

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Minimum filing requirement	)	DOCKET NO. 900295-EI
report of Tampa Electric Company	)	ORDER NO. 23149
in compliance with Section 366.06(3),	)	ISSUED: 7/5/90
F.S.)	
)	

The following Commissioners participated in the disposition of this matter:

MICHAEL MCK. WILSON, Chairman
 THOMAS M. BEARD
 BETTY EASLEY
 GERALD L. GUNTER

NOTICE OF PROPOSED AGENCY ACTION

ORDER REQUIRING TAMPA ELECTRIC 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

DOCUMENT NUMBER-DATE
 05870 JUL -5 1990
 PSC-RECORDS/REPORTING

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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 cost of reproducing the report.

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 each 6 month period beginning October 1, 1989. The six utilities, and the date of their last rate case orders are as follows:

Florida Power & Light Company	7/24/84
Gulf Power Company	1/25/85
Tampa Electric Company	12/13/85
Florida Power Corporation	1/4/88
Florida Public Utilities Company	
Marianna Division	7/12/89
Fernandina Beach Division	11/27/89
	8/8/89

Based on the above, Tampa Electric Company should be included in the second 6 month period beginning April 1, 1990.

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 Monday, October 1, 1990.

The majority of the schedules included in the report have been selected from a proposed set of revised minimum filing requirements (MFRs) that was provided to the electric utilities and other interested parties. The MFRs currently required by Rule 25-6.043, Florida Administrative Code, were approved in 1981. Since that time, the MFRs have been substantially revised and waivers to the existing rule have been requested and granted on a case-by-case basis.

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An updated set of MFRs was proposed in Docket No. 891269-EU and was approved at the April 17, 1990 Agenda. In addition, rulemaking will be undertaken to develop a set of modified minimum filing requirements (MMFRs) to be included in the report required by Section 366.06(3)(a), Florida Statutes.

We believe it appropriate to use schedules from the proposed set of revised MFRs in the report because, with a few exceptions, they already have been utilized in numerous rate cases. These MFRs will enable us to obtain the necessary information 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. TECO's most recent rate case filing is Docket No. 850050-EI. The following parties participated in that docket:

Federal Executive Agencies
Florida Industrial Power Users Group
Florida Retail Federation

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 October 1, 1990 filing deadline. Because Section 366.06 requires the filing of the report within the six month period beginning April 1, 1990, no extensions of time will be granted beyond the October 1, 1990 filing deadline.

Based on the above, it is

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ORDERED by the Florida Public Service Commission that Tampa Electric Company file its report in compliance with Section 366.06(3), Florida Statutes, on or before October 1, 1990, as set forth in the body of this Order.

By ORDER of the Florida Public Service Commission, this 5th day of JULY, 1990.

STEVE TRIBBLE, Director
 Division of Records and Reporting

(S E A L)

(7413L)MAP:bmi

by: Kay J. Lynn
 Chief, Bureau of Records

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 July 26, 1990.

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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

REVISED MAY 1990

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STATISTICAL INFORMATION

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the following statistical data for the company, by calendar year for the most recent 5 years.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

	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 (Average)						
Installed Generating Capacity (MW)						
Population of Service Area						
(2a) DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:						
Fuel Cost per Kilowatt-Hour Generated						
O & M Expense Less Fuel per KWH Sold						
Capital Cost per Installed Kilowatt of Capacity						
Revenue per KWH Sold						
A & G Expense per KWH Sold						
(2b) DOLLAR AMOUNTS, IN REAL TERMS, (CONSTANT 19___ DOLLARS) AND ANNUAL GROWTH RATES FOR:						
Fuel Cost per Kilowatt-Hour Generated						
O & M Expense Less Fuel per KWH Sold						
Capital Cost per Installed Kilowatt of Capacity						
Revenue per KWH Sold						
A & G Expense per KWH Sold						
(3) DISTRIBUTION OF TOTAL						
Generation Plant by Type of Prime Mover:						
Steam						
Other						
Generated Energy by Type of Fuel:						
Customers by Customer Type:						
Residential						
Commercial						
Industrial						
Street Lighting						
Other Sales to Public Authorities:						

Supporting Schedules:

Recap Schedules:

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BALANCE SHEET - JURISDICTIONAL

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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

Supporting Schedules:

Recap Schedules:

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

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

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

OTHER PROPERTY AND INVESTMENTS:

CURRENT AND ACCRUED ASSETS:

DEFERRED DEBITS:

TOTAL ASSETS AND OTHER DEBITS

13

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

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

DOCKET NO.:

Witness:

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

LONG-TERM DEBT:

CURRENT AND ACCRUED LIABILITIES:

DEFERRED CREDITS:

OPERATING RESERVES:

ACCUMULATED DEFERRED INCOME TAXES:

TOTAL LIABILITIES AND OTHER CREDITS

1.1

ADJUSTED RATE BASE

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

COMPANY:

DOCKET NO.:

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

Witness:

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

RATE BASE ADJUSTMENTS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

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Supporting Schedules: [redacted]

Recap Schedules: [redacted]

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
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Adjustments

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

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Schedule B-6

COMPANY ADJUSTMENTS DETAIL

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

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

COMPANY:
DOCKET NO.:

Witness:

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

Adjustments

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

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JURISDICTIONAL SEPARATION FACTORS - RATE BASE

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

COMPANY:

DOCKET NO.:

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

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

Supporting Schedules:

Recap Schedules:

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JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

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

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Supporting Schedules:

Recap Schedules:



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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

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

Supporting Schedules:

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Schedule B-8a

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

TOTAL DEPRECIABLE PLANT BALANCE

NON-DEPRECIABLE PROPERTY

MISCELLANEOUS INTANGIBLES

TOTAL PLANT BALANCE

22

Supporting Schedules:

Recap Schedules:

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DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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

Type of Data Shown:

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

Witness:

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

TOTAL DEPRECIABLE RESERVE BALANCE

NUCLEAR DECOMMISSIONING

MISCELLANEOUS INTANGIBLES

TOTAL RESERVE BALANCE

Supporting Schedules:

Recap Schedules:

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 DOCKET NO. 900295-EI
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

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 DOCKET NO. 900295-EI
 PAGE 23

Schedule B-12a

PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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

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DOCKET NO. 900295-EI
PAGE 24

Supporting Schedules:

Recap Schedules:

PROPERTY HELD FOR FUTURE USE - COLD STANDBY UNITS

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

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 DOCKET NO. 900295-EI
 PAGE 25

Supporting Schedules:

Recap Schedules:

CONSTRUCTION WORK IN PROGRESS - 13 MONTH AVERAGE BALANCE

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

COMPANY:

DOCKET NO.:

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

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

28

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 DOCKET NO. 900295-EI
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FLORIDA PUBLIC SERVICE COMMISSION 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.

COMPANY:

DOCKET NO.:

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

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

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 DOCKET NO. 900295-ET
 PAGE 27

WORKING CAPITAL - 13 MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

13-Month Average

30

Supporting Schedules:

Recap Schedules:

ORDER NO. 23149
DOCKET NO. 900295-EI
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

(\$000)

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

SYSTEM FUEL INVENTORY

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

DOCKET NO.:

Witness:

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

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DOCKET NO. 900295-EI
PAGE 30

Supporting Schedules:

Recap Schedules:

FUEL INVENTORY BY PLANT

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

DOCKET NO.:

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

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DOCKET NO. 900295-EI
PAGE 31

Supporting Schedules:

Recap Schedules:

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MATERIALS AND OPERATING SUPPLIES

COMPANY: **LORDA PUBLIC SERVICE COMMISSION**
 EXPLANATION: Provide 13 monthly balances for account 154
 (Plant Materials and Operating Supplies) and Account 163 (Stores
 Expense) for the test year, and the prior year if the test
 year is projected.
 DOCKET NO.:

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

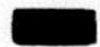
Line No.	Month	(1) Plant Materials & Operating Supplies Balance Account 154	(2) Stores Expense Balance Account 163	(3) Total Plant Materials & Operating Supplies & Stores Expenses (1) + (2)	(4) Adjustment for Obsolete Items	(5) Adjustment for Differences Between Book and Physical Inventory
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 DOCKET NO. 900295-EI
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Supporting Schedules:

Recap Schedules:



SCHEDULE B-22

MISCELLANEOUS DEFERRED DEBITS

PAGE ___ OF ___

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

___ HISTORICAL TEST YEAR ___/___/___
___ PROJECTED TEST YEAR ___/___/___
___ PRIOR YEAR ___/___/___

COMPANY:

WITNESS:

DOCKET NO.

LINE NO.	DESCRIPTION	BALANCE AT BEGINNING OF YEAR	DEBITS	CREDITS		BALANCE AT END OF YEAR
				ACCOUNT	AMOUNT	
.....
TOTALS						
	

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DOCKET NO. 900295-EI
PAGE 34

Supporting Schedules:

Recap Schedules:

INVESTMENT TAX CREDITS - ANNUAL ANALYSIS BY TYPE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

Line No.	Period	Type:			Type:				
		Beginning Balance	Amortization	Generation	Ending Balance	Beginning Balance	Amortization	Generation	Ending Balance
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									
18.									
19.									
20.									
21.									
22.									
23.									
24.									
25.									

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ORDER NO. 23149
DOCKET NO. 900295-EI
PAGE 35

Supporting Schedules:

Recap Schedules:

INVESTMENT TAX CREDITS - ANNUAL ANALYSIS BY TYPE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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

Type of Data Shown:

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

Witness:

Election made under Section 46(f), Internal Revenue Code:

Explanation of accounting policy for amortization of ITC:

38

Supporting S [redacted] :

Recap Schedules: [redacted]

ORDER NO. 23149
DOCKET NO. 900295-EI
PAGE 36

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

COMPANY:

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

___ Historical Test Year Ended ___/___/___

DOCKET NO.:

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

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

Provide separate schedules for State, Federal and Total.

Jurisdictional

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

13 Month Average

Jurisdictional Factor

Jurisdictional Amount

Non-Jurisdictional Amount

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

COMPANY:

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

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

DOCKET NO.:

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

Witness:

Provide separate schedules for State, Federal and Total.

Jurisdictional

Line No.	Annual Period or Month	Acct 190	Acct 281	Acct 282	Acct 283	Net
		Accumulated Deferred Income Taxes Dr(Cr)	Accumulated Deferred Income Taxes Cr(Dr)	Accumulated Deferred Income Taxes Cr(Dr)	Accumulated Deferred Income Taxes Cr(Dr)	Accumulated Deferred Income Taxes Cr(Dr)

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

40

13 Month Average

Jurisdictional Factor

Jurisdictional Amount

Non-Jurisdictional Amount

Supporting Schedules:

Recap Schedules:

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FEDERAL ACCUMULATED DEFERRED INCOME TAXES

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

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

DOCKET NO.:

Provide separate schedules for State, Federal and Total.

Jurisdictional

Line No.	Annual Period or Month	Acct 190	Acct 281	Acct 282	Acct 283	Net
		Accumulated Deferred Income Taxes Dr(Cr)	Accumulated Deferred Income Taxes Cr(Dr)	Accumulated Deferred Income Taxes Cr(Dr)	Accumulated Deferred Income Taxes Cr(Dr)	Accumulated Deferred Income Taxes Cr(Dr)

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

13 Month Average

Jurisdictional Factor

Jurisdictional Amount

Non-Jurisdictional Amount

Supporting Schedules:

Recap Schedules:

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ACCOUNTING POLICY CHANGES AFFECTING RATE BASE

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 ___/___/___
___ Prior Year Ended ___/___/___
Witness:

12

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DOCKET NO. 900295-ET
PAGE 40

Supporting Schedules:

Recap Schedules:



NET PRODUCTION PLANT ADDITIONS

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

COMPANY:

DOCKET NO.:

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

(A)	(B)
Preliminary Engineering Growth Classification	Amount

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

Total In-Service Additions \$ _____
 =====

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

Supporting Schedules:

Recap Schedules:

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

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

COMPANY:

Witness:

DOCKET NO.:

Table with 5 columns: Line No., (1) Test Year (\$000), (2) Prior Year (\$000), (3) Dollar Difference (1)-(2) (\$000), (4) Percent Increase/(Decrease) (3)/(2). Rows include Operating Revenues, Operating Expenses, and Net Operating Income.

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DOCKET NO. 900295-EI
PAGE 42

Supporting Schedules:

Recap Schedules:

ADJUSTED JURISDICTIONAL NET OPERATING INCOME

Page ___ of ___

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

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

COMPANY:

DOCKET NO.:

(\$000)

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

45

Supporting Schedules:

Recap Schedules:

ORDER NO. 23149
 DOCKET NO. 900295-EI
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JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

EXPLANATION: Provide a schedule of proposed adjustments to Net Operating jurisdictional components, and the revenue requirement effect on each and the total. Indicate which adjustments were made in the company's last full revenue requirements case.

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

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment	(4) Increase/(Decrease) In Revenue Requirement
----------	------------	--	-------------------------	------------------------------	----------------------------------	---

COMPANY PROPOSED ADJUSTMENTS:

46

TOTAL PROPOSED ADJUSTMENTS

COMMISSION ADJUSTMENTS:

TOTAL COMMISSION ADJUSTMENTS

Supporting Schedules:

Recap Schedules:

ORDER NO. 23149
DOCKET NO. 900295-EI
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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: List all proposed Commission adjustments to net operating income for the test year, and the prior year if the test year is projected.

COMPANY:

DOCKET NO.:

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

(\$000)

Line No.	Adjustments							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Operating Revenues:								
Sales of Electricity								
Other Operating Revenues								
Total Operating Revenues								
Operating Expenses:								
Operation & Maintenance:								
Fuel (nonrecoverable)								
Purchased Power								
Other								
Depreciation & Amortization								
Decommissioning Expense								
Taxes Other Than Income Taxes								
Income Taxes								
Federal								
State								
Deferred Income Taxes-Net								
Federal								
State								
Investment Tax Credit-Net								
(Gain)/Loss on Disposal of Plant								
Total Operating Expenses								
Net Operating Income								

Supporting Schedules:

Recap Schedules:

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Schedule C-5

COMPANY NET OPERATING INCOME ADJUSTMENTS

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: List all proposed Company adjustments to net operating income for the test year, and the prior year if the test year is projected.

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

COMPANY:
DOCKET NO.:

(\$000)

-----Adjustments-----
(1) (2) (3) (4) (5) (6) (7) (8)

Line No.

Operating Revenues:
Sales of Electricity
Other Operating Revenues
Total Operating Revenues
Operating Expenses:
Operation & Maintenance:
Fuel (nonrecoverable)
Purchased Power
Other
Depreciation & Amortization
Decommissioning Expense
Taxes Other Than Income Taxes
Income Taxes
Federal
State
Deferred Income Taxes-Net
Federal
State
Investment Tax Credit-Net
(Gain)/Loss on Disposal of Plant
Total Operating Expenses
Net Operating Income

ORDER NO. 23149
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Supporting Schedules:

Recap Schedules:

OUT OF PERIOD ADJUSTMENTS TO REVENUES AND EXPENSES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

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

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Supporting Schedules:

Recap Schedules:

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EXTRAORDINARY REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

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

Total Extraordinary Revenues and Expenses (Net) \$

Average Number of Customers

Extraordinary Revenues & Expenses (Net) Per Customer \$

Supporting Schedules: [REDACTED]

Recap Schedules: [REDACTED]

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

COMPANY:

DOCKET NO.:

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

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

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of operating revenue by primary account for the test year, and the prior year if the test year is projected. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

COMPANY:

DOCKET NO.:

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

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

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UNBILLED REVENUES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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Supporting Schedules:

Recap Schedules:

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FUEL REVENUES AND EXPENSES RECONCILIATION

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY:

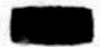
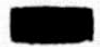
DOCKET NO.:

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Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Supply an itemization of revenues and expenses incurred pursuant to commission goals for the test year and prior year.

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

Supporting Schedules:

Recap Schedules:

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Schedule C-26

ADVERTISING EXPENSES

Page ___ of ___

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

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

DOCKET NO.:

Table with columns: Line No., Account/Sub-Account Number, Account/Sub-Account Title, Electric Utility (000), Jurisdictional Factor, Amount (000). Rows include ACCOUNT 909, ACCOUNT 913, ACCOUNT 930.1 and summary rows for Total Advertising Expenses, Average Number of Customers, and Advertising Expenses per Customer.

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Supporting Schedules:

Recap Schedules:

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LOBBYING AND OTHER POLITICAL EXPENSES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities that are included for recovery in net operating income for the test year, and the prior year if the test year is projected.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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DOCKET NO. 900295-ET
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Supporting Schedules:

Recap Schedules:

ADMINISTRATIVE EXPENSES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

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.

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

Line No.	(1) Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(2) Test Year Ended ___/___/___	(3) Prior Year Ended ___/___/___	(4) Difference (2)-(3)	(5) Percent Increase/(Decrease) (4)/(3)
----------	--	------------------------------------	-------------------------------------	---------------------------	--

Total Administrative Expense (Acts 901-932)
Average Number of Customers
Administrative Expense Per Customer

Supporting Schedules:

Recap Schedules:

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MISCELLANEOUS GENERAL EXPENSES

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

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

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

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

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

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

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

Total Miscellaneous General Expenses

Average Number of Customers

Miscellaneous General Expenses Per Customer

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and three prior years. If a projected test year is used provide the same data for the projected test year and four prior years.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

COMPANY:

Witness:

DOCKET NO.:

Line No.	Test Year			19__			19__			19__			19__		
	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount	%Increase	CPI

Total Company Basis

Gross Payroll
Gross Average Salary

Fringe Benefits

- Life Insurance
- Medical Insurance
- Retirement Plan
- Employee Savings Plan
- Federal Insurance Contributions Act
- Federal & State Unemployment Taxes
- Worker's Compensation
- Other (Education, Service Awards, Physicals, etc.) -SPECIFY
- Sub Total-Fringes

Total Payroll and Fringes

Average Employees

Payroll and Fringes Per Employee

60

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TAXES OTHER THAN INCOME TAXES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

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

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Supporting Schedules:

Recap Schedules:

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REVENUE TAXES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the test year and prior year.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

GROSS RECEIPTS TAX

REGULATORY ASSESSMENT FEE

Line No.

TEST YEAR

PRIOR YEAR

TEST YEAR

PRIOR YEAR

TOTAL OPERATING REVENUES

\$

\$

\$

\$

ADJUSTMENTS:

TOTAL ADJUSTMENTS

ADJUSTED OPERATING REVENUES

TAX RATE

TAX AMOUNT

\$

\$

\$

\$

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

Line No.	Total Utility	Tax Rate	Deferred Taxes		Net	Jurisdictional	
			Debit	Credit		Factor	Amount
1.	EXCESS TAX DEPRECIATION						
2.	Depreciation:						
3.	Tax Depreciation						
4.	Book Depreciation						
5.	Depreciation Timing Differences						
6.	Components of Depreciation Differences:						
7.	Tax Over Book Depreciation						
8.	Book Over Tax Depreciation						
9.	Flow Through Depreciation						
10.	Book/Tax Basis Activity:						
11.	Repair Allowance						
12.	ACRS Deferred Retirement Losses:						
13.	Normalized						
14.	Flow Through						
15.	Avoided Interest Cost						
16.	AFUDC - Equity						
17.	AFUDC - Debt						
18.	Total Property Related Timing Differences						
19.	Flowthrough Items						
20.	Property Related Timing Differences (Net)						
21.	Excess Deferred Tax Write Off						
22.	Property Related Deferred Taxes						

Supporting Schedules:

Recap Schedules:

ORDER NO. 23149
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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of federal deferred income taxes for the test year. Provide detail on other items resulting in tax deferrals besides accelerated depreciation.

COMPANY:

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

DOCKET NO.:

Line No.	Total Utility	Tax Rate	Deferred Taxes		Net	Jurisdictional	
			Debit	Credit		Factor	Amount
1.	EXCESS TAX DEPRECIATION						
2.	Depreciation:						
3.	Tax Depreciation						
4.	Book Depreciation						
5.	Depreciation Timing Differences						
6.	Components of Depreciation Differences:						
7.	Tax Over Book Depreciation						
8.	Book Over Tax Depreciation						
9.	Flow Through Depreciation						
10.	Book/Tax Basis Activity:						
11.	Repair Allowance						
12.	ACRS Deferred Retirement Losses:						
13.	Normalized						
14.	Flow Through						
15.	Avoided Interest Cost						
16.	AFUDC - Equity						
17.	AFUDC - Debt						
18.	Total Property Related Timing Differences						
19.	Flowthrough Items						
20.	Property Related Timing Differences (Net)						
21.	Excess Deferred Tax Write Off						
22.	State Deferred Income Tax Impact						
23.	Total Property Related Deferred Taxes						

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STATE AND FEDERAL INCOME TAXES

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income and investment tax credits generated.

COMPANY:

DOCKET NO.:

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

Line No.	Total Utility	Jurisdictional	
		Factor	Amount
1.	Utility Taxable Operating Income		
2.	Less: Interest Charges		
3.			
4.	Other (Deductions)/Additions:		
5.	Non - Deductibles		
6.	Meals and Entertainment		
7.	Preferred Stock Deduction		
8.	Amortization of ITC		
9.	Excess Book Over Tax Depreciation		
10.	Taxable Income		
11.	Adjustments to State Taxable Income		
12.	State Taxable Income		
13.	State Income Tax Rate	x	
14.	State Income Tax Currently Payable		
15.	State Income Tax Deferred		
16.	State Income Taxes		=====
17.	Adjustments to Federal Taxable Income		
18.	Federal Taxable Income (Line 10 - Line 17)		
19.	Federal Income Tax Rate	x	
20.	Federal Income Tax Currently Payable		
21.	Federal Income Tax Deferred		
22.	Federal Income Taxes		=====

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Supporting Schedules:

Recap Schedules:

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STATE AND FEDERAL INCOME TAXES

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income and investment tax credits generated.

COMPANY:

DOCKET NO.:

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

Line No.	Total Utility	Jurisdictional	
		Factor	Amount
1.	Line 11 - Adjustments to State Taxable Income		
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.	Total		
11.	Line 17 - Adjustments to Federal Taxable Income		
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.	Total		

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

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

Type of Data Shown:

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

Witness:

Line No.	Description	Federal	State	Total
1.	Net Operating Income			
2.	Add: Income Taxes			
3.	Deduct: Interest Charges	_____	_____	
4.	Taxable Income	_____	_____	
5.	Adjustments to Taxable Income:			
6.	Reverse Flow Through			
7.	Non - Deductible Expenses			
8.	Meals and Entertainment			
9.	Florida Emergency Excise Tax			
10.	Preferred Stock Deduction			
11.	Amortization of ITC			
12.	State Income Tax Exemption			
13.	Miscellaneous	_____	_____	
14.	Total Adjustments	_____	_____	
15.	Taxable Income as Adjusted			
16.	Statutory Tax Rates	_____	_____	
17.	Taxes at Statutory Rates			
18.	Write Off of Excess Deferred Taxes	_____	_____	_____
19.	Federal and State Income Tax Expense			
20.	Tax Expense in Filing	_____	_____	_____
21.	Difference	=====	=====	=====

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Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

Line No.	Description	Jurisdictional Rate Base	Weighted Cost Rate	Costed Equity	Federal	State	Total
1.	Common Equity						
2.	Preferred Stock						
3.	Post 1970 JDIC						
4.	Total			----- .			
5.	Taxes - Federal				-----	-----	
6.	- State				-----	-----	
7.	Total				-----	-----	
8.	Adjustments to Book Taxable Income:						
9.	Reversal of Timing Differences Flowed Through						
10.	Amortization of ITC						
11.	Other				-----	-----	
12.	Total Adjustments				-----	-----	
13.	Adjusted Taxable Income						
14.	Statutory Tax Rates				-----	-----	
15.	Tax Expense at Statutory Rate				-----	-----	
16.	Write Off of Excess Deferred Taxes				-----	-----	
17.	Tax Expense Adjusted						
18.	Tax Expense in Filing				-----	-----	-----
19.	Difference				-----	-----	-----

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Supporting Schedules:

Recap Schedules:

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INTEREST IN TAX EXPENSE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

EXPLANATION: Provide the amount of interest expense used to calculate jurisdictional net operating income taxes on Schedule _____. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

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

Line No.	Description	(1) Prior Year Ended	(2) Test Year Ended	(3) Amount of Change	(4) Reason for Change
1.	Interest on First Mortgage Bonds				
2.	Interest on Pollution Control Bonds				
3.	Amortization of Debt Discount, Premium, Issuing				
4.	Expense & Loss on Required Debt				
5.	Interest on Interim Indebtedness				
6.	Other Interest Expense				
7.	Allowance for Funds Used During Construction				
8.	Total Interest Expense				
9.	Jurisdictional Factor				
10.	Jurisdictional Interest Expense				

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Supporting Schedules:

Recap Schedules:

RECONCILIATION OF TOTAL INCOME TAX PROVISION

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY:
DOCKET NO.:

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

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

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

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Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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

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DOCKET NO.
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Supporting Schedules:

Recap Schedules:

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

19__

19__

19__

19__

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

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

Percent Change in CPI Over Previous Year.

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

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Supporting Schedules:

Recap Schedules:

O & M BENCHMARK COMPARISON BY FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

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Supporting Schedules:

Recap Schedules:

BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

Year	Total Customers			Average CPI-U (1967 = 100)			Inflation and Growth Compound Multiplier
	Amount	% Increase	Compound Multiplier	Amount	% Increase	Compound Multiplier	

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Supporting Schedules:

Recap Schedules:

Schedule C-58

REVENUE EXPANSION FACTOR

Page ___ of ___

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

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Supporting Schedules:

Recap Schedules:

PERFORMANCE INDICES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule for the last four years and the test year
 COMPANY: of other operation and maintenance expense summary by average customer and
 DOCKET NO.: annual plant additions by additional customers.

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

Year Year Year Year Year

SUMMARY OF EXPENSES (DOLLARS PER CUSTOMER)

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

ANNUAL PLANT ADDITONS (DOLLARS PER ADDITIONAL CUSTOMER)

ELECTRIC PLANT IN SERVICE
 77 Production Plant
 Transmission Plant
 Distribution Plant
 General Plant
 Total Plant in Service

GROWTH INDICES
 Consumer Price Index
 Average Customer
 CPI Percent Increase
 Average Customer Percent Increase
 Index Percent CPI x Customer Growth
 Average Customer Increase

Supporting Schedules:

Recap Schedules:

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PENSION COST

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

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

COMPANY:

DOCKET NO.:

Table with columns: Line No., Description, Amount (Test Year 19___, Prior Year 19___). Rows include Service Cost, Interest Cost, Actual Return on Assets, Net Amortization and Deferral, Amortization of Prior Service Cost, Total Net Periodic Pension Cost, For the Year: (Expected Return on Assets, Assumed Rate of Return on Plan Assets, Amortization of Transition Asset or Obligation, Percent of Pension Cost Capitalized, Pension Cost Recorded in Account 926, Minimum Required Contribution Per IRS, Maximum Allowable Contribution Per IRS, Actual Contribution Made to the Trust Fund, Actuarial Attribution Approach Used for Funding, Assumed Discount Rate for Computing Funding, Allocation Method Used to Assign Costs if the Utility Is Not the Sole Participant in the Plan. Attach the Relevant Procedures.), At Year End: (Accumulated Benefit Obligation, Projected Benefit Obligation, Vested Benefit Obligation, Assumed Discount Rate (Settlement Rate), Assumed Rate for Salary Increases, Fair Value of Plan Assets, Market Related Value of Assets, Balance in Working Capital (Specify Account No.))

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the company's 13-month average cost of capital for:
 1) the test year,
 2) the prior year if the test year is projected, and
 3) the test year of the last rate case

COMPANY:

DOCKET NO.:

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

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

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

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Schedule D-3a

SHORT-TERM DEBT

Page ___ of ___

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

COMPANY:

DOCKET NO.:

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

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

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Supporting Schedules:

Recap Schedules:

SHORT-TERM FINANCING POLICY

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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Supporting Schedules:

Recap Schedules:

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LONG-TERM DEBT OUTSTANDING

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY:

DOCKET NO.: (\$000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Description, Coupon Rate	Issue Date	Maturity Date	Principal Amount Sold (Face Value)	13-Month Average Principal Amt. Outstanding	Amount Due Within One Year	Discount (Premium) on Principal Amount Sold	Issuing Expense On Principal Amount Sold	Net Expense (8)+(9)	Life (Years)	Annual Amor-tization (10)/(11)	Interest Expense (Coupon Rate) (2) x (6)	Total Annual Cost (12)+(13)
1.													
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21.	Total												
21.	Unamortized Premium, Discount, and Issuance Expense Associated with (6). (From Schedule D-4a, Page 2)												
22.	Net												
23.	Embedded Cost of Long-Term Debt (14)/(6)												

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Supporting S [redacted]:

Recap Schedules: [redacted]

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

DOCKET NO.:

(\$000)

(1) Line No.	(2) Description, Coupon Rate	(3) 13-Month Average Principal Amt. Outstanding	(4) Unamortized Discount (Premium) Associated With (3)	(5) Unamort. Issuing Expense & Loss on Reacquired Debt Associated With (3)	(6) Total Unamortized Discount (Premium) and Issuing Expense Associated With (3)
1.					
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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Supporting Schedules:

Recap Schedules:

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Schedule D-4b

DEBT OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS

Page __ of __

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Explain significant call provisions and special restrictions on debt outstanding at the end of the test year.

COMPANY:

DOCKET NO.:

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

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Supporting Schedules:

Recap Schedules:

COMMON STOCK ISSUES -- ANNUAL DATA

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

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Supporting Schedules:

Recap Schedules:

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PREFERRED STOCK OUTSTANDING

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

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

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY:

DOCKET NO.:

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

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

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13 Month Average

\$ _____

12 Month Total

\$ _____
 \$ _____
 \$ _____
 \$ _____

Effective Interest Rate
 12 Month Interest
 expense divided by
 Column 6

%

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

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

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Supporting Schedules:

Recap Schedules:

FINANCING PLANS - STOCK AND BOND ISSUES

Page ___ of ___

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

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DOCKET NO.
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Supporting Schedules:

Recap Schedules:

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FINANCIAL PLANS - GENERAL ASSUMPTIONS

Page ___ of ___

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

COMPANY:

DOCKET NO.:

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

Capital Structure Objective

Percent of Total

Long Term Debt

Preferred Stock

Common Equity

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

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Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY:
 DOCKET NO.:

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

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

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

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY:

Witness:

DOCKET NO.:

Line No	Description	Long-Term Debt	Short-Term Debt	Preferred Stock	Customer Deposits	Common Equity	Tax Credits Zero Cost	Tax Credits Weighted Cost	Deferred Inc. Taxes	Total
Total Company Per Books										
Specific Adjustments:										
	Subtotal	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Company Pro-Rata Adjustments										
	Subtotal	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jurisdictional Separation Factor										
	Subtotal	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Staff Pro-Rata Adjustments										
	Jurisdictional Capital Structure	=====	=====	=====	=====	=====	=====	=====	=====	=====
	Percent of Total Capital	=====	=====	=====	=====	=====	=====	=====	=====	=====

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Supporting Schedules:

Recap Schedules:

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SCHEDULE OF PRO-RATA ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and describe the basis for the pro-rata adjustments appearing on Schedule D-12a.

Type of Data Shown:

___ Historical Test Year Ended ___/___/___

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness:

COMPANY:

DOCKET NO.:

Line No	Description	Dollar Amount
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Supporting Schedules:

Recap Schedules:

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