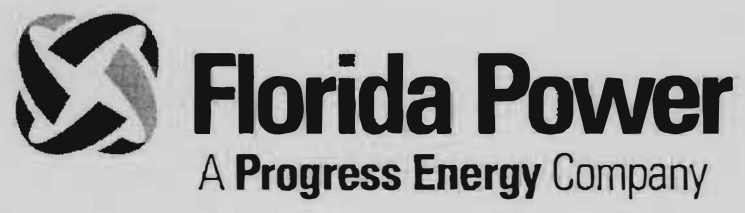

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION



DOCKET NO. 000824-EI

**MINIMUM FILING REQUIREMENTS
SECTION E – RATE SCHEDULES**

**ALLOCATED CLASS COST OF SERVICE
AND RATE OF RETURN STUDY**

**PRODUCTION CAPACITY
ALLOCATION METHOD:
12 CP AND 50% AVERAGE DEMAND**

PROJECTED TEST YEAR 2002

DOCUMENT NUMBER-DATE
11456 SEP 14 05
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**Florida Power Corporation
Allocated Class Cost of Service
&
Rate of Return Study
Production Capacity Allocation Method: 12CP & 50% AD
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I SUMMARY OF CLASS RESULTS

**FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE & RATE OF RETURN STUDY
 PROJECTED CALENDAR 2002 DATA: FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD (IS/CS TREATED AS FIRM)
 DOLLAR AMOUNTS IN THOUSANDS**

Line No.	(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL-ABLE (CS, SS-3)	(7) INTERRUPT-IBLE (IS, SS-2)	(8) ENERGY	(9) LIGHTING (LS) FIXTURE/ MAINT	(10) POLE
1	\$ 3,665,495	\$ 2,279,256	\$ 136,030	\$ 6,318	\$ 986,279	\$ 10,794	\$ 128,168	\$ 15,490	\$ 62,452	\$ 40,713
DEVELOPMENT OF RETURN:										
2	\$ 1,397,246	\$ 886,989	\$ 61,766	\$ 2,542	\$ 359,989	\$ 4,114	\$ 44,335	\$ 5,283	\$ 21,929	\$ 10,299
3	\$ 37,556	\$ 26,647	\$ 1,798	\$ 106	\$ 7,667	\$ 80	\$ 847	\$ 150	\$ 159	\$ 102
4	\$ 1,434,802	\$ 913,636	\$ 63,564	\$ 2,648	\$ 367,656	\$ 4,194	\$ 45,182	\$ 5,433	\$ 22,088	\$ 10,401
5	\$ 1,075,251	\$ 678,343	\$ 45,054	\$ 2,278	\$ 277,595	\$ 3,117	\$ 36,382	\$ 4,748	\$ 18,672	\$ 9,060
6	\$ 359,551	\$ 235,293	\$ 18,510	\$ 370	\$ 90,061	\$ 1,077	\$ 8,800	\$ 685	\$ 3,416	\$ 1,341
7	9.809%	10.323%	13.607%	5.856%	9.131%	9.978%	6.866%	4.422%	5.470%	3.294%
8	1.00	1.05	1.39	0.60	0.93	1.02	0.70	0.45	0.56	0.34
DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:										
9	\$ 359,548	\$ 223,572	\$ 13,343	\$ 620	\$ 96,744	\$ 1,059	\$ 12,572	\$ 1,519	\$ 6,126	\$ 3,994
10	\$ (3)	\$ (11,721)	\$ (5,167)	\$ 250	\$ 6,683	\$ (18)	\$ 3,772	\$ 834	\$ 2,710	\$ 2,653
11	\$ (4)	\$ (19,121)	\$ (8,429)	\$ 407	\$ 10,902	\$ (30)	\$ 6,153	\$ 1,361	\$ 4,421	\$ 4,327
12	\$ 1,434,798	\$ 894,515	\$ 55,135	\$ 3,055	\$ 378,558	\$ 4,164	\$ 51,335	\$ 6,794	\$ 26,509	\$ 14,728
13	\$ 37,556	\$ 26,647	\$ 1,798	\$ 106	\$ 7,667	\$ 80	\$ 847	\$ 150	\$ 159	\$ 102
14	\$ 1,397,242	\$ 867,868	\$ 53,337	\$ 2,949	\$ 370,891	\$ 4,084	\$ 50,488	\$ 6,644	\$ 26,350	\$ 14,626
15	1.00	1.02	1.16	0.86	0.97	1.01	0.88	0.80	0.83	0.70

II. ALLOCATED CLASS COST OF SERVICE STUDY

<u>Schedule</u>	<u>Description</u>
1	<i>Summary Class Rate Base, Revenues, Operating Expenses, & Return</i>
2	<i>Details of 'Electric Plant in Service'</i>
3	<i>Details of 'Accumulated Depreciation'</i>
4	<i>Details of 'Net Electric Plant'</i>
5	<i>Details of 'Other Rate Base Items'</i>
6	<i>Details of 'Operation & Maintenance Expense'</i>
7	<i>Details of 'Depreciation & Amortization Expense'</i>
8	<i>Details of 'Taxes Other than Income'</i>
9	<i>Details of 'State & Federal Income Taxes' Based on Cost of Service</i>
10	<i>Details of 'Other Operating Revenues'</i>
11	<i>Components of 'Cost of Capital'</i>
12	<i>Summary of 'Input Allocation Factors'</i>
13	<i>Summary of 'Derived Allocation Factors'</i>
14	<i>Details of 'State & Federal Income Taxes' Based on Present Revenues</i>

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE	
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	6,876,126	4,237,009	251,312	12,263	1,873,471	20,221	249,431
3	TOTAL DEPRECIATION RESERVE	DR11	-3,414,348	-2,061,411	-120,328	-6,042	-964,587	-10,302	-132,664
4	TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	103,658	5,046	97	77,395	875	11,401
5	TOTAL RATE BASE	RB91	3,665,495	2,279,256	136,030	6,318	986,279	10,794	128,168
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	503,135	322,400	21,022	1,404	126,923	1,436	17,998
8	TOTAL DEPRECIATION EXPENSE	DE41	323,658	194,314	11,551	588	87,927	937	11,962
9	TOTAL OTHER TAX & MISC EXPENSE	L591	91,917	56,852	3,414	175	24,871	270	3,337
10	MISC ALLOWABLE EXPENSES	M621	-789	-468	-22	-1	-229	-2	-33
11	TOTAL OP EXP EX INC & REV TAX	OP61	917,921	573,098	35,965	2,166	239,492	2,641	33,264
12	NET FED INCOME TAX ALLOWABLE	I879	129,205	80,421	4,803	220	34,718	381	4,498
13	NET STATE INCOME TAX ALLOWABLE	J979	28,124	17,464	1,041	49	7,582	83	989
14	TOTAL OPERATING EXPENSE	OPEX	1,075,250	670,983	41,809	2,435	281,792	3,105	38,751
15 RETURN ON RATE BASE									
15	RETURN ON RATE BASE	R751	359,549	223,572	13,343	620	96,744	1,059	12,572
16	TOTAL REVENUE CREDITS	Q027	-37,556	-26,647	-1,798	-106	-7,667	-80	-847
17	TOTAL ELECTRIC COST OF SERVICE	CS05	1,397,243	867,908	53,354	2,949	370,869	4,084	50,476
18 PRESENT CLASS REVENUES									
18	PRESENT CLASS REVENUES	R602	1,397,246	886,989	61,766	2,542	359,989	4,114	44,335
19	EXCESS REVENUES	XREV	3	19,081	8,412	-407	-10,880	30	-6,141
20 TOTAL RETURN EARNED									
20	TOTAL RETURN EARNED	RETE	359,551	235,293	18,510	370	90,061	1,077	8,800
21	RATE OF RETURN EARNED	RORE	0.09809	0.10323	0.13607	0.05856	0.09131	0.09978	0.06866
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
23	RETURN EARNED ON COMMON EQUITY	REOE	0.13201	0.14159	0.20282	0.05832	0.11938	0.13515	0.07714
24	ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
25 PRESENT CLASS REVENUES									
25	PRESENT CLASS REVENUES	R600	1,397,246	886,989	61,766	2,542	359,989	4,114	44,335
26	REVENUE INCREASE JUSTIFIED	RIJD	-3	-19,081	-8,412	407	10,880	-30	6,141
27	PER UNIT PRES REV	RIJP	-0.00000	-0.02151	-0.13619	0.16011	0.03022	-0.00729	0.13851

NOTE: "REVENUE INCREASE JUSTIFIED" AMOUNTS SHOWN ON LINE 26 MUST BE FURTHER MULTIPLIED BY A 1.002056 FACTOR TO RECOVER REVENUE RELATED CHANGES IN:
 A) UNCOLLECTIBLE EXPENSE AND
 B) REGULATORY ASSESSMENT FEES

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

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SUMMARY OF RESULTS		ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1	<u>RATE BASE</u>						
2	GROSS ELECTRIC PLT IN SERVICE	GP11	28,815	126,928	76,679	6,876,129	-3
3	TOTAL DEPRECIATION RESERVE	DR11	-14,093	-67,274	-37,644	-3,414,345	-3
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	768	2,798	1,678	203,716	1
5	TOTAL RATE BASE	RB91	15,490	62,452	40,713	3,665,500	-5
6	<u>OPERATING EXPENSES</u>						
7	TOTAL O & M EXPENSE	OM31	2,844	5,653	3,456	503,136	-1
8	TOTAL DEPRECIATION EXPENSE	DE41	1,361	10,454	4,560	323,654	4
9	TOTAL OTHER TAX & MISC EXPENSE	L591	404	1,618	977	91,918	-1
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	-3	-17	-12	-787	-2
11	TOTAL OP EXP EX INC & REV TAX	OP61	4,606	17,708	8,981	917,921	0
12	NET FED INCOME TAX ALLOWABLE	I879	547	2,181	1,433	129,202	3
13	<u>NET STATE INCOME TAX ALLOWABLE</u>	J979	119	485	312	28,124	0
14	TOTAL OPERATING EXPENSE	OPEX	5,272	20,374	10,726	1,075,247	3
15	RETURN ON RATE BASE	R751	1,519	6,126	3,994	359,549	0
16	<u>TOTAL REVENUE CREDITS</u>	Q027	-150	-159	-102	-37,556	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05	6,641	26,341	14,618	1,397,246	3
18	<u>PRESENT CLASS REVENUES</u>	R602	5,283	21,929	10,299	1,397,246	0
19	EXCESS REVENUES	XREV	-1,358	-4,412	-4,319	6	-3
20	TOTAL RETURN EARNED	RETE	685	3,416	1,341	359,553	-2
21	RATE OF RETURN EARNED	RORE	0.04422	0.05470	0.03294	0.09809	0.40000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809		0.09809
23	RETURN EARNED ON COMMON EQUITY	REOE	0.03158	0.05111	0.01055	0.13201	0.69484
24	ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200		0.13200
25	PRESENT CLASS REVENUES	R600	5,283	21,929	10,299	1,397,246	0
26	REVENUE INCREASE JUSTIFIED	RIJD	1,358	4,412	4,319	-6	3
27	PER UNIT PRES REV	RIJP	0.25705	0.20119	0.41936	-0.00000	** *****

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE NON DEMAND</u>	<u>GEN SERVICE 100% LF</u>	<u>GEN SERVICE DEMAND</u>	<u>CURTAILABLE SERVICE</u>	<u>INTERRUPTIBLE SERVICE</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE P100 K200	2,388,113	1,347,135	72,288	4,060	820,078	8,908	125,543
3	INTERMEDIATE P102 K202	378,658	213,601	11,462	644	130,031	1,412	19,906
4	PEAKING P104 K204	395,655	223,189	11,976	673	135,868	1,476	20,800
5	PRODUCTION PLANT IN SERVICE P121	3,162,426	1,783,925	95,726	5,377	1,085,977	11,796	166,249
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE T100 K200	15,414	8,695	467	26	5,293	57	810
8	GEN. STEP-UP - INTERMEDIATE T102 K202	2,755	1,554	83	5	946	10	145
9	GEN. STEP-UP - PEAKING T104 K204	11,648	6,571	353	20	4,000	43	612
10	TRANSMISSION T106 K220	667,622	416,650	19,234	888	200,921	1,749	27,539
11	TRANSMISSION PLANT IN SERVICE T121	697,439	433,470	20,137	939	211,160	1,859	29,106
12	TOTAL PROD & TRANS PLANT PT21	3,859,865	2,217,395	115,863	6,316	1,297,137	13,655	195,355
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY D100 K240	1,166,206	743,491	41,925	1,143	326,981	5,598	38,426
15	SECONDARY D102 K242	807,905	623,299	42,900	485	136,358	8	1,188
16	SERVICES D104 K244	327,389	290,672	23,644	2,331	10,660	0	10
17	METERS D106 K246	136,512	108,025	9,792	748	17,095	30	775
18	LIGHTING FIXTURES D108 K248	122,903	0	0	0	0	0	0
19	LIGHTING POLES D110 K250	74,247	0	0	0	0	0	0
20	IS EQUIPMENT D112 K252	1,958	0	0	0	0	0	1,958
21	DISTRIBUTION PLANT IN SERVICE D141	2,637,120	1,765,487	118,261	4,707	491,094	5,636	42,357
22	TOTAL TRANS & DIST PLANT TD21	3,334,559	2,198,957	138,398	5,646	702,254	7,495	71,463
23	TOTAL GROSS PTD PLANT PD21	6,496,985	3,982,882	234,124	11,023	1,788,231	19,291	237,712
<u>24 GENERAL & INTANGIBLE PLANT</u>								
25	LABOR RELATED G100 K627	321,165	203,033	13,048	830	83,363	930	11,713
26	RETAIL CUSTOMER RELATED (CSS) G102 K400	57,976	51,094	4,140	410	1,877	0	6
27	GENERAL PLANT IN SERVICE G121	379,141	254,127	17,188	1,240	85,240	930	11,719
28	GROSS ELECTRIC PLT IN SERVICE GP11	6,876,126	4,237,009	251,312	12,263	1,873,471	20,221	249,431

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

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	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>						
2	BASE P100 K200	10,102	0	0	2,388,114	-1
3	INTERMEDIATE P102 K202	1,602	0	0	378,658	0
4	PEAKING P104 K204	1,674	0	0	395,656	-1
5	PRODUCTION PLANT IN SERVICE P121	13,378	0	0	3,162,428	-2
<u>6 TRANSMISSION PLANT</u>						
7	GEN. STEP-UP - BASE T100 K200	65	0	0	15,413	1
8	GEN. STEP-UP - INTERMEDIATE T102 K202	12	0	0	2,755	0
9	GEN. STEP-UP - PEAKING T104 K204	49	0	0	11,648	0
10	TRANSMISSION T106 K220	641	0	0	667,622	0
11	TRANSMISSION PLANT IN SERVICE T121	767	0	0	697,438	1
12	TOTAL PROD & TRANS PLANT PT21	14,145	0	0	3,859,866	-1
<u>13 DISTRIBUTION PLANT</u>						
14	PRIMARY D100 K240	8,642	0	0	1,166,206	0
15	SECONDARY D102 K242	3,668	0	0	807,906	-1
16	SERVICES D104 K244	72	0	0	327,389	0
17	METERS D106 K246	46	0	0	136,511	1
18	LIGHTING FIXTURES D108 K248	0	122,903	0	122,903	0
19	LIGHTING POLES D110 K250	0	0	74,247	74,247	0
20	IS EQUIPMENT D112 K252	0	0	0	1,958	0
21	DISTRIBUTION PLANT IN SERVICE D141	12,428	122,903	74,247	2,637,120	0
22	TOTAL TRANS & DIST PLANT TD21	13,195	122,903	74,247	3,334,558	1
23	TOTAL GROSS PTD PLANT PD21	26,573	122,903	74,247	6,496,986	-1
<u>24 GENERAL & INTANGIBLE PLANT</u>						
25	LABOR RELATED G100 K627	1,793	4,025	2,432	321,167	-2
26	RETAIL CUSTOMER RELATED (CSS) G102 K400	449	0	0	57,976	0
27	GENERAL PLANT IN SERVICE G121	2,242	4,025	2,432	379,143	-2
28	GROSS ELECTRIC PLT IN SERVICE GP11	28,815	126,928	76,679	6,876,129	-3

FLORIDA POWER CORPORATION
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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 PRODUCTION PLANT								
2	BASE P150 P100	1,365,756	770,423	41,341	2,322	469,001	5,094	71,798
3	INTERMEDIATE P152 P102	332,277	187,437	10,058	565	114,104	1,239	17,468
4	PEAKING P154 P104	178,556	100,723	5,405	304	61,316	666	9,387
5	TOTAL PROD DEPREC RESERVE P171	1,876,589	1,058,583	56,804	3,191	644,421	6,999	98,653
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE T150 T100	5,176	2,920	157	9	1,777	19	272
8	GEN. STEP-UP - INTERMEDIATE T152 T102	926	522	28	2	318	3	49
9	GEN. STEP-UP - PEAKING T154 T104	3,911	2,206	119	7	1,343	14	205
10	TRANSMISSION T156 T106	307,446	191,871	8,857	409	92,526	805	12,682
11	TOTAL TRANS DEPREC RESERVE T171	317,459	197,519	9,161	427	95,964	841	13,208
12 DISTRIBUTION PLANT								
13	PRIMARY D150 D100	426,817	272,109	15,344	418	119,671	2,049	14,063
14	SECONDARY D152 D102	335,976	259,206	17,840	202	56,706	3	494
15	SERVICES D154 D104	120,990	107,421	8,738	861	3,940	0	4
16	METERS D156 D106	54,241	42,922	3,891	297	6,792	12	308
17	LIGHTING FIXTURES D158 D108	65,524	0	0	0	0	0	0
18	LIGHTING POLES D160 D110	36,587	0	0	0	0	0	0
19	IS EQUIPMENT D162 D112	918	0	0	0	0	0	918
20	TOTAL DIST DEPREC RESERVE D191	1,041,053	681,658	45,813	1,778	187,109	2,064	15,787
21 GENERAL & INTANGIBLE PLANT								
22	LABOR RELATED G150 G100	132,914	84,025	5,400	343	34,500	385	4,847
23	RETAIL CUSTOMER RELATED (CSS) G152 G102	41,781	36,821	2,984	295	1,353	0	4
24	TOTAL GENERAL DEPREC RESERVE G171	174,695	120,846	8,384	638	35,853	385	4,851
25 COMMON & OTHER PLANT								
26	RETIREMENT WORK IN PROGRESS C150 GP19	4,552	2,805	166	8	1,240	13	165
27	TOTAL COM & OTHER PLANT C171	4,552	2,805	166	8	1,240	13	165
28	TOTAL DEPRECIATION RESERVE DR11	3,414,348	2,061,411	120,328	6,042	964,587	10,302	132,664

FLORIDA POWER CORPORATION
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DEPRECIATION RESERVE	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>						
2	BASE P150 P100	5,777	0	0	1,365,756	0
3	INTERMEDIATE P152 P102	1,406	0	0	332,277	0
4	PEAKING P154 P104	755	0	0	178,556	0
5	TOTAL PROD DEPREC RESERVE P171	7,938	0	0	1,876,589	0
<u>6 TRANSMISSION PLANT</u>						
7	GEN. STEP-UP - BASE T150 T100	22	0	0	5,176	0
8	GEN. STEP-UP - INTERMEDIATE T152 T102	4	0	0	926	0
9	GEN. STEP-UP - PEAKING T154 T104	16	0	0	3,910	1
10	TRANSMISSION T156 T106	295	0	0	307,445	1
11	TOTAL TRANS DEPREC RESERVE T171	337	0	0	317,457	2
<u>12 DISTRIBUTION PLANT</u>						
13	PRIMARY D150 D100	3,163	0	0	426,817	0
14	SECONDARY D152 D102	1,525	0	0	335,976	0
15	SERVICES D154 D104	27	0	0	120,991	-1
16	METERS D156 D106	18	0	0	54,240	1
17	LIGHTING FIXTURES D158 D108	0	65,524	0	65,524	0
18	LIGHTING POLES D160 D110	0	0	36,587	36,587	0
19	IS EQUIPMENT D162 D112	0	0	0	918	0
20	TOTAL DIST DEPREC RESERVE D191	4,733	65,524	36,587	1,041,053	0
<u>21 GENERAL & INTANGIBLE PLANT</u>						
22	LABOR RELATED G150 G100	742	1,666	1,006	132,914	0
23	RETAIL CUSTOMER RELATED (CSS) G152 G102	324	0	0	41,781	0
24	TOTAL GENERAL DEPREC RESERVE G171	1,066	1,666	1,006	174,695	0
<u>25 COMMON & OTHER PLANT</u>						
26	RETIREMENT WORK IN PROGRESS C150 GP19	19	84	51	4,551	1
27	TOTAL COM & OTHER PLANT C171	19	84	51	4,551	1
28	TOTAL DEPRECIATION RESERVE DR11	14,093	67,274	37,644	3,414,345	3

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	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE	
NET ELECTRIC PLANT									
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	3,162,426	1,783,925	95,726	5,377	1,085,977	11,796	166,249
3	TOTAL PROD DEPREC RESERVE	P171	-1,876,589	-1,058,583	-56,804	-3,191	-644,421	-6,999	-98,653
4	NET PRODUCTION PLANT	P221	1,285,837	725,342	38,922	2,186	441,556	4,797	67,596
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	697,439	433,470	20,137	939	211,160	1,859	29,106
7	TOTAL TRANS DEPREC RESERVE	T171	-317,459	-197,519	-9,161	-427	-95,964	-841	-13,208
8	NET TRANSMISSION PLANT	T221	379,980	235,951	10,976	512	115,196	1,018	15,898
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	2,637,120	1,765,487	118,261	4,707	491,094	5,636	42,357
11	TOTAL DIST DEPREC RESERVE	D191	-1,041,053	-681,658	-45,813	-1,778	-187,109	-2,064	-15,787
12	NET DISTRIBUTION PLANT	D241	1,596,067	1,083,829	72,448	2,929	303,985	3,572	26,570
13 NET PTD PLANT									
13	NET PTD PLANT	NT31	3,261,884	2,045,122	122,346	5,627	860,737	9,387	110,064
14 NET TRANS & DIST PLANT									
14	NET TRANS & DIST PLANT	NT21	1,976,047	1,319,780	83,424	3,441	419,181	4,590	42,468
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	379,141	254,127	17,188	1,240	85,240	930	11,719
17	TOTAL GENERAL DEPREC RESERVE	G171	-174,695	-120,846	-8,384	-638	-35,853	-385	-4,851
18	NET GENERAL & INTANG PLANT	G221	204,446	133,281	8,804	602	49,387	545	6,868
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-4,552	-2,805	-166	-8	-1,240	-13	-165
21	NET COMMON & OTHER PLANT	C221	-4,552	-2,805	-166	-8	-1,240	-13	-165
22	NET ELECTRIC PLANT IN SERVICE	NP21	3,461,778	2,175,598	130,984	6,221	908,884	9,919	116,767

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	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>NET ELECTRIC PLANT</u>						
<u>1 PRODUCTION PLANT</u>						
2	PRODUCTION PLANT IN SERVICE P121	13,378	0	0	3,162,428	-2
3	TOTAL PROD DEPREC RESERVE P171	-7,938	-0	-0	-1,876,589	-0
4	NET PRODUCTION PLANT P221	5,440	0	0	1,285,839	-2
<u>5 TRANSMISSION PLANT</u>						
6	TRANSMISSION PLANT IN SERVICE T121	767	0	0	697,438	1
7	TOTAL TRANS DEPREC RESERVE T171	-337	-0	-0	-317,457	-2
8	NET TRANSMISSION PLANT T221	430	0	0	379,981	-1
<u>9 DISTRIBUTION PLANT</u>						
10	DISTRIBUTION PLANT IN SERVICE D141	12,428	122,903	74,247	2,637,120	0
11	TOTAL DIST DEPREC RESERVE D191	-4,733	-65,524	-36,587	-1,041,053	-0
12	NET DISTRIBUTION PLANT D241	7,695	57,379	37,660	1,596,067	0
13	NET PTD PLANT NT31	13,565	57,379	37,660	3,261,887	-3
14	NET TRANS & DIST PLANT NT21	8,125	57,379	37,660	1,976,048	-1
<u>15 GENERAL & INTANGIBLE PLANT</u>						
16	GENERAL PLANT IN SERVICE G121	2,242	4,025	2,432	379,143	-2
17	TOTAL GENERAL DEPREC RESERVE G171	-1,066	-1,666	-1,006	-174,695	-0
18	NET GENERAL & INTANG PLANT G221	1,176	2,359	1,426	204,448	-2
<u>19 COMMON & OTHER PLANT</u>						
20	TOTAL COM & OTHER PLANT C171	-19	-84	-51	-4,551	-1
21	NET COMMON & OTHER PLANT C221	-19	-84	-51	-4,551	-1
22	NET ELECTRIC PLANT IN SERVICE NP21	14,722	59,654	39,035	3,461,784	-6

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE	
1 RATE BASE ADJUSTMENTS									
2 ADDITIVE ADJUSTMENTS									
3 PLANT HELD FOR FUTURE USE									
4	TRANSMISSION	V224 T106	4,761	2,971	137	6	1,433	12	196
5	DISTRIBUTION	V226 D100	1,665	1,061	60	2	467	8	55
6	TOTAL LAND HELD FOR FUTURE USE	V233	6,426	4,032	197	8	1,900	20	251
7 CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234 P121	91,886	51,833	2,781	156	31,554	343	4,830
9	TRANSMISSION	V236 T106	18,199	11,358	524	24	5,477	48	751
10	DISTRIBUTION	V238 D141	17,859	11,956	801	32	3,326	38	287
11	GENERAL	V240 G100	5,413	3,422	220	14	1,405	16	197
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-60,830	-34,314	-1,841	-103	-20,889	-227	-3,198
13	TOTAL RATE BASE CWIP	V255	72,527	44,255	2,485	123	20,873	218	2,867
14	TOTAL ADDITIVE ADJUSTMENTS	V289	78,953	48,287	2,682	131	22,773	238	3,118
15	NET ORIGINAL COST RATE BASE	RB21	3,540,731	2,223,885	133,666	6,352	931,657	10,157	119,885
16 WORKING CAPITAL									
17 MATERIALS AND SUPPLIES									
18 FUEL SUPPLIES									
19	AMOUNT ALLOCABLE	W630 K306	126,090	63,564	4,001	262	48,648	609	8,058
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	-360	-181	-11	-1	-139	-2	-23
21	TOTAL FUEL STOCKS	W641	125,730	63,383	3,990	261	48,509	607	8,035
22 PLANT MATERIALS & SUPPLIES									
23	AMOUNT ALLOCABLE	W642 GP19	84,484	52,058	3,088	151	23,019	248	3,065
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-472	-291	-17	-1	-129	-1	-17
25	TOTAL PLANT MATERIALS & SUPPL	W659	84,012	51,767	3,071	150	22,890	247	3,048
26	TOTAL MATERIALS & SUPPLIES	W661	209,742	115,150	7,061	411	71,399	854	11,083
27 PREPAYMENTS									
28	TOTAL	W670 PD29	201,985	123,824	7,279	343	55,594	600	7,390
29	TOTAL PREPAYMENTS	W687	201,985	123,824	7,279	343	55,594	600	7,390
30 MISCELLANEOUS WORKING CAPITAL									

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RATE BASE	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>						
<u>2 ADDITIVE ADJUSTMENTS</u>						
<u>3 PLANT HELD FOR FUTURE USE</u>						
4	TRANSMISSION V224 T106	5	0	0	4,760	1
5	DISTRIBUTION V226 D100	12	0	0	1,665	0
6	TOTAL LAND HELD FOR FUTURE USE V233	17	0	0	6,425	1
<u>7 CONSTRUCTION WORK IN PROGRESS</u>						
8	PRODUCTION V234 P121	389	0	0	91,886	0
9	TRANSMISSION V236 T106	17	0	0	18,199	0
10	DISTRIBUTION V238 D141	84	832	503	17,859	0
11	GENERAL V240 G100	30	68	41	5,413	0
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-257	0	0	-60,829	-1
13	TOTAL RATE BASE CWIP V255	263	900	544	72,528	-1
14	TOTAL ADDITIVE ADJUSTMENTS V289	280	900	544	78,953	0
15	NET ORIGINAL COST RATE BASE RB21	15,002	60,554	39,579	3,540,737	-6
<u>16 WORKING CAPITAL</u>						
<u>17 MATERIALS AND SUPPLIES</u>						
<u>18 FUEL SUPPLIES</u>						
19	AMOUNT ALLOCABLE W630 K306	947	0	0	126,089	1
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-3	0	0	-360	0
21	TOTAL FUEL STOCKS W641	944	0	0	125,729	1
<u>22 PLANT MATERIALS & SUPPLIES</u>						
23	AMOUNT ALLOCABLE W642 GP19	354	1,560	942	84,485	-1
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-2	-9	-5	-472	0
25	TOTAL PLANT MATERIALS & SUPPL W659	352	1,551	937	84,013	-1
26	TOTAL MATERIALS & SUPPLIES W661	1,296	1,551	937	209,742	0
<u>27 PREPAYMENTS</u>						
28	TOTAL W670 PD29	826	3,821	2,308	201,985	0
29	TOTAL PREPAYMENTS W687	826	3,821	2,308	201,985	0
<u>30 MISCELLANEOUS WORKING CAPITAL</u>						

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE		
1	OPEBS - D.A. RETAIL	W730 K627	-136,685	-86,409	-5,553	-353	-35,478	-396	-4,985	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	9,922	5,597	300	17	3,407	37	522	
3	MISC OTHER	W736 OM31	-165,594	-106,110	-6,919	-462	-41,773	-473	-5,924	
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-2,639	-1,626	-96	-5	-719	-8	-96	
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	-252	-160	-11	0	-65	-1	-8	
6	ADJ K - SECTION 1341	W742 GP19	8,285	5,105	303	15	2,257	24	301	
7	TOTAL MISC WORK CAPITAL	W747	-286,963	-183,603	-11,976	-788	-72,371	-817	-10,190	
8	TOTAL WORKING CAPITAL	WC71	124,764	55,371	2,364	-34	54,622	637	8,283	
9	PRELIMINARY SUMMARY									
10	TOTAL ADDITIVE ADJUSTMENTS	V289	78,953	48,287	2,682	131	22,773	238	3,118	
11	TOTAL WORKING CAPITAL	WC71	124,764	55,371	2,364	-34	54,622	637	8,283	
12	TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	103,658	5,046	97	77,395	875	11,401	
13	RATE BASE CALCULATION									
14	NET ELECTRIC PLANT IN SERVICE	NP21	3,461,778	2,175,598	130,984	6,221	908,884	9,919	116,767	
15	TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	103,658	5,046	97	77,395	875	11,401	
16	TOTAL RATE BASE	RB91	3,665,495	2,279,256	136,030	6,318	986,279	10,794	128,168	
17	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	
18	RETURN ON RATE BASE	R751	359,549	223,572	13,343	620	96,744	1,059	12,572	

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 OPEBS - D.A. RETAIL	W730 K627	-763	-1,713	-1,035	-136,685	0
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	42	0	0	9,922	0
3 MISC OTHER	W736 OM31	-936	-1,861	-1,137	-165,595	1
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-11	-49	-29	-2,639	0
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	-4	-2	-252	0
6 <u>ADJ K - SECTION 1341</u>	<u>W742 GP19</u>	<u>35</u>	<u>153</u>	<u>92</u>	<u>8,285</u>	<u>0</u>
7 TOTAL MISC WORK CAPITAL	W747	-1,634	-3,474	-2,111	-286,964	1
8 TOTAL WORKING CAPITAL	WC71	488	1,898	1,134	124,763	1
9 <u>PRELIMINARY SUMMARY</u>						
10 TOTAL ADDITIVE ADJUSTMENTS	V289	280	900	544	78,953	0
11 TOTAL WORKING CAPITAL	WC71	488	1,898	1,134	124,763	1
12 TOTAL RATE BASE ADJUSTMENTS	RB71	768	2,798	1,678	203,716	1
13 <u>RATE BASE CALCULATION</u>						
14 NET ELECTRIC PLANT IN SERVICE	NP21	14,722	59,654	39,035	3,461,784	-6
15 TOTAL RATE BASE ADJUSTMENTS	RB71	768	2,798	1,678	203,716	1
16 TOTAL RATE BASE	RB91	15,490	62,452	40,713	3,665,500	-5
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	1,519	6,126	3,994	359,549	0

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE P302 K306	8,192	4,130	260	17	3,161	40	524
4	NON-FUEL O&M - ALLOCABLE P308 K306	72,767	36,683	2,309	151	28,075	351	4,651
5	ADJ E - LAST CORE NUCLEAR FUEL P310 K306	1,172	591	37	2	452	6	75
6	TOTAL ENERGY RELATED P341	82,131	41,404	2,606	170	31,688	397	5,250
7 DEMAND RELATED PROD O & M								
8	BASE P352 K200	93,470	52,726	2,829	159	32,098	349	4,914
9	INTERMEDIATE P354 K202	13,641	7,695	413	23	4,684	51	717
10	PEAKING P356 K204	14,379	8,111	435	24	4,938	54	756
11	PURCHASE POWER-D.A. RETAIL P358 K400	4,412	3,888	315	31	143	0	0
12	ADJ F - NUCLEAR M&S INVENTORY P362 K200	1,600	903	48	3	549	6	84
13	TOTAL DEMAND RELATED P391	127,502	73,323	4,040	240	42,412	460	6,471
14	TOTAL PRODUCTION O & M P451	209,633	114,727	6,646	410	74,100	857	11,721
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE T300 K200	555	313	17	1	191	2	29
17	GEN. STEP-UP - INTERMEDIATE T302 K202	99	56	3	0	34	0	5
18	GEN. STEP-UP - PEAKING T304 K204	419	236	13	1	144	2	22
19	TRANSMISSION T306 K220	23,821	14,866	686	32	7,169	62	983
20	TOTAL TRANSMISSION O & M T341	24,894	15,471	719	34	7,538	66	1,039
21 DISTRIBUTION O & M								
22	PRIMARY D300 D100	46,600	29,709	1,675	46	13,066	224	1,535
23	SECONDARY D302 D102	21,341	16,465	1,133	13	3,602	0	31
24	SERVICES INCL R/D D304 D104	18,144	16,109	1,310	129	591	0	1
25	METERS D306 D106	3,978	3,148	285	22	498	1	23
26	LIGHTING FIXTURES D308 D108	4,174	0	0	0	0	0	0
27	LIGHTING POLES D310 D110	2,573	0	0	0	0	0	0
28	IS EQUIPMENT D312 D112	95	0	0	0	0	0	95
29	TOTAL DISTRIBUTION O & M D341	96,905	65,431	4,403	210	17,757	225	1,685
30 CUSTOMER ACCOUNTING								
31	METER READING C300 K410	10,807	9,395	762	66	468	6	108
32	CUSTOMER RECORDS C302 K412	42,806	37,724	3,057	303	1,386	0	4
33	BILLING C304 K414	6,212	5,276	429	42	210	1	14
34	SERVICE WORK FOR CONP C306 K244	1,703	1,512	123	12	55	0	0
35	UNCOLLECTIBLES C308 R600	4,165	2,644	184	8	1,073	12	132
36	TOTAL CUSTOMER ACCOUNTING EXP C317	65,693	56,551	4,555	431	3,192	19	258

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O & M EXPENSES	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M						
2 ENERGY RELATED PROD O & M						
3 NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	62	0	0	8,194	-2
4 NON-FUEL O&M - ALLOCABLE	P308 K306	546	0	0	72,766	1
5 ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	9	0	0	1,172	0
6 TOTAL ENERGY RELATED	P341	617	0	0	82,132	-1
7 DEMAND RELATED PROD O & M						
8 BASE	P352 K200	395	0	0	93,470	0
9 INTERMEDIATE	P354 K202	58	0	0	13,641	0
10 PEAKING	P356 K204	61	0	0	14,379	0
11 PURCHASE POWER-D.A. RETAIL	P358 K400	34	0	0	4,411	1
12 ADJ F - NUCLEAR M&S INVENTORY	P362 K200	7	0	0	1,600	0
13 TOTAL DEMAND RELATED	P391	555	0	0	127,501	1
14 TOTAL PRODUCTION O & M	P451	1,172	0	0	209,633	0
15 TRANSMISSION O & M						
16 GEN. STEP-UP - BASE	T300 K200	2	0	0	555	0
17 GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	98	1
18 GEN. STEP-UP - PEAKING	T304 K204	2	0	0	420	-1
19 TRANSMISSION	T306 K220	23	0	0	23,821	0
20 TOTAL TRANSMISSION O & M	T341	27	0	0	24,894	0
21 DISTRIBUTION O & M						
22 PRIMARY	D300 D100	345	0	0	46,600	0
23 SECONDARY	D302 D102	97	0	0	21,341	0
24 SERVICES INCL R/D	D304 D104	4	0	0	18,144	0
25 METERS	D306 D106	1	0	0	3,978	0
26 LIGHTING FIXTURES	D308 D108	0	4,174	0	4,174	0
27 LIGHTING POLES	D310 D110	0	0	2,573	2,573	0
28 IS EQUIPMENT	D312 D112	0	0	0	95	0
29 TOTAL DISTRIBUTION O & M	D341	447	4,174	2,573	96,905	0
30 CUSTOMER ACCOUNTING						
31 METER READING	C300 K410	2	0	0	10,807	0
32 CUSTOMER RECORDS	C302 K412	331	0	0	42,805	1
33 BILLING	C304 K414	240	0	0	6,212	0
34 SERVICE WORK FOR COMP	C306 K244	0	0	0	1,702	1
35 UNCOLLECTIBLES	C308 R600	16	65	31	4,165	0
36 TOTAL CUSTOMER ACCOUNTING EXP	C317	589	65	31	65,691	2

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 <u>CUSTOMER SERVICE & INFORMATION</u>								
2 <u>TOTAL</u>	C320 K400	5,041	4,443	360	36	163	0	1
3 <u>TOTAL CUSTOMER SERVICE & INFO</u>	C329	5,041	4,443	360	36	163	0	1
4 <u>SALES</u>								
5 <u>TOTAL</u>	S300 K400	6,426	5,663	459	45	208	0	1
6 <u>ADJ P - ECONOMIC DEVELOPMENT</u>	S304 K400	-20	-18	-1	0	-1	0	0
7 <u>TOTAL SALES EXPENSE</u>	S317	6,406	5,645	458	45	207	0	1
8 <u>ADMINISTRATIVE & GENERAL</u>								
9 <u>PRODUCTION - BASE RELATED</u>	A300 K200	-2,716	-1,532	-82	-5	-933	-10	-143
10 <u>TRANSMISSION PLANT RELATED</u>	A302 T106	433	270	12	1	130	1	18
11 <u>DISTRIBUTION PLANT RELATED</u>	A304 D149	5,386	3,606	242	10	1,003	12	87
12 <u>GROSS PLANT RELATED</u>	A306 GP19	3,611	2,225	132	6	984	11	131
13 <u>LABOR RELATED</u>	A308 K627	36,532	23,095	1,484	94	9,482	106	1,332
14 <u>D.A. RETAIL - LABOR</u>	A312 K627	292	185	12	1	76	1	11
15 <u>ADJ J - RETAIL RATE CASE EXP</u>	A314 R600	822	522	36	1	212	2	26
16 <u>ADJ O - MISC A&G (ADVERTISING</u>	A316 K627	-3,785	-2,393	-154	-10	-982	-11	-138
17 <u>ADJ T - INDUSTRY ASSOC DUES</u>	A318 K627	-3	-2	0	0	-1	0	0
18 <u>ADJ N - INTEREST TAX DEFIC</u>	A322 GP19	-1,450	-893	-53	-3	-395	-4	-53
19 <u>ADJ D - ACQUISITION ADJ</u>	A324 K627	55,441	35,049	2,252	143	14,390	161	2,022
20 <u>TOTAL ADMINISTRATIVE & GENERAL</u>	A337	94,563	60,132	3,881	238	23,966	269	3,293
21 <u>TOTAL O & M EXPENSE</u>	OM31	503,135	322,400	21,022	1,404	126,923	1,436	17,998

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

DOCKET NUMBER: ERFPC50-000
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O & M EXPENSES		ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1	<u>CUSTOMER SERVICE & INFORMATION</u>						
2	TOTAL	C320 K400	39	0	0	5,042	-1
3	TOTAL CUSTOMER SERVICE & INFO	C329	39	0	0	5,042	-1
4	<u>SALES</u>						
5	TOTAL	S300 K400	50	0	0	6,426	0
6	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	0	0	0	-20	0
7	TOTAL SALES EXPENSE	S317	50	0	0	6,406	0
8	<u>ADMINISTRATIVE & GENERAL</u>						
9	PRODUCTION - BASE RELATED	A300 K200	-11	0	0	-2,716	0
10	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	432	1
11	DISTRIBUTION PLANT RELATED	A304 D149	25	251	152	5,388	-2
12	GROSS PLANT RELATED	A306 GP19	15	67	40	3,611	0
13	LABOR RELATED	A308 K627	204	458	277	36,532	0
14	D.A. RETAIL - LABOR	A312 K627	2	4	2	294	-2
15	ADJ J - RETAIL RATE CASE EXP	A314 R600	3	13	6	821	1
16	ADJ O - MISC A&G (ADVERTISING	A316 K627	-21	-47	-29	-3,785	0
17	ADJ T - INDUSTRY ASSOC DUES	A318 K627	0	0	0	-3	0
18	ADJ N - INTEREST TAX DEFIC	A322 GP19	-6	-27	-16	-1,450	0
19	ADJ D - ACQUISITION ADJ	A324 K627	309	695	420	55,441	0
20	TOTAL ADMINISTRATIVE & GENERAL	A337	520	1,414	852	94,565	-2
21	TOTAL O & M EXPENSE	OM31	2,844	5,653	3,456	503,136	-1

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

DOCKET NUMBER: ERFPC50-000
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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	110,839	62,524	3,355	188	38,062	413	5,827
3 INTERMEDIATE	P462 P102	20,228	11,411	612	34	6,946	75	1,063
4 PEAKING	P464 P104	17,091	9,641	517	29	5,869	64	898
5 D.A. RETAIL	P468 K200	8,733	4,926	264	15	2,999	33	459
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	9,000	5,077	272	15	3,091	34	473
7 TOTAL PRODUCTION DEPREC EXP	P481	165,891	93,579	5,020	281	56,967	619	8,720
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	458	258	14	1	157	2	24
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	81	46	2	0	28	0	4
11 GEN. STEP-UP - PEAKING	T464 T104	346	195	10	1	119	1	18
12 TRANSMISSION	T466 T106	20,791	12,975	599	28	6,257	54	858
13 TOTAL TRANS DEPREC EXP	T481	21,676	13,474	625	30	6,561	57	904
14 DISTRIBUTION DEPRECIATION								
15 PRIMARY	D460 D100	40,303	25,694	1,449	40	11,300	193	1,328
16 SECONDARY	D462 D102	34,997	27,000	1,858	21	5,907	0	51
17 SERVICES	D464 D104	12,284	10,906	887	87	400	0	0
18 METERS	D466 D106	5,076	4,017	364	28	636	1	29
19 LIGHTING FIXTURES	D468 D108	10,166	0	0	0	0	0	0
20 LIGHTING POLES	D470 D110	4,386	0	0	0	0	0	0
21 IS EQUIPMENT	D472 D112	90	0	0	0	0	0	90
22 TOTAL DIST DEPREC EXPENSE	D481	107,302	67,617	4,558	176	18,243	194	1,498
23 GENERAL & INTANG DEPRECIATION								
24 LABOR RELATED	G460 G100	25,076	15,852	1,019	65	6,509	73	915
25 RETAIL CUSTOMER RELATED (CSS)	G462 G102	5,798	5,110	414	41	188	0	1
26 ADJ S - SEBRING	G464 G100	-2,085	-1,318	-85	-5	-541	-6	-76
27 TOTAL GENERAL DEPREC EXPENSE	G481	28,789	19,644	1,348	101	6,156	67	840
28 TOTAL DEPRECIATION EXPENSE	DE41	323,658	194,314	11,551	588	87,927	937	11,962

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

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DEPRECIATION EXPENSE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION							
2	BASE	P460 P100	469	0	0	110,838	1
3	INTERMEDIATE	P462 P102	86	0	0	20,227	1
4	PEAKING	P464 P104	72	0	0	17,090	1
5	D.A. RETAIL	P468 K200	37	0	0	8,733	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	38	0	0	9,000	0
7	TOTAL PRODUCTION DEPREC EXP	P481	702	0	0	165,888	3
8 TRANSMISSION DEPRECIATION							
9	GEN. STEP-UP - BASE	T460 T100	2	0	0	458	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	80	1
11	GEN. STEP-UP - PEAKING	T464 T104	1	0	0	345	1
12	TRANSMISSION	T466 T106	20	0	0	20,791	0
13	TOTAL TRANS DEPREC EXP	T481	23	0	0	21,674	2
14 DISTRIBUTION DEPRECIATION							
15	PRIMARY	D460 D100	299	0	0	40,303	0
16	SECONDARY	D462 D102	159	0	0	34,996	1
17	SERVICES	D464 D104	3	0	0	12,283	1
18	METERS	D466 D106	2	0	0	5,077	-1
19	LIGHTING FIXTURES	D468 D108	0	10,166	0	10,166	0
20	LIGHTING POLES	D470 D110	0	0	4,386	4,386	0
21	IS EQUIPMENT	D472 D112	0	0	0	90	0
22	TOTAL DIST DEPREC EXPENSE	D481	463	10,166	4,386	107,301	1
23 GENERAL & INTANG DEPRECIATION							
24	LABOR RELATED	G460 G100	140	314	190	25,077	-1
25	RETAIL CUSTOMER RELATED (CSS)	G462 G102	45	0	0	5,799	-1
26	ADJ S - SEBRING	G464 G100	-12	-26	-16	-2,085	0
27	TOTAL GENERAL DEPREC EXPENSE	G481	173	288	174	28,791	-2
28	TOTAL DEPRECIATION EXPENSE	DE41	1,361	10,454	4,560	323,654	4

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	78,544	48,398	2,871	140	21,400	231	2,849
4	TOTAL REAL EST & PROP TAX	L521		78,544	48,398	2,871	140	21,400	231	2,849
5 PAYROLL TAX										
6	TOTAL	L530	K627	13,373	8,454	543	35	3,471	39	488
7	TOTAL PAYROLL TAX	L551		13,373	8,454	543	35	3,471	39	488
8	TOTAL OTHER TAX & MISC EXPENSE	L591		91,917	56,852	3,414	175	24,871	270	3,337
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	139,119	88,314	6,150	253	35,843	410	4,414
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-1,742	-1,073	-64	-3	-475	-5	-63
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-138,166	-87,709	-6,108	-251	-35,597	-407	-4,384
13	MISC ALLOWABLE EXPENSES	M621		-789	-468	-22	-1	-229	-2	-33
14 PRELIMINARY SUMMARY										
15	TOTAL O & M EXPENSE	OM31		503,135	322,400	21,022	1,404	126,923	1,436	17,998
16	TOTAL DEPRECIATION EXPENSE	DE41		323,658	194,314	11,551	588	87,927	937	11,962
17	TOTAL OTHER TAX & MISC EXPENSE	L591		91,917	56,852	3,414	175	24,871	270	3,337
18	MISC ALLOWABLE EXPENSES	M621		-789	-468	-22	-1	-229	-2	-33
19	TOTAL OP EXP EX INC & REV TAX	OP61		917,921	573,098	35,965	2,166	239,492	2,641	33,264

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
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<u>OTHER TAXES & MISC EXPENSES</u>		<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>							
<u>2 REAL ESTATE & PROPERTY TAX</u>							
3	<u>AMOUNT ALLOCABLE</u>		329	1,450	876	78,544	0
4	<u>TOTAL REAL EST & PROP TAX</u>		329	1,450	876	78,544	0
<u>5 PAYROLL TAX</u>							
6	<u>TOTAL</u>		75	168	101	13,374	-1
7	<u>TOTAL PAYROLL TAX</u>		75	168	101	13,374	-1
8	<u>TOTAL OTHER TAX & MISC EXPENSE</u>		404	1,618	977	91,918	-1
<u>9 OTHER TAXES & MISC EXPENSES</u>							
10	<u>REVENUE TAXES</u>		526	2,183	1,025	139,118	1
11	<u>ADJ B - GAIN/LOSS PROPERTY</u>		-7	-32	-19	-1,741	-1
12	<u>ADJ M - EXCLUDE FRANCHISE, GRT</u>		-522	-2,168	-1,018	-138,164	-2
13	<u>MISC ALLOWABLE EXPENSES</u>		-3	-17	-12	-787	-2
<u>14 PRELIMINARY SUMMARY</u>							
15	<u>TOTAL O & M EXPENSE</u>		2,844	5,653	3,456	503,136	-1
16	<u>TOTAL DEPRECIATION EXPENSE</u>		1,361	10,454	4,560	323,654	4
17	<u>TOTAL OTHER TAX & MISC EXPENSE</u>		404	1,618	977	91,918	-1
18	<u>MISC ALLOWABLE EXPENSES</u>		-3	-17	-12	-787	-2
19	<u>TOTAL OP EXP EX INC & REV TAX</u>		4,606	17,708	8,981	917,921	0

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

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INCOME TAX BASED ON RETURN		ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 FEDERAL INCOME TAX										
2 FED INC TAX DEDUCTIONS										
3 INTEREST - MANUAL ENTRY										
4	TOTAL	Y760	RB91	100,106	62,247	3,715	173	26,936	295	3,500
5	ADJ Q - INTEREST SYNCHRONIZ	Y762	RB91	-6,617	-4,115	-246	-11	-1,780	-19	-231
6	TOTAL OTHER INTEREST EXPENSE	Y781		93,489	58,132	3,469	162	25,156	276	3,269
7	TOTAL INTEREST EXPENSE	Y783		93,489	58,132	3,469	162	25,156	276	3,269
8 ADDITIONS										
9	NET ADDITIONS & DEDUCTIONS	Y824	GP19	87,958	54,199	3,215	157	23,965	259	3,191
10	TOTAL SIT UNALLOW FOR FIT	Y861		87,958	54,199	3,215	157	23,965	259	3,191
11	NET DEDUCTIONS AND ADDITIONS	Y871		5,531	3,933	254	5	1,191	17	78
12 FEDERAL INCOME TAX ADJUSTMENTS										
13 FED PROV DEF INC TAX (410.1)										
14	NET FED & STATE DIT	Z760	GP19	-33,427	-20,597	-1,222	-60	-9,108	-98	-1,213
15	ADJ R - TAX ON AFUDC	Z762	GP19	645	397	24	1	176	2	23
16	TOTAL FED PROV DEF IT (410.1)	Z781		-32,782	-20,200	-1,198	-59	-8,932	-96	-1,190
17 INVESTMENT TAX CREDITS										
18 AMORTIZED INV TAX CREDIT										
19	AMORTIZATION	Z804	GP19	7,140	4,400	261	13	1,945	21	259
20	TOTAL AMORTIZED ITC	Z813		7,140	4,400	261	13	1,945	21	259
21 PRELIMINARY SUMMARY										
22	TOTAL FED PROV DEF IT (410.1)	Z781		-32,782	-20,200	-1,198	-59	-8,932	-96	-1,190
23	TOTAL AMORTIZED ITC	Z813		-7,140	-4,400	-261	-13	-1,945	-21	-259
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-39,922	-24,600	-1,459	-72	-10,877	-117	-1,449
25 FEDERAL INCOME TAX COMPUTATION										
26	RETURN ON RATE BASE	R751		359,549	223,572	13,343	620	96,744	1,059	12,572
27	NET DEDUCTIONS AND ADDITIONS	Y871		-5,531	-3,933	-254	-5	-1,191	-17	-78
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-39,922	-24,600	-1,459	-72	-10,877	-117	-1,449
29	BASE FOR FIT COMPUTATION	1865		314,096	195,039	11,630	543	84,676	925	11,045
30	FIT FACTOR K190/(1-K190)	1867			0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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INCOME TAX BASED ON RETURN	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER	
<u>1 FEDERAL INCOME TAX</u>							
<u>2 FED INC TAX DEDUCTIONS</u>							
<u>3 INTEREST - MANUAL ENTRY</u>							
4	TOTAL	Y760 RB91	423	1,706	1,112	100,107	-1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-28	-113	-73	-6,616	-1
6	TOTAL OTHER INTEREST EXPENSE	Y781	395	1,593	1,039	93,491	-2
7	TOTAL INTEREST EXPENSE	Y783	395	1,593	1,039	93,491	-2
<u>8 ADDITIONS</u>							
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	369	1,624	981	87,960	-2
10	TOTAL SIT UNALLOW FOR FIT	Y861	369	1,624	981	87,960	-2
11	NET DEDUCTIONS AND ADDITIONS	Y871	26	-31	58	5,531	0
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>							
<u>13 FED PROV DEF INC TAX (410.1)</u>							
14	NET FED & STATE DIT	2760 GP19	-140	-617	-373	-33,428	1
15	ADJ R - TAX ON AFUDC	2762 GP19	3	12	7	645	0
16	TOTAL FED PROV DEF IT (410.1)	2781	-137	-605	-366	-32,783	1
<u>17 INVESTMENT TAX CREDITS</u>							
<u>18 AMORTIZED INV TAX CREDIT</u>							
19	AMORTIZATION	2804 GP19	30	132	80	7,141	-1
20	TOTAL AMORTIZED ITC	2813	30	132	80	7,141	-1
<u>21 PRELIMINARY SUMMARY</u>							
22	TOTAL FED PROV DEF IT (410.1)	2781	-137	-605	-366	-32,783	1
23	TOTAL AMORTIZED ITC	2813	-30	-132	-80	-7,141	1
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-167	-737	-446	-39,924	2
<u>25 FEDERAL INCOME TAX COMPUTATION</u>							
26	RETURN ON RATE BASE	R751	1,519	6,126	3,994	359,549	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-26	31	-58	-5,531	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-167	-737	-446	-39,924	2
29	BASE FOR FIT COMPUTATION	1865	1,326	5,420	3,490	314,094	2
30	FIT FACTOR K190/(1-K190)	1867	0.53846	0.53846	0.53846	0.53846	

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

DOCKET NUMBER: ERFPC50-000
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE NON DEMAND</u>	<u>GEN SERVICE 100% LF</u>	<u>GEN SERVICE DEMAND</u>	<u>CURTAILABLE SERVICE</u>	<u>INTERRUPTIBLE SERVICE</u>
1	PRELIM FEDERAL INCOME TAX	I869	169,127	105,021	6,262	292	45,595	498	5,947
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-39,922	-24,600	-1,459	-72	-10,877	-117	-1,449
3	NET FED INCOME TAX ALLOWABLE	I879	129,205	80,421	4,803	220	34,718	381	4,498
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	I869	169,127	105,021	6,262	292	45,595	498	5,947
6	NET FED INCOME TAX PAYABLE	I889	169,127	105,021	6,262	292	45,595	498	5,947
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	359,549	223,572	13,343	620	96,744	1,059	12,572
12	NET FED INCOME TAX ALLOWABLE	I879	129,205	80,421	4,803	220	34,718	381	4,498
13	NET DEDUCTIONS AND ADDITIONS	Y871	-5,531	-3,933	-254	-5	-1,191	-17	-78
14	BASE FOR SIT COMPUTATION	J965	483,223	300,060	17,892	835	130,271	1,423	16,992
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	28,124	17,464	1,041	49	7,582	83	989
17	NET STATE INCOME TAX ALLOWABLE	J979	28,124	17,464	1,041	49	7,582	83	989
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	28,124	17,464	1,041	49	7,582	83	989
20	NET STATE INCOME TAX PAYABLE	J989	28,124	17,464	1,041	49	7,582	83	989
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PRELIM FEDERAL INCOME TAX	I869	714	2,918	1,879	169,126	1
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-167	-737	-446	-39,924	2
3	NET FED INCOME TAX ALLOWABLE	I879	547	2,181	1,433	129,202	3
4 FEDERAL INCOME TAX PAYABLE							
5	PRELIM FEDERAL INCOME TAX	I869	714	2,918	1,879	169,126	1
6	NET FED INCOME TAX PAYABLE	I889	714	2,918	1,879	169,126	1
7 STATE INCOME TAX							
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000		0.00000
9 STATE INCOME TAX ADJUSTMENTS							
10 SUMMARY OF SIT CALCULATION							
11	RETURN ON RATE BASE	R751	1,519	6,126	3,994	359,549	0
12	NET FED INCOME TAX ALLOWABLE	I879	547	2,181	1,433	129,202	3
13	NET DEDUCTIONS AND ADDITIONS	Y871	-26	31	-58	-5,531	-0
14	BASE FOR SIT COMPUTATION	J965	2,040	8,338	5,369	483,220	3
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	119	485	312	28,124	0
17	NET STATE INCOME TAX ALLOWABLE	J979	119	485	312	28,124	0
18 STATE INCOME TAX PAYABLE							
19	PRELIMINARY STATE INCOME TAX	J969	119	485	312	28,124	0
20	NET STATE INCOME TAX PAYABLE	J989	119	485	312	28,124	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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COST OF SERVICE COMPUTATION	ITEM ALLO	TOTAL	GEN SERVICE	GEN SERVICE	GEN SERVICE	CURTAILABLE	INTERRUPTIBLE	
		ELECTRIC	RESIDENTIAL	NON DEMAND	100% LF	DEMAND	SERVICE	SERVICE
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	2,124	1,198	64	4	729	8	112
3 TRANSMISSION RELATED	Q002 T106	806	503	23	1	243	2	33
4 DISTRIBUTION PLANT RELATED	Q004 D100	6,741	4,298	242	7	1,890	32	222
5 GROSS PLANT RELATED	Q006 GP19	1,669	1,028	61	3	455	5	61
6 RATE BASE RELATED	Q008 RB91	7,509	4,669	279	13	2,020	22	263
7 ENERGY NON-FUEL RELATED	Q010 K312	2,280	1,149	72	5	880	11	146
8 DISTRIBUTION SERVICES	Q012 K244	9,560	8,488	690	68	311	0	0
9 DISTRIBUTION SECONDARY	Q014 K242	6,720	5,184	357	4	1,134	0	10
10 CUSTOMER ACCOUNTING	Q016 K412	147	130	10	1	5	0	0
11 TOTAL REVENUE CREDITS	Q027	37,556	26,647	1,798	106	7,667	80	847
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	917,921	573,098	35,965	2,166	239,492	2,641	33,264
14 RETURN ON RATE BASE	R751	359,549	223,572	13,343	620	96,744	1,059	12,572
15 NET FED INCOME TAX ALLOWABLE	1879	129,205	80,421	4,803	220	34,718	381	4,498
16 NET STATE INCOME TAX ALLOWABLE	J979	28,124	17,464	1,041	49	7,582	83	989
17 TOTAL REVENUE CREDITS	Q027	-37,556	-26,647	-1,798	-106	-7,667	-80	-847
18 SUBTOTAL B	CS03	1,397,243	867,908	53,354	2,949	370,869	4,084	50,476
19 REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	1,397,243	867,908	53,354	2,949	370,869	4,084	50,476
21 PRESENT CLASS REVENUES	R602	1,397,246	886,989	61,766	2,542	359,989	4,114	44,335
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-1,397,243	-867,908	-53,354	-2,949	-370,869	-4,084	-50,476
23 EXCESS REVENUES	XREV	3	19,081	8,412	-407	-10,880	30	-6,141
24 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
25 EXCESS TAX	XTAX	1	7,360	3,245	-157	-4,197	12	-2,369
26 EXCESS RETURN	XRET	2	11,721	5,167	-250	-6,683	18	-3,772

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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COST OF SERVICE COMPUTATION	ITEM ALLO	LIGHTING	LIGHTING	LIGHTING	TOTAL	ALL
		ENERGY	FIXTURE/MAINT	POLES	AT ISSUE	OTHER
1 REVENUE CREDITS						
2 PRODUCTION DEMAND RELATED	Q000 P121	9	0	0	2,124	0
3 TRANSMISSION RELATED	Q002 T106	1	0	0	806	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	50	0	0	6,741	0
5 GROSS PLANT RELATED	Q006 GP19	7	31	19	1,670	-1
6 RATE BASE RELATED	Q008 RB91	32	128	83	7,509	0
7 ENERGY NON-FUEL RELATED	Q010 K312	17	0	0	2,280	0
8 DISTRIBUTION SERVICES	Q012 K244	2	0	0	9,559	1
9 DISTRIBUTION SECONDARY	Q014 K242	31	0	0	6,720	0
10 CUSTOMER ACCOUNTING	Q016 K412	1	0	0	147	0
11 TOTAL REVENUE CREDITS	Q027	150	159	102	37,556	0
12 COST OF SERVICE COMPUTATION						
13 TOTAL OP EXP EX INC & REV TAX	OP61	4,606	17,708	8,981	917,921	0
14 RETURN ON RATE BASE	R751	1,519	6,126	3,994	359,549	0
15 NET FED INCOME TAX ALLOWABLE	I879	547	2,181	1,433	129,202	3
16 NET STATE INCOME TAX ALLOWABLE	J979	119	485	312	28,124	0
17 TOTAL REVENUE CREDITS	Q027	-150	-159	-102	-37,556	-0
18 SUBTOTAL B	CS03	6,641	26,341	14,618	1,397,240	3
19 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000		0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	6,641	26,341	14,618	1,397,240	3
21 PRESENT CLASS REVENUES	R602	5,283	21,929	10,299	1,397,246	0
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-6,641	-26,341	-14,618	-1,397,240	-3
23 EXCESS REVENUES	XREV	-1,358	-4,412	-4,319	6	-3
24 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575		0.38575
25 EXCESS TAX	XTAX	-524	-1,702	-1,666	2	-1
26 EXCESS RETURN	XRET	-834	-2,710	-2,653	4	-2

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	CURTAILABLE	INTERRUPTIBLE
		ELECTRIC	RESIDENTIAL	NON DEMAND	100% LF	DEMAND	SERVICE	SERVICE
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	<u>RATE OF RETURN</u>					
2	<u>CAPITALIZATION AMOUNTS</u>					
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497
11	<u>COST OF CAPITAL</u>					
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000
19	<u>WEIGHTED COST OF CAPITAL</u>					
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809
28	<u>TAX RATES AND SPECIAL FACTORS</u>					
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
<u>TOTAL</u>	<u>3,665,497</u>	<u>1.00000</u>		<u>0.09809</u>

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE	
1 DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200	100,000	56,410	3,027	170	34,340	373	5,257
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	0.56410	0.03027	0.00170	0.34340	0.00373	0.05257
4	PROD INTERMEDIATE - % * 1000	K202	100,000	56,410	3,027	170	34,340	373	5,257
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	0.56410	0.03027	0.00170	0.34340	0.00373	0.05257
6	PROD. PEAKING - % * 1000	K204	100,000	56,410	3,027	170	34,340	373	5,257
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	0.56410	0.03027	0.00170	0.34340	0.00373	0.05257
8	TRANS AVG 12 CP - % * 1000	K220	100,000	62,408	2,881	133	30,095	262	4,125
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.62408	0.02881	0.00133	0.30095	0.00262	0.04125
10	DISTRIB PRIMARY - % * 1000	K240	100,000	63,753	3,595	98	28,038	480	3,295
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.63753	0.03595	0.00098	0.28038	0.00480	0.03295
12	DISTRIB SECONDARY - % * 1000	K242	100,000	77,150	5,310	60	16,878	1	147
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.77150	0.05310	0.00060	0.16878	0.00001	0.00147
14	DISTRIB SERVICE - % * 1000	K244	100,000	88,785	7,222	712	3,256	0	3
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.88785	0.07222	0.00712	0.03256	0.00000	0.00003
16	DISTRIB METERS - % * 1000	K246	100,000	79,132	7,173	548	12,523	22	568
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.79132	0.07173	0.00548	0.12523	0.00022	0.00568
18	DISTRIB LIGHT FIX - % * 1000	K248	100,000	0	0	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K249	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	DISTRIB LIGHT POLES - % * 1000	K250	100,000	0	0	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K251	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	DISTRIB IS EQUIP - % * 1000	K252	100,000	0	0	0	0	0	100,000
23	RATIO TO TOTAL ELECTRIC	K253	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
24	ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	50,412	3,173	208	38,582	483	6,391
25	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.50412	0.03173	0.00208	0.38582	0.00483	0.06391
26	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	50,412	3,173	208	38,582	483	6,391
27	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.50412	0.03173	0.00208	0.38582	0.00483	0.06391
28	NUMBER OF RETAIL CUSTOMERS	K400	1,467,983	1,293,722	104,831	10,379	47,529	8	148
29	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.88129	0.07141	0.00707	0.03238	0.00001	0.00010
30	METER READING EXP - % * 1000	K410	100,000	86,935	7,049	612	4,327	54	1,001
31	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.86935	0.07049	0.00612	0.04327	0.00054	0.01001
32	CUST RECORDS EXP - % * 1000	K412	100,000	88,129	7,141	707	3,238	1	10
33	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.88129	0.07141	0.00707	0.03238	0.00001	0.00010
34	BILLING EXPENSE - % * 1000	K414	100,000	84,930	6,911	681	3,382	12	224
35	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.84930	0.06911	0.00681	0.03382	0.00012	0.00224
36 WAGES AND SALARIES									
37	PROD. DEMAND - BASE	K600 K200	41,828	23,595	1,266	71	14,364	156	2,199
38	PROD. DEMAND - INTERMEDIATE	K602 K202	6,420	3,622	194	11	2,205	24	337
39	PROD. DEMAND - PEAKING	K604 K204	3,182	1,795	96	5	1,093	12	167
40	PRODUCTION ENERGY - ALLOCABLE	K608 K306	30,521	15,386	968	63	11,776	147	1,951
41	TRANSMISSION	K610 T121	9,291	5,775	268	13	2,813	25	388

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.						
2 PRODUCTION BASE - % * 1000	K200	423	0	0	100,000	0
3 RATIO TO TOTAL ELECTRIC	K201	0.00423	0.00000	0.00000	1.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	423	0	0	100,000	0
5 RATIO TO TOTAL ELECTRIC	K203	0.00423	0.00000	0.00000	1.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	423	0	0	100,000	0
7 RATIO TO TOTAL ELECTRIC	K205	0.00423	0.00000	0.00000	1.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	96	0	0	100,000	0
9 RATIO TO TOTAL ELECTRIC	K221	0.00096	0.00000	0.00000	1.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	741	0	0	100,000	0
11 RATIO TO TOTAL ELECTRIC	K241	0.00741	0.00000	0.00000	1.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	454	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	0.00454	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	22	0	0	100,000	0
15 RATIO TO TOTAL ELECTRIC	K245	0.00022	0.00000	0.00000	1.00000	0.00000
16 DISTRIB METERS - % * 1000	K246	34	0	0	100,000	0
17 RATIO TO TOTAL ELECTRIC	K247	0.00034	0.00000	0.00000	1.00000	0.00000
18 DISTRIB LIGHT FIX - % * 1000	K248	0	100,000	0	100,000	0
19 RATIO TO TOTAL ELECTRIC	K249	0.00000	1.00000	0.00000	1.00000	0.00000
20 DISTRIB LIGHT POLES - % * 1000	K250	0	0	100,000	100,000	0
21 RATIO TO TOTAL ELECTRIC	K251	0.00000	0.00000	1.00000	1.00000	0.00000
22 DISTRIB IS EQUIP - % * 1000	K252	0	0	0	100,000	0
23 RATIO TO TOTAL ELECTRIC	K253	0.00000	0.00000	0.00000	1.00000	0.00000
24 ENERGY EXCL WHOL D.A. - %*1000	K306	751	0	0	100,000	0
25 RATIO TO TOTAL ELECTRIC	K307	0.00751	0.00000	0.00000	1.00000	0.00000
26 ENERGY EXCL D.A. TALL - %*1000	K312	751	0	0	100,000	0
27 RATIO TO TOTAL ELECTRIC	K313	0.00751	0.00000	0.00000	1.00000	0.00000
28 NUMBER OF RETAIL CUSTOMERS	K400	11,366	0	0	1,467,983	0
29 RATIO TO TOTAL ELECTRIC	K401	0.00774	0.00000	0.00000	1.00000	0.00000
30 METER READING EXP - % * 1000	K410	22	0	0	100,000	0
31 RATIO TO TOTAL ELECTRIC	K411	0.00022	0.00000	0.00000	1.00000	0.00000
32 CUST RECORDS EXP - % * 1000	K412	774	0	0	100,000	0
33 RATIO TO TOTAL ELECTRIC	K413	0.00774	0.00000	0.00000	1.00000	0.00000
34 BILLING EXPENSE - % * 1000	K414	3,860	0	0	100,000	0
35 RATIO TO TOTAL ELECTRIC	K415	0.03860	0.00000	0.00000	1.00000	0.00000
36 WAGES AND SALARIES						
37 PROD. DEMAND - BASE	K600 K200	177	0	0	41,828	0
38 PROD. DEMAND - INTERMEDIATE	K602 K202	27	0	0	6,420	0
39 PROD. DEMAND - PEAKING	K604 K204	13	0	0	3,181	1
40 PRODUCTION ENERGY - ALLOCABLE	K608 K306	229	0	0	30,520	1
41 TRANSMISSION	K610 T121	10	0	0	9,292	-1

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE	
1	DISTRIBUTION	K612 D141	42,434	28,409	1,903	76	7,902	91	682
2	TOTAL PTD WAGES & SALARIES	K617	133,676	78,582	4,695	239	40,153	455	5,724
3	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.58785	0.03512	0.00179	0.30038	0.00340	0.04282
4	CUSTOMER ACCOUNTING	K620 K667	14,629	12,802	1,038	101	504	2	31
5	CUSTOMER SERV & INFO, SALES	K622 K400	3,505	3,089	250	25	113	0	0
6	ECCR	K624 K400	6,013	5,299	429	43	195	0	1
7	TOTAL PTD CSS WAGES & SALARIES	K627	157,823	99,772	6,412	408	40,965	457	5,756
8	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.63218	0.04063	0.00259	0.25956	0.00290	0.03647
9	ADMINISTRATIVE & GENERAL	K630 K627	7,879	4,981	320	20	2,045	23	287
10	TOTAL WAGES AND SALARIES EXP	K633	165,702	104,753	6,732	428	43,010	480	6,043
11	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.63218	0.04063	0.00258	0.25956	0.00290	0.03647
12	WTG CUST ACCOUNTING EXPENSE								
13	METER READING	K640 K410	10,807	9,395	762	66	468	6	108
14	CUSTOMER RECORDS	K642 K412	42,806	37,724	3,057	303	1,386	0	4
15	BILLING	K644 K414	7,861	6,676	543	54	266	1	18
16	TOTAL ALLOCATOR NO 1	K667	61,474	53,795	4,362	423	2,120	7	130
17	WTD RATIOS	K669	1.00000	0.87509	0.07096	0.00688	0.03449	0.00011	0.00211
18	RECOV FUEL ENERGY EXPENSE								
19	AMOUNT ALLOCABLE	K672 K306	824,439	415,616	26,159	1,715	318,085	3,982	52,690
20	TOTAL ALLOCATOR NO 2	K697	824,439	415,616	26,159	1,715	318,085	3,982	52,690
21	WTD RATIOS	K699	1.00000	0.50412	0.03173	0.00208	0.38582	0.00483	0.06391

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1 DISTRIBUTION	K612 D141	200	1,978	1,195	42,436	-2
2 TOTAL PTD WAGES & SALARIES	K617	656	1,978	1,195	133,677	-1
3 WTD PTD WAGE & SAL RATIOS	K619	0.00491	0.01480	0.00894	1.00001	-0.00001
4 CUSTOMER ACCOUNTING	K620 K667	151	0	0	14,629	0
5 CUSTOMER SERV & INFO, SALES	K622 K400	27	0	0	3,504	1
6 ECCR	K624 K400	47	0	0	6,014	-1
7 TOTAL PTDCSS WAGES & SALARIES	K627	881	1,978	1,195	157,824	-1
8 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00558	0.01253	0.00757	1.00001	-0.00001
9 ADMINISTRATIVE & GENERAL	K630 K627	44	99	60	7,879	0
10 TOTAL WAGES AND SALARIES EXP	K633	925	2,077	1,255	165,703	-1
11 WTD WAGE AND SALARY RATIOS	K639	0.00558	0.01253	0.00757	1.00001	-0.00001
12 WTG CUST ACCOUTING EXPENSE						
13 METER READING	K640 K410	2	0	0	10,807	0
14 CUSTOMER RECORDS	K642 K412	331	0	0	42,805	1
15 BILLING	K644 K414	303	0	0	7,861	0
16 TOTAL ALLOCATOR NO 1	K667	636	0	0	61,473	1
17 WTD RATIOS	K669	0.01035	0.00000	0.00000	0.99998	0.00002
18 RECOV FUEL ENERGY EXPENSE						
19 AMOUNT ALLOCABLE	K672 K306	6,192	0	0	824,439	0
20 TOTAL ALLOCATOR NO 2	K697	6,192	0	0	824,439	0
21 WTD RATIOS	K699	0.00751	0.00000	0.00000	1.00000	0.00000

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FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>									
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	0.56410	0.03027	0.00170	0.34340	0.00373	0.05257
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.62152	0.02887	0.00135	0.30276	0.00267	0.04173
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.57447	0.03002	0.00164	0.33606	0.00354	0.05061
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.66948	0.04484	0.00178	0.18622	0.00214	0.01606
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.65944	0.04150	0.00169	0.21060	0.00225	0.02143
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.61304	0.03604	0.00170	0.27524	0.00297	0.03659
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.67027	0.04533	0.00327	0.22482	0.00245	0.03091
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.61619	0.03655	0.00178	0.27246	0.00294	0.03627
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.60375	0.03524	0.00177	0.28251	0.00302	0.03885
<u>11 NET ELECTRIC PLANT</u>									
12	WTD NET PROD PLANT RATIOS	P229	1.00000	0.56410	0.03027	0.00170	0.34340	0.00373	0.05257
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.62096	0.02889	0.00135	0.30316	0.00268	0.04184
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.67906	0.04539	0.00184	0.19046	0.00224	0.01665
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.66789	0.04222	0.00174	0.21213	0.00232	0.02149
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.65191	0.04306	0.00294	0.24157	0.00267	0.03359
17	WTD NET C & D PLANT RATIOS	C229	1.00000	0.61621	0.03647	0.00176	0.27241	0.00286	0.03625
18	WTD NET PLANT RATIOS	NP29	1.00000	0.62846	0.03784	0.00180	0.26255	0.00287	0.03373
<u>19 RATE BASE ADJUSTMENTS</u>									
<u>20 WORKING CAPITAL</u>									
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.54901	0.03367	0.00196	0.34041	0.00407	0.05284
22	WTD RATIOS	W689	1.00000	0.61304	0.03604	0.00170	0.27524	0.00297	0.03659
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.63981	0.04173	0.00275	0.25220	0.00285	0.03551
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.44381	0.01895	-0.00027	0.43780	0.00511	0.06639
<u>25 RATE BASE</u>									
26	WTD NET OCRB RATIOS	RB29	1.00000	0.62809	0.03775	0.00179	0.26313	0.00287	0.03386
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.62181	0.03711	0.00172	0.26907	0.00294	0.03497
<u>28 O & M EXPENSES</u>									
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.50412	0.03173	0.00207	0.38582	0.00483	0.06392
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.62148	0.02888	0.00137	0.30280	0.00265	0.04174
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.67521	0.04544	0.00217	0.18324	0.00232	0.01739
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.86084	0.06934	0.00656	0.04859	0.00029	0.00393
33	WTD SALES EXP RATIOS	S319	1.00000	0.88121	0.07150	0.00702	0.03231	0.00000	0.00016
34	WTD A & G EXP RATIOS	A339	1.00000	0.63589	0.04104	0.00252	0.25344	0.00284	0.03482
35	WTD O & M EXP RATIOS	OM39	1.00000	0.64078	0.04178	0.00279	0.25226	0.00285	0.03577
<u>36 DEPRECIATION EXPENSES</u>									

FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER	
1 GROSS ELECTRIC PLT IN SERVICE							
2	WTD GROSS PROD PLANT RATIOS	P129	0.00423	0.00000	0.00000	1.00000	-0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00110	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00366	0.00000	0.00000	1.00000	-0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.00471	0.04661	0.02815	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00396	0.03686	0.02227	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00409	0.01892	0.01143	1.00000	-0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00591	0.01062	0.00641	1.00001	-0.00001
9	WTD GROSS PLANT RATIOS	GP19	0.00419	0.01846	0.01115	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00413	0.01970	0.01103	1.00000	0.00000
11 NET ELECTRIC PLANT							
12	WTD NET PROD PLANT RATIOS	P229	0.00423	0.00000	0.00000	1.00000	-0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00113	0.00000	0.00000	1.00000	-0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.00482	0.03595	0.02360	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.00411	0.02904	0.01906	1.00000	-0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00575	0.01154	0.00697	1.00001	-0.00001
17	WTD NET C & O PLANT RATIOS	C229	0.00417	0.01845	0.01120	0.99978	0.00022
18	WTD NET PLANT RATIOS	NP29	0.00425	0.01723	0.01128	1.00000	-0.00000
19 RATE BASE ADJUSTMENTS							
20 WORKING CAPITAL							
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00618	0.00739	0.00447	1.00000	0.00000
22	WTD RATIOS	W689	0.00409	0.01892	0.01143	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00569	0.01211	0.00736	1.00000	-0.00000
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.00391	0.01521	0.00909	0.99999	0.00001
25 RATE BASE							
26	WTD NET OCRB RATIOS	RB29	0.00424	0.01710	0.01118	1.00000	-0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00423	0.01704	0.01111	1.00000	-0.00000
28 O & M EXPENSES							
29	WTD PROD ENERGY EXP RATIOS	P349	0.00751	0.00000	0.00000	1.00001	-0.00001
30	WTD TRANS O & M EXP RATIOS	T349	0.00108	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.00461	0.04307	0.02655	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.00897	0.00099	0.00047	0.99997	0.00003
33	WTD SALES EXP RATIOS	S319	0.00781	0.00000	0.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.00550	0.01495	0.00901	1.00002	-0.00002
35	WTD O & M EXP RATIOS	OM39	0.00565	0.01124	0.00687	1.00000	-0.00000
36 DEPRECIATION EXPENSES							

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE NON DEMAND</u>	<u>GEN SERVICE 100% LF</u>	<u>GEN SERVICE DEMAND</u>	<u>CURTAILABLE SERVICE</u>	<u>INTERRUPTIBLE SERVICE</u>
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	0.56410	0.03026	0.00169	0.34340	0.00373	0.05256
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.62161	0.02883	0.00138	0.30268	0.00263	0.04171
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.63016	0.04248	0.00164	0.17002	0.00181	0.01396
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.68234	0.04682	0.00351	0.21383	0.00233	0.02918
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.60037	0.03569	0.00182	0.27167	0.00290	0.03696
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.61619	0.03655	0.00178	0.27246	0.00294	0.03627
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.63217	0.04060	0.00262	0.25955	0.00292	0.03649
9 WTD OTHER TAX RATIOS	L599	1.00000	0.61851	0.03714	0.00190	0.27058	0.00294	0.03630
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.59316	0.02788	0.00127	0.29024	0.00253	0.04183
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.62434	0.03918	0.00236	0.26091	0.00288	0.03624
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.62116	0.03819	0.00211	0.26543	0.00292	0.03613
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.54728	0.03170	0.00196	0.35347	0.00409	0.05591
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.62148	0.02888	0.00137	0.30280	0.00265	0.04174
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.67521	0.04544	0.00217	0.18324	0.00232	0.01739
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.88137	0.07141	0.00714	0.03233	0.00000	0.00020
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.58785	0.03512	0.00179	0.30038	0.00340	0.04282
21 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.63218	0.04063	0.00259	0.25956	0.00290	0.03647
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.63218	0.04063	0.00258	0.25956	0.00290	0.03647
23 WTD RATIOS	K669	1.00000	0.87509	0.07096	0.00688	0.03449	0.00011	0.00211

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FLORIDA POWER CORPORATION
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00423	0.00000	0.00000	0.99998	0.00002
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00106	0.00000	0.00000	0.99991	0.00009
3 WTD DIST DEPREC EXP RATIOS	D489	0.00431	0.09474	0.04088	0.99999	0.00001
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.00601	0.01000	0.00604	1.00007	-0.00007
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00421	0.03230	0.01409	0.99999	0.00001
<u>6 OTHER TAXES & MISC EXPENSES</u>						
7 WTD REAL EST & PROP TAX RATIOS	L529	0.00419	0.01846	0.01115	1.00000	0.00000
8 WTD PAYROLL TAX RATIOS	L559	0.00561	0.01256	0.00755	1.00007	-0.00007
9 WTD OTHER TAX RATIOS	L599	0.00440	0.01760	0.01063	1.00001	-0.00001
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00380	0.02155	0.01521	0.99747	0.00253
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00502	0.01929	0.00978	1.00000	0.00000
<u>12 INCOME TAXES</u>						
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.00475	0.01885	0.01046	1.00000	0.00000
<u>14 OPERATING EXPENSES</u>						
15 WTD PROD O & M EXP RATIOS	P459	0.00559	0.00000	0.00000	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00108	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.00461	0.04307	0.02655	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00774	0.00000	0.00000	1.00020	-0.00020
<u>19 WAGES AND SALARIES (K600-K639)</u>						
20 WTD PTD WAGE & SAL RATIOS	K619	0.00491	0.01480	0.00894	1.00001	-0.00001
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00558	0.01253	0.00757	1.00001	-0.00001
22 WTD WAGE AND SALARY RATIOS	K639	0.00558	0.01253	0.00757	1.00001	-0.00001
23 WTD RATIOS	K669	0.01035	0.00000	0.00000	0.99998	0.00002

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

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INCOME TAX BASED ON REVENUE		ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1	<u>NET INCOME COMPUTATION</u>								
2	PRESENT CLASS REVENUES	R600	1,397,246	886,989	61,766	2,542	359,989	4,114	44,335
3	TOTAL REVENUE CREDITS	Q027	37,556	26,647	1,798	106	7,667	80	847
4	TOTAL ELECTRIC REVENUE	CS07	1,434,802	913,636	63,564	2,648	367,656	4,194	45,182
5	TOTAL OP EXP EX INC & REV TAX	OP61	-917,921	-573,098	-35,965	-2,166	-239,492	-2,641	-33,264
6	NET INCOME	NI01	516,881	340,538	27,599	482	128,164	1,553	11,918
7	<u>ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE	Y783	-93,489	-58,132	-3,469	-162	-25,156	-276	-3,269
9	TOTAL SIT UNALLOW FOR FIT	Y861	87,958	54,199	3,215	157	23,965	259	3,191
10	PRELIMINARY TAXABLE INCOME	T101	511,350	336,605	27,345	477	126,973	1,536	11,840
11	<u>STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME	T101	511,350	336,605	27,345	477	126,973	1,536	11,840
13	STATE TAXABLE INCOME	S101	511,350	336,605	27,345	477	126,973	1,536	11,840
14	<u>STATE INCOME TAX PAYABLE</u>								
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = S101 * K192	ST01	28,124	18,513	1,504	26	6,984	84	651
17	STATE INC TAX PAYABLE	SP01	28,124	18,513	1,504	26	6,984	84	651
18	<u>SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE	SP01	28,124	18,513	1,504	26	6,984	84	651
20	NET STATE INC TAX ALLOWABLE	SA01	28,124	18,513	1,504	26	6,984	84	651
21	<u>FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME	T101	511,350	336,605	27,345	477	126,973	1,536	11,840
23	STATE INC TAX PAYABLE	SP01	-28,124	-18,513	-1,504	-26	-6,984	-84	-651
24	NET FEDERAL TAXABLE INCOME	F101	483,226	318,092	25,841	451	119,989	1,452	11,189
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190	FT01	169,128	111,332	9,044	158	41,996	508	3,916
27	TOTAL FED PROV DEF IT (410.1)	Z781	-32,782	-20,200	-1,198	-59	-8,932	-96	-1,190
28	TOTAL AMORTIZED ITC	Z813	-7,140	-4,400	-261	-13	-1,945	-21	-259
29	NET FED INC TAX ALLOWABLE	FA01	129,206	86,732	7,585	86	31,119	391	2,467
30	<u>FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = F101 * K190	FT01	169,128	111,332	9,044	158	41,996	508	3,916
32	FED INC TAX PAYABLE	FP01	169,128	111,332	9,044	158	41,996	508	3,916
33	<u>PRELIMINARY SUMMARY</u>								
34	NET INCOME	NI01	516,881	340,538	27,599	482	128,164	1,553	11,918

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

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	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON REVENUE</u>						
1						
<u>NET INCOME COMPUTATION</u>						
2	R600	5,283	21,929	10,299	1,397,246	0
3	Q027	150	159	102	37,556	0
4	CS07	5,433	22,088	10,401	1,434,802	0
5	OP61	-4,606	-17,708	-8,981	-917,921	-0
6	N101	827	4,380	1,420	516,881	0
<u>ADJUSTMENTS TO NET INCOME</u>						
8	Y783	-395	-1,593	-1,039	-93,491	2
9	Y861	369	1,624	981	87,960	-2
10	T101	801	4,411	1,362	511,350	0
<u>STATE INCOME TAX COMPUTATION</u>						
12	T101	801	4,411	1,362	511,350	0
13	S101	801	4,411	1,362	511,350	0
<u>STATE INCOME TAX PAYABLE</u>						
15	K192	0.05500	0.05500	0.05500		0.05500
16	ST01	44	243	75	28,124	0
17	SP01	44	243	75	28,124	0
<u>SIT ALLOWABLE</u>						
19	SP01	44	243	75	28,124	0
20	SA01	44	243	75	28,124	0
<u>FEDERAL INCOME TAX COMPUTATION</u>						
22	T101	801	4,411	1,362	511,350	0
23	SP01	-44	-243	-75	-28,124	-0
24	F101	757	4,168	1,287	483,226	0
25	K190	0.35000	0.35000	0.35000		0.35000
26	FT01	265	1,459	450	169,128	0
27	Z781	-137	-605	-366	-32,783	1
28	Z813	-30	-132	-80	-7,141	1
29	FA01	98	722	4	129,204	2
<u>FEDERAL INCOME TAX PAYABLE</u>						
31	FT01	265	1,459	450	169,128	0
32	FP01	265	1,459	450	169,128	0
<u>PRELIMINARY SUMMARY</u>						
34	N101	827	4,380	1,420	516,881	0

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE NON DEMAND</u>	<u>GEN SERVICE 100% LF</u>	<u>GEN SERVICE DEMAND</u>	<u>CURTAILABLE SERVICE</u>	<u>INTERRUPTIBLE SERVICE</u>
1 NET FED INC TAX ALLOWABLE	FA01	-129,206	-86,732	-7,585	-86	-31,119	-391	-2,467
2 NET STATE INC TAX ALLOWABLE	SA01	-28,124	-18,513	-1,504	-26	-6,984	-84	-651
3 OVERALL RETURN EARNED (SCH 14)	RETU	359,551	235,293	18,510	370	90,061	1,078	8,800
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.10323	0.13607	0.05856	0.09131	0.09987	0.06866

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

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<u>INCOME TAX BASED ON REVENUE</u>		<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	NET FED INC TAX ALLOWABLE	FA01	-98	-722	-4	-129,204	-2
2	NET STATE INC TAX ALLOWABLE	SA01	-44	-243	-75	-28,124	-0
3	OVERALL RETURN EARNED (SCH 14)	RETU	685	3,415	1,341	359,553	-2
4	RATE OF RETURN EARNED (SCH 14)	RORX	0.04422	0.05468	0.03294	0.09809	0.40000

III. Development of Input Allocation Factors

Allocator No. 1C - Production Capacity

(Production Capacity Allocation Method: 12CP and 50% AD)

Allocator No. 2 - Production Energy

Allocator No. 3 - Transmission

Allocator No. 4 - Distribution Primary

Allocator No. 5 - Distribution Secondary

Allocator No. 6 - Distribution Services

Allocator No. 7 - Meter Plant Investment

Allocator No. 8 - Customer Accounting Expenses

**CALCULATION OF PRODUCTION CAPACITY ALLOCATION FACTORS
12 CP AND 50% AVG DEMAND ALLOCATION
FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002**

ALLOCATOR NO. 1C
PAGE 1 OF 2

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RATE CLASS	NORMALIZED MWH SALES @ METER LEVEL	12 CP LOAD FACTOR	12 CP MW @ METER LEVEL (1)/8760hrs/(2)	DELIVERY EFFICIENCY FACTOR	AVERAGE CP MW @ SOURCE LEVEL (3)/(4)	MWH SALES @ METER LEVEL	DELIVERY EFFICIENCY FACTOR	SOURCE LEVEL MWH (6)/(7)	ANNUAL AVERAGE DEMAND (8)/8760hrs
I. RESIDENTIAL SERVICE	18,636,202	0.517	4,116.9	0.9417624	4,371.5	18,636,202	0.9417624	19,788,645	2,259.0
II. GENERAL SERVICE NON-DEMAND									
TRANSMISSION	3,183	0.705	0.5	0.9779000	0.5	3,183	0.9779000	3,255	0.4
PRIMARY	6,685	0.705	1.1	0.9679000	1.1	6,685	0.9679000	6,907	0.8
SECONDARY	1,163,499	0.705	188.5	0.9417624	200.2	1,163,499	0.9417624	1,235,449	141.0
TOTAL	1,173,367		190.1		201.8	1,173,367		1,245,610	142.2
III. GS - 100% L.F.	76,820	1.000	8.8	0.9417624	9.3	76,820	0.9417624	81,571	9.3
IV. GENERAL SERVICE DEMAND									
GSD-1 - TRANSMISSION	6,865	0.820	1.0	0.9779000	1.0	6,865	0.9779000	7,020	0.8
SS-1 - TRANSMISSION	5,685	0.888	0.7	0.9779000	0.7	5,685	0.9779000	5,814	0.7
SUBTOTAL - TRANSMISSION	12,550		1.7	0.9779000	1.7	12,550	0.9779000	12,834	1.5
GSD - PRIMARY DEL / PRIMARY MTR	2,709,246	0.820	377.1	0.9679000	389.6	2,709,246	0.9679000	2,799,097	319.5
GSD - SECONDARY DEL/ PRIMARY MTR	32,331	0.820	4.5	0.9679000	4.6	32,331	0.9679000	33,404	3.8
SS-1 - PRIMARY	505	0.888	0.1	0.9679000	0.1	505	0.9679000	521	0.1
SUBTOTAL - PRIMARY	2,742,081		381.7	0.9679000	394.4	2,742,081	0.9679000	2,833,022	323.4
GSD - SECONDARY	11,582,779	0.820	1,612.4	0.9417624	1,712.1	11,582,779	0.9417624	12,299,046	1,404.0
TOTAL	14,337,411		1,995.8		2,108.2	14,337,411		15,144,902	1,728.9
V. CURTAILABLE SERVICE									
CS - PRIMARY	181,162	1.169	17.7	0.9679000	18.3	181,162	0.9679000	187,171	21.4
SS3 - PRIMARY	1,437	∞	0.0	0.9679000	0.0	1,437	0.9679000	1,485	0.2
SUBTOTAL - PRIMARY	182,599		17.7	0.9679000	18.3	182,599	0.9679000	188,655	21.5
CS - SECONDARY	649	1.169	0.1	0.9417624	0.1	649	0.9417624	689	0.1
TOTAL	183,248		17.8		18.4	183,248		189,344	21.6
VI. INTERRUPTIBLE SERVICE									
IS - TRANSM DEL / TRANSM MTR	447,653	0.975	52.4	0.9779000	53.6	447,653	0.9779000	457,769	52.3
IS - PRIMARY DEL / TRANS MTR	1,690	0.975	0.2	0.9779000	0.2	1,690	0.9779000	1,728	0.2
SS-2 - TRANSMISSION	143,765	1.196	13.7	0.9779000	14.0	143,765	0.9779000	147,014	16.8
SUBTOTAL - TRANSMISSION	593,108		66.3	0.9779000	67.8	593,108	0.9779000	606,512	69.2
IS - PRIMARY DEL / PRIMARY MTR	1,619,291	0.975	189.6	0.9679000	195.9	1,619,291	0.9679000	1,672,994	191.0
IS - TRANSM DEL / PRIMARY MTR	48,983	0.975	5.7	0.9679000	5.9	48,983	0.9679000	50,608	5.8
IS - SECONDARY DEL / PRIMARY MTR	4,700	0.975	0.6	0.9679000	0.6	4,700	0.9679000	4,856	0.6
SS-2 - PRIMARY	72,805	1.196	6.9	0.9679000	7.1	72,805	0.9679000	75,219	8.6
SUBTOTAL - PRIMARY	1,745,779		202.8	0.9679000	209.5	1,745,779	0.9679000	1,803,678	205.9
IS - SECONDARY	92,722	0.975	10.9	0.9417624	11.6	92,722	0.9417624	98,455	11.2
TOTAL	2,431,609		280.0		288.9	2,431,609		2,508,645	286.3
VII. LIGHTING SERVICE	277,451	5.042	6.3	0.9417624	6.7	277,451	0.9417624	294,608	33.6
TOTAL RETAIL	37,116,108				7,004.8	37,116,108		39,253,324	4,480.9

**CALCULATION OF PRODUCTION CAPACITY ALLOCATION FACTORS
12 CP AND 50% AVG DEMAND ALLOCATION
FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002**

RATE CLASS	(1) AVERAGE 12 CP DEMAND MW	(2) %	(3) ANNUAL AVERAGE DEMAND MW	(4) %	(5) 50% OF 12 CP .50 * (2)	(6) 50% OF AVG. DEMAND .50 * (4)	(7) DEMAND ALLOCATOR (5) + (6)
I. RESIDENTIAL SERVICE	4,371.5	62.407%	2,259.0	50.414%	31.204%	25.207%	56.410%
II. GENERAL SERVICE NON-DEMAND							
TRANSMISSION	0.5	0.007%	0.4	0.009%	0.004%	0.004%	0.008%
PRIMARY	1.1	0.016%	0.8	0.018%	0.008%	0.009%	0.017%
SECONDARY	200.2	2.858%	141.0	3.147%	1.429%	1.573%	3.002%
TOTAL	201.8	2.881%	142.2	3.173%	1.440%	1.587%	3.027%
III. GS - 100% L.F.	9.3	0.133%	9.3	0.208%	0.066%	0.104%	0.170%
IV. GENERAL SERVICE DEMAND							
TRANSMISSION	1.7	0.024%	1.5	0.033%	0.012%	0.017%	0.029%
PRIMARY	394.4	5.630%	323.4	7.217%	2.815%	3.609%	6.424%
SECONDARY	1,712.1	24.442%	1,404.0	31.333%	12.221%	15.666%	27.887%
TOTAL	2,108.2	30.097%	1,728.9	38.584%	15.048%	19.292%	34.340%
V. CURTAILABLE SERVICE							
PRIMARY	18.3	0.261%	21.5	0.480%	0.131%	0.240%	0.371%
SECONDARY	0.1	0.001%	0.1	0.002%	0.001%	0.001%	0.002%
TOTAL	18.4	0.263%	21.6	0.482%	0.131%	0.241%	0.373%
VI. INTERRUPTIBLE SERVICE							
TRANSMISSION	67.8	0.968%	69.2	1.544%	0.484%	0.772%	1.256%
PRIMARY	209.5	2.991%	205.9	4.595%	1.495%	2.298%	3.793%
SECONDARY	11.6	0.166%	11.2	0.250%	0.083%	0.125%	0.208%
TOTAL	288.9	4.124%	286.3	6.389%	2.062%	3.195%	5.257%
VII. LIGHTING SERVICE	6.7	0.096%	33.6	0.750%	0.048%	0.375%	0.423%
TOTAL RETAIL	7,004.8	100.000%	4,480.9	100.000%	50.000%	50.000%	100.000%

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FLORIDA POWER CORPORATION
 CALCULATION OF PRODUCTION ENERGY ALLOCATION FACTORS
 FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002

RATE CLASS	(1) NORMALIZED MWH SALES @ METER LEVEL	(2) DELIVERY EFFICIENCY FACTOR	(3) SOURCE LEVEL MWH (6) / (7)	(4) ENERGY ALLOCATOR
I. RESIDENTIAL SERVICE	18,636,202	0.9417624	19,788,645	50.412%
II. GENERAL SERVICE NON-DEMAND				
TRANSMISSION	3,183	0.9779000	3,255	0.008%
PRIMARY	6,685	0.9679000	6,907	0.018%
SECONDARY	1,163,499	0.9417624	1,235,449	3.147%
TOTAL	1,173,367		1,245,610	3.173%
III. GS - 100% L.F.	76,820	0.9417624	81,571	0.208%
IV. GENERAL SERVICE DEMAND				
GSD-1 - TRANSMISSION	6,865	0.9779000	7,020	0.018%
SS-1 - TRANSMISSION	5,685	0.9779000	5,814	0.015%
SUBTOTAL - TRANSMISSION	12,550	0.9779000	12,834	0.033%
GSD - PRIMARY/PRIMARY	2,709,246	0.9679000	2,799,097	7.131%
GSD - SECONDARY DEL/ PRIMARY MTR	32,331	0.9679000	33,404	0.085%
SS-1 - PRIMARY	505	0.9679000	521	0.001%
SUBTOTAL - PRIMARY	2,742,081	0.9679000	2,833,022	7.217%
GSD - SECONDARY	11,582,779	0.9417624	12,299,046	31.332%
TOTAL	14,337,411		15,144,902	38.582%
V. CURTAILABLE SERVICE				
CS - PRIMARY	181,162	0.9679000	187,171	0.477%
SS3 - PRIMARY	1,437	0.9679000	1,485	0.004%
SUBTOTAL - PRIMARY	182,599	0.9679000	188,655	0.481%
CS - SECONDARY	649	0.9417624	689	0.002%
TOTAL	183,248		189,344	0.483%
VI. INTERRUPTIBLE SERVICE				
IS - TRANSM DEL / TRANSM MTR	447,653	0.9779000	457,769	1.166%
IS - PRIMARY DEL / TRANS MTR	1,690	0.9779000	1,728	0.004%
SS-2 - TRANSMISSION	143,765	0.9779000	147,014	0.375%
SUBTOTAL - TRANSMISSION	593,108	0.9779000	606,512	1.545%
IS - PRIMARY DEL / PRIMARY MTR	1,619,291	0.9679000	1,672,994	4.262%
IS - TRANSM DEL / PRIMARY MTR	48,983	0.9679000	50,608	0.129%
IS - SECONDARY DEL / PRIMARY MTR	4,700	0.9679000	4,856	0.012%
SS-2 - PRIMARY	72,805	0.9679000	75,219	0.192%
SUBTOTAL - PRIMARY	1,745,779	0.9679000	1,803,678	4.595%
SECONDARY	92,722	0.9417624	98,455	0.251%
TOTAL	2,431,609		2,508,645	6.391%
VII. LIGHTING SERVICE	277,451	0.9417624	294,608	0.751%
TOTAL RETAIL	37,116,108		39,253,324	100.000%

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**FLORIDA POWER CORPORATION
CALCULATION OF TRANSMISSION ALLOCATION FACTORS
FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002**

RATE CLASS	(1) NORMALIZED MWH SALES @ METER LEVEL	(2) 12 CP LOAD FACTOR	(3) 12 CP MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) AVERAGE CP MW @ SOURCE LEVEL (3)/(4)	(6) AVERAGE CP MW @ SOURCE LEVEL %
I. RESIDENTIAL SERVICE	18,636,202	0.517	4,116.9	0.9417624	4,371.5	62.408%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	3,183	0.705	0.5	0.9779000	0.5	0.007%
PRIMARY	6,685	0.705	1.1	0.9679000	1.1	0.016%
SECONDARY	1,163,499	0.705	188.5	0.9417624	200.2	2.858%
TOTAL	1,173,367		190.1		201.8	2.881%
III. GS - 100% L.F.	76,820	1.000	8.8	0.9417624	9.3	0.133%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	6,865	0.820	1.0	0.9779000	1.0	0.014%
SS-1 - TRANSMISSION	5,685	0.888	0.7	0.9779000	0.7	0.010%
SUBTOTAL - TRANSMISSION	12,550		1.7	0.9779000	1.7	0.024%
GSD - PRIMARY DEL / PRIMARY MTR	2,709,246	0.820	377.1	0.9679000	389.6	5.562%
GSD - SECONDARY DEL / PRIMARY MTR	32,331	0.820	4.5	0.9679000	4.6	0.066%
SS-1 - PRIMARY	505	0.888	0.1	0.9679000	0.1	0.001%
SUBTOTAL - PRIMARY	2,742,081		381.7	0.9679000	394.4	5.629%
GSD - SECONDARY	11,582,779	0.820	1,612.4	0.9417624	1,712.1	24.442%
TOTAL	14,337,411		1,995.8		2,108.2	30.095%
V. CURTAILABLE SERVICE						
CS - PRIMARY	181,162	1.169	17.7	0.9679000	18.3	0.261%
SS3 - PRIMARY	1,437	∞	0.0	0.9679000	0.0	0.000%
SUBTOTAL - PRIMARY	182,599		17.7	0.9679000	18.3	0.261%
CS - SECONDARY	649	1.169	0.1	0.9417624	0.1	0.001%
TOTAL	183,248		17.8		18.4	0.262%
VI. INTERRUPTIBLE SERVICE						
IS - TRANSM DEL / TRANSM MTR	447,653	0.975	52.4	0.9779000	53.6	0.765%
IS - PRIMARY DEL / TRANS MTR	1,690	0.975	0.2	0.9779000	0.2	0.003%
SS-2 - TRANSMISSION	143,765	1.196	13.7	0.9779000	14.0	0.200%
SUBTOTAL - TRANSMISSION	593,108		66.3	0.9779000	67.8	0.968%
IS - PRIMARY DEL / PRIMARY MTR	1,619,291	0.975	189.6	0.9679000	195.9	2.797%
IS - TRANSM DEL / PRIMARY MTR	48,983	0.975	5.7	0.9679000	5.9	0.084%
IS - SECONDARY DEL / PRIMARY MTR	4,700	0.975	0.6	0.9679000	0.6	0.009%
SS-2 - PRIMARY	72,805	1.196	6.9	0.9679000	7.1	0.101%
SUBTOTAL - PRIMARY	1,745,779		202.8	0.9679000	209.5	2.991%
IS - SECONDARY	92,722	0.975	10.9	0.9417624	11.6	0.166%
TOTAL	2,431,609		280.0		288.9	4.125%
VII. LIGHTING SERVICE	277,451	5.042	6.3	0.9417624	6.7	0.096%
TOTAL RETAIL	37,116,108				7,004.8	100.000%

FLORIDA POWER CORPORATION
 CALCULATION OF DISTRIBUTION PRIMARY ALLOCATION FACTORS
 FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002

RATE CLASS	(1)	(2)	(3)	(4)	(5)	(6)
	NORMALIZED MWH SALES @ METER LEVEL	CLASS MAX LOAD FACTOR	CLASS MAX MW @ METER LEVEL (1)/8760hrs/(2)	DELIVERY EFFICIENCY FACTOR	CLASS MAX MW @ SOURCE LEVEL (3)/(4)	CLASS MAX MW @ SOURCE LEVEL %
I. RESIDENTIAL SERVICE	18,636,202	0.374	5,691.5	0.9417624	6,043.5	63.753%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	0	0.416	0.0	0.9779000	0.0	0.000%
PRIMARY	6,685	0.416	1.8	0.9679000	1.9	0.020%
SECONDARY	1,163,499	0.416	319.2	0.9417624	338.9	3.575%
TOTAL	1,170,184		321.0		340.8	3.595%
III. GS - 100% L.F.	76,820	1.000	8.8	0.9417624	9.3	0.098%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	0	0.650	0.0	0.9779000	0.0	0.000%
SS-1 - TRANSMISSION	0	0.090	0.0	0.9779000	0.0	0.000%
SUBTOTAL - TRANSMISSION	0		0.0	0.9779000	0.0	0.000%
GSD - PRIMARY DEL / PRIMARY MTR	2,709,246	0.650	475.8	0.9679000	491.6	5.186%
GSD - SECONDARY DEL / PRIMARY MTR	32,331	0.650	5.7	0.9679000	5.9	0.062%
SS-1 - PRIMARY	505	0.090	0.6	0.9679000	0.6	5.248%
SUBTOTAL - PRIMARY	2,742,081		482.1	0.9679000	498.1	5.254%
GSD - SECONDARY	11,582,779	0.650	2,034.0	0.9417624	2,159.8	22.784%
TOTAL	14,324,861		2,516.1		2,657.9	28.038%
V. CURTAILABLE SERVICE						
CS - PRIMARY	181,162	0.626	33.0	0.9679000	34.1	0.360%
SS3 - PRIMARY	1,437	0.015	10.9	0.9679000	11.3	0.119%
SUBTOTAL - PRIMARY	182,599		43.9	0.9679000	45.4	0.479%
CS - SECONDARY	649	0.626	0.1	0.9417624	0.1	0.001%
TOTAL	183,248		44.0		45.5	0.480%
VI. INTERRUPTIBLE SERVICE						
IS - TRANSM DEL / TRANSM MTR	0	0.687	0.0	0.9779000	0.0	0.000%
IS - PRIMARY DEL / TRANS MTR	1,690	0.687	0.3	0.9779000	0.3	0.003%
SS-2 - TRANSMISSION	0	0.505	0.0	0.9779000	0.0	0.000%
SUBTOTAL - TRANSMISSION	1,690		0.3	0.9779000	0.3	0.003%
IS - PRIMARY DEL / PRIMARY MTR	1,619,291	0.687	269.0	0.9679000	277.9	2.932%
IS - TRANSM DEL / PRIMARY MTR	0	0.687	0.0	0.9679000	0.0	0.000%
IS - SECONDARY DEL / PRIMARY MTR	4,700	0.687	0.8	0.9679000	0.8	0.008%
SS-2 - PRIMARY	72,805	0.505	16.5	0.9679000	17.0	0.179%
SUBTOTAL - PRIMARY	1,696,796		286.3	0.9679000	295.8	3.119%
IS - SECONDARY	92,722	0.687	15.4	0.9417624	16.4	0.173%
TOTAL	1,791,208		302.0		312.5	3.295%
VII. LIGHTING SERVICE	277,451	0.479	66.1	0.9417624	70.2	0.741%
TOTAL RETAIL	36,459,974				9,479.7	100.000%

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**FLORIDA POWER CORPORATION
CALCULATION OF DISTRIBUTION SECONDARY ALLOCATION FACTORS
FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002**

ALLOCATOR NO. 5
Page 1 of 1

RATE CLASS	(1)	(2)	(3)	(4)	(5)	(6)
	NORMALIZED MWH SALES @ METER LEVEL	CUSTOMER MAX LOAD FACTOR	CUSTOMER MAX MW @ METER LEVEL (1)/8760hrs/(2)	DELIVERY EFFICIENCY FACTOR	CUSTOMER MAX MW @ SOURCE LEVEL (3)/(4)	CUSTOMER MAX MW @ SOURCE LEVEL %
I. RESIDENTIAL SERVICE	18,636,202	0.189	11,235.2	0.9417624	11,930.0	77.150%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	0	0.172	0.0	0.9779000	0.0	0.000%
PRIMARY	0	0.172	0.0	0.9679000	0.0	0.000%
SECONDARY	1,163,499	0.172	773.3	0.9417624	821.1	5.310%
TOTAL	1,163,499		773.3		821.1	5.310%
III. GS - 100% L.F.	76,820	1.000	8.8	0.9417624	9.3	0.060%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	0	0.539	0.0	0.9779000	0.0	0.000%
SS-1 - TRANSMISSION	0	0.040	0.0	0.9779000	0.0	0.000%
SUBTOTAL - TRANSMISSION	0		0.0	0.9779000	0.0	0.000%
GSD - PRIMARY DEL / PRIMARY MTR	0	0.539	0.0	0.9679000	0.0	0.000%
GSD - SECONDARY DEL / PRIMARY MTR	32,331	0.539	6.8	0.9679000	7.0	0.045%
SS-1 - PRIMARY	0	0.040	0.0	0.9679000	0.0	0.045%
SUBTOTAL - PRIMARY	32,331		6.8	0.9679000	7.0	0.045%
GSD - SECONDARY	11,582,779	0.539	2,451.4	0.9417624	2,603.0	16.833%
TOTAL	11,615,111		2,458.2		2,610.0	16.878%
V. CURTAILABLE SERVICE						
CS - PRIMARY	0	0.594	0.0	0.9679000	0.0	0.000%
SS3 - PRIMARY	0	0.015	0.0	0.9679000	0.0	0.000%
SUBTOTAL - PRIMARY	0		0.0	0.9679000	0.0	0.000%
CS - SECONDARY	649	0.594	0.1	0.9417624	0.1	0.001%
TOTAL	649		0.1		0.1	0.001%
VI. INTERRUPTIBLE SERVICE						
IS - TRANSM DEL / TRANSM MTR	0	0.517	0.0	0.9779000	0.0	0.000%
IS - PRIMARY DEL / TRANSM MTR	0	0.517	0.0	0.9779000	0.0	0.000%
SS-2 - TRANSMISSION	0	0.369	0.0	0.9779000	0.0	0.000%
SUBTOTAL - TRANSMISSION	0		0.0	0.9779000	0.0	0.000%
IS - PRIMARY DEL / PRIMARY MTR	0	0.517	0.0	0.9679000	0.0	0.000%
IS - TRANSM DEL / PRIMARY MTR	0	0.517	0.0	0.9679000	0.0	0.000%
IS - SECONDARY DEL / PRIMARY MTR	4,700	0.517	1.0	0.9679000	1.0	0.006%
SS-2 - PRIMARY	0	0.369	0.0	0.9679000	0.0	0.000%
SUBTOTAL - PRIMARY	4,700		1.0	0.9679000	1.0	0.006%
IS - SECONDARY	92,722	0.517	20.5	0.9417624	21.8	0.141%
TOTAL	97,422		21.5		22.8	0.147%
VII. LIGHTING SERVICE	277,451	0.479	66.1	0.9417624	70.2	0.454%
TOTAL RETAIL	31,867,153				15,463.5	100.000%

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FLORIDA POWER CORPORATION
CALCULATION OF DISTRIBUTION SERVICES ALLOCATION FACTORS
FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002

ALLOCATOR NO. 6
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RATE CLASS	ANNUAL NO. OF BILLS (Lines of Billing)	PERCENT OF ANNUAL BILLS
I. RESIDENTIAL SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	15,526,065	88.785%
TOTAL	15,526,065	88.785%
II. GENERAL SERVICE NON-DEMAND		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	1,262,896	7.222%
TOTAL	1,262,896	7.222%
III. GS - 100% L.F.		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	124,567	0.712%
TOTAL	124,567	0.712%
IV. GENERAL SERVICE DEMAND		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	569,389	3.256%
TOTAL	569,389	3.256%
V. CURTAILABLE SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	13	0.000%
TOTAL	13	0.000%
VI. INTERRUPTIBLE SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	494	0.003%
TOTAL	494	0.003%
VII. LIGHTING SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY (METERED ONLY)	3,902	0.022%
TOTAL	3,902	0.022%
TOTAL RETAIL	17,487,326	100.000%

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FLORIDA POWER CORPORATION
DEVELOPMENT OF SPECIFIC ASSIGNMENT OF METER PLANT INVESTMENT
TEST PERIOD: PROJECTED CALENDAR YEAR 2002

	(1)	(2)	(3)	(4)	(5)	(6)
RATE GROUP/METER TYPE	AVG NO. OF METERED BILLINGS	CURRENT ESTIMATED \$/METER INSTALLATION	AVG NO. OF METERED BILLINGS W/CANS	INVESTMENT \$/ CAN	INVESTMENT \$ (1)*(2) + (3)*(4)	PCT OF TOTAL RETAIL
I. RETAIL.						
A. RESIDENTIAL - RS-1						
1. 1PH METER	1,228,382	\$81	1,105,544	\$29	\$131,559,718	
2. NETWORK	61,724	107	55,552	\$30	\$8,271,028	
3. TOU - 1PH METER	56	86	50	\$29	\$6,266	
4. TOU - 3PH METER	7	213	6	\$120	\$2,211	
5 3PH METER	3,670	208	3,303	\$120	\$1,159,720	
TOTAL RS-1	1,293,839		1164455		\$140,998,943	79.132%
B. GENERAL SERVICE NON-DEMAND - GS-1						
1. TRANSMISSION	1	28,738	0	\$0	\$28,738	
2. PRIMARY	29	\$5,169	26	\$369	\$159,495	
3. SECONDARY - 1PH	102,143	81	91,929	\$29	\$10,939,524	
4. SECONDARY - 3PH	2,241	575	2,017	\$120	\$1,530,615	
5. TOU - PRI	4	5,176	4	\$120	\$21,184	
6. TOU - 3PH TR METER	93	580	84	\$369	\$84,936	
7. TOU - 1PH METER SEC	78	86	70	\$29	\$8,738	
8 TOU - 3PH METER SEC	109	213	98	\$120	\$34,977	
9 TOU - SEC NETWORK	6	112	5	\$30	\$822	
TOTAL GS-1	104,704		94,233		\$12,780,291	7.173%
C. GS 100% LF - GS-2	9,110	\$81	8,199	\$29	\$975,681	0.548%
D. GENERAL SERVICE DEMAND - GSD-1, SS-1						
1. TRANSMISSION	10	\$28,738	0	\$0	\$287,380	
2. PRIMARY	238	\$5,169	214	\$369	\$1,309,188	
3. SECONDARY 1PH	12,102	\$81	10,892	\$29	\$1,296,130	
4. SECONDARY 1PH TR	4	\$505	4	\$369	\$3,496	
5. SECONDARY 3PH	19,095	\$208	17,186	\$120	\$6,034,080	
6 SECONDARY 3PH TR	7,428	\$575	6,685	\$369	\$6,737,865	
7 TOU PRIMARY	182	\$5,174	164	\$120	\$961,348	
8 TOU SECONDARY 1PH	1,207	\$86	1,086	\$29	\$135,296	
9 TOU SECONDARY 3PH	2,321	\$213	2,089	\$120	\$745,053	
10 TOU SECONDARY 3PH TR	5,266	\$580	4,739	\$369	\$4,802,971	
TOTAL GSD-1, SS-1	47,853		43,059		\$22,312,807	12.523%
E. CURTAILABLE SERVICE - CS-1,CS-2, SS-3						
1. TRANSMISSION	0	\$28,738	0	\$0	\$0	
2. PRIMARY	7	5,169	7	\$369	\$38,766	
3. SECONDARY	1	575	1	\$369	\$944	
TOTAL CS-1,CS-2, SS-3	8				\$39,710	0.022%
E. INTERRUPTIBLE SERVICE - IS-1, IS-2, SS-2						
1. TRANSMISSION	14	\$28,738	0	\$0	\$402,332	
2. PRIMARY	105	5,169	105	\$369	\$581,490	
3. SECONDARY	29	575	29	\$369	\$27,376	
TOTAL IS-1, IS-2,SS-3	148				\$1,011,198	0.568%
F. LIGHTING	325	\$81	293	\$120	\$61,485	0.034%
TOTAL RETAIL	1,455,987				\$178,180,115	100.000%

FLORIDA POWER CORPORATION
DEVELOPMENT OF SPECIFIC ASSIGNMENT OF CUSTOMER ACCOUNTING EXPENSES
TEST PERIOD: PROJECTED CALENDAR YEAR ENDED DECEMBER 31, 2002

CUSTOMER GROUP	(1) CUSTOMERS	(2) TOTAL METERED BILLS	(3) SPECIAL METERED CUSTS	(4) NON SPCL METERED CUSTS	(5) TOTAL LINES OF BILLING	(6) SPECIAL BILLING CUSTS	(7) NON SPCL BILLING CUSTS	(8) ← ACCT 902 →			(9) ← ACCT 903.10 →			(10) ← ACCT 903.20 →				
								METER READING EXPENSE	PCT OF TOT SYSTEM	PCT OF TOT RETAIL	CUST REC & COLLECT EXPENSE	PCT OF TOT SYSTEM	PCT OF TOT RETAIL	SYS BILLING & ACCT EXPENSE	PCT OF TOT SYSTEM	PCT OF TOT RETAIL		
COMPUTER ALLOCATION CODE	Col 2 - Col 3							K410			K412			K414				
RETAIL																		
I. RETAIL																		
A. RESIDENTIAL (RS-1)	1,293,722	1,293,839	0	1,293,839	1,293,839	0	1,293,839	8,846,634	86.935%		34,718,986	88.129%	4,856,042				84.930%	
B. GS (GS-1)	104,831	104,704	2	104,702	105,279	0	105,279	701,061	7.049%		2,813,298	7.141%	395,134				6.911%	
C. GS 100% LF (GS-2)	10,379	9,110	0	9,110	10,381	0	10,381	60,881	0.612%		278,536	0.707%	38,962				0.681%	
D. GSD (GSD-1, SS-1)	47,529	47,853	166	47,687	47,853	166	47,687	430,359	4.327%		1,275,513	3.238%	193,357				3.382%	
E. CURTAILABLE (CS-1, CS-2, SS-3)	8	8	8	0	8	8	0	5,382	0.054%		215	0.001%	693				0.012%	
F. INTERRUPTIBLE (IS-1, IS-2, SS-2)	148	148	148	0	148	148	0	99,561	1.001%		3,972	0.010%	12,819				0.224%	
G. LIGHTING	11,366	325	0	325	58,806	0	58,806	2,172	0.022%		305,024	0.774%	220,711				3.860%	
TOTAL RETAIL	1,467,983	1,455,987	324	1,455,663	1,516,314	322	1,515,992	9,946,051	99.054%	100.000%	39,395,544	99.999%	100.000%	5,717,718	96.828%	100.000%		
II. WHOLESALE																		
A. MUNICIPALS - FULL REQUIRE	8	14	14	0	14	14	0	7,385			215		14,328					
B. MUNICIPAL CONTRACTS																		
1. REEDY CREEK	1	5	5	0	5	5	0	2,637			27		5,117					
2. KISSIMMEE	1	1	1	0	1	1	0	527			27		1,023					
3. ST. CLOUD	1	1	1	0	1	1	0	527			27		1,023					
4. NEW SMYRNA BEACH	1	1	1	0	1	1	0	527			27		1,023					
5. HOMESTEAD	1	0	0	0	1	1	0	-			27		1,023					
6. TALLAHASSEE	1	0	0	0	1	1	0	-			27		1,023					
7. MARKET MITIGATION	1	0	0	0	1	1	0	-			27		1,023					
TOTAL MUNI CONTRACTS	7	8	8	0	11	11	0	4,220			188		11,257					
C. SECI	1	142	142	0	142	142	0	74,904			27		145,323					
D. FMPA	1	16	16	0	16	16	0	8,440			27		16,374					
TOTAL WHOLESALE	17	180	180	0	183	183	0	94,949	0.946%		456	0.001%	187,282	3.172%				
TOTAL SYSTEM	1,468,000	1,456,167	504	1,455,663	1,516,497	505	1,515,992	10,041,000	100.00%		39,396,000	100.00%	5,905,000	100.00%				
SPECIAL METERING/BILLING ASSIGNMENTS AMOUNTS:																		
ACCT 902 WHOLESALE METER READING	\$	527																
ACCT 902 RETAIL METER READING	\$	673																
ACCT 903.20 WHOLESALE SYS BILL & ACCTG ITEMIZED:	\$	1,023																
ACCT 903.20 RETAIL SYS BILL & ACCTG ITEMIZED:		87																

NOTES:

- (a) Acct 902 assigned amounts based on Wholesale Special Metering Customers @\$527/yr and Retail Special Metering Customers @\$673/yr. Remaining amount allocated per metered billings excluding Special Metering Customers.
- (b) Total Acct 903.10 allocated per number of customers (col 1).
- (c) Acct 903.20 assigned amounts based on Wholesale Itemized Special Billing Customers @\$1,023/yr and Retail Itemized Special Billing Customers @\$87/yr. Remaining amount allocated per Total Lines of Billing.
- (d) Column (1) Retail numbers from Schedule E-18a "Number of Customers by Rate Schedules."
- (e) Column (2) Retail numbers from Schedule E-16c (Number bills less unmetered)
- (f) Columns (3) and (6) retail numbers provided by TK and Wholesale numbers reviewed by BS.
- (g) Column (5) Retail numbers from Schedule E-18a "Number of Bills by Rate Schedules"

IV. UNIT COST SUMMARY

TABLE IV
FLORIDA POWER CORPORATION
SUMMARY DEVELOPMENT OF FUNCTIONAL UNIT COSTS
PROJECTED CALENDAR YEAR 2002 DATA: FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD (IS/CS TREATED AS FIRM)

Line No.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		TOTAL RETAIL	RESIDENTIAL (RS)	GEN SERV NON DEM (GS-1)	GEN SERV 100% LF (GS-2)	GEN SERV DEMAND (GSD, SS-1)	CURTAIN- ABLE (CS, SS-3)	INTERRUPT- IBLE (IS, SS-2)	ENERGY	LIGHTING (LS) FIXTURE/ MAINT	POLE
I. COST OF SERVICE - (000'S)											
1	A Production Capacity	\$ 567,922	\$ 320,383	\$ 17,195	\$ 964	\$ 195,014	\$ 2,119	\$ 29,846	\$ 2,401	\$ -	\$ -
2	B Production Energy	\$ 119,940	\$ 60,469	\$ 3,808	\$ 247	\$ 46,274	\$ 581	\$ 7,663	\$ 898	\$ -	\$ -
3	C Transmission	\$ 115,974	\$ 72,377	\$ 3,341	\$ 156	\$ 34,899	\$ 305	\$ 4,786	\$ 110	\$ -	\$ -
4	D Distribution Primary	\$ 221,806	\$ 141,284	\$ 7,966	\$ 218	\$ 62,129	\$ 1,067	\$ 7,299	\$ 1,643	\$ -	\$ -
5	E Distribution Secondary	\$ 142,202	\$ 109,711	\$ 7,552	\$ 86	\$ 24,000	\$ -	\$ 210	\$ 643	\$ -	\$ -
6	F Distribution Services	\$ 61,727	\$ 54,806	\$ 4,457	\$ 436	\$ 2,011	\$ -	\$ 3	\$ 14	\$ -	\$ -
7	G Metering	\$ 37,560	\$ 30,698	\$ 2,679	\$ 213	\$ 3,678	\$ 12	\$ 269	\$ 11	\$ -	\$ -
8	H Interruptible Equipment	\$ 392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 392	\$ -	\$ -	\$ -
9	I Lighting Fixture/Maint	\$ 26,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,350	\$ -
10	J Lighting Pole	\$ 14,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,627
11	K Customer Billing, Info, etc.	\$ 88,941	\$ 78,144	\$ 6,335	\$ 625	\$ 2,888	\$ 1	\$ 26	\$ 922	\$ -	\$ -
12	Total	\$ 1,397,241	\$ 887,872	\$ 53,333	\$ 2,945	\$ 370,893	\$ 4,085	\$ 50,494	\$ 6,642	\$ 26,350	\$ 14,627
II. BILLING UNITS											
A Number of Monthly Bills											
13	1. Metered Bills	17,471,841	15,526,065	1,256,453	109,318	574,238	96	1,771	3,902	0	0
14	2. Unmetered Bills	723,906	0	6,890	15,249	0	0	0	701,767	0	0
15	3. Total Bills	18,195,747	15,526,065	1,263,343	124,567	574,238	96	1,771	705,669	0	0
16	4. Total Bills with Secondary Service Tap	17,487,328	15,526,065	1,262,896	124,567	569,369	13	494	3,902	0	0
17	5. Total Bills with IS Equipment	1,771	0	0	0	0	0	1,771	0	0	0
B Annual Effective MWH Sales											
18	1. Production and Transmission Services	37,109,884	18,663,084	1,174,929	76,931	14,330,380	181,684	2,405,025	277,851	0	0
19	2. Distribution Primary Service	36,465,456	18,663,084	1,171,905	76,931	14,318,064	181,684	1,776,037	277,851	0	0
20	3. Distribution Secondary Service	31,912,750	18,663,084	1,165,177	76,931	11,631,541	650	97,516	277,851	0	0
C Sum of Monthly Effective Billing KW											
21	1. Production and Transmission Services	-	-	-	-	36,442,876	517,724	6,294,067	-	-	-
22	2. Distribution Primary Service	-	-	-	-	36,089,352	517,724	4,529,125	-	-	-
23	3. Distribution Secondary Service	-	-	-	-	30,622,260	1,467	229,344	-	-	-
D Lighting Facilities											
24	1. Average Number of Fixtures	-	-	-	-	-	-	-	-	390,385	-
25	2. Average Number of Poles	-	-	-	-	-	-	-	-	-	236,094
III. UNIT COSTS											
A Customer Related Costs - \$/Bill											
26	1. Metering (L. 7/L. 13)	-	\$ 1.98	\$ 2.13	\$ 1.95	\$ 6.41	\$ 125.00	\$ 151.89	\$ 2.82	-	-
27	2. Customer Billing, Info, etc. (L. 11/L. 15)	-	\$ 5.03	\$ 5.01	\$ 5.02	\$ 5.03	\$ 10.42	\$ 14.68	\$ 1.31	-	-
28	3. Secondary Service Tap (L. 6/L. 16)	-	\$ 3.53	\$ 3.53	\$ 3.50	\$ 3.53	\$ -	\$ -	\$ 3.59	-	-
29	4. Interruptible Equipment (L. 8/L. 17)	-	-	-	-	-	-	\$ 221.34	-	-	-
B Energy Related Costs - \$/MWH											
30	1. Production Energy (L. 2/ L. 18)	\$ 3.23	\$ 3.24	\$ 3.24	\$ 3.21	\$ 3.23	\$ 3.20	\$ 3.19	\$ 3.23	-	-
C Capacity Related Costs											
a. Based on MWH Sales - \$/MWH											
31	1. Production Capacity (L. 1/L. 18)	\$ 15.30	\$ 17.17	\$ 14.63	\$ 12.53	\$ 13.61	\$ 11.66	\$ 12.41	\$ 8.64	-	-
32	2. Transmission (L. 3/L. 18)	\$ 3.13	\$ 3.88	\$ 2.84	\$ 2.03	\$ 2.44	\$ 1.68	\$ 1.99	\$ 0.40	-	-
33	3. Distribution Primary (L. 4/L. 19)	\$ 6.08	\$ 7.57	\$ 6.80	\$ 2.83	\$ 4.34	\$ 5.87	\$ 4.11	\$ 5.91	-	-
34	4. Distribution Secondary (L. 5/L. 20)	\$ 4.46	\$ 5.88	\$ 6.48	\$ 1.12	\$ 2.06	\$ -	\$ 2.15	\$ 2.31	-	-
Or											
b. Based on Billing KW Demand - \$/KW/Month											
32	1. Production Capacity (L. 1/L. 21)	-	-	-	\$ 5.35	\$ 4.09	\$ 4.74	-	-	-	-
33	2. Transmission (L. 3/L. 21)	-	-	-	\$ 0.96	\$ 0.59	\$ 0.76	-	-	-	-
34	3. Distribution Primary (L. 4/L. 22)	-	-	-	\$ 1.72	\$ 2.06	\$ 1.61	-	-	-	-
35	4. Distribution Secondary (L. 5/L. 23)	-	-	-	\$ 0.78	\$ -	\$ 0.92	-	-	-	-
D Lighting Facilities - \$/Unit/Month											
36	1. Fixture (L. 9/L. 24/12)	-	-	-	-	-	-	-	\$ 5.62	-	-
37	2. Pole (L. 10/L. 25/12)	-	-	-	-	-	-	-	-	\$ 5.16	-

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V.

FUNCTIONAL COST STUDIES

		<i>Page No.</i>
A	<i>Total Retail</i>	<i>53 - 93</i>
B	<i>Residential Service</i>	<i>94 - 134</i>
C	<i>General Service Non-Demand</i>	<i>135 - 175</i>
D	<i>General Service 100% LF</i>	<i>176-216</i>
E	<i>General Service Demand</i>	<i>217-257</i>
F	<i>Curtable Service</i>	<i>258-298</i>
G	<i>Interruptible Service</i>	<i>299-339</i>
H	<i>Lighting Service</i>	<i>340-380</i>

A *Total Retail*

FLORIDA POWER CORPORATION
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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	6,876,126	3,297,709	62,109	685,721	1,204,392	834,360	338,109
3	TOTAL DEPRECIATION RESERVE	DR11	-3,414,348	-1,932,432	-25,745	-315,390	-443,417	-347,476	-125,650
4	TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	89,469	68,322	35,407	25,906	20,409	4,579
5	TOTAL RATE BASE	RB91	3,665,495	1,454,746	104,686	405,738	786,881	507,293	217,038
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	503,135	153,566	99,690	29,869	60,672	31,049	23,797
8	TOTAL DEPRECIATION EXPENSE	DE41	323,658	174,326	4,446	22,087	43,036	36,891	13,051
9	TOTAL OTHER TAX & MISC EXPENSE	L591	91,917	42,061	3,295	8,587	15,347	10,633	4,308
10	MISC ALLOWABLE EXPENSES	M621	-789	-448	66	-95	-154	-114	-44
11	TOTAL OP EXP EX INC & REV TAX	OP61	917,921	369,505	107,497	60,448	118,901	78,459	41,112
12	NET FED INCOME TAX ALLOWABLE	I879	129,205	50,116	3,965	14,455	28,291	18,122	7,792
13	NET STATE INCOME TAX ALLOWABLE	J979	28,122	11,518	719	3,066	5,867	3,819	1,622
14	TOTAL OPERATING EXPENSE	OPEX	1,075,248	431,139	112,181	77,969	153,059	100,400	50,526
15	RETURN ON RATE BASE	R751	359,548	142,696	10,269	39,799	77,185	49,760	21,289
16	TOTAL REVENUE CREDITS	Q027	-37,556	-5,904	-2,509	-1,803	-8,645	-7,962	-10,087
17	TOTAL ELECTRIC COST OF SERVICE	CS05	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
18	CLASS REVENUES=COST OF SERVICE	R602	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
19	TOTAL RETURN EARNED	RETE	359,548	142,696	10,269	39,799	77,185	49,760	21,289
20	RATE OF RETURN EARNED	RORE	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
21	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22	RETURN EARNED ON COMMON EQUITY	REDE	0.13201	0.13201	0.13201	0.13201	0.13201	0.13201	0.13201
23	ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24	CLASS REVENUE=COST OF SERVICE	R600	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728

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FLORIDA POWER CORPORATION
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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	146,217	2,023	126,928	76,679	101,880	6,876,127	-1
3	TOTAL DEPRECIATION RESERVE	DR11	-58,354	-946	-67,274	-37,644	-60,018	-3,414,346	-2
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-2,795	34	2,792	1,671	-42,081	203,713	4
5	TOTAL RATE BASE	RB91	85,068	1,111	62,446	40,706	-219	3,665,494	1
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	17,918	118	5,670	3,472	77,323	503,144	-9
8	TOTAL DEPRECIATION EXPENSE	DE41	5,771	95	10,454	4,560	8,941	323,658	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	2,074	26	1,618	977	2,992	91,918	-1
10	MISC ALLOWABLE EXPENSES	M621	-12	-1	-14	-9	35	-790	1
11	TOTAL OP EXP EX INC & REV TAX	OP61	25,751	238	17,728	9,000	89,291	917,930	-9
12	NET FED INCOME TAX ALLOWABLE	I879	3,026	39	2,181	1,433	-216	129,204	1
13	NET STATE INCOME TAX ALLOWABLE	J979	644	8	485	312	62	28,122	0
14	TOTAL OPERATING EXPENSE	OPEX	29,421	285	20,394	10,745	89,137	1,075,256	-8
15 RETURN ON RATE BASE									
15	RETURN ON RATE BASE	R751	8,344	109	6,125	3,993	-21	359,548	0
16	TOTAL REVENUE CREDITS	Q027	-209	-2	-159	-102	-172	-37,554	-2
17	TOTAL ELECTRIC COST OF SERVICE	CS05	37,556	392	26,360	14,636	88,944	1,397,250	-10
18 CLASS REVENUES=COST OF SERVICE									
18	CLASS REVENUES=COST OF SERVICE	R602	37,556	392	26,360	14,636	88,944	1,397,250	-10
19 TOTAL RETURN EARNED									
19	TOTAL RETURN EARNED	RETE	8,344	109	6,125	3,993	-21	359,548	0
20	RATE OF RETURN EARNED	RORE	0.09809	0.09811	0.09808	0.09809	0.09589	0.09809	0.00000
21	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22	RETURN EARNED ON COMMON EQUITY	REOE	0.13200	0.13204	0.13200	0.13201	0.12791	0.13201	-0.05086
23	ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUE=COST OF SERVICE									
24	CLASS REVENUE=COST OF SERVICE	R600	37,556	392	26,360	14,636	88,944	1,397,250	-10

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FLORIDA POWER CORPORATION
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		TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>GROSS ELECTRIC PLT IN SERVICE</u>								
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	2,388,113	2,388,113	0	0	0	0
3	INTERMEDIATE	P102 K202	378,658	378,658	0	0	0	0
4	PEAKING	P104 K204	395,655	395,655	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	3,162,426	3,162,426	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	15,414	15,414	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	2,755	2,755	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	11,648	11,648	0	0	0	0
10	TRANSMISSION	T106 K220	667,622	0	0	667,622	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	697,439	29,817	0	667,622	0	0
12	TOTAL PROD & TRANS PLANT	PT21	3,859,865	3,192,243	0	667,622	0	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	1,166,206	0	0	1,166,206	0	0
15	SECONDARY	D102 K242	807,905	0	0	0	807,905	0
16	SERVICES	D104 K244	327,389	0	0	0	0	327,389
17	METERS	D106 K246	136,512	0	0	0	0	0
18	LIGHTING FIXTURES	D108 K248	122,903	0	0	0	0	0
19	LIGHTING POLES	D110 K250	74,247	0	0	0	0	0
20	IS EQUIPMENT	D112 K252	1,958	0	0	0	0	0
21	DISTRIBUTION PLANT IN SERVICE	D141	2,637,120	0	0	1,166,206	807,905	327,389
22	TOTAL TRANS & DIST PLANT	TD21	3,334,559	29,817	0	667,622	1,166,206	807,905
23	TOTAL GROSS PTD PLANT	PD21	6,496,985	3,192,243	0	667,622	1,166,206	807,905
<u>24 GENERAL & INTANGIBLE PLANT</u>								
25	LABOR RELATED	G100 K627	321,165	105,466	62,109	18,099	38,186	26,455
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	57,976	0	0	0	0	0
27	GENERAL PLANT IN SERVICE	G121	379,141	105,466	62,109	18,099	38,186	26,455
28	GROSS ELECTRIC PLT IN SERVICE	GP11	6,876,126	3,297,709	62,109	685,721	1,204,392	834,360

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GROSS ELECTRIC PLT IN SERVICE		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	BASE	P100 K200	0	0	0	0	0	2,388,113	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	378,658	0
4	PEAKING	P104 K204	0	0	0	0	0	395,655	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	3,162,426	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	15,414	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	2,755	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	11,648	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	667,622	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	697,439	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	3,859,865	0
13 DISTRIBUTION PLANT									
14	PRIMARY	D100 K240	0	0	0	0	0	1,166,206	0
15	SECONDARY	D102 K242	0	0	0	0	0	807,905	0
16	SERVICES	D104 K244	0	0	0	0	0	327,389	0
17	METERS	D106 K246	136,512	0	0	0	0	136,512	0
18	LIGHTING FIXTURES	D108 K248	0	0	122,903	0	0	122,903	0
19	LIGHTING POLES	D110 K250	0	0	0	74,247	0	74,247	0
20	IS EQUIPMENT	D112 K252	0	1,958	0	0	0	1,958	0
21	DISTRIBUTION PLANT IN SERVICE	D141	136,512	1,958	122,903	74,247	0	2,637,120	0
22	TOTAL TRANS & DIST PLANT	TD21	136,512	1,958	122,903	74,247	0	3,334,559	0
23	TOTAL GROSS PTD PLANT	PD21	136,512	1,958	122,903	74,247	0	6,496,985	0
24 GENERAL & INTANGIBLE PLANT									
25	LABOR RELATED	G100 K627	9,705	65	4,025	2,432	43,904	321,166	-1
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	57,976	57,976	0
27	GENERAL PLANT IN SERVICE	G121	9,705	65	4,025	2,432	101,880	379,142	-1
28	GROSS ELECTRIC PLT IN SERVICE	GP11	146,217	2,023	126,928	76,679	101,880	6,876,127	-1

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FLORIDA POWER CORPORATION
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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT								
2	BASE	P150 P100	1,365,756	1,365,756	0	0	0	0
3	INTERMEDIATE	P152 P102	332,277	332,277	0	0	0	0
4	PEAKING	P154 P104	178,556	178,556	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	1,876,589	1,876,589	0	0	0	0
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE	T150 T100	5,176	5,176	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	926	926	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	3,911	3,911	0	0	0	0
10	TRANSMISSION	T156 T106	307,446	0	0	307,446	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	317,459	10,013	0	307,446	0	0
12 DISTRIBUTION PLANT								
13	PRIMARY	D150 D100	426,817	0	0	426,817	0	0
14	SECONDARY	D152 D102	335,976	0	0	0	335,976	0
15	SERVICES	D154 D104	120,990	0	0	0	0	120,990
16	METERS	D156 D106	54,241	0	0	0	0	0
17	LIGHTING FIXTURES	D158 K248	65,524	0	0	0	0	0
18	LIGHTING POLES	D160 K250	36,587	0	0	0	0	0
19	IS EQUIPMENT	D162 K252	918	0	0	0	0	0
20	TOTAL DIST DEPREC RESERVE	D191	1,041,053	0	0	426,817	335,976	120,990
21 GENERAL & INTANGIBLE PLANT								
22	LABOR RELATED	G150 G100	132,914	43,647	25,704	7,490	15,803	10,948
23	RETAIL CUSTOMER RELATED (CSS)	G152 G102	41,781	0	0	0	0	0
24	TOTAL GENERAL DEPREC RESERVE	G171	174,695	43,647	25,704	7,490	15,803	10,948
25 COMMON & OTHER PLANT								
26	RETIREMENT WORK IN PROGRESS	C150 GP19	4,552	2,183	41	454	797	552
27	TOTAL COM & OTHER PLANT	C171	4,552	2,183	41	454	797	552
28	TOTAL DEPRECIATION RESERVE	DR11	3,414,348	1,932,432	25,745	315,390	443,417	347,476

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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1 PRODUCTION PLANT									
2	BASE	P150 P100	0	0	0	0	1,365,756	0	
3	INTERMEDIATE	P152 P102	0	0	0	0	332,277	0	
4	PEAKING	P154 P104	0	0	0	0	178,556	0	
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	1,876,589	0	
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	5,176	0	
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	926	0	
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	3,911	0	
10	TRANSMISSION	T156 T106	0	0	0	0	307,446	0	
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	317,459	0	
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	0	0	0	0	426,817	0	
14	SECONDARY	D152 D102	0	0	0	0	335,976	0	
15	SERVICES	D154 D104	0	0	0	0	120,990	0	
16	METERS	D156 D106	54,241	0	0	0	54,241	0	
17	LIGHTING FIXTURES	D158 K248	0	0	65,524	0	65,524	0	
18	LIGHTING POLES	D160 K250	0	0	0	36,587	36,587	0	
19	IS EQUIPMENT	D162 K252	0	918	0	0	918	0	
20	TOTAL DIST DEPREC RESERVE	D191	54,241	918	65,524	36,587	1,041,053	0	
21 GENERAL & INTANGIBLE PLANT									
22	LABOR RELATED	G150 G100	4,016	27	1,666	1,006	18,170	132,913	1
23	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	0	41,781	41,781	0
24	TOTAL GENERAL DEPREC RESERVE	G171	4,016	27	1,666	1,006	59,951	174,694	1
25 COMMON & OTHER PLANT									
26	RETIREMENT WORK IN PROGRESS	C150 GP19	97	1	84	51	67	4,551	1
27	TOTAL COM & OTHER PLANT	C171	97	1	84	51	67	4,551	1
28	TOTAL DEPRECIATION RESERVE	DR11	58,354	946	67,274	37,644	60,018	3,414,346	2

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	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>NET ELECTRIC PLANT</u>									
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	3,162,426	3,162,426	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-1,876,589	-1,876,589	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	1,285,837	1,285,837	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	697,439	29,817	0	667,622	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-317,459	-10,013	-0	-307,446	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	379,980	19,804	0	360,176	0	0	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	2,637,120	0	0	0	1,166,206	807,905	327,389
11	TOTAL DIST DEPREC RESERVE	D191	-1,041,053	-0	-0	-0	-426,817	-335,976	-120,990
12	NET DISTRIBUTION PLANT	D241	1,596,067	0	0	0	739,389	471,929	206,399
13	NET PTD PLANT	NT31	3,261,884	1,305,641	0	360,176	739,389	471,929	206,399
14	NET TRANS & DIST PLANT	NT21	1,976,047	19,804	0	360,176	739,389	471,929	206,399
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	379,141	105,466	62,109	18,099	38,186	26,455	10,720
17	TOTAL GENERAL DEPREC RESERVE	G171	-174,695	-43,647	-25,704	-7,490	-15,803	-10,948	-4,436
18	NET GENERAL & INTANG PLANT	G221	204,446	61,819	36,405	10,609	22,383	15,507	6,284
<u>19 COMMON & OTHER PLANT</u>									
20	TOTAL COM & OTHER PLANT	C171	-4,552	-2,183	-41	-454	-797	-552	-224
21	NET COMMON & OTHER PLANT	C221	-4,552	-2,183	-41	-454	-797	-552	-224
22	NET ELECTRIC PLANT IN SERVICE	NP21	3,461,778	1,365,277	36,364	370,331	760,975	486,884	212,459

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NET ELECTRIC PLANT		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	3,162,426	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-1,876,589	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	1,285,837	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	697,439	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-317,459	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	379,980	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	136,512	1,958	122,903	74,247	0	2,637,120	0
11	TOTAL DIST DEPREC RESERVE	D191	-54,241	-918	-65,524	-36,587	-0	-1,041,053	-0
12	NET DISTRIBUTION PLANT	D241	82,271	1,040	57,379	37,660	0	1,596,067	0
13	NET PTD PLANT	NT31	82,271	1,040	57,379	37,660	0	3,261,884	0
14	NET TRANS & DIST PLANT	NT21	82,271	1,040	57,379	37,660	0	1,976,047	0
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	9,705	65	4,025	2,432	101,880	379,142	-1
17	TOTAL GENERAL DEPREC RESERVE	G171	-4,016	-27	-1,666	-1,006	-59,951	-174,694	-1
18	NET GENERAL & INTANG PLANT	G221	5,689	38	2,359	1,426	41,929	204,448	-2
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-97	-1	-84	-51	-67	-4,551	-1
21	NET COMMON & OTHER PLANT	C221	-97	-1	-84	-51	-67	-4,551	-1
22	NET ELECTRIC PLANT IN SERVICE	NP21	87,863	1,077	59,654	39,035	41,862	3,461,781	-3

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION V224 T106	4,761	0	0	4,761	0	0	0
5	DISTRIBUTION V226 D100	1,665	0	0	0	1,665	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	6,426	0	0	4,761	1,665	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	91,886	91,886	0	0	0	0	0
9	TRANSMISSION V236 T106	18,199	0	0	18,199	0	0	0
10	DISTRIBUTION V238 D141	17,859	0	0	0	7,898	5,471	2,217
11	GENERAL V240 G100	5,413	1,778	1,047	305	644	446	181
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-60,830	-60,830	0	0	0	0	0
13	TOTAL RATE BASE CWIP V255	72,527	32,834	1,047	18,504	8,542	5,917	2,398
14	TOTAL ADDITIVE ADJUSTMENTS V289	78,953	32,834	1,047	23,265	10,207	5,917	2,398
15	NET ORIGINAL COST RATE BASE RB21	3,540,731	1,398,111	37,411	393,596	771,182	492,801	214,857
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE W630 K306	126,090	0	126,090	0	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-360	0	-360	0	0	0	0
21	TOTAL FUEL STOCKS W641	125,730	0	125,730	0	0	0	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	84,484	40,518	763	8,425	14,798	10,251	4,154
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-472	-226	-4	-47	-83	-57	-23
25	TOTAL PLANT MATERIALS & SUPPL W659	84,012	40,292	759	8,378	14,715	10,194	4,131
26	TOTAL MATERIALS & SUPPLIES W661	209,742	40,292	126,489	8,378	14,715	10,194	4,131
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	201,985	99,244	0	20,756	36,256	25,117	10,178
29	TOTAL PREPAYMENTS W687	201,985	99,244	0	20,756	36,256	25,117	10,178
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1 RATE BASE ADJUSTMENTS									
2 ADDITIVE ADJUSTMENTS									
3 PLANT HELD FOR FUTURE USE									
4	TRANSMISSION	V224 T106	0	0	0	0	4,761	0	
5	DISTRIBUTION	V226 D100	0	0	0	0	1,665	0	
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	6,426	0	
7 CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234 P121	0	0	0	0	91,886	0	
9	TRANSMISSION	V236 T106	0	0	0	0	18,199	0	
10	DISTRIBUTION	V238 D141	924	13	832	503	17,858	1	
11	GENERAL	V240 G100	164	1	68	41	5,415	-2	
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-60,830	0	
13	TOTAL RATE BASE CWIP	V255	1,088	14	900	544	72,528	-1	
14	TOTAL ADDITIVE ADJUSTMENTS	V289	1,088	14	900	544	78,954	-1	
15	NET ORIGINAL COST RATE BASE	RB21	88,951	1,091	60,554	39,579	42,602	3,540,735	-4
16 WORKING CAPITAL									
17 MATERIALS AND SUPPLIES									
18 FUEL SUPPLIES									
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	126,090	0	
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-360	0	
21	TOTAL FUEL STOCKS	W641	0	0	0	0	125,730	0	
22 PLANT MATERIALS & SUPPLIES									
23	AMOUNT ALLOCABLE	W642 GP19	1,797	25	1,560	942	1,252	84,485	-1
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-10	0	-9	-5	-7	-471	-1
25	TOTAL PLANT MATERIALS & SUPPL	W659	1,787	25	1,551	937	1,245	84,014	-2
26	TOTAL MATERIALS & SUPPLIES	W661	1,787	25	1,551	937	1,245	209,744	-2
27 PREPAYMENTS									
28	TOTAL	W670 PD29	4,244	61	3,821	2,308	0	201,985	0
29	TOTAL PREPAYMENTS	W687	4,244	61	3,821	2,308	0	201,985	0
30 MISCELLANEOUS WORKING CAPITAL									

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	OPEBS - D.A. RETAIL	W730 K627	-136,685	-44,886	-26,433	-7,703	-16,252	-11,259	-4,562
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	9,922	9,922	0	0	0	0	0
3	MISC OTHER	W736 OM31	-165,594	-50,542	-32,810	-9,831	-19,969	-10,219	-7,832
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-2,639	-1,266	-24	-263	-462	-320	-130
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	-252	-102	-22	-21	-40	-26	-11
6	ADJ K - SECTION 1341	W742 GP19	8,285	3,973	75	826	1,451	1,005	407
7	TOTAL MISC WORK CAPITAL	W747	-286,963	-82,901	-59,214	-16,992	-35,272	-20,819	-12,128
8	TOTAL WORKING CAPITAL	WC71	124,764	56,635	67,275	12,142	15,699	14,492	2,181
9	<u>PRELIMINARY SUMMARY</u>								
10	TOTAL ADDITIVE ADJUSTMENTS	V289	78,953	32,834	1,047	23,265	10,207	5,917	2,398
11	TOTAL WORKING CAPITAL	WC71	124,764	56,635	67,275	12,142	15,699	14,492	2,181
12	TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	89,469	68,322	35,407	25,906	20,409	4,579
13	<u>RATE BASE CALCULATION</u>								
14	NET ELECTRIC PLANT IN SERVICE	NP21	3,461,778	1,365,277	36,364	370,331	760,975	486,884	212,459
15	TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	89,469	68,322	35,407	25,906	20,409	4,579
16	TOTAL RATE BASE	RB91	3,665,495	1,454,746	104,686	405,738	786,881	507,293	217,038
17	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
18	RETURN ON RATE BASE	R751	359,548	142,696	10,269	39,799	77,185	49,760	21,289

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1	OPEBS - D.A. RETAIL	W730 K627	-4,130	-28	-1,713	-1,035	-18,685	-136,686	1
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	9,922	9,922	0
3	MISC OTHER	W736 OM31	-5,897	-39	-1,866	-1,143	-25,449	-165,597	3
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-56	-1	-49	-29	-39	-2,639	0
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	-7	0	-5	-3	-16	-253	1
6	ADJ K - SECTION 1341	W742 GP19	176	2	153	92	123	8,283	2
7	TOTAL MISC WORK CAPITAL	W747	-9,914	-66	-3,480	-2,118	-44,066	-286,970	7
8	TOTAL WORKING CAPITAL	WC71	-3,883	20	1,892	1,127	-42,821	124,759	5
9	<u>PRELIMINARY SUMMARY</u>								
10	TOTAL ADDITIVE ADJUSTMENTS	V289	1,088	14	900	544	740	78,954	-1
11	TOTAL WORKING CAPITAL	WC71	-3,883	20	1,892	1,127	-42,821	124,759	5
12	TOTAL RATE BASE ADJUSTMENTS	RB71	-2,795	34	2,792	1,671	-42,081	203,713	4
13	<u>RATE BASE CALCULATION</u>								
14	NET ELECTRIC PLANT IN SERVICE	NP21	87,863	1,077	59,654	39,035	41,862	3,461,781	-3
15	TOTAL RATE BASE ADJUSTMENTS	RB71	-2,795	34	2,792	1,671	-42,081	203,713	4
16	TOTAL RATE BASE	RB91	85,068	1,111	62,446	40,706	-219	3,665,494	1
17	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
18	RETURN ON RATE BASE	R751	8,344	109	6,125	3,993	-21	359,548	0

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	8,192	0	8,192	0	0	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	72,767	0	72,767	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	1,172	0	1,172	0	0	0
6	TOTAL ENERGY RELATED	P341	82,131	0	82,131	0	0	0
7 DEMAND RELATED PROD O & M								
8	BASE	P352 K200	93,470	93,470	0	0	0	0
9	INTERMEDIATE	P354 K202	13,641	13,641	0	0	0	0
10	PEAKING	P356 K204	14,379	14,379	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	4,412	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	1,600	1,600	0	0	0	0
13	TOTAL DEMAND RELATED	P391	127,502	123,090	0	0	0	0
14	TOTAL PRODUCTION O & M	P451	209,633	123,090	82,131	0	0	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE	T300 K200	555	555	0	0	0	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	99	99	0	0	0	0
18	GEN. STEP-UP - PEAKING	T304 K204	419	419	0	0	0	0
19	TRANSMISSION	T306 K220	23,821	0	0	23,821	0	0
20	TOTAL TRANSMISSION O & M	T341	24,894	1,073	0	23,821	0	0
21 DISTRIBUTION O & M								
22	PRIMARY	D300 D100	46,600	0	0	46,600	0	0
23	SECONDARY	D302 D102	21,341	0	0	0	21,341	0
24	SERVICES INCL R/D	D304 D104	18,144	0	0	0	0	18,144
25	METERS	D306 D106	3,978	0	0	0	0	0
26	LIGHTING FIXTURES	D308 K248	4,174	0	0	0	0	0
27	LIGHTING POLES	D310 K250	2,573	0	0	0	0	0
28	IS EQUIPMENT	D312 K252	95	0	0	0	0	0
29	TOTAL DISTRIBUTION O & M	D341	96,905	0	0	46,600	21,341	18,144
30 CUSTOMER ACCOUNTING								
31	METER READING	C300 K410	10,807	0	0	0	0	0
32	CUSTOMER RECORDS	C302 K412	42,806	0	0	0	0	0
33	BILLING	C304 K414	6,212	0	0	0	0	0
34	SERVICE WORK FOR CONP	C306 K244	1,703	0	0	0	0	1,703
35	UNCOLLECTIBLES	C308 R600	4,165	1,693	358	346	661	184
36	TOTAL CUSTOMER ACCOUNTING EXP	C317	65,693	1,693	358	346	661	1,887

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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M								
2	<u>ENERGY RELATED PROD O & M</u>							
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	8,192	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	72,767	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	1,172	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	82,131	0
7 DEMAND RELATED PROD O & M								
8	BASE	P352 K200	0	0	0	0	93,470	0
9	INTERMEDIATE	P354 K202	0	0	0	0	13,641	0
10	PEAKING	P356 K204	0	0	0	0	14,379	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	4,412	4,412	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	1,600	0
13	TOTAL DEMAND RELATED	P391	0	0	0	4,412	127,502	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	4,412	209,633	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	555	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	0	99	0
18	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	419	0
19	TRANSMISSION	T306 K220	0	0	0	0	23,821	0
20	TOTAL TRANSMISSION O & M	T341	0	0	0	0	24,894	0
21 DISTRIBUTION O & M								
22	PRIMARY	D300 D100	0	0	0	0	46,600	0
23	SECONDARY	D302 D102	0	0	0	0	21,341	0
24	SERVICES INCL R/D	D304 D104	0	0	0	0	18,144	0
25	METERS	D306 D106	3,978	0	0	0	3,978	0
26	LIGHTING FIXTURES	D308 K248	0	0	4,174	0	4,174	0
27	LIGHTING POLES	D310 K250	0	0	0	2,573	2,573	0
28	IS EQUIPMENT	D312 K252	0	95	0	0	95	0
29	TOTAL DISTRIBUTION O & M	D341	3,978	95	4,174	2,573	96,905	0
30 CUSTOMER ACCOUNTING								
31	METER READING	C300 K410	10,807	0	0	0	10,807	0
32	CUSTOMER RECORDS	C302 K412	0	0	0	42,806	42,806	0
33	BILLING	C304 K414	0	0	0	6,212	6,212	0
34	SERVICE WORK FOR COMP	C306 K244	0	0	0	0	1,703	0
35	UNCOLLECTIBLES	C308 R600	112	1	79	44	4,167	-2
36	TOTAL CUSTOMER ACCOUNTING EXP	C317	10,919	1	79	44	65,695	-2

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O & M EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	<u>CUSTOMER SERVICE & INFORMATION</u>								
2	TOTAL	C320 K400	5,041	0	0	0	0	0	0
3	TOTAL CUSTOMER SERVICE & INFO	C329	5,041	0	0	0	0	0	0
4	<u>SALES</u>								
5	TOTAL	S300 K400	6,426	0	0	0	0	0	0
6	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	-20	0	0	0	0	0	0
7	TOTAL SALES EXPENSE	S317	6,406	0	0	0	0	0	0
8	<u>ADMINISTRATIVE & GENERAL</u>								
9	PRODUCTION - BASE RELATED	A300 K200	-2,716	-2,716	0	0	0	0	0
10	TRANSMISSION PLANT RELATED	A302 T106	433	0	0	433	0	0	0
11	DISTRIBUTION PLANT RELATED	A304 D149	5,386	0	0	0	2,382	1,650	669
12	GROSS PLANT RELATED	A306 GP19	3,611	1,732	33	360	632	438	178
13	LABOR RELATED	A308 K627	36,532	11,997	7,065	2,059	4,344	3,009	1,219
14	D.A. RETAIL - LABOR	A312 K627	292	96	56	16	35	24	10
15	ADJ J - RETAIL RATE CASE EXP	A314 R600	822	334	71	68	130	84	36
16	ADJ D - MISC A&G (ADVERTISING)	A316 K627	-3,785	-1,243	-732	-213	-450	-312	-126
17	ADJ T - INDUSTRY ASSOC DUES	A318 K627	-3	-1	-1	0	0	0	0
18	ADJ N - INTEREST TAX DEFIC	A322 GP19	-1,450	-695	-13	-145	-254	-176	-71
19	ADJ D - ACQUISITION ADJ	A324 K627	55,441	18,206	10,722	3,124	6,592	4,567	1,851
20	TOTAL ADMINISTRATIVE & GENERAL	A337	94,563	27,710	17,201	5,702	13,411	9,284	3,766
21	TOTAL O & M EXPENSE	OM31	503,135	153,566	99,690	29,869	60,672	31,049	23,797

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 TOTAL RETAIL

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O & M EXPENSES		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	CUSTOMER SERVICE & INFORMATION								
2	TOTAL	C320 K400	0	0	0	0	5,041	5,041	0
3	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	0	5,041	5,041	0
4	SALES								
5	TOTAL	S300 K400	0	0	0	0	6,426	6,426	0
6	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	0	0	0	0	-20	-20	0
7	TOTAL SALES EXPENSE	S317	0	0	0	0	6,406	6,406	0
8	ADMINISTRATIVE & GENERAL								
9	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-2,716	0
10	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	0	0	433	0
11	DISTRIBUTION PLANT RELATED	A304 D149	279	4	251	152	0	5,387	-1
12	GROSS PLANT RELATED	A306 GP19	77	1	67	40	54	3,612	-1
13	LABOR RELATED	A308 K627	1,104	7	458	277	4,994	36,533	-1
14	D.A. RETAIL - LABOR	A312 K627	9	0	4	2	40	292	0
15	ADJ J - RETAIL RATE CASE EXP	A314 R600	22	0	16	9	52	822	0
16	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-114	-1	-47	-29	-517	-3,784	-1
17	ADJ T - INDUSTRY ASSOC DUES	A318 K627	0	0	0	0	0	-2	-1
18	ADJ N - INTEREST TAX DEFIC	A322 GP19	-31	0	-27	-16	-21	-1,449	-1
19	ADJ D - ACQUISITION ADJ	A324 K627	1,675	11	695	420	7,579	55,442	-1
20	TOTAL ADMINISTRATIVE & GENERAL	A337	3,021	22	1,417	855	12,181	94,570	-7
21	TOTAL O & M EXPENSE	OM31	17,918	118	5,670	3,472	77,323	503,144	-9

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION								
2	BASE	P460 P100	110,839	110,839	0	0	0	0
3	INTERMEDIATE	P462 P102	20,228	20,228	0	0	0	0
4	PEAKING	P464 P104	17,091	17,091	0	0	0	0
5	D.A. RETAIL	P468 K200	8,733	8,733	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	9,000	9,000	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	165,891	165,891	0	0	0	0
8 TRANSMISSION DEPRECIATION								
9	GEN. STEP-UP - BASE	T460 T100	458	458	0	0	0	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	81	81	0	0	0	0
11	GEN. STEP-UP - PEAKING	T464 T104	346	346	0	0	0	0
12	TRANSMISSION	T466 T106	20,791	0	0	20,791	0	0
13	TOTAL TRANS DEPREC EXP	T481	21,676	885	0	20,791	0	0
14 DISTRIBUTION DEPRECIATION								
15	PRIMARY	D460 D100	40,303	0	0	40,303	0	0
16	SECONDARY	D462 D102	34,997	0	0	0	34,997	0
17	SERVICES	D464 D104	12,284	0	0	0	0	12,284
18	METERS	D466 D106	5,076	0	0	0	0	0
19	LIGHTING FIXTURES	D468 D108	10,166	0	0	0	0	0
20	LIGHTING POLES	D470 D110	4,386	0	0	0	0	0
21	IS EQUIPMENT	D472 D112	90	0	0	0	0	0
22	TOTAL DIST DEPREC EXPENSE	D481	107,302	0	0	40,303	34,997	12,284
23 GENERAL & INTANG DEPRECIATION								
24	LABOR RELATED	G460 G100	25,076	8,235	4,849	1,413	2,981	2,066
25	RETAIL CUSTOMER RELATED (CSS)	G462 G102	5,798	0	0	0	0	0
26	ADJ S - SEBRING	G464 G100	-2,085	-685	-403	-117	-248	-172
27	TOTAL GENERAL DEPREC EXPENSE	G481	28,789	7,550	4,446	1,296	2,733	1,894
28	TOTAL DEPRECIATION EXPENSE	DE41	323,658	174,326	4,446	22,087	43,036	36,891
								13,051

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FLORIDA POWER CORPORATION
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<u>DEPRECIATION EXPENSE</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 PRODUCTION DEPRECIATION									
2	BASE	P460 P100	0	0	0	0	0	110,839	0
3	INTERMEDIATE	P462 P102	0	0	0	0	0	20,228	0
4	PEAKING	P464 P104	0	0	0	0	0	17,091	0
5	D.A. RETAIL	P468 K200	0	0	0	0	0	8,733	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	9,000	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	165,891	0
8 TRANSMISSION DEPRECIATION									
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	458	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	0	81	0
11	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	346	0
12	TRANSMISSION	T466 T106	0	0	0	0	0	20,791	0
13	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	21,676	0
14 DISTRIBUTION DEPRECIATION									
15	PRIMARY	D460 D100	0	0	0	0	0	40,303	0
16	SECONDARY	D462 D102	0	0	0	0	0	34,997	0
17	SERVICES	D464 D104	0	0	0	0	0	12,284	0
18	METERS	D466 D106	5,076	0	0	0	0	5,076	0
19	LIGHTING FIXTURES	D468 D108	0	0	10,166	0	0	10,166	0
20	LIGHTING POLES	D470 D110	0	0	0	4,386	0	4,386	0
21	IS EQUIPMENT	D472 D112	0	90	0	0	0	90	0
22	TOTAL DIST DEPREC EXPENSE	D481	5,076	90	10,166	4,386	0	107,302	0
23 GENERAL & INTANG DEPRECIATION									
24	LABOR RELATED	G460 G100	758	5	314	190	3,428	25,076	0
25	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	5,798	5,798	0
26	ADJ S - SEBRING	G464 G100	-63	0	-26	-16	-285	-2,085	0
27	TOTAL GENERAL DEPREC EXPENSE	G481	695	5	288	174	8,941	28,789	0
28	TOTAL DEPRECIATION EXPENSE	DE41	5,771	95	10,454	4,560	8,941	323,658	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	78,544	37,669	709	7,833	13,757	9,531	3,862
4	TOTAL REAL EST & PROP TAX	L521		78,544	37,669	709	7,833	13,757	9,531	3,862
5 PAYROLL TAX										
6	TOTAL	L530	K627	13,373	4,392	2,586	754	1,590	1,102	446
7	TOTAL PAYROLL TAX	L551		13,373	4,392	2,586	754	1,590	1,102	446
8	TOTAL OTHER TAX & MISC EXPENSE	L591		91,917	42,061	3,295	8,587	15,347	10,633	4,308
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	139,119	56,547	11,942	11,546	22,064	14,158	6,146
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-1,742	-835	-16	-174	-305	-211	-86
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-138,166	-56,160	-11,860	-11,467	-21,913	-14,061	-6,104
13	MISC ALLOWABLE EXPENSES	M621		-789	-448	66	-95	-154	-114	-44
14 PRELIMINARY SUMMARY										
15	TOTAL O & M EXPENSE	OM31		503,135	153,566	99,690	29,869	60,672	31,049	23,797
16	TOTAL DEPRECIATION EXPENSE	DE41		323,658	174,326	4,446	22,087	43,036	36,891	13,051
17	TOTAL OTHER TAX & MISC EXPENSE	L591		91,917	42,061	3,295	8,587	15,347	10,633	4,308
18	MISC ALLOWABLE EXPENSES	M621		-789	-448	66	-95	-154	-114	-44
19	TOTAL OP EXP EX INC & REV TAX	OP61		917,921	369,505	107,497	60,448	118,901	78,459	41,112

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FLORIDA POWER CORPORATION
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	1,670	23	1,450	876	1,164	78,544	0
4	TOTAL REAL EST & PROP TAX	L521	1,670	23	1,450	876	1,164	78,544	0
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	404	3	168	101	1,828	13,374	-1
7	TOTAL PAYROLL TAX	L551	404	3	168	101	1,828	13,374	-1
8	TOTAL OTHER TAX & MISC EXPENSE	L591	2,074	26	1,618	977	2,992	91,918	-1
<u>9 OTHER TAXES & MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	3,739	39	2,625	1,457	8,856	139,119	0
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-37	-1	-32	-19	-26	-1,742	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-3,714	-39	-2,607	-1,447	-8,795	-138,167	1
13	MISC ALLOWABLE EXPENSES	M621	-12	-1	-14	-9	35	-790	1
<u>14 PRELIMINARY SUMMARY</u>									
15	TOTAL O & M EXPENSE	OM31	17,918	118	5,670	3,472	77,323	503,144	-9
16	TOTAL DEPRECIATION EXPENSE	DE41	5,771	95	10,454	4,560	8,941	323,658	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591	2,074	26	1,618	977	2,992	91,918	-1
18	MISC ALLOWABLE EXPENSES	M621	-12	-1	-14	-9	35	-790	1
19	TOTAL OP EXP EX INC & REV TAX	OP61	25,751	238	17,728	9,000	89,291	917,930	-9

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FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	100,106	39,730	2,859	11,081	21,490	13,854	5,927
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-6,617	-2,626	-189	-732	-1,420	-916	-392
6	TOTAL OTHER INTEREST EXPENSE	Y781	93,489	37,104	2,670	10,349	20,070	12,938	5,535
7	TOTAL INTEREST EXPENSE	Y783	93,489	37,104	2,670	10,349	20,070	12,938	5,535
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	87,958	42,184	794	8,772	15,406	10,673	4,325
10	TOTAL SIT UNALLOW FOR FIT	Y861	87,958	42,184	794	8,772	15,406	10,673	4,325
11	NET DEDUCTIONS AND ADDITIONS	Y871	5,531	-5,080	1,876	1,577	4,664	2,265	1,210
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	Z760 GP19	-33,427	-16,031	-302	-3,334	-5,855	-4,056	-1,644
15	ADJ R - TAX ON AFUDC	Z762 GP19	645	309	6	64	113	78	32
16	TOTAL FED PROV DEF IT (410.1)	Z781	-32,782	-15,722	-296	-3,270	-5,742	-3,978	-1,612
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	7,140	3,424	64	712	1,251	866	351
20	TOTAL AMORTIZED ITC	Z813	7,140	3,424	64	712	1,251	866	351
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-32,782	-15,722	-296	-3,270	-5,742	-3,978	-1,612
23	TOTAL AMORTIZED ITC	Z813	-7,140	-3,424	-64	-712	-1,251	-866	-351
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-39,922	-19,146	-360	-3,982	-6,993	-4,844	-1,963
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	359,548	142,696	10,269	39,799	77,185	49,760	21,289
27	NET DEDUCTIONS AND ADDITIONS	Y871	-5,531	5,080	-1,876	-1,577	-4,664	-2,265	-1,210
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-39,922	-19,146	-360	-3,982	-6,993	-4,844	-1,963
29	BASE FOR FIT COMPUTATION	1865	314,095	128,630	8,033	34,240	65,528	42,651	18,116
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
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INCOME TAX BASED ON RETURN	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1 FEDERAL INCOME TAX									
2 FED INC TAX DEDUCTIONS									
3 INTEREST - MANUAL ENTRY									
4	TOTAL	Y760 RB91	2,323	30	1,705	1,112	-6	100,105	1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-154	-2	-113	-73	0	-6,617	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	2,169	28	1,592	1,039	-6	93,488	1
7	TOTAL INTEREST EXPENSE	Y783	2,169	28	1,592	1,039	-6	93,488	1
8 ADDITIONS									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	1,870	26	1,624	981	1,303	87,958	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	1,870	26	1,624	981	1,303	87,958	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	299	2	-32	58	-1,309	5,530	1
12 FEDERAL INCOME TAX ADJUSTMENTS									
13 FED PROV DEF INC TAX (410.1)									
14	NET FED & STATE DIT	Z760 GP19	-711	-10	-617	-373	-495	-33,428	1
15	ADJ R - TAX ON AFUDC	Z762 GP19	14	0	12	7	10	645	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-697	-10	-605	-366	-485	-32,783	1
17 INVESTMENT TAX CREDITS									
18 AMORTIZED INV TAX CREDIT									
19	AMORTIZATION	Z804 GP19	152	2	132	80	106	7,140	0
20	TOTAL AMORTIZED ITC	Z813	152	2	132	80	106	7,140	0
21 PRELIMINARY SUMMARY									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-697	-10	-605	-366	-485	-32,783	1
23	TOTAL AMORTIZED ITC	Z813	-152	-2	-132	-80	-106	-7,140	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-849	-12	-737	-446	-591	-39,923	1
25 FEDERAL INCOME TAX COMPUTATION									
26	RETURN ON RATE BASE	R751	8,344	109	6,125	3,993	-21	359,548	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-299	-2	32	-58	1,309	-5,530	-1
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-849	-12	-737	-446	-591	-39,923	1
29	BASE FOR FIT COMPUTATION	I865	7,196	95	5,420	3,489	697	314,095	0
30	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846	0.53846		0.53846

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FLORIDA POWER CORPORATION
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
<u>INCOME TAX BASED ON RETURN</u>									
1	PRELIM FEDERAL INCOME TAX	1869	169,127	69,262	4,325	18,437	35,284	22,966	9,755
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-39,922	-19,146	-360	-3,982	-6,993	-4,844	-1,963
3	NET FED INCOME TAX ALLOWABLE	1879	129,205	50,116	3,965	14,455	28,291	18,122	7,792
<u>FEDERAL INCOME TAX PAYABLE</u>									
4	PRELIM FEDERAL INCOME TAX	1869	169,127	69,262	4,325	18,437	35,284	22,966	9,755
6	NET FED INCOME TAX PAYABLE	1889	169,127	69,262	4,325	18,437	35,284	22,966	9,755
<u>STATE INCOME TAX</u>									
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>STATE INCOME TAX ADJUSTMENTS</u>									
<u>SUMMARY OF SIT CALCULATION</u>									
11	RETURN ON RATE BASE	R751	359,548	142,696	10,269	39,799	77,185	49,760	21,289
12	NET FED INCOME TAX ALLOWABLE	1879	129,205	50,116	3,965	14,455	28,291	18,122	7,792
13	NET DEDUCTIONS AND ADDITIONS	Y871	-5,531	5,080	-1,876	-1,577	-4,664	-2,265	-1,210
14	BASE FOR SIT COMPUTATION	J965	483,222	197,892	12,358	52,677	100,812	65,617	27,871
<u>SIT FACTOR K192/(1-K192)</u>									
15	PRELIMINARY STATE INCOME TAX	J969	28,122	11,518	719	3,066	5,867	3,819	1,622
17	NET STATE INCOME TAX ALLOWABLE	J979	28,122	11,518	719	3,066	5,867	3,819	1,622
<u>STATE INCOME TAX PAYABLE</u>									
18	PRELIMINARY STATE INCOME TAX	J969	28,122	11,518	719	3,066	5,867	3,819	1,622
20	NET STATE INCOME TAX PAYABLE	J989	28,122	11,518	719	3,066	5,867	3,819	1,622
<u>COMPOSITE TAX RATE</u>									
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
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INCOME TAX BASED ON RETURN		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRELIM FEDERAL INCOME TAX	1869	3,875	51	2,918	1,879	375	169,127	0
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-849	-12	-737	-446	-591	-39,923	1
3	NET FED INCOME TAX ALLOWABLE	1879	3,026	39	2,181	1,433	-216	129,204	1
4 FEDERAL INCOME TAX PAYABLE									
5	PRELIM FEDERAL INCOME TAX	1869	3,875	51	2,918	1,879	375	169,127	0
6	NET FED INCOME TAX PAYABLE	1889	3,875	51	2,918	1,879	375	169,127	0
7 STATE INCOME TAX									
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
9 STATE INCOME TAX ADJUSTMENTS									
10 SUMMARY OF SIT CALCULATION									
11	RETURN ON RATE BASE	R751	8,344	109	6,125	3,993	-21	359,548	0
12	NET FED INCOME TAX ALLOWABLE	1879	3,026	39	2,181	1,433	-216	129,204	1
13	NET DEDUCTIONS AND ADDITIONS	Y871	-299	-2	32	-58	1,309	-5,530	-1
14	BASE FOR SIT COMPUTATION	J965	11,071	146	8,338	5,368	1,072	483,222	0
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	644	8	485	312	62	28,122	0
17	NET STATE INCOME TAX ALLOWABLE	J979	644	8	485	312	62	28,122	0
18 STATE INCOME TAX PAYABLE									
19	PRELIMINARY STATE INCOME TAX	J969	644	8	485	312	62	28,122	0
20	NET STATE INCOME TAX PAYABLE	J989	644	8	485	312	62	28,122	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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COST OF SERVICE COMPUTATION		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	REVENUE CREDITS								
2	PRODUCTION DEMAND RELATED	Q000 P121	2,124	2,124	0	0	0	0	0
3	TRANSMISSION RELATED	Q002 T106	806	0	0	806	0	0	0
4	DISTRIBUTION PLANT RELATED	Q004 D100	6,741	0	0	0	6,741	0	0
5	GROSS PLANT RELATED	Q006 GP19	1,669	800	15	166	292	203	82
6	RATE BASE RELATED	Q008 RB91	7,509	2,980	214	831	1,612	1,039	445
7	ENERGY NON-FUEL RELATED	Q010 K312	2,280	0	2,280	0	0	0	0
8	DISTRIBUTION SERVICES	Q012 K244	9,560	0	0	0	0	0	9,560
9	DISTRIBUTION SECONDARY	Q014 K242	6,720	0	0	0	0	6,720	0
10	CUSTOMER ACCOUNTING	Q016 K412	147	0	0	0	0	0	0
11	TOTAL REVENUE CREDITS	Q027	37,556	5,904	2,509	1,803	8,645	7,962	10,087
12	COST OF SERVICE COMPUTATION								
13	TOTAL OP EXP EX INC & REV TAX	OP61	917,921	369,505	107,497	60,448	118,901	78,459	41,112
14	RETURN ON RATE BASE	R751	359,548	142,696	10,269	39,799	77,185	49,760	21,289
15	NET FED INCOME TAX ALLOWABLE	1879	129,205	50,116	3,965	14,455	28,291	18,122	7,792
16	NET STATE INCOME TAX ALLOWABLE	J979	28,122	11,518	719	3,066	5,867	3,819	1,622
17	TOTAL REVENUE CREDITS	Q027	-37,556	-5,904	-2,509	-1,803	-8,645	-7,962	-10,087
18	SUBTOTAL B	CS03	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
19	REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	TOTAL ELECTRIC COST OF SERVICE	CS05	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
21	CLASS REVENUES=COST OF SERVICE	R602	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
22	TOTAL ELECTRIC COST OF SERVICE	CS05	-1,397,240	-567,931	-119,941	-115,965	-221,599	-142,198	-61,728
23	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	2,124	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	806	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	6,741	0
5 GROSS PLANT RELATED	Q006 GP19	35	0	31	19	25	1,668	1
6 RATE BASE RELATED	Q008 RB91	174	2	128	83	0	7,508	1
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	2,280	0
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	9,560	0
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	6,720	0
10 CUSTOMER ACCOUNTING	Q016 K412	0	0	0	0	147	147	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	209	2	159	102	172	37,554	2
12 <u>COST OF SERVICE COMPUTATION</u>								
13 TOTAL OP EXP EX INC & REV TAX	OP61	25,751	238	17,728	9,000	89,291	917,930	-9
14 RETURN ON RATE BASE	R751	8,344	109	6,125	3,993	-21	359,548	0
15 NET FED INCOME TAX ALLOWABLE	I879	3,026	39	2,181	1,433	-216	129,204	1
16 NET STATE INCOME TAX ALLOWABLE	J979	644	8	485	312	62	28,122	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-209	-2	-159	-102	-172	-37,554	-2
18 <u>SUBTOTAL B</u>	CS03	37,556	392	26,360	14,636	88,944	1,397,250	-10
19 <u>REVENUE TAX FACTOR</u>	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	37,556	392	26,360	14,636	88,944	1,397,250	-10
21 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	37,556	392	26,360	14,636	88,944	1,397,250	-10
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-37,556	-392	-26,360	-14,636	-88,944	-1,397,250	10
23 <u>COMPOSITE TAX RATE</u>	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	<u>RATE OF RETURN</u>							
2	<u>CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11	<u>COST OF CAPITAL</u>							
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	<u>WEIGHTED COST OF CAPITAL</u>							
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28	<u>TAX RATES AND SPECIAL FACTORS</u>							
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA POWER CORPORATION
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
<u>TOTAL</u>	<u>3,665,497</u>	<u>1.00000</u>		<u>0.09809</u>

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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0	0
3 RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0	0
5 RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0	0
7 RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0	0
9 RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0	0
11 RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0	100,000
15 RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18 DISTRIB LIGHT FIX - % * 1000	K248	100,000	0	0	0	0	0	0
19 RATIO TO TOTAL ELECTRIC	K249	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 DISTRIB LIGHT POLES - % * 1000	K250	100,000	0	0	0	0	0	0
21 RATIO TO TOTAL ELECTRIC	K251	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22 DISTRIB IS EQUIP - % * 1000	K252	100,000	0	0	0	0	0	0
23 RATIO TO TOTAL ELECTRIC	K253	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24 ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
26 ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
28 NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0	0
29 RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0	0
31 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32 CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0	0
33 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34 BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0	0
35 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 WAGES AND SALARIES								
37 PROD. DEMAND - BASE	K600 K200	41,828	41,828	0	0	0	0	0
38 PROD. DEMAND - INTERMEDIATE	K602 K202	6,420	6,420	0	0	0	0	0
39 PROD. DEMAND - PEAKING	K604 K204	3,182	3,182	0	0	0	0	0
40 PRODUCTION ENERGY - ALLOCABLE	K608 K306	30,521	0	30,521	0	0	0	0
41 TRANSMISSION	K610 T121	9,291	397	0	8,894	0	0	0

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	0	0	0	0	0	100,000	0
3 RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	0	100,000	0
5 RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	0	0	0	0	0	100,000	0
7 RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	0	100,000	0
9 RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	0	100,000	0
11 RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	0	0	0	0	0	100,000	0
15 RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 DISTRIB LIGHT FIX - % * 1000	K248	0	0	100,000	0	0	100,000	0
19 RATIO TO TOTAL ELECTRIC	K249	0.00000	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
20 DISTRIB LIGHT POLES - % * 1000	K250	0	0	0	100,000	0	100,000	0
21 RATIO TO TOTAL ELECTRIC	K251	0.00000	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
22 DISTRIB IS EQUIP - % * 1000	K252	0	100,000	0	0	0	100,000	0
23 RATIO TO TOTAL ELECTRIC	K253	0.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
25 RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
27 RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	0	100,000	100,000	0
29 RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
31 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32 CUST RECORDS EXP - % * 1000	K412	0	0	0	0	100,000	100,000	0
33 RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34 BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
35 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36 WAGES AND SALARIES								
37 PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	41,828	0
38 PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	6,420	0
39 PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	3,182	0
40 PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	30,521	0
41 TRANSMISSION	K610 T121	0	0	0	0	0	9,291	0

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	<u>DISTRIBUTION</u>	<u>42,434</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,765</u>	<u>13,000</u>	<u>5,268</u>
2	TOTAL PTD WAGES & SALARIES	133,676	51,827	30,521	8,894	18,765	13,000	5,268
3	WTD PTD WAGE & SAL RATIOS	1.00000	0.38771	0.22832	0.06653	0.14038	0.09725	0.03941
4	CUSTOMER ACCOUNTING	14,629	0	0	0	0	0	0
5	CUSTOMER SERV & INFO, SALES	3,505	0	0	0	0	0	0
6	<u>ECCR</u>	<u>6,013</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	TOTAL PTD CSS WAGES & SALARIES	157,823	51,827	30,521	8,894	18,765	13,000	5,268
8	WTD PTD CSS WAGE & SAL RATIOS	1.00000	0.32839	0.19339	0.05635	0.11890	0.08237	0.03338
9	ADMINISTRATIVE & GENERAL	7,879	2,587	1,524	444	937	649	263
10	TOTAL WAGES AND SALARIES EXP	165,702	54,414	32,045	9,338	19,702	13,649	5,531
11	WTD WAGE AND SALARY RATIOS	1.00000	0.32838	0.19339	0.05635	0.11890	0.08237	0.03338
12	<u>WTG CUST ACCOUTING EXPENSE</u>							
13	METER READING	10,807	0	0	0	0	0	0
14	CUSTOMER RECORDS	42,806	0	0	0	0	0	0
15	<u>BILLING</u>	<u>7,861</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16	TOTAL ALLOCATOR NO 1	61,474	0	0	0	0	0	0
17	WTD RATIOS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	<u>RECOV FUEL ENERGY EXPENSE</u>							
19	AMOUNT ALLOCABLE	824,439	0	824,439	0	0	0	0
20	TOTAL ALLOCATOR NO 2	824,439	0	824,439	0	0	0	0
21	WTD RATIOS	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1	<u>DISTRIBUTION</u>	K612 D141	2,197	32	1,978	1,195	0	42,435	-1
2	TOTAL PTD WAGES & SALARIES	K617	2,197	32	1,978	1,195	0	133,677	-1
3	WTD PTD WAGE & SAL RATIOS	K619	0.01644	0.00024	0.01480	0.00894	0.00000	1.00001	-0.00001
4	CUSTOMER ACCOUNTING	K620 K667	2,572	0	0	0	12,057	14,629	0
5	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	0	3,505	3,505	0
6	ECCR	K624 K400	0	0	0	0	6,013	6,013	0
7	TOTAL PTD CSS WAGES & SALARIES	K627	4,769	32	1,978	1,195	21,575	157,824	-1
8	WTD PTD CSS WAGE & SAL RATIOS	K629	0.03022	0.00020	0.01253	0.00757	0.13670	1.00001	-0.00001
9	ADMINISTRATIVE & GENERAL	K630 K627	238	2	99	60	1,077	7,880	-1
10	TOTAL WAGES AND SALARIES EXP	K633	5,007	34	2,077	1,255	22,652	165,704	-2
11	WTD WAGE AND SALARY RATIOS	K639	0.03022	0.00021	0.01253	0.00757	0.13670	1.00001	-0.00001
12	<u>WTG CUST ACCOUNTING EXPENSE</u>								
13	METER READING	K640 K410	10,807	0	0	0	0	10,807	0
14	CUSTOMER RECORDS	K642 K412	0	0	0	0	42,806	42,806	0
15	BILLING	K644 K414	0	0	0	0	7,861	7,861	0
16	TOTAL ALLOCATOR NO 1	K667	10,807	0	0	0	50,667	61,474	0
17	WTD RATIOS	K669	0.17580	0.00000	0.00000	0.00000	0.82420	1.00000	0.00000
18	<u>RECOV FUEL ENERGY EXPENSE</u>								
19	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	0	824,439	0
20	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	824,439	0
21	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.04275	0.00000	0.95725	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.82703	0.00000	0.17297	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.44223	0.12415
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00894	0.00000	0.20021	0.34973	0.24228
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.49134	0.00000	0.10276	0.17950	0.12435
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.27817	0.16382	0.04774	0.10072	0.06978
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.47959	0.00903	0.09972	0.17516	0.12134
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.56597	0.00754	0.09237	0.12987	0.10177
11 NET ELECTRIC PLANT								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05212	0.00000	0.94788	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.46326	0.29568
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01002	0.00000	0.18227	0.37418	0.23882
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.30237	0.17807	0.05189	0.10948	0.07585
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.47957	0.00901	0.09974	0.17509	0.12127
18	WTD NET PLANT RATIOS	NP29	1.00000	0.39439	0.01050	0.10698	0.21982	0.14065
19 RATE BASE ADJUSTMENTS								
20 WORKING CAPITAL								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.19210	0.60307	0.03994	0.07016	0.04860
22	WTD RATIOS	W689	1.00000	0.49134	0.00000	0.10276	0.17950	0.12435
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.28889	0.20635	0.05921	0.12291	0.07255
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.45394	0.53922	0.09732	0.12583	0.11616
25 RATE BASE								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.39487	0.01057	0.11116	0.21780	0.13918
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.39688	0.02856	0.11069	0.21467	0.13840
28 O & M EXPENSES								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04310	0.00000	0.95690	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.48088	0.22023
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.02577	0.00545	0.00527	0.01006	0.00645
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.29303	0.18190	0.06030	0.14182	0.09818
35	WTD O & M EXP RATIOS	OM39	1.00000	0.30522	0.19814	0.05937	0.12059	0.06171
36 DEPRECIATION EXPENSES								

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.05177	0.00074	0.04661	0.02815	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.04094	0.00059	0.03686	0.02227	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.02101	0.00030	0.01892	0.01143	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.02560	0.00017	0.01062	0.00641	1.00000	-0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.02126	0.00029	0.01846	0.01115	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.01709	0.00028	0.01970	0.01103	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.05155	0.00065	0.03595	0.02360	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.04163	0.00053	0.02904	0.01906	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.02783	0.00019	0.01154	0.00697	1.00001	-0.00001
17	WTD NET C & O PLANT RATIOS	C229	0.02131	0.00022	0.01845	0.01120	0.99978	0.00022
18	WTD NET PLANT RATIOS	NP29	0.02538	0.00031	0.01723	0.01128	1.00000	-0.00000
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00852	0.00012	0.00739	0.00447	1.00001	-0.00001
22	WTD RATIOS	W689	0.02101	0.00030	0.01892	0.01143	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.03455	0.00023	0.01213	0.00738	1.00002	-0.00002
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.03112	0.00016	0.01516	0.00903	0.99996	0.00004
<u>25 RATE BASE</u>								
26	WTD NET OCB RATIOS	RB29	0.02512	0.00031	0.01710	0.01118	1.00000	-0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.02321	0.00030	0.01704	0.01111	-0.00006	1.00000
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.04105	0.00098	0.04307	0.02655	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.16621	0.00002	0.00120	0.00067	1.00003	-0.00003
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.03195	0.00023	0.01498	0.00904	1.00007	-0.00007
35	WTD O & M EXP RATIOS	OM39	0.03561	0.00023	0.01127	0.00690	1.00002	-0.00002
<u>36 DEPRECIATION EXPENSES</u>								

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04083	0.00000	0.95917	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.37560	0.32615	0.11448
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.26225	0.15443	0.04502	0.09493	0.06579	0.02664
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.53861	0.01374	0.06824	0.13297	0.11398	0.04032
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.47959	0.00903	0.09973	0.17515	0.12135	0.04917
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.32842	0.19337	0.05638	0.11890	0.08240	0.03335
9 WTD OTHER TAX RATIOS	L599	1.00000	0.45760	0.03585	0.09342	0.16697	0.11568	0.04687
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.56781	-0.08365	0.12041	0.19518	0.14449	0.05577
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.40255	0.11711	0.06585	0.12953	0.08547	0.04479
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.40647	0.08584	0.08300	0.15860	0.10177	0.04418
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.58717	0.39178	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04310	0.00000	0.95690	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.48088	0.22023	0.18723
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.38771	0.22832	0.06653	0.14038	0.09725	0.03941
21 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.32839	0.19339	0.05635	0.11890	0.08237	0.03338
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.32838	0.19339	0.05635	0.11890	0.08237	0.03338
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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 FUNCTIONAL COST OF SERVICE \$(000'S)
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 TOTAL RETAIL

DOCKET NUMBER: ER02FUNC-000
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.04731	0.00084	0.09474	0.04088	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.02414	0.00017	0.01000	0.00604	0.31057	1.00000	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	0.01783	0.00029	0.03230	0.01409	0.02762	1.00000	0.00000
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.02126	0.00029	0.01846	0.01115	0.01482	1.00000	0.00000
8 WTD PAYROLL TAX RATIOS	L559	0.03021	0.00022	0.01256	0.00755	0.13669	1.00007	-0.00007
9 WTD OTHER TAX RATIOS	L599	0.02256	0.00028	0.01760	0.01063	0.03255	1.00001	-0.00001
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.01521	0.00127	0.01774	0.01141	-0.04436	1.00127	-0.00127
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.02805	0.00026	0.01931	0.00980	0.09728	1.00001	-0.00001
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.02688	0.00028	0.01887	0.01047	0.06366	1.00001	-0.00001
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.02105	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.04105	0.00098	0.04307	0.02655	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.01644	0.00024	0.01480	0.00894	0.00000	1.00001	-0.00001
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.03022	0.00020	0.01253	0.00757	0.13670	1.00001	-0.00001
22 WTD WAGE AND SALARY RATIOS	K639	0.03022	0.00021	0.01253	0.00757	0.13670	1.00001	-0.00001
23 WTD RATIOS	K669	0.17580	0.00000	0.00000	0.00000	0.82420	1.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 TOTAL RETAIL

DOCKET NUMBER: ERO2FUNC-000
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>								
1	NET INCOME COMPUTATION							
2	CLASS REVENUE=COST OF SERVICE R600	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
3	TOTAL REVENUE CREDITS Q027	37,556	5,904	2,509	1,803	8,645	7,962	10,087
4	TOTAL ELECTRIC REVENUE CS07	1,434,796	573,835	122,450	117,768	230,244	150,160	71,815
5	TOTAL OP EXP EX INC & REV TAX OP61	-917,921	-369,505	-107,497	-60,448	-118,901	-78,459	-41,112
6	NET INCOME NI01	516,875	204,330	14,953	57,320	111,343	71,701	30,703
<u>ADJUSTMENTS TO NET INCOME</u>								
7	TOTAL INTEREST EXPENSE Y783	-93,489	-37,104	-2,670	-10,349	-20,070	-12,938	-5,535
9	TOTAL SIT UNALLOW FOR FIT Y861	87,958	42,184	794	8,772	15,406	10,673	4,325
10	PRELIMINARY TAXABLE INCOME TI01	511,344	209,410	13,077	55,743	106,679	69,436	29,493
<u>STATE INCOME TAX COMPUTATION</u>								
11	PRELIMINARY TAXABLE INCOME TI01	511,344	209,410	13,077	55,743	106,679	69,436	29,493
12	STATE TAXABLE INCOME SI01	511,344	209,410	13,077	55,743	106,679	69,436	29,493
13	STATE INCOME TAX PAYABLE							
14	STATE INCOME TAX RATE K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
15	PRELIM SIT = SI01 * K192 ST01	28,122	11,518	719	3,066	5,867	3,819	1,622
16	STATE INC TAX PAYABLE SP01	28,122	11,518	719	3,066	5,867	3,819	1,622
17	SIT ALLOWABLE							
18	STATE INC TAX PAYABLE SP01	28,122	11,518	719	3,066	5,867	3,819	1,622
19	NET STATE INC TAX ALLOWABLE SA01	28,122	11,518	719	3,066	5,867	3,819	1,622
20	FEDERAL INCOME TAX COMPUTATION							
21	PRELIMINARY TAXABLE INCOME TI01	511,344	209,410	13,077	55,743	106,679	69,436	29,493
22	STATE INC TAX PAYABLE SP01	-28,122	-11,518	-719	-3,066	-5,867	-3,819	-1,622
23	NET FEDERAL TAXABLE INCOME FI01	483,222	197,892	12,358	52,677	100,812	65,617	27,871
24	FEDERAL INCOME TAX RATE K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
25	PRELIM FIT = FI01 * K190 FT01	169,127	69,262	4,325	18,437	35,284	22,966	9,755
26	TOTAL FED PROV DEF IT (410.1) Z781	-32,782	-15,722	-296	-3,270	-5,742	-3,978	-1,612
27	TOTAL AMORTIZED ITC Z813	-7,140	-3,424	-64	-712	-1,251	-866	-351
28	NET FED INC TAX ALLOWABLE FA01	129,205	50,116	3,965	14,455	28,291	18,122	7,792
29	FEDERAL INCOME TAX PAYABLE							
30	PRELIM FIT = FI01 * K190 FT01	169,127	69,262	4,325	18,437	35,284	22,966	9,755
31	FED INC TAX PAYABLE FP01	169,127	69,262	4,325	18,437	35,284	22,966	9,755
32	PRELIMINARY SUMMARY							
33	NET INCOME NI01	516,875	204,330	14,953	57,320	111,343	71,701	30,703
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FLORIDA POWER CORPORATION
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	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
<u>INCOME TAX BASED ON REVENUE</u>									
1	NET INCOME COMPUTATION								
2	CLASS REVENUE=COST OF SERVICE	R600	37,556	392	26,360	14,636	88,944	1,397,250	-10
3	TOTAL REVENUE CREDITS	Q027	209	2	159	102	172	37,554	2
4	TOTAL ELECTRIC REVENUE	CS07	37,765	394	26,519	14,738	89,116	1,434,804	-8
5	TOTAL OP EXP EX INC & REV TAX	OP61	-25,751	-238	-17,728	-9,000	-89,291	-917,930	9
6	NET INCOME	N101	12,014	156	8,791	5,738	-175	516,874	1
<u>ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-2,169	-28	-1,592	-1,039	6	-93,488	-1
9	TOTAL SIT UNALLOW FOR FIT	Y861	1,870	26	1,624	981	1,303	87,958	0
10	PRELIMINARY TAXABLE INCOME	T101	11,715	154	8,823	5,680	1,134	511,344	0
<u>STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	T101	11,715	154	8,823	5,680	1,134	511,344	0
13	STATE TAXABLE INCOME	S101	11,715	154	8,823	5,680	1,134	511,344	0
<u>STATE INCOME TAX PAYABLE</u>									
15	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = S101 * K192	ST01	644	8	485	312	62	28,122	0
17	STATE INC TAX PAYABLE	SP01	644	8	485	312	62	28,122	0
<u>SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	644	8	485	312	62	28,122	0
20	NET STATE INC TAX ALLOWABLE	SA01	644	8	485	312	62	28,122	0
<u>FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	T101	11,715	154	8,823	5,680	1,134	511,344	0
23	STATE INC TAX PAYABLE	SP01	-644	-8	-485	-312	-62	-28,122	-0
24	NET FEDERAL TAXABLE INCOME	F101	11,071	146	8,338	5,368	1,072	483,222	0
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = F101 * K190	FT01	3,875	51	2,918	1,879	375	169,127	0
27	TOTAL FED PROV DEF IT (410.1)	Z781	-697	-10	-605	-366	-485	-32,783	1
28	TOTAL AMORTIZED ITC	Z813	-152	-2	-132	-80	-106	-7,140	-0
29	NET FED INC TAX ALLOWABLE	FA01	3,026	39	2,181	1,433	-216	129,204	1
<u>FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = F101 * K190	FT01	3,875	51	2,918	1,879	375	169,127	0
32	FED INC TAX PAYABLE	FP01	3,875	51	2,918	1,879	375	169,127	0
<u>PRELIMINARY SUMMARY</u>									
34	NET INCOME	N101	12,014	156	8,791	5,738	-175	516,874	1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>INCOME TAX BASED ON REVENUE</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	NET FED INC TAX ALLOWABLE	FA01	-129,205	-50,116	-3,965	-14,455	-28,291	-18,122	-7,792
2	NET STATE INC TAX ALLOWABLE	SA01	-28,122	-11,518	-719	-3,066	-5,867	-3,819	-1,622
3	OVERALL RETURN EARNED (SCH 14)	RETU	359,548	142,696	10,269	39,799	77,185	49,760	21,289
4	RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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<u>INCOME TAX BASED ON REVENUE</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	NET FED INC TAX ALLOWABLE	FA01	-3,026	-39	-2,181	-1,433	216	-129,204	-1
2	NET STATE INC TAX ALLOWABLE	SA01	-644	-8	-485	-312	-62	-28,122	-0
3	OVERALL RETURN EARNED (SCH 14)	RETU	8,344	109	6,125	3,993	-21	359,548	0
4	RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09811	0.09808	0.09809	0.09589	0.09809	0.00000

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B *Residential Service*

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 RESIDENTIAL CLASS

DOCKET NUMBER: ERRS50FN-000
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SUMMARY OF RESULTS		ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	<u>RATE BASE</u>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11		4,237,009	1,860,239	31,310	427,946	767,837	643,710	300,190
3	TOTAL DEPRECIATION RESERVE	DR11		-2,061,411	-1,090,085	-12,979	-196,829	-282,693	-268,079	-111,559
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71		<u>103,659</u>	<u>50,460</u>	<u>34,442</u>	<u>22,095</u>	<u>16,509</u>	<u>15,744</u>	<u>4,063</u>
5	TOTAL RATE BASE	RB91		2,279,257	820,614	52,773	253,212	501,653	391,375	192,694
6	<u>OPERATING EXPENSES</u>									
7	TOTAL O & M EXPENSE	OM31		322,375	86,642	50,258	18,646	38,687	23,960	21,131
8	TOTAL DEPRECIATION EXPENSE	DE41		194,314	98,337	2,242	13,784	27,437	28,462	11,587
9	TOTAL OTHER TAX & MISC EXPENSE	L591		56,852	23,726	1,662	5,358	9,785	8,203	3,825
10	<u>MISC ALLOWABLE EXPENSES</u>	M621		<u>-482</u>	<u>-253</u>	<u>33</u>	<u>-59</u>	<u>-98</u>	<u>-89</u>	<u>-39</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61		573,059	208,452	54,195	37,729	75,811	60,536	36,504
12	NET FED INCOME TAX ALLOWABLE	1879		80,420	28,270	1,999	9,023	18,037	13,981	6,917
13	<u>NET STATE INCOME TAX ALLOWABLE</u>	J979		<u>17,464</u>	<u>6,497</u>	<u>363</u>	<u>1,913</u>	<u>3,741</u>	<u>2,946</u>	<u>1,440</u>
14	TOTAL OPERATING EXPENSE	OPEX		670,943	243,219	56,557	48,665	97,589	77,463	44,861
15	RETURN ON RATE BASE	R751		223,572	80,494	5,177	24,838	49,207	38,390	18,901
16	<u>TOTAL REVENUE CREDITS</u>	Q027		<u>-26,648</u>	<u>-3,330</u>	<u>-1,265</u>	<u>-1,126</u>	<u>-5,512</u>	<u>-6,142</u>	<u>-8,956</u>
17	TOTAL ELECTRIC COST OF SERVICE	CS05		867,867	320,383	60,469	72,377	141,284	109,711	54,806
18	<u>CLASS REVENUES=COST OF SERVICE</u>	R602		<u>867,867</u>	<u>320,384</u>	<u>60,469</u>	<u>72,377</u>	<u>141,285</u>	<u>109,712</u>	<u>54,806</u>
19	EXCESS REVENUES	XREV		0	1	0	0	1	1	0
20	TOTAL RETURN EARNED	RETE		223,574	80,495	5,177	24,838	49,208	38,391	18,901
21	RATE OF RETURN EARNED	RORE		0.09809	0.09809	0.09810	0.09809	0.09809	0.09809	0.09809
22	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
23	RETURN EARNED ON COMMON EQUITY	REOE		0.13201	0.13201	0.13202	0.13201	0.13201	0.13201	0.13200
24	ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
25	<u>CLASS REVENUES=COST OF SERVICE</u>	R600		<u>867,867</u>	<u>320,384</u>	<u>60,469</u>	<u>72,377</u>	<u>141,285</u>	<u>109,712</u>	<u>54,806</u>
26	REVENUE INCREASE JUSTIFIED	RIJD		0	-1	0	0	-1	-1	0
27	PER UNIT PRES REV	RIJP		0.00000	-0.00000	0.00000	0.00000	-0.00001	-0.00001	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 RESIDENTIAL CLASS

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SUMMARY OF RESULTS	ITEM ALLO	INTERRUPTIBLE					CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 RESIDENTIAL CLASS

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		TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>							
1 <u>PRODUCTION PLANT</u>								
2 BASE	P100 K200	1,347,135	1,347,135	0	0	0	0	0
3 INTERMEDIATE	P102 K202	213,601	213,601	0	0	0	0	0
4 PEAKING	P104 K204	223,189	223,189	0	0	0	0	0
5 <u>PRODUCTION PLANT IN SERVICE</u>	P121	1,783,925	1,783,925	0	0	0	0	0
6 <u>TRANSMISSION PLANT</u>								
7 GEN. STEP-UP - BASE	T100 K200	8,695	8,695	0	0	0	0	0
8 GEN. STEP-UP - INTERMEDIATE	T102 K202	1,554	1,554	0	0	0	0	0
9 GEN. STEP-UP - PEAKING	T104 K204	6,571	6,571	0	0	0	0	0
10 <u>TRANSMISSION</u>	T106 K220	416,650	0	0	416,650	0	0	0
11 <u>TRANSMISSION PLANT IN SERVICE</u>	T121	433,470	16,820	0	416,650	0	0	0
12 TOTAL PROD & TRANS PLANT	PT21	2,217,395	1,800,745	0	416,650	0	0	0
13 <u>DISTRIBUTION PLANT</u>								
14 PRIMARY	D100 K240	743,491	0	0	0	743,491	0	0
15 SECONDARY	D102 K242	623,299	0	0	0	0	623,299	0
16 SERVICES	D104 K244	290,672	0	0	0	0	0	290,672
17 METERS	D106 K246	108,025	0	0	0	0	0	0
18 <u>DISTRIBUTION PLANT IN SERVICE</u>	D141	1,765,487	0	0	0	743,491	623,299	290,672
19 TOTAL TRANS & DIST PLANT	TD21	2,198,957	16,820	0	416,650	743,491	623,299	290,672
20 TOTAL GROSS PTD PLANT	PD21	3,982,882	1,800,745	0	416,650	743,491	623,299	290,672
21 <u>GENERAL & INTANGIBLE PLANT</u>								
22 LABOR RELATED	G100 K627	203,033	59,494	31,310	11,296	24,346	20,411	9,518
23 RETAIL CUSTOMER RELATED (CSS)	G102 K400	51,094	0	0	0	0	0	0
24 <u>GENERAL PLANT IN SERVICE</u>	G121	254,127	59,494	31,310	11,296	24,346	20,411	9,518
25 GROSS ELECTRIC PLT IN SERVICE	GP11	4,237,009	1,860,239	31,310	427,946	767,837	643,710	300,190

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FLORIDA POWER CORPORATION
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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	INTERRUPTIBLE				LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	FIXTURE/MAINT					
1 PRODUCTION PLANT									
2	BASE	P100 K200	0	0	0	0	0	1,347,135	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	213,601	0
4	PEAKING	P104 K204	0	0	0	0	0	223,189	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	1,783,925	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	8,695	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	1,554	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	6,571	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	416,650	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	433,470	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	2,217,395	0
13 DISTRIBUTION PLANT									
14	PRIMARY	D100 K240	0	0	0	0	0	743,491	0
15	SECONDARY	D102 K242	0	0	0	0	0	623,299	0
16	SERVICES	D104 K244	0	0	0	0	0	290,672	0
17	METERS	D106 K246	108,025	0	0	0	0	108,025	0
18	DISTRIBUTION PLANT IN SERVICE	D141	108,025	0	0	0	0	1,765,487	0
19	TOTAL TRANS & DIST PLANT	TD21	108,025	0	0	0	0	2,198,957	0
20	TOTAL GROSS PTD PLANT	PD21	108,025	0	0	0	0	3,982,882	0
21 GENERAL & INTANGIBLE PLANT									
22	LABOR RELATED	G100 K627	8,087	0	0	0	38,571	203,033	0
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	51,094	51,094	0
24	GENERAL PLANT IN SERVICE	G121	8,087	0	0	0	89,665	254,127	0
25	GROSS ELECTRIC PLT IN SERVICE	GP11	116,112	0	0	0	89,665	4,237,009	0

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FLORIDA POWER CORPORATION
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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	BASE	P150 P100	770,423	770,423	0	0	0	0	0
3	INTERMEDIATE	P152 P102	187,437	187,437	0	0	0	0	0
4	PEAKING	P154 P104	100,723	100,723	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	1,058,583	1,058,583	0	0	0	0	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	2,920	2,920	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	522	522	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	2,206	2,206	0	0	0	0	0
10	TRANSMISSION	T156 T106	191,871	0	0	191,871	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	197,519	5,648	0	191,871	0	0	0
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	272,109	0	0	0	272,109	0	0
14	SECONDARY	D152 D102	259,206	0	0	0	0	259,206	0
15	SERVICES	D154 D104	107,421	0	0	0	0	0	107,421
16	METERS	D156 D106	42,922	0	0	0	0	0	0
17	TOTAL DIST DEPREC RESERVE	D191	681,658	0	0	0	272,109	259,206	107,421
18 GENERAL & INTANGIBLE PLANT									
19	LABOR RELATED	G150 G100	84,025	24,622	12,958	4,675	10,076	8,447	3,939
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	36,821	0	0	0	0	0	0
21	TOTAL GENERAL DEPREC RESERVE	G171	120,846	24,622	12,958	4,675	10,076	8,447	3,939
22 COMMON & OTHER PLANT									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	2,805	1,232	21	283	508	426	199
24	TOTAL COM & OTHER PLANT	C171	2,805	1,232	21	283	508	426	199
25	TOTAL DEPRECIATION RESERVE	DR11	2,061,411	1,090,085	12,979	196,829	282,693	268,079	111,559

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FLORIDA POWER CORPORATION
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DEPRECIATION RESERVE	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	FIXTURE/MAINT	POLES					
1 PRODUCTION PLANT										
2	BASE	P150 P100	0	0	0	0	0	0	770,423	0
3	INTERMEDIATE	P152 P102	0	0	0	0	0	0	187,437	0
4	PEAKING	P154 P104	0	0	0	0	0	0	100,723	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	0	0	1,058,583	0
6 TRANSMISSION PLANT										
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	0	0	2,920	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	0	0	522	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	0	0	2,206	0
10	TRANSMISSION	T156 T106	0	0	0	0	0	0	191,871	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	0	0	197,519	0
12 DISTRIBUTION PLANT										
13	PRIMARY	D150 D100	0	0	0	0	0	0	272,109	0
14	SECONDARY	D152 D102	0	0	0	0	0	0	259,206	0
15	SERVICES	D154 D104	0	0	0	0	0	0	107,421	0
16	METERS	D156 D106	42,922	0	0	0	0	0	42,922	0
17	TOTAL DIST DEPREC RESERVE	D191	42,922	0	0	0	0	0	681,658	0
18 GENERAL & INTANGIBLE PLANT										
19	LABOR RELATED	G150 G100	3,347	0	0	0	0	15,963	84,027	-2
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	0	0	36,821	36,821	0
21	TOTAL GENERAL DEPREC RESERVE	G171	3,347	0	0	0	0	52,784	120,848	-2
22 COMMON & OTHER PLANT										
23	RETIREMENT WORK IN PROGRESS	C150 GP19	77	0	0	0	0	59	2,805	0
24	TOTAL COM & OTHER PLANT	C171	77	0	0	0	0	59	2,805	0
25	TOTAL DEPRECIATION RESERVE	DR11	46,346	0	0	0	0	52,843	2,061,413	-2

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FLORIDA POWER CORPORATION
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NET ELECTRIC PLANT		ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT										
2	PRODUCTION PLANT IN SERVICE	P121		1,783,925	1,783,925	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171		-1,058,583	-1,058,583	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221		725,342	725,342	0	0	0	0	0
5 TRANSMISSION PLANT										
6	TRANSMISSION PLANT IN SERVICE	T121		433,470	16,820	0	416,650	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171		-197,519	-5,648	-0	-191,871	-0	-0	-0
8	NET TRANSMISSION PLANT	T221		235,951	11,172	0	224,779	0	0	0
9 DISTRIBUTION PLANT										
10	DISTRIBUTION PLANT IN SERVICE	D141		1,765,487	0	0	0	743,491	623,299	290,672
11	TOTAL DIST DEPREC RESERVE	D191		-681,658	-0	-0	-0	-272,109	-259,206	-107,421
12	NET DISTRIBUTION PLANT	D241		1,083,829	0	0	0	471,382	364,093	183,251
13	NET PTD PLANT	NT31		2,045,122	736,514	0	224,779	471,382	364,093	183,251
14	NET TRANS & DIST PLANT	NT21		1,319,780	11,172	0	224,779	471,382	364,093	183,251
15 GENERAL & INTANGIBLE PLANT										
16	GENERAL PLANT IN SERVICE	G121		254,127	59,494	31,310	11,296	24,346	20,411	9,518
17	TOTAL GENERAL DEPREC RESERVE	G171		-120,846	-24,622	-12,958	-4,675	-10,076	-8,447	-3,939
18	NET GENERAL & INTANG PLANT	G221		133,281	34,872	18,352	6,621	14,270	11,964	5,579
19 COMMON & OTHER PLANT										
20	TOTAL COM & OTHER PLANT	C171		-2,805	-1,232	-21	-283	-508	-426	-199
21	NET COMMON & OTHER PLANT	C221		-2,805	-1,232	-21	-283	-508	-426	-199
22	NET ELECTRIC PLANT IN SERVICE	NP21		2,175,598	770,154	18,331	231,117	485,144	375,631	188,631

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FLORIDA POWER CORPORATION
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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	1,783,925	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-1,058,583	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	725,342	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	433,470	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-197,519	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	235,951	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	108,025	0	0	0	0	1,765,487	0
11	TOTAL DIST DEPREC RESERVE	D191	-42,922	-0	-0	-0	-0	-681,658	-0
12	NET DISTRIBUTION PLANT	D241	65,103	0	0	0	0	1,083,829	0
13	NET PTD PLANT	NT31	65,103	0	0	0	0	2,045,122	0
14	NET TRANS & DIST PLANT	NT21	65,103	0	0	0	0	1,319,780	0
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	8,087	0	0	0	89,665	254,127	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-3,347	-0	-0	-0	-52,784	-120,848	2
18	NET GENERAL & INTANG PLANT	G221	4,740	0	0	0	36,881	133,279	2
<u>19 COMMON & OTHER PLANT</u>									
20	TOTAL COM & OTHER PLANT	C171	-77	-0	-0	-0	-59	-2,805	-0
21	NET COMMON & OTHER PLANT	C221	-77	0	0	0	-59	-2,805	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	69,766	0	0	0	36,822	2,175,596	2

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224 T106	2,971	0	0	2,971	0	0
5	DISTRIBUTION	V226 D100	1,061	0	0	0	1,061	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	4,032	0	0	2,971	1,061	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234 P121	51,833	51,833	0	0	0	0
9	TRANSMISSION	V236 T106	11,358	0	0	11,358	0	0
10	DISTRIBUTION	V238 D141	11,956	0	0	0	5,035	4,221
11	GENERAL	V240 G100	3,422	1,003	528	190	410	344
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-34,314	-34,314	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	44,255	18,522	528	11,548	5,445	4,565
14	TOTAL ADDITIVE ADJUSTMENTS	V289	48,287	18,522	528	14,519	6,506	4,565
15	NET ORIGINAL COST RATE BASE	RB21	2,223,885	788,676	18,859	245,636	491,650	380,196
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE	W630 K306	63,564	0	63,564	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	-181	0	-181	0	0	0
21	TOTAL FUEL STOCKS	W641	63,383	0	63,383	0	0	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE	W642 GP19	52,059	22,856	385	5,258	9,434	7,909
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-291	-128	-2	-29	-53	-44
25	TOTAL PLANT MATERIALS & SUPPL	W659	51,768	22,728	383	5,229	9,381	7,865
26	TOTAL MATERIALS & SUPPLIES	W661	115,151	22,728	63,766	5,229	9,381	7,865
27 PREPAYMENTS								
28	TOTAL	W670 PD29	123,824	55,983	0	12,953	23,114	19,378
29	TOTAL PREPAYMENTS	W687	123,824	55,983	0	12,953	23,114	19,378
30 MISCELLANEOUS WORKING CAPITAL								

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	0	0	0	0	2,971	0
5	DISTRIBUTION	V226 D100	0	0	0	0	1,061	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	4,032	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	0	0	0	0	51,833	0
9	TRANSMISSION	V236 T106	0	0	0	0	11,358	0
10	DISTRIBUTION	V238 D141	732	0	0	0	11,956	0
11	GENERAL	V240 G100	136	0	0	650	3,421	1
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-34,314	0
13	TOTAL RATE BASE CWIP	V255	868	0	0	650	44,254	1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	868	0	0	650	48,286	1
15	NET ORIGINAL COST RATE BASE	RB21	70,634	0	0	37,472	2,223,882	3
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	63,564	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-181	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	63,383	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	1,427	0	0	1,102	52,059	0
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-8	0	0	-6	-291	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	1,419	0	0	1,096	51,768	0
26	TOTAL MATERIALS & SUPPLIES	W661	1,419	0	0	1,096	115,151	0
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	3,358	0	0	0	123,823	1
29	TOTAL PREPAYMENTS	W687	3,358	0	0	0	123,823	1
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
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RATE BASE		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	OPEBS - D.A. RETAIL	W730 K627	-86,409	-25,320	-13,325	-4,808	-10,362	-8,687	-4,051	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	5,597	5,597	0	0	0	0	0	
3	MISC OTHER	W736 QM31	-106,110	-28,518	-16,542	-6,137	-12,734	-7,886	-6,955	
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-1,626	-714	-12	-164	-295	-247	-115	
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	-160	-59	-11	-13	-26	-20	-10	
6	1DJ K - SECTION 1341	W742 GP19	5,105	2,241	38	516	925	776	362	
7	TOTAL MISC WORK CAPITAL	W747	-183,603	-46,773	-29,852	-10,606	-22,492	-16,064	-10,769	
8	TOTAL WORKING CAPITAL	WC71	55,372	31,938	33,914	7,576	10,003	11,179	1,935	
9	<u>PRELIMINARY SUMMARY</u>									
10	TOTAL ADDITIVE ADJUSTMENTS	V289	48,287	18,522	528	14,519	6,506	4,565	2,128	
11	TOTAL WORKING CAPITAL	WC71	55,372	31,938	33,914	7,576	10,003	11,179	1,935	
12	TOTAL RATE BASE ADJUSTMENTS	RB71	103,659	50,460	34,442	22,095	16,509	15,744	4,063	
13	<u>RATE BASE CALCULATION</u>									
14	NET ELECTRIC PLANT IN SERVICE	NP21	2,175,598	770,154	18,331	231,117	485,144	375,631	188,631	
15	TOTAL RATE BASE ADJUSTMENTS	RB71	103,659	50,460	34,442	22,095	16,509	15,744	4,063	
16	TOTAL RATE BASE	RB91	2,279,257	820,614	52,773	253,212	501,653	391,375	192,694	
17	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	
18	RETURN ON RATE BASE	R751	223,572	80,494	5,177	24,838	49,207	38,390	18,901	

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 OPEBS - D.A. RETAIL	W730 K627	-3,442	0	0	0	-16,415	-86,410	1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	5,597	0
3 MISC OTHER	W736 QM31	-4,983	0	0	0	-22,353	-106,108	-2
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-45	0	0	0	-34	-1,626	0
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-6	0	0	0	-14	-159	-1
6 1DJ K - SECTION 1341	W742 GP19	140	0	0	0	108	5,106	-1
7 TOTAL MISC WORK CAPITAL	W747	-8,336	0	0	0	-38,708	-183,600	-3
8 TOTAL WORKING CAPITAL	WC71	-3,559	0	0	0	-37,612	55,374	-2
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	868	0	0	0	650	48,286	1
11 TOTAL WORKING CAPITAL	WC71	-3,559	0	0	0	-37,612	55,374	-2
12 TOTAL RATE BASE ADJUSTMENTS	RB71	-2,691	0	0	0	-36,962	103,660	-1
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	69,766	0	0	0	36,822	2,175,596	2
15 TOTAL RATE BASE ADJUSTMENTS	RB71	-2,691	0	0	0	-36,962	103,660	-1
16 TOTAL RATE BASE	R891	67,075	0	0	0	-140	2,279,256	1
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	6,579	0	0	0	-14	223,572	0

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	4,130	0	4,130	0	0	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	36,683	0	36,683	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	591	0	591	0	0	0
6	TOTAL ENERGY RELATED	P341	41,404	0	41,404	0	0	0
7 DEMAND RELATED PROD O & M								
8	BASE	P352 K200	52,726	52,726	0	0	0	0
9	INTERMEDIATE	P354 K202	7,695	7,695	0	0	0	0
10	PEAKING	P356 K204	8,111	8,111	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	3,888	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	903	903	0	0	0	0
13	TOTAL DEMAND RELATED	P391	73,323	69,435	0	0	0	0
14	TOTAL PRODUCTION O & M	P451	114,727	69,435	41,404	0	0	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE	T300 K200	313	313	0	0	0	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	56	56	0	0	0	0
18	GEN. STEP-UP - PEAKING	T304 K204	236	236	0	0	0	0
19	TRANSMISSION	T306 K220	14,866	0	0	14,866	0	0
20	TOTAL TRANSMISSION O & M	T341	15,471	605	0	14,866	0	0
21 DISTRIBUTION O & M								
22	PRIMARY	D300 D100	29,709	0	0	0	29,709	0
23	SECONDARY	D302 D102	16,465	0	0	0	0	16,465
24	SERVICES INCL R/D	D304 D104	16,109	0	0	0	0	16,109
25	METERS	D306 D106	3,148	0	0	0	0	0
26	TOTAL DISTRIBUTION O & M	D341	65,431	0	0	0	29,709	16,465
27 CUSTOMER ACCOUNTING								
28	METER READING	C300 K410	9,395	0	0	0	0	0
29	CUSTOMER RECORDS	C302 K412	37,724	0	0	0	0	0
30	BILLING	C304 K414	5,276	0	0	0	0	0
31	SERVICE WORK FOR CONP	C306 K244	1,512	0	0	0	0	1,512
32	UNCOLLECTIBLES	C308 R600	2,644	976	184	221	430	334
33	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	-25	-9	-2	-2	-4	-3
34	TOTAL CUSTOMER ACCOUNTING EXP	C317	56,526	967	182	219	426	331
35 CUSTOMER SERVICE & INFORMATION								

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3 NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	0	4,130	0
4 NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	0	36,683	0
5 ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	0	591	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	0	41,404	0
7 DEMAND RELATED PROD O & M								
8 BASE	P352 K200	0	0	0	0	0	52,726	0
9 INTERMEDIATE	P354 K202	0	0	0	0	0	7,695	0
10 PEAKING	P356 K204	0	0	0	0	0	8,111	0
11 PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	0	3,888	3,888	0
12 ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	0	903	0
13 TOTAL DEMAND RELATED	P391	0	0	0	0	3,888	73,323	0
14 TOTAL PRODUCTION O & M	P451	0	0	0	0	3,888	114,727	0
15 TRANSMISSION O & M								
16 GEN. STEP-UP - BASE	T300 K200	0	0	0	0	0	313	0
17 GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	0	0	56	0
18 GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	0	236	0
19 TRANSMISSION	T306 K220	0	0	0	0	0	14,866	0
20 TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	15,471	0
21 DISTRIBUTION O & M								
22 PRIMARY	D300 D100	0	0	0	0	0	29,709	0
23 SECONDARY	D302 D102	0	0	0	0	0	16,465	0
24 SERVICES INCL R/D	D304 D104	0	0	0	0	0	16,109	0
25 METERS	D306 D106	3,148	0	0	0	0	3,148	0
26 TOTAL DISTRIBUTION O & M	D341	3,148	0	0	0	0	65,431	0
27 CUSTOMER ACCOUNTING								
28 METER READING	C300 K410	9,395	0	0	0	0	9,395	0
29 CUSTOMER RECORDS	C302 K412	0	0	0	0	37,724	37,724	0
30 BILLING	C304 K414	0	0	0	0	5,276	5,276	0
31 SERVICE WORK FOR CONP	C306 K244	0	0	0	0	0	1,512	0
32 UNCOLLECTIBLES	C308 R600	94	0	0	0	238	2,644	0
33 GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	-1	0	0	0	-2	-25	0
34 TOTAL CUSTOMER ACCOUNTING EXP	C317	9,488	0	0	0	43,236	56,526	0
35 CUSTOMER SERVICE & INFORMATION								

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O & M EXPENSES		ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL	C320	K400	4,443	0	0	0	0	0	0
2	TOTAL CUSTOMER SERVICE & INFO	C329		4,443	0	0	0	0	0	0
3 SALES										
4	TOTAL	S300	K400	5,663	0	0	0	0	0	0
5	ADJ P - ECONOMIC DEVELOPMENT	S304	K400	-18	0	0	0	0	0	0
6	TOTAL SALES EXPENSE	S317		5,645	0	0	0	0	0	0
7 ADMINISTRATIVE & GENERAL										
8	PRODUCTION - BASE RELATED	A300	K200	-1,532	-1,532	0	0	0	0	0
9	TRANSMISSION PLANT RELATED	A302	T106	270	0	0	270	0	0	0
10	DISTRIBUTION PLANT RELATED	A304	D149	3,606	0	0	0	1,519	1,273	594
11	GROSS PLANT RELATED	A306	GP19	2,225	977	16	225	403	338	158
12	LABOR RELATED	A308	K627	23,095	6,767	3,562	1,285	2,769	2,322	1,083
13	D.A. RETAIL - LABOR	A312	K627	185	54	29	10	22	19	9
14	ADJ J - RETAIL RATE CASE EXP	A314	R600	522	193	36	44	85	66	33
15	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-2,393	-701	-369	-133	-287	-241	-112
16	ADJ T - INDUSTRY ASSOC DUES	A318	K627	-2	-1	0	0	0	0	0
17	ADJ N - INTEREST TAX DEFIC	A322	GP19	-893	-392	-7	-90	-162	-136	-63
18	ADJ D - ACQUISITION ADJ	A324	K627	35,049	10,270	5,405	1,950	4,203	3,523	1,643
19	TOTAL ADMINISTRATIVE & GENERAL	A337		60,132	15,635	8,672	3,561	8,552	7,164	3,345
20	TOTAL O & M EXPENSE	OM31		322,375	86,642	50,258	18,646	38,687	23,960	21,131

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O & M EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL	C320	K400	0	0	0	0	4,443	4,443	0
2	TOTAL CUSTOMER SERVICE & INFO	C329		0	0	0	0	4,443	4,443	0
3 SALES										
4	TOTAL	S300	K400	0	0	0	0	5,663	5,663	0
5	ADJ P - ECONOMIC DEVELOPMENT	S304	K400	0	0	0	0	-18	-18	0
6	TOTAL SALES EXPENSE	S317		0	0	0	0	5,645	5,645	0
7 ADMINISTRATIVE & GENERAL										
8	PRODUCTION - BASE RELATED	A300	K200	0	0	0	0	0	-1,532	0
9	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	0	270	0
10	DISTRIBUTION PLANT RELATED	A304	D149	221	0	0	0	0	3,607	-1
11	GROSS PLANT RELATED	A306	GP19	61	0	0	0	47	2,225	0
12	LABOR RELATED	A308	K627	920	0	0	0	4,387	23,095	0
13	D.A. RETAIL - LABOR	A312	K627	7	0	0	0	35	185	0
14	ADJ J - RETAIL RATE CASE EXP	A314	R600	18	0	0	0	47	522	0
15	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-95	0	0	0	-455	-2,393	0
16	ADJ T - INDUSTRY ASSOC DUES	A318	K627	0	0	0	0	0	-1	-1
17	ADJ N - INTEREST TAX DEFIC	A322	GP19	-24	0	0	0	-19	-893	0
18	ADJ D - ACQUISITION ADJ	A324	K627	1,396	0	0	0	6,658	35,048	1
19	TOTAL ADMINISTRATIVE & GENERAL	A337		2,504	0	0	0	10,700	60,133	-1
20	TOTAL O & M EXPENSE	OM31		15,140	0	0	0	67,912	322,376	-1

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	62,524	62,524	0	0	0	0	0
3 INTERMEDIATE	P462 P102	11,411	11,411	0	0	0	0	0
4 PEAKING	P464 P104	9,641	9,641	0	0	0	0	0
5 D.A. RETAIL	P468 K200	4,926	4,926	0	0	0	0	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	5,077	5,077	0	0	0	0	0
7 TOTAL PRODUCTION DEPREC EXP	P481	93,579	93,579	0	0	0	0	0
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	258	258	0	0	0	0	0
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	46	46	0	0	0	0	0
11 GEN. STEP-UP - PEAKING	T464 T104	195	195	0	0	0	0	0
12 TRANSMISSION	T466 T106	12,975	0	0	12,975	0	0	0
13 TOTAL TRANS DEPREC EXP	T481	13,474	499	0	12,975	0	0	0
14 DISTRIBUTION DEPRECIATION								
15 PRIMARY	D460 D100	25,694	0	0	0	25,694	0	0
16 SECONDARY	D462 D102	27,000	0	0	0	0	27,000	0
17 SERVICES	D464 D104	10,906	0	0	0	0	0	10,906
18 METERS	D466 D106	4,017	0	0	0	0	0	0
19 TOTAL DIST DEPREC EXPENSE	D481	67,617	0	0	0	25,694	27,000	10,906
20 GENERAL & INTANG DEPRECIATION								
21 LABOR RELATED	G460 G100	15,852	4,645	2,445	882	1,901	1,594	743
22 RETAIL CUSTOMER RELATED (CSS)	G462 G102	5,110	0	0	0	0	0	0
23 ADJ S - SEBRING	G464 G100	-1,318	-386	-203	-73	-158	-132	-62
24 TOTAL GENERAL DEPREC EXPENSE	G481	19,644	4,259	2,242	809	1,743	1,462	681
25 TOTAL DEPRECIATION EXPENSE	DE41	194,314	98,337	2,242	13,784	27,437	28,462	11,587

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FLORIDA POWER CORPORATION
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DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION									
2	BASE	P460 P100	0	0	0	0	0	62,524	0
3	INTERMEDIATE	P462 P102	0	0	0	0	0	11,411	0
4	PEAKING	P464 P104	0	0	0	0	0	9,641	0
5	D.A. RETAIL	P468 K200	0	0	0	0	0	4,926	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	5,077	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	93,579	0
8 TRANSMISSION DEPRECIATION									
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	258	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	0	46	0
11	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	195	0
12	TRANSMISSION	T466 T106	0	0	0	0	0	12,975	0
13	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	13,474	0
14 DISTRIBUTION DEPRECIATION									
15	PRIMARY	D460 D100	0	0	0	0	0	25,694	0
16	SECONDARY	D462 D102	0	0	0	0	0	27,000	0
17	SERVICES	D464 D104	0	0	0	0	0	10,906	0
18	METERS	D466 D106	4,017	0	0	0	0	4,017	0
19	TOTAL DIST DEPREC EXPENSE	D481	4,017	0	0	0	0	67,617	0
20 GENERAL & INTANG DEPRECIATION									
21	LABOR RELATED	G460 G100	631	0	0	0	3,011	15,852	0
22	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	5,110	5,110	0
23	ADJ S - SEBRING	G464 G100	-52	0	0	0	-250	-1,316	-2
24	TOTAL GENERAL DEPREC EXPENSE	G481	579	0	0	0	7,871	19,646	-2
25	TOTAL DEPRECIATION EXPENSE	DE41	4,596	0	0	0	7,871	194,316	-2

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OTHER TAXES & MISC EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	48,398	21,249	358	4,888	8,771	7,353	3,429
4	TOTAL REAL EST & PROP TAX	L521	48,398	21,249	358	4,888	8,771	7,353	3,429
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	8,454	2,477	1,304	470	1,014	850	396
7	TOTAL PAYROLL TAX	L551	8,454	2,477	1,304	470	1,014	850	396
8	TOTAL OTHER TAX & MISC EXPENSE	L591	56,852	23,726	1,662	5,358	9,785	8,203	3,825
<u>9 OTHER TAXES & MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	88,314	32,602	6,153	7,365	14,377	11,164	5,577
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-1,073	-471	-8	-108	-194	-163	-76
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-87,709	-32,379	-6,111	-7,315	-14,279	-11,088	-5,539
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	-14	-5	-1	-1	-2	-2	-1
14	MISC ALLOWABLE EXPENSES	M621	-482	-253	33	-59	-98	-89	-39
<u>15 PRELIMINARY SUMMARY</u>									
16	TOTAL O & M EXPENSE	OM31	322,375	86,642	50,258	18,646	38,687	23,960	21,131
17	TOTAL DEPRECIATION EXPENSE	DE41	194,314	98,337	2,242	13,784	27,437	28,462	11,587
18	TOTAL OTHER TAX & MISC EXPENSE	L591	56,852	23,726	1,662	5,358	9,785	8,203	3,825
19	MISC ALLOWABLE EXPENSES	M621	-482	-253	33	-59	-98	-89	-39
20	TOTAL OP EXP EX INC & REV TAX	OP61	573,059	208,452	54,195	37,729	75,811	60,536	36,504

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OTHER TAXES & MISC EXPENSES		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	1,326	0	0	0	1,024	48,398	0
4	TOTAL REAL EST & PROP TAX	L521	1,326	0	0	0	1,024	48,398	0
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	337	0	0	0	1,606	8,454	0
7	TOTAL PAYROLL TAX	L551	337	0	0	0	1,606	8,454	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	1,663	0	0	0	2,630	56,852	0
<u>9 OTHER TAXES & MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	3,124	0	0	0	7,952	88,314	0
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-29	0	0	0	-23	-1,072	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-3,103	0	0	0	-7,897	-87,711	2
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	0	0	0	0	-1	-13	-1
14	MISC ALLOWABLE EXPENSES	M621	-8	0	0	0	31	-482	0
<u>15 PRELIMINARY SUMMARY</u>									
16	TOTAL O & M EXPENSE	OM31	15,140	0	0	0	67,912	322,376	-1
17	TOTAL DEPRECIATION EXPENSE	DE41	4,596	0	0	0	7,871	194,316	-2
18	TOTAL OTHER TAX & MISC EXPENSE	L591	1,663	0	0	0	2,630	56,852	0
19	MISC ALLOWABLE EXPENSES	M621	-8	0	0	0	31	-482	0
20	TOTAL OP EXP EX INC & REV TAX	OP61	21,391	0	0	0	78,444	573,062	-3

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	62,247	22,411	1,441	6,915	13,700	10,689	5,263
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-4,115	-1,482	-95	-457	-906	-707	-348
6	TOTAL OTHER INTEREST EXPENSE	Y781	58,132	20,929	1,346	6,458	12,794	9,982	4,915
7	TOTAL INTEREST EXPENSE	Y783	58,132	20,929	1,346	6,458	12,794	9,982	4,915
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	54,199	23,796	401	5,474	9,822	8,234	3,840
10	TOTAL SIT UNALLOW FOR FIT	Y861	54,199	23,796	401	5,474	9,822	8,234	3,840
11	NET DEDUCTIONS AND ADDITIONS	Y871	3,933	-2,867	945	984	2,972	1,748	1,075
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	Z760 GP19	-20,598	-9,043	-152	-2,080	-3,733	-3,129	-1,459
15	ADJ R - TAX ON AFUDC	Z762 GP19	397	174	3	40	72	60	28
16	TOTAL FED PROV DEF IT (410.1)	Z781	-20,201	-8,869	-149	-2,040	-3,661	-3,069	-1,431
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	4,400	1,932	33	444	797	668	312
20	TOTAL AMORTIZED ITC	Z813	4,400	1,932	33	444	797	668	312
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-20,201	-8,869	-149	-2,040	-3,661	-3,069	-1,431
23	TOTAL AMORTIZED ITC	Z813	-4,400	-1,932	-33	-444	-797	-668	-312
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-24,601	-10,801	-182	-2,484	-4,458	-3,737	-1,743
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	223,572	80,494	5,177	24,838	49,207	38,390	18,901
27	NET DEDUCTIONS AND ADDITIONS	Y871	-3,933	2,867	-945	-984	-2,972	-1,748	-1,075
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-24,601	-10,801	-182	-2,484	-4,458	-3,737	-1,743
29	BASE FOR FIT COMPUTATION	1865	195,038	72,560	4,050	21,370	41,777	32,905	16,083
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	1,832	0	0	0	-4	62,247	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-121	0	0	0	0	-4,116	1
6	TOTAL OTHER INTEREST EXPENSE	Y781	1,711	0	0	0	-4	58,131	1
7	TOTAL INTEREST EXPENSE	Y783	1,711	0	0	0	-4	58,131	1
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	1,485	0	0	0	1,147	54,199	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	1,485	0	0	0	1,147	54,199	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	226	0	0	0	-1,151	3,932	1
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	Z760 GP19	-564	0	0	0	-436	-20,596	-2
15	ADJ R - TAX ON AFUDC	Z762 GP19	11	0	0	0	8	396	1
16	TOTAL FED PROV DEF IT (410.1)	Z781	-553	0	0	0	-428	-20,200	-1
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	121	0	0	0	93	4,400	0
20	TOTAL AMORTIZED ITC	Z813	121	0	0	0	93	4,400	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-553	0	0	0	-428	-20,200	-1
23	TOTAL AMORTIZED ITC	Z813	-121	-0	-0	-0	-93	-4,400	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-674	0	0	0	-521	-24,600	-1
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	6,579	0	0	0	-14	223,572	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-226	-0	-0	-0	1,151	-3,932	-1
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-674	0	0	0	-521	-24,600	-1
29	BASE FOR FIT COMPUTATION	I865	5,679	0	0	0	616	195,040	-2
30	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846	0.53846		0.53846

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FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	PRELIM FEDERAL INCOME TAX	1869	105,021	39,071	2,181	11,507	22,495	17,718	8,660
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-24,601	-10,801	-182	-2,484	-4,458	-3,737	-1,743
3	NET FED INCOME TAX ALLOWABLE	1879	80,420	28,270	1,999	9,023	18,037	13,981	6,917
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	105,021	39,071	2,181	11,507	22,495	17,718	8,660
6	NET FED INCOME TAX PAYABLE	1889	105,021	39,071	2,181	11,507	22,495	17,718	8,660
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	223,572	80,494	5,177	24,838	49,207	38,390	18,901
12	NET FED INCOME TAX ALLOWABLE	1879	80,420	28,270	1,999	9,023	18,037	13,981	6,917
13	NET DEDUCTIONS AND ADDITIONS	Y871	-3,933	2,867	-945	-984	-2,972	-1,748	-1,075
14	BASE FOR SIT COMPUTATION	J965	300,059	111,631	6,231	32,877	64,272	50,623	24,743
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	17,464	6,497	363	1,913	3,741	2,946	1,440
17	NET STATE INCOME TAX ALLOWABLE	J979	17,464	6,497	363	1,913	3,741	2,946	1,440
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	17,464	6,497	363	1,913	3,741	2,946	1,440
20	NET STATE INCOME TAX PAYABLE	J989	17,464	6,497	363	1,913	3,741	2,946	1,440
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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INCOME TAX BASED ON RETURN		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRELIM FEDERAL INCOME TAX	1869	3,058	0	0	0	332	105,022	-1
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-674	0	0	0	-521	-24,600	-1
3	NET FED INCOME TAX ALLOWABLE	1879	2,384	0	0	0	-189	80,422	-2
4 FEDERAL INCOME TAX PAYABLE									
5	PRELIM FEDERAL INCOME TAX	1869	3,058	0	0	0	332	105,022	-1
6	NET FED INCOME TAX PAYABLE	1889	3,058	0	0	0	332	105,022	-1
7 STATE INCOME TAX									
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
9 STATE INCOME TAX ADJUSTMENTS									
10 SUMMARY OF SIT CALCULATION									
11	RETURN ON RATE BASE	R751	6,579	0	0	0	-14	223,572	0
12	NET FED INCOME TAX ALLOWABLE	1879	2,384	0	0	0	-189	80,422	-2
13	NET DEDUCTIONS AND ADDITIONS	Y871	-226	-0	-0	-0	1,151	-3,932	-1
14	BASE FOR SIT COMPUTATION	J965	8,737	0	0	0	948	300,062	-3
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	509	0	0	0	55	17,464	0
17	NET STATE INCOME TAX ALLOWABLE	J979	509	0	0	0	55	17,464	0
18 STATE INCOME TAX PAYABLE									
19	PRELIMINARY STATE INCOME TAX	J969	509	0	0	0	55	17,464	0
20	NET STATE INCOME TAX PAYABLE	J989	509	0	0	0	55	17,464	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
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COST OF SERVICE COMPUTATION		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000 P121	1,198	1,198	0	0	0	0	0
3	TRANSMISSION RELATED	Q002 T106	503	0	0	503	0	0	0
4	DISTRIBUTION PLANT RELATED	Q004 D100	4,298	0	0	0	4,298	0	0
5	GROSS PLANT RELATED	Q006 GP19	1,028	451	8	104	186	156	73
6	RATE BASE RELATED	Q008 RB91	4,670	1,681	108	519	1,028	802	395
7	ENERGY NON-FUEL RELATED	Q010 K312	1,149	0	1,149	0	0	0	0
8	DISTRIBUTION SERVICES	Q012 K244	8,488	0	0	0	0	0	8,488
9	DISTRIBUTION SECONDARY	Q014 K242	5,184	0	0	0	0	5,184	0
10	CUSTOMER ACCOUNTING	Q016 K412	130	0	0	0	0	0	0
11	TOTAL REVENUE CREDITS	Q027	26,648	3,330	1,265	1,126	5,512	6,142	8,956
12 COST OF SERVICE COMPUTATION									
13	TOTAL OP EXP EX INC & REV TAX	OP61	573,059	208,452	54,195	37,729	75,811	60,536	36,504
14	RETURN ON RATE BASE	R751	223,572	80,494	5,177	24,838	49,207	38,390	18,901
15	NET FED INCOME TAX ALLOWABLE	1879	80,420	28,270	1,999	9,023	18,037	13,981	6,917
16	NET STATE INCOME TAX ALLOWABLE	J979	17,464	6,497	363	1,913	3,741	2,946	1,440
17	TOTAL REVENUE CREDITS	Q027	-26,648	-3,330	-1,265	-1,126	-5,512	-6,142	-8,956
18	SUBTOTAL B	CS03	867,867	320,383	60,469	72,377	141,284	109,711	54,806
19	REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	TOTAL ELECTRIC COST OF SERVICE	CS05	867,867	320,383	60,469	72,377	141,284	109,711	54,806
21	CLASS REVENUES=COST OF SERVICE	R602	867,867	320,384	60,469	72,377	141,285	109,712	54,806
22	TOTAL ELECTRIC COST OF SERVICE	CS05	-867,867	-320,383	-60,469	-72,377	-141,284	-109,711	-54,806
23	EXCESS REVENUES	XREV	0	1	0	0	1	1	0
24	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
25	EXCESS TAX	XTAX	-2	0	0	0	0	0	0
26	EXCESS RETURN	XRET	2	1	0	0	1	1	0

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COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE				LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FIXTURE/MAINT					
1 REVENUE CREDITS									
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	1,198	0	
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	503	0	
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	4,298	0	
5 GROSS PLANT RELATED	Q006 GP19	28	0	0	0	22	1,028	0	
6 RATE BASE RELATED	Q008 RB91	137	0	0	0	0	4,670	0	
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	1,149	0	
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	8,488	0	
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	5,184	0	
10 CUSTOMER ACCOUNTING	Q016 K412	0	0	0	0	130	130	0	
11 TOTAL REVENUE CREDITS	Q027	165	0	0	0	152	26,648	0	
12 COST OF SERVICE COMPUTATION									
13 TOTAL OP EXP EX INC & REV TAX	OP61	21,391	0	0	0	78,444	573,062	-3	
14 RETURN ON RATE BASE	R751	6,579	0	0	0	-14	223,572	0	
15 NET FED INCOME TAX ALLOWABLE	I879	2,384	0	0	0	-189	80,422	-2	
16 NET STATE INCOME TAX ALLOWABLE	J979	509	0	0	0	55	17,464	0	
17 TOTAL REVENUE CREDITS	Q027	-165	-0	-0	-0	-152	-26,648	-0	
18 SUBTOTAL B	CS03	30,698	0	0	0	78,144	867,872	-5	
19 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	
20 TOTAL ELECTRIC COST OF SERVICE	CS05	30,698	0	0	0	78,144	867,872	-5	
21 CLASS REVENUES=COST OF SERVICE	R602	30,699	0	0	0	78,144	867,876	-9	
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-30,698	-0	-0	-0	-78,144	-867,872	5	
23 EXCESS REVENUES	XREV	1	0	0	0	0	4	-4	
24 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575	
25 EXCESS TAX	XTAX	0	0	0	0	0	0	-2	
26 EXCESS RETURN	XRET	1	0	0	0	0	4	-2	

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FLORIDA POWER CORPORATION
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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE OF RETURN</u>									
<u>2 CAPITALIZATION AMOUNTS</u>									
3	LONG TERM DEBT	K100		1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102		30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104		1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106		2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108		112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110		45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112		292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115		3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
<u>11 COST OF CAPITAL</u>									
12	LONG TERM DEBT	K120		0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126		0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128		0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130		0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>19 WEIGHTED COST OF CAPITAL</u>									
20	LONG TERM DEBT	K141		0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143		0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145		0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147		0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149		0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151		0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
<u>28 TAX RATES AND SPECIAL FACTORS</u>									
29	SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
<u>TOTAL</u>	<u>3,665,497</u>	<u>1.00000</u>		<u>0.09809</u>

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0
21	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>30 WAGES AND SALARIES</u>								
31	PROD. DEMAND - BASE	K600 K200	23,595	23,595	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	3,622	3,622	0	0	0	0
33	PROD. DEMAND - PEAKING	K604 K204	1,795	1,795	0	0	0	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	15,386	0	15,386	0	0	0
35	TRANSMISSION	K610 T121	5,775	224	0	5,551	0	0
36	DISTRIBUTION	K612 D141	28,409	0	0	0	11,964	10,030
37	TOTAL PTD WAGES & SALARIES	K617	78,582	29,236	15,386	5,551	11,964	10,030
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.37204	0.19580	0.07064	0.15225	0.12764
39	CUSTOMER ACCOUNTING	K620 K667	12,802	0	0	0	0	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	3,089	0	0	0	0	0
41	ECCR	K624 K400	5,299	0	0	0	0	0

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	0	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	0	100,000	100,000	0
23	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	0	0	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30 WAGES AND SALARIES									
31	PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	23,595	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	3,622	0
33	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	1,795	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	15,386	0
35	TRANSMISSION	K610 T121	0	0	0	0	0	5,775	0
36	DISTRIBUTION	K612 D141	1,738	0	0	0	0	28,409	0
37	TOTAL PTD WAGES & SALARIES	K617	1,738	0	0	0	0	78,582	0
38	WTD PTD WAGE & SAL RATIOS	K619	0.02212	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39	CUSTOMER ACCOUNTING	K620 K667	2,236	0	0	0	10,566	12,802	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	0	3,089	3,089	0
41	ECCR	K624 K400	0	0	0	0	5,299	5,299	0

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	TOTAL PTCSS WAGES & SALARIES	K627	99,772	29,236	15,386	5,551	11,964	10,030	4,677	
2	WTD PTCSS WAGE & SAL RATIOS	K629	1.00000	0.29303	0.15421	0.05564	0.11991	0.10053	0.04688	
3	ADMINISTRATIVE & GENERAL	K630 K627	4,981	1,460	768	277	597	501	233	
4	TOTAL WAGES AND SALARIES EXP	K633	104,753	30,696	16,154	5,828	12,561	10,531	4,910	
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.29303	0.15421	0.05564	0.11991	0.10053	0.04687	
6	<u>WTG CUST ACCOUNTING EXPENSE</u>									
7	METER READING	K640 K410	9,395	0	0	0	0	0	0	
8	CUSTOMER RECORDS	K642 K412	37,724	0	0	0	0	0	0	
9	BILLING	K644 K414	6,676	0	0	0	0	0	0	
10	TOTAL ALLOCATOR NO 1	K667	53,795	0	0	0	0	0	0	
11	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
12	<u>RECOV FUEL ENERGY EXPENSE</u>									
13	AMOUNT ALLOCABLE	K672 K306	415,616	0	415,616	0	0	0	0	
14	TOTAL ALLOCATOR NO 2	K697	415,616	0	415,616	0	0	0	0	
15	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	

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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL PTDCCS WAGES & SALARIES	K627	3,974	0	0	0	18,954	99,772	0
2	WTD PTDCCS WAGE & SAL RATIOS	K629	0.03983	0.00000	0.00000	0.00000	0.18997	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630 K627	198	0	0	0	946	4,980	1
4	TOTAL WAGES AND SALARIES EXP	K633	4,172	0	0	0	19,900	104,752	1
5	WTD WAGE AND SALARY RATIOS	K639	0.03983	0.00000	0.00000	0.00000	0.18997	0.99999	0.00001
6 WTG CUST ACCOUNTING EXPENSE									
7	METER READING	K640 K410	9,395	0	0	0	0	9,395	0
8	CUSTOMER RECORDS	K642 K412	0	0	0	0	37,724	37,724	0
9	BILLING	K644 K414	0	0	0	0	6,676	6,676	0
10	TOTAL ALLOCATOR NO 1	K667	9,395	0	0	0	44,400	53,795	0
11	WTD RATIOS	K669	0.17464	0.00000	0.00000	0.00000	0.82536	1.00000	0.00000
12 RECOV FUEL ENERGY EXPENSE									
13	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	0	415,616	0
14	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	415,616	0
15	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.03880	0.00000	0.96120	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.81210	0.00000	0.18790	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.42113	0.16464
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00765	0.00000	0.18948	0.33811	0.13219
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.45212	0.00000	0.10461	0.18667	0.07298
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.23411	0.12321	0.04445	0.09580	0.03745
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.43905	0.00739	0.10100	0.18122	0.07085
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.52881	0.00630	0.09548	0.13714	0.05412
11 NET ELECTRIC PLANT								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.04735	0.00000	0.95265	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.43492	0.16908
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.00847	0.00000	0.17032	0.35717	0.13885
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.26164	0.13769	0.04968	0.10707	0.04186
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.43922	0.00749	0.10089	0.18111	0.07094
18	WTD NET PLANT RATIOS	NP29	1.00000	0.35400	0.00843	0.10623	0.22299	0.08670
19 RATE BASE ADJUSTMENTS								
20 WORKING CAPITAL								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.19738	0.55376	0.04541	0.08147	0.03185
22	WTD RATIOS	W689	1.00000	0.45212	0.00000	0.10461	0.18667	0.07298
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.25475	0.16259	0.05777	0.12250	0.05865
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.57679	0.61248	0.13682	0.18065	0.03495
25 RATE BASE								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.35464	0.00848	0.11045	0.22108	0.08578
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.36004	0.02315	0.11109	0.22009	0.08454
28 O & M EXPENSES								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.03911	0.00000	0.96089	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.45405	0.24620
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.01711	0.00322	0.00387	0.00754	0.02967
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.26001	0.14422	0.05922	0.14222	0.05563
35	WTD O & M EXP RATIOS	OM39	1.00000	0.26876	0.15590	0.05784	0.12001	0.06555
36 DEPRECIATION EXPENSES								

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.06119	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.04913	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.02712	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.03182	0.00000	0.00000	0.35284	1.00000	0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.02740	0.00000	0.00000	0.02116	1.00000	0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.02248	0.00000	0.00000	0.02563	1.00000	-0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.06007	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.04933	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.03556	0.00000	0.00000	0.27672	0.99998	0.00002
17	WTD NET C & O PLANT RATIOS	C229	0.02745	0.00000	0.00000	0.02103	1.00000	0.00000
18	WTD NET PLANT RATIOS	NP29	0.03207	0.00000	0.00000	0.01693	1.00000	0.00000
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.01232	0.00000	0.00000	0.00952	1.00000	0.00000
22	WTD RATIOS	W689	0.02712	0.00000	0.00000	0.00000	0.99999	0.00001
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.04540	0.00000	0.00000	0.21082	0.99998	0.00002
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.06427	0.00000	0.00000	-0.67926	1.00004	-0.00004
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.03176	0.00000	0.00000	0.01685	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.02943	0.00000	0.00000	-0.00006	1.00000	0.00000
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.04811	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.16785	0.00000	0.00000	0.76489	1.00000	0.00000
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.04164	0.00000	0.00000	0.17794	1.00002	-0.00002
35	WTD O & M EXP RATIOS	OM39	0.04696	0.00000	0.00000	0.21066	1.00000	-0.00000
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
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<u>WEIGHTED RATIOS</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.03703	0.00000	0.96297	0.00000	0.00000	0.00000
3	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.37999	0.39931	0.16129
4	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.21681	0.11413	0.04118	0.08873	0.07442	0.03467
5	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.50607	0.01154	0.07094	0.14120	0.14647	0.05963
<u>6 OTHER TAXES & MISC EXPENSES</u>									
7	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.43905	0.00740	0.10100	0.18123	0.15193	0.07085
8	WTD PAYROLL TAX RATIOS	L559	1.00000	0.29300	0.15425	0.05559	0.11994	0.10054	0.04684
9	WTD OTHER TAX RATIOS	L599	1.00000	0.41733	0.02923	0.09424	0.17211	0.14429	0.06728
10	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.52490	-0.06846	0.12241	0.20332	0.18465	0.08091
11	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.36375	0.09457	0.06584	0.13229	0.10564	0.06370
<u>12 INCOME TAXES</u>									
13	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.36916	0.06968	0.08340	0.16279	0.12641	0.06315
<u>14 OPERATING EXPENSES</u>									
15	WTD PROD O & M EXP RATIOS	P459	1.00000	0.60522	0.36089	0.00000	0.00000	0.00000	0.00000
16	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.03911	0.00000	0.96089	0.00000	0.00000	0.00000
17	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.45405	0.25164	0.24620
18	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>									
20	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.37204	0.19580	0.07064	0.15225	0.12764	0.05952
21	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.29303	0.15421	0.05564	0.11991	0.10053	0.04688
22	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.29303	0.15421	0.05564	0.11991	0.10053	0.04687
23	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.05941	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.02947	0.00000	0.00000	0.00000	0.40068	1.00010	-0.00010
5 WTD TOT DEPREC EXP RATIOS	DE49	0.02365	0.00000	0.00000	0.00000	0.04051	1.00001	-0.00001
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.02740	0.00000	0.00000	0.00000	0.02116	1.00000	0.00000
8 WTD PAYROLL TAX RATIOS	L559	0.03986	0.00000	0.00000	0.00000	0.18997	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.02925	0.00000	0.00000	0.00000	0.04626	1.00000	0.00000
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.01660	0.00000	0.00000	0.00000	-0.06432	1.00000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.03733	0.00000	0.00000	0.00000	0.13689	1.00001	-0.00001
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.03537	0.00000	0.00000	0.00000	0.09004	1.00001	-0.00001
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.03389	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.04811	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.02212	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.03983	0.00000	0.00000	0.00000	0.18997	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.03983	0.00000	0.00000	0.00000	0.18997	0.99999	0.00001
23 WTD RATIOS	K669	0.17464	0.00000	0.00000	0.00000	0.82536	1.00000	0.00000

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
<u>1 NET INCOME COMPUTATION</u>									
2	CLASS REVENUES=COST OF SERVICE	R600	867,867	320,384	60,469	72,377	141,285	109,712	54,806
3	TOTAL REVENUE CREDITS	Q027	26,648	3,330	1,265	1,126	5,512	6,142	8,956
4	TOTAL ELECTRIC REVENUE	CS07	894,515	323,714	61,734	73,503	146,797	115,854	63,762
5	TOTAL OP EXP EX INC & REV TAX	OP61	-573,059	-208,452	-54,195	-37,729	-75,811	-60,536	-36,504
6	NET INCOME	NI01	321,456	115,262	7,539	35,774	70,986	55,318	27,258
<u>7 ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-58,132	-20,929	-1,346	-6,458	-12,794	-9,982	-4,915
9	TOTAL SIT UNALLOW FOR FIT	Y861	54,199	23,796	401	5,474	9,822	8,234	3,840
10	PRELIMINARY TAXABLE INCOME	TI01	317,523	118,129	6,594	34,790	68,014	53,570	26,183
<u>11 STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	TI01	317,523	118,129	6,594	34,790	68,014	53,570	26,183
13	STATE TAXABLE INCOME	SI01	317,523	118,129	6,594	34,790	68,014	53,570	26,183
<u>14 STATE INCOME TAX PAYABLE</u>									
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = SI01 * K192	ST01	17,464	6,497	363	1,913	3,741	2,946	1,440
17	STATE INC TAX PAYABLE	SP01	17,464	6,497	363	1,913	3,741	2,946	1,440
<u>18 SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	17,464	6,497	363	1,913	3,741	2,946	1,440
20	NET STATE INC TAX ALLOWABLE	SA01	17,464	6,497	363	1,913	3,741	2,946	1,440
<u>21 FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	TI01	317,523	118,129	6,594	34,790	68,014	53,570	26,183
23	STATE INC TAX PAYABLE	SP01	-17,464	-6,497	-363	-1,913	-3,741	-2,946	-1,440
24	NET FEDERAL TAXABLE INCOME	FI01	300,059	111,632	6,231	32,877	64,273	50,624	24,743
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = FI01 * K190	FT01	105,021	39,071	2,181	11,507	22,496	17,718	8,660
27	TOTAL FED PROV DEF IT (410.1)	Z781	-20,201	-8,869	-149	-2,040	-3,661	-3,069	-1,431
28	TOTAL AMORTIZED ITC	Z813	-4,400	-1,932	-33	-444	-797	-668	-312
29	NET FED INC TAX ALLOWABLE	FA01	80,420	28,270	1,999	9,023	18,038	13,981	6,917
<u>30 FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = FI01 * K190	FT01	105,021	39,071	2,181	11,507	22,496	17,718	8,660
32	FED INC TAX PAYABLE	FP01	105,021	39,071	2,181	11,507	22,496	17,718	8,660
<u>33 PRELIMINARY SUMMARY</u>									
34	NET INCOME	NI01	321,456	115,262	7,539	35,774	70,986	55,318	27,258

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FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 NET INCOME COMPUTATION</u>									
2	CLASS REVENUES=COST OF SERVICE	R600	30,699	0	0	0	78,144	867,876	-9
3	TOTAL REVENUE CREDITS	Q027	165	0	0	0	152	26,648	0
4	TOTAL ELECTRIC REVENUE	CS07	30,864	0	0	0	78,296	894,524	-9
5	TOTAL OP EXP EX INC & REV TAX	OP61	-21,391	-0	-0	-0	-78,444	-573,062	3
6	NET INCOME	NI01	9,473	0	0	0	-148	321,462	-6
<u>7 ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-1,711	-0	-0	-0	4	-58,131	-1
9	TOTAL SIT UNALLOW FOR FIT	Y861	1,485	0	0	0	1,147	54,199	0
10	PRELIMINARY TAXABLE INCOME	T101	9,247	0	0	0	1,003	317,530	-7
<u>11 STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	T101	9,247	0	0	0	1,003	317,530	-7
13	STATE TAXABLE INCOME	S101	9,247	0	0	0	1,003	317,530	-7
<u>14 STATE INCOME TAX PAYABLE</u>									
15	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = S101 * K192	ST01	509	0	0	0	55	17,464	0
17	STATE INC TAX PAYABLE	SP01	509	0	0	0	55	17,464	0
<u>18 SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	509	0	0	0	55	17,464	0
20	NET STATE INC TAX ALLOWABLE	SA01	509	0	0	0	55	17,464	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	T101	9,247	0	0	0	1,003	317,530	-7
23	STATE INC TAX PAYABLE	SP01	-509	-0	-0	-0	-55	-17,464	-0
24	NET FEDERAL TAXABLE INCOME	F101	8,738	0	0	0	948	300,066	-7
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = F101 * K190	FT01	3,058	0	0	0	332	105,023	-2
27	TOTAL FED PROV DEF IT (410.1)	Z781	-553	0	0	0	-428	-20,200	-1
28	TOTAL AMORTIZED ITC	Z813	-121	-0	-0	-0	-93	-4,400	-0
29	NET FED INC TAX ALLOWABLE	FA01	2,384	0	0	0	-189	80,423	-3
<u>30 FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = F101 * K190	FT01	3,058	0	0	0	332	105,023	-2
32	FED INC TAX PAYABLE	FP01	3,058	0	0	0	332	105,023	-2
<u>33 PRELIMINARY SUMMARY</u>									
34	NET INCOME	NI01	9,473	0	0	0	-148	321,462	-6

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FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-80,420	-28,270	-1,999	-9,023	-18,038	-13,981	-6,917
2 NET STATE INC TAX ALLOWABLE	SA01	-17,464	-6,497	-363	-1,913	-3,741	-2,946	-1,440
3 OVERALL RETURN EARNED (SCH 14)	RETU	223,572	80,495	5,177	24,838	49,207	38,391	18,901
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09809	0.09810	0.09809	0.09809	0.09809	0.09809

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-2,384	-0	-0	-0	189	-80,423	3
2 NET STATE INC TAX ALLOWABLE	SA01	-509	-0	-0	-0	-55	-17,464	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	6,580	0	0	0	-14	223,575	-3
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09810	0.00000	0.00000	0.00000	0.10000	0.09809	-3.00000

C *General Service Non-Demand*

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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	<u>RATE BASE</u>								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	251,312	99,820	1,970	19,755	43,299	44,304	24,417
3	TOTAL DEPRECIATION RESERVE	DR11	-120,328	-58,495	-816	-9,086	-15,942	-18,450	-9,074
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>5,046</u>	<u>2,706</u>	<u>2,167</u>	<u>1,020</u>	<u>928</u>	<u>1,083</u>	<u>330</u>
5	TOTAL RATE BASE	RB91	136,030	44,031	3,321	11,689	28,285	26,937	15,673
6	<u>OPERATING EXPENSES</u>								
7	TOTAL O & M EXPENSE	OM31	21,011	4,653	3,165	860	2,183	1,650	1,719
8	TOTAL DEPRECIATION EXPENSE	DE41	11,551	5,274	141	637	1,547	1,959	942
9	TOTAL OTHER TAX & MISC EXPENSE	L591	3,414	1,273	105	248	552	564	311
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-28</u>	<u>-13</u>	<u>2</u>	<u>-3</u>	<u>-6</u>	<u>-6</u>	<u>-3</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	35,948	11,187	3,413	1,742	4,276	4,167	2,969
12	NET FED INCOME TAX ALLOWABLE	I879	4,804	1,518	125	416	1,016	963	562
13	<u>NET STATE INCOME TAX ALLOWABLE</u>	J979	<u>1,041</u>	<u>349</u>	<u>23</u>	<u>88</u>	<u>211</u>	<u>203</u>	<u>117</u>
14	TOTAL OPERATING EXPENSE	OPEX	41,793	13,054	3,561	2,246	5,503	5,333	3,648
15	RETURN ON RATE BASE	R751	13,343	4,319	326	1,147	2,774	2,642	1,537
16	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-1,798</u>	<u>-178</u>	<u>-79</u>	<u>-52</u>	<u>-311</u>	<u>-423</u>	<u>-728</u>
17	TOTAL ELECTRIC COST OF SERVICE	CS05	53,338	17,195	3,808	3,341	7,966	7,552	4,457
18	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>53,338</u>	<u>17,196</u>	<u>3,808</u>	<u>3,341</u>	<u>7,966</u>	<u>7,552</u>	<u>4,457</u>
19	EXCESS REVENUES	XREV	0	1	0	0	0	0	0
20	TOTAL RETURN EARNED	RETE	13,343	4,320	326	1,147	2,774	2,642	1,537
21	RATE OF RETURN EARNED	RORE	0.09809	0.09811	0.09816	0.09813	0.09807	0.09808	0.09807
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
23	RETURN EARNED ON COMMON EQUITY	REDE	0.13200	0.13205	0.13214	0.13208	0.13198	0.13199	0.13196
24	ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
25	<u>CLASS REVENUES=COST OF SERVICE</u>	R600	<u>53,338</u>	<u>17,196</u>	<u>3,808</u>	<u>3,341</u>	<u>7,966</u>	<u>7,552</u>	<u>4,457</u>
26	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	0	0	0	0	0
27	PER UNIT PRES REV	RIJP	0.00000	-0.00006	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE NON-DEMAND CLASS

DOCKET NUMBER: ERGS50FN-000
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SUMMARY OF RESULTS		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	10,482	0	0	0	7,266	251,313	-1
3	TOTAL DEPRECIATION RESERVE	DR11	-4,184	-0	-0	-0	-4,283	-120,330	2
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-195	0	0	0	-2,996	5,043	3
5	TOTAL RATE BASE	RB91	6,103	0	0	0	-13	136,026	4
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	1,271	0	0	0	5,506	21,007	4
8	TOTAL DEPRECIATION EXPENSE	DE41	414	0	0	0	638	11,552	-1
9	TOTAL OTHER TAX & MISC EXPENSE	L591	149	0	0	0	213	3,415	-1
10	MISC ALLOWABLE EXPENSES	M621	-1	0	0	0	2	-28	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	1,833	0	0	0	6,359	35,946	2
12	NET FED INCOME TAX ALLOWABLE	1879	217	0	0	0	-15	4,802	2
13	NET STATE INCOME TAX ALLOWABLE	J979	46	0	0	0	4	1,041	0
14	TOTAL OPERATING EXPENSE	OPEX	2,096	0	0	0	6,348	41,789	4
15	RETURN ON RATE BASE	R751	599	0	0	0	-1	13,343	0
16	TOTAL REVENUE CREDITS	Q027	-16	-0	-0	-0	-12	-1,799	1
17	TOTAL ELECTRIC COST OF SERVICE	CS05	2,679	0	0	0	6,335	53,333	5
18	CLASS REVENUES=COST OF SERVICE	R602	2,679	0	0	0	6,335	53,334	4
19	EXCESS REVENUES	XREV	0	0	0	0	0	1	-1
20	TOTAL RETURN EARNED	RETE	599	0	0	0	-1	13,344	-1
21	RATE OF RETURN EARNED	RORE	0.09815	0.00000	0.00000	0.00000	0.07692	0.09810	-0.25000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
23	RETURN EARNED ON COMMON EQUITY	REOE	0.13212	-0.05086	-0.05086	-0.05086	0.09255	0.13202	-0.51692
24	ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200		0.13200
25	CLASS REVENUES=COST OF SERVICE	R600	2,679	0	0	0	6,335	53,334	4
26	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	-1	1
27	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	-0.00002	0.25000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE NON-DEMAND CLASS

DOCKET NUMBER: ERGS50FN-000
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	72,288	72,288	0	0	0	0
3	INTERMEDIATE	P102 K202	11,462	11,462	0	0	0	0
4	PEAKING	P104 K204	11,976	11,976	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	95,726	95,726	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	467	467	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	83	83	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	353	353	0	0	0	0
10	TRANSMISSION	T106 K220	19,234	0	0	19,234	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	20,137	903	0	19,234	0	0
12	TOTAL PROD & TRANS PLANT	PT21	115,863	96,629	0	19,234	0	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	41,925	0	0	0	41,925	0
15	SECONDARY	D102 K242	42,900	0	0	0	0	42,900
16	SERVICES	D104 K244	23,644	0	0	0	0	23,644
17	METERS	D106 K246	9,792	0	0	0	0	0
18	DISTRIBUTION PLANT IN SERVICE	D141	118,261	0	0	0	41,925	42,900
19	TOTAL TRANS & DIST PLANT	TD21	138,398	903	0	19,234	41,925	42,900
20	TOTAL GROSS PTD PLANT	PD21	234,124	96,629	0	19,234	41,925	42,900
<u>21 GENERAL & INTANGIBLE PLANT</u>								
22	LABOR RELATED	G100 K627	13,048	3,191	1,970	521	1,374	1,404
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	4,140	0	0	0	0	0
24	GENERAL PLANT IN SERVICE	G121	17,188	3,191	1,970	521	1,374	1,404
25	GROSS ELECTRIC PLT IN SERVICE	GP11	251,312	99,820	1,970	19,755	43,299	44,304

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE NON-DEMAND CLASS

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<u>GROSS ELECTRIC PLT IN SERVICE</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	0	0	0	0	0	72,288	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	11,462	0
4	PEAKING	P104 K204	0	0	0	0	0	11,976	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	95,726	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	467	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	83	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	353	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	19,234	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	20,137	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	115,863	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	0	0	0	0	0	41,925	0
15	SECONDARY	D102 K242	0	0	0	0	0	42,900	0
16	SERVICES	D104 K244	0	0	0	0	0	23,644	0
17	METERS	D106 K246	9,792	0	0	0	0	9,792	0
18	DISTRIBUTION PLANT IN SERVICE	D141	9,792	0	0	0	0	118,261	0
19	TOTAL TRANS & DIST PLANT	TD21	9,792	0	0	0	0	138,398	0
20	TOTAL GROSS PTD PLANT	PD21	9,792	0	0	0	0	234,124	0
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	690	0	0	0	3,126	13,049	-1
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	4,140	4,140	0
24	GENERAL PLANT IN SERVICE	G121	690	0	0	0	7,266	17,189	-1
25	GROSS ELECTRIC PLT IN SERVICE	GP11	10,482	0	0	0	7,266	251,313	-1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT								
2 BASE	P150 P100	41,341	41,341	0	0	0	0	0
3 INTERMEDIATE	P152 P102	10,058	10,058	0	0	0	0	0
4 PEAKING	P154 P104	5,405	5,405	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171	56,804	56,804	0	0	0	0	0
6 TRANSMISSION PLANT								
7 GEN. STEP-UP - BASE	T150 T100	157	157	0	0	0	0	0
8 GEN. STEP-UP - INTERMEDIATE	T152 T102	28	28	0	0	0	0	0
9 GEN. STEP-UP - PEAKING	T154 T104	119	119	0	0	0	0	0
10 TRANSMISSION	T156 T106	8,857	0	0	8,857	0	0	0
11 TOTAL TRANS DEPREC RESERVE	T171	9,161	304	0	8,857	0	0	0
12 DISTRIBUTION PLANT								
13 PRIMARY	D150 D100	15,344	0	0	0	15,344	0	0
14 SECONDARY	D152 D102	17,840	0	0	0	0	17,840	0
15 SERVICES	D154 D104	8,738	0	0	0	0	0	8,738
16 METERS	D156 D106	3,891	0	0	0	0	0	0
17 TOTAL DIST DEPREC RESERVE	D191	45,813	0	0	0	15,344	17,840	8,738
18 GENERAL & INTANGIBLE PLANT								
19 LABOR RELATED	G150 G100	5,400	1,321	815	216	569	581	320
20 RETAIL CUSTOMER RELATED (CSS)	G152 G102	2,984	0	0	0	0	0	0
21 TOTAL GENERAL DEPREC RESERVE	G171	8,384	1,321	815	216	569	581	320
22 COMMON & OTHER PLANT								
23 RETIREMENT WORK IN PROGRESS	C150 GP19	166	66	1	13	29	29	16
24 TOTAL COM & OTHER PLANT	C171	166	66	1	13	29	29	16
25 TOTAL DEPRECIATION RESERVE	DR11	120,328	58,495	816	9,086	15,942	18,450	9,074

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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DEPRECIATION RESERVE	ITEM ALLO	INTERRUPTIBLE					CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES				
1 PRODUCTION PLANT									
2	BASE	P150 P100	0	0	0	0	0	41,341	0
3	INTERMEDIATE	P152 P102	0	0	0	0	0	10,058	0
4	PEAKING	P154 P104	0	0	0	0	0	5,405	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	0	56,804	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	0	157	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	0	28	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	0	119	0
10	TRANSMISSION	T156 T106	0	0	0	0	0	8,857	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	0	9,161	0
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	0	0	0	0	0	15,344	0
14	SECONDARY	D152 D102	0	0	0	0	0	17,840	0
15	SERVICES	D154 D104	0	0	0	0	0	8,738	0
16	METERS	D156 D106	3,891	0	0	0	0	3,891	0
17	TOTAL DIST DEPREC RESERVE	D191	3,891	0	0	0	0	45,813	0
18 GENERAL & INTANGIBLE PLANT									
19	LABOR RELATED	G150 G100	286	0	0	0	1,294	5,402	-2
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	0	2,984	2,984	0
21	TOTAL GENERAL DEPREC RESERVE	G171	286	0	0	0	4,278	8,386	-2
22 COMMON & OTHER PLANT									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	7	0	0	0	5	166	0
24	TOTAL COM & OTHER PLANT	C171	7	0	0	0	5	166	0
25	TOTAL DEPRECIATION RESERVE	DR11	4,184	0	0	0	4,283	120,330	-2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	95,726	95,726	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-56,804	-56,804	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	38,922	38,922	0	0	0	0	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	20,137	903	0	19,234	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-9,161	-304	-0	-8,857	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	10,976	599	0	10,377	0	0	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	118,261	0	0	0	41,925	42,900	23,644
11	TOTAL DIST DEPREC RESERVE	D191	-45,813	-0	-0	-0	-15,344	-17,840	-8,738
12	NET DISTRIBUTION PLANT	D241	72,448	0	0	0	26,581	25,060	14,906
13	NET PTD PLANT	NT31	122,346	39,521	0	10,377	26,581	25,060	14,906
14	NET TRANS & DIST PLANT	NT21	83,424	599	0	10,377	26,581	25,060	14,906
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	17,188	3,191	1,970	521	1,374	1,404	773
17	TOTAL GENERAL DEPREC RESERVE	G171	-8,384	-1,321	-815	-216	-569	-581	-320
18	NET GENERAL & INTANG PLANT	G221	8,804	1,870	1,155	305	805	823	453
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-166	-66	-1	-13	-29	-29	-16
21	NET COMMON & OTHER PLANT	C221	-166	-66	-1	-13	-29	-29	-16
22	NET ELECTRIC PLANT IN SERVICE	NP21	130,984	41,325	1,154	10,669	27,357	25,854	15,343

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FLORIDA POWER CORPORATION
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 GENERAL SERVICE NON-DEMAND CLASS

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NET ELECTRIC PLANT		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	95,726	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-56,804	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	38,922	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	20,137	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-9,161	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	10,976	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	9,792	0	0	0	0	118,261	0
11	TOTAL DIST DEPREC RESERVE	D191	-3,891	-0	-0	-0	-0	-45,813	-0
12	NET DISTRIBUTION PLANT	D241	5,901	0	0	0	0	72,448	0
13	NET PTD PLANT	NT31	5,901	0	0	0	0	122,346	0
14	NET TRANS & DIST PLANT	NT21	5,901	0	0	0	0	83,424	0
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	690	0	0	0	7,266	17,189	-1
17	TOTAL GENERAL DEPREC RESERVE	G171	-286	-0	-0	-0	-4,278	-8,386	2
18	NET GENERAL & INTANG PLANT	G221	404	0	0	0	2,988	8,803	1
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-7	-0	-0	-0	-5	-166	-0
21	NET COMMON & OTHER PLANT	C221	-7	0	0	0	-5	-166	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	6,298	0	0	0	2,983	130,983	1

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	137	0	0	137	0	0
5	DISTRIBUTION	V226 D100	60	0	0	0	60	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	197	0	0	137	60	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	2,781	2,781	0	0	0	0
9	TRANSMISSION	V236 T106	524	0	0	524	0	0
10	DISTRIBUTION	V238 D141	801	0	0	0	284	291
11	GENERAL	V240 G100	220	54	33	9	23	24
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-1,841	-1,841	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	2,485	994	33	533	307	315
14	TOTAL ADDITIVE ADJUSTMENTS	V289	2,682	994	33	670	367	315
15	NET ORIGINAL COST RATE BASE	RB21	133,666	42,319	1,187	11,339	27,724	26,169
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE	W630 K306	4,001	0	4,001	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	-11	0	-11	0	0	0
21	TOTAL FUEL STOCKS	W641	3,990	0	3,990	0	0	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	3,088	1,227	24	243	532	544
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-17	-7	0	-1	-3	-3
25	TOTAL PLANT MATERIALS & SUPPL	W659	3,071	1,220	24	242	529	541
26	TOTAL MATERIALS & SUPPLIES	W661	7,061	1,220	4,014	242	529	541
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	7,279	3,004	0	598	1,303	1,334
29	TOTAL PREPAYMENTS	W687	7,279	3,004	0	598	1,303	1,334
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
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 GENERAL SERVICE NON-DEMAND CLASS

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224 T106	0	0	0	0	137	0
5	DISTRIBUTION	V226 D100	0	0	0	0	60	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	197	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234 P121	0	0	0	0	2,781	0
9	TRANSMISSION	V236 T106	0	0	0	0	524	0
10	DISTRIBUTION	V238 D141	66	0	0	0	801	0
11	GENERAL	V240 G100	12	0	0	53	221	-1
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-1,841	0
13	TOTAL RATE BASE CWIP	V255	78	0	0	53	2,486	-1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	78	0	0	53	2,683	-1
15	NET ORIGINAL COST RATE BASE	RB21	6,376	0	0	3,036	133,666	0
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	4,001	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-11	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	3,990	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE	W642 GP19	129	0	0	89	3,088	0
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-1	0	0	0	-17	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	128	0	0	89	3,071	0
26	TOTAL MATERIALS & SUPPLIES	W661	128	0	0	89	7,061	0
27 PREPAYMENTS								
28	TOTAL	W670 PD29	304	0	0	0	7,278	1
29	TOTAL PREPAYMENTS	W687	304	0	0	0	7,278	1
30 MISCELLANEOUS WORKING CAPITAL								

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 OPEBS - D.A. RETAIL	W730 K627	-5,553	-1,358	-838	-222	-585	-598	-329
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	300	300	0	0	0	0	0
3 MISC OTHER	W736 OM31	-6,919	-1,532	-1,042	-283	-719	-543	-566
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-96	-38	-1	-8	-17	-17	-9
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-11	-4	-1	-1	-2	-2	-1
6 1DJ K - SECTION 1341	W742 GP19	303	120	2	24	52	53	29
7 TOTAL MISC WORK CAPITAL	W747	-11,976	-2,512	-1,880	-490	-1,271	-1,107	-876
8 TOTAL WORKING CAPITAL	WC71	2,364	1,712	2,134	350	561	768	157
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	2,682	994	33	670	367	315	173
11 TOTAL WORKING CAPITAL	WC71	2,364	1,712	2,134	350	561	768	157
12 TOTAL RATE BASE ADJUSTMENTS	RB71	5,046	2,706	2,167	1,020	928	1,083	330
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	130,984	41,325	1,154	10,669	27,357	25,854	15,343
15 TOTAL RATE BASE ADJUSTMENTS	RB71	5,046	2,706	2,167	1,020	928	1,083	330
16 TOTAL RATE BASE	RB91	136,030	44,031	3,321	11,689	28,285	26,937	15,673
17 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
18 RETURN ON RATE BASE	R751	13,343	4,319	326	1,147	2,774	2,642	1,537

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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 GENERAL SERVICE NON-DEMAND CLASS

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 OPEBS - D.A. RETAIL	W730 K627	-294	0	0	0	-1,330	-5,554	1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	300	0
3 MISC OTHER	W736 OM31	-419	0	0	0	-1,813	-6,917	-2
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-4	0	0	0	-3	-97	1
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	0	0	0	-1	-13	2
6 1DJ K - SECTION 1341	W742 GP19	13	0	0	0	9	302	1
7 TOTAL MISC WORK CAPITAL	W747	-705	0	0	0	-3,138	-11,979	3
8 TOTAL WORKING CAPITAL	WC71	-273	0	0	0	-3,049	2,360	4
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	78	0	0	0	53	2,683	-1
11 TOTAL WORKING CAPITAL	WC71	-273	0	0	0	-3,049	2,360	4
12 TOTAL RATE BASE ADJUSTMENTS	RB71	-195	0	0	0	-2,996	5,043	3
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	6,298	0	0	0	2,983	130,983	1
15 TOTAL RATE BASE ADJUSTMENTS	RB71	-195	0	0	0	-2,996	5,043	3
16 TOTAL RATE BASE	RB91	6,103	0	0	0	-13	136,026	4
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	599	0	0	0	-1	13,343	0

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FLORIDA POWER CORPORATION
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 GENERAL SERVICE NON-DEMAND CLASS

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O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M									
2 ENERGY RELATED PROD O & M									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	260	0	260	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	2,309	0	2,309	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	37	0	37	0	0	0	0
6	TOTAL ENERGY RELATED	P341	2,606	0	2,606	0	0	0	0
7 DEMAND RELATED PROD O & M									
8	BASE	P352 K200	2,829	2,829	0	0	0	0	0
9	INTERMEDIATE	P354 K202	413	413	0	0	0	0	0
10	PEAKING	P356 K204	435	435	0	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	315	0	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	48	48	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391	4,040	3,725	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451	6,646	3,725	2,606	0	0	0	0
15 TRANSMISSION O & M									
16	GEN. STEP-UP - BASE	T300 K200	17	17	0	0	0	0	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	3	3	0	0	0	0	0
18	GEN. STEP-UP - PEAKING	T304 K204	13	13	0	0	0	0	0
19	TRANSMISSION	T306 K220	686	0	0	686	0	0	0
20	TOTAL TRANSMISSION O & M	T341	719	33	0	686	0	0	0
21 DISTRIBUTION O & M									
22	PRIMARY	D300 D100	1,675	0	0	0	1,675	0	0
23	SECONDARY	D302 D102	1,133	0	0	0	0	1,133	0
24	SERVICES INCL R/D	D304 D104	1,310	0	0	0	0	0	1,310
25	METERS	D306 D106	285	0	0	0	0	0	0
26	TOTAL DISTRIBUTION O & M	D341	4,403	0	0	0	1,675	1,133	1,310
27 CUSTOMER ACCOUNTING									
28	METER READING	C300 K410	762	0	0	0	0	0	0
29	CUSTOMER RECORDS	C302 K412	3,057	0	0	0	0	0	0
30	BILLING	C304 K414	429	0	0	0	0	0	0
31	SERVICE WORK FOR CONP	C306 K244	123	0	0	0	0	0	123
32	UNCOLLECTIBLES	C308 R600	184	59	13	12	27	26	15
33	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	-11	-4	-1	-1	-2	-2	-1
34	TOTAL CUSTOMER ACCOUNTING EXP	C317	4,544	55	12	11	25	24	137
35 CUSTOMER SERVICE & INFORMATION									

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	260	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	2,309	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	37	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	2,606	0
7 DEMAND RELATED PROD O & M								
8	BASE	P352 K200	0	0	0	0	2,829	0
9	INTERMEDIATE	P354 K202	0	0	0	0	413	0
10	PEAKING	P356 K204	0	0	0	0	435	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	315	315	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	48	0
13	TOTAL DEMAND RELATED	P391	0	0	0	315	4,040	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	315	6,646	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	17	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	0	3	0
18	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	13	0
19	TRANSMISSION	T306 K220	0	0	0	0	686	0
20	TOTAL TRANSMISSION O & M	T341	0	0	0	0	719	0
21 DISTRIBUTION O & M								
22	PRIMARY	D300 D100	0	0	0	0	1,675	0
23	SECONDARY	D302 D102	0	0	0	0	1,133	0
24	SERVICES INCL R/D	D304 D104	0	0	0	0	1,310	0
25	METERS	D306 D106	285	0	0	0	285	0
26	TOTAL DISTRIBUTION O & M	D341	285	0	0	0	4,403	0
27 CUSTOMER ACCOUNTING								
28	METER READING	C300 K410	762	0	0	0	762	0
29	CUSTOMER RECORDS	C302 K412	0	0	0	3,057	3,057	0
30	BILLING	C304 K414	0	0	0	429	429	0
31	SERVICE WORK FOR CONP	C306 K244	0	0	0	0	123	0
32	UNCOLLECTIBLES	C308 R600	9	0	0	22	183	1
33	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	-1	0	0	-1	-13	2
34	TOTAL CUSTOMER ACCOUNTING EXP	C317	770	0	0	3,507	4,541	3
35 CUSTOMER SERVICE & INFORMATION								

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FLORIDA POWER CORPORATION
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O & M EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL	C320 K400	360	0	0	0	0	0	0
2	TOTAL CUSTOMER SERVICE & INFO	C329	360	0	0	0	0	0	0
3 SALES									
4	TOTAL	S300 K400	459	0	0	0	0	0	0
5	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	-1	0	0	0	0	0	0
6	TOTAL SALES EXPENSE	S317	458	0	0	0	0	0	0
7 ADMINISTRATIVE & GENERAL									
8	PRODUCTION - BASE RELATED	A300 K200	-82	-82	0	0	0	0	0
9	TRANSMISSION PLANT RELATED	A302 T106	12	0	0	12	0	0	0
10	DISTRIBUTION PLANT RELATED	A304 D149	242	0	0	0	86	88	48
11	GROSS PLANT RELATED	A306 GP19	132	52	1	10	23	23	13
12	LABOR RELATED	A308 K627	1,484	363	224	59	156	160	88
13	D.A. RETAIL - LABOR	A312 K627	12	3	2	0	1	1	1
14	ADJ J - RETAIL RATE CASE EXP	A314 R600	36	12	3	2	5	5	3
15	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-154	-38	-23	-6	-16	-17	-9
16	ADJ N - INTEREST TAX DEFIC	A322 GP19	-53	-21	0	-4	-9	-9	-5
17	ADJ D - ACQUISITION ADJ	A324 K627	2,252	551	340	90	237	242	133
18	TOTAL ADMINISTRATIVE & GENERAL	A337	3,881	840	547	163	483	493	272
19	TOTAL O & M EXPENSE	OM31	21,011	4,653	3,165	860	2,183	1,650	1,719

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FLORIDA POWER CORPORATION
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O & M EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL	C320	K400	0	0	0	0	360	360	0
2	TOTAL CUSTOMER SERVICE & INFO	C329		0	0	0	0	360	360	0
3	SALES									
4	TOTAL	S300	K400	0	0	0	0	459	459	0
5	ADJ P - ECONOMIC DEVELOPMENT	S304	K400	0	0	0	0	-1	-1	0
6	TOTAL SALES EXPENSE	S317		0	0	0	0	458	458	0
7	ADMINISTRATIVE & GENERAL									
8	PRODUCTION - BASE RELATED	A300	K200	0	0	0	0	0	-82	0
9	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	0	12	0
10	DISTRIBUTION PLANT RELATED	A304	D149	20	0	0	0	0	242	0
11	GROSS PLANT RELATED	A306	GP19	6	0	0	0	4	132	0
12	LABOR RELATED	A308	K627	78	0	0	0	355	1,483	1
13	D.A. RETAIL - LABOR	A312	K627	1	0	0	0	3	12	0
14	ADJ J - RETAIL RATE CASE EXP	A314	R600	2	0	0	0	4	36	0
15	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-8	0	0	0	-37	-154	0
16	ADJ N - INTEREST TAX DEFIC	A322	GP19	-2	0	0	0	-2	-52	-1
17	ADJ D - ACQUISITION ADJ	A324	K627	119	0	0	0	539	2,251	1
18	TOTAL ADMINISTRATIVE & GENERAL	A337		216	0	0	0	866	3,880	1
19	TOTAL O & M EXPENSE	OM31		1,271	0	0	0	5,506	21,007	4

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FLORIDA POWER CORPORATION
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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	3,355	3,355	0	0	0	0	0
3 INTERMEDIATE	P462 P102	612	612	0	0	0	0	0
4 PEAKING	P464 P104	517	517	0	0	0	0	0
5 D.A. RETAIL	P468 K200	264	264	0	0	0	0	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	272	272	0	0	0	0	0
7 TOTAL PRODUCTION DEPREC EXP	P481	5,020	5,020	0	0	0	0	0
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	14	14	0	0	0	0	0
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	2	2	0	0	0	0	0
11 GEN. STEP-UP - PEAKING	T464 T104	10	10	0	0	0	0	0
12 TRANSMISSION	T466 T106	599	0	0	599	0	0	0
13 TOTAL TRANS DEPREC EXP	T481	625	26	0	599	0	0	0
14 DISTRIBUTION DEPRECIATION								
15 PRIMARY	D460 D100	1,449	0	0	0	1,449	0	0
16 SECONDARY	D462 D102	1,858	0	0	0	0	1,858	0
17 SERVICES	D464 D104	887	0	0	0	0	0	887
18 METERS	D466 D106	364	0	0	0	0	0	0
19 TOTAL DIST DEPREC EXPENSE	D481	4,558	0	0	0	1,449	1,858	887
20 GENERAL & INTANG DEPRECIATION								
21 LABOR RELATED	G460 G100	1,019	249	154	41	107	110	60
22 RETAIL CUSTOMER RELATED (CSS)	G462 G102	414	0	0	0	0	0	0
23 ADJ S - SEBRING	G464 G100	-85	-21	-13	-3	-9	-9	-5
24 TOTAL GENERAL DEPREC EXPENSE	G481	1,348	228	141	38	98	101	55
25 TOTAL DEPRECIATION EXPENSE	DE41	11,551	5,274	141	637	1,547	1,959	942

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FLORIDA POWER CORPORATION
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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	0	0	0	0	0	3,355	0
3 INTERMEDIATE	P462 P102	0	0	0	0	0	612	0
4 PEAKING	P464 P104	0	0	0	0	0	517	0
5 D.A. RETAIL	P468 K200	0	0	0	0	0	264	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	272	0
7 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	5,020	0
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	14	0
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	0	2	0
11 GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	10	0
12 TRANSMISSION	T466 T106	0	0	0	0	0	599	0
13 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	625	0
14 DISTRIBUTION DEPRECIATION								
15 PRIMARY	D460 D100	0	0	0	0	0	1,449	0
16 SECONDARY	D462 D102	0	0	0	0	0	1,858	0
17 SERVICES	D464 D104	0	0	0	0	0	887	0
18 METERS	D466 D106	364	0	0	0	0	364	0
19 TOTAL DIST DEPREC EXPENSE	D481	364	0	0	0	0	4,558	0
20 GENERAL & INTANG DEPRECIATION								
21 LABOR RELATED	G460 G100	54	0	0	0	244	1,019	0
22 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	414	414	0
23 ADJ S - SEBRING	G464 G100	-4	0	0	0	-20	-84	-1
24 TOTAL GENERAL DEPREC EXPENSE	G481	50	0	0	0	638	1,349	-1
25 TOTAL DEPRECIATION EXPENSE	DE41	414	0	0	0	638	11,552	-1

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<u>OTHER TAXES & MISC EXPENSES</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	<u>AMOUNT ALLOCABLE</u>	L500 GP19	2,871	1,140	23	226	495	506	279
4	TOTAL REAL EST & PROP TAX	L521	2,871	1,140	23	226	495	506	279
<u>5 PAYROLL TAX</u>									
6	<u>TOTAL</u>	L530 K627	543	133	82	22	57	58	32
7	TOTAL PAYROLL TAX	L551	543	133	82	22	57	58	32
8	TOTAL OTHER TAX & MISC EXPENSE	L591	3,414	1,273	105	248	552	564	311
<u>9 OTHER TAXES & MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	6,150	1,983	439	385	918	871	514
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-64	-25	-1	-5	-11	-11	-6
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-6,108	-1,969	-436	-383	-912	-865	-510
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	-6	-2	0	0	-1	-1	-1
14	MISC ALLOWABLE EXPENSES	M621	-28	-13	2	-3	-6	-6	-3
<u>15 PRELIMINARY SUMMARY</u>									
16	TOTAL O & M EXPENSE	OM31	21,011	4,653	3,165	860	2,183	1,650	1,719
17	TOTAL DEPRECIATION EXPENSE	DE41	11,551	5,274	141	637	1,547	1,959	942
18	TOTAL OTHER TAX & MISC EXPENSE	L591	3,414	1,273	105	248	552	564	311
19	MISC ALLOWABLE EXPENSES	M621	-28	-13	2	-3	-6	-6	-3
20	TOTAL OP EXP EX INC & REV TAX	OP61	35,948	11,187	3,413	1,742	4,276	4,167	2,969

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	120	0	0	0	83	2,872	-1
4	TOTAL REAL EST & PROP TAX	L521		120	0	0	0	83	2,872	-1
5 PAYROLL TAX										
6	TOTAL	L530	K627	29	0	0	0	130	543	0
7	TOTAL PAYROLL TAX	L551		29	0	0	0	130	543	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591		149	0	0	0	213	3,415	-1
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	309	0	0	0	730	6,149	1
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-3	0	0	0	-2	-64	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-307	0	0	0	-725	-6,107	-1
13	GROSS UP/(DOWN) ADJ FOR RAF	M610	R600	0	0	0	0	-1	-6	0
14	MISC ALLOWABLE EXPENSES	M621		-1	0	0	0	2	-28	0
15 PRELIMINARY SUMMARY										
16	TOTAL O & M EXPENSE	OM31		1,271	0	0	0	5,506	21,007	4
17	TOTAL DEPRECIATION EXPENSE	DE41		414	0	0	0	638	11,552	-1
18	TOTAL OTHER TAX & MISC EXPENSE	L591		149	0	0	0	213	3,415	-1
19	MISC ALLOWABLE EXPENSES	M621		-1	0	0	0	2	-28	0
20	TOTAL OP EXP EX INC & REV TAX	OP61		1,833	0	0	0	6,359	35,946	2

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE NON-DEMAND CLASS

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	3,715	1,202	91	319	772	736	428
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-246	-80	-6	-21	-51	-49	-28
6	TOTAL OTHER INTEREST EXPENSE	Y781	3,469	1,122	85	298	721	687	400
7	TOTAL INTEREST EXPENSE	Y783	3,469	1,122	85	298	721	687	400
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	3,215	1,277	25	253	554	567	312
10	TOTAL SIT UNALLOW FOR FIT	Y861	3,215	1,277	25	253	554	567	312
11	NET DEDUCTIONS AND ADDITIONS	Y871	254	-155	60	45	167	120	88
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	Z760 GP19	-1,222	-485	-10	-96	-211	-215	-119
15	ADJ R - TAX ON AFUDC	Z762 GP19	24	10	0	2	4	4	2
16	TOTAL FED PROV DEF IT (410.1)	Z781	-1,198	-475	-10	-94	-207	-211	-117
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	261	104	2	21	45	46	25
20	TOTAL AMORTIZED ITC	Z813	261	104	2	21	45	46	25
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-1,198	-475	-10	-94	-207	-211	-117
23	TOTAL AMORTIZED ITC	Z813	-261	-104	-2	-21	-45	-46	-25
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-1,459	-579	-12	-115	-252	-257	-142
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	13,343	4,319	326	1,147	2,774	2,642	1,537
27	NET DEDUCTIONS AND ADDITIONS	Y871	-254	155	-60	-45	-167	-120	-88
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-1,459	-579	-12	-115	-252	-257	-142
29	BASE FOR FIT COMPUTATION	I865	11,630	3,895	254	987	2,355	2,265	1,307
30	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

FLORIDA POWER CORPORATION
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	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON RETURN</u>								
<u>1 FEDERAL INCOME TAX</u>								
<u>2 FED INC TAX DEDUCTIONS</u>								
<u>3 INTEREST - MANUAL ENTRY</u>								
4	TOTAL	Y760 RB91	167	0	0	0	3,715	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-11	0	0	0	-246	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	156	0	0	0	3,469	0
7	TOTAL INTEREST EXPENSE	Y783	156	0	0	0	3,469	0
<u>8 ADDITIONS</u>								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	134	0	0	93	3,215	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	134	0	0	93	3,215	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	22	0	0	-93	254	0
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>13 FED PROV DEF INC TAX (410.1)</u>								
14	NET FED & STATE DIT	Z760 GP19	-51	0	0	-35	-1,222	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	1	0	0	1	24	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-50	0	0	-34	-1,198	0
<u>17 INVESTMENT TAX CREDITS</u>								
<u>18 AMORTIZED INV TAX CREDIT</u>								
19	AMORTIZATION	Z804 GP19	11	0	0	8	262	-1
20	TOTAL AMORTIZED ITC	Z813	11	0	0	8	262	-1
<u>21 PRELIMINARY SUMMARY</u>								
22	TOTAL FED PROV DEF IT (410.1)	Z781	-50	0	0	-34	-1,198	0
23	TOTAL AMORTIZED ITC	Z813	-11	-0	-0	-8	-262	1
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-61	0	0	-42	-1,460	1
<u>25 FEDERAL INCOME TAX COMPUTATION</u>								
26	RETURN ON RATE BASE	R751	599	0	0	-1	13,343	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-22	-0	-0	93	-254	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-61	0	0	-42	-1,460	1
29	BASE FOR FIT COMPUTATION	I865	516	0	0	50	11,629	1
30	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	PRELIM FEDERAL INCOME TAX	1869	6,263	2,097	137	531	1,268	1,220	704
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-1,459	-579	-12	-115	-252	-257	-142
3	NET FED INCOME TAX ALLOWABLE	1879	4,804	1,518	125	416	1,016	963	562
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	6,263	2,097	137	531	1,268	1,220	704
6	NET FED INCOME TAX PAYABLE	1889	6,263	2,097	137	531	1,268	1,220	704
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	13,343	4,319	326	1,147	2,774	2,642	1,537
12	NET FED INCOME TAX ALLOWABLE	1879	4,804	1,518	125	416	1,016	963	562
13	NET DEDUCTIONS AND ADDITIONS	Y871	-254	155	-60	-45	-167	-120	-88
14	BASE FOR SIT COMPUTATION	J965	17,893	5,992	391	1,518	3,623	3,485	2,011
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	1,041	349	23	88	211	203	117
17	NET STATE INCOME TAX ALLOWABLE	J979	1,041	349	23	88	211	203	117
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	1,041	349	23	88	211	203	117
20	NET STATE INCOME TAX PAYABLE	J989	1,041	349	23	88	211	203	117
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
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 GENERAL SERVICE NON-DEMAND CLASS

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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PRELIM FEDERAL INCOME TAX	I869	278	0	0	0	27	6,262	1
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-61	0	0	0	-42	-1,460	1
3	NET FED INCOME TAX ALLOWABLE	I879	217	0	0	0	-15	4,802	2
4 FEDERAL INCOME TAX PAYABLE									
5	PRELIM FEDERAL INCOME TAX	I869	278	0	0	0	27	6,262	1
6	NET FED INCOME TAX PAYABLE	I889	278	0	0	0	27	6,262	1
7 STATE INCOME TAX									
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
9 STATE INCOME TAX ADJUSTMENTS									
10 SUMMARY OF SIT CALCULATION									
11	RETURN ON RATE BASE	R751	599	0	0	0	-1	13,343	0
12	NET FED INCOME TAX ALLOWABLE	I879	217	0	0	0	-15	4,802	2
13	NET DEDUCTIONS AND ADDITIONS	Y871	-22	-0	-0	-0	93	-254	-0
14	BASE FOR SIT COMPUTATION	J965	794	0	0	0	77	17,891	2
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	46	0	0	0	4	1,041	0
17	NET STATE INCOME TAX ALLOWABLE	J979	46	0	0	0	4	1,041	0
18 STATE INCOME TAX PAYABLE									
19	PRELIMINARY STATE INCOME TAX	J969	46	0	0	0	4	1,041	0
20	NET STATE INCOME TAX PAYABLE	J989	46	0	0	0	4	1,041	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
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 GENERAL SERVICE NON-DEMAND CLASS

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COST OF SERVICE COMPUTATION		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000 P121	64	64	0	0	0	0	0
3	TRANSMISSION RELATED	Q002 T106	23	0	0	23	0	0	0
4	DISTRIBUTION PLANT RELATED	Q004 D100	242	0	0	0	242	0	0
5	GROSS PLANT RELATED	Q006 GP19	61	24	0	5	11	11	6
6	RATE BASE RELATED	Q008 RB91	279	90	7	24	58	55	32
7	ENERGY NON-FUEL RELATED	Q010 K312	72	0	72	0	0	0	0
8	DISTRIBUTION SERVICES	Q012 K244	690	0	0	0	0	0	690
9	DISTRIBUTION SECONDARY	Q014 K242	357	0	0	0	0	357	0
10	CUSTOMER ACCOUNTING	Q016 K412	10	0	0	0	0	0	0
11	TOTAL REVENUE CREDITS	Q027	1,798	178	79	52	311	423	728
12 COST OF SERVICE COMPUTATION									
13	TOTAL OP EXP EX INC & REV TAX	QP61	35,948	11,187	3,413	1,742	4,276	4,167	2,969
14	RETURN ON RATE BASE	R751	13,343	4,319	326	1,147	2,774	2,642	1,537
15	NET FED INCOME TAX ALLOWABLE	I879	4,804	1,518	125	416	1,016	963	562
16	NET STATE INCOME TAX ALLOWABLE	J979	1,041	349	23	88	211	203	117
17	TOTAL REVENUE CREDITS	Q027	-1,798	-178	-79	-52	-311	-423	-728
18	SUBTOTAL B	CS03	53,338	17,195	3,808	3,341	7,966	7,552	4,457
19	REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	TOTAL ELECTRIC COST OF SERVICE	CS05	53,338	17,195	3,808	3,341	7,966	7,552	4,457
21	CLASS REVENUES=COST OF SERVICE	R602	53,338	17,196	3,808	3,341	7,966	7,552	4,457
22	TOTAL ELECTRIC COST OF SERVICE	CS05	-53,338	-17,195	-3,808	-3,341	-7,966	-7,552	-4,457
23	EXCESS REVENUES	XREV	0	1	0	0	0	0	0
24	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
25	EXCESS RETURN	XRET	0	1	0	0	0	0	0

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	64	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	23	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	242	0
5 GROSS PLANT RELATED	Q006 GP19	3	0	0	0	2	62	-1
6 RATE BASE RELATED	Q008 RB91	13	0	0	0	0	279	0
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	72	0
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	690	0
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	357	0
10 <u>CUSTOMER ACCOUNTING</u>	Q016 K412	0	0	0	0	10	10	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	16	0	0	0	12	1,799	-1
12 <u>COST OF SERVICE COMPUTATION</u>								
13 <u>TOTAL OP EXP EX INC & REV TAX</u>	OP61	1,833	0	0	0	6,359	35,946	2
14 <u>RETURN ON RATE BASE</u>	R751	599	0	0	0	-1	13,343	0
15 <u>NET FED INCOME TAX ALLOWABLE</u>	I879	217	0	0	0	-15	4,802	2
16 <u>NET STATE INCOME TAX ALLOWABLE</u>	J979	46	0	0	0	4	1,041	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-16	-0	-0	-0	-12	-1,799	1
18 <u>SUBTOTAL B</u>	CS03	2,679	0	0	0	6,335	53,333	5
19 <u>REVENUE TAX FACTOR</u>	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	2,679	0	0	0	6,335	53,333	5
21 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	2,679	0	0	0	6,335	53,334	4
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-2,679	-0	-0	-0	-6,335	-53,333	-5
23 <u>EXCESS REVENUES</u>	XREV	0	0	0	0	0	1	-1
24 <u>COMPOSITE TAX RATE</u>	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575
25 <u>EXCESS RETURN</u>	XRET	0	0	0	0	0	1	-1

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	<u>RATE OF RETURN</u>							
2	<u>CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11	<u>COST OF CAPITAL</u>							
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	<u>WEIGHTED COST OF CAPITAL</u>							
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28	<u>TAX RATES AND SPECIAL FACTORS</u>							
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
TOTAL	3,665,497	1.00000		0.09809

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0
21	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 WAGES AND SALARIES								
31	PROD. DEMAND - BASE	K600 K200	1,266	1,266	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	194	194	0	0	0	0
33	PROD. DEMAND - PEAKING	K604 K204	96	96	0	0	0	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	968	0	968	0	0	0
35	TRANSMISSION	K610 T121	268	12	0	256	0	0
36	DISTRIBUTION	K612 D141	1,903	0	0	0	675	690
37	TOTAL PTD WAGES & SALARIES	K617	4,695	1,568	968	256	675	690
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.33397	0.20618	0.05453	0.14377	0.14696
39	CUSTOMER ACCOUNTING	K620 K667	1,038	0	0	0	0	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	250	0	0	0	0	0
41	ECCR	K624 K400	429	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	<u>DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	0	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	0	100,000	100,000	0
23	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	0	0	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	<u>WAGES AND SALARIES</u>								
31	PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	1,266	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	194	0
33	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	96	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	968	0
35	TRANSMISSION	K610 T121	0	0	0	0	0	268	0
36	DISTRIBUTION	K612 D141	158	0	0	0	0	1,903	0
37	TOTAL PTD WAGES & SALARIES	K617	158	0	0	0	0	4,695	0
38	WTD PTD WAGE & SAL RATIOS	K619	0.03365	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39	CUSTOMER ACCOUNTING	K620 K667	181	0	0	0	857	1,038	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	0	250	250	0
41	ECCR	K624 K400	0	0	0	0	429	429	0

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FLORIDA POWER CORPORATION
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 GENERAL SERVICE NON-DEMAND CLASS

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ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	TOTAL PTOCSS WAGES & SALARIES	K627	6,412	1,568	968	256	675	690	380	
2	WTD PTOCSS WAGE & SAL RATIOS	K629	1.00000	0.24454	0.15097	0.03993	0.10527	0.10761	0.05926	
3	ADMINISTRATIVE & GENERAL	K630 K627	320	78	48	13	34	34	19	
4	TOTAL WAGES AND SALARIES EXP	K633	6,732	1,646	1,016	269	709	724	399	
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.24450	0.15092	0.03996	0.10532	0.10755	0.05927	
6	<u>WTG CUST ACCOUTING EXPENSE</u>									
7	METER READING	K640 K410	762	0	0	0	0	0	0	
8	CUSTOMER RECORDS	K642 K412	3,057	0	0	0	0	0	0	
9	BILLING	K644 K414	543	0	0	0	0	0	0	
10	TOTAL ALLOCATOR NO 1	K667	4,362	0	0	0	0	0	0	
11	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
12	<u>RECOV FUEL ENERGY EXPENSE</u>									
13	AMOUNT ALLOCABLE	K672 K306	26,159	0	26,159	0	0	0	0	
14	TOTAL ALLOCATOR NO 2	K697	26,159	0	26,159	0	0	0	0	
15	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL PTDCSS WAGES & SALARIES	K627	339	0	0	0	1,536	6,412	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629	0.05287	0.00000	0.00000	0.00000	0.23955	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630 K627	17	0	0	0	77	320	0
4	TOTAL WAGES AND SALARIES EXP	K633	356	0	0	0	1,613	6,732	0
5	WTD WAGE AND SALARY RATIOS	K639	0.05288	0.00000	0.00000	0.00000	0.23960	1.00000	0.00000
6	WTG CUST ACCOUNTING EXPENSE								
7	METER READING	K640 K410	762	0	0	0	0	762	0
8	CUSTOMER RECORDS	K642 K412	0	0	0	0	3,057	3,057	0
9	BILLING	K644 K414	0	0	0	0	543	543	0
10	TOTAL ALLOCATOR NO 1	K667	762	0	0	0	3,600	4,362	0
11	WTD RATIOS	K669	0.17469	0.00000	0.00000	0.00000	0.82531	1.00000	0.00000
12	RECOV FUEL ENERGY EXPENSE								
13	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	0	26,159	0
14	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	26,159	0
15	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.04484	0.00000	0.95516	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.83399	0.00000	0.16601	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.35451	0.19993
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00652	0.00000	0.13898	0.30293	0.30998
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.41273	0.00000	0.08215	0.17907	0.18324
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.18565	0.11461	0.03031	0.07994	0.08168
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.39720	0.00784	0.07861	0.17229	0.17629
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.48613	0.00678	0.07551	0.13249	0.15333
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05457	0.00000	0.94543	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.36690	0.34590
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.00718	0.00000	0.12439	0.31863	0.30039
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.21240	0.13119	0.03464	0.09144	0.09348
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.39759	0.00602	0.07831	0.17470	0.17470
18	WTD NET PLANT RATIOS	NP29	1.00000	0.31550	0.00881	0.08145	0.20886	0.19738
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.17278	0.56847	0.03427	0.07492	0.07662
22	WTD RATIOS	W689	1.00000	0.41269	0.00000	0.08215	0.17901	0.18327
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.20975	0.15698	0.04092	0.10613	0.09243
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.72420	0.90271	0.14805	0.23731	0.32487
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.31660	0.00888	0.08483	0.20741	0.19578
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.32369	0.02441	0.08593	0.20793	0.19802
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04590	0.00000	0.95410	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.38042	0.25732
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.01210	0.00264	0.00242	0.00550	0.00528
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.21644	0.14094	0.04200	0.12445	0.12703
35	WTD O & M EXP RATIOS	OM39	1.00000	0.22146	0.15064	0.04093	0.10390	0.07853
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.08280	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.07075	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.04182	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & J PLT RATIOS	G129	0.04014	0.00000	0.00000	0.42274	1.00006	-0.00006
9	WTD GROSS PLANT RATIOS	GP19	0.04171	0.00000	0.00000	0.02891	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.03477	0.00000	0.00000	0.03559	1.00002	-0.00002
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.08145	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.07074	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.04589	0.00000	0.00000	0.33939	0.99989	0.00011
17	WTD NET C & O PLANT RATIOS	C229	0.04217	0.00000	0.00000	0.03012	1.00000	0.00000
18	WTD NET PLANT RATIOS	NP29	0.04808	0.00000	0.00000	0.02277	0.99999	0.00001
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.01813	0.00000	0.00000	0.01260	1.00000	0.00000
22	WTD RATIOS	W689	0.04176	0.00000	0.00000	0.00000	0.99986	0.00014
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.05887	0.00000	0.00000	0.26202	1.00025	-0.00025
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.11548	0.00000	0.00000	-1.28976	0.99831	0.00169
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.04770	0.00000	0.00000	0.02271	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.04487	0.00000	0.00000	-0.00010	0.99997	0.00003
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.06473	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.16945	0.00000	0.00000	0.77179	0.99934	0.00066
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.05566	0.00000	0.00000	0.22314	0.99974	0.00026
35	WTD O & M EXP RATIOS	OM39	0.06049	0.00000	0.00000	0.26205	0.99981	0.00019

36 DEPRECIATION EXPENSES

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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 GENERAL SERVICE NON-DEMAND CLASS

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<u>WEIGHTED RATIOS</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04160	0.00000	0.95840	0.00000	0.00000	0.00000
3	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.31790	0.40763	0.19460
4	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.16914	0.10460	0.02819	0.07270	0.07493	0.04080
5	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.45658	0.01221	0.05515	0.13393	0.16960	0.08155
<u>6 OTHER TAXES & MISC EXPENSES</u>									
7	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.39707	0.00801	0.07872	0.17241	0.17625	0.09718
8	WTD PAYROLL TAX RATIOS	L559	1.00000	0.24494	0.15101	0.04052	0.10497	0.10681	0.05893
9	WTD OTHER TAX RATIOS	L599	1.00000	0.37288	0.03076	0.07264	0.16169	0.16520	0.09110
10	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.46429	-0.07143	0.10714	0.21429	0.21429	0.10714
11	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.31120	0.09494	0.04846	0.11895	0.11592	0.08259
<u>12 INCOME TAXES</u>									
13	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.32238	0.07139	0.06264	0.14935	0.14159	0.08356
<u>14 OPERATING EXPENSES</u>									
15	WTD PROD O & M EXP RATIOS	P459	1.00000	0.56049	0.39212	0.00000	0.00000	0.00000	0.00000
16	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04590	0.00000	0.95410	0.00000	0.00000	0.00000
17	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.38042	0.25732	0.29752
18	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>									
20	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.33397	0.20618	0.05453	0.14377	0.14696	0.08094
21	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.24454	0.15097	0.03993	0.10527	0.10761	0.05926
22	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.24450	0.15092	0.03996	0.10532	0.10755	0.05927
23	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.07986	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.03709	0.00000	0.00000	0.00000	0.47329	1.00074	-0.00074
5 WTD TOT DEPREC EXP RATIOS	DE49	0.03584	0.00000	0.00000	0.00000	0.05523	1.00009	-0.00009
6 OTHER TAXES & MISC EXPENSES								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.04180	0.00000	0.00000	0.00000	0.02891	1.00035	-0.00035
8 WTD PAYROLL TAX RATIOS	L559	0.05341	0.00000	0.00000	0.00000	0.23941	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.04364	0.00000	0.00000	0.00000	0.06239	1.00029	-0.00029
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.03571	0.00000	0.00000	0.00000	-0.07143	1.00000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.05099	0.00000	0.00000	0.00000	0.17689	0.99994	0.00006
12 INCOME TAXES								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.05023	0.00000	0.00000	0.00000	0.11877	0.99991	0.00009
14 OPERATING EXPENSES								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.04740	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.06473	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19 WAGES AND SALARIES (K600-K639)								
20 WTD PTD WAGE & SAL RATIOS	K619	0.03365	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTD CSS WAGE & SAL RATIOS	K629	0.05287	0.00000	0.00000	0.00000	0.23955	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.05288	0.00000	0.00000	0.00000	0.23960	1.00000	0.00000
23 WTD RATIOS	K669	0.17469	0.00000	0.00000	0.00000	0.82531	1.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1 NET INCOME COMPUTATION									
2	CLASS REVENUES=COST OF SERVICE	R600	53,338	17,196	3,808	3,341	7,966	7,552	4,457
3	TOTAL REVENUE CREDITS	Q027	1,798	178	79	52	311	423	728
4	TOTAL ELECTRIC REVENUE	CS07	55,136	17,374	3,887	3,393	8,277	7,975	5,185
5	TOTAL OP EXP EX INC & REV TAX	OP61	-35,948	-11,187	-3,413	-1,742	-4,276	-4,167	-2,969
6	NET INCOME	NI01	19,188	6,187	474	1,651	4,001	3,808	2,216
7 ADJUSTMENTS TO NET INCOME									
8	TOTAL INTEREST EXPENSE	Y783	-3,469	-1,122	-85	-298	-721	-687	-400
9	TOTAL SIT UNALLOW FOR FIT	Y861	3,215	1,277	25	253	554	567	312
10	PRELIMINARY TAXABLE INCOME	T101	18,934	6,342	414	1,606	3,834	3,688	2,128
11 STATE INCOME TAX COMPUTATION									
12	PRELIMINARY TAXABLE INCOME	T101	18,934	6,342	414	1,606	3,834	3,688	2,128
13	STATE TAXABLE INCOME	SI01	18,934	6,342	414	1,606	3,834	3,688	2,128
14 STATE INCOME TAX PAYABLE									
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = SI01 * K192	ST01	1,041	349	23	88	211	203	117
17	STATE INC TAX PAYABLE	SP01	1,041	349	23	88	211	203	117
18 SIT ALLOWABLE									
19	STATE INC TAX PAYABLE	SP01	1,041	349	23	88	211	203	117
20	NET STATE INC TAX ALLOWABLE	SA01	1,041	349	23	88	211	203	117
21 FEDERAL INCOME TAX COMPUTATION									
22	PRELIMINARY TAXABLE INCOME	T101	18,934	6,342	414	1,606	3,834	3,688	2,128
23	STATE INC TAX PAYABLE	SP01	-1,041	-349	-23	-88	-211	-203	-117
24	NET FEDERAL TAXABLE INCOME	F101	17,893	5,993	391	1,518	3,623	3,485	2,011
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190	FT01	6,263	2,098	137	531	1,268	1,220	704
27	TOTAL FED PROV DEF IT (410.1)	Z781	-1,198	-475	-10	-94	-207	-211	-117
28	TOTAL AMORTIZED ITC	Z813	-261	-104	-2	-21	-45	-46	-25
29	NET FED INC TAX ALLOWABLE	FA01	4,804	1,519	125	416	1,016	963	562
30 FEDERAL INCOME TAX PAYABLE									
31	PRELIM FIT = F101 * K190	FT01	6,263	2,098	137	531	1,268	1,220	704
32	FED INC TAX PAYABLE	FP01	6,263	2,098	137	531	1,268	1,220	704
33 PRELIMINARY SUMMARY									
34	NET INCOME	NI01	19,188	6,187	474	1,651	4,001	3,808	2,216

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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 GENERAL SERVICE NON-DEMAND CLASS

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INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 NET INCOME COMPUTATION								
2 CLASS REVENUES=COST OF SERVICE	R600	2,679	0	0	0	6,335	53,334	4
3 TOTAL REVENUE CREDITS	Q027	16	0	0	0	12	1,799	-1
4 TOTAL ELECTRIC REVENUE	CS07	2,695	0	0	0	6,347	55,133	3
5 TOTAL OP EXP EX INC & REV TAX	OP61	-1,833	-0	-0	-0	-6,359	-35,946	-2
6 NET INCOME	NI01	862	0	0	0	-12	19,187	1
7 ADJUSTMENTS TO NET INCOME								
8 TOTAL INTEREST EXPENSE	Y783	-156	-0	-0	-0	-0	-3,469	-0
9 TOTAL SIT UNALLOW FOR FIT	Y861	134	0	0	0	93	3,215	0
10 PRELIMINARY TAXABLE INCOME	TI01	840	0	0	0	81	18,933	1
11 STATE INCOME TAX COMPUTATION								
12 PRELIMINARY TAXABLE INCOME	TI01	840	0	0	0	81	18,933	1
13 STATE TAXABLE INCOME	SI01	840	0	0	0	81	18,933	1
14 STATE INCOME TAX PAYABLE								
15 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16 PRELIM SIT = SI01 * K192	ST01	46	0	0	0	4	1,041	0
17 STATE INC TAX PAYABLE	SP01	46	0	0	0	4	1,041	0
18 SIT ALLOWABLE								
19 STATE INC TAX PAYABLE	SP01	46	0	0	0	4	1,041	0
20 NET STATE INC TAX ALLOWABLE	SA01	46	0	0	0	4	1,041	0
21 FEDERAL INCOME TAX COMPUTATION								
22 PRELIMINARY TAXABLE INCOME	TI01	840	0	0	0	81	18,933	1
23 STATE INC TAX PAYABLE	SP01	-46	-0	-0	-0	-4	-1,041	-0
24 NET FEDERAL TAXABLE INCOME	FI01	794	0	0	0	77	17,892	1
25 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26 PRELIM FIT = FI01 * K190	FT01	278	0	0	0	27	6,263	0
27 TOTAL FED PROV DEF IT (410.1)	Z781	-50	0	0	0	-34	-1,198	0
28 TOTAL AMORTIZED ITC	Z813	-11	-0	-0	-0	-8	-262	1
29 NET FED INC TAX ALLOWABLE	FA01	217	0	0	0	-15	4,803	1
30 FEDERAL INCOME TAX PAYABLE								
31 PRELIM FIT = FI01 * K190	FT01	278	0	0	0	27	6,263	0
32 FED INC TAX PAYABLE	FP01	278	0	0	0	27	6,263	0
33 PRELIMINARY SUMMARY								
34 NET INCOME	NI01	862	0	0	0	-12	19,187	1

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FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-4,804	-1,519	-125	-416	-1,016	-963	-562
2 NET STATE INC TAX ALLOWABLE	SA01	-1,041	-349	-23	-88	-211	-203	-117
3 OVERALL RETURN EARNED (SCH 14)	RETU	13,343	4,319	326	1,147	2,774	2,642	1,537
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09809	0.09816	0.09813	0.09807	0.09808	0.09807

FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-217	-0	-0	-0	15	-4,803	-1
2 NET STATE INC TAX ALLOWABLE	SA01	-46	-0	-0	-0	-4	-1,041	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	599	0	0	0	-1	13,343	0
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09815	0.00000	0.00000	0.00000	0.07692	0.09809	0.00000

D *General Service 100% LF*

General Service 100% LF

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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 GENERAL SERVICE 100% LF

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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	12,263	5,607	128	912	1,180	501	2,408
3	TOTAL DEPRECIATION RESERVE	DR11	-6,042	-3,287	-53	-420	-434	-209	-895
4	TOTAL RATE BASE ADJUSTMENTS	RB71	97	155	142	47	27	12	34
5	TOTAL RATE BASE	RB91	6,318	2,475	217	539	773	304	1,547
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	1,405	260	206	40	60	19	168
8	TOTAL DEPRECIATION EXPENSE	DE41	588	296	9	30	43	22	93
9	TOTAL OTHER TAX & MISC EXPENSE	L591	175	72	6	11	15	7	30
10	MISC ALLOWABLE EXPENSES	M621	-1	0	1	0	0	0	-1
11	TOTAL OP EXP EX INC & REV TAX	OP61	2,167	628	222	81	118	48	290
12	NET FED INCOME TAX ALLOWABLE	I879	220	84	8	20	27	11	54
13	NET STATE INCOME TAX ALLOWABLE	J979	47	19	1	4	6	2	12
14	TOTAL OPERATING EXPENSE	OPEX	2,434	731	231	105	151	61	356
15	RETURN ON RATE BASE	R751	621	243	21	53	76	30	152
16	TOTAL REVENUE CREDITS	Q027	-106	-10	-5	-2	-9	-5	-72
17	TOTAL ELECTRIC COST OF SERVICE	CS05	2,949	964	247	156	218	86	436
18	CLASS REVENUES=COST OF SERVICE	R602	2,949	964	246	156	219	86	436
19	TOTAL RETURN EARNED	RETE	621	243	21	53	76	30	152
20	RATE OF RETURN EARNED	RORE	0.09829	0.09818	0.09677	0.09833	0.09832	0.09868	0.09825
21	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22	RETURN EARNED ON COMMON EQUITY	REOE	0.13238	0.13218	0.12955	0.13246	0.13243	0.13312	0.13231
23	ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24	CLASS REVENUES=COST OF SERVICE	R600	2,949	964	346	156	219	86	436
25	REVENUE INCREASE JUSTIFIED	RIJD	0	0	-99	0	-1	0	0
26	PER UNIT PRES REV	RIJP	0.00000	0.00000	-0.28613	0.00000	-0.00457	0.00000	0.00000
27	REVENUE INCREASE REQUESTED	RIRD	0	0	-100	0	0	0	0
28	PER UNIT PRES REV	RIRP	0.00000	0.00000	-0.28902	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	805	0	0	0	721	12,262	1
3 TOTAL DEPRECIATION RESERVE	DR11	-322	-0	-0	-0	-424	-6,044	2
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-19	0	0	0	-296	102	-5
5 TOTAL RATE BASE	RB91	464	0	0	0	1	6,320	-2
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	106	0	0	0	544	1,403	2
8 TOTAL DEPRECIATION EXPENSE	DE41	32	0	0	0	63	588	0
9 TOTAL OTHER TAX & MISC EXPENSE	L591	11	0	0	0	21	173	2
10 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	1	-2
11 TOTAL OP EXP EX INC & REV TAX	OP61	149	0	0	0	629	2,165	2
12 NET FED INCOME TAX ALLOWABLE	1879	16	0	0	0	-3	217	3
13 NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	0	0	47	0
14 TOTAL OPERATING EXPENSE	OPEX	168	0	0	0	626	2,429	5
15 RETURN ON RATE BASE	R751	46	0	0	0	0	621	0
16 TOTAL REVENUE CREDITS	Q027	-1	-0	-0	-0	-1	-105	-1
17 TOTAL ELECTRIC COST OF SERVICE	CS05	213	0	0	0	625	2,945	4
18 CLASS REVENUES=COST OF SERVICE	R602	213	0	0	0	625	2,945	4
19 TOTAL RETURN EARNED	RETE	46	0	0	0	0	621	0
20 RATE OF RETURN EARNED	RORE	0.09914	0.00000	0.00000	0.00000	0.00000	0.09826	0.00000
21 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
22 RETURN EARNED ON COMMON EQUITY	REDE	0.13396	-0.05086	-0.05086	-0.05086	-0.05086	0.13232	-0.05086
23 ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200		0.13200
24 CLASS REVENUES=COST OF SERVICE	R600	213	0	0	0	625	3,045	-96
25 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	-100	100
26 PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	-0.03284	-1.04167
27 REVENUE INCREASE REQUESTED	RIRD	0	0	0	0	0	-100	100
28 PER UNIT PRES REV	RIRP	0.00000	0.00000	0.00000	0.00000	0.00000	-0.03284	-1.04167

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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GROSS ELECTRIC PLT IN SERVICE		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	4,060	4,060	0	0	0	0	0
3	INTERMEDIATE	P102 K202	644	644	0	0	0	0	0
4	PEAKING	P104 K204	673	673	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	5,377	5,377	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	26	26	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	5	5	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	20	20	0	0	0	0	0
10	TRANSMISSION	T106 K220	888	0	0	888	0	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	939	51	0	888	0	0	0
12	TOTAL PROD & TRANS PLANT	PT21	6,316	5,428	0	888	0	0	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	1,143	0	0	0	1,143	0	0
15	SECONDARY	D102 K242	485	0	0	0	0	485	0
16	SERVICES	D104 K244	2,331	0	0	0	0	0	2,331
17	METERS	D106 K246	748	0	0	0	0	0	0
18	DISTRIBUTION PLANT IN SERVICE	D141	4,707	0	0	0	1,143	485	2,331
19	TOTAL TRANS & DIST PLANT	TD21	5,646	51	0	888	1,143	485	2,331
20	TOTAL GROSS PTD PLANT	PD21	11,023	5,428	0	888	1,143	485	2,331
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	830	179	128	24	37	16	77
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	410	0	0	0	0	0	0
24	GENERAL PLANT IN SERVICE	G121	1,240	179	128	24	37	16	77
25	GROSS ELECTRIC PLT IN SERVICE	GP11	12,263	5,607	128	912	1,180	501	2,408

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

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GROSS ELECTRIC PLT IN SERVICE		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	0	0	0	0	0	4,060	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	644	0
4	PEAKING	P104 K204	0	0	0	0	0	673	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	5,377	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	26	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	5	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	20	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	888	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	939	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	6,316	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	0	0	0	0	0	1,143	0
15	SECONDARY	D102 K242	0	0	0	0	0	485	0
16	SERVICES	D104 K244	0	0	0	0	0	2,331	0
17	METERS	D106 K246	748	0	0	0	0	748	0
18	DISTRIBUTION PLANT IN SERVICE	D141	748	0	0	0	0	4,707	0
19	TOTAL TRANS & DIST PLANT	TD21	748	0	0	0	0	5,646	0
20	TOTAL GROSS PTD PLANT	PD21	748	0	0	0	0	11,023	0
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	57	0	0	0	311	829	1
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	410	410	0
24	GENERAL PLANT IN SERVICE	G121	57	0	0	0	721	1,239	1
25	GROSS ELECTRIC PLT IN SERVICE	GP11	805	0	0	0	721	12,262	1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2	BASE P150 P100	2,322	2,322	0	0	0	0	0
3	INTERMEDIATE P152 P102	565	565	0	0	0	0	0
4	PEAKING P154 P104	304	304	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE P171	3,191	3,191	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE T150 T100	9	9	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE T152 T102	2	2	0	0	0	0	0
9	GEN. STEP-UP - PEAKING T154 T104	7	7	0	0	0	0	0
10	TRANSMISSION T156 T106	409	0	0	409	0	0	0
11	TOTAL TRANS DEPREC RESERVE T171	427	18	0	409	0	0	0
<u>12 DISTRIBUTION PLANT</u>								
13	PRIMARY D150 D100	418	0	0	0	418	0	0
14	SECONDARY D152 D102	202	0	0	0	0	202	0
15	SERVICES D154 D104	861	0	0	0	0	0	861
16	METERS D156 D106	297	0	0	0	0	0	0
17	TOTAL DIST DEPREC RESERVE D191	1,778	0	0	0	418	202	861
<u>18 GENERAL & INTANGIBLE PLANT</u>								
19	LABOR RELATED G150 G100	343	74	53	10	15	7	32
20	RETAIL CUSTOMER RELATED (CSS) G152 G102	295	0	0	0	0	0	0
21	TOTAL GENERAL DEPREC RESERVE G171	638	74	53	10	15	7	32
<u>22 COMMON & OTHER PLANT</u>								
23	RETIREMENT WORK IN PROGRESS C150 GP19	8	4	0	1	1	0	2
24	TOTAL COM & OTHER PLANT C171	8	4	0	1	1	0	2
25	TOTAL DEPRECIATION RESERVE DR11	6,042	3,287	53	420	434	209	895

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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DEPRECIATION RESERVE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	BASE	P150 P100	0	0	0	0	0	2,322	0
3	INTERMEDIATE	P152 P102	0	0	0	0	0	565	0
4	PEAKING	P154 P104	0	0	0	0	0	304	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	0	3,191	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	0	9	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	0	2	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	0	7	0
10	TRANSMISSION	T156 T106	0	0	0	0	0	409	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	0	427	0
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	0	0	0	0	0	418	0
14	SECONDARY	D152 D102	0	0	0	0	0	202	0
15	SERVICES	D154 D104	0	0	0	0	0	861	0
16	METERS	D156 D106	297	0	0	0	0	297	0
17	TOTAL DIST DEPREC RESERVE	D191	297	0	0	0	0	1,778	0
18 GENERAL & INTANGIBLE PLANT									
19	LABOR RELATED	G150 G100	24	0	0	0	129	344	-1
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	0	295	295	0
21	TOTAL GENERAL DEPREC RESERVE	G171	24	0	0	0	424	639	-1
22 COMMON & OTHER PLANT									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	1	0	0	0	0	9	-1
24	TOTAL COM & OTHER PLANT	C171	1	0	0	0	0	9	-1
25	TOTAL DEPRECIATION RESERVE	DR11	322	0	0	0	424	6,044	-2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

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NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	5,377	5,377	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-3,191	-3,191	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	2,186	2,186	0	0	0	0	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	939	51	0	888	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-427	-18	-0	-409	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	512	33	0	479	0	0	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	4,707	0	0	0	1,143	485	2,331
11	TOTAL DIST DEPREC RESERVE	D191	-1,778	-0	-0	-0	-418	-202	-861
12	NET DISTRIBUTION PLANT	D241	2,929	0	0	0	725	283	1,470
13	NET PTD PLANT	NT31	5,627	2,219	0	479	725	283	1,470
14	NET TRANS & DIST PLANT	NT21	3,441	33	0	479	725	283	1,470
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	1,240	179	128	24	37	16	77
17	TOTAL GENERAL DEPREC RESERVE	G171	-638	-74	-53	-10	-15	-7	-32
18	NET GENERAL & INTANG PLANT	G221	602	105	75	14	22	9	45
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-8	-4	-0	-1	-1	-0	-2
21	NET COMMON & OTHER PLANT	C221	-8	-4	0	-1	-1	0	-2
22	NET ELECTRIC PLANT IN SERVICE	NP21	6,221	2,320	75	492	746	292	1,513

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

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NET ELECTRIC PLANT		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	5,377	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-3,191	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	2,186	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	939	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-427	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	512	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	748	0	0	0	0	4,707	0
11	TOTAL DIST DEPREC RESERVE	D191	-297	-0	-0	-0	-0	-1,778	-0
12	NET DISTRIBUTION PLANT	D241	451	0	0	0	0	2,929	0
13	NET PTD PLANT	NT31	451	0	0	0	0	5,627	0
14	NET TRANS & DIST PLANT	NT21	451	0	0	0	0	3,441	0
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	57	0	0	0	721	1,239	1
17	TOTAL GENERAL DEPREC RESERVE	G171	-24	-0	-0	-0	-424	-639	1
18	NET GENERAL & INTANG PLANT	G221	33	0	0	0	297	600	2
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-1	-0	-0	-0	-0	-9	1
21	NET COMMON & OTHER PLANT	C221	-1	0	0	0	0	-9	1
22	NET ELECTRIC PLANT IN SERVICE	NP21	483	0	0	0	297	6,218	3

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224 T106	6	0	0	6	0	0
5	DISTRIBUTION	V226 D100	2	0	0	2	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	8	0	0	6	2	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234 P121	156	156	0	0	0	0
9	TRANSMISSION	V236 T106	24	0	0	24	0	0
10	DISTRIBUTION	V238 D141	32	0	0	0	8	3
11	GENERAL	V240 G100	14	3	2	0	1	0
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-103	-103	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	123	56	2	24	9	3
14	TOTAL ADDITIVE ADJUSTMENTS	V289	131	56	2	30	11	3
15	NET ORIGINAL COST RATE BASE	RB21	6,352	2,376	77	522	757	295
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE	W630 K306	262	0	262	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	-1	0	-1	0	0	0
21	TOTAL FUEL STOCKS	W641	261	0	261	0	0	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE	W642 GP19	151	69	2	11	15	6
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-1	0	0	0	0	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	150	69	2	11	15	6
26	TOTAL MATERIALS & SUPPLIES	W661	411	69	263	11	15	6
27 PREPAYMENTS								
28	TOTAL	W670 PD29	343	169	0	28	36	15
29	TOTAL PREPAYMENTS	W687	343	169	0	28	36	15
30 MISCELLANEOUS WORKING CAPITAL								

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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 ADJs:

RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	0	0	0	0	6	0
5	DISTRIBUTION	V226 D100	0	0	0	0	2	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	8	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	0	0	0	0	156	0
9	TRANSMISSION	V236 T106	0	0	0	0	24	0
10	DISTRIBUTION	V238 D141	5	0	0	0	32	0
11	GENERAL	V240 G100	1	0	0	5	13	1
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-103	0
13	TOTAL RATE BASE CWIP	V255	6	0	0	5	122	1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	6	0	0	5	130	1
15	NET ORIGINAL COST RATE BASE	RB21	489	0	0	302	6,348	4
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	262	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-1	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	261	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	10	0	0	9	152	-1
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	0	0	0	0	0	-1
25	TOTAL PLANT MATERIALS & SUPPL	W659	10	0	0	9	152	-2
26	TOTAL MATERIALS & SUPPLIES	W661	10	0	0	9	413	-2
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	23	0	0	0	344	-1
29	TOTAL PREPAYMENTS	W687	23	0	0	0	344	-1
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 OPEBS - D.A. RETAIL	W730 K627	-353	-76	-55	-10	-16	-7	-33
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	17	17	0	0	0	0	0
3 MISC OTHER	W736 OM31	-462	-85	-68	-13	-20	-6	-55
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-5	-2	0	0	0	0	-1
5 1DJ K - SECTION 1341	W742 GP19	15	7	0	1	1	1	3
6 TOTAL MISC WORK CAPITAL	W747	-788	-139	-123	-22	-35	-12	-86
7 TOTAL WORKING CAPITAL	WC71	-34	99	140	17	16	9	17
8 PRELIMINARY SUMMARY								
9 TOTAL ADDITIVE ADJUSTMENTS	V289	131	56	2	30	11	3	17
10 TOTAL WORKING CAPITAL	WC71	-34	99	140	17	16	9	17
11 TOTAL RATE BASE ADJUSTMENTS	RB71	97	155	142	47	27	12	34
12 RATE BASE CALCULATION								
13 NET ELECTRIC PLANT IN SERVICE	NP21	6,221	2,320	75	492	746	292	1,513
14 TOTAL RATE BASE ADJUSTMENTS	RB71	97	155	142	47	27	12	34
15 TOTAL RATE BASE	RB91	6,318	2,475	217	539	773	304	1,547
16 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
17 RETURN ON RATE BASE	R751	621	243	21	53	76	30	152

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 OPEBS - D.A. RETAIL	W730 K627	-24	0	0	0	-132	-353	0
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	17	0
3 MISC OTHER	W736 OM31	-35	0	0	0	-179	-461	-1
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	0	0	0	0	-3	-2
5 1DJ K - SECTION 1341	W742 GP19	1	0	0	0	1	15	0
6 TOTAL MISC WORK CAPITAL	W747	-58	0	0	0	-310	-785	-3
7 TOTAL WORKING CAPITAL	WC71	-25	0	0	0	-301	-28	-6
8 PRELIMINARY SUMMARY								
9 TOTAL ADDITIVE ADJUSTMENTS	V289	6	0	0	0	5	130	1
10 TOTAL WORKING CAPITAL	WC71	-25	0	0	0	-301	-28	-6
11 TOTAL RATE BASE ADJUSTMENTS	RB71	-19	0	0	0	-296	102	-5
12 RATE BASE CALCULATION								
13 NET ELECTRIC PLANT IN SERVICE	NP21	483	0	0	0	297	6,218	3
14 TOTAL RATE BASE ADJUSTMENTS	RB71	-19	0	0	0	-296	102	-5
15 TOTAL RATE BASE	RB91	464	0	0	0	1	6,320	-2
16 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
17 RETURN ON RATE BASE	R751	46	0	0	0	0	621	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE P302 K306	17	0	17	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE P308 K306	151	0	151	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL P310 K306	2	0	2	0	0	0	0
6	TOTAL ENERGY RELATED P341	170	0	170	0	0	0	0
7 DEMAND RELATED PROD O & M								
8	BASE P352 K200	159	159	0	0	0	0	0
9	INTERMEDIATE P354 K202	23	23	0	0	0	0	0
10	PEAKING P356 K204	24	24	0	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL P358 K400	31	0	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY P362 K200	3	3	0	0	0	0	0
13	TOTAL DEMAND RELATED P391	240	209	0	0	0	0	0
14	TOTAL PRODUCTION O & M P451	410	209	170	0	0	0	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE T300 K200	1	1	0	0	0	0	0
17	GEN. STEP-UP - PEAKING T304 K204	1	1	0	0	0	0	0
18	TRANSMISSION T306 K220	32	0	0	32	0	0	0
19	TOTAL TRANSMISSION O & M T341	34	2	0	32	0	0	0
20 DISTRIBUTION O & M								
21	PRIMARY D300 D100	46	0	0	0	46	0	0
22	SECONDARY D302 D102	13	0	0	0	0	13	0
23	SERVICES INCL R/D D304 D104	129	0	0	0	0	0	129
24	METERS D306 D106	22	0	0	0	0	0	0
25	TOTAL DISTRIBUTION O & M D341	210	0	0	0	46	13	129
26 CUSTOMER ACCOUNTING								
27	METER READING C300 K410	66	0	0	0	0	0	0
28	CUSTOMER RECORDS C302 K412	303	0	0	0	0	0	0
29	BILLING C304 K414	42	0	0	0	0	0	0
30	SERVICE WORK FOR CONP C306 K244	12	0	0	0	0	0	12
31	UNCOLLECTIBLES C308 R600	8	3	1	0	1	0	1
32	GROSS UP/(DOWN) ADJ FOR UNCOLL C310 R600	1	0	0	0	0	0	0
33	TOTAL CUSTOMER ACCOUNTING EXP C317	432	3	1	0	1	0	13
34 CUSTOMER SERVICE & INFORMATION								
35	TOTAL C320 K400	36	0	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	17	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	151	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	2	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	170	0
7 DEMAND RELATED PROD O & M								
8	BASE	P352 K200	0	0	0	0	159	0
9	INTERMEDIATE	P354 K202	0	0	0	0	23	0
10	PEAKING	P356 K204	0	0	0	0	24	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	31	31	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	3	0
13	TOTAL DEMAND RELATED	P391	0	0	0	31	240	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	31	410	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	1	0
17	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	1	0
18	TRANSMISSION	T306 K220	0	0	0	0	32	0
19	TOTAL TRANSMISSION O & M	T341	0	0	0	0	34	0
20 DISTRIBUTION O & M								
21	PRIMARY	D300 D100	0	0	0	0	46	0
22	SECONDARY	D302 D102	0	0	0	0	13	0
23	SERVICES INCL R/D	D304 D104	0	0	0	0	129	0
24	METERS	D306 D106	22	0	0	0	22	0
25	TOTAL DISTRIBUTION O & M	D341	22	0	0	0	210	0
26 CUSTOMER ACCOUNTING								
27	METER READING	C300 K410	66	0	0	0	66	0
28	CUSTOMER RECORDS	C302 K412	0	0	0	303	303	0
29	BILLING	C304 K414	0	0	0	42	42	0
30	SERVICE WORK FOR CONP	C306 K244	0	0	0	0	12	0
31	UNCOLLECTIBLES	C308 R600	1	0	0	2	9	-1
32	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	0	0	0	0	0	1
33	TOTAL CUSTOMER ACCOUNTING EXP	C317	67	0	0	347	432	0
34 CUSTOMER SERVICE & INFORMATION								
35	TOTAL	C320 K400	0	0	0	36	36	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE 100% LF

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D. & M EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL CUSTOMER SERVICE & INFO	C329	36	0	0	0	0	0	0
2	SALES								
3	TOTAL	S300 K400	45	0	0	0	0	0	0
4	TOTAL SALES EXPENSE	S317	45	0	0	0	0	0	0
5	ADMINISTRATIVE & GENERAL								
6	PRODUCTION - BASE RELATED	A300 K200	-5	-5	0	0	0	0	0
7	TRANSMISSION PLANT RELATED	A302 T106	1	0	0	1	0	0	0
8	DISTRIBUTION PLANT RELATED	A304 D149	10	0	0	0	2	1	5
9	GROSS PLANT RELATED	A306 GP19	6	3	0	0	1	0	1
10	LABOR RELATED	A308 K627	94	20	15	3	4	2	9
11	D.A. RETAIL - LABOR	A312 K627	1	0	0	0	0	0	0
12	ADJ J - RETAIL RATE CASE EXP	A314 R600	1	0	0	0	0	0	0
13	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-10	-2	-2	0	0	0	-1
14	ADJ N - INTEREST TAX DEFIC	A322 GP19	-3	-1	0	0	0	0	-1
15	ADJ D - ACQUISITION ADJ	A324 K627	143	31	22	4	6	3	13
16	TOTAL ADMINISTRATIVE & GENERAL	A337	238	46	35	8	13	6	26
17	TOTAL O & M EXPENSE	OM31	1,405	260	206	40	60	19	168

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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O & M EXPENSES		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	0	36	36	0
2	SALES								
3	TOTAL	S300 K400	0	0	0	0	45	45	0
4	TOTAL SALES EXPENSE	S317	0	0	0	0	45	45	0
5	ADMINISTRATIVE & GENERAL								
6	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-5	0
7	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	0	0	1	0
8	DISTRIBUTION PLANT RELATED	A304 D149	2	0	0	0	0	10	0
9	GROSS PLANT RELATED	A306 GP19	0	0	0	0	0	5	1
10	LABOR RELATED	A308 K627	6	0	0	0	35	94	0
11	D.A. RETAIL - LABOR	A312 K627	0	0	0	0	0	0	1
12	ADJ J - RETAIL RATE CASE EXP	A314 R600	0	0	0	0	0	0	1
13	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-1	0	0	0	-4	-10	0
14	ADJ N - INTEREST TAX DEFIC	A322 GP19	0	0	0	0	0	-2	-1
15	ADJ D - ACQUISITION ADJ	A324 K627	10	0	0	0	54	143	0
16	TOTAL ADMINISTRATIVE & GENERAL	A337	17	0	0	0	85	236	2
17	TOTAL O & M EXPENSE	OM31	106	0	0	0	544	1,403	2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

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DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION									
2	BASE	P460 P100	188	188	0	0	0	0	0
3	INTERMEDIATE	P462 P102	34	34	0	0	0	0	0
4	PEAKING	P464 P104	29	29	0	0	0	0	0
5	D.A. RETAIL	P468 K200	15	15	0	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	15	15	0	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	281	281	0	0	0	0	0
8 TRANSMISSION DEPRECIATION									
9	GEN. STEP-UP - BASE	T460 T100	1	1	0	0	0	0	0
10	GEN. STEP-UP - PEAKING	T464 T104	1	1	0	0	0	0	0
11	TRANSMISSION	T466 T106	28	0	0	28	0	0	0
12	TOTAL TRANS DEPREC EXP	T481	30	2	0	28	0	0	0
13 DISTRIBUTION DEPRECIATION									
14	PRIMARY	D460 D100	40	0	0	0	40	0	0
15	SECONDARY	D462 D102	21	0	0	0	0	21	0
16	SERVICES	D464 D104	87	0	0	0	0	0	87
17	METERS	D466 D106	28	0	0	0	0	0	0
18	TOTAL DIST DEPREC EXPENSE	D481	176	0	0	0	40	21	87
19 GENERAL & INTANG DEPRECIATION									
20	LABOR RELATED	G460 G100	65	14	10	2	3	1	6
21	RETAIL CUSTOMER RELATED (CSS)	G462 G102	41	0	0	0	0	0	0
22	ADJ S - SEBRING	G464 G100	-5	-1	-1	0	0	0	0
23	TOTAL GENERAL DEPREC EXPENSE	G481	101	13	9	2	3	1	6
24	TOTAL DEPRECIATION EXPENSE	DE41	588	296	9	30	43	22	93

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE 100% LF

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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION								
2	BASE	P460 P100	0	0	0	0	188	0
3	INTERMEDIATE	P462 P102	0	0	0	0	34	0
4	PEAKING	P464 P104	0	0	0	0	29	0
5	D.A. RETAIL	P468 K200	0	0	0	0	15	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	15	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	281	0
8 TRANSMISSION DEPRECIATION								
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	1	0
10	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	1	0
11	TRANSMISSION	T466 T106	0	0	0	0	28	0
12	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	30	0
13 DISTRIBUTION DEPRECIATION								
14	PRIMARY	D460 D100	0	0	0	0	40	0
15	SECONDARY	D462 D102	0	0	0	0	21	0
16	SERVICES	D464 D104	0	0	0	0	87	0
17	METERS	D466 D106	28	0	0	0	28	0
18	TOTAL DIST DEPREC EXPENSE	D481	28	0	0	0	176	0
19 GENERAL & INTANG DEPRECIATION								
20	LABOR RELATED	G460 G100	4	0	0	24	64	1
21	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	41	41	0
22	ADJ S - SEBRING	G464 G100	0	0	0	-2	-4	-1
23	TOTAL GENERAL DEPREC EXPENSE	G481	4	0	0	63	101	0
24	TOTAL DEPRECIATION EXPENSE	DE41	32	0	0	63	588	0

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE 100% LF

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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	140	64	1	10	13	6	27
4	TOTAL REAL EST & PROP TAX	L521		140	64	1	10	13	6	27
5 PAYROLL TAX										
6	TOTAL	L530	K627	35	8	5	1	2	1	3
7	TOTAL PAYROLL TAX	L551		35	8	5	1	2	1	3
8	TOTAL OTHER TAX & MISC EXPENSE	L591		175	72	6	11	15	7	30
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	253	83	30	13	19	7	37
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-3	-1	0	0	0	0	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-251	-82	-29	-13	-19	-7	-37
13	MISC ALLOWABLE EXPENSES	M621		-1	0	1	0	0	0	-1
14 PRELIMINARY SUMMARY										
15	TOTAL O & M EXPENSE	OM31		1,405	260	206	40	60	19	168
16	TOTAL DEPRECIATION EXPENSE	DE41		588	296	9	30	43	22	93
17	TOTAL OTHER TAX & MISC EXPENSE	L591		175	72	6	11	15	7	30
18	MISC ALLOWABLE EXPENSES	M621		-1	0	1	0	0	0	-1
19	TOTAL OP EXP EX INC & REV TAX	OP61		2,167	628	222	81	118	48	290

FLORIDA POWER CORPORATION
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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	9	0	0	0	8	138	2
4	TOTAL REAL EST & PROP TAX	L521		9	0	0	0	8	138	2
5 PAYROLL TAX										
6	TOTAL	L530	K627	2	0	0	0	13	35	0
7	TOTAL PAYROLL TAX	L551		2	0	0	0	13	35	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591		11	0	0	0	21	173	2
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	18	0	0	0	54	261	-8
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	0	0	0	0	0	-2	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-18	0	0	0	-53	-258	7
13	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	1	1	-2
14 PRELIMINARY SUMMARY										
15	TOTAL O & M EXPENSE	OM31		106	0	0	0	544	1,403	2
16	TOTAL DEPRECIATION EXPENSE	DE41		32	0	0	0	63	588	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591		11	0	0	0	21	173	2
18	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	1	1	-2
19	TOTAL OP EXP EX INC & REV TAX	OP61		149	0	0	0	629	2,165	2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 1
 ADJs:

	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON RETURN</u>									
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	173	68	6	15	21	8	42
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-11	-4	0	-1	-1	-1	-3
6	TOTAL OTHER INTEREST EXPENSE	Y781	162	64	6	14	20	7	39
7	TOTAL INTEREST EXPENSE	Y783	162	64	6	14	20	7	39
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	157	72	2	12	15	6	31
10	TOTAL SIT UNALLOW FOR FIT	Y861	157	72	2	12	15	6	31
11	NET DEDUCTIONS AND ADDITIONS	Y871	5	-8	4	2	5	1	8
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	Z760 GP19	-60	-27	-1	-4	-6	-2	-12
15	ADJ R - TAX ON AFUDC	Z762 GP19	1	0	0	0	0	0	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-59	-27	-1	-4	-6	-2	-12
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	13	6	0	1	1	1	3
20	TOTAL AMORTIZED ITC	Z813	13	6	0	1	1	1	3
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-59	-27	-1	-4	-6	-2	-12
23	TOTAL AMORTIZED ITC	Z813	-13	-6	-0	-1	-1	-1	-3
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-72	-33	-1	-5	-7	-3	-15
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	621	243	21	53	76	30	152
27	NET DEDUCTIONS AND ADDITIONS	Y871	-5	8	-4	-2	-5	-1	-8
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-72	-33	-1	-5	-7	-3	-15
29	BASE FOR FIT COMPUTATION	I865	544	218	16	46	64	26	129
30	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 2
 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 FEDERAL INCOME TAX								
2 FED INC TAX DEDUCTIONS								
3 INTEREST - MANUAL ENTRY								
4	TOTAL	Y760 RB91	13	0	0	0	173	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-1	0	0	0	-11	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	12	0	0	0	162	0
7	TOTAL INTEREST EXPENSE	Y783	12	0	0	0	162	0
8 ADDITIONS								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	10	0	0	9	157	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	10	0	0	9	157	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	2	0	0	-9	5	0
12 FEDERAL INCOME TAX ADJUSTMENTS								
13 FED PROV DEF INC TAX (410.1)								
14	NET FED & STATE DIT	Z760 GP19	-4	0	0	-4	-60	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	0	0	0	0	0	1
16	TOTAL FED PROV DEF IT (410.1)	Z781	-4	0	0	-4	-60	1
17 INVESTMENT TAX CREDITS								
18 AMORTIZED INV TAX CREDIT								
19	AMORTIZATION	Z804 GP19	1	0	0	1	14	-1
20	TOTAL AMORTIZED ITC	Z813	1	0	0	1	14	-1
21 PRELIMINARY SUMMARY								
22	TOTAL FED PROV DEF IT (410.1)	Z781	-4	0	0	-4	-60	1
23	TOTAL AMORTIZED ITC	Z813	-1	-0	-0	-1	-14	1
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-5	0	0	-5	-74	2
25 FEDERAL INCOME TAX COMPUTATION								
26	RETURN ON RATE BASE	R751	46	0	0	0	621	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-2	-0	-0	9	-5	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-5	0	0	-5	-74	2
29	BASE FOR FIT COMPUTATION	I865	39	0	0	4	542	2
30	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 3
 ADJs:

<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	PRELIM FEDERAL INCOME TAX	1869	292	117	9	25	34	14	69
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-72	-33	-1	-5	-7	-3	-15
3	NET FED INCOME TAX ALLOWABLE	1879	220	84	8	20	27	11	54
4 FEDERAL INCOME TAX PAYABLE									
5	PRELIM FEDERAL INCOME TAX	1869	292	117	9	25	34	14	69
6	NET FED INCOME TAX PAYABLE	1889	292	117	9	25	34	14	69
7 STATE INCOME TAX									
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9 STATE INCOME TAX ADJUSTMENTS									
10 SUMMARY OF SIT CALCULATION									
11	RETURN ON RATE BASE	R751	621	243	21	53	76	30	152
12	NET FED INCOME TAX ALLOWABLE	1879	220	84	8	20	27	11	54
13	NET DEDUCTIONS AND ADDITIONS	Y871	-5	8	-4	-2	-5	-1	-8
14	BASE FOR SIT COMPUTATION	J965	836	335	25	71	98	40	198
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	47	19	1	4	6	2	12
17	NET STATE INCOME TAX ALLOWABLE	J979	47	19	1	4	6	2	12
18 STATE INCOME TAX PAYABLE									
19	PRELIMINARY STATE INCOME TAX	J969	47	19	1	4	6	2	12
20	NET STATE INCOME TAX PAYABLE	J989	47	19	1	4	6	2	12
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 4
 ADJs:

<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PRELIM FEDERAL INCOME TAX	1869	21	0	0	0	2	291	1
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-5	0	0	0	-5	-74	2
3	NET FED INCOME TAX ALLOWABLE	1879	16	0	0	0	-3	217	3
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	21	0	0	0	2	291	1
6	NET FED INCOME TAX PAYABLE	1889	21	0	0	0	2	291	1
<u>7 STATE INCOME TAX</u>									
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
<u>9 STATE INCOME TAX ADJUSTMENTS</u>									
<u>10 SUMMARY OF SIT CALCULATION</u>									
11	RETURN ON RATE BASE	R751	46	0	0	0	0	621	0
12	NET FED INCOME TAX ALLOWABLE	1879	16	0	0	0	-3	217	3
13	NET DEDUCTIONS AND ADDITIONS	Y871	-2	-0	-0	-0	9	-5	-0
14	BASE FOR SIT COMPUTATION	J965	60	0	0	0	6	833	3
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	3	0	0	0	0	47	0
17	NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	0	0	47	0
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	3	0	0	0	0	47	0
20	NET STATE INCOME TAX PAYABLE	J989	3	0	0	0	0	47	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 1
 ADJs:

<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	4	4	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	1	0	0	1	0	0	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	7	0	0	0	7	0	0
5 GROSS PLANT RELATED	Q006 GP19	3	1	0	0	0	0	1
6 RATE BASE RELATED	Q008 RB91	13	5	0	1	2	1	3
7 ENERGY NON-FUEL RELATED	Q010 K312	5	0	5	0	0	0	0
8 DISTRIBUTION SERVICES	Q012 K244	68	0	0	0	0	0	68
9 DISTRIBUTION SECONDARY	Q014 K242	4	0	0	0	0	4	0
10 CUSTOMER ACCOUNTING	Q016 K412	1	0	0	0	0	0	0
11 TOTAL REVENUE CREDITS	Q027	106	10	5	2	9	5	72
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	2,167	628	222	81	118	48	290
14 RETURN ON RATE BASE	R751	621	243	21	53	76	30	152
15 NET FED INCOME TAX ALLOWABLE	I879	220	84	8	20	27	11	54
16 NET STATE INCOME TAX ALLOWABLE	J979	47	19	1	4	6	2	12
17 TOTAL REVENUE CREDITS	Q027	-106	-10	-5	-2	-9	-5	-72
18 SUBTOTAL B	CS03	2,949	964	247	156	218	86	436
19 REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	2,949	964	247	156	218	86	436
21 CLASS REVENUES=COST OF SERVICE	R602	2,949	964	246	156	219	86	436
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-2,949	-964	-247	-156	-218	-86	-436
23 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 2
 ADJs:

<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	4	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	1	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	7	0
5 GROSS PLANT RELATED	Q006 GP19	0	0	0	0	0	2	1
6 RATE BASE RELATED	Q008 RB91	1	0	0	0	0	13	0
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	5	0
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	68	0
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	4	0
10 CUSTOMER ACCOUNTING	Q016 K412	0	0	0	0	1	1	0
11 TOTAL REVENUE CREDITS	Q027	1	0	0	0	1	105	1
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	149	0	0	0	629	2,165	2
14 RETURN ON RATE BASE	R751	46	0	0	0	0	621	0
15 NET FED INCOME TAX ALLOWABLE	I879	16	0	0	0	-3	217	3
16 NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	0	0	47	0
17 TOTAL REVENUE CREDITS	Q027	-1	-0	-0	-0	-1	-105	-1
18 SUBTOTAL B	CS03	213	0	0	0	625	2,945	4
19 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	213	0	0	0	625	2,945	4
21 CLASS REVENUES=COST OF SERVICE	R602	213	0	0	0	625	2,945	4
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-213	-0	-0	-0	-625	-2,945	-4
23 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 1
 ADJs:

<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 RATE OF RETURN									
2 CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100		1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102		30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104		1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106		2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108		112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110		45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112		292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115		3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL									
12	LONG TERM DEBT	K120		0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126		0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128		0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130		0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL									
20	LONG TERM DEBT	K141		0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143		0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145		0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147		0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149		0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151		0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS									
29	SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 2
 ADJs:

<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
<u>TOTAL</u>	<u>3,665,497</u>	<u>1.00000</u>		<u>0.09809</u>

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEMAND, ENERGY & SPEC. ASSIGN.							
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0
21	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	WAGES AND SALARIES							
31	PROD. DEMAND - BASE	K600 K200	71	71	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	11	11	0	0	0	0
33	PROD. DEMAND - PEAKING	K604 K204	5	5	0	0	0	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	63	0	63	0	0	0
35	TRANSMISSION	K610 T121	13	1	0	12	0	0
36	DISTRIBUTION	K612 D141	76	0	0	0	18	38
37	TOTAL PTD WAGES & SALARIES	K617	239	88	63	12	18	38
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.36820	0.26360	0.05021	0.07531	0.03347
39	CUSTOMER ACCOUNTING	K620 K667	101	0	0	0	0	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	25	0	0	0	0	0
41	ECCR	K624 K400	43	0	0	0	0	0

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	100,000	100,000	0
23	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	0	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30 WAGES AND SALARIES								
31	PROD. DEMAND - BASE	K600 K200	0	0	0	0	71	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	11	0
33	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	5	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	63	0
35	TRANSMISSION	K610 T121	0	0	0	0	13	0
36	DISTRIBUTION	K612 D141	12	0	0	0	76	0
37	TOTAL PTD WAGES & SALARIES	K617	12	0	0	0	239	0
38	WTD PTD WAGE & SAL RATIOS	K619	0.05021	0.00000	0.00000	0.00000	1.00000	0.00000
39	CUSTOMER ACCOUNTING	K620 K667	16	0	0	85	101	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	25	25	0
41	ECCR	K624 K400	0	0	0	43	43	0

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL PTDCSS WAGES & SALARIES	K627	408	88	63	12	18	8	38
2	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.21569	0.15441	0.02941	0.04412	0.01961	0.09314
3	ADMINISTRATIVE & GENERAL	K630 K627	20	4	3	1	1	0	2
4	TOTAL WAGES AND SALARIES EXP	K633	428	92	66	13	19	8	40
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.21495	0.15421	0.03037	0.04439	0.01869	0.09346
6 WTG CUST ACCOUNTING EXPENSE									
7	METER READING	K640 K410	66	0	0	0	0	0	0
8	CUSTOMER RECORDS	K642 K412	303	0	0	0	0	0	0
9	BILLING	K644 K414	54	0	0	0	0	0	0
10	TOTAL ALLOCATOR NO 1	K667	423	0	0	0	0	0	0
11	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12 RECOV FUEL ENERGY EXPENSE									
13	AMOUNT ALLOCABLE	K672 K306	1,715	0	1,715	0	0	0	0
14	TOTAL ALLOCATOR NO 2	K697	1,715	0	1,715	0	0	0	0
15	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1	TOTAL PTDCSS WAGES & SALARIES	K627	28	0	0	0	153	408	0	
2	WTD PTDCSS WAGE & SAL RATIOS	K629	0.06863	0.00000	0.00000	0.00000	0.37500	1.00000	0.00000	
3	ADMINISTRATIVE & GENERAL	K630 K627	1	0	0	0	8	20	0	
4	TOTAL WAGES AND SALARIES EXP	K633	29	0	0	0	161	428	0	
5	WTD WAGE AND SALARY RATIOS	K639	0.06776	0.00000	0.00000	0.00000	0.37617	1.00000	0.00000	
6	<u>WTG CUST ACCOUTING EXPENSE</u>									
7	METER READING	K640 K410	66	0	0	0	0	66	0	
8	CUSTOMER RECORDS	K642 K412	0	0	0	0	303	303	0	
9	BILLING	K644 K414	0	0	0	0	54	54	0	
10	TOTAL ALLOCATOR NO 1	K667	66	0	0	0	357	423	0	
11	WTD RATIOS	K669	0.15603	0.00000	0.00000	0.00000	0.84397	1.00000	0.00000	
12	<u>RECOV FUEL ENERGY EXPENSE</u>									
13	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	0	1,715	0	
14	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	1,715	0	
15	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	

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FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.05431	0.00000	0.94569	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.85940	0.00000	0.14060	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.24283	0.49522
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00903	0.00000	0.15728	0.20244	0.08590
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.49242	0.00000	0.08056	0.10369	0.04400
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.14435	0.10323	0.01935	0.02984	0.01290
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.45723	0.01044	0.07437	0.09622	0.04085
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.54403	0.00877	0.06951	0.07183	0.03459
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.06445	0.00000	0.93555	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.24752	0.09662
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.00959	0.00000	0.13920	0.21069	0.08224
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.17442	0.12458	0.02326	0.03654	0.01495
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.50000	0.00000	0.12500	0.12500	0.00000
18	WTD NET PLANT RATIOS	NP29	1.00000	0.37293	0.01206	0.07909	0.11992	0.04694
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.16788	0.63990	0.02676	0.03650	0.01460
22	WTD RATIOS	W689	1.00000	0.49271	0.00000	0.08163	0.10496	0.04373
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.17640	0.15609	0.02792	0.04442	0.01523
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-2.91176	-4.11765	-0.50000	-0.47059	-0.26471
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.37406	0.01212	0.08218	0.11918	0.04644
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.39174	0.03435	0.08531	0.12235	0.04812
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05882	0.00000	0.94118	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.21905	0.06190
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00694	0.00231	0.00000	0.00231	0.00000
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.19328	0.14706	0.03361	0.05462	0.02521
35	WTD O & M EXP RATIOS	OM39	1.00000	0.18505	0.14662	0.02847	0.04270	0.01352
<u>36 DEPRECIATION EXPENSES</u>								

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.15891	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.13248	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.06786	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.04597	0.00000	0.00000	0.00000	0.99919	0.00081
9	WTD GROSS PLANT RATIOS	GP19	0.06564	0.00000	0.00000	0.00000	0.99992	0.00008
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.05329	0.00000	0.00000	0.07018	1.00033	-0.00033
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.15398	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.13107	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.05482	0.00000	0.00000	0.00000	0.49336	0.00332
17	WTD NET C & O PLANT RATIOS	C229	0.12500	0.00000	0.00000	0.00000	1.12500	-0.12500
18	WTD NET PLANT RATIOS	NP29	0.07764	0.00000	0.00000	0.04774	0.99952	0.00048
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.02433	0.00000	0.00000	0.00000	1.00487	-0.00487
22	WTD RATIOS	W689	0.06706	0.00000	0.00000	0.00000	1.00292	-0.00292
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.07360	0.00000	0.00000	0.00000	0.99619	0.00381
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.73529	0.00000	0.00000	8.85294	0.82353	0.17647
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.07698	0.00000	0.00000	0.04754	0.99937	0.00063
27	WTD TOTAL RATE BASE RATIOS	RB99	0.07344	0.00000	0.00000	0.00016	1.00032	-0.00032
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.10476	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.15509	0.00000	0.00000	0.00000	0.80324	0.00000
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.07143	0.00000	0.00000	0.00000	0.35714	0.00840
35	WTD O & M EXP RATIOS	OM39	0.07544	0.00000	0.00000	0.00000	0.99858	0.00142
<u>36 DEPRECIATION EXPENSES</u>								

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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 SCHEDULE: 13
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.06667	0.00000	0.93333	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.22727	0.11932	0.49432
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.12871	0.08911	0.01980	0.02970	0.00990	0.05941
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.50340	0.01531	0.05102	0.07313	0.03741	0.15816
6 OTHER TAXES & MISC EXPENSES								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.45714	0.00714	0.07143	0.09286	0.04286	0.19286
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.22857	0.14286	0.02857	0.05714	0.02857	0.08571
9 WTD OTHER TAX RATIOS	L599	1.00000	0.41143	0.03429	0.06286	0.08571	0.04000	0.17143
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.00000	-1.00000	0.00000	0.00000	0.00000	1.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.28980	0.10245	0.03738	0.05445	0.02215	0.13383
12 INCOME TAXES								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.32689	0.08376	0.05290	0.07392	0.02916	0.14785
14 OPERATING EXPENSES								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.50976	0.41463	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05882	0.00000	0.94118	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.21905	0.06190	0.61429
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WAGES AND SALARIES (K600-K639)								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.36820	0.26360	0.05021	0.07531	0.03347	0.15900
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.21569	0.15441	0.02941	0.04412	0.01961	0.09314
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.21495	0.15421	0.03037	0.04439	0.01869	0.09346
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.15909	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.03960	0.00000	0.00000	0.00000	0.62376	1.00000	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	0.05442	0.00000	0.00000	0.00000	0.10714	1.00000	0.00000
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.06429	0.00000	0.00000	0.00000	0.05714	0.98571	0.01429
8 WTD PAYROLL TAX RATIOS	L559	0.05714	0.00000	0.00000	0.00000	0.37143	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.06286	0.00000	0.00000	0.00000	0.12000	0.98857	0.01143
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	-1.00000	-1.00000	2.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.06876	0.00000	0.00000	0.00000	0.29026	0.99908	0.00092
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.07223	0.00000	0.00000	0.00000	0.21194	0.99864	0.00136
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.07561	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.10476	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.05021	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.06863	0.00000	0.00000	0.00000	0.37500	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.06776	0.00000	0.00000	0.00000	0.37617	1.00000	0.00000
23 WTD RATIOS	K669	0.15603	0.00000	0.00000	0.00000	0.84397	1.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
 EXHIBIT:
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	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>									
<u>1 NET INCOME COMPUTATION</u>									
2	CLASS REVENUES=COST OF SERVICE	R600	2,949	964	346	156	219	86	436
3	TOTAL REVENUE CREDITS	Q027	106	10	5	2	9	5	72
4	TOTAL ELECTRIC REVENUE	CS07	3,055	974	351	158	228	91	508
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,167	-628	-222	-81	-118	-48	-290
6	NET INCOME	NI01	888	346	129	77	110	43	218
<u>7 ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-162	-64	-6	-14	-20	-7	-39
9	TOTAL SIT UNALLOW FOR FIT	Y861	157	72	2	12	15	6	31
10	PRELIMINARY TAXABLE INCOME	T101	883	354	125	75	105	42	210
<u>11 STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	T101	883	354	125	75	105	42	210
13	STATE TAXABLE INCOME	SI01	883	354	125	75	105	42	210
<u>14 STATE INCOME TAX PAYABLE</u>									
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = SI01 * K192	ST01	48	19	7	4	6	2	12
17	STATE INC TAX PAYABLE	SP01	48	19	7	4	6	2	12
<u>18 SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	48	19	7	4	6	2	12
20	NET STATE INC TAX ALLOWABLE	SA01	48	19	7	4	6	2	12
<u>21 FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	T101	883	354	125	75	105	42	210
23	STATE INC TAX PAYABLE	SP01	-48	-19	-7	-4	-6	-2	-12
24	NET FEDERAL TAXABLE INCOME	F101	835	335	118	71	99	40	198
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190	FT01	292	117	41	25	35	14	69
27	TOTAL FED PROV DEF IT (410.1)	Z781	-59	-27	-1	-4	-6	-2	-12
28	TOTAL AMORTIZED ITC	Z813	-13	-6	-0	-1	-1	-1	-3
29	NET FED INC TAX ALLOWABLE	FA01	220	84	40	20	28	11	54
<u>30 FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = F101 * K190	FT01	292	117	41	25	35	14	69
32	FED INC TAX PAYABLE	FP01	292	117	41	25	35	14	69
<u>33 PRELIMINARY SUMMARY</u>									
34	NET INCOME	NI01	888	346	129	77	110	43	218

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 NET INCOME COMPUTATION								
2 CLASS REVENUES=COST OF SERVICE	R600	213	0	0	0	625	3,045	-96
3 TOTAL REVENUE CREDITS	Q027	1	0	0	0	1	105	1
4 TOTAL ELECTRIC REVENUE	CS07	214	0	0	0	626	3,150	-95
5 TOTAL OP EXP EX INC & REV TAX	OP61	-149	-0	-0	-0	-629	-2,165	-2
6 NET INCOME	N101	65	0	0	0	-3	985	-97
7 ADJUSTMENTS TO NET INCOME								
8 TOTAL INTEREST EXPENSE	Y783	-12	-0	-0	-0	-0	-162	-0
9 TOTAL SIT UNALLOW FOR FIT	Y861	10	0	0	0	9	157	0
10 PRELIMINARY TAXABLE INCOME	T101	63	0	0	0	6	980	-97
11 STATE INCOME TAX COMPUTATION								
12 PRELIMINARY TAXABLE INCOME	T101	63	0	0	0	6	980	-97
13 STATE TAXABLE INCOME	SI01	63	0	0	0	6	980	-97
14 STATE INCOME TAX PAYABLE								
15 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16 PRELIM SIT = SI01 * K192	ST01	3	0	0	0	0	53	-5
17 STATE INC TAX PAYABLE	SP01	3	0	0	0	0	53	-5
18 SIT ALLOWABLE								
19 STATE INC TAX PAYABLE	SP01	3	0	0	0	0	53	-5
20 NET STATE INC TAX ALLOWABLE	SA01	3	0	0	0	0	53	-5
21 FEDERAL INCOME TAX COMPUTATION								
22 PRELIMINARY TAXABLE INCOME	T101	63	0	0	0	6	980	-97
23 STATE INC TAX PAYABLE	SP01	-3	-0	-0	-0	-0	-53	5
24 NET FEDERAL TAXABLE INCOME	F101	60	0	0	0	6	927	-92
25 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26 PRELIM FIT = F101 * K190	FT01	21	0	0	0	2	324	-32
27 TOTAL FED PROV DEF IT (410.1)	Z781	-4	0	0	0	-4	-60	1
28 TOTAL AMORTIZED ITC	Z813	-1	-0	-0	-0	-1	-14	1
29 NET FED INC TAX ALLOWABLE	FA01	16	0	0	0	-3	250	-30
30 FEDERAL INCOME TAX PAYABLE								
31 PRELIM FIT = F101 * K190	FT01	21	0	0	0	2	324	-32
32 FED INC TAX PAYABLE	FP01	21	0	0	0	2	324	-32
33 PRELIMINARY SUMMARY								
34 NET INCOME	N101	65	0	0	0	-3	985	-97

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-220	-84	-40	-20	-28	-11	-54
2 NET STATE INC TAX ALLOWABLE	SA01	-48	-19	-7	-4	-6	-2	-12
3 OVERALL RETURN EARNED (SCH 14)	RETU	620	243	82	53	76	30	152
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09813	0.09818	0.37788	0.09833	0.09832	0.09868	0.09825

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG250FN-000
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-16	-0	-0	-0	3	-250	30
2 NET STATE INC TAX ALLOWABLE	SA01	-3	-0	-0	-0	-0	-53	5
3 OVERALL RETURN EARNED (SCH 14)	RETU	46	0	0	0	0	682	-62
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09914	0.00000	0.00000	0.00000	0.00000	0.10791	31.00000

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General Service Demand

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD50FN-000
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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	1,873,471	1,132,435	23,964	206,369	337,687	140,823	11,010
3 TOTAL DEPRECIATION RESERVE	DR11	-964,587	-663,598	-9,934	-94,918	-124,326	-58,647	-4,092
4 TOTAL RATE BASE ADJUSTMENTS	RB71	77,395	30,729	26,361	10,659	7,266	3,446	148
5 TOTAL RATE BASE	RB91	986,279	499,566	40,391	122,110	220,627	85,622	7,066
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	126,938	52,722	38,461	8,986	17,009	5,238	775
8 TOTAL DEPRECIATION EXPENSE	DE41	87,927	59,864	1,715	6,647	12,067	6,227	425
9 TOTAL OTHER TAX & MISC EXPENSE	L591	24,871	14,443	1,272	2,584	4,303	1,795	141
10 MISC ALLOWABLE EXPENSES	M621	-221	-154	26	-27	-44	-19	-2
11 TOTAL OP EXP EX INC & REV TAX	OP61	239,515	126,875	41,474	18,190	33,335	13,241	1,339
12 NET FED INCOME TAX ALLOWABLE	I879	34,718	17,209	1,529	4,351	7,932	3,058	254
13 NET STATE INCOME TAX ALLOWABLE	J979	7,583	3,955	278	923	1,645	645	53
14 TOTAL OPERATING EXPENSE	OPEX	281,816	148,039	43,281	23,464	42,912	16,944	1,646
15 RETURN ON RATE BASE	R751	96,744	49,002	3,962	11,978	21,641	8,399	693
16 TOTAL REVENUE CREDITS	Q027	-7,667	-2,027	-969	-543	-2,424	-1,343	-328
17 TOTAL ELECTRIC COST OF SERVICE	CS05	370,893	195,014	46,274	34,899	62,129	24,000	2,011
18 CLASS REVENUES=COST OF SERVICE	R602	370,893	195,014	46,274	34,898	62,130	24,000	2,011
19 TOTAL RETURN EARNED	RETE	96,744	49,002	3,962	11,978	21,641	8,399	693
20 RATE OF RETURN EARNED	RORE	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09808
21 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22 RETURN EARNED ON COMMON EQUITY	REOE	0.13201	0.13201	0.13201	0.13201	0.13200	0.13201	0.13198
23 ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUES=COST OF SERVICE	R600	370,893	195,014	46,274	34,898	62,130	24,000	2,011

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD50FN-000
 EXHIBIT:
 SCHEDULE: 1
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 ADJs:

SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	17,881	0	0	0	3,304	1,873,473	-2
3 TOTAL DEPRECIATION RESERVE	DR11	-7,129	-0	-0	-0	-1,946	-964,590	3
4 TOTAL RATE BASE ADJUSTMENTS	RB71	152	0	0	0	-1,367	77,394	1
5 TOTAL RATE BASE	RB91	10,904	0	0	0	-9	986,277	2
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	1,236	0	0	0	2,512	126,939	-1
8 TOTAL DEPRECIATION EXPENSE	DE41	692	0	0	0	290	87,927	0
9 TOTAL OTHER TAX & MISC EXPENSE	L591	237	0	0	0	97	24,872	-1
10 MISC ALLOWABLE EXPENSES	M621	-3	0	0	0	1	-222	1
11 TOTAL OP EXP EX INC & REV TAX	OP61	2,162	0	0	0	2,900	239,516	-1
12 NET FED INCOME TAX ALLOWABLE	I879	390	0	0	0	-7	34,716	2
13 NET STATE INCOME TAX ALLOWABLE	J979	82	0	0	0	2	7,583	0
14 TOTAL OPERATING EXPENSE	OPEX	2,634	0	0	0	2,895	281,815	1
15 RETURN ON RATE BASE	R751	1,070	0	0	0	-1	96,744	0
16 TOTAL REVENUE CREDITS	Q027	-26	-0	-0	-0	-6	-7,666	-1
17 TOTAL ELECTRIC COST OF SERVICE	CS05	3,678	0	0	0	2,888	370,893	0
18 CLASS REVENUES=COST OF SERVICE	R602	3,678	0	0	0	2,888	370,893	0
19 TOTAL RETURN EARNED	RETE	1,070	0	0	0	-1	96,744	0
20 RATE OF RETURN EARNED	RORE	0.09813	0.00000	0.00000	0.00000	0.11111	0.09809	0.00000
21 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22 RETURN EARNED ON COMMON EQUITY	REOE	0.13208	-0.05086	-0.05086	-0.05086	0.15628	0.13201	-0.05086
23 ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUES=COST OF SERVICE	R600	3,678	0	0	0	2,888	370,893	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

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GROSS ELECTRIC PLT IN SERVICE		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	820,078	820,078	0	0	0	0	0
3	INTERMEDIATE	P102 K202	130,031	130,031	0	0	0	0	0
4	PEAKING	P104 K204	135,868	135,868	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	1,085,977	1,085,977	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	5,293	5,293	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	946	946	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	4,000	4,000	0	0	0	0	0
10	TRANSMISSION	T106 K220	200,921	0	0	200,921	0	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	211,160	10,239	0	200,921	0	0	0
12	TOTAL PROD & TRANS PLANT	PT21	1,297,137	1,096,216	0	200,921	0	0	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	326,981	0	0	0	326,981	0	0
15	SECONDARY	D102 K242	136,358	0	0	0	0	136,358	0
16	SERVICES	D104 K244	10,660	0	0	0	0	0	10,660
17	METERS	D106 K246	17,095	0	0	0	0	0	0
18	DISTRIBUTION PLANT IN SERVICE	D141	491,094	0	0	0	326,981	136,358	10,660
19	TOTAL TRANS & DIST PLANT	TD21	702,254	10,239	0	200,921	326,981	136,358	10,660
20	TOTAL GROSS PTD PLANT	PD21	1,788,231	1,096,216	0	200,921	326,981	136,358	10,660
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	83,363	36,219	23,964	5,448	10,706	4,465	350
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	1,877	0	0	0	0	0	0
24	GENERAL PLANT IN SERVICE	G121	85,240	36,219	23,964	5,448	10,706	4,465	350
25	GROSS ELECTRIC PLT IN SERVICE	GP11	1,873,471	1,132,435	23,964	206,369	337,687	140,823	11,010

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	0	0	0	0	820,078	0
3	INTERMEDIATE	P102 K202	0	0	0	0	130,031	0
4	PEAKING	P104 K204	0	0	0	0	135,868	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	1,085,977	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	5,293	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	946	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	4,000	0
10	TRANSMISSION	T106 K220	0	0	0	0	200,921	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	211,160	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	1,297,137	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	0	0	0	0	326,981	0
15	SECONDARY	D102 K242	0	0	0	0	136,358	0
16	SERVICES	D104 K244	0	0	0	0	10,660	0
17	METERS	D106 K246	17,095	0	0	0	17,095	0
18	DISTRIBUTION PLANT IN SERVICE	D141	17,095	0	0	0	491,094	0
19	TOTAL TRANS & DIST PLANT	TD21	17,095	0	0	0	702,254	0
20	TOTAL GROSS PTD PLANT	PD21	17,095	0	0	0	1,788,231	0
<u>21 GENERAL & INTANGIBLE PLANT</u>								
22	LABOR RELATED	G100 K627	786	0	0	1,427	83,365	-2
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	1,877	1,877	0
24	GENERAL PLANT IN SERVICE	G121	786	0	0	3,304	85,242	-2
25	GROSS ELECTRIC PLT IN SERVICE	GP11	17,881	0	0	3,304	1,873,473	-2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	BASE	P150 P100	469,001	469,001	0	0	0	0	0
3	INTERMEDIATE	P152 P102	114,104	114,104	0	0	0	0	0
4	PEAKING	P154 P104	61,316	61,316	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	644,421	644,421	0	0	0	0	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	1,777	1,777	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	318	318	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	1,343	1,343	0	0	0	0	0
10	TRANSMISSION	T156 T106	92,526	0	0	92,526	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	95,964	3,438	0	92,526	0	0	0
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	119,671	0	0	0	119,671	0	0
14	SECONDARY	D152 D102	56,706	0	0	0	0	56,706	0
15	SERVICES	D154 D104	3,940	0	0	0	0	0	3,940
16	METERS	D156 D106	6,792	0	0	0	0	0	0
17	TOTAL DIST DEPREC RESERVE	D191	187,109	0	0	0	119,671	56,706	3,940
18 GENERAL & INTANGIBLE PLANT									
19	LABOR RELATED	G150 G100	34,500	14,989	9,918	2,255	4,431	1,848	145
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	1,353	0	0	0	0	0	0
21	TOTAL GENERAL DEPREC RESERVE	G171	35,853	14,989	9,918	2,255	4,431	1,848	145
22 COMMON & OTHER PLANT									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	1,240	750	16	137	224	93	7
24	TOTAL COM & OTHER PLANT	C171	1,240	750	16	137	224	93	7
25	TOTAL DEPRECIATION RESERVE	DR11	964,587	663,598	9,934	94,918	124,326	58,647	4,092

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT								
2	BASE	P150 P100	0	0	0	0	469,001	0
3	INTERMEDIATE	P152 P102	0	0	0	0	114,104	0
4	PEAKING	P154 P104	0	0	0	0	61,316	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	644,421	0
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	1,777	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	318	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	1,343	0
10	TRANSMISSION	T156 T106	0	0	0	0	92,526	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	95,964	0
12 DISTRIBUTION PLANT								
13	PRIMARY	D150 D100	0	0	0	0	119,671	0
14	SECONDARY	D152 D102	0	0	0	0	56,706	0
15	SERVICES	D154 D104	0	0	0	0	3,940	0
16	METERS	D156 D106	6,792	0	0	0	6,792	0
17	TOTAL DIST DEPREC RESERVE	D191	6,792	0	0	0	187,109	0
18 GENERAL & INTANGIBLE PLANT								
19	LABOR RELATED	G150 G100	325	0	0	591	34,502	-2
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	1,353	1,353	0
21	TOTAL GENERAL DEPREC RESERVE	G171	325	0	0	1,944	35,855	-2
22 COMMON & OTHER PLANT								
23	RETIREMENT WORK IN PROGRESS	C150 GP19	12	0	0	2	1,241	-1
24	TOTAL COM & OTHER PLANT	C171	12	0	0	2	1,241	-1
25	TOTAL DEPRECIATION RESERVE	DR11	7,129	0	0	1,946	964,590	-3

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
NET ELECTRIC PLANT								
1 PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121	1,085,977	1,085,977	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-644,421	-644,421	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	441,556	441,556	0	0	0	0
5 TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	211,160	10,239	0	200,921	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-95,964	-3,438	-0	-92,526	-0	-0
8	NET TRANSMISSION PLANT	T221	115,196	6,801	0	108,395	0	0
9 DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141	491,094	0	0	326,981	136,358	10,660
11	TOTAL DIST DEPREC RESERVE	D191	-187,109	-0	-0	-119,671	-56,706	-3,940
12	NET DISTRIBUTION PLANT	D241	303,985	0	0	207,310	79,652	6,720
13	NET PTD PLANT	NT31	860,737	448,357	0	108,395	207,310	79,652
14	NET TRANS & DIST PLANT	NT21	419,181	6,801	0	108,395	207,310	79,652
15 GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	85,240	36,219	23,964	5,448	10,706	4,465
17	TOTAL GENERAL DEPREC RESERVE	G171	-35,853	-14,989	-9,918	-2,255	-4,431	-1,848
18	NET GENERAL & INTANG PLANT	G221	49,387	21,230	14,046	3,193	6,275	2,617
19 COMMON & OTHER PLANT								
20	TOTAL COM & OTHER PLANT	C171	-1,240	-750	-16	-137	-224	-93
21	NET COMMON & OTHER PLANT	C221	-1,240	-750	-16	-137	-224	-93
22	NET ELECTRIC PLANT IN SERVICE	NP21	908,884	468,837	14,030	111,451	213,361	82,176

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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NET ELECTRIC PLANT		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	1,085,977	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-644,421	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	441,556	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	211,160	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-95,964	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	115,196	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	17,095	0	0	0	0	491,094	0
11	TOTAL DIST DEPREC RESERVE	D191	-6,792	-0	-0	-0	-0	-187,109	-0
12	NET DISTRIBUTION PLANT	D241	10,303	0	0	0	0	303,985	0
13	NET PTD PLANT	NT31	10,303	0	0	0	0	860,737	0
14	NET TRANS & DIST PLANT	NT21	10,303	0	0	0	0	419,181	0
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	786	0	0	0	3,304	85,242	-2
17	TOTAL GENERAL DEPREC RESERVE	G171	-325	-0	-0	-0	-1,944	-35,855	2
18	NET GENERAL & INTANG PLANT	G221	461	0	0	0	1,360	49,387	0
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-12	-0	-0	-0	-2	-1,241	1
21	NET COMMON & OTHER PLANT	C221	-12	0	0	0	-2	-1,241	1
22	NET ELECTRIC PLANT IN SERVICE	NP21	10,752	0	0	0	1,358	908,883	1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224 T106	1,433	0	0	1,433	0	0
5	DISTRIBUTION	V226 D100	467	0	0	0	467	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	1,900	0	0	1,433	467	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234 P121	31,554	31,554	0	0	0	0
9	TRANSMISSION	V236 T106	5,477	0	0	5,477	0	0
10	DISTRIBUTION	V238 D141	3,326	0	0	0	2,215	924
11	GENERAL	V240 G100	1,405	610	404	92	180	75
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-20,889	-20,889	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	20,873	11,275	404	5,569	2,395	999
14	TOTAL ADDITIVE ADJUSTMENTS	V289	22,773	11,275	404	7,002	2,862	999
15	NET ORIGINAL COST RATE BASE	RB21	931,657	480,112	14,434	118,453	216,223	83,175
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE	W630 K306	48,648	0	48,648	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	-139	0	-139	0	0	0
21	TOTAL FUEL STOCKS	W641	48,509	0	48,509	0	0	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE	W642 GP19	23,019	13,914	294	2,536	4,149	1,730
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-129	-78	-2	-14	-23	-10
25	TOTAL PLANT MATERIALS & SUPPL	W659	22,890	13,836	292	2,522	4,126	1,720
26	TOTAL MATERIALS & SUPPLIES	W661	71,399	13,836	48,801	2,522	4,126	1,720
27 PREPAYMENTS								
28	TOTAL	W670 PD29	55,594	34,080	0	6,246	10,165	4,239
29	TOTAL PREPAYMENTS	W687	55,594	34,080	0	6,246	10,165	4,239
30 MISCELLANEOUS WORKING CAPITAL								

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FLORIDA POWER CORPORATION
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224 T106	0	0	0	0	1,433	0
5	DISTRIBUTION	V226 D100	0	0	0	0	467	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	1,900	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234 P121	0	0	0	0	31,554	0
9	TRANSMISSION	V236 T106	0	0	0	0	5,477	0
10	DISTRIBUTION	V238 D141	116	0	0	0	3,327	-1
11	GENERAL	V240 G100	13	0	0	24	1,404	1
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-20,889	0
13	TOTAL RATE BASE CWIP	V255	129	0	0	24	20,873	0
14	TOTAL ADDITIVE ADJUSTMENTS	V289	129	0	0	24	22,773	0
15	NET ORIGINAL COST RATE BASE	RB21	10,881	0	0	1,382	931,656	1
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	48,648	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-139	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	48,509	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE	W642 GP19	220	0	0	41	23,019	0
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-1	0	0	0	-129	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	219	0	0	41	22,890	0
26	TOTAL MATERIALS & SUPPLIES	W661	219	0	0	41	71,399	0
27 PREPAYMENTS								
28	TOTAL	W670 PD29	531	0	0	0	55,592	2
29	TOTAL PREPAYMENTS	W687	531	0	0	0	55,592	2
30 MISCELLANEOUS WORKING CAPITAL								

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FLORIDA POWER CORPORATION
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 GENERAL SERVICE DEMAND CLASS

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 OPEBS - D.A. RETAIL	W730 K627	-35,478	-15,414	-10,199	-2,318	-4,556	-1,900	-149
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	3,407	3,407	0	0	0	0	0
3 MISC OTHER	W736 OM31	-41,773	-17,350	-12,657	-2,957	-5,597	-1,724	-255
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-719	-435	-9	-79	-130	-54	-4
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-65	-34	-8	-6	-11	-4	0
6 1DJ K - SECTION 1341	W742 GP19	2,257	1,364	29	249	407	170	13
7 TOTAL MISC WORK CAPITAL	W747	-72,371	-28,462	-22,844	-5,111	-9,887	-3,512	-395
8 TOTAL WORKING CAPITAL	WC71	54,622	19,454	25,957	3,657	4,404	2,447	70
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	22,773	11,275	404	7,002	2,862	999	78
11 TOTAL WORKING CAPITAL	WC71	54,622	19,454	25,957	3,657	4,404	2,447	70
12 TOTAL RATE BASE ADJUSTMENTS	RB71	77,395	30,729	26,361	10,659	7,266	3,446	148
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	908,884	468,837	14,030	111,451	213,361	82,176	6,918
15 TOTAL RATE BASE ADJUSTMENTS	RB71	77,395	30,729	26,361	10,659	7,266	3,446	148
16 TOTAL RATE BASE	RB91	986,279	499,566	40,391	122,110	220,627	85,622	7,066
17 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
18 RETURN ON RATE BASE	R751	96,744	49,002	3,962	11,978	21,641	8,399	693

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 OPEBS - D.A. RETAIL	W730 K627	-334	0	0	0	-607	-35,477	-1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	3,407	0
3 MISC OTHER	W736 OM31	-407	0	0	0	-827	-41,774	1
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-7	0	0	0	-1	-719	0
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	0	0	0	-1	-65	0
6 1DJ K - SECTION 1341	W742 GP19	22	0	0	0	4	2,258	-1
7 TOTAL MISC WORK CAPITAL	W747	-727	0	0	0	-1,432	-72,370	-1
8 TOTAL WORKING CAPITAL	WC71	23	0	0	0	-1,391	54,621	1
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	129	0	0	0	24	22,773	0
11 TOTAL WORKING CAPITAL	WC71	23	0	0	0	-1,391	54,621	1
12 TOTAL RATE BASE ADJUSTMENTS	RB71	152	0	0	0	-1,367	77,394	1
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	10,752	0	0	0	1,358	908,883	1
15 TOTAL RATE BASE ADJUSTMENTS	RB71	152	0	0	0	-1,367	77,394	1
16 TOTAL RATE BASE	RB91	10,904	0	0	0	-9	986,277	2
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	1,070	0	0	0	-1	96,744	0

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE P302 K306	3,161	0	3,161	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE P308 K306	28,075	0	28,075	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL P310 K306	452	0	452	0	0	0	0
6	TOTAL ENERGY RELATED P341	31,688	0	31,688	0	0	0	0
7 DEMAND RELATED PROD O & M								
8	BASE P352 K200	32,098	32,098	0	0	0	0	0
9	INTERMEDIATE P354 K202	4,684	4,684	0	0	0	0	0
10	PEAKING P356 K204	4,938	4,938	0	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL P358 K400	143	0	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY P362 K200	549	549	0	0	0	0	0
13	TOTAL DEMAND RELATED P391	42,412	42,269	0	0	0	0	0
14	TOTAL PRODUCTION O & M P451	74,100	42,269	31,688	0	0	0	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE T300 K200	191	191	0	0	0	0	0
17	GEN. STEP-UP - INTERMEDIATE T302 K202	34	34	0	0	0	0	0
18	GEN. STEP-UP - PEAKING T304 K204	144	144	0	0	0	0	0
19	TRANSMISSION T306 K220	7,169	0	0	7,169	0	0	0
20	TOTAL TRANSMISSION O & M T341	7,538	369	0	7,169	0	0	0
21 DISTRIBUTION O & M								
22	PRIMARY D300 D100	13,066	0	0	0	13,066	0	0
23	SECONDARY D302 D102	3,602	0	0	0	0	3,602	0
24	SERVICES INCL R/D D304 D104	591	0	0	0	0	0	591
25	METERS D306 D106	498	0	0	0	0	0	0
26	TOTAL DISTRIBUTION O & M D341	17,757	0	0	0	13,066	3,602	591
27 CUSTOMER ACCOUNTING								
28	METER READING C300 K410	468	0	0	0	0	0	0
29	CUSTOMER RECORDS C302 K412	1,386	0	0	0	0	0	0
30	BILLING C304 K414	210	0	0	0	0	0	0
31	SERVICE WORK FOR CONP C306 K244	55	0	0	0	0	0	55
32	UNCOLLECTIBLES C308 R600	1,073	564	134	101	180	69	6
33	GROSS UP/(DOWN) ADJ FOR UNCOLL C310 R600	15	8	2	1	3	1	0
34	TOTAL CUSTOMER ACCOUNTING EXP C317	3,207	572	136	102	183	70	61
35 CUSTOMER SERVICE & INFORMATION								

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	3,161	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	28,075	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	452	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	31,688	0
7 DEMAND RELATED PROD O & M								
8	BASE	P352 K200	0	0	0	0	32,098	0
9	INTERMEDIATE	P354 K202	0	0	0	0	4,684	0
10	PEAKING	P356 K204	0	0	0	0	4,938	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	143	143	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	549	0
13	TOTAL DEMAND RELATED	P391	0	0	0	143	42,412	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	143	74,100	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	191	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	0	34	0
18	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	144	0
19	TRANSMISSION	T306 K220	0	0	0	0	7,169	0
20	TOTAL TRANSMISSION O & M	T341	0	0	0	0	7,538	0
21 DISTRIBUTION O & M								
22	PRIMARY	D300 D100	0	0	0	0	13,066	0
23	SECONDARY	D302 D102	0	0	0	0	3,602	0
24	SERVICES INCL R/D	D304 D104	0	0	0	0	591	0
25	METERS	D306 D106	498	0	0	0	498	0
26	TOTAL DISTRIBUTION O & M	D341	498	0	0	0	17,757	0
27 CUSTOMER ACCOUNTING								
28	METER READING	C300 K410	468	0	0	0	468	0
29	CUSTOMER RECORDS	C302 K412	0	0	0	1,386	1,386	0
30	BILLING	C304 K414	0	0	0	210	210	0
31	SERVICE WORK FOR CONP	C306 K244	0	0	0	0	55	0
32	UNCOLLECTIBLES	C308 R600	11	0	0	8	1,073	0
33	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	0	0	0	0	15	0
34	TOTAL CUSTOMER ACCOUNTING EXP	C317	479	0	0	1,604	3,207	0
35 CUSTOMER SERVICE & INFORMATION								

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>O & M EXPENSES</u>								
1	TOTAL	C320 K400	163	0	0	0	0	0
2	TOTAL CUSTOMER SERVICE & INFO	C329	163	0	0	0	0	0
<u>3 SALES</u>								
4	TOTAL	S300 K400	208	0	0	0	0	0
5	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	-1	0	0	0	0	0
6	TOTAL SALES EXPENSE	S317	207	0	0	0	0	0
<u>7 ADMINISTRATIVE & GENERAL</u>								
8	PRODUCTION - BASE RELATED	A300 K200	-933	-933	0	0	0	0
9	TRANSMISSION PLANT RELATED	A302 T106	130	0	0	130	0	0
10	DISTRIBUTION PLANT RELATED	A304 D149	1,003	0	0	0	668	278
11	GROSS PLANT RELATED	A306 GP19	984	595	13	108	177	74
12	LABOR RELATED	A308 K627	9,482	4,120	2,726	620	1,218	508
13	D.A. RETAIL - LABOR	A312 K627	76	33	22	5	10	4
14	ADJ J - RETAIL RATE CASE EXP	A314 R600	212	111	26	20	36	14
15	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-982	-427	-282	-64	-126	-53
16	ADJ T - INDUSTRY ASSOC DUES	A318 K627	-1	0	0	0	0	0
17	ADJ N - INTEREST TAX DEFIC	A322 GP19	-395	-239	-5	-44	-71	-30
18	ADJ D - ACQUISITION ADJ	A324 K627	14,390	6,252	4,137	940	1,848	771
19	TOTAL ADMINISTRATIVE & GENERAL	A337	23,966	9,512	6,637	1,715	3,760	1,566
20	TOTAL O & M EXPENSE	OM31	126,938	52,722	38,461	8,986	17,009	5,238
								775

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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O & M EXPENSES		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL	C320 K400	0	0	0	0	163	163	0
2	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	0	163	163	0
3 SALES									
4	TOTAL	S300 K400	0	0	0	0	208	208	0
5	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	0	0	0	0	-1	-1	0
6	TOTAL SALES EXPENSE	S317	0	0	0	0	207	207	0
7 ADMINISTRATIVE & GENERAL									
8	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-933	0
9	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	0	0	130	0
10	DISTRIBUTION PLANT RELATED	A304 D149	35	0	0	0	0	1,003	0
11	GROSS PLANT RELATED	A306 GP19	9	0	0	0	2	984	0
12	LABOR RELATED	A308 K627	89	0	0	0	162	9,483	-1
13	D.A. RETAIL - LABOR	A312 K627	1	0	0	0	1	76	0
14	ADJ J - RETAIL RATE CASE EXP	A314 R600	2	0	0	0	2	212	0
15	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-9	0	0	0	-17	-982	0
16	ADJ T - INDUSTRY ASSOC DUES	A318 K627	0	0	0	0	0	0	-1
17	ADJ N - INTEREST TAX DEFIC	A322 GP19	-4	0	0	0	-1	-396	1
18	ADJ D - ACQUISITION ADJ	A324 K627	136	0	0	0	246	14,390	0
19	TOTAL ADMINISTRATIVE & GENERAL	A337	259	0	0	0	395	23,967	-1
20	TOTAL O & M EXPENSE	OM31	1,236	0	0	0	2,512	126,939	-1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	38,062	38,062	0	0	0	0	0
3 INTERMEDIATE	P462 P102	6,946	6,946	0	0	0	0	0
4 PEAKING	P464 P104	5,869	5,869	0	0	0	0	0
5 D.A. RETAIL	P468 K200	2,999	2,999	0	0	0	0	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	3,091	3,091	0	0	0	0	0
7 TOTAL PRODUCTION DEPREC EXP	P481	56,967	56,967	0	0	0	0	0
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	157	157	0	0	0	0	0
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	28	28	0	0	0	0	0
11 GEN. STEP-UP - PEAKING	T464 T104	119	119	0	0	0	0	0
12 TRANSMISSION	T466 T106	6,257	0	0	6,257	0	0	0
13 TOTAL TRANS DEPREC EXP	T481	6,561	304	0	6,257	0	0	0
14 DISTRIBUTION DEPRECIATION								
15 PRIMARY	D460 D100	11,300	0	0	0	11,300	0	0
16 SECONDARY	D462 D102	5,907	0	0	0	0	5,907	0
17 SERVICES	D464 D104	400	0	0	0	0	0	400
18 METERS	D466 D106	636	0	0	0	0	0	0
19 TOTAL DIST DEPREC EXPENSE	D481	18,243	0	0	0	11,300	5,907	400
20 GENERAL & INTANG DEPRECIATION								
21 LABOR RELATED	G460 G100	6,509	2,828	1,871	425	836	349	27
22 RETAIL CUSTOMER RELATED (CSS)	G462 G102	188	0	0	0	0	0	0
23 ADJ S - SEBRING	G464 G100	-541	-235	-156	-35	-69	-29	-2
24 TOTAL GENERAL DEPREC EXPENSE	G481	6,156	2,593	1,715	390	767	320	25
25 TOTAL DEPRECIATION EXPENSE	DE41	87,927	59,864	1,715	6,647	12,067	6,227	425

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	0	0	0	0	0	38,062	0
3 INTERMEDIATE	P462 P102	0	0	0	0	0	6,946	0
4 PEAKING	P464 P104	0	0	0	0	0	5,869	0
5 D.A. RETAIL	P468 K200	0	0	0	0	0	2,999	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	3,091	0
7 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	56,967	0
<u>8 TRANSMISSION DEPRECIATION</u>								
9 GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	157	0
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	0	28	0
11 GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	119	0
12 TRANSMISSION	T466 T106	0	0	0	0	0	6,257	0
13 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	6,561	0
<u>14 DISTRIBUTION DEPRECIATION</u>								
15 PRIMARY	D460 D100	0	0	0	0	0	11,300	0
16 SECONDARY	D462 D102	0	0	0	0	0	5,907	0
17 SERVICES	D464 D104	0	0	0	0	0	400	0
18 METERS	D466 D106	636	0	0	0	0	636	0
19 TOTAL DIST DEPREC EXPENSE	D481	636	0	0	0	0	18,243	0
<u>20 GENERAL & INTANG DEPRECIATION</u>								
21 LABOR RELATED	G460 G100	61	0	0	0	111	6,508	1
22 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	188	188	0
23 ADJ S - SEBRING	G464 G100	-5	0	0	0	-9	-540	-1
24 TOTAL GENERAL DEPREC EXPENSE	G481	56	0	0	0	290	6,156	0
25 TOTAL DEPRECIATION EXPENSE	DE41	692	0	0	0	290	87,927	0

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FLORIDA POWER CORPORATION
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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	21,400	12,935	274	2,357	3,857	1,609	126
4	TOTAL REAL EST & PROP TAX	L521		21,400	12,935	274	2,357	3,857	1,609	126
5 PAYROLL TAX										
6	TOTAL	L530	K627	3,471	1,508	998	227	446	186	15
7	TOTAL PAYROLL TAX	L551		3,471	1,508	998	227	446	186	15
8	TOTAL OTHER TAX & MISC EXPENSE	L591		24,871	14,443	1,272	2,584	4,303	1,795	141
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	35,843	18,846	4,472	3,373	6,004	2,319	194
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-475	-287	-6	-52	-86	-36	-3
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-35,597	-18,717	-4,441	-3,349	-5,963	-2,303	-193
13	GROSS UP/(DOWN) ADJ FOR RAF	M610	R600	8	4	1	1	1	1	0
14	MISC ALLOWABLE EXPENSES	M621		-221	-154	26	-27	-44	-19	-2
15 PRELIMINARY SUMMARY										
16	TOTAL O & M EXPENSE	OM31		126,938	52,722	38,461	8,986	17,009	5,238	775
17	TOTAL DEPRECIATION EXPENSE	DE41		87,927	59,864	1,715	6,647	12,067	6,227	425
18	TOTAL OTHER TAX & MISC EXPENSE	L591		24,871	14,443	1,272	2,584	4,303	1,795	141
19	MISC ALLOWABLE EXPENSES	M621		-221	-154	26	-27	-44	-19	-2
20	TOTAL OP EXP EX INC & REV TAX	OP61		239,515	126,875	41,474	18,190	33,335	13,241	1,339

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FLORIDA POWER CORPORATION
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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	204	0	0	0	38	21,400	0
4	TOTAL REAL EST & PROP TAX	L521		204	0	0	0	38	21,400	0
5 PAYROLL TAX										
6	TOTAL	L530	K627	33	0	0	0	59	3,472	-1
7	TOTAL PAYROLL TAX	L551		33	0	0	0	59	3,472	-1
8	TOTAL OTHER TAX & MISC EXPENSE	L591		237	0	0	0	97	24,872	-1
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	355	0	0	0	279	35,842	1
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-5	0	0	0	-1	-476	1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-353	0	0	0	-277	-35,596	-1
13	GROSS UP/(DOWN) ADJ FOR RAF	M610	R600	0	0	0	0	0	8	0
14	MISC ALLOWABLE EXPENSES	M621		-3	0	0	0	1	-222	1
15 PRELIMINARY SUMMARY										
16	TOTAL O & M EXPENSE	OM31		1,236	0	0	0	2,512	126,939	-1
17	TOTAL DEPRECIATION EXPENSE	DE41		692	0	0	0	290	87,927	0
18	TOTAL OTHER TAX & MISC EXPENSE	L591		237	0	0	0	97	24,872	-1
19	MISC ALLOWABLE EXPENSES	M621		-3	0	0	0	1	-222	1
20	TOTAL OP EXP EX INC & REV TAX	OP61		2,162	0	0	0	2,900	239,516	-1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD50FM-000
 EXHIBIT:
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 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1 FEDERAL INCOME TAX									
2 FED INC TAX DEDUCTIONS									
3 INTEREST - MANUAL ENTRY									
4	TOTAL	Y760 RB91	26,936	13,644	1,103	3,335	6,025	2,338	193
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-1,780	-902	-73	-220	-398	-155	-13
6	TOTAL OTHER INTEREST EXPENSE	Y781	25,156	12,742	1,030	3,115	5,627	2,183	180
7	TOTAL INTEREST EXPENSE	Y783	25,156	12,742	1,030	3,115	5,627	2,183	180
8 ADDITIONS									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	23,965	14,486	307	2,640	4,320	1,801	141
10	TOTAL SIT UNALLOW FOR FIT	Y861	23,965	14,486	307	2,640	4,320	1,801	141
11	NET DEDUCTIONS AND ADDITIONS	Y871	1,191	-1,744	723	475	1,307	382	39
12 FEDERAL INCOME TAX ADJUSTMENTS									
13 FED PROV DEF INC TAX (410.1)									
14	NET FED & STATE DIT	Z760 GP19	-9,108	-5,505	-117	-1,003	-1,642	-685	-54
15	ADJ R - TAX ON AFUDC	Z762 GP19	176	106	2	19	32	13	1
16	TOTAL FED PROV DEF IT (410.1)	Z781	-8,932	-5,399	-115	-984	-1,610	-672	-53
17 INVESTMENT TAX CREDITS									
18 AMORTIZED INV TAX CREDIT									
19	AMORTIZATION	Z804 GP19	1,945	1,176	25	214	351	146	11
20	TOTAL AMORTIZED ITC	Z813	1,945	1,176	25	214	351	146	11
21 PRELIMINARY SUMMARY									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-8,932	-5,399	-115	-984	-1,610	-672	-53
23	TOTAL AMORTIZED ITC	Z813	-1,945	-1,176	-25	-214	-351	-146	-11
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-10,877	-6,575	-140	-1,198	-1,961	-818	-64
25 FEDERAL INCOME TAX COMPUTATION									
26	RETURN ON RATE BASE	R751	96,744	49,002	3,962	11,978	21,641	8,399	693
27	NET DEDUCTIONS AND ADDITIONS	Y871	-1,191	1,744	-723	-475	-1,307	-382	-39
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-10,877	-6,575	-140	-1,198	-1,961	-818	-64
29	BASE FOR FIT COMPUTATION	1865	84,676	44,171	3,099	10,305	18,373	7,199	590
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD50FN-000
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INCOME TAX BASED ON RETURN	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 FEDERAL INCOME TAX								
2 FED INC TAX DEDUCTIONS								
3 INTEREST - MANUAL ENTRY								
4	TOTAL	Y760 RB91	298	0	0	0	26,936	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-20	0	0	0	-1,781	1
6	TOTAL OTHER INTEREST EXPENSE	Y781	278	0	0	0	25,155	1
7	TOTAL INTEREST EXPENSE	Y783	278	0	0	0	25,155	1
8 ADDITIONS								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	229	0	0	42	23,966	-1
10	TOTAL SIT UNALLOW FOR FIT	Y861	229	0	0	42	23,966	-1
11	NET DEDUCTIONS AND ADDITIONS	Y871	49	0	0	-42	1,189	2
12 FEDERAL INCOME TAX ADJUSTMENTS								
13 FED PROV DEF INC TAX (410.1)								
14	NET FED & STATE DIT	Z760 GP19	-87	0	0	-16	-9,109	1
15	ADJ R - TAX ON AFUDC	Z762 GP19	2	0	0	0	175	1
16	TOTAL FED PROV DEF IT (410.1)	Z781	-85	0	0	-16	-8,934	2
17 INVESTMENT TAX CREDITS								
18 AMORTIZED INV TAX CREDIT								
19	AMORTIZATION	Z804 GP19	19	0	0	3	1,945	0
20	TOTAL AMORTIZED ITC	Z813	19	0	0	3	1,945	0
21 PRELIMINARY SUMMARY								
22	TOTAL FED PROV DEF IT (410.1)	Z781	-85	0	0	-16	-8,934	2
23	TOTAL AMORTIZED ITC	Z813	-19	-0	-0	-3	-1,945	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-104	0	0	-19	-10,879	2
25 FEDERAL INCOME TAX COMPUTATION								
26	RETURN ON RATE BASE	R751	1,070	0	0	-1	96,744	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-49	-0	-0	42	-1,189	-2
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-104	0	0	-19	-10,879	2
29	BASE FOR FIT COMPUTATION	I865	917	0	0	22	84,676	0
30	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD50FN-000
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INCOME TAX BASED ON RETURN		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRELIM FEDERAL INCOME TAX	I869	45,595	23,784	1,669	5,549	9,893	3,876	318
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-10,877	-6,575	-140	-1,198	-1,961	-818	-64
3	NET FED INCOME TAX ALLOWABLE	I879	34,718	17,209	1,529	4,351	7,932	3,058	254
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	I869	45,595	23,784	1,669	5,549	9,893	3,876	318
6	NET FED INCOME TAX PAYABLE	I889	45,595	23,784	1,669	5,549	9,893	3,876	318
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	96,744	49,002	3,962	11,978	21,641	8,399	693
12	NET FED INCOME TAX ALLOWABLE	I879	34,718	17,209	1,529	4,351	7,932	3,058	254
13	NET DEDUCTIONS AND ADDITIONS	Y871	-1,191	1,744	-723	-475	-1,307	-382	-39
14	BASE FOR SIT COMPUTATION	J965	130,271	67,955	4,768	15,854	28,266	11,075	908
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	7,583	3,955	278	923	1,645	645	53
17	NET STATE INCOME TAX ALLOWABLE	J979	7,583	3,955	278	923	1,645	645	53
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	7,583	3,955	278	923	1,645	645	53
20	NET STATE INCOME TAX PAYABLE	J989	7,583	3,955	278	923	1,645	645	53
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD50FN-000
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PRELIM FEDERAL INCOME TAX	1869	494	0	0	0	12	45,595	0
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-104	0	0	0	-19	-10,879	2
3	NET FED INCOME TAX ALLOWABLE	1879	390	0	0	0	-7	34,716	2
4 FEDERAL INCOME TAX PAYABLE									
5	PRELIM FEDERAL INCOME TAX	1869	494	0	0	0	12	45,595	0
6	NET FED INCOME TAX PAYABLE	1889	494	0	0	0	12	45,595	0
7 STATE INCOME TAX									
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
9 STATE INCOME TAX ADJUSTMENTS									
10 SUMMARY OF SIT CALCULATION									
11	RETURN ON RATE BASE	R751	1,070	0	0	0	-1	96,744	0
12	NET FED INCOME TAX ALLOWABLE	1879	390	0	0	0	-7	34,716	2
13	NET DEDUCTIONS AND ADDITIONS	Y871	-49	-0	-0	-0	42	-1,189	-2
14	BASE FOR SIT COMPUTATION	J965	1,411	0	0	0	34	130,271	0
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	82	0	0	0	2	7,583	0
17	NET STATE INCOME TAX ALLOWABLE	J979	82	0	0	0	2	7,583	0
18 STATE INCOME TAX PAYABLE									
19	PRELIMINARY STATE INCOME TAX	J969	82	0	0	0	2	7,583	0
20	NET STATE INCOME TAX PAYABLE	J989	82	0	0	0	2	7,583	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD50FN-000
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	729	729	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	243	0	0	243	0	0	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	1,890	0	0	0	1,890	0	0
5 GROSS PLANT RELATED	Q006 GP19	455	275	6	50	82	34	3
6 RATE BASE RELATED	Q008 RB91	2,020	1,023	83	250	452	175	14
7 ENERGY NON-FUEL RELATED	Q010 K312	880	0	880	0	0	0	0
8 DISTRIBUTION SERVICES	Q012 K244	311	0	0	0	0	0	311
9 DISTRIBUTION SECONDARY	Q014 K242	1,134	0	0	0	0	1,134	0
10 CUSTOMER ACCOUNTING	Q016 K412	5	0	0	0	0	0	0
11 TOTAL REVENUE CREDITS	Q027	7,667	2,027	969	543	2,424	1,343	328
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	239,515	126,875	41,474	18,190	33,335	13,241	1,339
14 RETURN ON RATE BASE	R751	96,744	49,002	3,962	11,978	21,641	8,399	693
15 NET FED INCOME TAX ALLOWABLE	I879	34,718	17,209	1,529	4,351	7,932	3,058	254
16 NET STATE INCOME TAX ALLOWABLE	J979	7,583	3,955	278	923	1,645	645	53
17 TOTAL REVENUE CREDITS	Q027	-7,667	-2,027	-969	-543	-2,424	-1,343	-328
18 SUBTOTAL B	CS03	370,893	195,014	46,274	34,899	62,129	24,000	2,011
19 REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	370,893	195,014	46,274	34,899	62,129	24,000	2,011
21 CLASS REVENUES=COST OF SERVICE	R602	370,893	195,014	46,274	34,898	62,130	24,000	2,011
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-370,893	-195,014	-46,274	-34,899	-62,129	-24,000	-2,011
23 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD50FN-000
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	729	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	243	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	1,890	0
5 GROSS PLANT RELATED	Q006 GP19	4	0	0	0	1	455	0
6 RATE BASE RELATED	Q008 RB91	22	0	0	0	0	2,019	1
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	880	0
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	311	0
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	1,134	0
10 CUSTOMER ACCOUNTING	Q016 K412	0	0	0	0	5	5	0
11 TOTAL REVENUE CREDITS	Q027	26	0	0	0	6	7,666	1
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	2,162	0	0	0	2,900	239,516	-1
14 RETURN ON RATE BASE	R751	1,070	0	0	0	-1	96,744	0
15 NET FED INCOME TAX ALLOWABLE	I879	390	0	0	0	-7	34,716	2
16 NET STATE INCOME TAX ALLOWABLE	J979	82	0	0	0	2	7,583	0
17 TOTAL REVENUE CREDITS	Q027	-26	-0	-0	-0	-6	-7,666	-1
18 SUBTOTAL B	CS03	3,678	0	0	0	2,888	370,893	0
19 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	3,678	0	0	0	2,888	370,893	0
21 CLASS REVENUES=COST OF SERVICE	R602	3,678	0	0	0	2,888	370,893	0
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-3,678	-0	-0	-0	-2,888	-370,893	-0
23 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD50FN-000
 EXHIBIT:
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 ADJs:

<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD50FN-000
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
TOTAL	3,665,497	1.00000		0.09809

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0
21	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 WAGES AND SALARIES								
31	PROD. DEMAND - BASE	K600 K200	14,364	14,364	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	2,205	2,205	0	0	0	0
33	PROD. DEMAND - PEAKING	K604 K204	1,093	1,093	0	0	0	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	11,776	0	11,776	0	0	0
35	TRANSMISSION	K610 T121	2,813	136	0	2,677	0	0
36	DISTRIBUTION	K612 D141	7,902	0	0	0	5,261	2,194
37	TOTAL PTD WAGES & SALARIES	K617	40,153	17,798	11,776	2,677	5,261	2,194
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.44325	0.29328	0.06667	0.13102	0.05464
39	CUSTOMER ACCOUNTING	K620 K667	504	0	0	0	0	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	113	0	0	0	0	0
41	ECCR	K624 K400	195	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	0	0	0	0	0	100,000	0
3 RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	0	100,000	0
5 RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	0	0	0	0	0	100,000	0
7 RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	0	100,000	0
9 RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	0	100,000	0
11 RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	0	0	0	0	0	100,000	0
15 RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
19 RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20 ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
21 RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	0	100,000	100,000	0
23 RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
25 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 CUST RECORDS EXP - % * 1000	K412	0	0	0	0	100,000	100,000	0
27 RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28 BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
29 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30 WAGES AND SALARIES								
31 PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	14,364	0
32 PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	2,205	0
33 PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	1,093	0
34 PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	11,776	0
35 TRANSMISSION	K610 T121	0	0	0	0	0	2,813	0
36 DISTRIBUTION	K612 D141	275	0	0	0	0	7,902	0
37 TOTAL PTD WAGES & SALARIES	K617	275	0	0	0	0	40,153	0
38 WTD PTD WAGE & SAL RATIOS	K619	0.00685	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39 CUSTOMER ACCOUNTING	K620 K667	111	0	0	0	393	504	0
40 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	0	113	113	0
41 ECCR	K624 K400	0	0	0	0	195	195	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	TOTAL PTDCCS WAGES & SALARIES	K627	40,965	17,798	11,776	2,677	5,261	2,194	172	
2	WTD PTDCCS WAGE & SAL RATIOS	K629	1.00000	0.43447	0.28746	0.06535	0.12843	0.05356	0.00420	
3	ADMINISTRATIVE & GENERAL	K630 K627	2,045	888	588	134	263	110	9	
4	TOTAL WAGES AND SALARIES EXP	K633	43,010	18,686	12,364	2,811	5,524	2,304	181	
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.43446	0.28747	0.06536	0.12844	0.05357	0.00421	
6	<u>WTG CUST ACCOUNTING EXPENSE</u>									
7	METER READING	K640 K410	468	0	0	0	0	0	0	
8	CUSTOMER RECORDS	K642 K412	1,386	0	0	0	0	0	0	
9	BILLING	K644 K414	266	0	0	0	0	0	0	
10	TOTAL ALLOCATOR NO 1	K667	2,120	0	0	0	0	0	0	
11	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
12	<u>RECOV FUEL ENERGY EXPENSE</u>									
13	AMOUNT ALLOCABLE	K672 K306	318,085	0	318,085	0	0	0	0	
14	TOTAL ALLOCATOR NO 2	K697	318,085	0	318,085	0	0	0	0	
15	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL PTDCSS WAGES & SALARIES	K627	386	0	0	0	701	40,965	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00942	0.00000	0.00000	0.00000	0.01711	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630 K627	19	0	0	0	35	2,046	-1
4	TOTAL WAGES AND SALARIES EXP	K633	405	0	0	0	736	43,011	-1
5	WTD WAGE AND SALARY RATIOS	K639	0.00942	0.00000	0.00000	0.00000	0.01711	1.00002	-0.00002
6	WTG CUST ACCOUTING EXPENSE								
7	METER READING	K640 K410	468	0	0	0	0	468	0
8	CUSTOMER RECORDS	K642 K412	0	0	0	0	1,386	1,386	0
9	BILLING	K644 K414	0	0	0	0	266	266	0
10	TOTAL ALLOCATOR NO 1	K667	468	0	0	0	1,652	2,120	0
11	WTD RATIOS	K669	0.22075	0.00000	0.00000	0.00000	0.77925	1.00000	0.00000
12	RECOV FUEL ENERGY EXPENSE								
13	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	0	318,085	0
14	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	318,085	0
15	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

FLORIDA POWER CORPORATION
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.04849	0.00000	0.95151	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.84510	0.00000	0.15490	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.66582	0.27766
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01458	0.00000	0.28611	0.46562	0.19417
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.61302	0.00000	0.11236	0.18285	0.07625
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.42491	0.28114	0.06391	0.12560	0.05238
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.60446	0.01279	0.11015	0.18025	0.07517
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.68796	0.01030	0.09840	0.12889	0.06080
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05904	0.00000	0.94096	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.68197	0.26203
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01622	0.00000	0.25859	0.49456	0.19002
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.42987	0.28441	0.06465	0.12706	0.05299
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.60484	0.01290	0.11048	0.18065	0.07500
18	WTD NET PLANT RATIOS	NP29	1.00000	0.51584	0.01544	0.12262	0.23475	0.09041
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.19378	0.68350	0.03532	0.05779	0.02409
22	WTD RATIOS	W689	1.00000	0.61302	0.00000	0.11235	0.18284	0.07625
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.39328	0.31565	0.07062	0.13662	0.04853
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.35616	0.47521	0.06695	0.08063	0.04480
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.51533	0.01549	0.12714	0.23208	0.08928
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.50652	0.04095	0.12381	0.22370	0.08681
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04895	0.00000	0.95105	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.73582	0.20285
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.17836	0.04241	0.03181	0.05706	0.02183
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.39690	0.27693	0.07156	0.15689	0.06534
35	WTD O & M EXP RATIOS	OM39	1.00000	0.41534	0.30299	0.07079	0.13399	0.04126
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.03481	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.02434	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00956	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00922	0.00000	0.00000	0.03876	1.00002	-0.00002
9	WTD GROSS PLANT RATIOS	GP19	0.00954	0.00000	0.00000	0.00176	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00739	0.00000	0.00000	0.00202	1.00000	-0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.03389	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.02458	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00933	0.00000	0.00000	0.02754	1.00000	0.00000
17	WTD NET C & O PLANT RATIOS	C229	0.00968	0.00000	0.00000	0.00161	1.00081	-0.00081
18	WTD NET PLANT RATIOS	NP29	0.01183	0.00000	0.00000	0.00149	1.00000	0.00000
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00307	0.00000	0.00000	0.00057	1.00000	0.00000
22	WTD RATIOS	W689	0.00955	0.00000	0.00000	0.00000	0.99996	0.00004
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01005	0.00000	0.00000	0.01979	0.99999	0.00001
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.00042	0.00000	0.00000	-0.02547	0.99998	0.00002
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.01168	0.00000	0.00000	0.00148	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.01106	0.00000	0.00000	-0.00001	1.00000	0.00000
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.02805	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.14936	0.00000	0.00000	0.50016	1.00000	0.00000
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.01081	0.00000	0.00000	0.01648	1.00004	-0.00004
35	WTD O & M EXP RATIOS	OM39	0.00974	0.00000	0.00000	0.01979	1.00001	-0.00001
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04633	0.00000	0.95367	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.61942	0.32380	0.02193
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.42122	0.27859	0.06335	0.12459	0.05198	0.00406
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.68084	0.01950	0.07560	0.13724	0.07082	0.00483
6 OTHER TAXES & MISC EXPENSES								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.60444	0.01280	0.11014	0.18023	0.07519	0.00589
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.43446	0.28753	0.06540	0.12849	0.05359	0.00432
9 WTD OTHER TAX RATIOS	L599	1.00000	0.58072	0.05114	0.10390	0.17301	0.07217	0.00567
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.69683	-0.11765	0.12217	0.19910	0.08597	0.00905
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.52972	0.17316	0.07595	0.13918	0.05528	0.00559
12 INCOME TAXES								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.52580	0.12476	0.09409	0.16751	0.06471	0.00542
14 OPERATING EXPENSES								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.57043	0.42764	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04895	0.00000	0.95105	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.73582	0.20285	0.03328
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WAGES AND SALARIES (K600-K639)								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.44325	0.29328	0.06667	0.13102	0.05464	0.00428
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.43447	0.28746	0.06535	0.12843	0.05356	0.00420
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.43446	0.28747	0.06536	0.12844	0.05357	0.00421
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

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WEIGHTED RATIOS	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	FIXTURE/MAINT	POLES					
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
3 WTD DIST DEPREC EXP RATIOS	D489	0.03486	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.00910	0.00000	0.00000	0.00000	0.00000	0.04711	1.00000	0.00000	
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00787	0.00000	0.00000	0.00000	0.00000	0.00330	1.00000	0.00000	
<u>6 OTHER TAXES & MISC EXPENSES</u>										
7 WTD REAL EST & PROP TAX RATIOS	L529	0.00953	0.00000	0.00000	0.00000	0.00000	0.00178	1.00000	0.00000	
8 WTD PAYROLL TAX RATIOS	L559	0.00951	0.00000	0.00000	0.00000	0.00000	0.01700	1.00029	-0.00029	
9 WTD OTHER TAX RATIOS	L599	0.00953	0.00000	0.00000	0.00000	0.00000	0.00390	1.00004	-0.00004	
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.01357	0.00000	0.00000	0.00000	0.00000	-0.00452	1.00452	-0.00452	
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00903	0.00000	0.00000	0.00000	0.00000	0.01211	1.00000	-0.00000	
<u>12 INCOME TAXES</u>										
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.00992	0.00000	0.00000	0.00000	0.00000	0.00779	1.00000	0.00000	
<u>14 OPERATING EXPENSES</u>										
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.00000	0.00193	1.00000	0.00000	
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
17 WTD DIST O & M EXP RATIOS	D349	0.02805	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000	
<u>19 WAGES AND SALARIES (K600-K639)</u>										
20 WTD PTD WAGE & SAL RATIOS	K619	0.00685	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00942	0.00000	0.00000	0.00000	0.00000	0.01711	1.00000	0.00000	
22 WTD WAGE AND SALARY RATIOS	K639	0.00942	0.00000	0.00000	0.00000	0.00000	0.01711	1.00002	-0.00002	
23 WTD RATIOS	K669	0.22075	0.00000	0.00000	0.00000	0.00000	0.77925	1.00000	0.00000	

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

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INCOME TAX BASED ON REVENUE		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 NET INCOME COMPUTATION									
2	CLASS REVENUES=COST OF SERVICE	R600	370,893	195,014	46,274	34,898	62,130	24,000	2,011
3	TOTAL REVENUE CREDITS	Q027	7,667	2,027	969	543	2,424	1,343	328
4	TOTAL ELECTRIC REVENUE	CS07	378,560	197,041	47,243	35,441	64,554	25,343	2,339
5	TOTAL OP EXP EX INC & REV TAX	OP61	-239,515	-126,875	-41,474	-18,190	-33,335	-13,241	-1,339
6	NET INCOME	NI01	139,045	70,166	5,769	17,251	31,219	12,102	1,000
7 ADJUSTMENTS TO NET INCOME									
8	TOTAL INTEREST EXPENSE	Y783	-25,156	-12,742	-1,030	-3,115	-5,627	-2,183	-180
9	TOTAL SIT UNALLOW FOR FIT	Y861	23,965	14,486	307	2,640	4,320	1,801	141
10	PRELIMINARY TAXABLE INCOME	TI01	137,854	71,910	5,046	16,776	29,912	11,720	961
11 STATE INCOME TAX COMPUTATION									
12	PRELIMINARY TAXABLE INCOME	TI01	137,854	71,910	5,046	16,776	29,912	11,720	961
13	STATE TAXABLE INCOME	SI01	137,854	71,910	5,046	16,776	29,912	11,720	961
14 STATE INCOME TAX PAYABLE									
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = SI01 * K192	ST01	7,583	3,955	278	923	1,645	645	53
17	STATE INC TAX PAYABLE	SP01	7,583	3,955	278	923	1,645	645	53
18 SIT ALLOWABLE									
19	STATE INC TAX PAYABLE	SP01	7,583	3,955	278	923	1,645	645	53
20	NET STATE INC TAX ALLOWABLE	SA01	7,583	3,955	278	923	1,645	645	53
21 FEDERAL INCOME TAX COMPUTATION									
22	PRELIMINARY TAXABLE INCOME	TI01	137,854	71,910	5,046	16,776	29,912	11,720	961
23	STATE INC TAX PAYABLE	SP01	-7,583	-3,955	-278	-923	-1,645	-645	-53
24	NET FEDERAL TAXABLE INCOME	FI01	130,271	67,955	4,768	15,853	28,267	11,075	908
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = FI01 * K190	FT01	45,595	23,784	1,669	5,549	9,893	3,876	318
27	TOTAL FED PROV DEF IT (410.1)	Z781	-8,932	-5,399	-115	-984	-1,610	-672	-53
28	TOTAL AMORTIZED ITC	Z813	-1,945	-1,176	-25	-214	-351	-146	-11
29	NET FED INC TAX ALLOWABLE	FA01	34,718	17,209	1,529	4,351	7,932	3,058	254
30 FEDERAL INCOME TAX PAYABLE									
31	PRELIM FIT = FI01 * K190	FT01	45,595	23,784	1,669	5,549	9,893	3,876	318
32	FED INC TAX PAYABLE	FP01	45,595	23,784	1,669	5,549	9,893	3,876	318
33 PRELIMINARY SUMMARY									
34	NET INCOME	NI01	139,045	70,166	5,769	17,251	31,219	12,102	1,000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 GENERAL SERVICE DEMAND CLASS

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	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON REVENUE</u>								
1	<u>NET INCOME COMPUTATION</u>							
2	CLASS REVENUES=COST OF SERVICE R600	3,678	0	0	0	2,888	370,893	0
3	TOTAL REVENUE CREDITS Q027	26	0	0	0	6	7,666	1
4	TOTAL ELECTRIC REVENUE CS07	3,704	0	0	0	2,894	378,559	1
5	TOTAL OP EXP EX INC & REV TAX OP61	-2,162	-0	-0	-0	-2,900	-239,516	1
6	NET INCOME NI01	1,542	0	0	0	-6	139,043	2
<u>7 ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE Y783	-278	-0	-0	-0	-0	-25,155	-1
9	TOTAL SIT UNALLOW FOR FIT Y861	229	0	0	0	42	23,966	-1
10	PRELIMINARY TAXABLE INCOME TI01	1,493	0	0	0	36	137,854	0
<u>11 STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME TI01	1,493	0	0	0	36	137,854	0
13	STATE TAXABLE INCOME S101	1,493	0	0	0	36	137,854	0
<u>14 STATE INCOME TAX PAYABLE</u>								
15	STATE INCOME TAX RATE K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = S101 * K192 ST01	82	0	0	0	2	7,583	0
17	STATE INC TAX PAYABLE SP01	82	0	0	0	2	7,583	0
<u>18 SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE SP01	82	0	0	0	2	7,583	0
20	NET STATE INC TAX ALLOWABLE SA01	82	0	0	0	2	7,583	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME TI01	1,493	0	0	0	36	137,854	0
23	STATE INC TAX PAYABLE SP01	-82	-0	-0	-0	-2	-7,583	-0
24	NET FEDERAL TAXABLE INCOME FI01	1,411	0	0	0	34	130,271	0
25	FEDERAL INCOME TAX RATE K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = FI01 * K190 FT01	494	0	0	0	12	45,595	0
27	TOTAL FED PROV DEF IT (410.1) Z781	-85	0	0	0	-16	-8,934	2
28	TOTAL AMORTIZED ITC Z813	-19	-0	-0	-0	-3	-1,945	-0
29	NET FED INC TAX ALLOWABLE FA01	390	0	0	0	-7	34,716	2
<u>30 FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = FI01 * K190 FT01	494	0	0	0	12	45,595	0
32	FED INC TAX PAYABLE FP01	494	0	0	0	12	45,595	0
<u>33 PRELIMINARY SUMMARY</u>								
34	NET INCOME NI01	1,542	0	0	0	-6	139,043	2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-34,718	-17,209	-1,529	-4,351	-7,932	-3,058	-254
2 NET STATE INC TAX ALLOWABLE	SA01	-7,583	-3,955	-278	-923	-1,645	-645	-53
3 OVERALL RETURN EARNED (SCH 14)	RETU	96,744	49,002	3,962	11,977	21,642	8,399	693
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09809	0.09809	0.09808	0.09809	0.09809	0.09808

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-390	-0	-0	-0	7	-34,716	-2
2 NET STATE INC TAX ALLOWABLE	SA01	-82	-0	-0	-0	-2	-7,583	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	1,070	0	0	0	-1	96,744	0
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09813	0.00000	0.00000	0.00000	0.11111	0.09809	0.00000

F *Curtable Service*

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	20,221	12,299	299	1,798	5,781	8	0
3	TOTAL DEPRECIATION RESERVE	DR11	-10,302	-7,206	-124	-826	-2,129	-3	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	875	333	331	91	124	0	0
5	TOTAL RATE BASE	RB91	10,794	5,426	506	1,063	3,776	5	0
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	1,436	574	481	78	293	0	0
8	TOTAL DEPRECIATION EXPENSE	DE41	937	650	21	58	206	0	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	270	157	16	23	74	0	0
10	MISC ALLOWABLE EXPENSES	M621	-2	-1	0	1	0	0	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	2,641	1,380	518	160	573	0	0
12	NET FED INCOME TAX ALLOWABLE	I879	381	186	21	37	137	0	0
13	NET STATE INCOME TAX ALLOWABLE	J979	83	43	4	8	28	0	0
14	TOTAL OPERATING EXPENSE	OPEX	3,105	1,609	543	205	738	0	0
15	RETURN ON RATE BASE	R751	1,058	532	50	104	370	0	0
16	TOTAL REVENUE CREDITS	Q027	-80	-22	-12	-4	-41	-0	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05	4,083	2,119	581	305	1,067	0	0
18	CLASS REVENUES=COST OF SERVICE	R602	4,083	2,119	582	304	1,067	0	0
19	TOTAL RETURN EARNED	RETE	1,058	532	50	104	370	0	0
20	RATE OF RETURN EARNED	RORE	0.09802	0.09805	0.09881	0.09784	0.09799	0.00000	0.00000
21	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22	RETURN EARNED ON COMMON EQUITY	REOE	0.13187	0.13193	0.13336	0.13153	0.13182	-0.05086	-0.05086
23	ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24	CLASS REVENUES=COST OF SERVICE	R600	4,083	2,119	582	304	1,067	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	34	0	0	0	0	20,219	2
3 TOTAL DEPRECIATION RESERVE	DR11	-14	-0	-0	-0	-0	-10,302	-0
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-4	0	0	0	0	875	0
5 TOTAL RATE BASE	RB91	16	0	0	0	0	10,792	2
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	8	0	0	0	1	1,435	1
8 TOTAL DEPRECIATION EXPENSE	DE41	1	0	0	0	0	936	1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	0	0	0	0	0	270	0
10 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	0	0	-2
11 TOTAL OP EXP EX INC & REV TAX	OP61	9	0	0	0	1	2,641	0
12 NET FED INCOME TAX ALLOWABLE	1879	1	0	0	0	0	382	-1
13 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	83	0
14 TOTAL OPERATING EXPENSE	OPEX	10	0	0	0	1	3,106	-1
15 RETURN ON RATE BASE	R751	2	0	0	0	0	1,058	0
16 TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-0	-79	-1
17 TOTAL ELECTRIC COST OF SERVICE	CS05	12	0	0	0	1	4,085	-2
18 CLASS REVENUES=COST OF SERVICE	R602	12	0	0	0	1	4,085	-2
19 TOTAL RETURN EARNED	RETE	2	0	0	0	0	1,058	0
20 RATE OF RETURN EARNED	RORE	0.12500	0.00000	0.00000	0.00000	0.00000	0.09804	0.00000
21 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22 RETURN EARNED ON COMMON EQUITY	REOE	0.18217	-0.05086	-0.05086	-0.05086	-0.05086	0.13191	-0.05086
23 ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUES=COST OF SERVICE	R600	12	0	0	0	1	4,085	-2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	8,908	8,908	0	0	0	0
3	INTERMEDIATE	P102 K202	1,412	1,412	0	0	0	0
4	PEAKING	P104 K204	1,476	1,476	0	0	0	0
5	<u>PRODUCTION PLANT IN SERVICE</u>	<u>P121</u>	<u>11,796</u>	<u>11,796</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	57	57	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	10	10	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	43	43	0	0	0	0
10	TRANSMISSION	T106 K220	1,749	0	0	1,749	0	0
11	<u>TRANSMISSION PLANT IN SERVICE</u>	<u>T121</u>	<u>1,859</u>	<u>110</u>	<u>0</u>	<u>1,749</u>	<u>0</u>	<u>0</u>
12	TOTAL PROD & TRANS PLANT	PT21	13,655	11,906	0	1,749	0	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	5,598	0	0	0	5,598	0
15	SECONDARY	D102 K242	8	0	0	0	0	8
16	METERS	D106 K246	30	0	0	0	0	0
17	<u>DISTRIBUTION PLANT IN SERVICE</u>	<u>D141</u>	<u>5,636</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,598</u>	<u>8</u>
18	TOTAL TRANS & DIST PLANT	TD21	7,495	110	0	1,749	5,598	8
19	TOTAL GROSS PTD PLANT	PD21	19,291	11,906	0	1,749	5,598	8
<u>20 GENERAL & INTANGIBLE PLANT</u>								
21	LABOR RELATED	G100 K627	930	393	299	49	183	0
22	<u>GENERAL PLANT IN SERVICE</u>	<u>G121</u>	<u>930</u>	<u>393</u>	<u>299</u>	<u>49</u>	<u>183</u>	<u>0</u>
23	GROSS ELECTRIC PLT IN SERVICE	GP11	20,221	12,299	299	1,798	5,781	8

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FLORIDA POWER CORPORATION
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GROSS ELECTRIC PLT IN SERVICE		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	0	0	0	0	0	8,908	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	1,412	0
4	PEAKING	P104 K204	0	0	0	0	0	1,476	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	11,796	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	57	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	10	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	43	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	1,749	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	1,859	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	13,655	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	0	0	0	0	0	5,598	0
15	SECONDARY	D102 K242	0	0	0	0	0	8	0
16	METERS	D106 K246	30	0	0	0	0	30	0
17	DISTRIBUTION PLANT IN SERVICE	D141	30	0	0	0	0	5,636	0
18	TOTAL TRANS & DIST PLANT	TD21	30	0	0	0	0	7,495	0
19	TOTAL GROSS PTD PLANT	PD21	30	0	0	0	0	19,291	0
<u>20 GENERAL & INTANGIBLE PLANT</u>									
21	LABOR RELATED	G100 K627	4	0	0	0	0	928	2
22	GENERAL PLANT IN SERVICE	G121	4	0	0	0	0	928	2
23	GROSS ELECTRIC PLT IN SERVICE	GP11	34	0	0	0	0	20,219	2

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FLORIDA POWER CORPORATION
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DEPRECIATION RESERVE		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	BASE	P150 P100	5,094	5,094	0	0	0	0	0
3	INTERMEDIATE	P152 P102	1,239	1,239	0	0	0	0	0
4	PEAKING	P154 P104	666	666	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	6,999	6,999	0	0	0	0	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	19	19	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	3	3	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	14	14	0	0	0	0	0
10	TRANSMISSION	T156 T106	805	0	0	805	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	841	36	0	805	0	0	0
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	2,049	0	0	0	2,049	0	0
14	SECONDARY	D152 D102	3	0	0	0	0	3	0
15	METERS	D156 D106	12	0	0	0	0	0	0
16	TOTAL DIST DEPREC RESERVE	D191	2,064	0	0	0	2,049	3	0
17 GENERAL & INTANGIBLE PLANT									
18	LABOR RELATED	G150 G100	385	163	124	20	76	0	0
19	TOTAL GENERAL DEPREC RESERVE	G171	385	163	124	20	76	0	0
20 COMMON & OTHER PLANT									
21	RETIREMENT WORK IN PROGRESS	C150 GP19	13	8	0	1	4	0	0
22	TOTAL COM & OTHER PLANT	C171	13	8	0	1	4	0	0
23	TOTAL DEPRECIATION RESERVE	DR11	10,302	7,206	124	826	2,129	3	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT								
2 BASE	P150 P100	0	0	0	0	0	5,094	0
3 INTERMEDIATE	P152 P102	0	0	0	0	0	1,239	0
4 PEAKING	P154 P104	0	0	0	0	0	666	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	0	6,999	0
6 TRANSMISSION PLANT								
7 GEN. STEP-UP - BASE	T150 T100	0	0	0	0	0	19	0
8 GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	0	3	0
9 GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	0	14	0
10 TRANSMISSION	T156 T106	0	0	0	0	0	805	0
11 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	0	841	0
12 DISTRIBUTION PLANT								
13 PRIMARY	D150 D100	0	0	0	0	0	2,049	0
14 SECONDARY	D152 D102	0	0	0	0	0	3	0
15 METERS	D156 D106	12	0	0	0	0	12	0
16 TOTAL DIST DEPREC RESERVE	D191	12	0	0	0	0	2,064	0
17 GENERAL & INTANGIBLE PLANT								
18 LABOR RELATED	G150 G100	2	0	0	0	0	385	0
19 TOTAL GENERAL DEPREC RESERVE	G171	2	0	0	0	0	385	0
20 COMMON & OTHER PLANT								
21 RETIREMENT WORK IN PROGRESS	C150 GP19	0	0	0	0	0	13	0
22 TOTAL COM & OTHER PLANT	C171	0	0	0	0	0	13	0
23 TOTAL DEPRECIATION RESERVE	DR11	14	0	0	0	0	10,302	0

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>NET ELECTRIC PLANT</u>								
<u>1 PRODUCTION PLANT</u>								
2	PRODUCTION PLANT IN SERVICE	P121	11,796	11,796	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-6,999	-6,999	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	4,797	4,797	0	0	0	0
<u>5 TRANSMISSION PLANT</u>								
6	TRANSMISSION PLANT IN SERVICE	T121	1,859	110	0	1,749	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-841	-36	-0	-805	-0	-0
8	NET TRANSMISSION PLANT	T221	1,018	74	0	944	0	0
<u>9 DISTRIBUTION PLANT</u>								
10	DISTRIBUTION PLANT IN SERVICE	D141	5,636	0	0	0	5,598	8
11	TOTAL DIST DEPREC RESERVE	D191	-2,064	-0	-0	-0	-2,049	-3
12	NET DISTRIBUTION PLANT	D241	3,572	0	0	0	3,549	5
13	NET PTD PLANT	NT31	9,387	4,871	0	944	3,549	5
14	NET TRANS & DIST PLANT	NT21	4,590	74	0	944	3,549	5
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121	930	393	299	49	183	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-385	-163	-124	-20	-76	-0
18	NET GENERAL & INTANG PLANT	G221	545	230	175	29	107	0
<u>19 COMMON & OTHER PLANT</u>								
20	TOTAL COM & OTHER PLANT	C171	-13	-8	-0	-1	-4	-0
21	NET COMMON & OTHER PLANT	C221	-13	-8	0	-1	-4	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	9,919	5,093	175	972	3,652	5

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FLORIDA POWER CORPORATION
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NET ELECTRIC PLANT	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	11,796	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-6,999	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	4,797	0
5 TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,859	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-841	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	1,018	0
9 DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141	30	0	0	0	5,636	0
11	TOTAL DIST DEPREC RESERVE	D191	-12	-0	-0	-0	-2,064	-0
12	NET DISTRIBUTION PLANT	D241	18	0	0	0	3,572	0
13	NET PTD PLANT	NT31	18	0	0	0	9,387	0
14	NET TRANS & DIST PLANT	NT21	18	0	0	0	4,590	0
15 GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	4	0	0	0	928	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-2	-0	-0	-0	-385	-0
18	NET GENERAL & INTANG PLANT	G221	2	0	0	0	543	2
19 COMMON & OTHER PLANT								
20	TOTAL COM & OTHER PLANT	C171	-0	-0	-0	-0	-13	-0
21	NET COMMON & OTHER PLANT	C221	0	0	0	0	-13	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	20	0	0	0	9,917	2

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224 T106	12	0	0	12	0	0
5	DISTRIBUTION	V226 D100	8	0	0	0	8	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	20	0	0	12	8	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234 P121	343	343	0	0	0	0
9	TRANSMISSION	V236 T106	48	0	0	48	0	0
10	DISTRIBUTION	V238 D141	38	0	0	0	38	0
11	GENERAL	V240 G100	16	7	5	1	3	0
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-227	-227	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	218	123	5	49	41	0
14	TOTAL ADDITIVE ADJUSTMENTS	V289	238	123	5	61	49	0
15	NET ORIGINAL COST RATE BASE	RB21	10,157	5,216	180	1,033	3,701	5
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE	W630 K306	609	0	609	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	-2	0	-2	0	0	0
21	TOTAL FUEL STOCKS	W641	607	0	607	0	0	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE	W642 GP19	248	151	4	22	71	0
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-1	-1	0	0	0	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	247	150	4	22	71	0
26	TOTAL MATERIALS & SUPPLIES	W661	854	150	611	22	71	0
27 PREPAYMENTS								
28	TOTAL	W670 PD29	600	370	0	54	174	0
29	TOTAL PREPAYMENTS	W687	600	370	0	54	174	0
30 MISCELLANEOUS WORKING CAPITAL								

FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	0	0	0	0	12	0
5	DISTRIBUTION	V226 D100	0	0	0	0	8	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	20	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	0	0	0	0	343	0
9	TRANSMISSION	V236 T106	0	0	0	0	48	0
10	DISTRIBUTION	V238 D141	0	0	0	0	38	0
11	GENERAL	V240 G100	0	0	0	0	16	0
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-227	0
13	TOTAL RATE BASE CWIP	V255	0	0	0	0	218	0
14	TOTAL ADDITIVE ADJUSTMENTS	V289	0	0	0	0	238	0
15	NET ORIGINAL COST RATE BASE	RB21	20	0	0	0	10,155	2
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	609	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-2	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	607	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	0	0	0	0	248	0
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	0	0	0	0	-1	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	0	0	0	0	247	0
26	TOTAL MATERIALS & SUPPLIES	W661	0	0	0	0	854	0
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	1	0	0	0	599	1
29	TOTAL PREPAYMENTS	W687	1	0	0	0	599	1
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	OPEBS - D.A. RETAIL	W730 K627	-396	-167	-127	-21	-78	0	0	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	37	37	0	0	0	0	0	
3	MISC OTHER	W736 OM31	-473	-189	-158	-26	-97	0	0	
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-8	-5	0	-1	-2	0	0	
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	-1	0	0	0	0	0	
6	1DJ K - SECTION 1341	W742 GP19	24	15	0	2	7	0	0	
7	TOTAL MISC WORK CAPITAL	W747	-817	-310	-285	-46	-170	0	0	
8	TOTAL WORKING CAPITAL	WC71	637	210	326	30	75	0	0	
9	<u>PRELIMINARY SUMMARY</u>									
10	TOTAL ADDITIVE ADJUSTMENTS	V289	238	123	5	61	49	0	0	
11	TOTAL WORKING CAPITAL	WC71	637	210	326	30	75	0	0	
12	TOTAL RATE BASE ADJUSTMENTS	RB71	875	333	331	91	124	0	0	
13	<u>RATE BASE CALCULATION</u>									
14	NET ELECTRIC PLANT IN SERVICE	NP21	9,919	5,093	175	972	3,652	5	0	
15	TOTAL RATE BASE ADJUSTMENTS	RB71	875	333	331	91	124	0	0	
16	TOTAL RATE BASE	RB91	10,794	5,426	506	1,063	3,776	5	0	
17	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	
18	RETURN ON RATE BASE	R751	1,058	532	50	104	370	0	0	

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS50FN-000
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	OPEBS - D.A. RETAIL	W730 K627	-2	0	0	0	-395	-1
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	37	0
3	MISC OTHER	W736 OM31	-3	0	0	0	-473	0
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	0	0	0	-8	0
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	0	0	0	0	-1	0
6	1DJ K - SECTION 1341	W742 GP19	0	0	0	0	24	0
7	<u>TOTAL MISC WORK CAPITAL</u>	<u>W747</u>	<u>-5</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-816</u>	<u>-1</u>
8	TOTAL WORKING CAPITAL	WC71	-4	0	0	0	637	0
9	<u>PRELIMINARY SUMMARY</u>							
10	TOTAL ADDITIVE ADJUSTMENTS	V289	0	0	0	0	238	0
11	<u>TOTAL WORKING CAPITAL</u>	<u>WC71</u>	<u>-4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>637</u>	<u>0</u>
12	<u>TOTAL RATE BASE ADJUSTMENTS</u>	<u>RB71</u>	<u>-4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>875</u>	<u>0</u>
13	<u>RATE BASE CALCULATION</u>							
14	NET ELECTRIC PLANT IN SERVICE	NP21	20	0	0	0	9,917	2
15	<u>TOTAL RATE BASE ADJUSTMENTS</u>	<u>RB71</u>	<u>-4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>875</u>	<u>0</u>
16	<u>TOTAL RATE BASE</u>	<u>RB91</u>	<u>16</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,792</u>	<u>2</u>
17	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809		0.09809
18	RETURN ON RATE BASE	R751	2	0	0	0	1,058	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS50FN-000
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D & M EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M									
2 ENERGY RELATED PROD O & M									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	40	0	40	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	351	0	351	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	6	0	6	0	0	0	0
6	TOTAL ENERGY RELATED	P341	397	0	397	0	0	0	0
7 DEMAND RELATED PROD O & M									
8	BASE	P352 K200	349	349	0	0	0	0	0
9	INTERMEDIATE	P354 K202	51	51	0	0	0	0	0
10	PEAKING	P356 K204	54	54	0	0	0	0	0
11	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	6	6	0	0	0	0	0
12	TOTAL DEMAND RELATED	P391	460	460	0	0	0	0	0
13	TOTAL PRODUCTION O & M	P451	857	460	397	0	0	0	0
14 TRANSMISSION O & M									
15	GEN. STEP-UP - BASE	T300 K200	2	2	0	0	0	0	0
16	GEN. STEP-UP - PEAKING	T304 K204	2	2	0	0	0	0	0
17	TRANSMISSION	T306 K220	62	0	0	62	0	0	0
18	TOTAL TRANSMISSION O & M	T341	66	4	0	62	0	0	0
19 DISTRIBUTION O & M									
20	PRIMARY	D300 D100	224	0	0	0	224	0	0
21	METERS	D306 D106	1	0	0	0	0	0	0
22	TOTAL DISTRIBUTION O & M	D341	225	0	0	0	224	0	0
23 CUSTOMER ACCOUNTING									
24	METER READING	C300 K410	6	0	0	0	0	0	0
25	BILLING	C304 K414	1	0	0	0	0	0	0
26	UNCOLLECTIBLES	C308 R600	12	6	2	1	3	0	0
27	TOTAL CUSTOMER ACCOUNTING EXP	C317	19	6	2	1	3	0	0
28 ADMINISTRATIVE & GENERAL									
29	PRODUCTION - BASE RELATED	A300 K200	-10	-10	0	0	0	0	0
30	TRANSMISSION PLANT RELATED	A302 T106	1	0	0	1	0	0	0
31	DISTRIBUTION PLANT RELATED	A304 D149	12	0	0	0	12	0	0
32	GROSS PLANT RELATED	A306 GP19	11	7	0	1	3	0	0
33	LABOR RELATED	A308 K627	106	45	34	6	21	0	0
34	D.A. RETAIL - LABOR	A312 K627	1	0	0	0	0	0	0
35	ADJ J - RETAIL RATE CASE EXP	A314 R600	2	1	0	0	1	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS50FN-000
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<u>D & M EXPENSES</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION O & M</u>									
<u>2 ENERGY RELATED PROD O & M</u>									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	0	40	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	0	351	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	0	6	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	0	397	0
<u>7 DEMAND RELATED PROD O & M</u>									
8	BASE	P352 K200	0	0	0	0	0	349	0
9	INTERMEDIATE	P354 K202	0	0	0	0	0	51	0
10	PEAKING	P356 K204	0	0	0	0	0	54	0
11	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	0	6	0
12	TOTAL DEMAND RELATED	P391	0	0	0	0	0	460	0
13	TOTAL PRODUCTION O & M	P451	0	0	0	0	0	857	0
<u>14 TRANSMISSION O & M</u>									
15	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	0	2	0
16	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	0	2	0
17	TRANSMISSION	T306 K220	0	0	0	0	0	62	0
18	TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	66	0
<u>19 DISTRIBUTION O & M</u>									
20	PRIMARY	D300 D100	0	0	0	0	0	224	0
21	METERS	D306 D106	1	0	0	0	0	1	0
22	TOTAL DISTRIBUTION O & M	D341	1	0	0	0	0	225	0
<u>23 CUSTOMER ACCOUNTING</u>									
24	METER READING	C300 K410	6	0	0	0	0	6	0
25	BILLING	C304 K414	0	0	0	0	1	1	0
26	UNCOLLECTIBLES	C308 R600	0	0	0	0	0	12	0
27	TOTAL CUSTOMER ACCOUNTING EXP	C317	6	0	0	0	1	19	0
<u>28 ADMINISTRATIVE & GENERAL</u>									
29	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-10	0
30	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	0	0	1	0
31	DISTRIBUTION PLANT RELATED	A304 D149	0	0	0	0	0	12	0
32	GROSS PLANT RELATED	A306 GP19	0	0	0	0	0	11	0
33	LABOR RELATED	A308 K627	0	0	0	0	0	106	0
34	D.A. RETAIL - LABOR	A312 K627	0	0	0	0	0	0	1
35	ADJ J - RETAIL RATE CASE EXP	A314 R600	0	0	0	0	0	2	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS50FN-000
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<u>O & M EXPENSES</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-11	-5	-4	-1	-2	0	0
2	ADJ N - INTEREST TAX DEFIC	A322 GP19	-4	-2	0	0	-1	0	0
3	ADJ D - ACQUISITION ADJ	A324 K627	161	68	52	8	32	0	0
4	TOTAL ADMINISTRATIVE & GENERAL	A337	269	104	82	15	66	0	0
5	TOTAL O & M EXPENSE	OM31	1,436	574	481	78	293	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>O & M EXPENSES</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	ADJ O - MISC A&G (ADVERTISING)	A316 K627	0	0	0	0	0	-12	1
2	ADJ N - INTEREST TAX DEFIC	A322 GP19	0	0	0	0	0	-3	-1
3	ADJ D - ACQUISITION ADJ	A324 K627	1	0	0	0	0	161	0
4	TOTAL ADMINISTRATIVE & GENERAL	A337	1	0	0	0	0	268	1
5	TOTAL O & M EXPENSE	OM31	8	0	0	0	1	1,435	1

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	413	413	0	0	0	0	0
3 INTERMEDIATE	P462 P102	75	75	0	0	0	0	0
4 PEAKING	P464 P104	64	64	0	0	0	0	0
5 D.A. RETAIL	P468 K200	33	33	0	0	0	0	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	34	34	0	0	0	0	0
7 TOTAL PRODUCTION DEPREC EXP	P481	619	619	0	0	0	0	0
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	2	2	0	0	0	0	0
10 GEN. STEP-UP - PEAKING	T464 T104	1	1	0	0	0	0	0
11 TRANSMISSION	T466 T106	54	0	0	54	0	0	0
12 TOTAL TRANS DEPREC EXP	T481	57	3	0	54	0	0	0
13 DISTRIBUTION DEPRECIATION								
14 PRIMARY	D460 D100	193	0	0	0	193	0	0
15 METERS	D466 D106	1	0	0	0	0	0	0
16 TOTAL DIST DEPREC EXPENSE	D481	194	0	0	0	193	0	0
17 GENERAL & INTANG DEPRECIATION								
18 LABOR RELATED	G460 G100	73	31	23	4	14	0	0
19 ADJ S - SEBRING	G464 G100	-6	-3	-2	0	-1	0	0
20 TOTAL GENERAL DEPREC EXPENSE	G481	67	28	21	4	13	0	0
21 TOTAL DEPRECIATION EXPENSE	DE41	937	650	21	58	206	0	0

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION									
2	BASE	P460 P100	0	0	0	0	0	413	0
3	INTERMEDIATE	P462 P102	0	0	0	0	0	75	0
4	PEAKING	P464 P104	0	0	0	0	0	64	0
5	D.A. RETAIL	P468 K200	0	0	0	0	0	33	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	34	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	619	0
8 TRANSMISSION DEPRECIATION									
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	2	0
10	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	1	0
11	TRANSMISSION	T466 T106	0	0	0	0	0	54	0
12	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	57	0
13 DISTRIBUTION DEPRECIATION									
14	PRIMARY	D460 D100	0	0	0	0	0	193	0
15	METERS	D466 D106	1	0	0	0	0	1	0
16	TOTAL DIST DEPREC EXPENSE	D481	1	0	0	0	0	194	0
17 GENERAL & INTANG DEPRECIATION									
18	LABOR RELATED	G460 G100	0	0	0	0	0	72	1
19	ADJ S - SEBRING	G464 G100	0	0	0	0	0	-6	0
20	TOTAL GENERAL DEPREC EXPENSE	G481	0	0	0	0	0	66	1
21	TOTAL DEPRECIATION EXPENSE	DE41	1	0	0	0	0	936	1

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FLORIDA POWER CORPORATION
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OTHER TAXES & MISC EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 TAXES OTHER THAN INC & REV									
2	REAL ESTATE & PROPERTY TAX								
3	AMOUNT ALLOCABLE	L500 GP19	231	141	3	21	66	0	0
4	TOTAL REAL EST & PROP TAX	L521	231	141	3	21	66	0	0
5 PAYROLL TAX									
6	TOTAL	L530 K627	39	16	13	2	8	0	0
7	TOTAL PAYROLL TAX	L551	39	16	13	2	8	0	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	270	157	16	23	74	0	0
9 OTHER TAXES & MISC EXPENSES									
10	REVENUE TAXES	M600 R600	410	213	58	31	107	0	0
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-5	-3	0	0	-1	0	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-407	-211	-58	-30	-106	0	0
13	MISC ALLOWABLE EXPENSES	M621	-2	-1	0	1	0	0	0
14 PRELIMINARY SUMMARY									
15	TOTAL O & M EXPENSE	OM31	1,436	574	481	78	293	0	0
16	TOTAL DEPRECIATION EXPENSE	DE41	937	650	21	58	206	0	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591	270	157	16	23	74	0	0
18	MISC ALLOWABLE EXPENSES	M621	-2	-1	0	1	0	0	0
19	TOTAL OP EXP EX INC & REV TAX	OP61	2,641	1,380	518	160	573	0	0

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FLORIDA POWER CORPORATION
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 ADJs:

OTHER TAXES & MISC EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	0	0	0	0	0	231	0
4	TOTAL REAL EST & PROP TAX	L521		0	0	0	0	0	231	0
5 PAYROLL TAX										
6	TOTAL	L530	K627	0	0	0	0	0	39	0
7	TOTAL PAYROLL TAX	L551		0	0	0	0	0	39	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591		0	0	0	0	0	270	0
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	1	0	0	0	0	410	0
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	0	0	0	0	0	-4	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-1	0	0	0	0	-406	-1
13	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	0	0	-2
14 PRELIMINARY SUMMARY										
15	TOTAL O & M EXPENSE	OM31		8	0	0	0	1	1,435	1
16	TOTAL DEPRECIATION EXPENSE	DE41		1	0	0	0	0	936	1
17	TOTAL OTHER TAX & MISC EXPENSE	L591		0	0	0	0	0	270	0
18	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	0	0	-2
19	TOTAL OP EXP EX INC & REV TAX	OP61		9	0	0	0	1	2,641	0

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FLORIDA POWER CORPORATION
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INCOME TAX BASED ON RETURN		ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 FEDERAL INCOME TAX										
2 FED INC TAX DEDUCTIONS										
3 INTEREST - MANUAL ENTRY										
4	TOTAL	Y760	RB91	295	148	14	29	103	0	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762	RB91	-19	-10	-1	-2	-7	0	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		276	138	13	27	96	0	0
7	TOTAL INTEREST EXPENSE	Y783		276	138	13	27	96	0	0
8 ADDITIONS										
9	NET ADDITIONS & DEDUCTIONS	Y824	GP19	259	158	4	23	74	0	0
10	TOTAL SIT UNALLOW FOR FIT	Y861		259	158	4	23	74	0	0
11	NET DEDUCTIONS AND ADDITIONS	Y871		17	-20	9	4	22	0	0
12 FEDERAL INCOME TAX ADJUSTMENTS										
13 FED PROV DEF INC TAX (410.1)										
14	NET FED & STATE DIT	2760	GP19	-98	-60	-1	-9	-28	0	0
15	ADJ R - TAX ON AFUDC	2762	GP19	2	1	0	0	1	0	0
16	TOTAL FED PROV DEF IT (410.1)	2781		-96	-59	-1	-9	-27	0	0
17 INVESTMENT TAX CREDITS										
18 AMORTIZED INV TAX CREDIT										
19	AMORTIZATION	Z804	GP19	21	13	0	2	6	0	0
20	TOTAL AMORTIZED ITC	Z813		21	13	0	2	6	0	0
21 PRELIMINARY SUMMARY										
22	TOTAL FED PROV DEF IT (410.1)	Z781		-96	-59	-1	-9	-27	0	0
23	TOTAL AMORTIZED ITC	Z813		-21	-13	-0	-2	-6	-0	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-117	-72	-1	-11	-33	0	0
25 FEDERAL INCOME TAX COMPUTATION										
26	RETURN ON RATE BASE	R751		1,058	532	50	104	370	0	0
27	NET DEDUCTIONS AND ADDITIONS	Y871		-17	20	-9	-4	-22	-0	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-117	-72	-1	-11	-33	0	0
29	BASE FOR FIT COMPUTATION	1865		924	480	40	89	315	0	0
30	FIT FACTOR K190/(1-K190)	1867			0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS50FN-000
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 FEDERAL INCOME TAX</u>								
<u>2 FED INC TAX DEDUCTIONS</u>								
<u>3 INTEREST - MANUAL ENTRY</u>								
4	TOTAL	Y760 RB91	0	0	0	0	294	1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	0	0	0	0	-20	1
6	TOTAL OTHER INTEREST EXPENSE	Y781	0	0	0	0	274	2
7	TOTAL INTEREST EXPENSE	Y783	0	0	0	0	274	2
<u>8 ADDITIONS</u>								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	0	0	0	0	259	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	0	0	0	0	259	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	0	0	0	0	15	2
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>13 FED PROV DEF INC TAX (410.1)</u>								
14	NET FED & STATE DIT	Z760 GP19	0	0	0	0	-98	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	0	0	0	0	2	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-96	0
<u>17 INVESTMENT TAX CREDITS</u>								
<u>18 AMORTIZED INV TAX CREDIT</u>								
19	AMORTIZATION	Z804 GP19	0	0	0	0	21	0
20	TOTAL AMORTIZED ITC	Z813	0	0	0	0	21	0
<u>21 PRELIMINARY SUMMARY</u>								
22	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-96	0
23	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-21	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-117	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>								
26	RETURN ON RATE BASE	R751	2	0	0	0	1,058	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	-0	-15	-2
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-117	0
29	BASE FOR FIT COMPUTATION	1865	2	0	0	0	926	-2
30	FIT FACTOR K190/(1-K190)	1867	0.53846	0.53846	0.53846	0.53846		0.53846

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	PRELIM FEDERAL INCOME TAX	1869	498	258	22	48	170	0	0
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-117	-72	-1	-11	-33	0	0
3	NET FED INCOME TAX ALLOWABLE	1879	381	186	21	37	137	0	0
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	498	258	22	48	170	0	0
6	NET FED INCOME TAX PAYABLE	1889	498	258	22	48	170	0	0
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	1,058	532	50	104	370	0	0
12	NET FED INCOME TAX ALLOWABLE	1879	381	186	21	37	137	0	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	-17	20	-9	-4	-22	-0	-0
14	BASE FOR SIT COMPUTATION	J965	1,422	738	62	137	485	0	0
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	83	43	4	8	28	0	0
17	NET STATE INCOME TAX ALLOWABLE	J979	83	43	4	8	28	0	0
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	83	43	4	8	28	0	0
20	NET STATE INCOME TAX PAYABLE	J989	83	43	4	8	28	0	0
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PRELIM FEDERAL INCOME TAX	1869	1	0	0	0	0	499	-1
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	0	0	0	0	0	-117	0
3	NET FED INCOME TAX ALLOWABLE	1879	1	0	0	0	0	382	-1
4	FEDERAL INCOME TAX PAYABLE							499	-1
5	PRELIM FEDERAL INCOME TAX	1869	1	0	0	0	0	499	-1
6	NET FED INCOME TAX PAYABLE	1889	1	0	0	0	0	499	-1
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	2	0	0	0	0	1,058	0
12	NET FED INCOME TAX ALLOWABLE	1879	1	0	0	0	0	382	-1
13	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	-0	-0	-15	-2
14	BASE FOR SIT COMPUTATION	J965	3	0	0	0	0	1,425	-3
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	0	0	0	0	0	83	0
17	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	83	0
18	STATE INCOME TAX PAYABLE							83	0
19	PRELIMINARY STATE INCOME TAX	J969	0	0	0	0	0	83	0
20	NET STATE INCOME TAX PAYABLE	J989	0	0	0	0	0	83	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	8	8	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	2	0	0	2	0	0	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	32	0	0	0	32	0	0
5 GROSS PLANT RELATED	Q006 GP19	5	3	0	0	1	0	0
6 RATE BASE RELATED	Q008 RB91	22	11	1	2	8	0	0
7 ENERGY NON-FUEL RELATED	Q010 K312	11	0	11	0	0	0	0
8 TOTAL REVENUE CREDITS	Q027	80	22	12	4	41	0	0
9 COST OF SERVICE COMPUTATION								
10 TOTAL OP EXP EX INC & REV TAX	OP61	2,641	1,380	518	160	573	0	0
11 RETURN ON RATE BASE	R751	1,058	532	50	104	370	0	0
12 NET FED INCOME TAX ALLOWABLE	I879	381	186	21	37	137	0	0
13 NET STATE INCOME TAX ALLOWABLE	J979	83	43	4	8	28	0	0
14 TOTAL REVENUE CREDITS	Q027	-80	-22	-12	-4	-41	-0	-0
15 SUBTOTAL B	CS03	4,083	2,119	581	305	1,067	0	0
16 REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17 TOTAL ELECTRIC COST OF SERVICE	CS05	4,083	2,119	581	305	1,067	0	0
18 CLASS REVENUES=COST OF SERVICE	R602	4,083	2,119	582	304	1,067	0	0
19 TOTAL ELECTRIC COST OF SERVICE	CS05	-4,083	-2,119	-581	-305	-1,067	-0	-0
20 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE					CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES				
1 REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	8	0
3	TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	2	0
4	DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	32	0
5	GROSS PLANT RELATED	Q006 GP19	0	0	0	0	0	4	1
6	RATE BASE RELATED	Q008 RB91	0	0	0	0	0	22	0
7	ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	11	0
8	TOTAL REVENUE CREDITS	Q027	0	0	0	0	0	79	1
9 COST OF SERVICE COMPUTATION									
10	TOTAL OP EXP EX INC & REV TAX	OP61	9	0	0	0	1	2,641	0
11	RETURN ON RATE BASE	R751	2	0	0	0	0	1,058	0
12	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	0	0	382	-1
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	83	0
14	TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-0	-79	-1
15	SUBTOTAL B	CS03	12	0	0	0	1	4,085	-2
16	REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
17	TOTAL ELECTRIC COST OF SERVICE	CS05	12	0	0	0	1	4,085	-2
18	CLASS REVENUES=COST OF SERVICE	R602	12	0	0	0	1	4,085	-2
19	TOTAL ELECTRIC COST OF SERVICE	CS05	-12	-0	-0	-0	-1	-4,085	2
20	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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 CURTAILABLE SERVICE CLASS

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3 LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496		1,216,496
4 PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245		30,245
5 COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206		1,966,206
6 SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268		2,268
7 CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775		112,775
8 ITC	K110	45,145	45,145	45,145	45,145	45,145		45,145
9 DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362		292,362
10 TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497		3,665,497
11 COST OF CAPITAL								
12 LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133		0.07133
13 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513		0.04513
14 COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200		0.13200
15 SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920		0.04920
16 CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105		0.06105
17 ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821		0.10821
18 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
19 WEIGHTED COST OF CAPITAL								
20 LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367		0.02367
21 PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037		0.00037
22 COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081		0.07081
23 SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003		0.00003
24 CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188		0.00188
25 ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133		0.00133
26 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
27 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
28 TAX RATES AND SPECIAL FACTORS								
29 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
30 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
31 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
32 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
33 REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000

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FLORIDA POWER CORPORATION
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
TOTAL	3,665,497	1.00000		0.09809

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>									
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0	0
15	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
18	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
20	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>24 WAGES AND SALARIES</u>									
25	PROD. DEMAND - BASE	K600 K200	156	156	0	0	0	0	0
26	PROD. DEMAND - INTERMEDIATE	K602 K202	24	24	0	0	0	0	0
27	PROD. DEMAND - PEAKING	K604 K204	12	12	0	0	0	0	0
28	PRODUCTION ENERGY - ALLOCABLE	K608 K306	147	0	147	0	0	0	0
29	TRANSMISSION	K610 T121	25	1	0	24	0	0	0
30	DISTRIBUTION	K612 D141	91	0	0	0	90	0	0
31	TOTAL PTD WAGES & SALARIES	K617	455	193	147	24	90	0	0
32	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42418	0.32308	0.05275	0.19780	0.00000	0.00000
33	CUSTOMER ACCOUNTING	K620 K667	2	0	0	0	0	0	0
34	TOTAL PTD CSS WAGES & SALARIES	K627	457	193	147	24	90	0	0
35	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.42232	0.32166	0.05252	0.19694	0.00000	0.00000
36	ADMINISTRATIVE & GENERAL	K630 K627	23	10	7	1	5	0	0
37	TOTAL WAGES AND SALARIES EXP	K633	480	203	154	25	95	0	0
38	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.42292	0.32083	0.05208	0.19792	0.00000	0.00000
<u>39 WTG CUST ACCOUNTING EXPENSE</u>									
40	METER READING	K640 K410	6	0	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	<u>DEMAND, ENERGY & SPEC. ASSIGN.</u>							
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB METERS - % * 1000	K244	100,000	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	BILLING EXPENSE - % * 1000	K414	0	0	0	100,000	100,000	0
23	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	<u>WAGES AND SALARIES</u>							
25	PROD. DEMAND - BASE	K600 K200	0	0	0	0	156	0
26	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	24	0
27	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	12	0
28	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	147	0
29	TRANSMISSION	K610 T121	0	0	0	0	25	0
30	DISTRIBUTION	K612 D141	0	0	0	0	90	1
31	TOTAL PTD WAGES & SALARIES	K617	0	0	0	0	454	1
32	WTD PTD WAGE & SAL RATIOS	K619	0.00000	0.00000	0.00000	0.00000	0.99780	0.00220
33	CUSTOMER ACCOUNTING	K620 K667	2	0	0	0	2	0
34	TOTAL PTD CSS WAGES & SALARIES	K627	2	0	0	0	456	1
35	WTD PTD CSS WAGE & SAL RATIOS :	K629	0.00438	0.00000	0.00000	0.00000	0.99781	0.00219
36	ADMINISTRATIVE & GENERAL	K630 K627	0	0	0	0	23	0
37	TOTAL WAGES AND SALARIES EXP	K633	2	0	0	0	479	1
38	WTD WAGE AND SALARY RATIOS	K639	0.00417	0.00000	0.00000	0.00000	0.99792	0.00208
39	<u>WTG CUST ACCOUTING EXPENSE</u>							
40	METER READING	K640 K410	6	0	0	0	6	0

FLORIDA POWER CORPORATION
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<u>ALLOCATORS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 <u>BILLING</u>	K644	K414	1	0	0	0	0	0	0
2 <u>TOTAL ALLOCATOR NO 1</u>	K667		7	0	0	0	0	0	0
3 <u>WTD RATIOS</u>	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 <u>RECOV FUEL ENERGY EXPENSE</u>									
5 <u>AMOUNT ALLOCABLE</u>	K672	K306	3,982	0	3,982	0	0	0	0
6 <u>TOTAL ALLOCATOR NO 2</u>	K697		3,982	0	3,982	0	0	0	0
7 <u>WTD RATIOS</u>	K699		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA POWER CORPORATION
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>BILLING</u>	K644 K414	0	0	0	0	1	1	0
2 <u>TOTAL ALLOCATOR NO 1</u>	K667	6	0	0	0	1	7	0
3 <u>WTD RATIOS</u>	K669	0.85714	0.00000	0.00000	0.00000	0.14286	1.00000	0.00000
4 <u>RECOV FUEL ENERGY EXPENSE</u>								
5 <u>AMOUNT ALLOCABLE</u>	K672 K306	0	0	0	0	0	3,982	0
6 <u>TOTAL ALLOCATOR NO 2</u>	K697	0	0	0	0	0	3,982	0
7 <u>WTD RATIOS</u>	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.05917	0.00000	0.94083	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.87192	0.00000	0.12808	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.99326	0.00142
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01468	0.00000	0.23336	0.74690	0.00107
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.61718	0.00000	0.09066	0.29019	0.00041
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.42258	0.32151	0.05269	0.19677	0.00000
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.60823	0.01479	0.08892	0.28589	0.00040
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.69948	0.01204	0.08018	0.20666	0.00029
11 NET ELECTRIC PLANT								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.07269	0.00000	0.92731	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.99356	0.00140
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01612	0.00000	0.20566	0.77320	0.00109
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.42202	0.32110	0.05321	0.19633	0.00000
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.61538	0.00000	0.07692	0.30769	0.00000
18	WTD NET PLANT RATIOS	NP29	1.00000	0.51346	0.01764	0.09799	0.36818	0.00050
19 RATE BASE ADJUSTMENTS								
20 WORKING CAPITAL								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.17564	0.71546	0.02576	0.08314	0.00000
22	WTD RATIOS	W689	1.00000	0.61667	0.00000	0.09000	0.29000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.37944	0.34884	0.05630	0.20808	0.00000
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.32967	0.51177	0.04710	0.11774	0.00000
25 RATE BASE								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.51354	0.01772	0.10170	0.36438	0.00049
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.50269	0.04688	0.09848	0.34982	0.00046
28 O & M EXPENSES								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.06061	0.00000	0.93939	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.99556	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.31579	0.10526	0.05263	0.15789	0.00000
33	WTD A & G EXP RATIOS	A339	1.00000	0.38662	0.30483	0.05576	0.24535	0.00000
34	WTD O & M EXP RATIOS	OM39	1.00000	0.39972	0.33496	0.05432	0.20404	0.00000
35 DEPRECIATION EXPENSES								
36	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.00532	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00400	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00156	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00430	0.00000	0.00000	0.00000	0.99785	0.00215
9	WTD GROSS PLANT RATIOS	GP19	0.00168	0.00000	0.00000	0.00000	0.99990	0.00010
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00136	0.00000	0.00000	0.00000	1.00000	0.00000
11 NET ELECTRIC PLANT								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.00504	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.00392	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00367	0.00000	0.00000	0.00000	0.99633	0.00367
17	WTD NET C & O PLANT RATIOS	C229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	WTD NET PLANT RATIOS	NP29	0.00202	0.00000	0.00000	0.00000	0.99980	0.00020
19 RATE BASE ADJUSTMENTS								
20 WORKING CAPITAL								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD RATIOS	W689	0.00167	0.00000	0.00000	0.00000	0.99833	0.00167
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00612	0.00000	0.00000	0.00000	0.99878	0.00122
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00628	0.00000	0.00000	0.00000	1.00000	0.00000
25 RATE BASE								
26	WTD NET OCRB RATIOS	RB29	0.00197	0.00000	0.00000	0.00000	0.99980	0.00020
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00148	0.00000	0.00000	0.00000	0.99981	0.00019
28 O & M EXPENSES								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.00444	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.31579	0.00000	0.00000	0.05263	1.00000	0.00000
33	WTD A & G EXP RATIOS	A339	0.00372	0.00000	0.00000	0.00000	0.99628	0.00372
34	WTD O & M EXP RATIOS	OM39	0.00557	0.00000	0.00000	0.00070	0.99930	0.00070
35 DEPRECIATION EXPENSES								
36	WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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FLORIDA POWER CORPORATION
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1 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.05263	0.00000	0.94737	0.00000	0.00000	0.00000
2 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.99485	0.00000	0.00000
3 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.41791	0.31343	0.05970	0.19403	0.00000	0.00000
4 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.69370	0.02241	0.06190	0.21985	0.00000	0.00000
<u>5 OTHER TAXES & MISC EXPENSES</u>								
6 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.61039	0.01299	0.09091	0.28571	0.00000	0.00000
7 WTD PAYROLL TAX RATIOS	L559	1.00000	0.41026	0.33333	0.05128	0.20513	0.00000	0.00000
8 WTD OTHER TAX RATIOS	L599	1.00000	0.58148	0.05926	0.08519	0.27407	0.00000	0.00000
9 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.50000	0.00000	-0.50000	0.00000	0.00000	0.00000
10 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.52253	0.19614	0.06058	0.21696	0.00000	0.00000
<u>11 INCOME TAXES</u>								
12 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.51898	0.14230	0.07470	0.26133	0.00000	0.00000
<u>13 OPERATING EXPENSES</u>								
14 WTD PROD O & M EXP RATIOS	P459	1.00000	0.53676	0.46324	0.00000	0.00000	0.00000	0.00000
15 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.06061	0.00000	0.93939	0.00000	0.00000	0.00000
16 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.99556	0.00000	0.00000
<u>17 WAGES AND SALARIES (K600-K639)</u>								
18 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42418	0.32308	0.05275	0.19780	0.00000	0.00000
19 WTD PTOCSS WAGE & SAL RATIOS	K629	1.00000	0.42232	0.32166	0.05252	0.19694	0.00000	0.00000
20 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.42292	0.32083	0.05208	0.19792	0.00000	0.00000
21 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD DIST DEPREC EXP RATIOS	D489	0.00515	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD GENERAL DEPREC EXP RATIOS	G489	0.00000	0.00000	0.00000	0.00000	0.00000	0.98507	0.01493
4 WTD TOT DEPREC EXP RATIOS	DE49	0.00107	0.00000	0.00000	0.00000	0.00000	0.99893	0.00107
<u>5 OTHER TAXES & MISC EXPENSES</u>								
6 WTD REAL EST & PROP TAX RATIOS	L529	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7 WTD PAYROLL TAX RATIOS	L559	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 WTD OTHER TAX RATIOS	L599	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
9 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
10 WTD OP EXP EX INC & REV RATIOS	OP69	0.00341	0.00000	0.00000	0.00000	0.00038	1.00000	0.00000
<u>11 INCOME TAXES</u>								
12 WTD TOTAL ELECTRIC REVENUE	CS09	0.00294	0.00000	0.00000	0.00000	0.00024	1.00049	-0.00049
<u>13 OPERATING EXPENSES</u>								
14 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD DIST O & M EXP RATIOS	D349	0.00444	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
<u>17 WAGES AND SALARIES (K600-K639)</u>								
18 WTD PTD WAGE & SAL RATIOS	K619	0.00000	0.00000	0.00000	0.00000	0.00000	0.99780	0.00220
19 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00438	0.00000	0.00000	0.00000	0.00000	0.99781	0.00219
20 WTD WAGE AND SALARY RATIOS	K639	0.00417	0.00000	0.00000	0.00000	0.00000	0.99792	0.00208
21 WTD RATIOS	K669	0.85714	0.00000	0.00000	0.00000	0.14286	1.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERC50FN-000
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
<u>1 NET INCOME COMPUTATION</u>									
2	CLASS REVENUES=COST OF SERVICE	R600	4,083	2,119	582	304	1,067	0	0
3	TOTAL REVENUE CREDITS	Q027	80	22	12	4	41	0	0
4	TOTAL ELECTRIC REVENUE	CS07	4,163	2,141	594	308	1,108	0	0
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,641	-1,380	-518	-160	-573	-0	-0
6	NET INCOME	N101	1,522	761	76	148	535	0	0
<u>7 ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-276	-138	-13	-27	-96	-0	-0
9	TOTAL SIT UNALLOW FOR FIT	Y861	259	158	4	23	74	0	0
10	PRELIMINARY TAXABLE INCOME	T101	1,505	781	67	144	513	0	0
<u>11 STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	T101	1,505	781	67	144	513	0	0
13	STATE TAXABLE INCOME	S101	1,505	781	67	144	513	0	0
<u>14 STATE INCOME TAX PAYABLE</u>									
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = S101 * K192	ST01	83	43	4	8	28	0	0
17	STATE INC TAX PAYABLE	SP01	83	43	4	8	28	0	0
<u>18 SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	83	43	4	8	28	0	0
20	NET STATE INC TAX ALLOWABLE	SA01	83	43	4	8	28	0	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	T101	1,505	781	67	144	513	0	0
23	STATE INC TAX PAYABLE	SP01	-83	-43	-4	-8	-28	-0	-0
24	NET FEDERAL TAXABLE INCOME	F101	1,422	738	63	136	485	0	0
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190	FT01	498	258	22	48	170	0	0
27	TOTAL FED PROV DEF IT (410.1)	Z781	-96	-59	-1	-9	-27	0	0
28	TOTAL AMORTIZED ITC	Z813	-21	-13	-0	-2	-6	-0	-0
29	NET FED INC TAX ALLOWABLE	FA01	381	186	21	37	137	0	0
<u>30 FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = F101 * K190	FT01	498	258	22	48	170	0	0
32	FED INC TAX PAYABLE	FP01	498	258	22	48	170	0	0
<u>33 PRELIMINARY SUMMARY</u>									
34	NET INCOME	N101	1,522	761	76	148	535	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

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	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON REVENUE</u>								
<u>1 NET INCOME COMPUTATION</u>								
2	CLASS REVENUES=COST OF SERVICE	R600	12	0	0	1	4,085	-2
3	TOTAL REVENUE CREDITS	Q027	0	0	0	0	79	1
4	TOTAL ELECTRIC REVENUE	CS07	12	0	0	1	4,164	-1
5	TOTAL OP EXP EX INC & REV TAX	OP61	-9	-0	-0	-1	-2,641	-0
6	NET INCOME	NI01	3	0	0	0	1,523	-1
<u>7 ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE	Y783	-0	-0	-0	-0	-274	-2
9	TOTAL SIT UNALLOW FOR FIT	Y861	0	0	0	0	259	0
10	PRELIMINARY TAXABLE INCOME	T101	3	0	0	0	1,508	-3
<u>11 STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME	T101	3	0	0	0	1,508	-3
13	STATE TAXABLE INCOME	S101	3	0	0	0	1,508	-3
<u>14 STATE INCOME TAX PAYABLE</u>								
15	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = S101 * K192	ST01	0	0	0	0	83	0
17	STATE INC TAX PAYABLE	SP01	0	0	0	0	83	0
<u>18 SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE	SP01	0	0	0	0	83	0
20	NET STATE INC TAX ALLOWABLE	SA01	0	0	0	0	83	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME	T101	3	0	0	0	1,508	-3
23	STATE INC TAX PAYABLE	SP01	-0	-0	-0	-0	-83	-0
24	NET FEDERAL TAXABLE INCOME	F101	3	0	0	0	1,425	-3
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = F101 * K190	FT01	1	0	0	0	499	-1
27	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-96	0
28	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-21	-0
29	NET FED INC TAX ALLOWABLE	FA01	1	0	0	0	382	-1
<u>30 FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = F101 * K190	FT01	1	0	0	0	499	-1
32	FED INC TAX PAYABLE	FP01	1	0	0	0	499	-1
<u>33 PRELIMINARY SUMMARY</u>								
34	NET INCOME	NI01	3	0	0	0	1,523	-1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS50FN-000
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-381	-186	-21	-37	-137	-0	-0
2 NET STATE INC TAX ALLOWABLE	SA01	-83	-43	-4	-8	-28	-0	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	1,058	532	51	103	370	0	0
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09802	0.09805	0.10079	0.09690	0.09799	0.00000	0.00000

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERC50FN-000
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-1	-0	-0	-0	-0	-382	1
2 NET STATE INC TAX ALLOWABLE	SA01	-0	-0	-0	-0	-0	-83	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	2	0	0	0	0	1,058	0
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.12500	0.00000	0.00000	0.00000	0.00000	0.09804	0.00000

G *Interruptible Service*

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	249,431	173,360	3,971	28,286	39,684	1,227	10
3	TOTAL DEPRECIATION RESERVE	DR11	-132,664	-101,588	-1,646	-13,010	-14,610	-511	-4
4	TOTAL RATE BASE ADJUSTMENTS	RB71	11,401	4,707	4,367	1,461	856	31	0
5	TOTAL RATE BASE	RB91	128,168	76,479	6,692	16,737	25,930	747	6
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	18,006	8,063	6,370	1,232	1,997	46	1
8	TOTAL DEPRECIATION EXPENSE	DE41	11,961	9,163	284	911	1,418	54	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	3,337	2,211	210	354	505	16	0
10	MISC ALLOWABLE EXPENSES	M621	-29	-25	5	-4	-5	0	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	33,275	19,412	6,869	2,493	3,915	116	1
12	NET FED INCOME TAX ALLOWABLE	I879	4,500	2,636	253	598	933	27	1
13	NET STATE INCOME TAX ALLOWABLE	J979	990	606	46	127	193	6	0
14	TOTAL OPERATING EXPENSE	OPEX	38,765	22,654	7,168	3,218	5,041	149	2
15	RETURN ON RATE BASE	R751	12,572	7,502	656	1,642	2,543	73	1
16	TOTAL REVENUE CREDITS	Q027	-846	-310	-161	-74	-285	-12	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05	50,491	29,846	7,663	4,786	7,299	210	3
18	CLASS REVENUES=COST OF SERVICE	R602	50,491	29,847	7,663	4,785	7,299	210	3
19	TOTAL RETURN EARNED	RETE	12,572	7,502	656	1,642	2,543	73	1
20	RATE OF RETURN EARNED	RORE	0.09809	0.09809	0.09803	0.09811	0.09807	0.09772	0.16667
21	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22	RETURN EARNED ON COMMON EQUITY	REOE	0.13201	0.13201	0.13189	0.13204	0.13197	0.13133	0.25985
23	ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24	CLASS REVENUES=COST OF SERVICE	R600	50,491	29,847	7,663	4,785	7,299	210	3
25	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	0	1	0	0	0
26	PER UNIT PRES REV	RIJP	0.00000	-0.00003	0.00000	0.00021	0.00000	0.00000	0.00000
27	REVENUE INCREASE REQUESTED	RIRD	0	0	0	0	0	0	0
28	PER UNIT PRES REV	RIRP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 INTERRUPTIBLE SERVICE CLASS

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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	852	2,021	0	0	18	249,429	2
3 TOTAL DEPRECIATION RESERVE	DR11	-341	-945	-0	-0	-9	-132,664	-0
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-43	35	0	0	-13	11,401	0
5 TOTAL RATE BASE	RB91	468	1,111	0	0	-4	128,166	2
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	155	118	0	0	23	18,005	1
8 TOTAL DEPRECIATION EXPENSE	DE41	35	95	0	0	2	11,962	-1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	13	26	0	0	1	3,336	1
10 MISC ALLOWABLE EXPENSES	M621	0	-1	0	0	0	-30	1
11 TOTAL OP EXP EX INC & REV TAX	OP61	203	238	0	0	26	33,273	2
12 NET FED INCOME TAX ALLOWABLE	I879	17	39	0	0	0	4,504	-4
13 NET STATE INCOME TAX ALLOWABLE	J979	4	8	0	0	0	990	0
14 TOTAL OPERATING EXPENSE	OPEX	224	285	0	0	26	38,767	-2
15 RETURN ON RATE BASE	R751	46	109	0	0	0	12,572	0
16 TOTAL REVENUE CREDITS	Q027	-1	-2	-0	-0	-0	-845	-1
17 TOTAL ELECTRIC COST OF SERVICE	CS05	269	392	0	0	26	50,494	-3
18 CLASS REVENUES=COST OF SERVICE	R602	269	392	0	0	26	50,494	-3
19 TOTAL RETURN EARNED	RETE	46	109	0	0	0	12,572	0
20 RATE OF RETURN EARNED	RORE	0.09829	0.09811	0.00000	0.00000	0.00000	0.09809	0.00000
21 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22 RETURN EARNED ON COMMON EQUITY	REOE	0.13238	0.13204	-0.05086	-0.05086	-0.05086	0.13201	-0.05086
23 ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUES=COST OF SERVICE	R600	268	392	0	0	26	50,493	-2
25 REVENUE INCREASE JUSTIFIED	RIJD	1	0	0	0	0	1	-1
26 PER UNIT PRES REV	RIJP	0.00373	0.00000	0.00000	0.00000	0.00000	0.00002	0.50000
27 REVENUE INCREASE REQUESTED	RIRD	1	0	0	0	0	1	-1
28 PER UNIT PRES REV	RIRP	0.00373	0.00000	0.00000	0.00000	0.00000	0.00002	0.50000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 INTERRUPTIBLE SERVICE CLASS

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	125,543	125,543	0	0	0	0
3	INTERMEDIATE	P102 K202	19,906	19,906	0	0	0	0
4	PEAKING	P104 K204	20,800	20,800	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	166,249	166,249	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	810	810	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	145	145	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	612	612	0	0	0	0
10	TRANSMISSION	T106 K220	27,539	0	0	27,539	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	29,106	1,567	0	27,539	0	0
12	TOTAL PROD & TRANS PLANT	PT21	195,355	167,816	0	27,539	0	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	38,426	0	0	38,426	0	0
15	SECONDARY	D102 K242	1,188	0	0	0	1,188	0
16	SERVICES	D104 K244	10	0	0	0	0	10
17	METERS	D106 K246	775	0	0	0	0	0
18	IS EQUIPMENT	D112 K252	1,958	0	0	0	0	0
19	DISTRIBUTION PLANT IN SERVICE	D141	42,357	0	0	38,426	1,188	10
20	TOTAL TRANS & DIST PLANT	TD21	71,463	1,567	0	27,539	38,426	1,188
21	TOTAL GROSS PTD PLANT	PD21	237,712	167,816	0	27,539	38,426	1,188
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	11,713	5,544	3,971	747	1,258	39
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	6	0	0	0	0	0
25	GENERAL PLANT IN SERVICE	G121	11,719	5,544	3,971	747	1,258	39
26	GROSS ELECTRIC PLT IN SERVICE	GP11	249,431	173,360	3,971	28,286	39,684	1,227

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FLORIDA POWER CORPORATION
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 INTERRUPTIBLE SERVICE CLASS

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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT								
2	BASE	P100 K200	0	0	0	0	125,543	0
3	INTERMEDIATE	P102 K202	0	0	0	0	19,906	0
4	PEAKING	P104 K204	0	0	0	0	20,800	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	166,249	0
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	810	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	145	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	612	0
10	TRANSMISSION	T106 K220	0	0	0	0	27,539	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	29,106	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	195,355	0
13 DISTRIBUTION PLANT								
14	PRIMARY	D100 K240	0	0	0	0	38,426	0
15	SECONDARY	D102 K242	0	0	0	0	1,188	0
16	SERVICES	D104 K244	0	0	0	0	10	0
17	METERS	D106 K246	775	0	0	0	775	0
18	IS EQUIPMENT	D112 K252	0	1,958	0	0	1,958	0
19	DISTRIBUTION PLANT IN SERVICE	D141	775	1,958	0	0	42,357	0
20	TOTAL TRANS & DIST PLANT	TD21	775	1,958	0	0	71,463	0
21	TOTAL GROSS PTD PLANT	PD21	775	1,958	0	0	237,712	0
22 GENERAL & INTANGIBLE PLANT								
23	LABOR RELATED	G100 K627	77	63	0	12	11,711	2
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	6	6	0
25	GENERAL PLANT IN SERVICE	G121	77	63	0	18	11,717	2
26	GROSS ELECTRIC PLT IN SERVICE	GP11	852	2,021	0	18	249,429	2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
 EXHIBIT:
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 ADJs:

DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT								
2 BASE	P150 P100	71,798	71,798	0	0	0	0	0
3 INTERMEDIATE	P152 P102	17,468	17,468	0	0	0	0	0
4 PEAKING	P154 P104	9,387	9,387	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171	98,653	98,653	0	0	0	0	0
6 TRANSMISSION PLANT								
7 GEN. STEP-UP - BASE	T150 T100	272	272	0	0	0	0	0
8 GEN. STEP-UP - INTERMEDIATE	T152 T102	49	49	0	0	0	0	0
9 GEN. STEP-UP - PEAKING	T154 T104	205	205	0	0	0	0	0
10 TRANSMISSION	T156 T106	12,682	0	0	12,682	0	0	0
11 TOTAL TRANS DEPREC RESERVE	T171	13,208	526	0	12,682	0	0	0
12 DISTRIBUTION PLANT								
13 PRIMARY	D150 D100	14,063	0	0	0	14,063	0	0
14 SECONDARY	D152 D102	494	0	0	0	0	494	0
15 SERVICES	D154 D104	4	0	0	0	0	0	4
16 METERS	D156 D106	308	0	0	0	0	0	0
17 IS EQUIPMENT	D162 K252	918	0	0	0	0	0	0
18 TOTAL DIST DEPREC RESERVE	D191	15,787	0	0	0	14,063	494	4
19 GENERAL & INTANGIBLE PLANT								
20 LABOR RELATED	G150 G100	4,847	2,294	1,643	309	521	16	0
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	4	0	0	0	0	0	0
22 TOTAL GENERAL DEPREC RESERVE	G171	4,851	2,294	1,643	309	521	16	0
23 COMMON & OTHER PLANT								
24 RETIREMENT WORK IN PROGRESS	C150 GP19	165	115	3	19	26	1	0
25 TOTAL COM & OTHER PLANT	C171	165	115	3	19	26	1	0
26 TOTAL DEPRECIATION RESERVE	DR11	132,664	101,588	1,646	13,010	14,610	511	4

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
 EXHIBIT:
 SCHEDULE: 3
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 ADJs:

DEPRECIATION RESERVE	ITEM ALLO	INTERRUPTIBLE		LIGHTING		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FIXTURE/MAINT	POLES				
1 PRODUCTION PLANT									
2	BASE	P150 P100	0	0	0	0	0	71,798	0
3	INTERMEDIATE	P152 P102	0	0	0	0	0	17,468	0
4	PEAKING	P154 P104	0	0	0	0	0	9,387	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	0	98,653	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	0	272	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	0	49	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	0	205	0
10	TRANSMISSION	T156 T106	0	0	0	0	0	12,682	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	0	13,208	0
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	0	0	0	0	0	14,063	0
14	SECONDARY	D152 D102	0	0	0	0	0	494	0
15	SERVICES	D154 D104	0	0	0	0	0	4	0
16	METERS	D156 D106	308	0	0	0	0	308	0
17	IS EQUIPMENT	D162 K252	0	918	0	0	0	918	0
18	TOTAL DIST DEPREC RESERVE	D191	308	918	0	0	0	15,787	0
19 GENERAL & INTANGIBLE PLANT									
20	LABOR RELATED	G150 G100	32	26	0	0	5	4,846	1
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	0	4	4	0
22	TOTAL GENERAL DEPREC RESERVE	G171	32	26	0	0	9	4,850	1
23 COMMON & OTHER PLANT									
24	RETIREMENT WORK IN PROGRESS	C150 GP19	1	1	0	0	0	166	-1
25	TOTAL COM & OTHER PLANT	C171	1	1	0	0	0	166	-1
26	TOTAL DEPRECIATION RESERVE	DR11	341	945	0	0	9	132,664	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERISSO5FN-000
 EXHIBIT:
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 ADJS:

NET ELECTRIC PLANT	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121	166,249	166,249	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-98,653	-98,653	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	67,596	67,596	0	0	0	0
5 TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	29,106	1,567	0	27,539	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-13,208	-526	-0	-12,682	-0	-0
8	NET TRANSMISSION PLANT	T221	15,898	1,041	0	14,857	0	0
9 DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141	42,357	0	0	38,426	1,188	10
11	TOTAL DIST DEPREC RESERVE	D191	-15,787	-0	-0	-14,063	-494	-4
12	NET DISTRIBUTION PLANT	D241	26,570	0	0	24,363	694	6
13	NET PTD PLANT	NT31	110,064	68,637	0	14,857	24,363	694
14	NET TRANS & DIST PLANT	NT21	42,468	1,041	0	14,857	24,363	694
15 GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	11,719	5,544	3,971	747	1,258	39
17	TOTAL GENERAL DEPREC RESERVE	G171	-4,851	-2,294	-1,643	-309	-521	-16
18	NET GENERAL & INTANG PLANT	G221	6,868	3,250	2,328	438	737	23
19 COMMON & OTHER PLANT								
20	TOTAL COM & OTHER PLANT	C171	-165	-115	-3	-19	-26	-1
21	NET COMMON & OTHER PLANT	C221	-165	-115	-3	-19	-26	-1
22	NET ELECTRIC PLANT IN SERVICE	NP21	116,767	71,772	2,325	15,276	25,074	716

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
 EXHIBIT:
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 ADJS:

NET ELECTRIC PLANT		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	166,249	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-98,653	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	67,596	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	29,106	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-13,208	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	15,898	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	775	1,958	0	0	0	42,357	0
11	TOTAL DIST DEPREC RESERVE	D191	-308	-918	-0	-0	-0	-15,787	-0
12	NET DISTRIBUTION PLANT	D241	467	1,040	0	0	0	26,570	0
13	NET PTD PLANT	NT31	467	1,040	0	0	0	110,064	0
14	NET TRANS & DIST PLANT	NT21	467	1,040	0	0	0	42,468	0
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	77	63	0	0	18	11,717	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-32	-26	-0	-0	-9	-4,850	-1
18	NET GENERAL & INTANG PLANT	G221	45	37	0	0	9	6,867	1
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-1	-1	-0	-0	-0	-166	1
21	NET COMMON & OTHER PLANT	C221	-1	-1	0	0	0	-166	1
22	NET ELECTRIC PLANT IN SERVICE	NP21	511	1,076	0	0	9	116,765	2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
 EXHIBIT:
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 ADJs:

RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION V224 T106	196	0	0	196	0	0	0
5	DISTRIBUTION V226 D100	55	0	0	0	55	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	251	0	0	196	55	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	4,830	4,830	0	0	0	0	0
9	TRANSMISSION V236 T106	751	0	0	751	0	0	0
10	DISTRIBUTION V238 D141	287	0	0	0	260	8	0
11	GENERAL V240 G100	197	93	67	13	21	1	0
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-3,198	-3,198	0	0	0	0	0
13	TOTAL RATE BASE CWIP V255	2,867	1,725	67	764	281	9	0
14	TOTAL ADDITIVE ADJUSTMENTS V289	3,118	1,725	67	960	336	9	0
15	NET ORIGINAL COST RATE BASE RB21	119,885	73,497	2,392	16,236	25,410	725	6
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE W630 K306	8,058	0	8,058	0	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-23	0	-23	0	0	0	0
21	TOTAL FUEL STOCKS W641	8,035	0	8,035	0	0	0	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	3,065	2,130	49	348	488	15	0
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-17	-12	0	-2	-3	0	0
25	TOTAL PLANT MATERIALS & SUPPL W659	3,048	2,118	49	346	485	15	0
26	TOTAL MATERIALS & SUPPLIES W661	11,083	2,118	8,084	346	485	15	0
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	7,390	5,217	0	856	1,195	37	0
29	TOTAL PREPAYMENTS W687	7,390	5,217	0	856	1,195	37	0
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
 EXHIBIT:
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 ADJs:

RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224 T106	0	0	0	0	196	0
5	DISTRIBUTION	V226 D100	0	0	0	0	55	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	251	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234 P121	0	0	0	0	4,830	0
9	TRANSMISSION	V236 T106	0	0	0	0	751	0
10	DISTRIBUTION	V238 D141	5	13	0	0	286	1
11	GENERAL	V240 G100	1	1	0	0	197	0
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-3,198	0
13	TOTAL RATE BASE CWIP	V255	6	14	0	0	2,866	1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	6	14	0	0	3,117	1
15	NET ORIGINAL COST RATE BASE	RB21	517	1,090	0	0	119,882	3
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	8,058	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-23	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	8,035	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE	W642 GP19	10	25	0	0	3,065	0
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	0	0	0	0	-17	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	10	25	0	0	3,048	0
26	TOTAL MATERIALS & SUPPLIES	W661	10	25	0	0	11,083	0
27 PREPAYMENTS								
28	TOTAL	W670 PD29	24	61	0	0	7,390	0
29	TOTAL PREPAYMENTS	W687	24	61	0	0	7,390	0
30 MISCELLANEOUS WORKING CAPITAL								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
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 ADJs:

RATE BASE		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	OPEBS - D.A. RETAIL	W730 K627	-4,984	-2,359	-1,690	-318	-535	-16	0	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	522	522	0	0	0	0	0	
3	MISC OTHER	W736 QM31	-5,924	-2,653	-2,096	-405	-657	-15	0	
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-96	-67	-2	-11	-15	0	0	
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	-8	-5	-1	-1	-1	0	0	
6	1DJ K - SECTION 1341	W742 GP19	300	209	5	34	48	1	0	
7	TOTAL MISC WORK CAPITAL	W747	-10,190	-4,353	-3,784	-701	-1,160	-30	0	
8	TOTAL WORKING CAPITAL	WC71	8,283	2,982	4,300	501	520	22	0	
9	PRELIMINARY SUMMARY									
10	TOTAL ADDITIVE ADJUSTMENTS	V289	3,118	1,725	67	960	336	9	0	
11	TOTAL WORKING CAPITAL	WC71	8,283	2,982	4,300	501	520	22	0	
12	TOTAL RATE BASE ADJUSTMENTS	RB71	11,401	4,707	4,367	1,461	856	31	0	
13	RATE BASE CALCULATION									
14	NET ELECTRIC PLANT IN SERVICE	NP21	116,767	71,772	2,325	15,276	25,074	716	6	
15	TOTAL RATE BASE ADJUSTMENTS	RB71	11,401	4,707	4,367	1,461	856	31	0	
16	TOTAL RATE BASE	RB91	128,168	76,479	6,692	16,737	25,930	747	6	
17	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	
18	RETURN ON RATE BASE	R751	12,572	7,502	656	1,642	2,543	73	1	

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
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 ADJs:

RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 OPEBS - D.A. RETAIL	W730 K627	-33	-27	0	0	-5	-4,983	-1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	522	0
3 MISC OTHER	W736 OM31	-51	-39	0	0	-8	-5,924	0
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	-1	0	0	0	-96	0
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	0	0	0	0	0	-8	0
6 1DJ K - SECTION 1341	W742 GP19	1	2	0	0	0	300	0
7 TOTAL MISC WORK CAPITAL	W747	-83	-65	0	0	-13	-10,189	-1
8 TOTAL WORKING CAPITAL	WC71	-49	21	0	0	-13	8,284	-1
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	6	14	0	0	0	3,117	1
11 TOTAL WORKING CAPITAL	WC71	-49	21	0	0	-13	8,284	-1
12 TOTAL RATE BASE ADJUSTMENTS	RB71	-43	35	0	0	-13	11,401	0
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	511	1,076	0	0	9	116,765	2
15 TOTAL RATE BASE ADJUSTMENTS	RB71	-43	35	0	0	-13	11,401	0
16 TOTAL RATE BASE	RB91	468	1,111	0	0	-4	128,166	2
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	46	109	0	0	0	12,572	0

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
 EXHIBIT:
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 ADJs:

O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION O & M</u>								
<u>2 ENERGY RELATED PROD O & M</u>								
3 NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	524	0	524	0	0	0	0
4 NON-FUEL O&M - ALLOCABLE	P308 K306	4,651	0	4,651	0	0	0	0
5 ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	75	0	75	0	0	0	0
6 TOTAL ENERGY RELATED	P341	5,250	0	5,250	0	0	0	0
<u>7 DEMAND RELATED PROD O & M</u>								
8 BASE	P352 K200	4,914	4,914	0	0	0	0	0
9 INTERMEDIATE	P354 K202	717	717	0	0	0	0	0
10 PEAKING	P356 K204	756	756	0	0	0	0	0
11 ADJ F - NUCLEAR M&S INVENTORY	P362 K200	84	84	0	0	0	0	0
12 TOTAL DEMAND RELATED	P391	6,471	6,471	0	0	0	0	0
13 TOTAL PRODUCTION O & M	P451	11,721	6,471	5,250	0	0	0	0
<u>14 TRANSMISSION O & M</u>								
15 GEN. STEP-UP - BASE	T300 K200	29	29	0	0	0	0	0
16 GEN. STEP-UP - INTERMEDIATE	T302 K202	5	5	0	0	0	0	0
17 GEN. STEP-UP - PEAKING	T304 K204	22	22	0	0	0	0	0
18 TRANSMISSION	T306 K220	983	0	0	983	0	0	0
19 TOTAL TRANSMISSION O & M	T341	1,039	56	0	983	0	0	0
<u>20 DISTRIBUTION O & M</u>								
21 PRIMARY	D300 D100	1,535	0	0	0	1,535	0	0
22 SECONDARY	D302 D102	31	0	0	0	0	31	0
23 SERVICES INCL R/D	D304 D104	1	0	0	0	0	0	1
24 METERS	D306 D106	23	0	0	0	0	0	0
25 IS EQUIPMENT	D312 K252	95	0	0	0	0	0	0
26 TOTAL DISTRIBUTION O & M	D341	1,685	0	0	0	1,535	31	1
<u>27 CUSTOMER ACCOUNTING</u>								
28 METER READING	C300 K410	108	0	0	0	0	0	0
29 CUSTOMER RECORDS	C302 K412	4	0	0	0	0	0	0
30 BILLING	C304 K414	14	0	0	0	0	0	0
31 UNCOLLECTIBLES	C308 R600	132	78	20	13	19	1	0
32 GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	8	5	1	1	1	0	0
33 TOTAL CUSTOMER ACCOUNTING EXP	C317	266	83	21	14	20	1	0
<u>34 CUSTOMER SERVICE & INFORMATION</u>								
35 TOTAL	C320 K400	1	0	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
 EXHIBIT:
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 ADJs:

O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	524	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	4,651	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	75	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	5,250	0
7 DEMAND RELATED PROD O & M								
8	BASE	P352 K200	0	0	0	0	4,914	0
9	INTERMEDIATE	P354 K202	0	0	0	0	717	0
10	PEAKING	P356 K204	0	0	0	0	756	0
11	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	84	0
12	TOTAL DEMAND RELATED	P391	0	0	0	0	6,471	0
13	TOTAL PRODUCTION O & M	P451	0	0	0	0	11,721	0
14 TRANSMISSION O & M								
15	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	29	0
16	GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	0	5	0
17	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	22	0
18	TRANSMISSION	T306 K220	0	0	0	0	983	0
19	TOTAL TRANSMISSION O & M	T341	0	0	0	0	1,039	0
20 DISTRIBUTION O & M								
21	PRIMARY	D300 D100	0	0	0	0	1,535	0
22	SECONDARY	D302 D102	0	0	0	0	31	0
23	SERVICES INCL R/D	D304 D104	0	0	0	0	1	0
24	METERS	D306 D106	23	0	0	0	23	0
25	IS EQUIPMENT	D312 K252	0	95	0	0	95	0
26	TOTAL DISTRIBUTION O & M	D341	23	95	0	0	1,685	0
27 CUSTOMER ACCOUNTING								
28	METER READING	C300 K410	108	0	0	0	108	0
29	CUSTOMER RECORDS	C302 K412	0	0	0	4	4	0
30	BILLING	C304 K414	0	0	0	14	14	0
31	UNCOLLECTIBLES	C308 R600	1	1	0	0	133	-1
32	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	0	0	0	0	8	0
33	TOTAL CUSTOMER ACCOUNTING EXP	C317	109	1	0	18	267	-1
34 CUSTOMER SERVICE & INFORMATION								
35	TOTAL	C320 K400	0	0	0	1	1	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FM-000
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			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
0 & M EXPENSES	ITEM ALLO								
1	TOTAL CUSTOMER SERVICE & INFO	C329	1	0	0	0	0	0	0
2 SALES									
3	TOTAL	S300 K400	1	0	0	0	0	0	0
4	TOTAL SALES EXPENSE	S317	1	0	0	0	0	0	0
5 ADMINISTRATIVE & GENERAL									
6	PRODUCTION - BASE RELATED	A300 K200	-143	-143	0	0	0	0	0
7	TRANSMISSION PLANT RELATED	A302 T106	18	0	0	18	0	0	0
8	DISTRIBUTION PLANT RELATED	A304 D149	87	0	0	0	79	2	0
9	GROSS PLANT RELATED	A306 GP19	131	91	2	15	21	1	0
10	LABOR RELATED	A308 K627	1,332	630	452	85	143	4	0
11	D.A. RETAIL - LABOR	A312 K627	11	5	4	1	1	0	0
12	ADJ J - RETAIL RATE CASE EXP	A314 R600	26	15	4	2	4	0	0
13	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-138	-65	-47	-9	-15	0	0
14	ADJ N - INTEREST TAX DEFIC	A322 GP19	-53	-37	-1	-6	-8	0	0
15	ADJ D - ACQUISITION ADJ	A324 K627	2,022	957	685	129	217	7	0
16	TOTAL ADMINISTRATIVE & GENERAL	A337	3,293	1,453	1,099	235	442	14	0
17	TOTAL O & M EXPENSE	OM31	18,006	8,063	6,370	1,232	1,997	46	1

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
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O & M EXPENSES		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	0	1	1	0
2	SALES								
3	TOTAL	S300 K400	0	0	0	0	1	1	0
4	TOTAL SALES EXPENSE	S317	0	0	0	0	1	1	0
5	ADMINISTRATIVE & GENERAL								
6	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-143	0
7	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	0	0	18	0
8	DISTRIBUTION PLANT RELATED	A304 D149	2	4	0	0	0	87	0
9	GROSS PLANT RELATED	A306 GP19	0	1	0	0	0	131	0
10	LABOR RELATED	A308 K627	9	7	0	0	1	1,331	1
11	D.A. RETAIL - LABOR	A312 K627	0	0	0	0	0	11	0
12	ADJ J - RETAIL RATE CASE EXP	A314 R600	0	0	0	0	0	25	1
13	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-1	-1	0	0	0	-138	0
14	ADJ N - INTEREST TAX DEFIC	A322 GP19	0	0	0	0	0	-52	-1
15	ADJ D - ACQUISITION ADJ	A324 K627	13	11	0	0	2	2,021	1
16	TOTAL ADMINISTRATIVE & GENERAL	A337	23	22	0	0	3	3,291	2
17	TOTAL O & M EXPENSE	OM31	155	118	0	0	23	18,005	1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION								
2	BASE	P460 P100	5,827	5,827	0	0	0	0
3	INTERMEDIATE	P462 P102	1,063	1,063	0	0	0	0
4	PEAKING	P464 P104	898	898	0	0	0	0
5	D.A. RETAIL	P468 K200	459	459	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	473	473	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	8,720	8,720	0	0	0	0
8 TRANSMISSION DEPRECIATION								
9	GEN. STEP-UP - BASE	T460 T100	24	24	0	0	0	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	4	4	0	0	0	0
11	GEN. STEP-UP - PEAKING	T464 T104	18	18	0	0	0	0
12	TRANSMISSION	T466 T106	858	0	0	858	0	0
13	TOTAL TRANS DEPREC EXP	T481	904	46	0	858	0	0
14 DISTRIBUTION DEPRECIATION								
15	PRIMARY	D460 D100	1,328	0	0	1,328	0	0
16	SECONDARY	D462 D102	51	0	0	0	51	0
17	METERS	D466 D106	29	0	0	0	0	0
18	IS EQUIPMENT	D472 K252	90	0	0	0	0	0
19	TOTAL DIST DEPREC EXPENSE	D481	1,498	0	0	1,328	51	0
20 GENERAL & INTANG DEPRECIATION								
21	LABOR RELATED	G460 G100	914	433	310	58	98	3
22	RETAIL CUSTOMER RELATED (CSS)	G462 G102	1	0	0	0	0	0
23	ADJ S - SEBRING	G464 G100	-76	-36	-26	-5	-8	0
24	TOTAL GENERAL DEPREC EXPENSE	G481	839	397	284	53	90	3
25	TOTAL DEPRECIATION EXPENSE	DE41	11,961	9,163	284	911	1,418	54

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	0	0	0	0	0	5,827	0
3 INTERMEDIATE	P462 P102	0	0	0	0	0	1,063	0
4 PEAKING	P464 P104	0	0	0	0	0	898	0
5 D.A. RETAIL	P468 K200	0	0	0	0	0	459	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	473	0
7 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	8,720	0
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	24	0
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	0	4	0
11 GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	18	0
12 TRANSMISSION	T466 T106	0	0	0	0	0	858	0
13 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	904	0
14 DISTRIBUTION DEPRECIATION								
15 PRIMARY	D460 D100	0	0	0	0	0	1,328	0
16 SECONDARY	D462 D102	0	0	0	0	0	51	0
17 METERS	D466 D106	29	0	0	0	0	29	0
18 IS EQUIPMENT	D472 K252	0	90	0	0	0	90	0
19 TOTAL DIST DEPREC EXPENSE	D481	29	90	0	0	0	1,498	0
20 GENERAL & INTANG DEPRECIATION								
21 LABOR RELATED	G460 G100	6	5	0	0	1	914	0
22 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	1	1	0
23 ADJ S - SEBRING	G464 G100	0	0	0	0	0	-75	-1
24 TOTAL GENERAL DEPREC EXPENSE	G481	6	5	0	0	2	840	-1
25 TOTAL DEPRECIATION EXPENSE	DE41	35	95	0	0	2	11,962	-1

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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OTHER TAXES & MISC EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	2,849	1,980	45	323	453	14	0
4	TOTAL REAL EST & PROP TAX	L521	2,849	1,980	45	323	453	14	0
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	488	231	165	31	52	2	0
7	TOTAL PAYROLL TAX	L551	488	231	165	31	52	2	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	3,337	2,211	210	354	505	16	0
<u>9 OTHER TAXES & MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	4,414	2,609	670	418	638	18	0
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-63	-44	-1	-7	-10	0	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-4,384	-2,592	-665	-415	-634	-18	0
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	4	2	1	0	1	0	0
14	MISC ALLOWABLE EXPENSES	M621	-29	-25	5	-4	-5	0	0
<u>15 PRELIMINARY SUMMARY</u>									
16	TOTAL O & M EXPENSE	OM31	18,006	8,063	6,370	1,232	1,997	46	1
17	TOTAL DEPRECIATION EXPENSE	DE41	11,961	9,163	284	911	1,418	54	0
18	TOTAL OTHER TAX & MISC EXPENSE	L591	3,337	2,211	210	354	505	16	0
19	MISC ALLOWABLE EXPENSES	M621	-29	-25	5	-4	-5	0	0
20	TOTAL OP EXP EX INC & REV TAX	OP61	33,275	19,412	6,869	2,493	3,915	116	1

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FLORIDA POWER CORPORATION
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<u>OTHER TAXES & MISC EXPENSES</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	10	23	0	0	0	2,848	1
4	TOTAL REAL EST & PROP TAX	L521	10	23	0	0	0	2,848	1
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	3	3	0	0	1	488	0
7	TOTAL PAYROLL TAX	L551	3	3	0	0	1	488	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	13	26	0	0	1	3,336	1
<u>9 OTHER TAXES & MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	23	34	0	0	2	4,412	2
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	0	-1	0	0	0	-63	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-23	-34	0	0	-2	-4,383	-1
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	0	0	0	0	0	4	0
14	MISC ALLOWABLE EXPENSES	M621	0	-1	0	0	0	-30	1
<u>15 PRELIMINARY SUMMARY</u>									
16	TOTAL O & M EXPENSE	OM31	155	118	0	0	23	18,005	1
17	TOTAL DEPRECIATION EXPENSE	DE41	35	95	0	0	2	11,962	-1
18	TOTAL OTHER TAX & MISC EXPENSE	L591	13	26	0	0	1	3,336	1
19	MISC ALLOWABLE EXPENSES	M621	0	-1	0	0	0	-30	1
20	TOTAL OP EXP EX INC & REV TAX	OP61	203	238	0	0	26	33,273	2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERI50FN-000
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON RETURN</u>								
1		<u>FEDERAL INCOME TAX</u>						
2		<u>FED INC TAX DEDUCTIONS</u>						
3		<u>INTEREST - MANUAL ENTRY</u>						
4		<u>TOTAL</u>						
5	Y760 RB91	3,500	2,088	183	457	708	20	0
5	Y762 RB91	-231	-138	-12	-30	-47	-1	0
6	Y781	3,269	1,950	171	427	661	19	0
6		<u>TOTAL OTHER INTEREST EXPENSE</u>						
7	Y783	3,269	1,950	171	427	661	19	0
7		<u>TOTAL INTEREST EXPENSE</u>						
8		<u>ADDITIONS</u>						
9		<u>NET ADDITIONS & DEDUCTIONS</u>						
10	Y824 GP19	3,191	2,218	51	362	508	16	0
10	Y861	3,191	2,218	51	362	508	16	0
10		<u>TOTAL SIT UNALLOW FOR FIT</u>						
11	Y871	78	-268	120	65	153	3	0
11		<u>NET DEDUCTIONS AND ADDITIONS</u>						
12		<u>FEDERAL INCOME TAX ADJUSTMENTS</u>						
13		<u>FED PROV DEF INC TAX (410.1)</u>						
14	Z760 GP19	-1,212	-842	-19	-137	-193	-6	0
15	Z762 GP19	23	16	0	3	4	0	0
16	Z781	-1,189	-826	-19	-134	-189	-6	0
16		<u>TOTAL FED PROV DEF IT (410.1)</u>						
17		<u>INVESTMENT TAX CREDITS</u>						
18		<u>AMORTIZED INV TAX CREDIT</u>						
19	Z804 GP19	259	180	4	29	41	1	0
20	Z813	259	180	4	29	41	1	0
20		<u>TOTAL AMORTIZED ITC</u>						
21		<u>PRELIMINARY SUMMARY</u>						
22	Z781	-1,189	-826	-19	-134	-189	-6	0
22		<u>TOTAL FED PROV DEF IT (410.1)</u>						
23	Z813	-259	-180	-4	-29	-41	-1	-0
23		<u>TOTAL AMORTIZED ITC</u>						
24	Z863	-1,448	-1,006	-23	-163	-230	-7	0
24		<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>						
25		<u>FEDERAL INCOME TAX COMPUTATION</u>						
26	R751	12,572	7,502	656	1,642	2,543	73	1
26		<u>RETURN ON RATE BASE</u>						
27	Y871	-78	268	-120	-65	-153	-3	-0
27		<u>NET DEDUCTIONS AND ADDITIONS</u>						
28	Z863	-1,448	-1,006	-23	-163	-230	-7	0
28		<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>						
29	I865	11,046	6,764	513	1,414	2,160	63	1
29		<u>BASE FOR FIT COMPUTATION</u>						
30	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
30		<u>FIT FACTOR K190/(1-K190)</u>						

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FLORIDA POWER CORPORATION
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INCOME TAX BASED ON RETURN	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 FEDERAL INCOME TAX								
2 FED INC TAX DEDUCTIONS								
3 INTEREST - MANUAL ENTRY								
4	TOTAL	Y760 RB91	13	30	0	0	3,499	1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-1	-2	0	0	-231	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	12	28	0	0	3,268	1
7	TOTAL INTEREST EXPENSE	Y783	12	28	0	0	3,268	1
8 ADDITIONS								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	11	26	0	0	3,192	-1
10	TOTAL SIT UNALLOW FOR FIT	Y861	11	26	0	0	3,192	-1
11	NET DEDUCTIONS AND ADDITIONS	Y871	1	2	0	0	76	2
12 FEDERAL INCOME TAX ADJUSTMENTS								
13 FED PROV DEF INC TAX (410.1)								
14	NET FED & STATE DIT	2760 GP19	-4	-10	0	0	-1,211	-1
15	ADJ R - TAX ON AFUDC	2762 GP19	0	0	0	0	23	0
16	TOTAL FED PROV DEF IT (410.1)	2781	-4	-10	0	0	-1,188	-1
17 INVESTMENT TAX CREDITS								
18 AMORTIZED INV TAX CREDIT								
19	AMORTIZATION	2804 GP19	1	2	0	0	258	1
20	TOTAL AMORTIZED ITC	2813	1	2	0	0	258	1
21 PRELIMINARY SUMMARY								
22	TOTAL FED PROV DEF IT (410.1)	2781	-4	-10	0	0	-1,188	-1
23	TOTAL AMORTIZED ITC	2813	-1	-2	-0	-0	-258	-1
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-5	-12	0	0	-1,446	-2
25 FEDERAL INCOME TAX COMPUTATION								
26	RETURN ON RATE BASE	R751	46	109	0	0	12,572	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-1	-2	-0	-0	-76	-2
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-5	-12	0	0	-1,446	-2
29	BASE FOR FIT COMPUTATION	1865	40	95	0	0	11,050	-4
30	FIT FACTOR K190/(1-K190)	1867	0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
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 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERISSOFN-000
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	PRELIM FEDERAL INCOME TAX	1869	5,948	3,642	276	761	1,163	34	1
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-1,448	-1,006	-23	-163	-230	-7	0
3	NET FED INCOME TAX ALLOWABLE	1879	4,500	2,636	253	598	933	27	1
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	5,948	3,642	276	761	1,163	34	1
6	NET FED INCOME TAX PAYABLE	1889	5,948	3,642	276	761	1,163	34	1
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	12,572	7,502	656	1,642	2,543	73	1
12	NET FED INCOME TAX ALLOWABLE	1879	4,500	2,636	253	598	933	27	1
13	NET DEDUCTIONS AND ADDITIONS	Y871	-78	268	-120	-65	-153	-3	-0
14	BASE FOR SIT COMPUTATION	J965	16,994	10,406	789	2,175	3,323	97	2
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	990	606	46	127	193	6	0
17	NET STATE INCOME TAX ALLOWABLE	J979	990	606	46	127	193	6	0
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	990	606	46	127	193	6	0
20	NET STATE INCOME TAX PAYABLE	J989	990	606	46	127	193	6	0
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PRELIM FEDERAL INCOME TAX	1869	22	51	0	0	0	5,950	-2
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-5	-12	0	0	0	-1,446	-2
3	NET FED INCOME TAX ALLOWABLE	1879	17	39	0	0	0	4,504	-4
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	22	51	0	0	0	5,950	-2
6	NET FED INCOME TAX PAYABLE	1889	22	51	0	0	0	5,950	-2
<u>7 STATE INCOME TAX</u>									
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
<u>9 STATE INCOME TAX ADJUSTMENTS</u>									
<u>10 SUMMARY OF SIT CALCULATION</u>									
11	RETURN ON RATE BASE	R751	46	109	0	0	0	12,572	0
12	NET FED INCOME TAX ALLOWABLE	1879	17	39	0	0	0	4,504	-4
13	NET DEDUCTIONS AND ADDITIONS	Y871	-1	-2	-0	-0	-0	-76	-2
14	BASE FOR SIT COMPUTATION	J965	62	146	0	0	0	17,000	-6
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	4	8	0	0	0	990	0
17	NET STATE INCOME TAX ALLOWABLE	J979	4	8	0	0	0	990	0
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	4	8	0	0	0	990	0
20	NET STATE INCOME TAX PAYABLE	J989	4	8	0	0	0	990	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

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COST OF SERVICE COMPUTATION		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000 P121	112	112	0	0	0	0	0
3	TRANSMISSION RELATED	Q002 T106	33	0	0	33	0	0	0
4	DISTRIBUTION PLANT RELATED	Q004 D100	222	0	0	0	222	0	0
5	GROSS PLANT RELATED	Q006 GP19	61	42	1	7	10	0	0
6	RATE BASE RELATED	Q008 RB91	262	156	14	34	53	2	0
7	ENERGY NON-FUEL RELATED	Q010 K312	146	0	146	0	0	0	0
8	DISTRIBUTION SECONDARY	Q014 K242	10	0	0	0	0	10	0
9	TOTAL REVENUE CREDITS	Q027	846	310	161	74	285	12	0
10 COST OF SERVICE COMPUTATION									
11	TOTAL OP EXP EX INC & REV TAX	OP61	33,275	19,412	6,869	2,493	3,915	116	1
12	RETURN ON RATE BASE	R751	12,572	7,502	656	1,642	2,543	73	1
13	NET FED INCOME TAX ALLOWABLE	I879	4,500	2,636	253	598	933	27	1
14	NET STATE INCOME TAX ALLOWABLE	J979	990	606	46	127	193	6	0
15	TOTAL REVENUE CREDITS	Q027	-846	-310	-161	-74	-285	-12	-0
16	SUBTOTAL B	CS03	50,491	29,846	7,663	4,786	7,299	210	3
17	REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	TOTAL ELECTRIC COST OF SERVICE	CS05	50,491	29,846	7,663	4,786	7,299	210	3
19	CLASS REVENUES=COST OF SERVICE	R602	50,491	29,847	7,663	4,785	7,299	210	3
20	TOTAL ELECTRIC COST OF SERVICE	CS05	-50,491	-29,846	-7,663	-4,786	-7,299	-210	-3
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

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COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE					CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES				
1 REVENUE CREDITS									
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	112	0	
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	33	0	
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	222	0	
5 GROSS PLANT RELATED	Q006 GP19	0	0	0	0	0	60	1	
6 RATE BASE RELATED	Q008 RB91	1	2	0	0	0	262	0	
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	146	0	
8 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	10	0	
9 TOTAL REVENUE CREDITS	Q027	1	2	0	0	0	845	1	
10 COST OF SERVICE COMPUTATION									
11 TOTAL OP EXP EX INC & REV TAX	QP61	203	238	0	0	26	33,273	2	
12 RETURN ON RATE BASE	R751	46	109	0	0	0	12,572	0	
13 NET FED INCOME TAX ALLOWABLE	I879	17	39	0	0	0	4,504	-4	
14 NET STATE INCOME TAX ALLOWABLE	J979	4	8	0	0	0	990	0	
15 TOTAL REVENUE CREDITS	Q027	-1	-2	-0	-0	-0	-845	-1	
16 SUBTOTAL B	CS03	269	392	0	0	26	50,494	-3	
17 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	
18 TOTAL ELECTRIC COST OF SERVICE	CS05	269	392	0	0	26	50,494	-3	
19 CLASS REVENUES=COST OF SERVICE	R602	269	392	0	0	26	50,494	-3	
20 TOTAL ELECTRIC COST OF SERVICE	CS05	-269	-392	-0	-0	-26	-50,494	3	
21 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575	

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

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ROR, TAX RATES & SPEC FACTORS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE OF RETURN									
2 CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100		1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102		30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104		1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106		2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108		112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110		45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112		292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115		3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL									
12	LONG TERM DEBT	K120		0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126		0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128		0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130		0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141		0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143		0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145		0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147		0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149		0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151		0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE RORA			0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS									
29	SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 INTERRUPTIBLE SERVICE CLASS

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ROR, TAX RATES & SPEC FACTORS		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE OF RETURN									
2 CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496		1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245		30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206		1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268		2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775		112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145		45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362		292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497		3,665,497
11 COST OF CAPITAL									
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133		0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513		0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200		0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920		0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105		0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821		0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
19 WEIGHTED COST OF CAPITAL									
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367		0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037		0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081		0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003		0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188		0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133		0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
28 TAX RATES AND SPECIAL FACTORS									
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
<u>TOTAL</u>	<u>3,665,497</u>	<u>1.00000</u>		<u>0.09809</u>

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0	0
3 RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0	0
5 RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0	0
7 RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0	0
9 RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0	0
11 RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0	100,000
15 RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18 DISTRIB IS EQUIP - % * 1000	K252	100,000	0	0	0	0	0	0
19 RATIO TO TOTAL ELECTRIC	K253	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0	0
21 RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22 ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0	0
23 RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24 NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28 CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0	0
29 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0	0
31 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32 WAGES AND SALARIES								
33 PROD. DEMAND - BASE	K600 K200	2,199	2,199	0	0	0	0	0
34 PROD. DEMAND - INTERMEDIATE	K602 K202	337	337	0	0	0	0	0
35 PROD. DEMAND - PEAKING	K604 K204	167	167	0	0	0	0	0
36 PRODUCTION ENERGY - ALLOCABLE	K608 K306	1,951	0	1,951	0	0	0	0
37 TRANSMISSION	K610 T121	388	21	0	367	0	0	0
38 DISTRIBUTION	K612 D141	681	0	0	0	618	19	0
39 TOTAL PTD WAGES & SALARIES	K617	5,723	2,724	1,951	367	618	19	0
40 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.47597	0.34091	0.06413	0.10799	0.00332	0.00000
41 CUSTOMER ACCOUNTING	K620 K667	31	0	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
 EXHIBIT:
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	0	0	0	0	0	100,000	0
3 RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	0	100,000	0
5 RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	0	0	0	0	0	100,000	0
7 RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	0	100,000	0
9 RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	0	100,000	0
11 RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	0	0	0	0	0	100,000	0
15 RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 DISTRIB IS EQUIP - % * 1000	K252	0	100,000	0	0	0	100,000	0
19 RATIO TO TOTAL ELECTRIC	K253	0.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20 ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
21 RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22 ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
23 RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	0	100,000	100,000	0
25 RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
27 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28 CUST RECORDS EXP - % * 1000	K412	0	0	0	0	100,000	100,000	0
29 RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30 BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
31 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32 WAGES AND SALARIES								
33 PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	2,199	0
34 PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	337	0
35 PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	167	0
36 PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	1,951	0
37 TRANSMISSION	K610 T121	0	0	0	0	0	388	0
38 DISTRIBUTION	K612 D141	12	31	0	0	0	680	1
39 TOTAL PTD WAGES & SALARIES	K617	12	31	0	0	0	5,722	1
40 WTD PTD WAGE & SAL RATIOS	K619	0.00210	0.00542	0.00000	0.00000	0.00000	0.99983	0.00017
41 CUSTOMER ACCOUNTING	K620 K667	26	0	0	0	5	31	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	<u>ECCR</u>	1	0	0	0	0	0	0
2	TOTAL PTDCSS WAGES & SALARIES	5,755	2,724	1,951	367	618	19	0
3	WTD PTDCSS WAGE & SAL RATIOS	1.00000	0.47333	0.33901	0.06377	0.10738	0.00330	0.00000
4	<u>ADMINISTRATIVE & GENERAL</u>	287	136	97	18	31	1	0
5	TOTAL WAGES AND SALARIES EXP	6,042	2,860	2,048	385	649	20	0
6	WTD WAGE AND SALARY RATIOS	1.00000	0.47335	0.33896	0.06372	0.10741	0.00331	0.00000
7	<u>WTG CUST ACCOUTING EXPENSE</u>							
8	METER READING	108	0	0	0	0	0	0
9	CUSTOMER RECORDS	4	0	0	0	0	0	0
10	<u>BILLING</u>	18	0	0	0	0	0	0
11	TOTAL ALLOCATOR NO 1	130	0	0	0	0	0	0
12	WTD RATIOS	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	<u>RECOV FUEL ENERGY EXPENSE</u>							
14	AMOUNT ALLOCABLE	52,690	0	52,690	0	0	0	0
15	TOTAL ALLOCATOR NO 2	52,690	0	52,690	0	0	0	0
16	WTD RATIOS	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERISS0FN-000
 EXHIBIT:
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 ADJS:

ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	<u>ECCR</u>	K624 K400	0	0	0	0	1	1	0
2	TOTAL PTDCSS WAGES & SALARIES	K627	38	31	0	0	6	5,754	1
3	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00660	0.00539	0.00000	0.00000	0.00104	0.99983	0.00017
4	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	2	2	0	0	0	287	0
5	TOTAL WAGES AND SALARIES EXP	K633	40	33	0	0	6	6,041	1
6	WTD WAGE AND SALARY RATIOS	K639	0.00662	0.00546	0.00000	0.00000	0.00099	0.99983	0.00017
7	<u>WTG CUST ACCOUNTING EXPENSE</u>								
8	METER READING	K640 K410	108	0	0	0	0	108	0
9	CUSTOMER RECORDS	K642 K412	0	0	0	0	4	4	0
10	<u>BILLING</u>	K644 K414	0	0	0	0	18	18	0
11	TOTAL ALLOCATOR NO 1	K667	108	0	0	0	22	130	0
12	WTD RATIOS	K669	0.83077	0.00000	0.00000	0.00000	0.16923	1.00000	0.00000
13	<u>RECOV FUEL ENERGY EXPENSE</u>								
14	<u>AMOUNT ALLOCABLE</u>	K672 K306	0	0	0	0	0	52,690	0
15	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	52,690	0
16	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ER150FN-000
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.05384	0.00000	0.94616	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.85903	0.00000	0.14097	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.90719	0.00024
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.02193	0.00000	0.38536	0.53770	0.01662
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.70596	0.00000	0.11585	0.16165	0.00500
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.47308	0.33885	0.06374	0.10735	0.00333
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.69502	0.01592	0.11340	0.15910	0.00492
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.76575	0.01241	0.09807	0.11013	0.00385
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.06548	0.00000	0.93452	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.91694	0.00023
15	WTD NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.02451	0.00000	0.34984	0.57368	0.00014
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.47321	0.33896	0.06377	0.10731	0.00335
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.69697	0.01818	0.11515	0.15758	0.00606
18	WTD NET PLANT RATIOS	NP29	1.00000	0.61466	0.01991	0.13082	0.21474	0.00613
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.19110	0.72941	0.03122	0.04376	0.00135
22	WTD RATIOS	W689	1.00000	0.70595	0.00000	0.11583	0.16171	0.00501
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.42718	0.37134	0.06879	0.11384	0.00294
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.36001	0.51914	0.06049	0.06278	0.00266
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.61306	0.01995	0.13543	0.21195	0.00605
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.59671	0.05221	0.13059	0.20231	0.00583
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05390	0.00000	0.94610	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.91098	0.00059
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.31203	0.07895	0.05263	0.07519	0.00376
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.44124	0.33374	0.07136	0.13422	0.00425
35	WTD O & M EXP RATIOS	OM39	1.00000	0.44780	0.35377	0.06842	0.11091	0.00255
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.01830	0.04623	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.01084	0.02740	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00326	0.00824	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00657	0.00538	0.00000	0.00154	0.99983	0.00017
9	WTD GROSS PLANT RATIOS	GP19	0.00342	0.00810	0.00000	0.00007	0.99999	0.00001
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00257	0.00712	0.00000	0.00007	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.01758	0.03914	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.01100	0.02449	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00655	0.00539	0.00000	0.00131	0.99985	0.00015
17	WTD NET C & O PLANT RATIOS	C229	0.00606	0.00606	0.00000	0.00000	1.00606	-0.00606
18	WTD NET PLANT RATIOS	NP29	0.00438	0.00921	0.00000	0.00008	0.99998	0.00002
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00090	0.00226	0.00000	0.00000	1.00000	0.00000
22	WTD RATIOS	W689	0.00325	0.00825	0.00000	0.00000	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00815	0.00638	0.00000	0.00128	0.99990	0.00010
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00592	0.00254	0.00000	-0.00157	1.00012	-0.00012
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.00431	0.00909	0.00000	0.00008	0.99997	0.00003
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00365	0.00867	0.00000	-0.00003	0.99998	0.00002
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.01365	0.05638	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.40977	0.00376	0.00000	0.06767	1.00376	-0.00376
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.00698	0.00668	0.00000	0.00091	0.99939	0.00061
35	WTD O & M EXP RATIOS	OM39	0.00861	0.00655	0.00000	0.00128	0.99994	0.00006
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.05088	0.00000	0.94912	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.88652	0.03405	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.47318	0.33850	0.06317	0.10727	0.00358	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.76607	0.02374	0.07616	0.11855	0.00451	0.00000
6 OTHER TAXES & MISC EXPENSES								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.69498	0.01580	0.11337	0.15900	0.00491	0.00000
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.47336	0.33811	0.06352	0.10656	0.00410	0.00000
9 WTD OTHER TAX RATIOS	L599	1.00000	0.66257	0.06293	0.10608	0.15133	0.00479	0.00000
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.86207	-0.17241	0.13793	0.17241	0.00000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.58338	0.20643	0.07492	0.11766	0.00349	0.00003
12 INCOME TAXES								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.59112	0.15177	0.09479	0.14456	0.00416	0.00006
14 OPERATING EXPENSES								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.55209	0.44791	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05390	0.00000	0.94610	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.91098	0.01840	0.00059
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WAGES AND SALARIES (K600-K639)								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.47597	0.34091	0.06413	0.10799	0.00332	0.00000
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.47333	0.33901	0.06377	0.10738	0.00330	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.47335	0.33896	0.06372	0.10741	0.00331	0.00000
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS50FN-000
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.01936	0.06008	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.00715	0.00596	0.00000	0.00000	0.00238	1.00119	-0.00119
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00293	0.00794	0.00000	0.00000	0.00017	1.00008	-0.00008
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.00351	0.00807	0.00000	0.00000	0.00000	0.99965	0.00035
8 WTD PAYROLL TAX RATIOS	L559	0.00615	0.00615	0.00000	0.00000	0.00205	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.00390	0.00779	0.00000	0.00000	0.00030	0.99970	0.00030
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.03448	0.00000	0.00000	0.00000	1.03448	-0.03448
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00610	0.00715	0.00000	0.00000	0.00078	0.99994	0.00006
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.00533	0.00776	0.00000	0.00000	0.00051	1.00006	-0.00006
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.01365	0.05638	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.00210	0.00542	0.00000	0.00000	0.00000	0.99983	0.00017
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00660	0.00539	0.00000	0.00000	0.00104	0.99983	0.00017
22 WTD WAGE AND SALARY RATIOS	K639	0.00662	0.00546	0.00000	0.00000	0.00099	0.99983	0.00017
23 WTD RATIOS	K669	0.83077	0.00000	0.00000	0.00000	0.16923	1.00000	0.00000

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FLORIDA POWER CORPORATION
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 INTERRUPTIBLE SERVICE CLASS

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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>								
1	<u>NET INCOME COMPUTATION</u>							
2	CLASS REVENUES=COST OF SERVICE R600	50,491	29,847	7,663	4,785	7,299	210	3
3	TOTAL REVENUE CREDITS Q027	846	310	161	74	285	12	0
4	TOTAL ELECTRIC REVENUE CS07	51,337	30,157	7,824	4,859	7,584	222	3
5	TOTAL OP EXP EX INC & REV TAX OP61	-33,275	-19,412	-6,869	-2,493	-3,915	-116	-1
6	NET INCOME NI01	18,062	10,745	955	2,366	3,669	106	2
<u>7 ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE Y783	-3,269	-1,950	-171	-427	-661	-19	-0
9	TOTAL SIT UNALLOW FOR FIT Y861	3,191	2,218	51	362	508	16	0
10	PRELIMINARY TAXABLE INCOME T101	17,984	11,013	835	2,301	3,516	103	2
<u>11 STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME T101	17,984	11,013	835	2,301	3,516	103	2
13	STATE TAXABLE INCOME S101	17,984	11,013	835	2,301	3,516	103	2
<u>14 STATE INCOME TAX PAYABLE</u>								
15	STATE INCOME TAX RATE K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = S101 * K192 ST01	990	606	46	127	193	6	0
17	STATE INC TAX PAYABLE SP01	990	606	46	127	193	6	0
<u>18 SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE SP01	990	606	46	127	193	6	0
20	NET STATE INC TAX ALLOWABLE SA01	990	606	46	127	193	6	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME T101	17,984	11,013	835	2,301	3,516	103	2
23	STATE INC TAX PAYABLE SP01	-990	-606	-46	-127	-193	-6	-0
24	NET FEDERAL TAXABLE INCOME F101	16,994	10,407	789	2,174	3,323	97	2
25	FEDERAL INCOME TAX RATE K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190 FT01	5,947	3,642	276	761	1,163	34	1
27	TOTAL FED PROV DEF IT (410.1) Z781	-1,189	-826	-19	-134	-189	-6	0
28	TOTAL AMORTIZED ITC Z813	-259	-180	-4	-29	-41	-1	-0
29	NET FED INC TAX ALLOWABLE FA01	4,499	2,636	253	598	933	27	1
<u>30 FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = F101 * K190 FT01	5,947	3,642	276	761	1,163	34	1
32	FED INC TAX PAYABLE FP01	5,947	3,642	276	761	1,163	34	1
<u>33 PRELIMINARY SUMMARY</u>								
34	NET INCOME NI01	18,062	10,745	955	2,366	3,669	106	2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 NET INCOME COMPUTATION								
2 CLASS REVENUES=COST OF SERVICE	R600	268	392	0	0	26	50,493	-2
3 TOTAL REVENUE CREDITS	Q027	1	2	0	0	0	845	1
4 TOTAL ELECTRIC REVENUE	CS07	269	394	0	0	26	51,338	-1
5 TOTAL OP EXP EX INC & REV TAX	OP61	-203	-238	-0	-0	-26	-33,273	-2
6 NET INCOME	NI01	66	156	0	0	0	18,065	-3
7 ADJUSTMENTS TO NET INCOME								
8 TOTAL INTEREST EXPENSE	Y783	-12	-28	-0	-0	-0	-3,268	-1
9 TOTAL SIT UNALLOW FOR FIT	Y861	11	26	0	0	0	3,192	-1
10 PRELIMINARY TAXABLE INCOME	T101	65	154	0	0	0	17,989	-5
11 STATE INCOME TAX COMPUTATION								
12 PRELIMINARY TAXABLE INCOME	T101	65	154	0	0	0	17,989	-5
13 STATE TAXABLE INCOME	S101	65	154	0	0	0	17,989	-5
14 STATE INCOME TAX PAYABLE								
15 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16 PRELIM SIT = S101 * K192	ST01	4	8	0	0	0	990	0
17 STATE INC TAX PAYABLE	SP01	4	8	0	0	0	990	0
18 SIT ALLOWABLE								
19 STATE INC TAX PAYABLE	SP01	4	8	0	0	0	990	0
20 NET STATE INC TAX ALLOWABLE	SA01	4	8	0	0	0	990	0
21 FEDERAL INCOME TAX COMPUTATION								
22 PRELIMINARY TAXABLE INCOME	T101	65	154	0	0	0	17,989	-5
23 STATE INC TAX PAYABLE	SP01	-4	-8	-0	-0	-0	-990	-0
24 NET FEDERAL TAXABLE INCOME	F101	61	146	0	0	0	16,999	-5
25 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26 PRELIM FIT = F101 * K190	FT01	21	51	0	0	0	5,949	-2
27 TOTAL FED PROV DEF IT (410.1)	Z781	-4	-10	0	0	0	-1,188	-1
28 TOTAL AMORTIZED ITC	Z813	-1	-2	-0	-0	-0	-258	-1
29 NET FED INC TAX ALLOWABLE	FA01	16	39	0	0	0	4,503	-4
30 FEDERAL INCOME TAX PAYABLE								
31 PRELIM FIT = F101 * K190	FT01	21	51	0	0	0	5,949	-2
32 FED INC TAX PAYABLE	FP01	21	51	0	0	0	5,949	-2
33 PRELIMINARY SUMMARY								
34 NET INCOME	NI01	66	156	0	0	0	18,065	-3

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-4,499	-2,636	-253	-598	-933	-27	-1
2 NET STATE INC TAX ALLOWABLE	SA01	-990	-606	-46	-127	-193	-6	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	12,573	7,503	656	1,641	2,543	73	1
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09810	0.09811	0.09803	0.09805	0.09807	0.09772	0.16667

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 INTERRUPTIBLE SERVICE CLASS

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<u>INCOME TAX BASED ON REVENUE</u>		<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	NET FED INC TAX ALLOWABLE	FA01		-16	-39	-0	-0	-0	-4,503	4
2	NET STATE INC TAX ALLOWABLE	SA01		-4	-8	-0	-0	-0	-990	-0
3	OVERALL RETURN EARNED (SCH 14)	RETU		46	109	0	0	0	12,572	1
4	RATE OF RETURN EARNED (SCH 14)	RORX		0.09829	0.09811	0.00000	0.00000	0.00000	0.09809	0.50000

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H *Lighting Service*

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 LIGHTING ENERGY

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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	28,815	13,950	466	657	8,925	3,788	74
3 TOTAL DEPRECIATION RESERVE	DR11	-14,093	-8,174	-193	-302	-3,286	-1,577	-28
4 TOTAL RATE BASE ADJUSTMENTS	RB71	768	380	515	35	194	95	1
5 TOTAL RATE BASE	RB91	15,490	6,156	788	390	5,833	2,306	47
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	2,846	649	748	28	448	141	4
8 TOTAL DEPRECIATION EXPENSE	DE41	1,361	737	33	21	319	167	3
9 TOTAL OTHER TAX & MISC EXPENSE	L591	404	178	24	9	114	48	1
10 MISC ALLOWABLE EXPENSES	M621	-2	-2	0	0	-1	-1	0
11 TOTAL OP EXP EX INC & REV TAX	OP61	4,609	1,562	805	58	880	355	8
12 NET FED INCOME TAX ALLOWABLE	I879	547	211	30	13	211	82	3
13 NET STATE INCOME TAX ALLOWABLE	J979	118	49	5	3	44	17	0
14 TOTAL OPERATING EXPENSE	OPEX	5,274	1,822	840	74	1,135	454	11
15 RETURN ON RATE BASE	R751	1,520	604	77	38	572	226	5
16 TOTAL REVENUE CREDITS	Q027	-150	-25	-19	-2	-64	-37	-2
17 TOTAL ELECTRIC COST OF SERVICE	CS05	6,644	2,401	898	110	1,643	643	14
18 CLASS REVENUES=COST OF SERVICE	R602	6,644	2,401	899	110	1,643	643	14
19 EXCESS REVENUES	XREV	0	0	1	0	0	0	0
20 TOTAL RETURN EARNED	RETE	1,520	604	78	38	572	226	5
21 RATE OF RETURN EARNED	RORE	0.09813	0.09812	0.09898	0.09744	0.09806	0.09801	0.10638
22 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
23 RETURN EARNED ON COMMON EQUITY	REOE	0.13208	0.13206	0.13368	0.13079	0.13196	0.13185	0.14747
24 ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
25 CLASS REVENUES=COST OF SERVICE	R600	6,644	2,401	899	110	1,643	643	14
26 REVENUE INCREASE JUSTIFIED	RIJD	0	0	-1	0	0	0	0
27 PER UNIT PRES REV	RIJP	0.00000	0.00000	-0.00111	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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 LIGHTING ENERGY

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SUMMARY OF RESULTS		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	48	0	0	0	907	28,815	0
3	TOTAL DEPRECIATION RESERVE	DR11	-19	-0	-0	-0	-515	-14,094	1
4	TOTAL RATE BASE ADJUSTMENTS	RB71	0	0	0	0	-446	774	-6
5	TOTAL RATE BASE	RB91	29	0	0	0	-54	15,495	-5
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	3	0	0	0	823	2,844	2
8	TOTAL DEPRECIATION EXPENSE	DE41	2	0	0	0	78	1,360	1
9	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	0	29	404	0
10	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	-3	1
11	TOTAL OP EXP EX INC & REV TAX	OP61	6	0	0	0	931	4,605	4
12	NET FED INCOME TAX ALLOWABLE	I879	2	0	0	0	-3	549	-2
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	118	0
14	TOTAL OPERATING EXPENSE	OPEX	8	0	0	0	928	5,272	2
15	RETURN ON RATE BASE	R751	3	0	0	0	-5	1,520	0
16	TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-1	-150	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05	11	0	0	0	922	6,642	2
18	CLASS REVENUES=COST OF SERVICE	R602	11	0	0	0	922	6,643	1
19	EXCESS REVENUES	XREV	0	0	0	0	0	1	-1
20	TOTAL RETURN EARNED	RETE	3	0	0	0	-5	1,521	-1
21	RATE OF RETURN EARNED	RORE	0.10345	0.00000	0.00000	0.00000	0.09259	0.09816	0.20000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
23	RETURN EARNED ON COMMON EQUITY	REOE	0.14200	-0.05086	-0.05086	-0.05086	0.12176	0.13214	0.32199
24	ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
25	CLASS REVENUES=COST OF SERVICE	R600	11	0	0	0	922	6,643	1
26	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	-1	1
27	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	-0.00015	1.00000

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FLORIDA POWER CORPORATION
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<u>GROSS ELECTRIC PLT IN SERVICE</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	10,102	10,102	0	0	0	0	0
3	INTERMEDIATE	P102 K202	1,602	1,602	0	0	0	0	0
4	PEAKING	P104 K204	1,674	1,674	0	0	0	0	0
5	<u>PRODUCTION PLANT IN SERVICE</u>	P121	<u>13,378</u>	<u>13,378</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	65	65	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	12	12	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	49	49	0	0	0	0	0
10	<u>TRANSMISSION</u>	T106 K220	<u>641</u>	<u>0</u>	<u>0</u>	<u>641</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	<u>TRANSMISSION PLANT IN SERVICE</u>	T121	<u>767</u>	<u>126</u>	<u>0</u>	<u>641</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	TOTAL PROD & TRANS PLANT	PT21	14,145	13,504	0	641	0	0	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	8,642	0	0	0	8,642	0	0
15	SECONDARY	D102 K242	3,668	0	0	0	0	3,668	0
16	SERVICES	D104 K244	72	0	0	0	0	0	72
17	METERS	D106 K246	46	0	0	0	0	0	0
18	<u>DISTRIBUTION PLANT IN SERVICE</u>	D141	<u>12,428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,642</u>	<u>3,668</u>	<u>72</u>
19	TOTAL TRANS & DIST PLANT	TD21	13,195	126	0	641	8,642	3,668	72
20	TOTAL GROSS PTD PLANT	PD21	26,573	13,504	0	641	8,642	3,668	72
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	1,793	446	466	16	283	120	2
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	449	0	0	0	0	0	0
24	<u>GENERAL PLANT IN SERVICE</u>	G121	<u>2,242</u>	<u>446</u>	<u>466</u>	<u>16</u>	<u>283</u>	<u>120</u>	<u>2</u>
25	GROSS ELECTRIC PLT IN SERVICE	GP11	28,815	13,950	466	657	8,925	3,788	74

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FLORIDA POWER CORPORATION
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	0	0	0	0	0	10,102	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	1,602	0
4	PEAKING	P104 K204	0	0	0	0	0	1,674	0
5	<u>PRODUCTION PLANT IN SERVICE</u>	<u>P121</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,378</u>	<u>0</u>
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	65	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	12	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	49	0
10	<u>TRANSMISSION</u>	<u>T106 K220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>641</u>	<u>0</u>
11	<u>TRANSMISSION PLANT IN SERVICE</u>	<u>T121</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>767</u>	<u>0</u>
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	14,145	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	0	0	0	0	0	8,642	0
15	SECONDARY	D102 K242	0	0	0	0	0	3,668	0
16	SERVICES	D104 K244	0	0	0	0	0	72	0
17	METERS	D106 K246	46	0	0	0	0	46	0
18	<u>DISTRIBUTION PLANT IN SERVICE</u>	<u>D141</u>	<u>46</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,428</u>	<u>0</u>
19	TOTAL TRANS & DIST PLANT	TD21	46	0	0	0	0	13,195	0
20	TOTAL GROSS PTD PLANT	PD21	46	0	0	0	0	26,573	0
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	2	0	0	0	458	1,793	0
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	449	449	0
24	<u>GENERAL PLANT IN SERVICE</u>	<u>G121</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>907</u>	<u>2,242</u>	<u>0</u>
25	GROSS ELECTRIC PLT IN SERVICE	GP11	48	0	0	0	907	28,815	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 LIGHTING ENERGY

DOCKET NUMBER: ERLS50FN-000
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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	BASE	P150 P100	5,777	5,777	0	0	0	0	0
3	INTERMEDIATE	P152 P102	1,406	1,406	0	0	0	0	0
4	PEAKING	P154 P104	755	755	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	7,938	7,938	0	0	0	0	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	22	22	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	4	4	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	16	16	0	0	0	0	0
10	TRANSMISSION	T156 T106	295	0	0	295	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	337	42	0	295	0	0	0
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	3,163	0	0	0	3,163	0	0
14	SECONDARY	D152 D102	1,525	0	0	0	0	1,525	0
15	SERVICES	D154 D104	27	0	0	0	0	0	27
16	METERS	D156 D106	18	0	0	0	0	0	0
17	TOTAL DIST DEPREC RESERVE	D191	4,733	0	0	0	3,163	1,525	27
18 GENERAL & INTANGIBLE PLANT									
19	LABOR RELATED	G150 G100	742	185	193	7	117	50	1
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	324	0	0	0	0	0	0
21	TOTAL GENERAL DEPREC RESERVE	G171	1,066	185	193	7	117	50	1
22 COMMON & OTHER PLANT									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	19	9	0	0	6	2	0
24	TOTAL COM & OTHER PLANT	C171	19	9	0	0	6	2	0
25	TOTAL DEPRECIATION RESERVE	DR11	14,093	8,174	193	302	3,286	1,577	28

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 LIGHTING ENERGY

DOCKET NUMBER: ERLS50FN-000
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<u>DEPRECIATION RESERVE</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>									
2	BASE	P150 P100	0	0	0	0	0	5,777	0
3	INTERMEDIATE	P152 P102	0	0	0	0	0	1,406	0
4	PEAKING	P154 P104	0	0	0	0	0	755	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	0	7,938	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	0	22	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	0	4	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	0	16	0
10	TRANSMISSION	T156 T106	0	0	0	0	0	295	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	0	337	0
<u>12 DISTRIBUTION PLANT</u>									
13	PRIMARY	D150 D100	0	0	0	0	0	3,163	0
14	SECONDARY	D152 D102	0	0	0	0	0	1,525	0
15	SERVICES	D154 D104	0	0	0	0	0	27	0
16	METERS	D156 D106	18	0	0	0	0	18	0
17	TOTAL DIST DEPREC RESERVE	D191	18	0	0	0	0	4,733	0
<u>18 GENERAL & INTANGIBLE PLANT</u>									
19	LABOR RELATED	G150 G100	1	0	0	0	190	744	-2
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	0	324	324	0
21	TOTAL GENERAL DEPREC RESERVE	G171	1	0	0	0	514	1,068	-2
<u>22 COMMON & OTHER PLANT</u>									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	0	0	0	0	1	18	1
24	TOTAL COM & OTHER PLANT	C171	0	0	0	0	1	18	1
25	TOTAL DEPRECIATION RESERVE	DR11	19	0	0	0	515	14,094	-1

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 LIGHTING ENERGY

DOCKET NUMBER: ERLS50FN-000
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NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	13,378	13,378	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-7,938	-7,938	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	5,440	5,440	0	0	0	0	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	767	126	0	641	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-337	-42	-0	-295	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	430	84	0	346	0	0	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	12,428	0	0	0	8,642	3,668	72
11	TOTAL DIST DEPREC RESERVE	D191	-4,733	-0	-0	-0	-3,163	-1,525	-27
12	NET DISTRIBUTION PLANT	D241	7,695	0	0	0	5,479	2,143	45
13	NET PTD PLANT	NT31	13,565	5,524	0	346	5,479	2,143	45
14	NET TRANS & DIST PLANT	NT21	8,125	84	0	346	5,479	2,143	45
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	2,242	446	466	16	283	120	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-1,066	-185	-193	-7	-117	-50	-1
18	NET GENERAL & INTANG PLANT	G221	1,176	261	273	9	166	70	1
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-19	-9	-0	-0	-6	-2	-0
21	NET COMMON & OTHER PLANT	C221	-19	-9	0	0	-6	-2	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	14,722	5,776	273	355	5,639	2,211	46

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 LIGHTING ENERGY

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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	13,378	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-7,938	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	5,440	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	767	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-337	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	430	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	46	0	0	0	0	12,428	0
11	TOTAL DIST DEPREC RESERVE	D191	-18	-0	-0	-0	-0	-4,733	-0
12	NET DISTRIBUTION PLANT	D241	28	0	0	0	0	7,695	0
13	NET PTD PLANT	NT31	28	0	0	0	0	13,565	0
14	NET TRANS & DIST PLANT	NT21	28	0	0	0	0	8,125	0
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	2	0	0	0	907	2,242	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-1	-0	-0	-0	-514	-1,068	2
18	NET GENERAL & INTANG PLANT	G221	1	0	0	0	393	1,174	2
<u>19 COMMON & OTHER PLANT</u>									
20	TOTAL COM & OTHER PLANT	C171	-0	-0	-0	-0	-1	-18	-1
21	NET COMMON & OTHER PLANT	C221	0	0	0	0	-1	-18	-1
22	NET ELECTRIC PLANT IN SERVICE	NP21	29	0	0	0	392	14,721	1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 LIGHTING ENERGY

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	5	0	0	5	0	0
5	DISTRIBUTION	V226 D100	12	0	0	0	12	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	17	0	0	5	12	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	389	389	0	0	0	0
9	TRANSMISSION	V236 T106	17	0	0	17	0	0
10	DISTRIBUTION	V238 D141	84	0	0	0	58	25
11	GENERAL	V240 G100	30	7	8	0	5	2
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-257	-257	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	263	139	8	17	63	27
14	TOTAL ADDITIVE ADJUSTMENTS	V289	280	139	8	22	75	27
15	NET ORIGINAL COST RATE BASE	RB21	15,002	5,915	281	377	5,714	2,238
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE	W630 K306	947	0	947	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	-3	0	-3	0	0	0
21	TOTAL FUEL STOCKS	W641	944	0	944	0	0	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	354	171	6	8	110	47
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-2	-1	0	0	-1	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	352	170	6	8	109	47
26	TOTAL MATERIALS & SUPPLIES	W661	1,296	170	950	8	109	47
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	826	420	0	20	269	114
29	TOTAL PREPAYMENTS	W687	826	420	0	20	269	114
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 LIGHTING ENERGY

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	0	0	0	0	5	0
5	DISTRIBUTION	V226 D100	0	0	0	0	12	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	17	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	0	0	0	0	389	0
9	TRANSMISSION	V236 T106	0	0	0	0	17	0
10	DISTRIBUTION	V238 D141	0	0	0	0	83	1
11	GENERAL	V240 G100	0	0	0	8	30	0
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-257	0
13	TOTAL RATE BASE CWIP	V255	0	0	0	8	262	1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	0	0	0	8	279	1
15	NET ORIGINAL COST RATE BASE	RB21	29	0	0	400	15,000	2
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	947	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-3	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	944	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	1	0	0	11	355	-1
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	0	0	0	0	-2	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	1	0	0	11	353	-1
26	TOTAL MATERIALS & SUPPLIES	W661	1	0	0	11	1,297	-1
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	1	0	0	0	826	0
29	TOTAL PREPAYMENTS	W687	1	0	0	0	826	0
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 LIGHTING ENERGY

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RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	OPEBS - D.A. RETAIL	W730 K627	-763	-190	-198	-7	-120	-51	-1	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	42	42	0	0	0	0	0	
3	MISC OTHER	W736 OM31	-936	-213	-246	-9	-147	-46	-1	
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-11	-5	0	0	-3	-1	0	
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	0	0	0	0	0	0	
6	1DJ K - SECTION 1341	W742 GP19	35	17	1	1	11	5	0	
7	TOTAL MISC WORK CAPITAL	W747	-1,634	-349	-443	-15	-259	-93	-2	
8	TOTAL WORKING CAPITAL	WC71	488	241	507	13	119	68	1	
9	PRELIMINARY SUMMARY									
10	TOTAL ADDITIVE ADJUSTMENTS	V289	280	139	8	22	75	27	0	
11	TOTAL WORKING CAPITAL	WC71	488	241	507	13	119	68	1	
12	TOTAL RATE BASE ADJUSTMENTS	RB71	768	380	515	35	194	95	1	
13	RATE BASE CALCULATION									
14	NET ELECTRIC PLANT IN SERVICE	NP21	14,722	5,776	273	355	5,639	2,211	46	
15	TOTAL RATE BASE ADJUSTMENTS	RB71	768	380	515	35	194	95	1	
16	TOTAL RATE BASE	RB91	15,490	6,156	788	390	5,833	2,306	47	
17	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	
18	RETURN ON RATE BASE	R751	1,520	604	77	38	572	226	5	

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FLORIDA POWER CORPORATION
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 LIGHTING ENERGY

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1	OPEBS - D.A. RETAIL	W730 K627	-1	0	0	0	-195	-763	0
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	42	0	0
3	MISC OTHER	W736 OM31	-1	0	0	0	-271	-934	-2
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	0	0	0	-9	-2	-2
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	0	0	0	0	0	-1	-1
6	1DJ K - SECTION 1341	W742 GP19	0	0	0	1	36	-1	-1
7	TOTAL MISC WORK CAPITAL	W747	-2	0	0	0	-465	-1,628	-6
8	TOTAL WORKING CAPITAL	WC71	0	0	0	0	-454	495	-7
9	PRELIMINARY SUMMARY								
10	TOTAL ADDITIVE ADJUSTMENTS	V289	0	0	0	8	279	1	1
11	TOTAL WORKING CAPITAL	WC71	0	0	0	-454	495	-7	-7
12	TOTAL RATE BASE ADJUSTMENTS	RB71	0	0	0	-446	774	-6	-6
13	RATE BASE CALCULATION								
14	NET ELECTRIC PLANT IN SERVICE	NP21	29	0	0	0	392	14,721	1
15	TOTAL RATE BASE ADJUSTMENTS	RB71	0	0	0	0	-446	774	-6
16	TOTAL RATE BASE	RB91	29	0	0	0	-54	15,495	-5
17	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
18	RETURN ON RATE BASE	R751	3	0	0	0	-5	1,520	0

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FLORIDA POWER CORPORATION
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 LIGHTING ENERGY

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O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M									
2 ENERGY RELATED PROD O & M									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	62	0	62	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	546	0	546	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	9	0	9	0	0	0	0
6	TOTAL ENERGY RELATED	P341	617	0	617	0	0	0	0
7 DEMAND RELATED PROD O & M									
8	BASE	P352 K200	395	395	0	0	0	0	0
9	INTERMEDIATE	P354 K202	58	58	0	0	0	0	0
10	PEAKING	P356 K204	61	61	0	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	34	0	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	7	7	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391	555	521	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451	1,172	521	617	0	0	0	0
15 TRANSMISSION O & M									
16	GEN. STEP-UP - BASE	T300 K200	2	2	0	0	0	0	0
17	GEN. STEP-UP - PEAKING	T304 K204	2	2	0	0	0	0	0
18	TRANSMISSION	T306 K220	23	0	0	23	0	0	0
19	TOTAL TRANSMISSION O & M	T341	27	4	0	23	0	0	0
20 DISTRIBUTION O & M									
21	PRIMARY	D300 D100	345	0	0	0	345	0	0
22	SECONDARY	D302 D102	97	0	0	0	0	97	0
23	SERVICES INCL R/D	D304 D104	4	0	0	0	0	0	4
24	METERS	D306 D106	1	0	0	0	0	0	0
25	TOTAL DISTRIBUTION O & M	D341	447	0	0	0	345	97	4
26 CUSTOMER ACCOUNTING									
27	METER READING	C300 K410	2	0	0	0	0	0	0
28	CUSTOMER RECORDS	C302 K412	331	0	0	0	0	0	0
29	BILLING	C304 K414	240	0	0	0	0	0	0
30	UNCOLLECTIBLES	C308 R600	16	6	2	0	4	2	0
31	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	2	1	0	0	0	0	0
32	TOTAL CUSTOMER ACCOUNTING EXP	C317	591	7	2	0	4	2	0
33 CUSTOMER SERVICE & INFORMATION									
34	TOTAL	C320 K400	39	0	0	0	0	0	0
35	TOTAL CUSTOMER SERVICE & INFO	C329	39	0	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 LIGHTING ENERGY

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O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M									
2 ENERGY RELATED PROD O & M									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	0	62	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	0	546	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	0	9	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	0	617	0
7 DEMAND RELATED PROD O & M									
8	BASE	P352 K200	0	0	0	0	0	395	0
9	INTERMEDIATE	P354 K202	0	0	0	0	0	58	0
10	PEAKING	P356 K204	0	0	0	0	0	61	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	0	34	34	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	0	7	0
13	TOTAL DEMAND RELATED	P391	0	0	0	0	34	555	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	0	34	1,172	0
15 TRANSMISSION O & M									
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	0	2	0
17	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	0	2	0
18	TRANSMISSION	T306 K220	0	0	0	0	0	23	0
19	TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	27	0
20 DISTRIBUTION O & M									
21	PRIMARY	D300 D100	0	0	0	0	0	345	0
22	SECONDARY	D302 D102	0	0	0	0	0	97	0
23	SERVICES INCL R/D	D304 D104	0	0	0	0	0	4	0
24	METERS	D306 D106	1	0	0	0	0	1	0
25	TOTAL DISTRIBUTION O & M	D341	1	0	0	0	0	447	0
26 CUSTOMER ACCOUNTING									
27	METER READING	C300 K410	2	0	0	0	0	2	0
28	CUSTOMER RECORDS	C302 K412	0	0	0	0	331	331	0
29	BILLING	C304 K414	0	0	0	0	240	240	0
30	UNCOLLECTIBLES	C308 R600	0	0	0	0	2	16	0
31	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	0	0	0	0	0	1	1
32	TOTAL CUSTOMER ACCOUNTING EXP	C317	2	0	0	0	573	590	1
33 CUSTOMER SERVICE & INFORMATION									
34	TOTAL	C320 K400	0	0	0	0	39	39	0
35	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	0	39	39	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 LIGHTING ENERGY

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<u>O & M EXPENSES</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 SALES</u>									
2	TOTAL	S300 K400	50	0	0	0	0	0	0
3	TOTAL SALES EXPENSE	S317	50	0	0	0	0	0	0
<u>4 ADMINISTRATIVE & GENERAL</u>									
5	PRODUCTION - BASE RELATED	A300 K200	-11	-11	0	0	0	0	0
6	DISTRIBUTION PLANT RELATED	A304 D149	25	0	0	0	17	7	0
7	GROSS PLANT RELATED	A306 GP19	15	7	0	0	5	2	0
8	LABOR RELATED	A308 K627	204	51	53	2	32	14	0
9	D.A. RETAIL - LABOR	A312 K627	2	0	1	0	0	0	0
10	ADJ J - RETAIL RATE CASE EXP	A314 R600	3	1	0	0	1	0	0
11	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-21	-5	-5	0	-3	-1	0
12	ADJ N - INTEREST TAX DEFIC	A322 GP19	-6	-3	0	0	-2	-1	0
13	ADJ D - ACQUISITION ADJ	A324 K627	309	77	80	3	49	21	0
14	TOTAL ADMINISTRATIVE & GENERAL	A337	520	117	129	5	99	42	0
15	TOTAL O & M EXPENSE	OM31	2,846	649	748	28	448	141	4

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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O & M EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 SALES										
2	TOTAL	S300	K400	0	0	0	0	50	50	0
3	TOTAL SALES EXPENSE	S317		0	0	0	0	50	50	0
4 ADMINISTRATIVE & GENERAL										
5	PRODUCTION - BASE RELATED	A300	K200	0	0	0	0	0	-11	0
6	DISTRIBUTION PLANT RELATED	A304	D149	0	0	0	0	0	24	1
7	GROSS PLANT RELATED	A306	GP19	0	0	0	0	0	14	1
8	LABOR RELATED	A308	K627	0	0	0	0	52	204	0
9	D.A. RETAIL - LABOR	A312	K627	0	0	0	0	1	2	0
10	ADJ J - RETAIL RATE CASE EXP	A314	R600	0	0	0	0	0	2	1
11	ADJ O - MISC A&G (ADVERTISING)	A316	K627	0	0	0	0	-5	-19	-2
12	ADJ N - INTEREST TAX DEFIC	A322	GP19	0	0	0	0	0	-6	0
13	ADJ D - ACQUISITION ADJ	A324	K627	0	0	0	0	79	309	0
14	TOTAL ADMINISTRATIVE & GENERAL	A337		0	0	0	0	127	519	1
15	TOTAL O & M EXPENSE	OM31		3	0	0	0	823	2,844	2

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FLORIDA POWER CORPORATION
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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	469	469	0	0	0	0	0
3 INTERMEDIATE	P462 P102	86	86	0	0	0	0	0
4 PEAKING	P464 P104	72	72	0	0	0	0	0
5 D.A. RETAIL	P468 K200	37	37	0	0	0	0	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	38	38	0	0	0	0	0
7 TOTAL PRODUCTION DEPREC EXP	P481	702	702	0	0	0	0	0
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	2	2	0	0	0	0	0
10 GEN. STEP-UP - PEAKING	T464 T104	1	1	0	0	0	0	0
11 TRANSMISSION	T466 T106	20	0	0	20	0	0	0
12 TOTAL TRANS DEPREC EXP	T481	23	3	0	20	0	0	0
13 DISTRIBUTION DEPRECIATION								
14 PRIMARY	D460 D100	299	0	0	0	299	0	0
15 SECONDARY	D462 D102	159	0	0	0	0	159	0
16 SERVICES	D464 D104	3	0	0	0	0	0	3
17 METERS	D466 D106	2	0	0	0	0	0	0
18 TOTAL DIST DEPREC EXPENSE	D481	463	0	0	0	299	159	3
19 GENERAL & INTANG DEPRECIATION								
20 LABOR RELATED	G460 G100	140	35	36	1	22	9	0
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	45	0	0	0	0	0	0
22 ADJ S - SEBRING	G464 G100	-12	-3	-3	0	-2	-1	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	173	32	33	1	20	8	0
24 TOTAL DEPRECIATION EXPENSE	DE41	1,361	737	33	21	319	167	3

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION DEPRECIATION</u>								
2	BASE	P460 P100	0	0	0	0	469	0
3	INTERMEDIATE	P462 P102	0	0	0	0	86	0
4	PEAKING	P464 P104	0	0	0	0	72	0
5	D.A. RETAIL	P468 K200	0	0	0	0	37	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	38	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	702	0
<u>8 TRANSMISSION DEPRECIATION</u>								
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	2	0
10	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	1	0
11	TRANSMISSION	T466 T106	0	0	0	0	20	0
12	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	23	0
<u>13 DISTRIBUTION DEPRECIATION</u>								
14	PRIMARY	D460 D100	0	0	0	0	299	0
15	SECONDARY	D462 D102	0	0	0	0	159	0
16	SERVICES	D464 D104	0	0	0	0	3	0
17	METERS	D466 D106	2	0	0	0	2	0
18	TOTAL DIST DEPREC EXPENSE	D481	2	0	0	0	463	0
<u>19 GENERAL & INTANG DEPRECIATION</u>								
20	LABOR RELATED	G460 G100	0	0	0	36	139	1
21	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	45	45	0
22	ADJ S - SEBRING	G464 G100	0	0	0	-3	-12	0
23	TOTAL GENERAL DEPREC EXPENSE	G481	0	0	0	78	172	1
24	TOTAL DEPRECIATION EXPENSE	DE41	2	0	0	78	1,360	1

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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OTHER TAXES & MISC EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	329	159	5	8	102	43	1
4	TOTAL REAL EST & PROP TAX	L521	329	159	5	8	102	43	1
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	75	19	19	1	12	5	0
7	TOTAL PAYROLL TAX	L551	75	19	19	1	12	5	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	404	178	24	9	114	48	1
<u>9 OTHER TAXES & MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	526	190	71	9	130	51	1
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-7	-3	0	0	-2	-1	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-522	-189	-71	-9	-129	-51	-1
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	1	0	0	0	0	0	0
14	MISC ALLOWABLE EXPENSES	M621	-2	-2	0	0	-1	-1	0
<u>15 PRELIMINARY SUMMARY</u>									
16	TOTAL O & M EXPENSE	OM31	2,846	649	748	28	448	141	4
17	TOTAL DEPRECIATION EXPENSE	DE41	1,361	737	33	21	319	167	3
18	TOTAL OTHER TAX & MISC EXPENSE	L591	404	178	24	9	114	48	1
19	MISC ALLOWABLE EXPENSES	M621	-2	-2	0	0	-1	-1	0
20	TOTAL OP EXP EX INC & REV TAX	OP61	4,609	1,562	805	58	880	355	8

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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OTHER TAXES & MISC EXPENSES		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 TAXES OTHER THAN INC & REV									
2 REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500 GP19	1	0	0	0	10	329	0
4	TOTAL REAL EST & PROP TAX	L521	1	0	0	0	10	329	0
5 PAYROLL TAX									
6	TOTAL	L530 K627	0	0	0	0	19	75	0
7	TOTAL PAYROLL TAX	L551	0	0	0	0	19	75	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	0	29	404	0
9 OTHER TAXES & MISC EXPENSES									
10	REVENUE TAXES	M600 R600	1	0	0	0	73	526	0
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	0	0	0	0	0	-6	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-1	0	0	0	-72	-523	1
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	0	0	0	0	0	0	1
14	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	-3	1
15 PRELIMINARY SUMMARY									
16	TOTAL O & M EXPENSE	OM31	3	0	0	0	823	2,844	2
17	TOTAL DEPRECIATION EXPENSE	DE41	2	0	0	0	78	1,360	1
18	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	0	29	404	0
19	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	-3	1
20	TOTAL OP EXP EX INC & REV TAX	OP61	6	0	0	0	931	4,605	4

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FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	423	168	22	11	159	63	1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-28	-11	-1	-1	-11	-4	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	395	157	21	10	148	59	1
7	TOTAL INTEREST EXPENSE	Y783	395	157	21	10	148	59	1
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	369	179	6	8	114	49	1
10	TOTAL SIT UNALLOW FOR FIT	Y861	369	179	6	8	114	49	1
11	NET DEDUCTIONS AND ADDITIONS	Y871	26	-22	15	2	34	10	0
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	Z760 GP19	-140	-68	-2	-3	-43	-18	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	3	1	0	0	1	0	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-137	-67	-2	-3	-42	-18	0
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	30	15	0	1	9	4	0
20	TOTAL AMORTIZED ITC	Z813	30	15	0	1	9	4	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-137	-67	-2	-3	-42	-18	0
23	TOTAL AMORTIZED ITC	Z813	-30	-15	-0	-1	-9	-4	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-167	-82	-2	-4	-51	-22	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	1,520	604	77	38	572	226	5
27	NET DEDUCTIONS AND ADDITIONS	Y871	-26	22	-15	-2	-34	-10	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-167	-82	-2	-4	-51	-22	0
29	BASE FOR FIT COMPUTATION	1865	1,327	544	60	32	487	194	5
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
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INCOME TAX BASED ON RETURN	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1 FEDERAL INCOME TAX									
2 FED INC TAX DEDUCTIONS									
3 INTEREST - MANUAL ENTRY									
4	TOTAL	Y760 RB91	1	0	0	0	-1	424	-1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	0	0	0	0	0	-28	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	1	0	0	0	-1	396	-1
7	TOTAL INTEREST EXPENSE	Y783	1	0	0	0	-1	396	-1
8 ADDITIONS									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	1	0	0	0	12	370	-1
10	TOTAL SIT UNALLOW FOR FIT	Y861	1	0	0	0	12	370	-1
11	NET DEDUCTIONS AND ADDITIONS	Y871	0	0	0	0	-13	26	0
12 FEDERAL INCOME TAX ADJUSTMENTS									
13 FED PROV DEF INC TAX (410.1)									
14	NET FED & STATE DIT	Z760 GP19	0	0	0	0	-4	-138	-2
15	ADJ R - TAX ON AFUDC	Z762 GP19	0	0	0	0	0	2	1
16	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-4	-136	-1
17 INVESTMENT TAX CREDITS									
18 AMORTIZED INV TAX CREDIT									
19	AMORTIZATION	Z804 GP19	0	0	0	0	1	30	0
20	TOTAL AMORTIZED ITC	Z813	0	0	0	0	1	30	0
21 PRELIMINARY SUMMARY									
22	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-4	-136	-1
23	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-1	-30	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-5	-166	-1
25 FEDERAL INCOME TAX COMPUTATION									
26	RETURN ON RATE BASE	R751	3	0	0	0	-5	1,520	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	-0	13	-26	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-5	-166	-1
29	BASE FOR FIT COMPUTATION	I865	3	0	0	0	3	1,328	-1
30	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846	0.53846		0.53846

FLORIDA POWER CORPORATION
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INCOME TAX BASED ON RETURN		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRELIM FEDERAL INCOME TAX	1869	714	293	32	17	262	104	3
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-167	-82	-2	-4	-51	-22	0
3	NET FED INCOME TAX ALLOWABLE	1879	547	211	30	13	211	82	3
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	714	293	32	17	262	104	3
6	NET FED INCOME TAX PAYABLE	1889	714	293	32	17	262	104	3
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	1,520	604	77	38	572	226	5
12	NET FED INCOME TAX ALLOWABLE	1879	547	211	30	13	211	82	3
13	NET DEDUCTIONS AND ADDITIONS	Y871	-26	22	-15	-2	-34	-10	-0
14	BASE FOR SIT COMPUTATION	J965	2,041	837	92	49	749	298	8
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	118	49	5	3	44	17	0
17	NET STATE INCOME TAX ALLOWABLE	J979	118	49	5	3	44	17	0
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	118	49	5	3	44	17	0
20	NET STATE INCOME TAX PAYABLE	J989	118	49	5	3	44	17	0
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 LIGHTING ENERGY

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 PRELIM FEDERAL INCOME TAX	1869	2	0	0	0	2	715	-1
2 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-5	-166	-1
3 NET FED INCOME TAX ALLOWABLE	1879	2	0	0	0	-3	549	-2
4 FEDERAL INCOME TAX PAYABLE								
5 PRELIM FEDERAL INCOME TAX	1869	2	0	0	0	2	715	-1
6 NET FED INCOME TAX PAYABLE	1889	2	0	0	0	2	715	-1
7 STATE INCOME TAX								
8 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
9 STATE INCOME TAX ADJUSTMENTS								
10 SUMMARY OF SIT CALCULATION								
11 RETURN ON RATE BASE	R751	3	0	0	0	-5	1,520	0
12 NET FED INCOME TAX ALLOWABLE	1879	2	0	0	0	-3	549	-2
13 NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	-0	13	-26	-0
14 BASE FOR SIT COMPUTATION	J965	5	0	0	0	5	2,043	-2
15 SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16 PRELIMINARY STATE INCOME TAX	J969	0	0	0	0	0	118	0
17 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	118	0
18 STATE INCOME TAX PAYABLE								
19 PRELIMINARY STATE INCOME TAX	J969	0	0	0	0	0	118	0
20 NET STATE INCOME TAX PAYABLE	J989	0	0	0	0	0	118	0
21 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	9	9	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	1	0	0	1	0	0	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	50	0	0	0	50	0	0
5 GROSS PLANT RELATED	Q006 GP19	7	3	0	0	2	1	0
6 RATE BASE RELATED	Q008 RB91	32	13	2	1	12	5	0
7 ENERGY NON-FUEL RELATED	Q010 K312	17	0	17	0	0	0	0
8 DISTRIBUTION SERVICES	Q012 K244	2	0	0	0	0	0	2
9 DISTRIBUTION SECONDARY	Q014 K242	31	0	0	0	0	31	0
10 CUSTOMER ACCOUNTING	Q016 K412	1	0	0	0	0	0	0
11 TOTAL REVENUE CREDITS	Q027	150	25	19	2	64	37	2
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	4,609	1,562	805	58	880	355	8
14 RETURN ON RATE BASE	R751	1,520	604	77	38	572	226	5
15 NET FED INCOME TAX ALLOWABLE	1879	547	211	30	13	211	82	3
16 NET STATE INCOME TAX ALLOWABLE	J979	118	49	5	3	44	17	0
17 TOTAL REVENUE CREDITS	Q027	-150	-25	-19	-2	-64	-37	-2
18 SUBTOTAL B	CS03	6,644	2,401	898	110	1,643	643	14
19 REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	6,644	2,401	898	110	1,643	643	14
21 CLASS REVENUES=COST OF SERVICE	R602	6,644	2,401	899	110	1,643	643	14
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-6,644	-2,401	-898	-110	-1,643	-643	-14
23 EXCESS REVENUES	XREV	0	0	1	0	0	0	0
24 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
25 EXCESS RETURN	XRET	0	0	1	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	9	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	1	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	50	0
5 GROSS PLANT RELATED	Q006 GP19	0	0	0	0	0	6	1
6 RATE BASE RELATED	Q008 RB91	0	0	0	0	0	33	-1
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	17	0
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	2	0
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	31	0
10 CUSTOMER ACCOUNTING	Q016 K412	0	0	0	0	1	1	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	0	0	0	0	1	150	0
12 <u>COST OF SERVICE COMPUTATION</u>								
13 TOTAL OP EXP EX INC & REV TAX	OP61	6	0	0	0	931	4,605	4
14 RETURN ON RATE BASE	R751	3	0	0	0	-5	1,520	0
15 NET FED INCOME TAX ALLOWABLE	I879	2	0	0	0	-3	549	-2
16 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	118	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-0	-0	-0	-0	-1	-150	-0
18 <u>SUBTOTAL B</u>	CS03	11	0	0	0	922	6,642	2
19 <u>REVENUE TAX FACTOR</u>	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	11	0	0	0	922	6,642	2
21 CLASS REVENUES=COST OF SERVICE	R602	11	0	0	0	922	6,643	1
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-11	-0	-0	-0	-922	-6,642	-2
23 EXCESS REVENUES	XREV	0	0	0	0	0	1	-1
24 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575
25 EXCESS RETURN	XRET	0	0	0	0	0	1	-1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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 LIGHTING ENERGY

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ROR, TAX RATES & SPEC FACTORS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE OF RETURN									
2 CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100		1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102		30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104		1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106		2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108		112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110		45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112		292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115		3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL									
12	LONG TERM DEBT	K120		0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126		0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128		0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130		0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL									
20	LONG TERM DEBT	K141		0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143		0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145		0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147		0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149		0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151		0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS									
29	SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>								
<u>2 CAPITALIZATION AMOUNTS</u>								
3 LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496		1,216,496
4 PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245		30,245
5 COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206		1,966,206
6 SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268		2,268
7 CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775		112,775
8 ITC	K110	45,145	45,145	45,145	45,145	45,145		45,145
9 DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362		292,362
10 TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497		3,665,497
<u>11 COST OF CAPITAL</u>								
12 LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133		0.07133
13 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513		0.04513
14 COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200		0.13200
15 SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920		0.04920
16 CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105		0.06105
17 ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821		0.10821
18 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
<u>19 WEIGHTED COST OF CAPITAL</u>								
20 LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367		0.02367
21 PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037		0.00037
22 COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081		0.07081
23 SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003		0.00003
24 CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188		0.00188
25 ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133		0.00133
26 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
27 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
<u>28 TAX RATES AND SPECIAL FACTORS</u>								
29 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
30 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
31 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
32 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
33 REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000

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FLORIDA POWER CORPORATION
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
<u>TOTAL</u>	<u>3,665,497</u>	<u>1.00000</u>		<u>0.09809</u>

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0
21	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>30 WAGES AND SALARIES</u>								
31	PROD. DEMAND - BASE	K600 K200	177	177	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	27	27	0	0	0	0
33	PROD. DEMAND - PEAKING	K604 K204	13	13	0	0	0	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	229	0	229	0	0	0
35	TRANSMISSION	K610 T121	10	2	0	8	0	0
36	DISTRIBUTION	K612 D141	200	0	0	139	59	1
37	TOTAL PTD WAGES & SALARIES	K617	656	219	229	8	139	59
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.33384	0.34909	0.01220	0.21189	0.08994
39	CUSTOMER ACCOUNTING	K620 K667	151	0	0	0	0	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	27	0	0	0	0	0
41	ECCR	K624 K400	47	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 LIGHTING ENERGY

DOCKET NUMBER: ERLS50FN-000
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	0	0	0	0	0	100,000	0
3 RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	0	100,000	0
5 RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6 PRDD. PEAKING - % * 1000	K204	0	0	0	0	0	100,000	0
7 RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	0	100,000	0
9 RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	0	100,000	0
11 RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	0	0	0	0	0	100,000	0
15 RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
19 RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20 ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
21 RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	0	100,000	100,000	0
23 RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
25 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 CUST RECORDS EXP - % * 1000	K412	0	0	0	0	100,000	100,000	0
27 RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28 BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
29 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30 WAGES AND SALARIES								
31 PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	177	0
32 PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	27	0
33 PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	13	0
34 PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	229	0
35 TRANSMISSION	K610 T121	0	0	0	0	0	10	0
36 DISTRIBUTION	K612 D141	1	0	0	0	0	200	0
37 TOTAL PTD WAGES & SALARIES	K617	1	0	0	0	0	656	0
38 WTD PTD WAGE & SAL RATIOS	K619	0.00152	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39 CUSTOMER ACCOUNTING	K620 K667	0	0	0	0	151	151	0
40 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	0	27	27	0
41 ECCR	K624 K400	0	0	0	0	47	47	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
 LIGHTING ENERGY

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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	TOTAL PTDCSS WAGES & SALARIES	K627	881	219	229	8	139	59	1
2	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.24858	0.25993	0.00908	0.15778	0.06697	0.00114
3	ADMINISTRATIVE & GENERAL	K630 K627	44	11	11	0	7	3	0
4	TOTAL WAGES AND SALARIES EXP	K633	925	230	240	8	146	62	1
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.24865	0.25946	0.00865	0.15784	0.06703	0.00108
6 WTG CUST ACCOUNTING EXPENSE									
7	METER READING	K640 K410	2	0	0	0	0	0	0
8	CUSTOMER RECDRDS	K642 K412	331	0	0	0	0	0	0
9	BILLING	K644 K414	303	0	0	0	0	0	0
10	TOTAL ALLOCATOR NO 1	K667	636	0	0	0	0	0	0
11	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12 RECOV FUEL ENERGY EXPENSE									
13	AMOUNT ALLOCABLE	K672 K306	6,192	0	6,192	0	0	0	0
14	TOTAL ALLOCATOR NO 2	K697	6,192	0	6,192	0	0	0	0
15	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL PTDCSS WAGES & SALARIES	K627	1	0	0	0	225	881	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00114	0.00000	0.00000	0.00000	0.25539	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630 K627	0	0	0	0	11	43	1
4	TOTAL WAGES AND SALARIES EXP	K633	1	0	0	0	236	924	1
5	WTD WAGE AND SALARY RATIOS	K639	0.00108	0.00000	0.00000	0.00000	0.25514	0.99892	0.00108
6	WTG CUST ACCOUTING EXPENSE								
7	METER READING	K640 K410	2	0	0	0	0	2	0
8	CUSTOMER RECORDS	K642 K412	0	0	0	0	331	331	0
9	BILLING	K644 K414	0	0	0	0	303	303	0
10	TOTAL ALLOCATOR NO 1	K667	2	0	0	0	634	636	0
11	WTD RATIOS	K669	0.00314	0.00000	0.00000	0.00000	0.99686	1.00000	0.00000
12	RECOV FUEL ENERGY EXPENSE								
13	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	0	6,192	0
14	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	6,192	0
15	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.16428	0.00000	0.83572	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.95468	0.00000	0.04532	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.69537	0.29514
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00955	0.00000	0.04858	0.65495	0.27798
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.50818	0.00000	0.02412	0.32522	0.13803
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.19893	0.20785	0.00714	0.12623	0.05352
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.48412	0.01617	0.02280	0.30973	0.13146
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.58000	0.01369	0.02143	0.23317	0.11190
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.19535	0.00000	0.80465	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.71202	0.27849
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01034	0.00000	0.04258	0.67434	0.26375
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.22194	0.23214	0.00765	0.14116	0.05952
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.47368	0.00000	0.00000	0.31579	0.10526
18	WTD NET PLANT RATIOS	NP29	1.00000	0.39234	0.01854	0.02411	0.38303	0.15018
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.13117	0.73302	0.00617	0.08410	0.03627
22	WTD RATIOS	W689	1.00000	0.50847	0.00000	0.02421	0.32567	0.13801
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.21359	0.27111	0.00918	0.15851	0.05692
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.49385	1.03893	0.02664	0.24385	0.13934
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.39428	0.01873	0.02513	0.38088	0.14918
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.39742	0.05087	0.02518	0.37657	0.14887
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.14815	0.00000	0.85185	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.77181	0.21700
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.01184	0.00338	0.00000	0.00677	0.00338
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.22500	0.24808	0.00962	0.19038	0.08077
35	WTD O & M EXP RATIOS	OM39	1.00000	0.22804	0.26283	0.00984	0.15741	0.04954
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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 LIGHTING ENERGY

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2 WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5 WTD GROSS DIST PLANT RATIOS	D149	0.00370	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29	0.00349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29	0.00173	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 WTD GROSS G & I PLT RATIOS	G129	0.00089	0.00000	0.00000	0.00000	0.40455	1.00000	0.00000
9 WTD GROSS PLANT RATIOS	GP19	0.00167	0.00000	0.00000	0.00000	0.03148	1.00000	0.00000
10 WTD TOTAL DEPREC RES RATIOS	DR19	0.00135	0.00000	0.00000	0.00000	0.03654	1.00007	-0.00007
<u>11 NET ELECTRIC PLANT</u>								
12 WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	0.00364	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29	0.00345	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD NET G & I PLANT RATIOS	G229	0.00085	0.00000	0.00000	0.00000	0.33418	0.99830	0.00170
17 WTD NET C & O PLANT RATIOS	C229	0.00000	0.00000	0.00000	0.00000	0.05263	0.94737	0.05263
18 WTD NET PLANT RATIOS	NP29	0.00197	0.00000	0.00000	0.00000	0.02663	0.99993	0.00007
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21 WTD MATERIAL & SUPPLY RATIOS	W669	0.00077	0.00000	0.00000	0.00000	0.00849	1.00077	-0.00077
22 WTD RATIOS	W689	0.00121	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00122	0.00000	0.00000	0.00000	0.28458	0.99633	0.00367
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.00000	0.00000	0.00000	0.00000	-0.93033	1.01434	-0.01434
<u>25 RATE BASE</u>								
26 WTD NET OCRB RATIOS	RB29	0.00193	0.00000	0.00000	0.00000	0.02666	0.99987	0.00013
27 WTD TOTAL RATE BASE RATIOS	RB99	0.00187	0.00000	0.00000	0.00000	-0.00349	1.00032	-0.00032
<u>28 O & M EXPENSES</u>								
29 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31 WTD DIST O & M EXP RATIOS	D349	0.00224	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32 WTD CUST ACCT EXP RATIOS	C319	0.00338	0.00000	0.00000	0.00000	0.96954	0.99831	0.00169
33 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34 WTD A & G EXP RATIOS	A339	0.00000	0.00000	0.00000	0.00000	0.24423	0.99808	0.00192
35 WTD O & M EXP RATIOS	OM39	0.00105	0.00000	0.00000	0.00000	0.28918	0.99930	0.00070
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.13043	0.00000	0.86957	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.64579	0.34341	0.00648
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.18497	0.19075	0.00578	0.11561	0.04624	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.54151	0.02425	0.01543	0.23439	0.12270	0.00220
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.48328	0.01520	0.02432	0.31003	0.13070	0.00304
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.25333	0.25333	0.01333	0.16000	0.06667	0.00000
9 WTD OTHER TAX RATIOS	L599	1.00000	0.44059	0.05941	0.02228	0.28218	0.11881	0.00248
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	1.00000	0.00000	0.00000	0.50000	0.50000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.33890	0.17466	0.01258	0.19093	0.07702	0.00174
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.36138	0.13516	0.01656	0.24729	0.09678	0.00211
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.44454	0.52645	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.14815	0.00000	0.85185	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.77181	0.21700	0.00895
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.33384	0.34909	0.01220	0.21189	0.08994	0.00152
21 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.24858	0.25993	0.00908	0.15778	0.06697	0.00114
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.24865	0.25946	0.00865	0.15784	0.06703	0.00108
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.00432	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.00000	0.00000	0.00000	0.00000	0.45087	0.99422	0.00578
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00147	0.00000	0.00000	0.00000	0.05731	0.99927	0.00073
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.00304	0.00000	0.00000	0.00000	0.03040	1.00000	0.00000
8 WTD PAYROLL TAX RATIOS	L559	0.00000	0.00000	0.00000	0.00000	0.25333	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.00248	0.00000	0.00000	0.00000	0.07178	1.00000	0.00000
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	-0.50000	1.50000	-0.50000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00130	0.00000	0.00000	0.00000	0.20200	0.99913	0.00087
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.00166	0.00000	0.00000	0.00000	0.13877	0.99970	0.00030
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.02901	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.00224	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.00152	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00114	0.00000	0.00000	0.00000	0.25539	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.00108	0.00000	0.00000	0.00000	0.25514	0.99892	0.00108
23 WTD RATIOS	K669	0.00314	0.00000	0.00000	0.00000	0.99686	1.00000	0.00000

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FLORIDA POWER CORPORATION
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 LIGHTING ENERGY

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	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>									
1	<u>NET INCOME COMPUTATION</u>								
2	CLASS REVENUES=COST OF SERVICE	R600	6,644	2,401	899	110	1,643	643	14
3	TOTAL REVENUE CREDITS	Q027	150	25	19	2	64	37	2
4	TOTAL ELECTRIC REVENUE	CS07	6,794	2,426	918	112	1,707	680	16
5	TOTAL OP EXP EX INC & REV TAX	OP61	-4,609	-1,562	-805	-58	-880	-355	-8
6	NET INCOME	NI01	2,185	864	113	54	827	325	8
<u>7 ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-395	-157	-21	-10	-148	-59	-1
9	TOTAL SIT UNALLOW FOR FIT	Y861	369	179	6	8	114	49	1
10	PRELIMINARY TAXABLE INCOME	TI01	2,159	886	98	52	793	315	8
<u>11 STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	T101	2,159	886	98	52	793	315	8
13	STATE TAXABLE INCOME	S101	2,159	886	98	52	793	315	8
<u>14 STATE INCOME TAX PAYABLE</u>									
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = S101 * K192	ST01	118	49	5	3	44	17	0
17	STATE INC TAX PAYABLE	SP01	118	49	5	3	44	17	0
<u>18 SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	118	49	5	3	44	17	0
20	NET STATE INC TAX ALLOWABLE	SA01	118	49	5	3	44	17	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	T101	2,159	886	98	52	793	315	8
23	STATE INC TAX PAYABLE	SP01	-118	-49	-5	-3	-44	-17	-0
24	NET FEDERAL TAXABLE INCOME	F101	2,041	837	93	49	749	298	8
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190	FT01	715	293	33	17	262	104	3
27	TOTAL FED PROV DEF IT (410.1)	Z781	-137	-67	-2	-3	-42	-18	0
28	TOTAL AMORTIZED ITC	Z813	-30	-15	-0	-1	-9	-4	-0
29	NET FED INC TAX ALLOWABLE	FA01	548	211	31	13	211	82	3
<u>30 FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = F101 * K190	FT01	715	293	33	17	262	104	3
32	FED INC TAX PAYABLE	FP01	715	293	33	17	262	104	3
<u>33 PRELIMINARY SUMMARY</u>									
34	NET INCOME	NI01	2,185	864	113	54	827	325	8

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 LIGHTING ENERGY

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 NET INCOME COMPUTATION</u>								
2 CLASS REVENUES=COST OF SERVICE	R600	11	0	0	0	922	6,643	1
3 TOTAL REVENUE CREDITS	Q027	0	0	0	0	1	150	0
4 TOTAL ELECTRIC REVENUE	CS07	11	0	0	0	923	6,793	1
5 TOTAL OP EXP EX INC & REV TAX	OP61	-6	-0	-0	-0	-931	-4,605	-4
6 NET INCOME	NI01	5	0	0	0	-8	2,188	-3
<u>7 ADJUSTMENTS TO NET INCOME</u>								
8 TOTAL INTEREST EXPENSE	Y783	-1	-0	-0	-0	1	-396	1
9 TOTAL SIT UNALLOW FOR FIT	Y861	1	0	0	0	12	370	-1
10 PRELIMINARY TAXABLE INCOME	T101	5	0	0	0	5	2,162	-3
<u>11 STATE INCOME TAX COMPUTATION</u>								
12 PRELIMINARY TAXABLE INCOME	T101	5	0	0	0	5	2,162	-3
13 STATE TAXABLE INCOME	S101	5	0	0	0	5	2,162	-3
<u>14 STATE INCOME TAX PAYABLE</u>								
15 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16 PRELIM SIT = S101 * K192	ST01	0	0	0	0	0	118	0
17 STATE INC TAX PAYABLE	SP01	0	0	0	0	0	118	0
<u>18 SIT ALLOWABLE</u>								
19 STATE INC TAX PAYABLE	SP01	0	0	0	0	0	118	0
20 NET STATE INC TAX ALLOWABLE	SA01	0	0	0	0	0	118	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>								
22 PRELIMINARY TAXABLE INCOME	T101	5	0	0	0	5	2,162	-3
23 STATE INC TAX PAYABLE	SP01	-0	-0	-0	-0	-0	-118	-0
24 NET FEDERAL TAXABLE INCOME	F101	5	0	0	0	5	2,044	-3
25 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26 PRELIM FIT = F101 * K190	FT01	2	0	0	0	2	716	-1
27 TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-4	-136	-1
28 TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-1	-30	-0
29 NET FED INC TAX ALLOWABLE	FA01	2	0	0	0	-3	550	-2
<u>30 FEDERAL INCOME TAX PAYABLE</u>								
31 PRELIM FIT = F101 * K190	FT01	2	0	0	0	2	716	-1
32 FED INC TAX PAYABLE	FP01	2	0	0	0	2	716	-1
<u>33 PRELIMINARY SUMMARY</u>								
34 NET INCOME	NI01	5	0	0	0	-8	2,188	-3

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-548	-211	-31	-13	-211	-82	-3
2 NET STATE INC TAX ALLOWABLE	SA01	-118	-49	-5	-3	-44	-17	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	1,519	604	77	38	572	226	5
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09806	0.09812	0.09772	0.09744	0.09806	0.09801	0.10638

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-2	-0	-0	-0	3	-550	2
2 NET STATE INC TAX ALLOWABLE	SA01	-0	-0	-0	-0	-0	-118	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	3	0	0	0	-5	1,520	-1
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.10345	0.00000	0.00000	0.00000	0.09259	0.09810	0.20000

VI. STUDY DESCRIPTION & PROCEDURES

**Florida Power Corporation
Allocated Class Cost of Service
&
Rate of Return Study**

VI. Study Description & Procedures

A. Class Allocated Cost of Service & Rate of Return Study

The retail jurisdictional data derived from the Jurisdictional Separation Study is treated as the Total Electric data in the ECOS computer model for purposes of preparing the Class Allocated Cost of Service & Rate of Return Study. All costs in the Jurisdictional Separation Study had been classified into functional categories suitable for jurisdictional separation. This classification was maintained in the resultant retail allocated data for purposes of further functional allocation of this data to retail rate classes.

Functional allocation factors derived in Section III are employed in the ECOS model to allocate the Total Electric data to the various retail rate classes. The full ECOS output is provided in Section II which contains schedules showing the allocations for each type of cost, i.e. electric plant in service, accumulated provision for depreciation, O&M expenses, depreciation expenses, and taxes. The top sheet or Schedule 1 of the ECOS model summarizes the resultant cost allocations and computes, on the basis of the class revenues inputted, the class rates of return and amounts of revenue surplus or deficiencies from an allowed rate of return.

B. Class Functional Cost of Service & Derivation of Unit Costs

The respective allocated class data derived from the Allocated Class Cost of Service & Rate of Return Study is treated as the Total Electric data in the ECOS computer model for purposes of preparing that class's Functional Cost of Service. Input allocation factors are established such that the resulting classified costs for each rate class can be directly assigned to one of the following functional categories: a) Production Capacity, b) Production Energy, c) Transmission Capacity, d) Distribution Primary, e) Distribution Secondary, f) Distribution Services, g) Metering, h) IS Equipment, or i) Lighting fixtures and poles.

The results of the class functional costs of service are summarized in Section IV. Unit costs are derived thereon by dividing the class's functional costs of service by appropriate billing units of the respective class.