATA 1989 195 D-10A FINANCING PLANS-STOCK AND BOND ISSUES 1989 195 D-10B FINANCING PLANS-STOCK AND BOND ISSUES 1989 195 D-10A FINANCIAL INDICATORS-SUMMARY 1989 195 CAPITAL STRUCTURE		그 사이지가 되게 되었다면 하면 그 사람이 되는 아니는 아니는 아니는 아니는 아니는 아니는 아니는 아니는 아니는 아니		
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C-58 REVENUE EXPANSION FACTOR  C-61 PERFORMANCE INDICIES  C-69 PENSION COST  D-1 COST OF CAPITAL-13 MONTH AVERAGE  D-3A SHORT-TERM DEBT  D-3B SHORT-TERM FINANCING POLICY  D-4A LONG-TERM DEBT OUTSTANDING  D-4B DEBT GUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS  D-5 COMMON STOCK ISSUES-ANNUAL DATA  D-8 CUSTOMER DEPOSITS  D-10A FINANCING PLANS-STOCK AND BOND ISSUES  D-10B FINANCING PLANS-GENERAL ASSUMPTIONS  D-11A FINANCIAL INDICATORS-SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE  1989  1989  1989  1989  1989  1989  1989  1989  1989  1989	C-55	BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION		
C-61 PERFORMANCE INDICIES  C-69 PENSION COST  D-1 COST OF CAPITAL-13 MONTH AVERAGE  D-3A SHORT-TERM DEBT  D-3B SHORT-TERM FINANCING POLICY  D-4A LONG-TERM DEBT OUTSTANDING  D-4B DEBT OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS  D-5 COMMON STOCK ISSUES-ANNUAL DATA  D-8 CUSTOMER DEPOSITS  D-10A FINANCING PLANS-STOCK AND BOND ISSUES  D-10B FINANCING PLANS-GENERAL ASSUMPTIONS  D-11A FINANCIAL INDICATORS-SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE	C-56	O & M COMPOUND MULTIPLIER CALCULATION		199
C-69 PENSION COST  D-1 COST OF CAPITAL-13 MONTH AVERAGE  D-3A SHORT-TERM DEBT  D-3B SHORT-TERM FINANCING POLICY  D-4A LONG-TERM DEBT OUTSTANDING  D-4B DEBT GUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS  D-5 COMMON STOCK ISSUES-ANNUAL DATA  D-8 CUSTOMER DEPOSITS  D-10A FINANCING PLANS-STOCK AND BOND ISSUES  D-10B FINANCING PLANS-GENERAL ASSUMPTIONS  D-11A FINANCIAL INDICATORS-SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE	C-58	REVENUE EXPANSION FACTOR	0.000	
D-1 COST OF CAPITAL-13 MONTH AVERAGE  D-3A SHORT-TERM DEBT  D-3B SHORT-TERM FINANCING POLICY  D-4A LONG-TERM DEBT OUTSTANDING  D-4B DEBT GUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS  D-5 COMMON STOCK ISSUES-ANNUAL DATA  D-8 CUSTOMER DEPOSITS  D-10A FINANCING PLANS-STOCK AND BOND ISSUES  D-10B FINANCING PLANS-GENERAL ASSUMPTIONS  D-11A FINANCIAL INDICATORS-SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE	C-61	PERFORMANCE INDICIES		162.2
D-3A SHORT-TERM DEBT  D-3B SHORT-TERM FINANCING POLICY  D-4A LONG-TERM DEBT OUTSTANDING  D-4B DEBT GUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS  D-5 COMMON STOCK ISSUES-ANNUAL DATA  D-8 CUSTOMER DEPOSITS  D-10A FINANCING PLANS-STOCK AND BOND ISSUES  D-10B FINANCING PLANS-GENERAL ASSUMPTIONS  D-11A FINANCIAL INDICATORS-SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE	C-69	PENSION COST	1989	199
D-3B         SHORT-TERM FINANCING POLICY         1989         198           D-4A         LONG-TERM DEBT OUTSTANDING         1989         198           D-4B         DEBT OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS         1989         198           D-5         COMMON STOCK ISSUES-ANNUAL DATA         1989         198           D-8         CUSTOMER DEPOSITS         1989         198           D-10A         FINANCING PLANS-STOCK AND BOND ISSUES         1989         198           D-10B         FINANCING PLANS-GENERAL ASSUMPTIONS         1989         198           D-11A         FINANCIAL INDICATORS-SUMMARY         1989         198           D-12         RECONCILIATION OF JURISDICTIONAL RATE BASE AND         1989         198           CAPITAL STRUCTURE         1989         198	D-1	COST OF CAPITAL-13 MONTH AVERAGE	1989	199
D-4A         LONG-TERM DEBT OUTSTANDING         1989         1989           D-4B         DEBT OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS         1989         1989           D-5         COMMON STOCK ISSUES-ANNUAL DATA         1989         1989           D-8         CUSTOMER DEPOSITS         1989         1989           D-10A         FINANCING PLANS-STOCK AND BOND ISSUES         1989         1989           D-10B         FINANCING PLANS-GENERAL ASSUMPTIONS         1989         1989           D-11A         FINANCIAL INDICATORS-SUMMARY         1989         1989           D-12         RECONCILIATION OF JURISDICTIONAL RATE BASE AND         1989         1989           CAPITAL STRUCTURE         1989         1989	D-3A	SHORT-TERM DEBT	1989	199
D-4B         DEBT GUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS         1989         198           D-5         COMMON STOCK ISSUES-ANNUAL DATA         1989         198           D-8         CUSTOMER DEPOSITS         1989         198           D-10A         FINANCING PLANS-STOCK AND BOND ISSUES         1989         198           D-10B         FINANCING PLANS-GENERAL ASSUMPTIONS         1989         198           D-11A         FINANCIAL INDICATORS-SUMMARY         1989         198           D-12         RECONCILIATION OF JURISDICTIONAL RATE BASE AND         1989         198           CAPITAL STRUCTURE         1989         198	D-3B	SHORT-TERM FINANCING POLICY	1989	199
D-5         COMMON STOCK ISSUES-ANNUAL DATA         1989         1989           D-8         CUSTOMER DEPOSITS         1989         1989           D-10A         FINANCING PLANS-STOCK AND BOND ISSUES         1989         1989           D-10B         FINANCING PLANS-GENERAL ASSUMPTIONS         1989         1989           D-11A         FINANCIAL INDICATORS-SUMMARY         1989         1989           D-12         RECONCILIATION OF JURISDICTIONAL RATE BASE AND         1989         1989           CAPITAL STRUCTURE         1989         1989	D-4A	LONG-TERM DEBT OUTSTANDING	1989	199
D-8 CUSTOMER DEPOSITS  D-10A FINANCING PLANS-STOCK AND BOND ISSUES  D-10B FINANCING PLANS-GENERAL ASSUMPTIONS  D-11A FINANCIAL INDICATORS-SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE  1989 1999 1999	D-4B	DEBT GUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS	1989	199
D-10A FINANCING PLANS-STOCK AND BOND ISSUES  D-10B FINANCING PLANS-GENERAL ASSUMPTIONS  D-11A FINANCIAL INDICATORS-SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE  1989 199	D-5	COMMON STOCK ISSUES-ANNUAL DATA	1989	199
D-10B FINANCING PLANS-GENERAL ASSUMPTIONS 1989 1990 D-11A FINANCIAL INDICATORS-SUMMARY 1989 1990 D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND 1989 1990 CAPITAL STRUCTURE	D-8		1989	199
D-10B FINANCING PLANS-GENERAL ASSUMPTIONS 1989 199 D-11A FINANCIAL INDICATORS-SUMMARY 1989 199 D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND CAPITAL STRUCTURE			1989	199
D-11A FINANCIAL INDICATORS-SUMMARY  D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE  1989 199	- FINE STATE		1989	199
D-12 RECONCILIATION OF JURISDICTIONAL RATE BASE AND  CAPITAL STRUCTURE  1989 199			1989	199
1089 199		RECONCILIATION OF JURISDICTIONAL RATE BASE AND	1989	199
	D-13		1989	199

Schedule A-12		STATISTICAL INFORMATION			Pageo			
		llowing statistical data for r the most recent 5 years.			Project	cal Test Ye ed Test Yea	ear Ended//_ ar Ehded//_	R NO. 21839
		Year	Year	Year	Year	Year	Average Annual Growth Rate	
(1) THE LEVEL AND ANNUAL GROWTH	RATES FOR:							
Peak Load MW  Peak Load Per Customer (KW  Energy Sales (MWH)  Energy Sales Per Customer  Number of Customers (Avera  Installed Generating Capac  Population of Service Area	age) city (MW)							DOCKET NO.
(2a) DOLLAR AMOUNTS, IN CURRENT C Fuel Cost per Kilowatt-Hou O & H Expense Less Fuel po Capital Cost per Installed	OOLLARS AND ANNUAL GROWTH RATES FO Ur Generated er KWH Sold	R:						890920-E
Revenue per KWH Sold  A & G Expense per KWH Sold  (2b) DOLLAR AMOUNTS, IN REAL TERM  Fuel Cost per Kilowatt-Hom  O & M Expense Less Fuel p  Capital Cost per Installe	HS, (CONSTANT 19DOLLARS) AND A ur Generated er KWH Sold	NNUAL GROWTH RATES FOR:						-EI
Revenue per KWH Sold  A & G Expense per KWH Sol  (3) DISTRIBUTION OF TOTAL  Generation Plant by Type	d							PAGE 8
Generated Energy by Type Customers by Customer Typ Residential Commercial Industrial	of Fuel:							
Street Lighting Other Sales to Public A	authorities							

FLORIDA	PUBLIC SE	RVICE COMMISSION	EXPLANATION: Provide 13	3-month average jurisdictional b		Type of Data Shown: Historical Test Year Ended Projected Test Year Ended Prior Year Ended/_/	J_/_ :
DOCKET	NO.:					Witness:	21839
Line No.	Account No.	Account Name		(1) Prior Year Ended / / (000)	(2) Test Year Ended / / (000)	(3) Percent Change	
		UTILITY PLANT:					
		OTHER PROPERTY A	ND INVESTMENTS:				
		CURRENT AND ACCR	UED ASSETS:				. 8
		DEFERRED DEBITS:					0
		TOTAL A	SSETS AND OTHER DEBITS				DOCKET NO.
		PROPRIETARY CAPI	TAL:				-076068
12		LONG-TERM DEBT:					920
•		CURRENT AND ACCR	UED LIABILITIES:				151
		DEFERRED CREDITS					
		OPERATING RESERV	VES:				
		ACCUMULATED DEFE	ERRED INCOME TAXES:				FAGE
		TOTAL	LIABILITES AND OTHER CREDITS				, 4
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Supporting Schedules.

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LORIDA PUBLIC SERVICE COMMISSION OMPANY: OCKET NO.:				Derive the assi ge jurisdictional I and prior year.	Type of Data Shown:Historical Test Year Ended//Projected Test Year Ended//Prior Year Ended// Witness:				
line	Account No.	Account Name		(1) Company Total Per Books (000)	(2) Non-Electric Utilit (000)	(3) total Electric (1) - (2) (000)	(4) Juris- dictional Factor	(5) Jurisdictional Amount (000)	(6) Reference Capital Structure Working Capital Rate Base
		UTILITY PLANT							
			TY AND INVESTMEN	TS:					
		DEFERRED DEBI	ITS:						
		TOTAL ASSE	ETS AND OTHER DE	BITS					
13									

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: DOCKET NO.:			EXPLANATION: Derive the liab the 13-month average jurisdiction for the test year and prior year.	Type of Data Shown: Historical Test Year Ended/_/Projected Test Year Ended/_/Prior Year Ended/_/_ Witness:				
Line No.	Account No.	Account Name	(1) Company Total Per Books (000)	(2) Non-Electric Utility (000)	(3) fotal Electric (1) - (2) (000)	(4) Juris- dictional Factor	(5) Jurisdictional Amount (000)	(6) Reference Capital Structure Working Capital Rate Base
		PROPRIETARY CA	PITAL:					
		LONG-TERM DEBT	i e					
		CURRENT AND AC	CRUED LIABILITIES:					
		DEFERRED CREDI	TS:					
		OPERATING RESE	RVES:					
1.4		ACCUMULATED DE	FERRED INCOME TAXES:					
		TOTAL LIABI	ILITIES AND OTHER CREDITS					

Supporting Schedules:

Schedule 8-4	RATE BASE	ADJUSTMENTS	Pageof			
FLORIDA PUBLIC SERVICE COMMISSION		explain all proposed adjustments to ase for the test year, and the prior	Type of Data S	Shown: Test Year Ended//		
COMPANY:	year if the test year is pr	ojected. List the adjustments made by case not proposed in the current case	Projected Test Year Ended//_			
DOCKET NO.:	and reasons for excluding t	hem.	Witness:			
		(I)	(2)	(3) Jurisdictional Amount		
		Adjustment		of Adjustment		
Line Adjustment Reason	for Adjustment or Omission	Amount	Jurisdictional	(1) x (2)		
No. Title (pro	vide supporting schedule)	(000)	Factor	(000)		

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Support ng Sc &

Schedu	le B-5			COMMIS	SION ADJUSTMENT				Pageof_			
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: DOCKET NO.:			EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected.						Type of Data Shown: Historical Test Year Ended// Projected Test Year Ended/_/ Prior Year Ended/_/ Witness:			
Line No.	(1) Plant in Service	(2) Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWIP - No AFUDC	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC	(7) Accumulated Amortization of Nuclear Fuel Assemblies	(8) Net Utility Plant	(9) Working Capital Allowance	(10) Other Rate Base	(11) Rate Base Total	
Adjusti 1.	ments											
2.												
3.												
4.												
5.												
6.												
1.												
8.												
9.												
10.												
11.												

Supporting Schedules:

Recap Schedules:

Schedu	le B-6			COMPAN	Y ADJUSTMENTS C	DETAIL					Pageo	ORDER
FLORIDA	•	VICE COMMISSION			and explain all te base for the projected.	Type of Data Shown: Historical Test Year Ended/Projected Test Year Ended/Prior Year Ended/_/ Witness:						
Line No.	(1) Plant in Service	(2) Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWIP - No AFUDC	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC	(7) Accumulated Amortization of Nuclear Fuel Assemblies	(8) Net Utility Plant	(9) Working Capital Allowance	(10) Other Rate Base	(11) Rate Base Total	
Adjust	nents											
1.												DOCKET NO.
2.												NO
3.												
4.												890920-EI
5.												0-E
6.												Н
7.												
8.												44
9. "	4176 y -post + k e											PAGE
10.												5
11.												
Support	ng Schedul						Recep					

FLORIDA	PUBLIC SERVICE COMMISSION	EXPLANATION: factors for rat test year is pr	Provide a development of j te base for the test year, and ojected.		Histori Project	Type of Data Shown: Historical Test Year Ended// Projected Test Year Ended// Prior Year Ended//			
DOCKET	NO.:				Witness:				
Line			Total	FERC	FPSC	Jurisdictional			
No.	Description		Company	Jurisdictional	Jurisdictional	Factor			
1.	Electric Plant in Service Production								
	Transmission								
-2.	Land and Land Rights								
3.	Structure and Improver	nents							
4.	Station Equipment								
5.	Towers & Fixtures								
6.	Poles & Fixtures						4		
7.	O.H. Conductor and Dev								
8.	U.G. Conductor and De-	rices							
9.	Roads and Trails								
10.	Total Transmission								
	Distribution								
11.	Land and Land Rights								
12.	Structure and Improve	nents							
13.	Station Equipment								
14: 10:	Poles and Fixtures O.H. Conductors								
	U.G. Conduits								
16.	U.G. Conductors								
18.	Line Transformers								
19.	Services								
20.	Meters								
21.	Street Lighting								
22.	Total Distribution								
23.	General Plant								
24.	Total Electric Gross Plan								

Recup

COMPANY	factors for rate base for		of jurisdictional separati , and the prior year if the	Type of Data Shown: Historical Test Year Ended Projected Test Year Ended Prior Year Ended// Witness:	 ORDER NO. 21839	
Line No.	Description	Total	FERC Jurisdictional	FPSC Jurisdictional	Jurisdictional Factor	. 9
	Peser Iperes	Company	Surrectionat	Surfactionat	Pactor	
1.	NET PLANT IN SERVICE					
	CWIP					
2.	Production					
3.	Transmission					
-4.	Distribution					
5.	Customer Accounts					
6.	Customer Services					
7.	Total CVIP					×
	CWIP - NOT BEARING INTEREST					X
8.	Production					DOCKET NO. 890920-EI
9.	Transmission					7
10.	Distribution					8
11.	Total CWIP Not Bearing Interest					
12.	PLANT HELD FOR FUTURE USE UNAMORTIZED NUCLEAR SITE					9
13.	WORKING CAPITAL					9
14.	Net of Current Assets and Current Liabili	.i.e.				20
15.	Preliminary Survey and Investigation Char					Ĭ
16.	Prepayments					EI
17.	Clearing Accounts					
18.	Unamortized Deferred 0 & M					
19.	Injuries and Damages Reserve					
20.	Property Insurance Reserves					
21.	Other Deferred Credits & Debits					70
22.	Total Working Capital					PAGE
23.	Total Adjusted Rate Base					18

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION ** EXPLANATION: Provide reserve balances on sub-account to which applied. (Include Autocket No.:		separate schedu an an individual amortization/Rec	les for each accou depreciation rate	nt or is		PageofR	5			
Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Plant Balance Beg of Year	Total Plant Added	Total Plant Retired	Adjustments	Plant Balance End of Year	13-Honth Average	Total \$ parts	Street Construction of the street
					•					
									. 8	3
									. Det wo	Alter
									7	7
									000000	909
5									0	30-
									t	101
		TOTAL DEPRECT	ABLE PLANT DALANCE							PA
		VIN DEPRECIAS	SLE PROPERTY							PAGE
		P11 ELLANEOUS	INTANGIBLES							19

Rich I

.. THE PLANT SALANCE

Supporting Sc course:

Schedu	le B-8A	PL	LANT SALANCES AND DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT						Pageof		
FLORIDA PUBLIC SERVICE COMMISSION  COMPANY:  DOCKET NO.:			EXPLANATION: Provide reserve balances on sub-account to which applied. (Include Am	eparate sche an individua	edules for e	ion rate is	r		Projected Test Year Prior Year Ended	<i></i>	
					(\$000)					· ·	
Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Accumulated Depreciation Beg of Year	Total Deprec. Accrued	Retire- ments	Net Salvage	Adjust- ments	Accum. Deprec. End of Year	13-Month Average		

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TOTAL DEPRECIABLE PLANT BALANCE

NON-DEPRECIABLE PROPERTY

HISCELLANEOUS INTANGIBLES

TOTAL PLANT BALANCE

Recap Schedules:

Supporting Schedules:

DOCKET NO.

890920-EI

PAGE

COMPAN	MO.:	recent calendar ve	Heatire major capital addition electric plant in service for par, the test year minus one, in the test year plus one.	Ibe seed	Page_o  Type of Dalla Shown; Historic Test Tear Ended // Projected Test Year Ended // Frior Year Ended // Wilness:
Line No.	Description of , Accitions or (Retirements)	lest Year	Most Recent Calendar Year	lest Year Ainus Dne Year	Test Year Plus One Year
	ADDITIONS				
	TOTAL ADDITORS				••••••
	RETIRENENTS				•••••
	TOTAL RETIREMENTS				
	to distribut		nama.		21 ***** IT.
	TOTAL NET ADDITIONS	12414 121		Sibilities	· ···· · · · · · · · · · · · · · · · ·
			*********	1:3-*1-*-	

Schedule 8-11 CAPITAL ADDITIONS AND RETIREMENTS-PROPERTY MERGED OR ACQUIRED FROM OTHER COMPANIES FECTION POSTIC CORMISSION EIPCARATION: List all properly either merged or arquired from from other companies for the test year, and the prior year if the if the test year is projected. For each stee, specify accusition cost, original cost ito person who first dedicated property to mublic usel, acquisition adjustment, Decket No. and date of accusition. Provide an explanation of the accounting treatment of each stee. Type of Data Shown:

Historic Test Year Ended

Projected Test Year Ended

Prior Year Ended

Filmess: Estimation of Account Original Cost Acquisition Docket Date of Property Accounting Ireatment No. No. of Froperty Cost Adjustment No. Acquisition

Supporting Schedules:

Ricaj Stradilasi

Schedule 8-12 FCGRIDA POBCIC SERVICE COMMISSION COMPANY: BOCKET NO.:	PROPERTY MELD FOR FUTURE USE - 1.  ETPERATION: Provide 13 son ites of property held for future jurisdictional assumts for the till the test year is projected.	th average balances for each	Page	
Ites Description of Ites	(1) 13 Month Average	(?) Jurisdictional Factor	Jurisdictional Abount (1) = (2)	

Supporting Schedules:

Schedule 8-12C PROPERTY HELB FOR FUTURE USE - COLO STANDEY UNITS

FEURIDA FORCIC SERVICE COMMISSION ETPERATION: Provide details of cenerating units placed on cold standby status for the test year, and the prior year if Hype of Data Shown:

COMPANY: the test year is projected. Historic lest Year Ended / From Year Ended / From Year Ended / First Year Ende

Recap Schedules:

Supporting Schedules:

#### CONSTRUCTION WORK IN PROGRESS - 13 MONTH AVERAGE BALANCE

exceeds \$5 million and all minor construction projects as a group,

provide the requested data for the test year, and the prior year

Utility

Type of Data Shown:	一路
Historical Test Year Ended//	_ ×
Projected Test Year Ended/_/	
Prior Year Ended// Witness:	218

COMPANY:

Project

No.

2

DOCKET NO .:

(2) (3) (4) (1) Non-Electric Total Electric Utility 13 Month Average

(1) - (2)

For each major construction project whose cost

(5) Jurisdictional Amount Jurisdictional Factor (3) x (4)

STEAM PRODUCTION:

FLORIDA PUBLIC SERVICE COMMISSION

Subtotal Major Projects Total Minor Projects Total Steam

Project Description

EXPLANATION:

Balance Per Books

if the test year is projected.

NUCLEAR PRODUCTION

Subtotal Major Projects Total Minor Projects

Total Nuclear

HYDRAULIC PRODUCTION

Subtotal Major Projects

Total Minor Projects

Total Hydraulic

OTHER PRODUCTION

Subtotal Major Projects

Total Minor Projects

Total Other

TRANSMISSION PLANT

Subtotal Major Projects Total Minor Projects

Total Transmission

DISTRIBUTION PLANT

Subtotal Major Projects

Total Minor Projects

Total Distribution

GENERAL PLANT

Subtotal Major Projects

Total Minor Projects

Total General

TOTAL AFUDC TREATMENT

TOTAL RATE BASE TREATMENT

TOTAL CWIP

Supporting Sch

Recap Schedules:

DOCKET NO. 890920-EI

Schedule	B-13A		CONSTRUCTION	WORK IN PROGRES	SS - OTHER DETAILS					Pageof_	ORDER
FLORIDA PUBLIC SERVICE COMMISSION  COMPANY:  DOCKET NO.:		EXPLANATION: For each major construction project whose cost of completion exceeds \$5 million, and for smaller projects within each category shown taken as group, provide the requested data concerning AFUDC and progress of projects for the test year.						Historical To	e of Data Shown: Historical Test Year Ended Projected Test Year Ended Prior Year Ended// mess:		NO. 21839
Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete (1) / (3)	(8) Amount of AFUDC Charged		-
	STEAM PRODUCTION										-
	Subtotal NUCLEAR PRODUCTION										
	Subtotal HYDRAULIC PRODUCTION										DOCKET NO.
	Subtotal OTHER PRODUCTION										
	Subtotal TRANSHISSION PLANT										890920-E
2	Subtotal DISTRIBUTION PLANT										0-EI
	Subtotal GENERAL PLANT										
	Subtotal TOTAL AFUDC TREATMENT										PAGE
	TOTAL RATE BASE TREATMENT										E 26
	TOTAL CWIP										

Supporting Schedules:

Recap Schedules:

Schedule 8-14 WORKING CAPITAL - 13 MUNTH AVERAGE FEGRIDA FOSCIC SERVICE CORRISSION EIFCRNATION: Calculate ESe 13 and 15 average Type of Data Shown; Confany; and the prior year if the test year, Historic Test Tear Ended / / Projected Lest Year Ended 7 7 Tochet NO.: Page\_\_of\_\_ Cine Month and Company Jurisdictional Morking Capital Working Capital 2. 1. 7. 8. 9. 10. 11. 12. 13. 13-Month Average Supporting Schooles:

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21839 890920-EI

Schedule 8-16 NUCLEAR FUEL BALANCES Page\_\_of\_\_ FEDRIDA POBEIC SERVICE CORRISSION .... Historic Test Year Ended / / / Projected Test Year Ended / / / Prior Year Ended / / / Bilness: COMPANY: DOCKET NO.: (\$000) IN IBI IEI IEI IEI Nuclear Fuel Stock Account 120.2 Nuclear Fuel Nuclear Fuel Assemblies in Reactor 120.3 Accusulated Provi-sion for Asortization 120.5 Muclear Fuel Spent Fuel Nuclear Fuel Under Capital Leases 120.6 Net Nuclear tine In Process (A)+(B)+(C)+(D)-(E)+(F) No. Period 120.1 120.4

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Supporting Schedules:

Recap Schedulesi

ORDER NO. DOCKET NO. PAGE 29

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Schedule 8-17 SYSTEM FUEL INVENTORY FEGRICA FORCIC SERVICE CORRISSION EIPCARATION: Provide conventional feet account Page\_\_of\_\_ balances in dollars and quantities for each fuel type by south for the test year, and the prior year if the test year is projected. Include Natural Gas even though no Type of Data Shown: Historic Test Year Ended / /
Frojected Test Year Ended 7 7
Frior Year Ended / COMPANY: BOCKET NO. : inventory is carried. (Give Units in Barrels, Tons, or MMCF.) Bilness: fuel Beginning Balance Receipts Fuel Issued to Generation Fuel Issued 10thers Inventory Adjustments Ending Balance Units / (\$000) / \$/Unit Units / (\$000) / \$/Units Uni

Supporting Schedules: Recap Schedules:

21839 890920-EI

Schedule 8-17A FUEL INVENTORY BY PLANT Page\_\_of\_\_ FIGHIGA FORCIC SCROICE CORMISSION EIPCARATION: Provide conventional fuel account type of Data Shown:

CONFANY: Balances in dollars and quantities for each fuel type by Historic Test Year Ended // anoth for the test year, and the prior year if the test Projected lest Year Ended // Prior Historic Test Year Ended / / Projected Test Year Ended / / Prior Year Ended / / Bilness: inventory is carried. (Give Units in Barrels, Tons, or MMCF.) Peginning Balance Receipts Fuel Issued to Generation Fuel Issued 10(Gen) Inventory Adjustments Ending Balance Fuel Units / (\$000) / \$/Unit Units / (\$000) / \$/Units / (\$000) / \$ Type

Supporting Schedules: Recap Schedules:

Scheoule 8-20 PLANT MATERIALS AND OPERATING SUPPLIES FIGRIDA FORCIC SERVICE CORRISSION EXPCARATION: Provide IS wonthly balances for account 154

(Plant Materials and Operating Supplies) and Account 163 (Stores
Expense) for the test year, and the prior year if the test
year is projected. Page\_of\_ Type of Data Shown:

Mistoric Test Year Ended

Projected Test Year Ended

Prior Year Ended

Witness: Total
Plant Materials &
Operating Scoolies
& Stores Expenses
(1) • (2) Plant Materials & Operating Supplies Balance for Differences Stores Expense Line Adjustment No. for Month Account 154 Between Book and Physical Inventory Account 163 fesolete Itees

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Supporting Schedules:

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. 12

Recap Schedulesi

NO. DESCRIPTION OF YEAR CONTRA ACCOUNTS AMOUNT CREDITS OF YEAR  1. SO SO SO SO	SCHEDULE B-21	DINER DEFENRED CREDITS			PAGEOF
DOCKET NO.  PRICE YEAR WITHESS:  BALANCE AT DEBITS BALANCE AT LND AD. DESCRIPTION OF YEAR CONTRA ACCOUNTS AMOUNT CREDITS OF YEAR  1. 50 10 10 10	FLIGHTUM FUNCTO SERVICE COMMISSION	FARE MARRIES - PROMINES A FINES - T. C. S.			
PRICE TEAR WITHESS:  BALANCE AT DEBITS PALANCE AT END AD. DESCRIPTION OF YEAR CONTRA ACCOUNTS AMOUNT CREDITS OF YEAR  1. 40 10 10 10	COMPANT:	FOR OTHER DEFENSED CREDITS FOR THE TEST YEAR.			
INE BESCRIPTION DESCRIPTION OF YEAR CONTRA ACCOUNTS AMOUNT CREDITS OF YEAR  1. 10 10 50 50	DOCKET NO.				PRICR YEAR
<u></u> <u></u>	NO. DESCRIPTION	OF YEAR CONTRA ACCOUNTS AMOUNT	CREDITS	OF YEAR	
	1.	하고 있는데 이 이 가는 그 전에서 없었다면서 가나가 돼 이 맛있네 같이 되어 있는데 보면서 되었다면데 이 없다.			
10 10 10 10 10 10 10 10 10 10 10 10 10 1	TOTAL	50 to		*********	

Supporting Schedules: Recap Schedules:

	SERVICE COMMISSION		SCELLANEOUS DEF	••••••	Bullet three		PAGE OF		H I O
COMPANY: BOCKET NO.		EIPLANATION: PROVIDE A SCHEDULE SHOWING THE FOLLOWING INFORMATION FOR MISCELLANEOUS DEFENRED DEBITS FOR THE TEST YEAR.					HISTORIC TEST YEAR: PACJECTED TEST YEAR PRICE YEAR WITNESS:		ORDER NO DOCKET N PAGE 33
INE NO.	DESCRIPTION	BALANCE AT BEGINNING OF YEAR	DEBITS	ACCOUNT	CREDITS AMOUNT	BALANCE AT END OF YEAR			T NO.
1. 2. 3. 4. 5.	101ALS	10 0 0 0 0 0	50 0 0 0 0		10 0 0 0	60 0 0 0 0		<del></del>	21839 890920-EI
		***************************************			t	*********	•		

Supporting Schedules:

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Recap Schedules:

Support ng Scied no:

Recap .

Schedu	le B-24		TOTAL ACCUMULATED DEFERRED	INCOME TAXES			Pageof
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: DOCKET NO.:		ассо	ANATION: For each of the aunts (Nos. 190, 281, 282, 283),  1) annual balances beginni last rate case was held of the test year, and 2) monthly balances for the ide separate schedules for State	he	Type of Data Shown: Historical Test Year EndedProjected Test Year Ended/Prior Year Ended// Witness:		
			Jurisdictional			Non-Jurisdictional	
		Acct 190	Acct 281	Acct 282	Acct 283	Acct 190	
Line No.	Annual Period or Month	Accum. Deferred Income Taxes Dr(Cr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income taxes Cr(Dr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Dr(Cr)	
1.							
3. 4.							
5.							
7. 8.							
9.							
10.							
12.							
13 M	onth Average						
Juri	sdictional Facto						
Juri	sdictional Amoun	•					
Non-	Jurisdictional Ar	nount					

Schedu	le B-24A		STATE ACCUMULATED	DEFERRED INCOME TAXES		Pageof		
FLORIDA	PUBLIC SERVICE		EXPLANATION: For each of the acacounts (Nos. 190, 281, 282, 283),	ccumulated deferred income provide:	tax	Type of Data Shown:Historical Test Year En		
COMPANY			<ol> <li>annual balances beginning last rate case was held</li> </ol>	Projected Test Year End				
			of the test year, and 2) monthly balances for the Provide separate schedules for State State Accumulated Deferred Income T	Witness:				
			Jurisdictional			Non-Jurisdictional		
		Acct 190	Acct 281	Acct 282	Acct 283	Acct 190		
Line No.	Annual Period or Honth	Accum. Deferred Income Taxes Dr(Cr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Cr(Dr)	Accum. Deferred Income Taxes Dr(Cr)	. }	
1.								
2.							3	
3.								
5.								
6.								
7.								
8.								
9.								
11.								
12.								
13.								
13 1	lonth Average							
~ Jur	isdictional Fact							
Jur	idictional too	int						
Non	urisd cti	Arrays						
Suppor	ing Schedule :		· · · · · · · · · · · · · · · · · · ·		Recas :		Harry San Carl	

Schedu	le B-24B		FEDERAL ACCUMULAT	ED DEFERRED INCOME TAXES			Pageof
FLORIDA COMPANY DOCKET		accounts  Provide s	(Nos. 190, 281, 282, 283), 1) annual balances beginni last rate case was held of the test year, and	ng with the year in which the and ending with the beginning e course of the test year. e, Federal, and Total.	he	Type of Data Shown: Historical Test Year EProjected Test Year ErPrior Year Ended/ Witness:	ded/_/_
			Jurisdictional			Non-Jurisdictional	
		Acct 190	Acct 281	Acct 282	Acct 283	Acct 190	
Line	Annual Period	Accum. Deferred Income Taxes	Accum. Deferred Income Taxes	Accum. Deferred Income taxes	Accum. Deferred Income Taxes	Accum. Deferred Income Taxes	
No.	or Month	Dr(Cr)	Cr(Dr)	CF(Dr)	Cr(Dr)	Dr(Cr)	
1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.							
	onth Average						
	sdictional Factor						i i
	Jurisdictional Am						
	tion Schedules.				Passa Sabadulass		

Schedule 8-26	ACCOUNTING POLICY CHANGES AFFECTING RATE BASE	ORDER PageofR
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: DOCKET NO.:	EXPLANATION: Provide a statement of changes in accounting policy since the last rate case. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.	Type of Data Shown: Historical Test Year Ended/_/Projected Test Year Ended/_/ NPrior Year Ended/_/ 8 Witness:
		, p
		CKET N
		Ø. 890
		DOCKET NO. 890920-E1

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Support ng Sci tilui ...

Schedule 8-30 NET PRODUCTION PLANT ADDITIONS Page\_\_of\_\_ EIF[ARATION: Provide net production plant balances for the test year and the prior year. Presenting In-Service Admittons classified as Environmental, Availability/Amiliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction, and Maintenance and Regulatory. FEGRIDA FORCIC SERVICE CGRAISSION Type of Bala Shown:

Historic Test Year Ended

Frojected Test Year Ended

Frojected Test Tear Ended

Froint Year Ended

Bildessi [OMPANT: DOC+ET NO.1 Preliminary Engineering Growth Classification Availability/Realiability Heat Rate Replace Existing Flant Safety Energy Conservation Capacity Aid to Construction and Maintenance Regulatory Total In-Service Additions ....... ERORTA 18 FRODUCTION PLANT 14000) 121 151 (4) Froduction Plant Net Fraduction Met Production Plant Ending Net Resoval Plant Ending Balance at Classification Reversal of Cost, Salvage & In Service Depreciation Decornissioning Other Balance at Additions Expense Experses Retirements Transfers Recoveries STEAM PRODUCTION OTHER PRODUCTION TOTAL PRODUCTION Recap Schedules: Supporting Schedules:

ORDER NO. 21839... DOCKET NO. 890920-EI PAGE 41

Other Operating Revenues Sales of Electricity :sanuakay Buile lado Proposed Rales Janosa .12utbA Electric Villity slase leuibh 101361 (1)-(1) Juncey leneifsibei tut .03 unissiesog [snoil Isnoil 31113913 Total Cospany autl [pucisqicfiout] passnipy 'sting - sipsi int lengil sibei tut -sibei tut [410] - 00% (1) (1) (2) (1) (0001) Frior Year Ended ........ :.ON 131300 Historic Test Tear Ended , bebn 1 test Tear Ended , COMPANT: per books for the test year and the prior year. Provide the calculation of jurisdictional net operating income Type of Bata Shown: FLORIDA PUBLIC SERVICE CONNISSION EXPLANATION: HET OPERATING THOOME FOR JURISDICTIONAL CALCULATION Schedule C-2

tetal Operating Revenues

91612 [619b9] Deferred Income Tares-Met 21915 [eletel] Income lates lates Other than Income lates Asset | Itage of Property Losses Depretistion & Amortizanged Operation & Maintenance :sasuadı) Butterado

Jibsid tel Inselesyn! lo noilesilisonA Investuent las Credit Charge Equivalent to

retal Operaling Lapenses

Insig glilligu to lezogeid no 2201

Supporting Schedules:

Operating Income

OFFICE NO. 21839 DOCKET NO. 890920-EI PAGE 40

Operating Income Total Operating Expenses Insig Tillity to lazogzid no 2201 Tat Credit Insalesyn! to noilesilinesA liberd tel Inselesval Charge Equivalent to state 91612 [ ederal Deferred Income lares-Het 51612 [&19b9] Income lares Tares Other Than Income Tares Assetitation of Property Losses Depreciation & Amortization Operation & Maintenance cerating Expenses: Total Operating Revenues uther Operating Revenues Thisinball to sale? Operating Revenues: [95891390]/9589130] (1000) .OM 1043194 1651 7251 1691 10119 :.OM 131300 prior rear. COMPANT: income per books for the test year and the Type of Data Shoun: Priovide a schedule of jurisdictional net operating FLORIDA PUBLIC SERVICE CONNISSION EXPLANATION: JURISDICTIONAL MET OPERATING INCOME 1-3 sinbadas

Recup Schedules:

3

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Supporting Schedules:

ichedule C-3 LURIDA PUBLIC SERVICE COMMISSION COMPANY:	EXPLAMATION operating	N: Prov	STED MET OPER ide the calcu he test year.	NTING INCOME	ictional net		Hi	Pageof_ Data Shown: storic Test Tear Ended/_/_ pjected Test Tear Ended/_/_ of Year Ended/_/_
OCCEET NO.:							Witness	
ine io.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Electric Utility	(4) Commission Adjustments (Sch. C-2e)	(5) Utility Adjusted Fer Comm.	(6) Company Adjustments (Sch. C-2e)	(7) Jurisdictional Separation Factor	(8) Jurisdictional Utility Adjusted Per Co. & Comm.
Operating Revenues: Sales of Electricity Other Operating Revenues								
Total Operating Revenues								
Operating Expenses; Operation - Fuel Interchange Operation & Maintenance Depreciation & Amort,								
Amort, of Property Losses Tares Other Than Income Income Tares Federal State								
Deferred Income Taxes-Hel Federal								
State Charge Equivalent to IIC Amoritization of IIC Loss on Disposal of							Ÿ	
Utility Plant Total Operating Expenses								
Operating Income								

Schedule C-4 FLORIDA PUBLIC SERVICE COMPANY: DOCTET NO.:	E COMMISSION EXPLANATION: P Schedule C-1) juris	dictional components, Indicate which adjusts	oposed adjustments to	NOI (from	Type of Data ShownHistoric TestProjected TestPrior Teav End	Tear Ended// Tear Ended / /	DOCKET NO. PAGE 43
	Reason for Adjustment	(1)	(2)	(3)			21: 89:
Line No. Adjustment	or Daission (Provide Supporting Schedules)	Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment			21839 390920-EI
COMPANY PROPOSED ADJUS	INENIS:		•			<del></del>	ĖI
TOTAL PROPOSED AD	JUSTMENTS						
COMMISSION ADJUSTMENTS:							

TOTAL CONFISSION ADJUSTMENTS

Supporting Schedules: Recap Schedules:

in

Schedule C-5		out of i	PERIOD ADJUSTMENTS TO REVINUES	S AND EXPENSES			Pageof_
FLORIDA PUBLI	C SERVICE COMMISSIO		Provide a list of out of per ated adjustments to operating	iod items for the test		Type of Data Shown	
COMPANY.		expenses by prime		revenues and		Projected lest	Tear Ended/_/
DICKET NU.:						Prior Year Endo Witness:	4/
		••••••	(1)	(2)	(3)	(i)	•••••••••••••••••••••••••••••••••••••••
Line	Account	Account		Date			
No	No.	Title	Description	Incurred	Debit	Credit	

17.1-1.

50 MM (4) 1 745.

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Schedu	le C-6			EXTRAORDINARY REVENUES AND EXPE	NSES		fageof
FLORID COMPAN DOCTET		E COMMISSION	EXPLANATION: lest year or the or of a non-recu	Provide a schedule of revenues prior year that the applicant corring nature.	and expenses during the missiders extraordinary	Type of Data Shown:Historic Test TearProjected Test TearPrior Tear Ended Witness:	Ended//
Line	Account No.	Nature ( Expenses Revenue	The Carried Control of the Control o	Electrit Utility (1000)	Jurisdic Factor		
*****				•	•••••		

Total Litraordinary Revenues and Espenses (Mel)

Average Number of Customers

Saporting Schedules:

T

1481

Estraordinary Revenues & Espenses (Net) Per Customer

to at Schedules:

		OTHER NET OPERATING I	ICOME .	Pageof
FLORIDA PUBLIC SERVICE COMMISSION		Provide a schedule of other its operating income for the test year	res the applicant is proposing to	Type of Data Shown:
CUMFANY:	include in net	oberaring income for the fest les	and the prior year.	Historic Test Year Ended/_/ Projected Test Year Ended/_/
DOCKET NO.:				Prior Year Ended// Witness:
	(1)	[7]		
	(1) Electric	(2)	Jurisdictional	
Itee	Committee of the Commit	Jurisdic-	Jurisdictional	
Res	Electric			

Teran Schedeles.

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ORDER NO. DOCKET NO. PAGE 47

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Schedule C-9 JURISDICTIONAL SEPARATION FACTORS - NET OFFICATING INCOME Page\_of\_\_ FLORIBA PUBLIC SERVICE COMMISSION EXPLANATION: Provide jurisdictional factors for net operating income for the Type of Data Shown; test year, and the prior year if the test year is projected. Mistoric Test Tear Ended //
Projected Test Tear Ended //
Prior Tear Ended //
Witness: CUMPANT: DUCKET NO .: Jurisdictional Line Account Account lotal Separation litle Cuepany Jurisdictional Factor

Supporting Schedules

Recap Schedules:

FLURIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of unbilled revenues for the test year, and the prior year if the test year is projected. Document by rate class the Historic Test Year Ended	of	Pag	UNBILLED REVENUES	Schedule C-11
CONTANT: revenues received in the first south after the test year (and the prior year), theProjected lest Year Ended _/				FLORIDA PUBLIC SERVICE COMMISSION
		Projected lest Year Ended	revenues received in the first wonth after the test year (and the prior year), the	CONTANY:
DOCIET NO.: unbilled revenues, and the rationale for the proportion chosen.		Prior Tear Ended	unbilled revenues, and the rationale for the proportion chosen.	DOCIET NO.:

Small sad

ω (chediles)

			ORDER NO. DOCKET NO. PAGE 49
Schedule C-15	MONTHLY FUEL EXPENSES RECONCILIATION	Pageof	2183 8909
FLORIDA FUBLIC SERVICE COMMISSION	EXPLANATION: Provide a reconciliation of fuel revenues and expenses for the		93
CUMPANY: DOCKET NO.:	test year and the prior year.	Type of Data Shokm:Historic Test Tear Ended/_/Projected Test Tear Ended/_/Prior Tear Ended/_/ Witness:	9 20-EI

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13

Supporting Schedules:

Ros ap Schedules:

C-18 CONSERVATION REVENUES AND EXPLANATION: Supply an itemization of revenues and expenses incurred pursuant to commission goals for the test year and prior year.  O.:		Page 0  Type of Bata Shown:     Historic lest Year Ended/     Projected Test Year Ended/  Frior Year Ended// Witness:		
e Mo. Reconciliation of Conservation Revenues and Espenses	(\$000)			
Base Revenues	·····			
Conservation Adjustment Revenues				
Energy Audit Fees				
Total Conservation Revenues				
Adjustment				
Bryenue las				
Deferred Conservation Revenues				
beletien conseivation westing?				
tart attaches				
Total Adjustments				
	********			
Het Conservation Revenues				
	111111111			
Recoverable Conservation Expenses				
Estimated Deferred Conservation Expenses Recorded				
Deferred Conservation Expenses Actual/Estimate Difference				
	*******			
Total Recoverable Conservation Expenses				
경기에 가게 하고 있었다. 보다 살아보는 사람이 모르는 것이 없다.	12111111			
Het Conservation Revenues		4.4		
Total Recoverable Conservation Espenses				
Difference				
· · · · · · · · · · · · · · · · · · ·	111111111			
Difference				
Return on Investment				
Interest for the Tear				
Interest for the rear				
Nct Difference				
	117171.11			

ORDER NO. DOCKET NO. PAGE 51

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Schedule C-26 ADVERTISING EXPENSES FLORIDA PUBLIC STRVICE COMMISSION Provide a schedule of advertising expenses by EXPLANATION: Type of Data Shown: subaccounts for the test year and prior year for each type COMFANT: of advertising. DUCIET NO .: Jurisdictional Account/ Account/ Electrir Line Seb-Account Sub-Account utility Asount litle (000) (000) ACCOUNT 909 Iotal Account 909 ACCOUNT 913 Total Account 913 **ACCOUNT 930.1** Total Account 930.1 lotal Advertising Expenses Average Number of Customers Advertising Espenses per Customer

Supporting Schedules:

Rerab Schedules:

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PAGE 52	DOCKET NO.	ORDER NO.
2	8	S.
	890920-EI	21839

COMPANY:	CORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and prior year.  DERET NO.:				
Line No	Jurisdictional Administrative Expenses Excluding Recoverable Conservation		(\$000) Prior Year Ended _/_/_	(\$000) Test Tear Ended/_/_	Perceht Increase/ (Decrease
	Total Administrative Expensse (Acts 90	1-932)			1.
	Average Number of Customers				
	Administrative Expense Per Customer				

Schedule C-32		MISCELLAMEOUS GENERAL EXPE	ksts		Page_of
FLORIDA PUBLIC SERVICE COMMISSION		Provide a schedule of char	ges to Account 930.2 (Miscel		
COPPART:	1) te	ses) by type of charge for the set year if the test year is hi	Historic Test Year End Projected Test Year En	ed	
DOCKET NO.:		ior year if the test year is p charges that do not exceed \$10 00,000.	Prior Year Ended /		
		Electric	Jurisdi	ctional	
Lina Descrip	tion	Utility	Factor	Securit	
No.		(000)		(000)	

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

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

Total Miscellaneous General Expenses

Average Number of Customers

Miscellaneous General Expenses Per Custoker

14:

Recap Schedules:

Support the 1

-2

COM	RIDA PUBLIC SERVICE COMMISSION PART: KET NO.:	the historical test year and three prior years. If a projected test year is used provide the same data for the projected test year and four prior years.					Type of Data Shown:		
-			19	19	19	, n_	Projecte 19		
	Total Company Basis								
	Gross Payroll								
	Gross Average Salary								
	fringe Benefits								
	Life Insurance								
	Medical Insurance								
	Retirement Plan Employee Savings Plan								
	Federal Insurance Contrit	butions Act							
	Federal & State Unemploye						•		
	Norker's Compensation								
	Other (Education, Service								
	Physicals, etc.) -SPEC	III.							
	Sub lotal-fringes								
	Total Payroll and Fringe	n .							
	Average Employees								
	Payroll and Fringes Per	Employee							

Recap Schedules:

Supporting Schedules:

21839 890920-EI

Schedule C-38 TAXES OTHER THAN INCOME TAXES Fage\_of\_ FLORIDA PUBLIC SERVICE COMISSION EXPLANATION: Provide a schedule of taxes other than income taxes for Type of Data Shown: the test year and the prior year. For each tax, indicate the amount \_\_ Mistoric Test Year Ended \_\_ \_\_\_
\_\_ Projected Test Year Ended \_\_ \_\_\_
\_\_ Prior Year Ended \_\_ \_\_\_
Withess: COPMT: charged to operating expenses. DOCKET NO .: (1) (2) (3) (5) (4) Jurisdictional Line lotal Amount Charged to Type of Tax Rate Basis **FACUINT** Factor Asount Operating Expenses Federal Unemployment State thesployment FICA Federal Vehicle State Intangible Utility Assessment fee Property 1. Gross Receipts franchise fee Occupational License Other (Specify)

14

Support ing 1

expense (+3)		STATE DEFER	RED INCOME TAXES	Page_of		
COMPAN DOCALI	rr: accelera		calculation of state deferr other items resulting in ta		fype of Data Shown:	
Line		Total	Jurisdi	ctional		
NO.		ttility	Factor	Aeount		
1.	Tax Depreciation					
2.	Book Depreciation					
1.	Excess of Tax over Book Depreciation					
١.	State Income Tax Rate					
5.	Deferred State Income Tax Resulting from Depreciation					
6.	Amortization of Prior Year's Deferred State Income Taxes					
1.	Other Items Resulting in Deferral of State Income Taxes					
1.	Met Deferred State Income Taxes					
	SUMMET OF OTHER LITERS RESULTING IN DEFENDE OF STATE INCOME TAXES					
	Description;					
			11			

Recap Schedules:

Support in Schedules:

ORDER NO. DOCKET NO. PAGE 57

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Schedule C-40			FEDERAL DEFERRED INCOME TAXES	Page_of_	
FLORICA PUBLIC SERVICE COMISSION COMPANT; DOCALE NO.:		EXPLANATION: Provide test year. Provide detail accelerated depreciation.	lype of Data Shown:Historic Test Year EndedProjected Test Year EndedPrior Year Ended Wilness:		
Line		fotal	Jur isdio	tional	
No.		Utility	Factor	Aeount	
ı.	Tax Depreciation				
2.	Book Depreciation				
1.	Excess of Tax over Book Depreciation				
١.	Federal Income Tax Rate				
5.	Deferred Federal Income Tax Resulting from Deprecial				
١.	Amortization of Prior Year Deferred Federal Income				
1.	Other Items Resulting in D of Federal Income Taxes	eferral			
ŧ.	Net Deferred Federal Incom	e laes			
	SUPPLIED OF COMER THE SECOND				
	Description:				

Schedule C-41	STATE AND FEDERAL INCOME TAXES	Faga6f
FLORIDA PUBLIC SERVICE COMISSION	EXPLANATION: Provide the calculation of state and federal income the test year. Provide detail on adjustments to income and investment	gan 1 Mat 2 Mat 1 Mat 1 Mat 2 Mat
COMPANT:	tax credits generated.	Projected lest Year Ended
DOCKET NO.:		Witness:
	\$25 pp 10 pp 14 fb 1 pp 10 pp 20 pp 11 pp 11 pp 12	herisdictional
Line	[[일본 12] [[[일본 12] [[[일본 12] [[[일본 12] [[[일본 12] [[[] [[[] [[] [[] [[] [[] [[] [[] [[]	
NO.	Utility Factor	Aeouft

Utility Taxable Operating Income Interest Charges Excess of Tax over Book Depreciation Other Adjustments to Taxable Income Taxable Income Adjustments to State Taxable Income State Taxable Income State Income lax Rate State Income lax Payable Adjustments to State Income Tax-Prior Tears Tax Returns True-ups State Income Tax Adjustments to Federal Taxable Income federal laxable incree federal Income Tax Rate Federal Income Tax Liability Adjustments to Federal Income Tax-Prior Years Tax Returns True ups federal income lax Investment Tax Credits - 81 Federal Income Tax Capital Cains lax

Total State and Federal Currently
Fayable Income Tax

Supporting Schedules:

Recap Schedules:

Schedule C-43		RECONCILIATION OF TAX EXPENS	Ε				Pageo	t
FLORIDA PUBLIC SERVICE COMMISSION  COMPANY:  DOCKET NO.:	filing wi at the re- both on a is used, a formula	EXPLANATION: Provide a reconciliation of the tax expense in the filing with the tax check figure. Provide on a per book basis and at the revenue requested. If a projected test year is used, provide both on a projected and historical basis. If a year end rate base is used, provide on both a year-end and 13 months average basis. If a formula working capital is used, provide on that basis and on the basis of a balance sheet working capital calculation.						
Line No. Am	Tax Rate	Line No.	Amount	Tax Rate	Line	Schedule 3	Amount	Tax Rate
1. Income Before Taxes Per Books 2. Current Taxes As Calculated 3. Defer'd Taxes As Calculated ITC - Current Amortization of ITC 4. Actual Taxes As Calculated 5. Difference (1-4) 6. Permanent Differences AFUDC Equity Income Reversal at Rate Other than Cost of Removal Reversal Rev'sal of AFUDC Eq. Depr Flowback of Depr on which Deferred Taxes Not		1. Operating Taxes Per Books 2. Adjustments:		•	2. 3. 4. 5. 6. 7. 8.	Adjusted Operating Taxes Rate Increase Less: Revenue Tax Less: Bad Debt Factor Subtotal Tax Rate Rate Increase Taxes (Line 5 x Line 6) Total Tax Expense in Filing Rate Base X Equity Return = Equity Return Dollars Equity JDIC Preferred Permanent Differences Sch 1 Permanent Diff. AFUDC Equity From Sch 1		
Previously Provided  ITC Amoritization  Utility Adjustment  Misc Tax Credit (???,Gas  Tax, and Job Credits)  ACRS Dispositions  Miscellaneous  7. Total Permanent Differences 8Total-Taxes (Line 4)  9. Below Line Taxes (Benefit)  10. Taxes Affecting Oper Income		<ol> <li>Adjusted Permanent Differ.</li> <li>Adjusted Operating Taxes         <ul> <li>(Line 1 - Line 2 - Line 3)</li> </ul> </li> </ol>		F ***	12. 13. 14. 15.	Sch 2 Permanent Diff. BTL ITC Amortization Total Permanent Differences Dollars Subject to Taxes Tax Factor (1 - t / t) Tax Payable Permanent Diff.(line 11) Tax Expense Check Differences(Line 8-Line 16)		

Schedule C-44

INTEREST IN TAX EXPENSE CALCULATION

Page\_of\_
FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the amount of interest expense used to calculate jurisdictional net operating income taxes on Schedules \_\_\_\_\_\_. Explain \_\_\_\_\_\_. Historic Test Tear Ended \_\_\_\_\_\_.

COMPART: any changes in interest expense in detail giving amount of change and reason for change. Projected Test Tear Ended \_\_\_\_\_\_.

If the basis of allocating interest used in the tax calculation differs from the \_\_\_\_\_\_. Prior Tear Ended \_\_\_\_\_\_.

DOCKET NO.: basis used in allocating current income taxes payable, the differing bases

Witness:

14

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ORDER NO. DOCKET NO. PAGE 61

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Scientis (-49			RECONCILIATION OF TOTAL INC	Page_0	
FLORIDA PUBLIC SERVICE COM:ISSION COMPANY: DOCKET NO.:		provision for the test period and the currently payable income taxes onHistoric fe operating income for the test period. The reconciling amounts shouldProjected I equal deferred taxes on operating income for the period. Evaluate any		Type of Data Shown:Historic Test Tear EndedProjected Test Tear EndedPrior Year Ended Witness:	
Line					
No		Description		Anount	
1.	Total (	Derating Income Tax	Provision		
2.	Less:	Deferred Federal Operating Income	and State Income Taxes on		
3.		Current Year Inve	steent Tax Credit on Utility Assets		
4.	Add:	Investment Tax Cr	edit Amortization on Utility Assets		
5.	Current	Income Tax Provisi	on on Operating Income		
				mmm	

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Recap Schedules:

Schedule C-51		c.	AINS AND LOSSES O	N DISPOSITION OF P	LANT OR PR	OPERTY			Pag	eof		
LORIDA PUBLIC SE OMPANY: OCKET NO.:	ERVICE COMMISSION	electric service List each item of more than .1% o	EXPLANATION: Provide a schedule of gains and losses on deposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.					Type of Data Shown:				
Description of Property	Date Date Acquired Dispos		Reclassification Account(s)	Reclassification Date(s)		Additions or (Retirements)	Depreciation and Amortization	Net Book Value on Disposal Date	Gain or (Loss)	Amounts Allowed Prior Cases	Prior Cases Test Year Ended _/_/_	
						•••••						

Supporting fired.

Parno 1

Schedule C-52	NON-FUE	L OPERATION AND MA	INTENANCE EXPENSE COMPARED	TO CPI		Pageof	ORDER
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: expenses (exclud	Provide a compar	ison of the change in opera last three years and the te	tion and maintenance	Type of Data Shown:		
COMPANY:			or year to the ort.	Historical Test Year En	ed/_/	- No.	
DOCKET NO.:					Prior Year Ended/_ Witness:	<i></i>	21839
		19	19	19	19		-
Non-Fuel Operations & Mai Expenses (Excluding Cor							-
Adjusted for Regulatory							
Percent Change in Non-Fue	el .						
Operations & Maintenance	e Expense						
Over Previous Year.							
Percent Change in CPI Ove	r						8
Previous Year.							DOCKET NO.
Difference Between Change	in						H
CPI and Non-Fuel Operat							Ö
& Maintenance Expense.							8
							890920-EI
6 5							92
							0
							EI
							PAG

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Recap Schedules:

Schedule C-5	5	BENCHMAR	K YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	Pag	of
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: DOCKET NO.:			adjustments to benchmark year D & M expenses rable through mechanisms other than base ments.	Type of Data Shown: Historical Test Year Ended//Projected Test Year Ended//Prior Year Ended//_ Witness:	
Line		Benchmark Year Actual O & H	Adjustments for Non-Base Rate Expense Recoveries	Benchmark Year Adjusted O & M	i i
No.	Function	(000)	(000)	(000)	

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PAGE 65

DOCKET NO. 890920 C.

Schedule C-S	56			O & M COMPOUND	MULTIPLIER (	CALCULATION	Pageof_
COMPANY:	LORIDA PUBLIC SERVICE COMMISSION COMPANT:		the amounts and po	ercent increase	s associated	nchmark year provide with customers and mapound multiplier.	Type of Data Shown:  Historic Test Year Ended //  Projected Test Year Ended //  Prior Year Ended //
DOCEF! NO.:							Witness:
	To	tal Customer:		Avera	pe CPI-U (11	167 = 100)	
Tear		I Increase	Compound		1 Increase	Cospound	Inflation and Growth Compound Multiplier
				217.4	•	1.00000	1.00000
				246.8	13.5231	1.13523	1.18779
				272.4	10.373	1.25299	1.34409
				289.1	6.131	1.32981	1.49515
				298.4	3.217	1.37259	1.6064
				311.1	1.256	1.43100	1,74924

Supporting Schedules:

Recap Schedules:

PLORIDA COMPANY DOCKET		Provide the calculation of the revenue expansion factor for	Type of Data Shown:Historic Test Year Ended/_/Projected Test Year Ended/_/Prior Year Ended/_/ Witness:
Line No.	Description	Percent	
1.	Revenue Requirement	100.0000	
1.	Gross Beceipts Tux Late		
1.	Regulatory Assessment Late		
١.	Bad Debt Bate		
<b>5.</b>	Net Before Income Tazes (1) - (2) - (1) - (4)		
6.	State Income Tax Bate		
1.	State Income Tax (5) x (6)		
1.	Met Before Federal Income Tax (5) - (7)		
1.	Federal Income Tax Bate		
10.	Pederal income Tax (8) x (9)		
11.	Revenue Espansion Factor (8) - (10)		
12.	Net Operating Income Multiplier (180% / Line 11)		
	ting Schedules:	Recup Schedules:	

ORDER NO. DOCKET NO. PAGE 67

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Schedule C-61	PERFORMANCE INDICES					Pageof		
FLORIDA PUBLIC SERVICE COMMISSION COMPANY:	of other operation and maintenance expense summary by average customer andHistorical Test Year Ended'//_						ORDER NO.	
Con and	annual plant ao	ocitions by additional cu	stomers.			Projected Test Year Ended//Prior Year Ended/_/		
DOCKET NO.:					i	Witness:		1839
		Year	Year	Year	Year	Year	T.	
		SUM	MARY OF EXPENSES (	DOLLARS PER CUSTOMER)				_
OTHER O & M EXPENSES SUMMARY								
Power Production Expense								
Transmission Expenses								
Distribution Expenses								
Customer Account Expenses Customer Service Expenses								
Sales Expenses								8
Administration & General Expenses								Ğ
Total Other O & M Expenses								1
		ANN	UAL PLANT ADDITIONS	(DOLLARS PER ADDITION	AL CUSTOMER	)		DOCKET NO.
ELECTRIC PLANT IN SERVICE								
Production Plant								89
Transmission Plant								00
Distribution Plant								2
General Plant								0
Total Plant in Service								890920-EI
GROWTH INDICES								
Consumer Price Index								
Average Customer								
CPI Percent Increase								
Average Customer Percent Increase								PA
Index Percent CPI x Customer Grow	th							PAGE
Average Customer Increase								68
							1	80

Recap Schedules:

Supporting Schedules:

Schedule C-69			PENSION COST				Pageof	ORDER
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the follow cost for the test year, and the prior COMPANY:		Provide the following informati t year, and the prior year if the			Type of Data Shown: Historic Test Year EndedProjected Test Year Ended		NO. 2	
DOCKET NO.:						Prior Year Ended/ Witness:	<b>'-</b>	21839
Line				Amount				-
No.	Descrip	otion		Test Year 19	Prior Yea			
1	Service Cost							-
2	Interest Cost							
- 3	Actual Return on	Assets						
4	Net Amortization							
5	Amortization of	Transition Asset (	Obligation)					
6	Total Net Period	lic Cost						8
7	For the Year:							DOCKET
8	Expected Return	on Assets						+3
9		Return on Plan Asse						8
10	Amortization of 1	Transition Asset or	r Obligation					·
11	At Year End:							890920-EI
12	Accumulated Benef	fit Obligation						09
13	Projected Benefit	t Obligation						20
14	Vested Benefit O	bligation						9
15	Assumed Discount	Rate (Settlement F	Rate)					E
16	Assumed Rate for	Salary Increases						
17	Fair Value of Pl	an Assets						
18	Market Related V	alue of Assets						
19	For the Year:							
20		d Contribution Per						Ä
21		le Contribution Per						PAGE
22		tion Hade to the Tr						69
23		bution Approach Use	200 M.				1	9
24		t Rate for Computin						
25			osts if the Utility Is Not the					
26	Sole Particip	pant in the Plan. A	ttach the Relevant Procedures.					
			145					

Supporting Schedules:

Recap Schedules:

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Schedule D-1		COST OF CAP	ITAL - 13 MONTE	AVERAGE				•
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the	company's 13-	onth average (no	t of capital for:			Page0
CUMPANT:		2) the prior	year if the t	est year is proj	ected, and	Historic	lest Year Ende	d
DOCEEL MO.:		3) the test	rear of the la	st rate case		Prior Tea	r Ended/_	J
			Last Ba	te Care				
								-fresent la
			Cos	t Kale	Weighted			
Line	Dollars	Ratio	Requested	Approved	Requested			
No. Class of Capital	(000)	(1)	1	1	T T	Approved 1	Dollars (000)	tatio (I)
	************	***********						

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Schedule 0-34 SHORT-TERM DEBT Page\_of\_ FLORIDA FUBLIC SERVICE COMMISSION EXPLANATION: specified data on short-term debt Type of Data Shown: Provide the specified data on short-tera debt issues on a 13-month average basis for the test year. Mistoric Test Year Ended //
Projected Test Year Ended //
Prior Tear Ended //
Witness: COMPANT: DOCTET NO .: Average Asount Credit Outstanding Interest Special Maturity Line During the Year Rate Provisions Pele (000) (000)

14

Supporting Schedules:

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Recap Schedules:

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PAGE 72

24 pegale D-38	SHORT-TERM FINANCING FOLICY	
FLORIDA FURITC SCRVICE COMMISSION		7age0f
LEAST LOSS IN PRINCE COMMISSION		Type of Data Shown:
COMPANT:	regarding short-term financing. The following topics should be covered: (1) ratio of short-term debt to total capital, (2) plant expansion,	Historic lest fear Ended/_/
DOCTET NO.:	(3) working capital. (4) timing of long-term financing. (5) method of short term financing (bank loans, commercial paper, etc.), and (6) other uses of short-term financing.	

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Schedule				tageol				
FLORIDA PUBLIC SERVICE COMMISSION  COMPANY:  DOCUMENT NO.:			EXPLANATION: debt issues on a 1 Arrange by type of	Provide the specified 3-month average basis issue (i.e., first mo	Type of Data Shown:			
(1)	(2)	(3)			(1000)			
Line Ko.	Descripton, Coupon Rate Tears of Life	Issue Date Maturity Date	(4) Eall Provisions Special Restriction	(S) Principal Asount Sold (Face Value)	(6) Principal Asount Outstanding	(7) Asount Due Vithin One Tear	(8) (Presius) Associated With (6)	(9) Issuing Espense on Principal Amount Sold
ine No.	Descripton, Coupon Rate Tears of Life	(10) Issuing Expense Outstanding On Frincipal as of	(11) Annualized Amort. of Premium on Frincipal outstanding	Annualized Aport, Of Issuing Espense (to Frincipal tutstanding	(13) Annualized Aportization Net Expense (11) + (12)	(14) Annualized Interest Cost (Coupon Rate) (2) 1 (6)	(15)  Total Interest Cost (13) • (14)	(16) Effective Cost Bate (15)/(6)-(8)-(10)
ine No.	Descripton, Coupon Rate Tears of Life	(17) Average Amount Outstanding During Test Tear	(18) Average Premum Associated With (17)	(19) Average Issuing Esp. Outstanding During Test Sear Associated With (17)	(20) Average Aport, of Issuing Expense During Test Year	(21) Average Interest Cost for Test Tear	(22) Interest Cost (11) (20) (21)	(23) Average Effective Cost Bate (22)/(17)-(18)-(19)

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FLORIDA PUBLIC SERVICE COMMISSION	CONTRACTIONS - CALL PRINTISIONS AND SPECIAL RESTRICTIONS	Pageol
	EXPLANATION: Explain significant call provisions and special restrictions on debt outstanding at the end of the test year.	Type of Data Shown:
DOCTET MO.:		Projected lest Year Ended/_/_/ Prior Year Ended/_/_/ Witness:

Schedule 0-48

14

terap Schedulty:

Schedule COMMON STACE ISSUES -- AMMUAL DATA FLORIDA PUBLIC SERVICE COMMISSION EXPLANABLEM: Provide annual details of column stock issues for type of Data Shown: lest year and three previous calendar years. ... Historic lest Tear Ended //
... Frojected lest Tear Ended //
... Frior Tear Ended //
Witness: COMPANT: DOCTET NO .: (1) (3) (4) (2) (5) (4) (7) (8) (9) (11) (10) Price Gross Issue Het Ret Tetal Line Asount Per Shares Proceeds Lipense Proceeds Proceeds Shares Mo. Changes for Year Shares (000) Shate Issued (000) (000) (000) fer Share Outstanding

Supporting Schedules:

Recap Schedules:

Schedule 8-8 CUSTOMER DEPUSITS Page\_\_of\_\_ FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide sonthly balances, interest rates, Type of Data Shown; and interest payments on customer deposits for the test .... Historic Test Tear Ended \_\_\_/\_\_/\_\_ COMPANY: year, and the prior year if the test year is projected. .... Projected Test Tear Ended ......... Indicate the company policy on collecting deposits, \_\_\_frior Tear Ended \_\_/\_\_/\_\_ DOCTE! NO.: deposit size, payment of interest, and refunds. Witness: (1) (2) (5) (6) (3) (4) (9) (8) (7) (10) Active Active Actual Customer Customer Inactive lotal Interest Interest Intal Payments and Month Deposits Deposits Customer Deposits Partent Payment Interest Credits on Line and at 8.001 at 9.001 Deposits (3)+(4)+(5) (3) / 11/12 (3) / 91/12 (7) + (8) Bills Tear (000) (000) (000) (000) (000) (000) (000) (000) 2. 3. 8. 9. 10. 11. 12. 13. 13 Month Average 12 Month Total Effective Interest tate 12 Bonth Interest espense divided by Column 6

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Supporting Schedules:

ORDER NO. DOCKET NO. PAGE 77

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Schedule D-104	FINANCING PLANS - STUCE AND BUND ISSUES	Pageof
FLORIDA PUBLIC SERVICE COMMISSION COMPANY:	EXPLANATION: If the test year is projected, provide a summary of financing plans and assumptions.	Type of Data Shown:Ristoric Test Year Ended//Projected Test Year Ended/_/
DOCTET NO.:		

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(A).

DOCKET NO. PAGE 78

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Schedule 0-102 FINANCIAL FLANS - STHERAL ASSEMPTITIONS FLORIDA PUBLIC STEVICE COMMISSION TIPL ANATION: Frovide the company's capital structure objectives, the bafor assumptions made on Schedule D the (such as those for issue costs and Type of Data Chein; CONFANT. interest rates), and any other significant assurptions wide in developing Sthedule 5-10a. Provide a statement of the Concar,'s policy on the tieing toctel ko.: of the entrance into capital markets. Witness: Capital Structure Chiective Percent of Intal Lor; fera Debt freitrief Stock

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Croson Equity

Commany's Police on the living of Entrance Into Copital Markets:

Syrtim Serles

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Secar Schedules

Schedule D-IIA FINANCIAL INDICATORS - SUMMARY FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide financial indicators for (i) the test year under current and proposed rates, (2) the prior year, and (3) the three previous Type of Data Shown: COMPANT: .... Historic Test Tear Ende calendar years. .... Projected Test Year End DOCTET NO.: ...... Line No. Prior Indicator lest Year Tear Including AFUDC in Income Before Interest Charges Excluding AFUDC in Income Before Interest Charges AFUDC as a percent of Income Available for Common fercent of Construction funds Generated Internally Freferred Dividend Coverage: Including AFUDC Excluding Musc Fired Charges: Interest Lease Payments Sinking funds Payments Tax of Sinking Fund Payments Ratio of Earnings to Fired Charges Including AFUDC

1 14

Supporting Schedules:

Excluding MUDC

tri ep Sche-lules:

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Schedule D-12 RECONCILIATION OF JURISDICITONAL RATE BASE AND CAPITAL STRUCTURE FLORIDA FUBLIC STRVICE COMMISSION EXPLANATION: Reconcile the total capital structure (as Type of Data Shown: shown on Schedule B-la) with the jurisdictional 13 month CHMPANT: .... Historic Test Year Ended .... average rate base for the corresponding time period \_\_\_\_Projected Test Year Ended \_\_/\_/\_\_\_\_ Prior Year Ended \_\_/\_/\_\_\_ (es shown on Schedule 8-3b). Provide this schedule for DUCTET NO .: the test year, and the prior year if the test year Witness: is projected. 13-Month Average Jurisdictional Investor Reconciled to Description Per Books Mon-Billity 13-Month Average Adjustments tate Base RATE BASE

lotal Bate Base

CAPITAL STRUCTURE

Intal Capital Structure

Line Account
No No. Description Apount

Assets

Liabilities

as people (

total Recording Hers

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Schedule 0-13 COMMON STOCK DATA FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the most recent ten year data for the company, or Type of Data Shown: consolidated parent if the company is not publicly traded .... Historic Test Year Ended .... COMPANT: as indicated. .... Projected Test Tear Ended .... .... Prior Tear Ended ....... DOCTET NO .: kitness: Line No. fear Tear Tear Tear Tear Tear Tear Fre-tat Interest Coverages Earned Returns on Average Book Equity Sook Value/Share 13-Month Average Dividends/Share Carnings/Share Market Value/Share 13-Month Average Market/Book Ratio 13-Month Average (6) / (3)

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Supporting Schedules:

frice/Earning Ratio (6) / (5)

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