

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

|                                       |   |                      |
|---------------------------------------|---|----------------------|
| In re: Minimum filing requirement     | ) | DOCKET NO. 900420-GU |
| report of Palm Beach County Utilities | ) | ORDER NO. 23187      |
| Corporation in compliance with        | ) | ISSUED: 7-16-90      |
| 366.06(3), 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 PALM BEACH COUNTY UTILITIES  
CORPORATION 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 1989 sunset review of the Public Service Commission, the Florida Legislature enacted Section 366.06(3)(a), Florida Statutes, which requires each public natural gas utility with total annual sales in excess of 50 million therms to file a report every four years, or four years from its most recently completed rate case. Smaller gas utilities are required to file on a five year basis. The report is to consist of, at a minimum, the modified minimum filing requirements (Modified MFRs) then required by the Commission by rule, for rate proceedings pursuant to Section 366.06, Florida Statutes. Copies of the report are to be

DOCUMENT NUMBER-DATE

06284 JUL 16 1990

PSC-RECORDS/REPORTING

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filed with the Commission and served on the Public Counsel and each party to the utility's most recent rate case. Within 10 days of the receipt of the report, we must make copies available to the public at no more than the actual costs of reproducing the report.

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 was October 1, 1989. Approximately one-third of the public utilities are required to file each six months after the effective date of the act in order to implement this statute. 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 public utility.

We have determined that Palm Beach County Utilities Corporation should be included in the second six month period ending September 30, 1990.

We have attached to this order as Attachment 1 the Modified MFR 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 September 30, 1990.

The data requested in the Modified MFRs will provide sufficient information on each utility's rate base, net operating income, and cost of capital that the Commission and other interested parties may perform a sound analysis of the utility's earnings. They are far less exhaustive than the complete MFRs for a rate proceeding. The report to be filed by Palm Beach County Utilities Corporation must cover the year ending December 31, 1989. Because investment and changes to net operating income in the gas industry tend to be in fairly small increments, and tend to occur gradually, we will not require natural gas public utilities to provide projected data.

Pursuant to Section 366.06(3)(a), Florida Statutes, the utility is required to serve a copy of the report on the Public Counsel and each party to its most recent rate case. The utility shall also file twenty copies with this Commission's Division of Records and Reporting.

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The utility may only be relieved from filing its Modified MFR report if it files the minimum filing requirement necessary to initiate a rate increase or a rate decrease prior to the September 30, 1990 filing deadline. Because section 366.06 requires the filing of the report within the six month period ending September 30, 1990, no extension of time will be granted beyond the deadline.

Based on the above, it is

ORDERED by the Florida Public Service Commission that Palm Beach County Utilities Corporation file its report in compliance with Section 366.06(3), Florida Statutes, on or before September 30, 1990, as set forth in the body of this Order.

By ORDER of the Florida Public Service Commission, this 16th day of July, 1990.

\_\_\_\_\_  
STEVE TRIBBLE, Director  
Division of Records and Reporting

( S E A L )  
(7499L)MER:bmi

by: Kay Flynn  
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

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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 August 6, 1990.

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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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-1

13-MONTH AVERAGE BALANCE SHEET

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

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| LINE NO. | ASSETS                          | (1) MONTH | (7) MONTH | (2) MONTH | (4) MONTH | (5) MONTH | (4) MONTH | (7) MONTH | (8) MONTH | (9) MONTH | (10) MONTH | (11) MONTH | (12) MONTH | (13) MONTH | 13 MONTH AVERAGE | REFERENCE |                |
|----------|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------------|-----------|----------------|
| 1        | GAS PLANT IN SERV.              | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | RATE BASE      |
| 2        | PLANT HELD FOR FUT. USE         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 3        | CRIP                            | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | RATE BASE      |
| 4        | GAS PLANT ACQ. ADJ.             | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | RATE BASE      |
| 5        | GROSS UTILITY PLANT             | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 6        | ACCUM. PROVISION FOR DEPR.      | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | RATE BASE      |
| 7        | NET PLANT                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 8        | INVESTMENT IN SUBSIDIARY CO.    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 9        | STRIKING FUNDS                  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | CAP. STRUCTURE |
| 10       | NON UTILITY PROPERTY            | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 11       | TOTAL PROPERTY & INVEST.        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 12       | CASH                            | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 13       | SPECIAL DEPOSITS                | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 14       | WORKING FUNDS & CASH INVEST.    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 15       | TEMP. CASH INVESTMENTS          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 16       | NOTES RECEIVABLE                | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 17       | CUST. ACCTS. REC. - GAS         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 18       | ADST. JOURNALING & OTHER        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 19       | ACCUM. PROV. UNCOLLECT. ACCTS.  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 20       | RECEIVABLE ASSOC. COMPANIES     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 21       | PLANT & OPER. MATERIAL & SUPPL. | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 22       | ADST.                           | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 23       | STORIES EXPENSE                 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 24       | PREPAYMENTS                     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 25       | TOTAL CURR. & ACCR. ASSETS      | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 26       | UNAMORT. DDGIC                  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | CAP. STRUCTURE |
| 27       | CLEARING ACCTS                  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 28       | OTHER WIP-ENVIRONMENTAL MATTERS | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 29       | UNAMORT. RATE CASE              | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | WORKING CAP.   |
| 30       | UNRECOVERED GAS COST            | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 31       | TOTAL DEFERRED CHARGES          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |
| 32       | TOTAL ASSETS                    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0         | 0              |

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-1

13-MONTH AVERAGE BALANCE SHEET

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 11/12/11  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET #

| LINE NO. | CAPITALIZATION & LIABILITIES                             | (1) MONTH | (2) MONTH | (3) MONTH | (4) MONTH | (5) MONTH | (6) MONTH | (7) MONTH | (8) MONTH | (9) MONTH | (10) MONTH | (11) MONTH | (12) MONTH | (13) MONTH | 13 MONTH AVERAGE | REFERENCE         |
|----------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------------|-------------------|
| 1        | COMMON STOCK   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 00 CAP. STRUCTURE |
| 2        | ADDITIONAL CAPITAL                                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 CAP. STRUCTURE  |
| 3        | UNAPPROPRIATED RET. EARN.                                | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 CAP. STRUCTURE  |
| 4        | UNDISTRIBUTED SUBS. EARN.                                | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 CAP. STRUCTURE  |
| 5        | TOTAL STOCKHOLDERS EQUITY                                | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0                 |
| 6        | FM BONDS   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 CAP. STRUCTURE  |
| 7        | LONG TERM NOTES  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 CAP. STRUCTURE  |
| 8        | OTHER LT DEBT  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 CAP. STRUCTURE  |
| 9        | TOTAL LONG TERM DEBT                                     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0                 |
| 10       | NOTES PAYABLE  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 CAP. STRUCTURE  |
| 11       | ACCOUNTS PAYABLE   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 WORKING CAP.    |
| 12       | ACCOUNTS PAY. ASSOC. CO.                                 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 WORKING CAP.    |
| 13       | CUSTOMER DEPOSITS  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 CAP. STRUCTURE  |
| 14       | TAXES ACCRUED-GENERAL                                    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 WORKING CAP.    |
| 15       | TAXES ACCRUED-INCOME                                     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 WORKING CAP.    |
| 16       | INTEREST ACCRUED   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 WORKING CAP.    |
| 17       | DIVIDENDS DECLARED                                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 WORKING CAP.    |
| 18       | TAX COLLECTIONS PAYABLE                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 WORKING CAP.    |
| 19       | INACTIVE DEPOSITS  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0                 |
| 20       | CONSERVATION COST TRUE-UP                                | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0                 |
| 21       | MISC. CURRENT LIABILITIES                                | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 WORKING CAP.    |
| 22       | TOTAL CURR. & ACCRUED LIAB.                              | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0                 |
| 23       | CUSTOMER ADVANCES FOR CONST.                             | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 CAP. STRUCTURE  |
| 24       | OTHER DEFERRED CREDITS                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 CAP. STRUCTURE  |
| 25       | ACCUMULATED DEFERRED INC. TAX DEF. INVESTMENT TAX CREDIT | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 RATE BASE       |
| 26       |  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0 WORKING CAP.    |
| 27       | TOTAL DEFERRED CREDITS                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0                 |
| 28       | PENSIONS & BENEFITS RESERVE                              | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0                 |
| 29       | TOTAL OPERATING RESERVES                                 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0                 |
| 30       | TOTAL CAPITAL & LIAB.                                    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0                | 0                 |

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-2, A-3

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-2

RATE BASE - 13 MONTH AVERAGE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.

| LINE NO.                      | UTILITY PLANT                  | AVERAGE PER BOOKS | ADJUSTMENT | ADJUSTED AVERAGE |
|-------------------------------|--------------------------------|-------------------|------------|------------------|
| 1                             | PLANT IN SERVICE               | \$ 0              | \$ 0       | \$ 0             |
| 2                             | COMMON PLANT ALLOCATED         | 0                 | 0          | 0                |
| 3                             | ACQUISITION ADJUSTMENT         | 0                 | 0          | 0                |
| 4                             | PROPERTY HELD FOR FUTURE USE   | 0                 | 0          | 0                |
| 5                             | CONSTRUCTION WORK IN PROGRESS  | 0                 | 0          | 0                |
| 6                             | TOTAL PLANT                    | \$ 0              | \$ 0       | \$ 0             |
| DEDUCTIONS                    |                                |                   |            |                  |
| 7                             | ACCUM. DEPR. - UTILITY PLANT   | \$ 0              | \$ 0       | \$ 0             |
| 8                             | ACCUM. DEPR. - COMMON PLANT    | 0                 | 0          | 0                |
| 9                             | ACCUM. AMORT. - ACQ. ADJ.      | 0                 | 0          | 0                |
| 10                            | ACCUM. DEPR. - LEASEHOLD IMPR. | 0                 | 0          | 0                |
| 11                            | CUSTOMER ADV. FOR CONST.       | 0                 | 0          | 0                |
| 12                            | TOTAL DEDUCTIONS               | \$ 0              | \$ 0       | \$ 0             |
| 13                            | PLANT NET                      | \$ 0              | \$ 0       | \$ 0             |
| ALLOWANCE FOR WORKING CAPITAL |                                |                   |            |                  |
| 14                            | BALANCE SHEET METHOD           | \$ 0              | \$ 0       | \$ 0             |
| 15                            | TOTAL RATE BASE                | \$ 0              | \$ 0       | \$ 0             |
| 16                            | NET OPERATING INCOME           | \$ 0              | \$ 0       | \$ 0             |
| 17                            | RATE OF RETURN                 | ERR               |            | ERR              |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT  
OF THIS PAGE:

COMPANY:

DOCKET NO.:

| ADJ. NO.                             | ADJUSTMENT TITLE              | REASON FOR ADJUSTMENT | ADJUSTMENT AMOUNT | NON-UTILITY AMOUNT | REGULATED AMOUNT |
|--------------------------------------|-------------------------------|-----------------------|-------------------|--------------------|------------------|
| <u>UTILITY PLANT IN SERVICE</u>      |                               |                       |                   |                    |                  |
| 1                                    |                               |                       | \$ 0              | \$ 0               | \$ 0             |
| 2                                    |                               |                       | 0                 | 0                  | 0                |
| 3                                    |                               |                       | 0                 | 0                  | 0                |
| 4                                    |                               |                       | 0                 | 0                  | 0                |
| 5                                    |                               | TOTAL                 | \$ 0              | \$ 0               | \$ 0             |
| <u>ACCUM. DEPR.-UTILITY PLANT</u>    |                               |                       |                   |                    |                  |
| 6                                    |                               |                       | \$ 0              | \$ 0               | \$ 0             |
| 7                                    |                               |                       | 0                 | 0                  | 0                |
| 8                                    |                               |                       | 0                 | 0                  | 0                |
| 9                                    |                               | TOTAL                 | \$ 0              | \$ 0               | \$ 0             |
| <u>ALLOWANCE FOR WORKING CAPITAL</u> |                               |                       |                   |                    |                  |
| 10                                   | (SEE SCHEDULE A-1 FOR DETAIL) |                       | 0                 | 0                  | 0                |
| 11                                   | TOTAL RATE BASE ADJUSTMENTS   |                       | \$ 0              | \$ 0               | \$ 0             |



MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-4

MONTHLY PLANT BALANCES TEST YEAR - 12 MONTHS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | A/C NO. | DESCRIPTION                    | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | 12 MONTH AVERAGE |
|----------|---------|--------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| 1        | 301     | ORGANIZATION                   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 2        | 302     | FRANCHISES & CONSENTS          | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 3        | 374     | LAND                           | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 4        | 374.02  | LAND RIGHTS                    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 5        | 375     | STRUCTURES & IMPROVEMENTS      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 6        | 376     | MAINS                          | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 7        | 378     | HEADS & REG STATION EQUIP-GEN  | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 8        | 379     | HEADS & REG STATION EQUIP-GATE | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 9        | 380     | SERVICES                       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 10       | 381     | METERS                         | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 11       | 382     | METER & REGULATOR INST.        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 12       | 383     | HOUSE REGULATORS               | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 13       | 384     | HOUSE REG-INST                 | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 14       | 385     | 2ND HEADS & REG STATION EQUIP  | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 15       | 386.00  | OTHER PROP OR CUST PREMISES    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 16       | 386.01  | OTHER PROP OR CUST PREMISES    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 17       | 386.02  | OTHER PROP OR CUST PREMISES    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 18       | 386.03  | OTHER PROP OR CUST PREMISES    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 19       | 387     | OTHER EQUIPMENT                | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 20       | 389     | LAND & LAND RIGHTS             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 21       | 390     | STRUCTURES & IMPROVEMENTS      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 22       | 390.02  | STRUCTURES & IMPROVEMENTS      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 23       | 391     | OFFICE FURN & EQUIPMENT        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 24       | 391.01  | OFFICE FURN & EQUIPMENT        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 25       | 392.01  | AUTOS & TRUCKS (UP TO 1/2 TON) | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 26       | 392.02  | AUTOS & TRUCKS                 | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 27       | 392.03  | AIRCRAFT                       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 28       | 392.04  | TRANSPORTATION EQUIPMENT       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 29       | 393     | STORES EQUIP                   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 30       | 394     | TOOLS, SHOP, GARAGE EQUIP      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 31       | 395     | LABORATORY EQUIP               | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 32       | 396     | POWER OPERATED EQUIPMENT       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 33       | 397     | COMMUNICATION EQUIPMENT        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 34       | 398     | MISC EQUIP                     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 35       |         | UTILITY PLANT IN SERVICE       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 36       | 102     | GAS PLANT PURCHASED OR SOLD    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |
| 37       |         | TOTAL UTILITY PLANT            | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     |                  |

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-5

ALLOCATION OF COMMON PLANT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 12 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 22/23/22  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | A/C NO. | DESCRIPTION                 | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | 12 MONTH AVERAGE |
|----------|---------|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| 1        | 374     | LAND                        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 2        | 375     | STRUCTURES & IMPROVEMENTS   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 3        | 387     | OTHER EQUIPMENT             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 4        | 389     | LAND                        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 5        | 390     | STRUCTURES & IMPROVEMENTS   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 6        | 390.02  | LEASEHOLD IMPROVEMENTS      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 7        | 391     | OFFICE FURN & EQUIPMENT     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 8        | 392.01  | AUTOS & TRUCKS (TO 1/2 TON) | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 9        | 392.02  | AUTOS & TRUCKS              | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 10       | 394     | TOOL, SHOP, & GARAGE EQUIP  | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 11       | 396     | POWER OPERATED EQUIPMENT    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 12       | 397     | COMPUTER EQUIPMENT          | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 13       | 398     | MISC EQUIP (SPECIFY)        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 14       |         | TOTAL                       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |

| LINE NO. | A/C NO. | DESCRIPTION                 | 12 MONTH AVERAGE | NONUTILITY % | 12 MONTH AVG NONUTILITY | METHOD OF ALLOCATION |
|----------|---------|-----------------------------|------------------|--------------|-------------------------|----------------------|
| 15       | 374     | LAND                        | 0                | ERR          | 0                       |                      |
| 16       | 375     | STRUCTURES & IMPROVEMENTS   | 0                | ERR          | 0                       |                      |
| 17       | 387     | OTHER EQUIPMENT             | 0                | ERR          | 0                       |                      |
| 18       | 389     | LAND                        | 0                | ERR          | 0                       |                      |
| 19       | 390     | STRUCTURES & IMPROVEMENTS   | 0                | ERR          | 0                       |                      |
| 20       | 390.02  | LEASEHOLD IMPROVEMENTS      | 0                | ERR          | 0                       |                      |
| 21       | 391     | OFFICE FURN & EQUIPMENT     | 0                | ERR          | 0                       |                      |
| 22       | 392.01  | AUTOS & TRUCKS (TO 1/2 TON) | 0                | ERR          | 0                       |                      |
| 23       | 392.02  | AUTOS & TRUCKS              | 0                | ERR          | 0                       |                      |
| 24       | 394     | TOOL, SHOP, & GARAGE EQUIP  | 0                | ERR          | 0                       |                      |
| 25       | 396     | POWER OPERATED EQUIPMENT    | 0                | ERR          | 0                       |                      |
| 26       | 397     | COMPUTER EQUIPMENT          | 0                | ERR          | 0                       |                      |
| 27       | 398     | MISC EQUIP (SPECIFY)        | 0                | ERR          | 0                       |                      |
| 28       |         | TOTAL                       | 0                | 0            | 0                       |                      |

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-4

DEPRECIATION RESERVE BALANCES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT  
OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED  
TO THE AVERAGE MONTHLY BALANCE.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT  
OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | R/C NO. | DESCRIPTION                   | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | 12 MONTH AVERAGE |
|----------|---------|-------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| 1        | 342     | GAS HOLDERS                   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 2        | 375     | STRUCTURES & IMPROVEMENTS     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 3        | 376     | MAINS                         | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 4        | 378     | HEAD & REG STATION L-CITY-GEN | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 5        | 379     | HEAD & REG STAT ED-CITY WATE  | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 6        | 380     | SERVICES                      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 7        | 381     | METERS                        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 8        | 382     | METER INSTALLATIONS           | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 9        | 383     | HOUSE REGULATORS              | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 10       | 384     | HOUSE REGULATORS INSTALL.     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 11       | 385     | INDUSTRIAL MFR STAT. EQUIP.   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 12       | 386     | OTHER PROP OR CUST PREMISES   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 13       | 386.01  | OTHER PROP-CUST PREM-A/C/LS   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 14       | 386.02  | OTHER PROP-CUST PREM-W HEAT   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 15       | 386.03  | OTHER PROP-CUST PREM-SCH AP   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 16       | 387     | OTHER EQUIPMENT               | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 17       | 390     | STRUCTURES & IMPROVEMENTS     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 18       | 391     | OFFICE FURN & EQUIPMENT       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 19       | 392.01  | COMPUTER EQUIPMENT            | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 20       | 392.01  | TRUCK & TRUCK-UP TO 1/2 TON   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 21       | 392.02  | TRUCK-OVER 1/2 TON            | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 22       | 392.03  | AIRCRAFT                      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 23       | 392.04  | OTHER TRANSPORTATION EQUIP    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 24       | 393     | STORES EQUIPMENT              | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 25       | 394     | TOOLS, SHOP, GARAGE EQUIP     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 26       | 395     | LABORATORY EQUIPMENT          | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 27       | 396     | POWER OPERATED EQUIPMENT      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 28       | 397     | COMMUNICATION EQUIPMENT       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 29       | 398     | MISC EQUIPMENT                | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 30       |         | DEPRECIATION RESERVE          | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 31       | 100.02  | N.W.I.P                       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 32       | 100     | TOTAL DEPRECIATION RESERVE    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | A/C NO. | DESCRIPTION | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | 13 MONTH AVERAGE |
|----------|---------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| 1        |         |             | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | 0                |
| 2        |         |             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 3        |         |             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 4        |         |             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 5        |         |             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 6        |         |             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 7        |         |             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 8        |         |             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 9        |         |             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 10       |         |             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 11       |         | TOTAL       | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | \$ 0  | 0                |

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE A-8

ALLOCATION OF DEPRECIATION/AMORTIZATION RESERVE - COMMON PLANT

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE A-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | A/C NO. | DESCRIPTION                 | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | 13 MONTH AVERAGE |
|----------|---------|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| 1        | 375     | STRUCTURES & IMPROVEMENTS   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 2        | 387     | OTHER EQUIPMENT             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 3        | 389     | LAND                        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 4        | 390     | STRUCTURES & IMPROVEMENTS   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 5        | 390.02  | LEASEHOLD IMPROVEMENTS      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 6        | 391     | OFFICE FURN & EQUIPMENT     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 7        | 392.01  | AUTOS & TRUCKS (TO 1/2 TON) | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 8        | 392.02  | AUTOS & TRUCKS              | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 9        | 394     | TOOL, SHOP, & GARAGE EQUIP  | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 10       | 396     | POWER OPERATED EQUIPMENT    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 11       | 397     | COMPUTER EQUIPMENT          | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 12       | 398     | MISC EQUIP (SPECIFY)        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |
| 13       |         | TOTAL                       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                |

| LINE NO. | A/C NO. | DESCRIPTION                 | 13 MONTH AVERAGE | NONUTILITY % | 13 MONTH AVG NONUTILITY | METHOD OF ALLOCATION |
|----------|---------|-----------------------------|------------------|--------------|-------------------------|----------------------|
| 14       | 375     | STRUCTURES & IMPROVEMENTS   | 0                | ERR          | 0                       |                      |
| 15       | 387     | OTHER EQUIPMENT             | 0                | ERR          | 0                       |                      |
| 16       | 389     | LAND                        | 0                | ERR          | 0                       |                      |
| 17       | 390     | STRUCTURES & IMPROVEMENTS   | 0                | ERR          | 0                       |                      |
| 18       | 390.02  | LEASEHOLD IMPROVEMENTS      | 0                | ERR          | 0                       |                      |
| 19       | 391     | OFFICE FURN & EQUIPMENT     | 0                | ERR          | 0                       |                      |
| 20       | 392.01  | AUTOS & TRUCKS (TO 1/2 TON) | 0                | ERR          | 0                       |                      |
| 21       | 392.02  | AUTOS & TRUCKS              | 0                | ERR          | 0                       |                      |
| 22       | 394     | TOOL, SHOP, & GARAGE EQUIP  | 0                | ERR          | 0                       |                      |
| 23       | 396     | POWER OPERATED EQUIPMENT    | 0                | ERR          | 0                       |                      |
| 24       | 397     | COMPUTER EQUIPMENT          | 0                | ERR          | 0                       |                      |
| 25       | 398     | MISC EQUIP (SPECIFY)        | 0                | ERR          | 0                       |                      |
| 26       |         | TOTAL                       | 0                |              | 0                       |                      |

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DOCKET NO. 900420-CU  
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SUPPORTING SCHEDULES: A-1

RECAP SCHEDULES: A-2, A-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% ITC.) AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

| LINE NO.         | YEAR/MONTH | 3% ITC            |              |                        | AMORTIZATION |                        |  | ENDING BALANCE |
|------------------|------------|-------------------|--------------|------------------------|--------------|------------------------|--|----------------|
|                  |            | AMOUNT REALIZED   |              | PRIOR YEAR ADJUSTMENTS | AMORTIZATION |                        |  |                |
|                  |            | BEGINNING BALANCE | CURRENT YEAR |                        | CURRENT YEAR | PRIOR YEAR ADJUSTMENTS |  |                |
| 13-MONTH AVERAGE |            |                   |              |                        |              |                        |  | 0              |

| LINE NO.         | YEAR/MONTH | 4% ITC            |              |                        | AMORTIZATION |                        |  | ENDING BALANCE |
|------------------|------------|-------------------|--------------|------------------------|--------------|------------------------|--|----------------|
|                  |            | AMOUNT REALIZED   |              | PRIOR YEAR ADJUSTMENTS | AMORTIZATION |                        |  |                |
|                  |            | BEGINNING BALANCE | CURRENT YEAR |                        | CURRENT YEAR | PRIOR YEAR ADJUSTMENTS |  |                |
| 13-MONTH AVERAGE |            |                   |              |                        |              |                        |  | 0              |

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ORDER NO. 23187  
DOCKET NO. 900420-GU  
PAGE 16

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | YEAR/MONTH | 8% ITC            |              |                        |              |                        |                | 10% ITC           |              |                        |              |                        |                |
|----------|------------|-------------------|--------------|------------------------|--------------|------------------------|----------------|-------------------|--------------|------------------------|--------------|------------------------|----------------|
|          |            | AMOUNT REALIZED   |              |                        | AMORTIZATION |                        |                | AMOUNT REALIZED   |              |                        | AMORTIZATION |                        |                |
|          |            | BEGINNING BALANCE | CURRENT YEAR | PRIOR YEAR ADJUSTMENTS | CURRENT YEAR | PRIOR YEAR ADJUSTMENTS | ENDING BALANCE | BEGINNING BALANCE | CURRENT YEAR | PRIOR YEAR ADJUSTMENTS | CURRENT YEAR | PRIOR YEAR ADJUSTMENTS | ENDING BALANCE |
|          |            | 13-MONTH AVERAGE  |              |                        |              |                        |                | 13-MONTH AVERAGE  |              |                        |              |                        |                |
|          |            | 0                 |              |                        |              |                        |                | 0                 |              |                        |              |                        |                |

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.:

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION. ALSO, PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f) OF THE INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: XX/XX/XX  
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: xx/xx/xx  
 HISTORIC BASE YR - 1: xx/xx/xx  
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED xx/xx/xx

| LINE NO. | (1)<br>PRIOR YEAR ENDED<br>TOTAL COMPANY PER BOOKS<br>(BASE YEAR - 1) | (2)<br>CURRENT HISTORIC BASE YEAR ENDED<br>TOTAL COMPANY PER BOOKS | (3)<br>ADJUSTMENTS | (4)<br>COMPANY ADJUSTED<br>(2) - (3) |
|----------|---|--|--------------------|--------------------------------------|
| 1        | OPERATING REVENUES  | \$0  | \$0                | \$0                                  |
| 2        | OPERATING EXPENSES:   |  |                    |                                      |
| 3        | OPERATION & MAINTENANCE   | 0  | 0                  | 0                                    |
| 4        | DEPRECIATION & AMORTIZATION   | 0  | 0                  | 0                                    |
| 5        | TAXES OTHER THAN INCOME TAXES   | 0  | 0                  | 0                                    |
| 6        | INCOME TAXES:   |  |                    |                                      |
| 7        | - FEDERAL   | 0  | 0                  | 0                                    |
| 8        | - STATE   | 0  | 0                  | 0                                    |
| 9        | DEFERRED INCOME TAXES   |  |                    |                                      |
| 10       | - FEDERAL   | 0  | 0                  | 0                                    |
| 11       | - STATE   | 0  | 0                  | 0                                    |
| 12       | INVESTMENT TAX CREDIT - NET   | 0  | 0                  | 0                                    |
| 13       | TOTAL OPERATING EXPENSES  | 0  | 0                  | 0                                    |
| 14       | OPERATING INCOME  | \$0  | \$0                | \$0                                  |

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 DOCKET NO. 900420-GU  
 PAGE 20

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-2

NET OPERATING INCOME ADJUSTMENTS

PAGE 1 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NET OPERATING INCOME. (FROM SCHEDULE B-1) INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| ADJUST. NO.                                 | ADJUSTMENT TITLE                | ADJUSTMENT AMOUNT | NON-UTILITY AMOUNT | REGULATED AMOUNT | REASON FOR ADJUSTMENT |
|---|---------------------------------|-------------------|--------------------|------------------|-----------------------|
| <u>OPERATING REVENUE</u>                    |                                 |                   |                    |                  |                       |
| 1   |                                 | \$ 0              | \$ 0               | \$ 0             |                       |
| 2   |                                 | 0                 | 0                  | 0                |                       |
| 3   |                                 | 0                 | 0                  | 0                |                       |
| 4   |                                 | 0                 | 0                  | 0                |                       |
| 5   |                                 | 0                 | 0                  | 0                |                       |
| 6   | TOTAL REVENUE ADJUSTMENTS       | 0                 | 0                  | 0                |                       |
| <u>OPERATIONS &amp; MAINTENANCE EXPENSE</u> |                                 |                   |                    |                  |                       |
| 7   |                                 | \$ 0              | \$ 0               | \$ 0             |                       |
| 8   |                                 | 0                 | 0                  | 0                |                       |
| 9   |                                 | 0                 | 0                  | 0                |                       |
| 10  |                                 | 0                 | 0                  | 0                |                       |
| 11  |                                 | 0                 | 0                  | 0                |                       |
| 12  |                                 | 0                 | 0                  | 0                |                       |
| 13  |                                 | 0                 | 0                  | 0                |                       |
| 14  |                                 | 0                 | 0                  | 0                |                       |
| 15  |                                 | 0                 | 0                  | 0                |                       |
| 16  | TOTAL O & M ADJUSTMENTS         | 0                 | 0                  | 0                |                       |
| <u>DEPRECIATION EXPENSE</u>                 |                                 |                   |                    |                  |                       |
| 17  |                                 | \$ 0              | \$ 0               | \$ 0             |                       |
| 18  |                                 | 0                 | 0                  | 0                |                       |
| 19  |                                 | 0                 | 0                  | 0                |                       |
| 20  |                                 | 0                 | 0                  | 0                |                       |
| 21  | TOTAL DEPRECIATION EXPENSE ADJS | 0                 | 0                  | 0                |                       |

\*NOTE ADJUSTMENTS CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO NET OPERATING INCOME. (FROM SCHEDULE B-1) INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: xx/xx/xx  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| ADJUST. NO.                    | ADJUSTMENT TITLE                     | ADJUSTMENT AMOUNT | NON-UTILITY AMOUNT | REGULATED AMOUNT | REASON FOR ADJUSTMENT |
|--------------------------------|--------------------------------------|-------------------|--------------------|------------------|-----------------------|
| <u>TAXES OTHER THAN INCOME</u> |                                      |                   |                    |                  |                       |
| 22                             |                                      | \$ 0              | \$ 0               | \$ 0             |                       |
| 23                             |                                      | 0                 | 0                  | 0                |                       |
| 24                             |                                      | 0                 | 0                  | 0                |                       |
| 25                             |                                      | 0                 | 0                  | 0                |                       |
| 26                             | TOTAL TAXES OTHER THAN INCOME ADJS   | \$ 0              | \$ 0               | \$ 0             |                       |
| <u>FEDERAL INCOME TAXES</u>    |                                      |                   |                    |                  |                       |
| 27                             |                                      | \$ 0              | \$ 0               | \$ 0             |                       |
| 28                             |                                      | 0                 | 0                  | 0                |                       |
| 29                             |                                      | 0                 | 0                  | 0                |                       |
| 30                             | TOTAL FEDERAL INCOME TAX ADJUSTMENTS | \$ 0              | \$ 0               | \$ 0             |                       |
| <u>STATE INCOME TAXES</u>      |                                      |                   |                    |                  |                       |
| 31                             |                                      | \$ 0              | \$ 0               | \$ 0             |                       |
| 32                             |                                      | 0                 | 0                  | 0                |                       |
| 33                             |                                      | 0                 | 0                  | 0                |                       |
| 34                             | TOTAL STATE INCOME TAX ADJUSTMENTS   | \$ 0              | \$ 0               | \$ 0             |                       |
| <u>DEFERRED INCOME TAXES</u>   |                                      |                   |                    |                  |                       |
| 35                             |                                      | \$ 0              | \$ 0               | \$ 0             |                       |
| 36                             |                                      | 0                 | 0                  | 0                |                       |
| 37                             | TOTAL DEFERRED TAX ADJUSTMENTS       | \$ 0              | \$ 0               | \$ 0             |                       |
| 38                             | TOTAL ALL ADJUSTMENTS                | \$ 0              | \$ 0               | \$ 0             |                       |

ORDER NO. 23187  
DOCKET NO. 900420-GU  
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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-3

OPERATION & MAINTENANCE EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO.                  | A/C NO. | DESCRIPTION                 | (1) MONTH | (2) MONTH | (3) MONTH | (4) MONTH | (5) MONTH | (6) MONTH | (7) MONTH | (8) MONTH | (9) MONTH | (10) MONTH | (11) MONTH | (12) MONTH | TOTAL |
|---------------------------|---------|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|-------|
| OTHER GAS SUPPLY EXPENSES |         |                             |           |           |           |           |           |           |           |           |           |            |            |            |       |
| OPERATION                 |         |                             |           |           |           |           |           |           |           |           |           |            |            |            |       |
| 1                         |         | NATURAL GAS PURCHASES       | \$ 00     | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00         | 00         | 00         | 0     |
| 2                         |         | LESS: COMPANY USED GAS      | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 3                         | 804     | COST OF GAS                 | \$ 00     | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00         | 00         | 00         | 0     |
| DISTRIBUTION EXPENSES     |         |                             |           |           |           |           |           |           |           |           |           |            |            |            |       |
| OPERATION                 |         |                             |           |           |           |           |           |           |           |           |           |            |            |            |       |
| 4                         | 870     | SUPERVISION & ENGINEERING   | \$ 00     | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00         | 00         | 00         | 0     |
| 5                         | 871     | DISTRIBUTE LOAD DISPATCHING | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 6                         | 872     | COMPRESSOR STATION          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 7                         | 873     | COMPRESSOR STA. FUEL        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 8                         | 874     | MAINS & SERVICES            | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 9                         | 875     | MEAS & REG - GENERAL        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 10                        | 876     | MEAS & REG - INDUSTRIAL     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 11                        | 877     | MEAS & REG - CITY GATE      | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 12                        | 878     | METER & HOUSE REG EXPENSE   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 13                        | 879     | CUSTOMER INSTALLATIONS      | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 14                        | 880     | OTHER EXPENSE               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 15                        | 881     | RENTS                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 16                        |         | TOTAL OPERATION             | \$ 00     | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00         | 00         | 00         | 0     |
| MAINTENANCE               |         |                             |           |           |           |           |           |           |           |           |           |            |            |            |       |
| 17                        | 885     | SUPERVISION & ENGINEERING   | \$ 00     | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00         | 00         | 00         | 0     |
| 18                        | 886     | STRUCTURES & IMPROVEMENTS   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 19                        | 887     | MAINS                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 20                        | 889     | MEAS & REG - GENERAL        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 21                        | 890     | MEAS & REG - INDUSTRIAL     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 22                        | 891     | MEAS & REG - GATE STATION   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 23                        | 892     | SERVICES                    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 24                        | 893     | METERS & HOUSE REGULATORS   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 25                        | 894     | OTHER EQUIPMENT             | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 26                        |         | TOTAL MAINTENANCE           | \$ 00     | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00        | 00         | 00         | 00         | 0     |

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

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| LINE NO.                    | A/C NO. | DESCRIPTION                 | (1) MONTH | (2) MONTH | (3) MONTH | (4) MONTH | (5) MONTH | (6) MONTH | (7) MONTH | (8) MONTH | (9) MONTH | (10) MONTH | (11) MONTH | (12) MONTH | TOTAL |
|-----------------------------|---------|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|-------|
| CUSTOMER ACCOUNTS EXPENSE   |         |                             |           |           |           |           |           |           |           |           |           |            |            |            |       |
| 1                           | 901     | SUPERVISION                 | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0       | \$ 0       | \$ 0       | 0     |
| 2                           | 902     | METER READING EXPENSE       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 3                           | 903     | CUS RECORDS & COLLECTIONS   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 4                           | 904     | UNCOLLECTIBLE ACCOUNTS      | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 5                           | 905     | MISCELLANEOUS               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 6                           |         | TOTAL CUSTOMER ACCOUNTS EXP | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0       | \$ 0       | \$ 0       | 0     |
| CUSTOMER SVCE & INFORMATION |         |                             |           |           |           |           |           |           |           |           |           |            |            |            |       |
| 7                           | 908     | CONSERVATION EXPENSE        | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0       | \$ 0       | \$ 0       | 0     |
| 8                           | 909     | CONSERVATION ADVERTISING    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 9                           |         | TOTAL CUSTOMER SVCE & INFO  | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0       | \$ 0       | \$ 0       | 0     |
| SALES EXPENSE               |         |                             |           |           |           |           |           |           |           |           |           |            |            |            |       |
| 10                          | 911     | SUPERVISION                 | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0       | \$ 0       | \$ 0       | 0     |
| 11                          | 912     | DEMONSTRATING & SELLING     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 12                          | 913     | ADVERTISING                 | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 13                          | 914     | MISC. SALES EXPENSE         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 14                          |         | TOTAL SALES EXPENSE         | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0       | \$ 0       | \$ 0       | 0     |
| ADMINISTRATIVE & GEN EXP    |         |                             |           |           |           |           |           |           |           |           |           |            |            |            |       |
| 15                          | 920     | ADMIN & GEN SALARIES        | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0       | \$ 0       | \$ 0       | 0     |
| 16                          | 921     | OFFICE SUPPLIES & EXP       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 17                          | 922     | ADMIN EXP TRANS (CR)        | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 18                          | 923     | OUTSIDE SERVICES EMPLOYED   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 19                          | 924     | PROPERTY INSURANCE          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 20                          | 925     | INJURIES & DAMAGES          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 21                          | 926     | EMPLOYEE PENSION & BENEFITS | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 22                          | 928     | REGULATORY COMMISSION EXP.  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 23                          | 930     | MISC. GENERAL EXPENSE       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 24                          | 931     | RENTS                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 25                          | 932     | MAINT OF GENERAL PLANT      | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0     |
| 26                          |         | TOTAL A & G EXPENSE         | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0       | \$ 0       | \$ 0       | 0     |
| 27                          |         | TOTAL EXPENSE               | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0      | \$ 0       | \$ 0       | \$ 0       | 0     |

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-4

ALLOCATION OF EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DETAILED DESCRIPTION OF ALLOCATION USED.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: xx/xx/xx  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | DESCRIPTION | ACCOUNT NUMBERS | GROSS AMOUNT | ALLOCATED TO NON-REGULATED |        | REGULATED AMOUNT | DESCRIPTION OF ALLOCATION METHODS* |
|----------|-------------|-----------------|--------------|----------------------------|--------|------------------|------------------------------------|
|          |             |                 |              | PERCENTAGE                 | AMOUNT |                  |                                    |
| 1        |             |                 | \$0          | ERR                        | \$0    | \$0              |                                    |
| 2        |             |                 | 0            | ERR                        | 0      | 0                |                                    |
| 3        |             |                 | 0            | ERR                        | 0      | 0                |                                    |
| 4        |             |                 | 0            | ERR                        | 0      | 0                |                                    |
| 5        |             |                 | 0            | ERR                        | 0      | 0                |                                    |
| 6        |             |                 | 0            | ERR                        | 0      | 0                |                                    |
| 7        |             |                 | 0            | ERR                        | 0      | 0                |                                    |
|          | TOTAL       |                 | \$0          |                            | \$0    | \$0              |                                    |

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\* ATTACH ADDITIONAL PAGES AS NEEDED TO FULLY EXPLAIN ALLOCATION METHODS.

ORDER NO. 23187  
DOCKET NO. 900420-CU  
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: XX/XX/XX  
 HISTORIC BASE YR - 1: XX/XX/XX  
 HISTORIC BASE YR - 2: XX/XX/XX  
 HISTORIC BASE YR - 3: XX/XX/XX  
 HISTORIC BASE YR - 4: XX/XX/XX  
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

GAINS AND LOSSES ON PROPERTY

| DESCRIPTION OF PROPERTY | DATE ACQUIRED | DATE DISPOSED | ORIGINAL CLASSIFICATION | RECLASSIFICATION ACCOUNT | ORIGINAL AMOUNT RECORDED | ADDITIONS OR (RETIREMENTS) | NET BOOK VALUE OR DISPOSAL DATE | GAIN OR LOSS | AMOUNT ALLOWED PRIOR CASE | PRIOR CASES TEST YEAR ENDED |
|-------------------------|---------------|---------------|-------------------------|--------------------------|--------------------------|----------------------------|---------------------------------|--------------|---------------------------|-----------------------------|
|-------------------------|---------------|---------------|-------------------------|--------------------------|--------------------------|----------------------------|---------------------------------|--------------|---------------------------|-----------------------------|



MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE B-4

MONTHLY DEPRECIATION EXPENSE FOR THE HISTORIC BASE YEAR - 12 MONTHS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 11/11/11  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | A/C NO. | DESCRIPTION                 | % RATE | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | TOTAL DEPRECIATION |
|----------|---------|-----------------------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------------------|
| 1        | 362     | GAS HOLDERS                 | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 2        | 375     | STRUCTURES & IMPROVEMENTS   | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 3        | 376     | MAKES                       | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 4        | 377     | COMPRESSOR STAT EQUIP       | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 5        | 378     | MEAS & REC STATION EQUIP-62 | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 6        | 379     | MEAS & REC STATION EQUIP-64 | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 7        | 380     | SERVICES                    | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 8        | 381     | METERS                      | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 9        | 382     | METER INSTALLATIONS         | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 10       | 383     | HOUSE REGULATORS            | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 11       | 384     | HOUSE REG-INST              | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 12       | 385     | IND MEAS & REC STAT EQUIP   | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 13       | 386     | OTHER PROP OR CUST PREMISES | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 14       | 386.01  | OTHER PROP-CUST PREM-A/CAR  | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 15       | 387     | OTHER EQUIPMENT             | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 16       | 390     | STRUCTURES & IMPROVEMENTS   | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 17       | 391     | OFFICE FURN & EQUIPMENT     | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 18       | 391.01  | COMPUTER EQUIPMENT          | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 19       | 392.01  | AUTO & TRUCK-UP TO 1/2 TON  | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 20       | 392.02  | TRUCKS-OVER 1/2 TON         | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 21       | 392.03  | AIRCRAFT                    | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 22       | 392.04  | OTHER TRANSPORTATION EQUIP  | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 23       | 393     | STORES EQUIP                | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 24       | 394     | TOOLS, SHOP, GARAGE EQUIP   | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 25       | 395     | LABORATORY EQUIP            | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 26       | 396     | POWER OPERATED EQUIPMENT    | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 27       | 397     | COMMUNICATION EQUIPMENT     | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 28       | 398     | MISC EQUIP                  | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 29       | 399     | OTHER TRAC PLANT            | 0      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |
| 30       |         | TOTAL DEPRECIABLE PLANT     |        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0                  |

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. DOCKET NO.

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DOCKET NO. 900420-CU  
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | ACCT SUB-ACCT NO. | PLANT ACCOUNT TITLE | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | TOTAL AMORT/REC EXPENSE |
|----------|-------------------|---------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------------------------|
|----------|-------------------|---------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------------------------|

TOTAL AMOUNT OF AMORTIZATION/RECOVERY:

EFFECTIVE DATE:

AMORTIZATION/RECOVERY PERIOD:

REASON:

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DOCKET NO. 900420-GU  
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE A-8

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | A/C NO. | DESCRIPTION                 | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | MONTH | 12 MONTH TOTAL |
|----------|---------|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|----------------|
| 1        | 301     | ORGANIZATION                | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 2        | 302     | FRANCHISES & CONSENTS       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 3        | 303     | MISC. INTANGIBLE PLANT      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 4        | 375     | STRUCTURES & IMPROVEMENTS   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 5        | 387     | OTHER EQUIPMENT             | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 6        | 390     | STRUCTURES & IMPROVEMENTS   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 8        | 390.02  | LEASEHOLD IMPROVEMENTS      | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 9        | 391     | OFFICE FURN & EQUIPMENT     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 10       | 392.01  | AUTOS & TRUCKS (TO 1/2 TON) | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 11       | 392.02  | AUTOS & TRUCKS              | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 12       | 394     | TOOL, SHOP, & GARAGE EQUIP  | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 13       | 396     | POWER OPERATED EQUIPMENT    | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 14       | 397     | COMPUTER EQUIPMENT          | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 15       | 398     | MISC EQUIP (SPECIFY)        | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |
| 16       |         | TOTAL                       | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0              |

| LINE NO. | A/C NO. | DESCRIPTION                 | 12 MONTH TOTAL | NON-UTILITY % | 12 MONTH NON-UTILITY | METHOD OF ALLOCATION |
|----------|---------|-----------------------------|----------------|---------------|----------------------|----------------------|
| 17       | 301     | ORGANIZATION                | 0              | ERR           | 0                    |                      |
| 18       | 302     | FRANCHISES & CONSENTS       | 0              | ERR           | 0                    |                      |
| 19       | 303     | MISC. INTANGIBLE PLANT      | 0              | ERR           | 0                    |                      |
| 20       | 375     | STRUCTURES & IMPROVEMENTS   | 0              | ERR           | 0                    |                      |
| 22       | 387     | OTHER EQUIPMENT             | 0              | ERR           | 0                    |                      |
| 23       | 390     | STRUCTURES & IMPROVEMENTS   | 0              | ERR           | 0                    |                      |
| 25       | 390.02  | LEASEHOLD IMPROVEMENTS      | 0              | ERR           | 0                    |                      |
| 26       | 391     | OFFICE FURN & EQUIPMENT     | 0              | ERR           | 0                    |                      |
| 27       | 392.01  | AUTOS & TRUCKS (TO 1/2 TON) | 0              | ERR           | 0                    |                      |
| 28       | 392.02  | AUTOS & TRUCKS              | 0              | ERR           | 0                    |                      |
| 29       | 394     | TOOL, SHOP, & GARAGE EQUIP  | 0              | ERR           | 0                    |                      |
| 30       | 396     | POWER OPERATED EQUIPMENT    | 0              | ERR           | 0                    |                      |
| 31       | 397     | COMPUTER EQUIPMENT          | 0              | ERR           | 0                    |                      |
| 32       | 398     | MISC EQUIP (SPECIFY)        | 0              | ERR           | 0                    |                      |
| 33       |         | TOTAL                       | 0              |               | 0                    |                      |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: xx/xx/xx  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NUMBER | DESCRIPTION                                   | REFERENCE | TOTAL PER BOOKS | UTILITY ADJUSTMENTS | UTILITY ADJUSTED |
|-------------|---|-----------|-----------------|---------------------|------------------|
| 1           | CURRENT INCOME TAX EXPENSE                    | B-10      | \$ 0            | \$ 0                | \$ 0             |
| 2           | DEFERRED INCOME TAX EXPENSE                   |           | 0               | 0                   | 0                |
| 3           | ITC REALIZED THIS YEAR                        | A-9       | 0               | 0                   | 0                |
| 4           | ITC AMORTIZATION<br>(3X TIC AND IRC 46(f)(2)) | A-9       | 0               | 0                   | 0                |
| 5           | PARENT DEBT ADJUSTMENT                        | B-12      | 0               | 0                   | 0                |
| 6           | TOTAL INCOME TAX EXPENSE                      |           | \$ 0            | \$ 0                | \$ 0             |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NUMBER | DESCRIPTION   | AMOUNT |      | *DETAIL OF ADJUSTMENTS TO TAXABLE INCOME<br>LINE 5          |        |
|-------------|---|--------|------|---|--------|
|             |   |        |      |   | AMOUNT |
| 1           | NET UTILITY OPERATING INCOME                            |        | \$ 0 | 1) TAX DEPRECIATION / AMORTIZATION OVER BOOK                | 0      |
| 2           | ADD INCOME TAX ACCOUNTS                                 |        | 0    | 2)  | 0      |
| 3           | LESS INTEREST CHARGES (FROM B-11)                       |        | 0    | 3)  | 0      |
| 4           | TAXABLE INCOME PER BOOKS                                |        | 0    | TOTAL ADJUSTMENTS   | \$ 0   |
| 5           | ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*         |        | 0    |   | 0      |
| 6           | TAXABLE INCOME  |        | 0    |   |        |
| 7           | ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*   |        | 0    |   |        |
| 8           | STATE TAXABLE INCOME                                    |        | 0    |   |        |
| 9           | INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)          | 0      |      | *DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME<br>LINE 7    |        |
| 10          | EMERGENCY EXCISE CREDITS                                | 0      |      |   |        |
| 11          |   | 0      |      |   |        |
| 12          | STATE TAX - CURRENT (PER TAX RETURN)                    | 0      | 0    | 1)  | 0      |
| 13          | ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)* |        | 0    | 2)  | 0      |
| 14          | FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)   |        | 0    | 3)  | 0      |
| 15          | FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)        |        | 34%  | TOTAL ADJUSTMENTS   | \$ 0   |
| 16          | FEDERAL INCOME TAX BEFORE CREDITS                       |        | 0    |   |        |
| 17          | LESS: ITC REALIZED                                      |        | 0    |   |        |
| 18          | FEDERAL TAX - CURRENT (PER TAX RETURN)                  |        | \$ 0 |   |        |
|             | SUMMARY:  |        |      | *DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME<br>LINE 13 |        |
| 19          | STATE TAX - CURRENT                                     |        | 0    | 1)  | 0      |
| 20          | FEDERAL TAX - CURRENT                                   |        | 0    | 2)  | 0      |
| 21          | TOTAL CURRENT INCOME TAX EXPENSE                        |        | \$ 0 | 3)  | 0      |
|             |   |        |      | TOTAL ADJUSTMENTS   | \$ 0   |

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DOCKET NO. 900420-GU  
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. B-9. EXPLAIN ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

INTEREST IN TAX EXPENSE CALCULATION

| LINE NUMBER | DESCRIPTION   | TOTAL PER BOOKS | UTILITY ADJUSTMENTS | UTILITY ADJUSTED |
|-------------|---|-----------------|---------------------|------------------|
| 1           | INTEREST ON LONG-TERM DEBT                                      | \$ 0            | \$ 0                | \$ 0             |
| 2           | AMORTIZATION OF DEBT PREMIUM, DISC. AND EXPENSE NET             | 0               | 0                   | 0                |
| 3           | INTEREST ON SHORT-TERM DEBT                                     | 0               | 0                   | 0                |
| 4           | OTHER INTEREST EXPENSE  | 0               | 0                   | 0                |
| 5           | AFUDC   | 0               | 0                   | 0                |
| 6           | ITC INTEREST SYNCHRONIZATION (IRC 46 (f)(2) ONLY - SEE # BELOW) | 0               | 0                   | 0                |
| 7           | TOTAL USED FOR TAX CALCULATION (TO B-10)                        | \$ 0            | 0                   | 0                |

\* CALCULATION OF ITC INTEREST SYNCHRONIZATION ADJUSTMENT ONLY FOR OPTION 2 COMPANIES.

| BALANCES FROM SCHEDULE C-1           | AMOUNT | RATIO | COST  | TOTAL WEIGHTED COST | DEBT ONLY WEIGHTED COST |
|--------------------------------------|--------|-------|-------|---------------------|-------------------------|
| 8 LONG-TERM DEBT                     | \$ 0   | 0.00% | 0.00% | 0.00%               | 0.00%                   |
| 9 SHORT-TERM DEBT                    | 0      | 0.00% | 0.00% | 0.00%               | 0.00%                   |
| 10 PREFERRED STOCK                   | 0      | 0.00% | 0.00% | 0.00%               | ---                     |
| 11 COMMON EQUITY                     | 0      | 0.00% | 0.00% | 0.00%               | ---                     |
| 12 TOTAL                             | 0      | 0.00% |       | 0.00%               |                         |
| 13 ITCs                              | 0      |       |       |                     |                         |
| 14 WEIGHTED DEBT COST (FROM LINE 12) | 0.00%  |       |       |                     |                         |
| 15 INTEREST ADJUSTMENT (TO LINE 6)   | \$ 0   |       |       |                     |                         |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR MEMBERS OF A CONSOLIDATED GROUP, PROVIDE INFORMATION REQUIRED TO ADJUST INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S) THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF A YEAR-END RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END AND 13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT ONLY.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. |                        | AMOUNT | PERCENT OF CAPITAL | COST RATE | WEIGHTED COST | WEIGHTED COST OF DEBT |
|----------|------------------------|--------|--------------------|-----------|---------------|-----------------------|
| 1        | LONG TERM DEBT         | \$ 0   | 0.00%              | 0.00%     | 0.00%         |                       |
| 2        | SHORT TERM DEBT        | 0      | 0.00%              | 0.00%     | 0.00%         |                       |
| 3        | PREFERRED STOCK        | 0      | 0.00%              | 0.00%     | 0.00%         |                       |
| 4        | COMMON EQUITY          | 0      | 0.00%              | 0.00%     | 0.00%         |                       |
| 5        | RETAINED EARNINGS      | 0      | 0.00%              | 0.00%     | 0.00%         |                       |
| 6        | DEFERRED INCOME TAX    | 0      | 0.00%              | 0.00%     | 0.00%         |                       |
| 7        | INVESTMENT TAX CREDITS | 0      | 0.00%              | 0.00%     | 0.00%         |                       |
| 8        | OTHER                  | 0      | 0.00%              | 0.00%     | 0.00%         |                       |
| 9        | TOTAL                  | \$ 0   | 0.00%              |           |               | \$ 0                  |

10 WEIGHTED COST OF PARENT DEBT x 37.63% ( OR APPLICABLE CONSOLIDATED TAX RATE ) x EQUITY OF SUBSIDIARY

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORIC BASE YEAR AND FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED XX/XX/XX

| LINE NO. | TYPE OF TAX            | (1)<br>RATE | (2)<br>TAX BASIS<br>( \$ ) | (3)<br>TOTAL AMOUNT<br>(1 X 2) | (4) JURISDICTIONAL |               | (6)<br>AMOUNT CHARGED TO OPERATING EXPENSES |
|----------|------------------------|-------------|----------------------------|--------------------------------|--------------------|---------------|---|
|          |                        |             |                            |                                | FACTOR             | (5)<br>AMOUNT |   |
| 1        | FEDERAL UNEMPLOYMENT   |             |                            |                                |                    | 0             |   |
| 2        | STATE UNEMPLOYMENT     |             |                            |                                |                    | 0             |   |
| 3        | FICA                   |             |                            |                                |                    | 0             |   |
| 4        | FEDERAL VEHICLE        |             |                            |                                |                    | 0             |   |
| 5        | STATE INTANGIBLE       |             |                            |                                |                    | 0             |   |
| 6        | UTILITY ASSESSMENT FEE |             |                            |                                |                    | 0             |   |
| 7        | PROPERTY               |             |                            |                                |                    | 0             |   |
| 8        | GROSS RECEIPTS         |             |                            |                                |                    | 0             |   |
| 9        | FRANCHISE FEE          |             |                            |                                |                    | 0             |   |
| 10       | OCCUPATIONAL LICENSE   |             |                            |                                |                    | 0             |   |
| 11       | OTHER (PLEASE LIST)    |             |                            |                                |                    | 0             |   |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: xx/xx/xx  
 HISTORIC BASE YR - 1: xx/xx/xx  
 HISTORIC BASE YR - 2: xx/xx/xx  
 HISTORIC BASE YR - 3: xx/xx/xx  
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| INCREASE IN WAGES AND SALARY BY GROUP                     | PRIOR YEAR | PRIOR YEAR | PRIOR YEAR | HISTORIC BASE YEAR |
|---|------------|------------|------------|--------------------|
| SUPERVISORY   | 0.00%      | 0.00%      | 0.00%      | 0.00%              |
| UNION   | 0.00%      | 0.00%      | 0.00%      | 0.00%              |
| OPERATIONS  | 0.00%      | 0.00%      | 0.00%      | 0.00%              |
| TOTAL INCREASE  | 0.00%      | 0.00%      | 0.00%      | 0.00%              |
| CHANGE IN CPI FROM PREVIOUS YEAR                          | 0.00%      | 0.00%      | 0.00%      | 0.00%              |
| DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI | 0.00%      | 0.00%      | 0.00%      | 0.00%              |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: XX/XX/XX  
 PRIOR RATE CASE BASE YR: XX/XX/XX  
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | FUNCTION                    | COL 1  | COL 2                                     | COL 3   | COL 4                                       | COL 5                          | COL 6                                    | COL 7                                     |
|----------|-----------------------------|--|---|---|---|--------------------------------|--|---|
|          |                             | HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (NFR B-1) (THIS FILING) | O & M ADJUSTMENTS (NFR B-2) (THIS FILING) | ADJUSTED HISTORIC BASE YEAR O & M (NFR B-1) (THIS FILING) | 19__ ADJUSTED O & M (NFR B-18) (PRIOR CASE) | COMPOUND MULTIPLIER (NFR B-19) | HISTORIC BASE YEAR BENCHMARK (COL 4 X 5) | BENCHMARK VARIANCE (NFR B-20) (COL 6 - 3) |
| 1        | DISTRIBUTION OPERATIONS     | \$0  | \$0                                       | \$0   | \$0   | 0.0000                         | \$0                                      | \$0                                       |
| 2        | DISTRIBUTION MAINTENANCE    | 0  | 0   | 0   | 0   | 0.0000                         | 0  | 0   |
| 3        | CUSTOMER ACCOUNTS           | 0  | 0   | 0   | 0   | 0.0000                         | 0  | 0   |
| 4        | CUSTOMER SVCE & INFORMATION | 0  | 0   | 0   | 0   | 0.0000                         | 0  | 0   |
| 5        | SALES EXPENSE               | 0  | 0   | 0   | 0   | 0.0000                         | 0  | 0   |
| 6        | ADMINISTRATIVE & GENERAL    | 0  | 0   | 0   | 0   | 0.0000                         | 0  | 0   |
| 7        | PROD. & LOCAL STORAGE       | 0  | 0   | 0   | 0   | 0.0000                         | 0  | 0   |
| 8        | TOTAL                       | \$0  | \$0                                       | \$0   | \$0   |                                | \$0                                      | \$0                                       |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE HISTORIC BASE YEAR PER BOOKS O & N EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | FUNCTION                     | ADJUSTMENT | EXPLANATION |
|----------|------------------------------|------------|-------------|
| 1        | DISTRIBUTION OPERATIONS      | \$0        |             |
| 2        | DISTRIBUTION MAINTENANCE     | 0          |             |
| 3        | CUSTOMER ACCOUNTS            | 0          |             |
| 4        | CUSTOMER SVCE. & INFORMATION | 0          |             |
| 5        | SALES EXPENSE                | 0          |             |
| 6        | ADMINISTRATIVE & GENERAL     | 0          |             |
| 7        | PROD. & LOCAL STORAGE        | 0          |             |
| 8        | TOTAL                        | \$0        |             |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & M EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:  
PRIOR RATE CASE BASE YR: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | FUNCTION                  | BASE YEAR ACTUAL O&M | ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES | BASE YEAR ADJUSTED O&M | EXPLANATION |
|----------|---------------------------|----------------------|--|------------------------|-------------|
| 1        | DISTRIBUTION OPERATIONS   | \$0                  | \$0  | \$0                    |             |
| 2        | DISTRIBUTION MAINTENANCE  | 0                    | 0  | \$0                    |             |
| 3        | CUSTOMER ACCOUNTS         | 0                    | 0  | \$0                    |             |
| 4        | CUSTOMER SVCE & INFORMATN | 0                    | 0  | \$0                    |             |
| 5        | SALES EXPENSE             | 0                    | 0  | \$0                    |             |
| 6        | ADMINISTRATIVE & GENERAL  | 0                    | 0  | \$0                    |             |
| 7        | PROD. & LOCAL STORAGE     | 0                    | 0  | \$0                    |             |
| 8        | TOTAL                     | \$0                  | \$0  | \$0                    |             |

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SUPPORTING SCHEDULES:

SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:  
 HIS BASE YR LAST CASE: xx/xx/xx  
 HIS BASE YR THIS FILING: xx/xx/xx  
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| YEAR | TOTAL CUSTOMERS |            |                             | AVERAGE CPI |            |                             | INFLATION & GROWTH<br>COMPOUND MULTIPLIER<br>(A X B) |
|------|-----------------|------------|-----------------------------|-------------|------------|-----------------------------|--|
|      | AMOUNT          | % INCREASE | A<br>COMPOUND<br>MULTIPLIER | AMOUNT      | % INCREASE | B<br>COMPOUND<br>MULTIPLIER |  |
| 19xx | 0               |            | 1.0000                      | 0           |            | 1.0000                      | 1.0000   |
| 19xx | 0               | ERR        | ERR                         | 0           | ERR        | ERR                         | ERR  |
| 19xx | 0               | ERR        | ERR                         | 0           | ERR        | ERR                         | ERR  |
| 19xx | 0               | ERR        | ERR                         | 0.0         | ERR        | ERR                         | ERR  |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:  
HIS BASE YR LAST CASE: xx/xx/xx  
HIS BASE YR THIS FILING: xx/xx/xx  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

FERC ACCOUNTS: \_\_\_\_\_

FERC FUNCTIONAL GROUP: \_\_\_\_\_

|                            | AMOUNT |
|----------------------------|--------|
| TEST YEAR ADJUSTED REQUEST | \$0    |
| BENCHMARK                  | 0      |
| VARIANCE TO JUSTIFY        | \$0    |

| LINE NO. | JUSTIFICATION NO. | DESCRIPTION | BASE YEAR (PRIOR CASE) ACTUAL O&M | BENCHMARK | HISTORIC BASE YEAR O&M REPORTED | BENCHMARK VARIANCE | JUSTIFICATION # ON PAGE # |
|----------|-------------------|-------------|-----------------------------------|-----------|---------------------------------|--------------------|---------------------------|
|          |                   |             |                                   |           |                                 |                    |                           |

\* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THIS CURRENT FILING & THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: XX/XX/XX  
 PRIOR RATE CASE YR: XX/XX/XX  
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | CLASS OF CAPITAL (1)              | LAST RATE CASE - TEST YEAR OR HISTORIC BASE YEAR ENDED XX/XX/XX |           |               |              |                      |               | PRESENT FILING - HISTORIC BASE YEAR ENDED XX/XX/XX |              |                 |                    |              |          |            |
|----------|-----------------------------------|---|-----------|---------------|--------------|----------------------|---------------|--|--------------|-----------------|--------------------|--------------|----------|------------|
|          |                                   | COST RATE   |           | WEIGHTED COST |              | AMOUNT PER BOOKS (8) | ADJUSTMENTS   |  |              | COST RATE (13)* | WEIGHTED COST (14) |              |          |            |
|          |                                   | DOLLARS (2)   | RATIO (3) | REQUESTED (4) | APPROVED (5) |                      | REQUESTED (6) | APPROVED (7)                                       | SPECIFIC (9) |                 |                    | PRORATA (10) | NET (11) | RATIO (12) |
| 1        | COMMON EQUITY                     | \$0   | ERR       | 0.00%         | 0.00%        | ERR                  | ERR           | \$0  | \$0          | \$0             | \$0                | ERR          | 0.00%    | ERR        |
| 2        | LONG TERM DEBT                    | 0   | ERR       | 0.00%         | 0.00%        | ERR                  | ERR           | 0  | 0            | 0               | 0                  | ERR          | 0.00%    | ERR        |
| 3        | SHORT TERM DEBT                   | 0   | ERR       | 0.00%         | 0.00%        | ERR                  | ERR           | 0  | 0            | 0               | 0                  | ERR          | 0.00%    | ERR        |
| 4        | PREFERRED STOCK                   | 0   | ERR       | 0.00%         | 0.00%        | ERR                  | ERR           | 0  | 0            | 0               | 0                  | ERR          | 0.00%    | ERR        |
| 5        | CUSTOMER DEPOSITS                 | 0   | ERR       | 0.00%         | 0.00%        | ERR                  | ERR           | 0  | 0            | 0               | 0                  | ERR          | 0.00%    | ERR        |
| 6        | TAX CROTS - 0 COST                | 0   | ERR       | 0.00%         | 0.00%        | ERR                  | ERR           | 0  | 0            | 0               | 0                  | ERR          | 0.00%    | ERR        |
| 7        | Tx CROTS - WTD CST                | 0   | ERR       | 0.00%         | 0.00%        | ERR                  | ERR           | 0  | 0            | 0               | 0                  | ERR          | 0.00%    | ERR        |
| 8        | ACCUM DEFERRED INC TAXES - 0 COST | 0   | ERR       | 0.00%         | 0.00%        | ERR                  | ERR           | 0  | 0            | 0               | 0                  | ERR          | 0.00%    | ERR        |
| 9        | OTHER (EXPLAIN)                   | 0   | ERR       | 0.00%         | 0.00%        | ERR                  | ERR           | 0  | 0            | 0               | 0                  | ERR          | 0.00%    | ERR        |
| 10       | TOTAL                             | \$0   | ERR       |               |              | ERR                  | ERR           | \$0  | \$0          | \$0             | \$0                | ERR          |          | ERR        |

\* THE COST RATE FOR COMMON EQUITY SHALL BE THE COMPANY PROPOSED RATE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING  
ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE  
HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT  
OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | ISSUE (1)  | ISSUE DATE (2) | MATURITY DATE (3) | PRINCIPAL OUTSTANDING (4) | (PREMIUM) DISCOUNT (5) | ISSUING EXPENSE (6) | NET (5)+(6) (7) | LIFE (YEARS) (8) | AMORTIZATION (7)/(8) (9) | INTEREST (10) | ANNUAL TOTAL COST (9)+(10) (11) |
|----------|--|----------------|-------------------|---------------------------|------------------------|---------------------|-----------------|------------------|--------------------------|---------------|---------------------------------|
| 1        |  |                |                   |                           |                        |                     |                 |                  |                          |               |                                 |
| 2        |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 3        |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 4        |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 5        |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 6        |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 7        |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 8        |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 9        |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 10       |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 11       |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 12       |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 13       |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 14       |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 15       |  |                |                   |                           |                        |                     |                 |                  | ERR                      |               | ERR                             |
| 16       | TOTAL  |                |                   | \$0                       | \$0                    | \$0                 | \$0             |                  | ERR                      | \$0           | ERR                             |
| 17       | UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE |                |                   |                           |                        |                     |                 |                  |                          |               |                                 |
| 18       | NET  |                |                   | \$0                       |                        |                     |                 |                  |                          |               |                                 |
| 19       | EMBEDDED COST OF LONG-TERM DEBT (11)/(4)         |                |                   | ERR                       |                        |                     |                 |                  |                          |               |                                 |

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-2

LONG-TERM DEBT OUTSTANDING

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN EXPLANATION OF CALL PROVISIONS AND SPECIAL RESTRICTIONS INCLUDING SERIES, DUE DATE, AND DEBT TYPE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 02/01/02  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

NARRATIVE EXPLANATION:

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| YEAR   | GENERAL REDEMPTION PRICE* (%) | SPECIAL REDEMPTION PRICE* (%) |
|--|-------------------------------|-------------------------------|
| * OF REDEEMED DURING THE 12 MONTH PERIOD ENDING MONTH DATE |                               |                               |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK  
ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT  
OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | ISSUE (1) | ISSUE DATE (2) | CALL PROVISIONS OR SPECIAL RESTRICTIONS (3) | PRINCIPAL AMOUNT OUTSTANDING (4) | DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5) | ISSUING EXPENSE ASSOCIATED WITH (4) (6) | NET PROCEEDS (4)+(5)-(6) (7) | COUPON RATE (8) | DOLLAR DIVIDENDS (8 x 4) (9) | EFFECTIVE COST RATE (9)/(7) (10) |
|----------|-----------|----------------|---|----------------------------------|---|---|------------------------------|-----------------|------------------------------|----------------------------------|
| 1        |           |                |   |                                  |   |   |                              |                 |                              | ERR                              |
| 2        |           |                |   |                                  |   |   |                              |                 |                              | ERR                              |
| 3        |           |                |   |                                  |   |   |                              |                 |                              | ERR                              |
| 4        |           |                |   |                                  |   |   |                              |                 |                              | ERR                              |
| 5        |           |                |   |                                  |   |   |                              |                 |                              | ERR                              |
| 6        |           |                |   |                                  |   |   |                              |                 |                              | ERR                              |
| 7        |           |                |   |                                  |   |   |                              |                 |                              | ERR                              |
| 8        |           |                |   |                                  |   |   |                              |                 |                              | ERR                              |
| 9        |           |                |   |                                  |   |   |                              |                 |                              | ERR                              |
| TOTAL    |           |                |   | \$0                              | \$0   | \$0                                     | \$0                          |                 | \$0                          | ERR                              |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,  
FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
HISTORIC BASE YR - 1: XX/XX/XX  
HISTORIC BASE YR - 2: XX/XX/XX  
HISTORIC BASE YR - 3: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT  
OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | METHOD OF ISSUE (1) | PRICE PER SHARE (2) | SHARES ISSUED (3) | GROSS PROCEEDS (2)x(3) (4) | ISSUE EXPENSE (5) | NET PROCEEDS (4)-(5) (6) | NET PROCEEDS PER SHARE (6)/(3) (7) | TOTAL SHARES OUTSTANDING (8) |
|----------|---------------------|---------------------|-------------------|----------------------------|-------------------|--------------------------|------------------------------------|------------------------------|
| 1        | BEGINNING BALANCE   |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 2        | ISSUE FOR YEAR 19XX |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 3        |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 4        |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 5        |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 6        |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 7        |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 8        |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 9        |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 10       |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 11       |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 12       |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 13       |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 14       |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 15       |                     |                     |                   |                            |                   | \$0                      | ERR                                |                              |
| 16       | END OF YEAR BALANCE |                     |                   |                            |                   | \$0                      | ERR                                |                              |

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CUSTOMER DEPOSITS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO. | MONTH & YEAR (1) | CUSTOMER DEPOSITS \$ (2) | CUSTOMER DEPOSITS \$ (3) | INACTIVE CUSTOMER DEPOSITS (4) | TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5) | INTEREST EXPENSE (2)*(_%/12) (6) | INTEREST EXPENSE (3)*(_%/12) (7) | TOTAL INTEREST (6)+(7) (8) |
|----------|------------------|--------------------------|--------------------------|--------------------------------|---|----------------------------------|----------------------------------|----------------------------|
| 1        | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 2        | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 3        | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 4        | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 5        | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 6        | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 7        | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 8        | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 9        | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 10       | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 11       | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 12       | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 13       | XX/XX            | \$0                      | \$0                      | \$0                            | \$0                                     | \$0                              | \$0                              | \$0                        |
| 14       |                  |                          |                          | 13-MONTH AVG.                  | \$0                                     | 12-MONTH TOTAL                   | \$0                              | \$0                        |
| 15       |                  |                          |                          | EFFECTIVE INTEREST RATE        | ERR                                     |                                  |                                  |                            |

NARRATIVE DESCRIPTION:

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE C-7

RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XX/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

YEAR ENDED XX/XX/XX

| LINE NO. | TOTAL COMPANY CAPITAL STRUCTURE |           | RECONCILING ADJUSTMENTS* |          |         | RECONCILED CAPITAL STRUCTURE** |          |
|----------|---------------------------------|-----------|--------------------------|----------|---------|--------------------------------|----------|
|          | COMPONENT                       | PER BOOKS | RECONCILING ITEMS        | SPECIFIC | PRORATA | COMPONENT                      | ADJUSTED |
| 1        | COMMON EQUITY                   | \$0       |                          | \$0      | \$0     | COMMON EQUITY                  | \$0      |
| 2        | LONG TERM DEBT                  | 0         |                          |          |         | LONG TERM DEBT                 | 0        |
| 3        | SHORT TERM DEBT                 | 0         |                          |          |         | SHORT TERM DEBT                | 0        |
| 4        | CUSTOMER DEPS.                  | 0         |                          |          |         | CUSTOMER DEPS.                 | 0        |
| 5        | ITC                             | 0         |                          |          |         | ITC                            | 0        |
| 6        | DEFERRED TAXES                  | 0         |                          |          |         | DEFERRED TAXES                 | 0        |
| 7        | OTHER (EXPLAIN)                 | 0         |                          |          |         | OTHER (EXPLAIN)                | 0        |
| 8        | TOTAL                           | \$0       |                          |          |         | TOTAL                          | \$0      |

\* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

\*\* THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

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MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE D-1

COST OF SERVICE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PRESENT RATES.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 02/02/00  
 PROJECTED TEST YEAR: 02/02/00  
 PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

| LINE NO.                         | RESIDENTIAL | GENERAL SERVICE COMMERCIAL | ETC | ETC | ETC | ETC | ETC | ETC | TOTAL |
|----------------------------------|-------------|----------------------------|-----|-----|-----|-----|-----|-----|-------|
| 1 NO. OF BILLS                   | 0           | 0                          | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| 2 THERM SALES                    | 0           | 0                          | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| 3 UNBILLED THERM SALES           | 0           | 0                          | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| 4 TOTAL THERM SALES              | 0           | 0                          | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| 5 CUSTOMER CHARGE REVENUE        | 00          | 00                         | 00  | 00  | 00  | 00  | 00  | 00  | 00    |
| 6 BASE NON-FUEL REVENUE          | 0           | 0                          | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| 7 UNBILLED BASE NON-FUEL REVENUE | 0           | 0                          | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| 8 TOTAL BASE NON-FUEL REVENUE    | 00          | 00                         | 00  | 00  | 00  | 00  | 00  | 00  | 00    |
| 9 FUEL REVENUE                   | 0           | 0                          | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| 10 UNBILLED FUEL REVENUE         | 0           | 0                          | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| 11 TOTAL FUEL REVENUE            | 00          | 00                         | 00  | 00  | 00  | 00  | 00  | 00  | 00    |
| 12 OTHER REVENUE (1)             | 0           | 0                          | 0   | 0   | 0   | 0   | 0   | 0   | 0     |
| 13 TOTAL REVENUE                 | 00          | 00                         | 00  | 00  | 00  | 00  | 00  | 00  | 00    |

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(1) OTHER REVENUE:  
 SERVICE CHARGES 00  
 SALES TAX COMMISSION 0  
 RENTS 0  
 ITEM 0  
 TOTAL 00

RECONCILING ITEMS:

ITEM 0  
 ITEM 0  
 ITEM 0  
 TOTAL REVENUE (PER SCHEDULE C-1) 00

MODIFIED MINIMUM FILING REQUIREMENTS SCHEDULE D-2

COST OF SERVICE

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: XI/XX/XX  
PERSON RESPONSIBLE FOR THE CONTENT OF THIS PAGE:

COMPANY:

DOCKET NO.:

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 19XX - 19XX

| MONTH | PRIOR YEAR | PRIOR YEAR | PRIOR YEAR | HISTORIC BASE YEAR |
|-------|------------|------------|------------|--------------------|
| 1     | 0          | 0          | 0          | 0                  |
| 2     | 0          | 0          | 0          | 0                  |
| 3     | 0          | 0          | 0          | 0                  |
| 4     | 0          | 0          | 0          | 0                  |
| 5     | 0          | 0          | 0          | 0                  |
| 6     | 0          | 0          | 0          | 0                  |
| 7     | 0          | 0          | 0          | 0                  |
| 8     | 0          | 0          | 0          | 0                  |
| 9     | 0          | 0          | 0          | 0                  |
| 10    | 0          | 0          | 0          | 0                  |
| 11    | 0          | 0          | 0          | 0                  |
| 12    | 0          | 0          | 0          | 0                  |
| TOTAL | 0          | 0          | 0          | 0                  |

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

| RATE CLASS  | PRIOR YEAR | PRIOR YEAR | PRIOR YEAR | HISTORIC BASE YEAR |
|-------------|------------|------------|------------|--------------------|
| RESIDENTIAL | 0          | 0          | 0          | 0                  |
| COMMERCIAL  | 0          | 0          | 0          | 0                  |
| ETC         | 0          | 0          | 0          | 0                  |
| ETC         | 0          | 0          | 0          | 0                  |
| ETC         | 0          | 0          | 0          | 0                  |
| TOTAL       | 0          | 0          | 0          | 0                  |

(TOTAL EQUALS THE P SALES FROM ABOVE)

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ATTACHMENT 2

Regulated Gas Utilities

Scheduled filing dates to implement Ch 366.06(3).

| Company                              | <i>(Revised 6/8/89)</i> |                  | 1988       |     | <i>Changes Noted</i>                        |
|--------------------------------------|-------------------------|------------------|------------|-----|---|
|                                      | Scheduled               | Last Case        |            |     |   |
| <u>Required every FOUR years</u>     | <u>Date to File</u>     | <u>Vote Date</u> |            |     |   |
| City Gas Co.                         | 4/1/90                  | 8/9/84           | 77,510,290 | (1) | <i>Filed 4/26/90, Docket 891175-GU</i>      |
| Florida Public Utilities Co.         | 10/1/90                 | 5/7/86           | 60,581,190 | (1) | <i>To file 7/31/90, Docket 900151-GU</i>    |
| Peoples Gas System, Inc.             | 4/1/91                  | 6/18/86          | *****      |     | <i>Filed 4/12/90, Docket 891353-GU</i>      |
| Central Florida Gas Co.              | ** 12/1/92              | 12/23/88         | 61,760,002 | (2) | <i>Filed 11/15/89, Docket 891179-GU</i>     |
| <br><u>Required every FIVE years</u> |                         |                  |            |     |   |
| Indiantown Gas Co.                   | 4/1/90                  | None             | 3,759,189  |     | <i>MMFRs 4/17/90, Docket 890924-GU</i>      |
| St. Joe Natural Gas Co.              | 4/1/90                  | * 2/16/67        | 15,095,838 | (3) | <i>MMFRs 3/28/90, Docket 890923-GU</i>      |
| Plant City Natural Gas Co.           | 10/1/90                 | 10/28/82         | 8,694,447  | (4) | <i>Filed 11/15/89, Docket 891179-GU</i>     |
| Palm Beach County Utilities C        | 10/1/90                 | 12/6/82          | 1,584,031  |     | <i>See Recommendation</i>                   |
| Miller Gas Co.                       | 4/1/91                  | * 2/29/84        | 5,021,182  | (3) | <i>See Recommendation</i>                   |
| Southern Gas Co.                     | 4/1/91                  | 4/17/85          | 40,026,977 |     | <i>Assets bought by Peoples 3/21/90</i>     |
| South Florida Natural Gas Co.        | *** 7/1/92              | 7/15/87          | 3,151,747  | (5) | <i>Plan to file MFRs 8/89</i>               |
| Gainesville Gas Co.                  | *** 9/1/93              | 9/20/88          | 30,904,325 | (5) | <i>Assets bought by City of Gainesville</i> |
| West Florida Natural Gas Co.         | *** 1/1/94              | 1/26/89          | 40,014,335 | (5) |   |

NOTES:

- (1) *City Gas and Florida Public Utilities have indicated they may file a full rate case in early 1990.*
- (2) *4 years from vote in last rate case.*
- (3) *Date of Order*
- (4) *Plant City will probably be filing to have rates grandfathered until Central Florida, the other division of Chesapeake Utilities files for a rate increase.*
- (5) *5 years from vote in last rate case.*