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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 25% AVERAGE DEMAND**

**PROJECTED TEST YEAR 2002**

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FPSC-COMMISSION CLERK

ORIGINAL

**Florida Power Corporation  
Allocated Class Cost of Service  
&  
Rate of Return Study  
Production Capacity Allocation Method: 12CP & 25% 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 & 25% 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	
<b>SUMMARY OF RESULTS</b>											
1	TOTAL RATE BASE	\$ 3,665,495	\$ 2,322,890	\$ 134,964	\$ 6,040	\$ 955,406	\$ 9,995	\$ 119,927	\$ 13,103	\$ 62,452	\$ 40,713
<b>DEVELOPMENT OF RETURN:</b>											
2	PRESENT CLASS REVENUE	\$ 1,397,246	\$ 886,989	\$ 61,766	\$ 2,542	\$ 359,989	\$ 4,114	\$ 44,335	\$ 5,283	\$ 21,929	\$ 10,299
3	REVENUE CREDITS	\$ 37,556	\$ 26,825	\$ 1,793	\$ 104	\$ 7,542	\$ 76	\$ 813	\$ 141	\$ 159	\$ 102
4	TOTAL REVENUES	\$ 1,434,802	\$ 913,814	\$ 63,559	\$ 2,646	\$ 367,531	\$ 4,190	\$ 45,148	\$ 5,424	\$ 22,088	\$ 10,401
5	LESS: TOTAL OPERATING EXPENSES	\$ 1,075,250	\$ 684,656	\$ 44,904	\$ 2,240	\$ 273,130	\$ 2,996	\$ 35,192	\$ 4,401	\$ 18,672	\$ 9,060
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	\$ 359,552	\$ 229,158	\$ 18,655	\$ 406	\$ 94,401	\$ 1,194	\$ 9,956	\$ 1,023	\$ 3,416	\$ 1,341
7	RATE OF RETURN EARNED (L. 6/ L.1)	9.809%	9.865%	13.822%	6.722%	9.881%	11.946%	8.302%	7.807%	5.470%	3.294%
8	RATE OF RETURN INDEX	1.00	1.01	1.41	0.69	1.01	1.22	0.85	0.80	0.56	0.34
<b>DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:</b>											
9	ALLOWED RETURN @ 9.809% ROR	\$ 359,548	\$ 227,852	\$ 13,239	\$ 592	\$ 93,716	\$ 980	\$ 11,764	\$ 1,285	\$ 6,126	\$ 3,994
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	\$ (4)	\$ (1,306)	\$ (5,416)	\$ 186	\$ (685)	\$ (214)	\$ 1,808	\$ 262	\$ 2,710	\$ 2,653
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.631349)	\$ (6)	\$ (2,130)	\$ (8,836)	\$ 304	\$ (1,118)	\$ (348)	\$ 2,949	\$ 428	\$ 4,421	\$ 4,327
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	\$ 1,434,796	\$ 911,684	\$ 54,723	\$ 2,950	\$ 366,413	\$ 3,842	\$ 48,097	\$ 5,852	\$ 26,509	\$ 14,728
13	LESS: REVENUE CREDITS	\$ 37,556	\$ 26,825	\$ 1,793	\$ 104	\$ 7,542	\$ 76	\$ 813	\$ 141	\$ 159	\$ 102
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	\$ 1,397,240	\$ 884,859	\$ 52,930	\$ 2,846	\$ 358,871	\$ 3,766	\$ 47,284	\$ 5,711	\$ 26,350	\$ 14,626
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	1.00	1.00	1.17	0.89	1.00	1.09	0.94	0.93	0.83	0.70



## **II. ALLOCATED CLASS COST OF SERVICE STUDY**

<b><u>Schedule</u></b>	<b><u>Description</u></b>
1	<i>Summary Class Rate Base, Revenues, Operating Expenses, &amp; 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 &amp; Maintenance Expense'</i>
7	<i>Details of 'Depreciation &amp; Amortization Expense'</i>
8	<i>Details of 'Taxes Other than Income'</i>
9	<i>Details of 'State &amp; 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 &amp; 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 & 25% AD

DOCKET NUMBER: ERFPC25-000  
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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	4,335,870	248,909	11,635	1,803,525	18,407	230,764
3	TOTAL DEPRECIATION RESERVE	DR11	-3,414,348	-2,119,344	-118,921	-5,673	-923,599	-9,240	-121,725
4	TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	106,364	4,976	78	75,480	828	10,888
5	TOTAL RATE BASE	RB91	3,665,495	2,322,890	134,964	6,040	955,406	9,995	119,927
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	503,135	326,942	20,914	1,378	123,710	1,349	17,142
8	TOTAL DEPRECIATION EXPENSE	DE41	323,658	199,540	11,427	556	84,229	839	10,976
9	TOTAL OTHER TAX & MISC EXPENSE	L591	91,917	58,113	3,383	167	23,979	246	3,099
10	MISC ALLOWABLE EXPENSES	M621	-789	-493	-21	-1	-211	-2	-28
11	TOTAL OP EXP EX INC & REV TAX	OP61	917,921	584,102	35,703	2,100	231,707	2,432	31,189
12	NET FED INCOME TAX ALLOWABLE	I879	129,205	81,925	4,767	211	33,655	354	4,215
13	NET STATE INCOME TAX ALLOWABLE	J979	28,123	17,809	1,033	46	7,338	76	924
14	TOTAL OPERATING EXPENSE	OPEX	1,075,249	683,836	41,503	2,357	272,700	2,862	36,328
15	RETURN ON RATE BASE	R751	359,548	227,852	13,239	592	93,716	980	11,764
16	TOTAL REVENUE CREDITS	G027	-37,556	-26,825	-1,793	-104	-7,542	-76	-813
17	TOTAL ELECTRIC COST OF SERVICE	CS05	1,397,241	884,863	52,949	2,845	358,874	3,766	47,279
18	PRESENT CLASS REVENUES	R602	1,397,246	886,989	61,766	2,542	359,989	4,114	44,335
19	EXCESS REVENUES	XREV	5	2,126	8,817	-303	1,115	348	-2,944
20	TOTAL RETURN EARNED	RETE	359,552	229,158	18,655	406	94,401	1,194	9,956
21	RATE OF RETURN EARNED	RORE	0.09809	0.09865	0.13822	0.06722	0.09881	0.11946	0.08302
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	0.13306	0.20682	0.07446	0.13334	0.17185	0.10391
24	ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
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	-5	-2,126	-8,817	303	-1,115	-348	2,944
27	PER UNIT PRES REV	RIJP	-0.00000	-0.00240	-0.14275	0.11920	-0.00310	-0.08459	0.06640

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  
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 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD

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SUMMARY OF RESULTS	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE						
2 GROSS ELECTRIC PLT IN SERVICE	GP11	23,408	126,928	76,679	6,876,125	1
3 TOTAL DEPRECIATION RESERVE	DR11	-10,924	-67,274	-37,644	-3,414,344	-4
4 TOTAL RATE BASE ADJUSTMENTS	RB71	619	2,798	1,678	203,709	8
5 TOTAL RATE BASE	RB91	13,103	62,452	40,713	3,665,490	5
6 OPERATING EXPENSES						
7 TOTAL O & M EXPENSE	OM31	2,593	5,653	3,456	503,137	-2
8 TOTAL DEPRECIATION EXPENSE	DE41	1,075	10,454	4,560	323,656	2
9 TOTAL OTHER TAX & MISC EXPENSE	L591	335	1,618	977	91,917	0
10 MISC ALLOWABLE EXPENSES	M621	-2	-17	-12	-787	-2
11 TOTAL OP EXP EX INC & REV TAX	OP61	4,001	17,708	8,981	917,923	-2
12 NET FED INCOME TAX ALLOWABLE	I879	464	2,181	1,433	129,205	0
13 NET STATE INCOME TAX ALLOWABLE	J979	100	485	312	28,123	0
14 TOTAL OPERATING EXPENSE	OPEX	4,565	20,374	10,726	1,075,251	-2
15 RETURN ON RATE BASE	R751	1,285	6,126	3,994	359,548	0
16 TOTAL REVENUE CREDITS	Q027	-141	-159	-102	-37,555	-1
17 TOTAL ELECTRIC COST OF SERVICE	CS05	5,709	26,341	14,618	1,397,244	-3
18 PRESENT CLASS REVENUES	R602	5,283	21,929	10,299	1,397,246	0
19 EXCESS REVENUES	XREV	-426	-4,412	-4,319	2	3
20 TOTAL RETURN EARNED	RETE	1,023	3,416	1,341	359,550	2
21 RATE OF RETURN EARNED	RORE	0.07807	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	0.09469	0.05111	0.01055	0.13201	0.69484
24 ALLOWED RETURN ON COM EQUITY	ARDE	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	426	4,412	4,319	-2	-3
27 PER UNIT PRES REV	RIJP	0.08064	0.20119	0.41936	-0.00000	**_*****

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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>
<b>1 PRODUCTION PLANT</b>								
2	BASE P100 K200	2,388,113	1,418,730	70,545	3,606	769,426	7,594	112,026
3	INTERMEDIATE P102 K202	378,658	224,953	11,186	572	122,000	1,204	17,763
4	PEAKING P104 K204	395,655	235,051	11,688	597	127,476	1,258	18,560
5	PRODUCTION PLANT IN SERVICE P121	3,162,426	1,878,734	93,419	4,775	1,018,902	10,056	148,349
<b>6 TRANSMISSION PLANT</b>								
7	GEN. STEP-UP - BASE T100 K200	15,414	9,157	455	23	4,966	49	723
8	GEN. STEP-UP - INTERMEDIATE T102 K202	2,755	1,637	81	4	888	9	129
9	GEN. STEP-UP - PEAKING T104 K204	11,648	6,920	344	18	3,753	37	546
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	434,364	20,114	933	210,528	1,844	28,937
12	TOTAL PROD & TRANS PLANT PT21	3,859,865	2,313,098	113,533	5,708	1,229,430	11,900	177,286
<b>13 DISTRIBUTION PLANT</b>								
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	2,199,851	138,375	5,640	701,622	7,480	71,294
23	TOTAL GROSS PTD PLANT PD21	6,496,985	4,078,585	231,794	10,415	1,720,524	17,536	219,643
<b>24 GENERAL &amp; INTANGIBLE PLANT</b>								
25	LABOR RELATED G100 K627	321,165	206,191	12,975	810	81,124	871	11,115
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	257,285	17,115	1,220	83,001	871	11,121
28	GROSS ELECTRIC PLT IN SERVICE GP11	6,876,126	4,335,870	248,909	11,635	1,803,525	18,407	230,764

FLORIDA POWER CORPORATION  
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY  
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED  
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			LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>GROSS ELECTRIC PLT IN SERVICE</u>							
<u>1 PRODUCTION PLANT</u>							
2	BASE	P100 K200	6,185	0	0	2,388,112	1
3	INTERMEDIATE	P102 K202	981	0	0	378,659	-1
4	PEAKING	P104 K204	1,025	0	0	395,655	0
5	PRODUCTION PLANT IN SERVICE	P121	8,191	0	0	3,162,426	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP - BASE	T100 K200	40	0	0	15,413	1
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	7	0	0	2,755	0
9	GEN. STEP-UP - PEAKING	T104 K204	30	0	0	11,648	0
10	TRANSMISSION	T106 K220	641	0	0	667,622	0
11	TRANSMISSION PLANT IN SERVICE	T121	718	0	0	697,438	1
12	TOTAL PROD & TRANS PLANT	PT21	8,909	0	0	3,859,864	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	13,146	122,903	74,247	3,334,558	1
23	TOTAL GROSS PTD PLANT	PD21	21,337	122,903	74,247	6,496,984	1
<u>24 GENERAL &amp; INTANGIBLE PLANT</u>							
25	LABOR RELATED	G100 K627	1,622	4,025	2,432	321,165	0
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	449	0	0	57,976	0
27	GENERAL PLANT IN SERVICE	G121	2,071	4,025	2,432	379,141	0
28	GROSS ELECTRIC PLT IN SERVICE	GP11	23,408	126,928	76,679	6,876,125	1

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<u>DEPRECIATION RESERVE</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	P150 P100	1,365,756	811,368	40,345	2,062	440,033	4,343	64,067
3	INTERMEDIATE	P152 P102	332,277	197,399	9,816	502	107,056	1,057	15,587
4	PEAKING	P154 P104	178,556	106,077	5,275	269	57,529	568	8,376
5	TOTAL PROD DEPREC RESERVE	P171	1,876,589	1,114,844	55,436	2,833	604,618	5,968	88,030
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T150 T100	5,176	3,075	153	8	1,668	16	243
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	926	550	27	1	298	3	43
9	GEN. STEP-UP - PEAKING	T154 T104	3,911	2,323	116	6	1,260	12	183
10	TRANSMISSION	T156 T106	307,446	191,871	8,857	409	92,526	805	12,682
11	TOTAL TRANS DEPREC RESERVE	T171	317,459	197,819	9,153	424	95,752	836	13,151
<u>12 DISTRIBUTION PLANT</u>									
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
<u>21 GENERAL &amp; INTANGIBLE PLANT</u>									
22	LABOR RELATED	G150 G100	132,914	85,332	5,370	335	33,573	360	4,600
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	122,153	8,354	630	34,926	360	4,604
<u>25 COMMON &amp; OTHER PLANT</u>									
26	RETIREMENT WORK IN PROGRESS	C150 GP19	4,552	2,870	165	8	1,194	12	153
27	TOTAL COM & OTHER PLANT	C171	4,552	2,870	165	8	1,194	12	153
28	TOTAL DEPRECIATION RESERVE	DR11	3,414,348	2,119,344	118,921	5,673	923,599	9,240	121,725

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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	3,537	0	0	1,365,755	1
3	INTERMEDIATE P152 P102	861	0	0	332,278	-1
4	PEAKING P154 P104	463	0	0	178,557	-1
5	TOTAL PROD DEPREC RESERVE P171	4,861	0	0	1,876,590	-1
<u>6 TRANSMISSION PLANT</u>						
7	GEN. STEP-UP - BASE T150 T100	13	0	0	5,176	0
8	GEN. STEP-UP - INTERMEDIATE T152 T102	2	0	0	924	2
9	GEN. STEP-UP - PEAKING T154 T104	10	0	0	3,910	1
10	TRANSMISSION T156 T106	295	0	0	307,445	1
11	TOTAL TRANS DEPREC RESERVE T171	320	0	0	317,455	4
<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 &amp; INTANGIBLE PLANT</u>						
22	LABOR RELATED G150 G100	671	1,666	1,006	132,913	1
23	RETAIL CUSTOMER RELATED (CSS) G152 G102	324	0	0	41,781	0
24	TOTAL GENERAL DEPREC RESERVE G171	995	1,666	1,006	174,694	1
<u>25 COMMON &amp; OTHER PLANT</u>						
26	RETIREMENT WORK IN PROGRESS C150 GP19	15	84	51	4,552	0
27	TOTAL COM & OTHER PLANT C171	15	84	51	4,552	0
28	TOTAL DEPRECIATION RESERVE DR11	10,924	67,274	37,644	3,414,344	4

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NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
<b>1 PRODUCTION PLANT</b>									
2	PRODUCTION PLANT IN SERVICE	P121	3,162,426	1,878,734	93,419	4,775	1,018,902	10,056	148,349
3	TOTAL PROD DEPREC RESERVE	P171	-1,876,589	-1,114,844	-55,436	-2,833	-604,618	-5,968	-88,030
4	NET PRODUCTION PLANT	P221	1,285,837	763,890	37,983	1,942	414,284	4,088	60,319
<b>5 TRANSMISSION PLANT</b>									
6	TRANSMISSION PLANT IN SERVICE	T121	697,439	434,364	20,114	933	210,528	1,844	28,937
7	TOTAL TRANS DEPREC RESERVE	T171	-317,459	-197,819	-9,153	-424	-95,752	-836	-13,151
8	NET TRANSMISSION PLANT	T221	379,980	236,545	10,961	509	114,776	1,008	15,786
<b>9 DISTRIBUTION PLANT</b>									
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	NT31	3,261,884	2,084,264	121,392	5,380	833,045	8,668	102,675
14	NET TRANS & DIST PLANT	NT21	1,976,047	1,320,374	83,409	3,438	418,761	4,580	42,356
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
16	GENERAL PLANT IN SERVICE	G121	379,141	257,285	17,115	1,220	83,001	871	11,121
17	TOTAL GENERAL DEPREC RESERVE	G171	-174,695	-122,153	-8,354	-630	-34,926	-360	-4,604
18	NET GENERAL & INTANG PLANT	G221	204,446	135,132	8,761	590	48,075	511	6,517
<b>19 COMMON &amp; OTHER PLANT</b>									
20	TOTAL COM & OTHER PLANT	C171	-4,552	-2,870	-165	-8	-1,194	-12	-153
21	NET COMMON & OTHER PLANT	C221	-4,552	-2,870	-165	-8	-1,194	-12	-153
22	NET ELECTRIC PLANT IN SERVICE	NP21	3,461,778	2,216,526	129,988	5,962	879,926	9,167	109,039



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	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<b>NET ELECTRIC PLANT</b>							
<b>1 PRODUCTION PLANT</b>							
2	PRODUCTION PLANT IN SERVICE	P121	8,191	0	0	3,162,426	0
3	TOTAL PROD DEPREC RESERVE	P171	-4,861	-0	-0	-1,876,590	1
4	NET PRODUCTION PLANT	P221	3,330	0	0	1,285,836	1
<b>5 TRANSMISSION PLANT</b>							
6	TRANSMISSION PLANT IN SERVICE	T121	718	0	0	697,438	1
7	TOTAL TRANS DEPREC RESERVE	T171	-320	-0	-0	-317,455	-4
8	NET TRANSMISSION PLANT	T221	398	0	0	379,983	-3
<b>9 DISTRIBUTION PLANT</b>							
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	11,423	57,379	37,660	3,261,886	-2
14	NET TRANS & DIST PLANT	NT21	8,093	57,379	37,660	1,976,050	-3
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>							
16	GENERAL PLANT IN SERVICE	G121	2,071	4,025	2,432	379,141	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-995	-1,666	-1,006	-174,694	-1
18	NET GENERAL & INTANG PLANT	G221	1,076	2,359	1,426	204,447	-1
<b>19 COMMON &amp; OTHER PLANT</b>							
20	TOTAL COM & OTHER PLANT	C171	-15	-84	-51	-4,552	-0
21	NET COMMON & OTHER PLANT	C221	-15	-84	-51	-4,552	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	12,484	59,654	39,035	3,461,781	-3

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<u>RATE BASE</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>	
<b>1 RATE BASE ADJUSTMENTS</b>									
<b>2 ADDITIVE ADJUSTMENTS</b>									
<b>3 PLANT HELD FOR FUTURE USE</b>									
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
<b>7 CONSTRUCTION WORK IN PROGRESS</b>									
8	PRODUCTION	V234 P121	91,886	54,588	2,714	139	29,605	292	4,310
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	3,475	219	14	1,367	15	187
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-60,830	-36,138	-1,797	-92	-19,599	-193	-2,854
13	TOTAL RATE BASE CWIP	V255	72,527	45,239	2,461	117	20,176	200	2,681
14	TOTAL ADDITIVE ADJUSTMENTS	V289	78,953	49,271	2,658	125	22,076	220	2,932
15	NET ORIGINAL COST RATE BASE	RB21	3,540,731	2,265,797	132,646	6,087	902,002	9,387	111,971
<b>16 WORKING CAPITAL</b>									
<b>17 MATERIALS AND SUPPLIES</b>									
<b>18 FUEL SUPPLIES</b>									
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
<b>22 PLANT MATERIALS &amp; SUPPLIES</b>									
23	AMOUNT ALLOCABLE	W642 GP19	84,484	53,273	3,058	143	22,159	226	2,835
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-472	-298	-17	-1	-124	-1	-16
25	TOTAL PLANT MATERIALS & SUPPL	W659	84,012	52,975	3,041	142	22,035	225	2,819
26	TOTAL MATERIALS & SUPPLIES	W661	209,742	116,358	7,031	403	70,544	832	10,854
<b>27 PREPAYMENTS</b>									
28	TOTAL	W670 PD29	201,985	126,799	7,206	324	53,489	545	6,828
29	TOTAL PREPAYMENTS	W687	201,985	126,799	7,206	324	53,489	545	6,828
<b>30 MISCELLANEOUS WORKING CAPITAL</b>									

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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>
<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	238	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	27	68	41	5,413	0
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-158	0	0	-60,831	1
13	TOTAL RATE BASE CWIP V255	208	900	544	72,526	1
14	TOTAL ADDITIVE ADJUSTMENTS V289	225	900	544	78,951	2
15	NET ORIGINAL COST RATE BASE RB21	12,709	60,554	39,579	3,540,732	-1
<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 &amp; SUPPLIES</u>						
23	AMOUNT ALLOCABLE W642 GP19	288	1,560	942	84,484	0
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-2	-9	-5	-473	1
25	TOTAL PLANT MATERIALS & SUPPL W659	286	1,551	937	84,011	1
26	TOTAL MATERIALS & SUPPLIES W661	1,230	1,551	937	209,740	2
<u>27 PREPAYMENTS</u>						
28	TOTAL W670 PD29	663	3,821	2,308	201,983	2
29	TOTAL PREPAYMENTS W687	663	3,821	2,308	201,983	2
<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	-87,753	-5,522	-345	-34,526	-371	-4,730	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	9,922	5,894	293	15	3,197	32	465	
3	MISC OTHER	W736 OM31	-165,594	-107,605	-6,883	-454	-40,716	-444	-5,642	
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-2,639	-1,664	-96	-4	-692	-7	-89	
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	5,224	300	14	2,173	22	278	
7	TOTAL MISC WORK CAPITAL	W747	-286,963	-186,064	-11,919	-774	-70,629	-769	-9,726	
8	TOTAL WORKING CAPITAL	WC71	124,764	57,093	2,318	-47	53,404	608	7,956	
9	PRELIMINARY SUMMARY									
10	TOTAL ADDITIVE ADJUSTMENTS	V289	78,953	49,271	2,658	125	22,076	220	2,932	
11	TOTAL WORKING CAPITAL	WC71	124,764	57,093	2,318	-47	53,404	608	7,956	
12	TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	106,364	4,976	78	75,480	828	10,888	
13	RATE BASE CALCULATION									
14	NET ELECTRIC PLANT IN SERVICE	NP21	3,461,778	2,216,526	129,988	5,962	879,926	9,167	109,039	
15	TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	106,364	4,976	78	75,480	828	10,888	
16	TOTAL RATE BASE	RB91	3,665,495	2,322,890	134,964	6,040	955,406	9,995	119,927	
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	227,852	13,239	592	93,716	980	11,764	

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RATE BASE	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1 OPEBS - D.A. RETAIL	W730 K627	-690	-1,713	-1,035	-136,685	0
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	26	0	0	9,922	0
3 MISC OTHER	W736 OM31	-853	-1,861	-1,137	-165,595	1
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-9	-49	-29	-2,639	0
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	-4	-2	-252	0
6 ADJ K - SECTION 1341	W742 GP19	28	153	92	8,284	1
7 TOTAL MISC WORK CAPITAL	W747	-1,499	-3,474	-2,111	-286,965	2
8 TOTAL WORKING CAPITAL	WC71	394	1,898	1,134	124,758	6
9 PRELIMINARY SUMMARY						
10 TOTAL ADDITIVE ADJUSTMENTS	V289	225	900	544	78,951	2
11 TOTAL WORKING CAPITAL	WC71	394	1,898	1,134	124,758	6
12 TOTAL RATE BASE ADJUSTMENTS	RB71	619	2,798	1,678	203,709	8
13 RATE BASE CALCULATION						
14 NET ELECTRIC PLANT IN SERVICE	NP21	12,484	59,654	39,035	3,461,781	-3
15 TOTAL RATE BASE ADJUSTMENTS	RB71	619	2,798	1,678	203,709	8
16 TOTAL RATE BASE	RB91	13,103	62,452	40,713	3,665,490	5
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	1,285	6,126	3,994	359,548	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
<b>1 PRODUCTION O &amp; M</b>								
<b>2 ENERGY RELATED PROD O &amp; M</b>								
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
<b>7 DEMAND RELATED PROD O &amp; M</b>								
8	BASE P352 K200	93,470	55,529	2,761	141	30,115	297	4,385
9	INTERMEDIATE P354 K202	13,641	8,104	403	21	4,395	43	640
10	PEAKING P356 K204	14,379	8,542	425	22	4,633	46	675
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	951	47	2	516	5	75
13	TOTAL DEMAND RELATED P391	127,502	77,014	3,951	217	39,802	391	5,775
14	TOTAL PRODUCTION O & M P451	209,633	118,418	6,557	387	71,490	788	11,025
<b>15 TRANSMISSION O &amp; M</b>								
16	GEN. STEP-UP - BASE T300 K200	555	330	16	1	179	2	26
17	GEN. STEP-UP - INTERMEDIATE T302 K202	99	59	3	0	32	0	5
18	GEN. STEP-UP - PEAKING T304 K204	419	249	12	1	135	1	20
19	TRANSMISSION T306 K220	23,821	14,866	686	32	7,169	62	983
20	TOTAL TRANSMISSION O & M T341	24,894	15,504	717	34	7,515	65	1,034
<b>21 DISTRIBUTION O &amp; M</b>								
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
<b>30 CUSTOMER ACCOUNTING</b>								
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 COMP 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
<b>1 PRODUCTION O &amp; M</b>						
<b>2 ENERGY RELATED PROD O &amp; M</b>						
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
<b>7 DEMAND RELATED PROD O &amp; M</b>						
8	BASE P352 K200	242	0	0	93,470	0
9	INTERMEDIATE P354 K202	35	0	0	13,641	0
10	PEAKING P356 K204	37	0	0	14,380	-1
11	PURCHASE POWER-D.A. RETAIL P358 K400	34	0	0	4,411	1
12	ADJ F - NUCLEAR M&S INVENTORY P362 K200	4	0	0	1,600	0
13	TOTAL DEMAND RELATED P391	352	0	0	127,502	0
14	TOTAL PRODUCTION O & M P451	969	0	0	209,634	-1
<b>15 TRANSMISSION O &amp; M</b>						
16	GEN. STEP-UP - BASE T300 K200	1	0	0	555	0
17	GEN. STEP-UP - INTERMEDIATE T302 K202	0	0	0	99	0
18	GEN. STEP-UP - PEAKING T304 K204	1	0	0	419	0
19	TRANSMISSION T306 K220	23	0	0	23,821	0
20	TOTAL TRANSMISSION O & M T341	25	0	0	24,894	0
<b>21 DISTRIBUTION O &amp; M</b>						
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
<b>30 CUSTOMER ACCOUNTING</b>						
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 CONP 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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FLORIDA POWER CORPORATION  
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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 &amp; INFORMATION</u>								
2 TOTAL	C320 K400	5,041	4,443	360	36	163	0	1
3 TOTAL CUSTOMER SERVICE & INFO	C329	5,041	4,443	360	36	163	0	1
4 <u>SALES</u>								
5 TOTAL	S300 K400	6,426	5,663	459	45	208	0	1
6 ADJ P - ECONOMIC DEVELOPMENT	S304 K400	-20	-18	-1	0	-1	0	0
7 TOTAL SALES EXPENSE	S317	6,406	5,645	458	45	207	0	1
8 <u>ADMINISTRATIVE &amp; GENERAL</u>								
9 PRODUCTION - BASE RELATED	A300 K200	-2,716	-1,614	-80	-4	-875	-9	-127
10 TRANSMISSION PLANT RELATED	A302 T106	433	270	12	1	130	1	18
11 DISTRIBUTION PLANT RELATED	A304 D149	5,386	3,606	242	10	1,003	12	87
12 GROSS PLANT RELATED	A306 GP19	3,611	2,277	131	6	947	10	121
13 LABOR RELATED	A308 K627	36,532	23,454	1,476	92	9,228	99	1,264
14 D.A. RETAIL - LABOR	A312 K627	292	187	12	1	74	1	10
15 ADJ J - RETAIL RATE CASE EXP	A314 R600	822	522	36	1	212	2	26
16 ADJ O - MISC A&G (ADVERTISING)	A316 K627	-3,785	-2,430	-153	-10	-956	-10	-131
17 ADJ T - INDUSTRY ASSOC DUES	A318 K627	-3	-2	0	0	-1	0	0
18 ADJ N - INTEREST TAX DEFIC	A322 GP19	-1,450	-914	-52	-2	-380	-4	-49
19 ADJ D - ACQUISITION ADJ	A324 K627	55,441	35,594	2,240	140	14,004	150	1,919
20 TOTAL ADMINISTRATIVE & GENERAL	A337	94,563	60,950	3,864	235	23,386	252	3,138
21 TOTAL O & M EXPENSE	OM31	503,135	326,942	20,914	1,378	123,710	1,349	17,142

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FLORIDA POWER CORPORATION  
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY  
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<u>O &amp; M 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>
1	<u>CUSTOMER SERVICE &amp; INFORMATION</u>						
2	<u>TOTAL</u>	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	<u>TOTAL</u>	S300 K400	50	0	0	6,426	0
6	<u>ADJ P - ECONOMIC DEVELOPMENT</u>	S304 K400	0	0	0	-20	0
7	TOTAL SALES EXPENSE	S317	50	0	0	6,406	0
8	<u>ADMINISTRATIVE &amp; GENERAL</u>						
9	PRODUCTION - BASE RELATED	A300 K200	-7	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	12	67	40	3,611	0
13	LABOR RELATED	A308 K627	184	458	277	36,532	0
14	D.A. RETAIL - LABOR	A312 K627	1	4	2	292	0
15	ADJ J - RETAIL RATE CASE EXP	A314 R600	3	13	6	821	1
16	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-19	-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	-5	-27	-16	-1,449	-1
19	<u>ADJ D - ACQUISITION ADJ</u>	A324 K627	280	695	420	55,442	-1
20	TOTAL ADMINISTRATIVE & GENERAL	A337	474	1,414	852	94,565	-2
21	TOTAL O & M EXPENSE	OM31	2,593	5,653	3,456	503,137	-2

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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
<b>1 PRODUCTION DEPRECIATION</b>									
2	BASE	P460 P100	110,839	65,847	3,274	167	35,711	352	5,199
3	INTERMEDIATE	P462 P102	20,228	12,017	598	31	6,517	64	949
4	PEAKING	P464 P104	17,091	10,153	505	26	5,507	54	802
5	D.A. RETAIL	P468 K200	8,733	5,188	258	13	2,814	28	410
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	9,000	5,347	266	14	2,900	29	422
7	TOTAL PRODUCTION DEPREC EXP	P481	165,891	98,552	4,901	251	53,449	527	7,782
<b>8 TRANSMISSION DEPRECIATION</b>									
9	GEN. STEP-UP - BASE	T460 T100	458	272	14	1	148	1	21
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	81	48	2	0	26	0	4
11	GEN. STEP-UP - PEAKING	T464 T104	346	206	10	1	111	1	16
12	TRANSMISSION	T466 T106	20,791	12,975	599	28	6,257	54	858
13	TOTAL TRANS DEPREC EXP	T481	21,676	13,501	625	30	6,542	56	899
<b>14 DISTRIBUTION DEPRECIATION</b>									
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
<b>23 GENERAL &amp; INTANG DEPRECIATION</b>									
24	LABOR RELATED	G460 G100	25,076	16,099	1,013	63	6,334	68	868
25	RETAIL CUSTOMER RELATED (CSS)	G462 G102	5,798	5,110	414	41	188	0	1
26	ADJ S - SEBRING	G464 G100	-2,085	-1,339	-84	-5	-527	-6	-72
27	TOTAL GENERAL DEPREC EXPENSE	G481	28,789	19,870	1,343	99	5,995	62	797
28	TOTAL DEPRECIATION EXPENSE	DE41	323,658	199,540	11,427	556	84,229	839	10,976

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DEPRECIATION EXPENSE	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<b>1 PRODUCTION DEPRECIATION</b>						
2 BASE	P460 P100	287	0	0	110,837	2
3 INTERMEDIATE	P462 P102	52	0	0	20,228	0
4 PEAKING	P464 P104	44	0	0	17,091	0
5 D.A. RETAIL	P468 K200	23	0	0	8,734	-1
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	23	0	0	9,001	-1
7 TOTAL PRODUCTION DEPREC EXP	P481	429	0	0	165,891	0
<b>8 TRANSMISSION DEPRECIATION</b>						
9 GEN. STEP-UP - BASE	T460 T100	1	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	346	0
12 TRANSMISSION	T466 T106	20	0	0	20,791	0
13 TOTAL TRANS DEPREC EXP	T481	22	0	0	21,675	1
<b>14 DISTRIBUTION DEPRECIATION</b>						
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
<b>23 GENERAL &amp; INTANG DEPRECIATION</b>						
24 LABOR RELATED	G460 G100	127	314	190	25,076	0
25 RETAIL CUSTOMER RELATED (CSS)	G462 G102	45	0	0	5,799	-1
26 ADJ S - SEBRING	G464 G100	-11	-26	-16	-2,086	1
27 TOTAL GENERAL DEPREC EXPENSE	G481	161	288	174	28,789	0
28 TOTAL DEPRECIATION EXPENSE	DE41	1,075	10,454	4,560	323,656	2

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<u>OTHER TAXES &amp; MISC EXPENSES</u>		<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>CURTAILABLE</u>	<u>INTERRUPTIBLE</u>
				<u>ELECTRIC</u>		<u>NON DEMAND</u>	<u>100% LF</u>	<u>DEMAND</u>	<u>SERVICE</u>	<u>SERVICE</u>
<u>1 TAXES OTHER THAN INC &amp; REV</u>										
<u>2 REAL ESTATE &amp; PROPERTY TAX</u>										
3	<u>AMOUNT ALLOCABLE</u>	L500	GP19	78,544	49,527	2,843	133	20,601	210	2,636
4	<u>TOTAL REAL EST &amp; PROP TAX</u>	L521		78,544	49,527	2,843	133	20,601	210	2,636
<u>5 PAYROLL TAX</u>										
6	<u>TOTAL</u>	L530	K627	13,373	8,586	540	34	3,378	36	463
7	<u>TOTAL PAYROLL TAX</u>	L551		13,373	8,586	540	34	3,378	36	463
8	<u>TOTAL OTHER TAX &amp; MISC EXPENSE</u>	L591		91,917	58,113	3,383	167	23,979	246	3,099
<u>9 OTHER TAXES &amp; MISC EXPENSES</u>										
10	<u>REVENUE TAXES</u>	M600	R600	139,119	88,314	6,150	253	35,843	410	4,414
11	<u>ADJ B - GAIN/LOSS PROPERTY</u>	M604	GP19	-1,742	-1,098	-63	-3	-457	-5	-58
12	<u>ADJ M - EXCLUDE FRANCHISE, GRT</u>	M608	R600	-138,166	-87,709	-6,108	-251	-35,597	-407	-4,384
13	<u>MISC ALLOWABLE EXPENSES</u>	M621		-789	-493	-21	-1	-211	-2	-28
<u>14 PRELIMINARY SUMMARY</u>										
15	<u>TOTAL O &amp; M EXPENSE</u>	OM31		503,135	326,942	20,914	1,378	123,710	1,349	17,142
16	<u>TOTAL DEPRECIATION EXPENSE</u>	DE41		323,658	199,540	11,427	556	84,229	839	10,976
17	<u>TOTAL OTHER TAX &amp; MISC EXPENSE</u>	L591		91,917	58,113	3,383	167	23,979	246	3,099
18	<u>MISC ALLOWABLE EXPENSES</u>	M621		-789	-493	-21	-1	-211	-2	-28
19	<u>TOTAL OP EXP EX INC &amp; REV TAX</u>	OP61		917,921	584,102	35,703	2,100	231,707	2,432	31,189

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<u>OTHER TAXES &amp; 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>	
<b>1 TAXES OTHER THAN INC &amp; REV</b>							
<b>2 REAL ESTATE &amp; PROPERTY TAX</b>							
3	<u>AMOUNT ALLOCABLE</u>	L500 GP19	267	1,450	876	78,543	1
4	<u>TOTAL REAL EST &amp; PROP TAX</u>	L521	267	1,450	876	78,543	1
<b>5 PAYROLL TAX</b>							
6	<u>TOTAL</u>	L530 K627	68	168	101	13,374	-1
7	<u>TOTAL PAYROLL TAX</u>	L551	68	168	101	13,374	-1
8	<u>TOTAL OTHER TAX &amp; MISC EXPENSE</u>	L591	335	1,618	977	91,917	0
<b>9 OTHER TAXES &amp; MISC EXPENSES</b>							
10	<u>REVENUE TAXES</u>	M600 R600	526	2,183	1,025	139,118	1
11	<u>ADJ B - GAIN/LOSS PROPERTY</u>	M604 GP19	-6	-32	-19	-1,741	-1
12	<u>ADJ M - EXCLUDE FRANCHISE, GRT</u>	M608 R600	-522	-2,168	-1,018	-138,164	-2
13	<u>MISC ALLOWABLE EXPENSES</u>	M621	-2	-17	-12	-787	-2
<b>14 PRELIMINARY SUMMARY</b>							
15	<u>TOTAL O &amp; M EXPENSE</u>	OM31	2,593	5,653	3,456	503,137	-2
16	<u>TOTAL DEPRECIATION EXPENSE</u>	DE41	1,075	10,454	4,560	323,656	2
17	<u>TOTAL OTHER TAX &amp; MISC EXPENSE</u>	L591	335	1,618	977	91,917	0
18	<u>MISC ALLOWABLE EXPENSES</u>	M621	-2	-17	-12	-787	-2
19	<u>TOTAL OP EXP EX INC &amp; REV TAX</u>	OP61	4,001	17,708	8,981	917,923	-2

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	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
<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	100,106	63,439	3,686	165	26,092	273	3,275
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-6,617	-4,193	-244	-11	-1,725	-18	-216
6	TOTAL OTHER INTEREST EXPENSE	Y781	93,489	59,246	3,442	154	24,367	255	3,059
7	TOTAL INTEREST EXPENSE	Y783	93,489	59,246	3,442	154	24,367	255	3,059
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	87,958	55,464	3,184	149	23,070	235	2,952
10	TOTAL SIT UNALLOW FOR FIT	Y861	87,958	55,464	3,184	149	23,070	235	2,952
11	NET DEDUCTIONS AND ADDITIONS	Y871	5,531	3,782	258	5	1,297	20	107
<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	-21,078	-1,210	-57	-8,767	-89	-1,122
15	ADJ R - TAX ON AFUDC	Z762 GP19	645	407	23	1	169	2	22
16	TOTAL FED PROV DEF IT (410.1)	Z781	-32,782	-20,671	-1,187	-56	-8,598	-87	-1,100
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	7,140	4,502	258	12	1,873	19	240
20	TOTAL AMORTIZED ITC	Z813	7,140	4,502	258	12	1,873	19	240
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-32,782	-20,671	-1,187	-56	-8,598	-87	-1,100
23	TOTAL AMORTIZED ITC	Z813	-7,140	-4,502	-258	-12	-1,873	-19	-240
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-39,922	-25,173	-1,445	-68	-10,471	-106	-1,340
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	359,548	227,852	13,239	592	93,716	980	11,764
27	NET DEDUCTIONS AND ADDITIONS	Y871	-5,531	-3,782	-258	-5	-1,297	-20	-107
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-39,922	-25,173	-1,445	-68	-10,471	-106	-1,340
29	BASE FOR FIT COMPUTATION	1865	314,095	198,897	11,536	519	81,948	854	10,317
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	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	358	1,706	1,112	100,106	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-24	-113	-73	-6,617	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	334	1,593	1,039	93,489	0
7	TOTAL INTEREST EXPENSE	Y783	334	1,593	1,039	93,489	0
<u>8 ADDITIONS</u>							
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	299	1,624	981	87,958	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	299	1,624	981	87,958	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	35	-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	Z760 GP19	-114	-617	-373	-33,427	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	2	12	7	645	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-112	-605	-366	-32,782	0
<u>17 INVESTMENT TAX CREDITS</u>							
<u>18 AMORTIZED INV TAX CREDIT</u>							
19	AMORTIZATION	Z804 GP19	24	132	80	7,140	0
20	TOTAL AMORTIZED ITC	Z813	24	132	80	7,140	0
<u>21 PRELIMINARY SUMMARY</u>							
22	TOTAL FED PROV DEF IT (410.1)	Z781	-112	-605	-366	-32,782	0
23	TOTAL AMORTIZED ITC	Z813	-24	-132	-80	-7,140	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-136	-737	-446	-39,922	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>							
26	RETURN ON RATE BASE	R751	1,285	6,126	3,994	359,548	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-35	31	-58	-5,531	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-136	-737	-446	-39,922	0
29	BASE FOR FIT COMPUTATION	I865	1,114	5,420	3,490	314,095	0
30	FIT FACTOR K190/(1-K190)	I867	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 & 25% AD

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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	1869	169,127	107,098	6,212	279	44,126	460	5,555
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-39,922	-25,173	-1,445	-68	-10,471	-106	-1,340
3	NET FED INCOME TAX ALLOWABLE	1879	129,205	81,925	4,767	211	33,655	354	4,215
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	169,127	107,098	6,212	279	44,126	460	5,555
6	NET FED INCOME TAX PAYABLE	1889	169,127	107,098	6,212	279	44,126	460	5,555
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	359,548	227,852	13,239	592	93,716	980	11,764
12	NET FED INCOME TAX ALLOWABLE	1879	129,205	81,925	4,767	211	33,655	354	4,215
13	NET DEDUCTIONS AND ADDITIONS	Y871	-5,531	-3,782	-258	-5	-1,297	-20	-107
14	BASE FOR SIT COMPUTATION	J965	483,222	305,995	17,748	798	126,074	1,314	15,872
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	28,123	17,809	1,033	46	7,338	76	924
17	NET STATE INCOME TAX ALLOWABLE	J979	28,123	17,809	1,033	46	7,338	76	924
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	28,123	17,809	1,033	46	7,338	76	924
20	NET STATE INCOME TAX PAYABLE	J989	28,123	17,809	1,033	46	7,338	76	924
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  
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED  
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INCOME TAX BASED ON RETURN	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER	
1	PRELIM FEDERAL INCOME TAX	1869	600	2,918	1,879	169,127	0
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-136	-737	-446	-39,922	0
3	NET FED INCOME TAX ALLOWABLE	1879	464	2,181	1,433	129,205	0
4	FEDERAL INCOME TAX PAYABLE						
5	PRELIM FEDERAL INCOME TAX	1869	600	2,918	1,879	169,127	0
6	NET FED INCOME TAX PAYABLE	1889	600	2,918	1,879	169,127	0
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	1,285	6,126	3,994	359,548	0
12	NET FED INCOME TAX ALLOWABLE	1879	464	2,181	1,433	129,205	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	-35	31	-58	-5,531	-0
14	BASE FOR SIT COMPUTATION	J965	1,714	8,338	5,369	483,222	0
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	100	485	312	28,123	0
17	NET STATE INCOME TAX ALLOWABLE	J979	100	485	312	28,123	0
18	STATE INCOME TAX PAYABLE						
19	PRELIMINARY STATE INCOME TAX	J969	100	485	312	28,123	0
20	NET STATE INCOME TAX PAYABLE	J989	100	485	312	28,123	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  
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD

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<u>COST OF SERVICE COMPUTATION</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 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	2,124	1,262	63	3	684	7	100
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	1,052	60	3	438	4	56
6 RATE BASE RELATED	Q008 RB91	7,509	4,759	276	12	1,957	20	246
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	26,825	1,793	104	7,542	76	813
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	917,921	584,102	35,703	2,100	231,707	2,432	31,189
14 RETURN ON RATE BASE	R751	359,548	227,852	13,239	592	93,716	980	11,764
15 NET FED INCOME TAX ALLOWABLE	I879	129,205	81,925	4,767	211	33,655	354	4,215
16 NET STATE INCOME TAX ALLOWABLE	J979	28,123	17,809	1,033	46	7,338	76	924
17 TOTAL REVENUE CREDITS	Q027	-37,556	-26,825	-1,793	-104	-7,542	-76	-813
18 SUBTOTAL B	CS03	1,397,241	884,863	52,949	2,845	358,874	3,766	47,279
19 REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	1,397,241	884,863	52,949	2,845	358,874	3,766	47,279
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	-1,397,241	-884,863	-52,949	-2,845	-358,874	-3,766	-47,279
23 EXCESS REVENUES	XREV	5	2,126	8,817	-303	1,115	348	-2,944
24 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
25 EXCESS TAX	XTAX	1	820	3,401	-117	430	134	-1,136
26 EXCESS RETURN	XRET	4	1,306	5,416	-186	685	214	-1,808

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FLORIDA POWER CORPORATION  
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY  
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<u>COST OF SERVICE COMPUTATION</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 REVENUE CREDITS						
2 PRODUCTION DEMAND RELATED	Q000 P121	6	0	0	2,125	-1
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	6	31	19	1,669	0
6 RATE BASE RELATED	Q008 RB91	27	128	83	7,508	1
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	141	159	102	37,555	1
12 COST OF SERVICE COMPUTATION						
13 TOTAL OP EXP EX INC & REV TAX	OP61	4,001	17,708	8,981	917,923	-2
14 RETURN ON RATE BASE	R751	1,285	6,126	3,994	359,548	0
15 NET FED INCOME TAX ALLOWABLE	I879	464	2,181	1,433	129,205	0
16 NET STATE INCOME TAX ALLOWABLE	J979	100	485	312	28,123	0
17 TOTAL REVENUE CREDITS	Q027	-141	-159	-102	-37,555	-1
18 SUBTOTAL B	CS03	5,709	26,341	14,618	1,397,244	-3
19 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000		0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	5,709	26,341	14,618	1,397,244	-3
21 PRESENT CLASS REVENUES	R602	5,283	21,929	10,299	1,397,246	0
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-5,709	-26,341	-14,618	-1,397,244	3
23 EXCESS REVENUES	XREV	-426	-4,412	-4,319	2	3
24 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575		0.38575
25 EXCESS TAX	XTAX	-164	-1,702	-1,666	0	1
26 EXCESS RETURN	XRET	-262	-2,710	-2,653	2	2

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FLORIDA POWER CORPORATION  
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY  
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED  
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<u>ROR, TAX RATES &amp; SPEC FACTORS</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>
<b>1 RATE OF RETURN</b>								
<b>2 CAPITALIZATION AMOUNTS</b>								
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
<b>11 COST OF CAPITAL</b>								
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
<b>19 WEIGHTED COST OF CAPITAL</b>								
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
<b>28 TAX RATES AND SPECIAL FACTORS</b>								
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  
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY  
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED  
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<u>ROR, TAX RATES &amp; 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>
<b>1 RATE OF RETURN</b>						
<b>2 CAPITALIZATION AMOUNTS</b>						
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
<b>11 COST OF CAPITAL</b>						
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
<b>19 WEIGHTED COST OF CAPITAL</b>						
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
<b>28 TAX RATES AND SPECIAL FACTORS</b>						
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  
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY  
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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  
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY  
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED  
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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	59,408	2,954	151	32,219	318	4,691
3 RATIO TO TOTAL ELECTRIC	K201	1.00000	0.59408	0.02954	0.00151	0.32219	0.00318	0.04691
4 PROD INTERMEDIATE - % * 1000	K202	100,000	59,408	2,954	151	32,219	318	4,691
5 RATIO TO TOTAL ELECTRIC	K203	1.00000	0.59408	0.02954	0.00151	0.32219	0.00318	0.04691
6 PROD. PEAKING - % * 1000	K204	100,000	59,408	2,954	151	32,219	318	4,691
7 RATIO TO TOTAL ELECTRIC	K205	1.00000	0.59408	0.02954	0.00151	0.32219	0.00318	0.04691
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	24,849	1,236	63	13,477	133	1,962
38 PROD. DEMAND - INTERMEDIATE	K602 K202	6,420	3,814	190	10	2,068	20	301
39 PROD. DEMAND - PEAKING	K604 K204	3,182	1,890	94	5	1,025	10	149
40 PRODUCTION ENERGY - ALLOCABLE	K608 K306	30,521	15,386	968	63	11,776	147	1,951
41 TRANSMISSION	K610 T121	9,291	5,786	268	12	2,805	25	385

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FLORIDA POWER CORPORATION  
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY  
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED  
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ALLOCATORS	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER	
<u>1 DEMAND, ENERGY &amp; SPEC. ASSIGN.</u>							
2	PRODUCTION BASE - % * 1000	K200	259	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00259	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	259	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00259	0.00000	0.00000	1.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	259	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00259	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
<u>36 WAGES AND SALARIES</u>							
37	PROD. DEMAND - BASE	K600 K200	108	0	0	41,828	0
38	PROD. DEMAND - INTERMEDIATE	K602 K202	17	0	0	6,420	0
39	PROD. DEMAND - PEAKING	K604 K204	8	0	0	3,181	1
40	PRODUCTION ENERGY - ALLOCABLE	K608 K306	229	0	0	30,520	1
41	TRANSMISSION	K610 T121	10	0	0	9,291	0



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	<u>DISTRIBUTION</u>	K612	D141	42,434	28,409	1,903	76	7,902	91	682
2	TOTAL PTD WAGES & SALARIES	K617		133,676	80,134	4,659	229	39,053	426	5,430
3	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.59946	0.03485	0.00171	0.29215	0.00319	0.04062
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 PTDCSS WAGES & SALARIES	K627		157,823	101,324	6,376	398	39,865	428	5,462
8	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.64201	0.04040	0.00252	0.25259	0.00271	0.03461
9	<u>ADMINISTRATIVE &amp; GENERAL</u>	K630	K627	7,879	5,058	318	20	1,990	21	273
10	TOTAL WAGES AND SALARIES EXP	K633		165,702	106,382	6,694	418	41,855	449	5,735
11	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.64201	0.04040	0.00252	0.25259	0.00271	0.03461
12	<u>WTG CUST ACCOUNTING EXPENSE</u>									
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	<u>RECOV FUEL ENERGY EXPENSE</u>									
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  
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY  
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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	572	1,978	1,195	133,676	0
3	WTD PTD WAGE & SAL RATIOS	K619	0.00428	0.01480	0.00894	1.00000	0.00000
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 PTD CSS WAGES & SALARIES	K627	797	1,978	1,195	157,823	0
8	WTD PTD CSS WAGE & SAL RATIOS	K629	0.00505	0.01253	0.00757	1.00000	0.00000
9	ADMINISTRATIVE & GENERAL	K630 K627	40	99	60	7,879	0
10	TOTAL WAGES AND SALARIES EXP	K633	837	2,077	1,255	165,702	0
11	WTD WAGE AND SALARY RATIOS	K639	0.00505	0.01253	0.00757	1.00000	0.00000
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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<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>	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>									
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	0.59408	0.02954	0.00151	0.32219	0.00318	0.04691
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.62280	0.02884	0.00134	0.30186	0.00264	0.04149
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.59927	0.02941	0.00148	0.31852	0.00308	0.04593
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	0.65971	0.04150	0.00169	0.21041	0.00224	0.02138
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.62777	0.03568	0.00160	0.26482	0.00270	0.03381
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.67860	0.04514	0.00322	0.21892	0.00230	0.02933
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.63057	0.03620	0.00169	0.26229	0.00268	0.03356
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.62072	0.03483	0.00166	0.27051	0.00271	0.03565
<u>11 NET ELECTRIC PLANT</u>									
12	WTD NET PROD PLANT RATIOS	P229	1.00000	0.59408	0.02954	0.00151	0.32219	0.00318	0.04691
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.62252	0.02885	0.00134	0.30206	0.00265	0.04154
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	0.66819	0.04221	0.00174	0.21192	0.00232	0.02143
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.66097	0.04285	0.00289	0.23515	0.00250	0.03188
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.63049	0.03625	0.00176	0.26230	0.00264	0.03361
18	WTD NET PLANT RATIOS	NP29	1.00000	0.64029	0.03755	0.00172	0.25418	0.00265	0.03150
<u>19 RATE BASE ADJUSTMENTS</u>									
<u>20 WORKING CAPITAL</u>									
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.55477	0.03352	0.00192	0.33634	0.00397	0.05175
22	WTD RATIOS	W689	1.00000	0.62776	0.03568	0.00160	0.26482	0.00270	0.03380
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.64839	0.04153	0.00270	0.24613	0.00268	0.03389
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.45761	0.01858	-0.00038	0.42804	0.00487	0.06377
<u>25 RATE BASE</u>									
26	WTD NET OCRB RATIOS	RB29	1.00000	0.63992	0.03746	0.00172	0.25475	0.00265	0.03162
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.63372	0.03682	0.00165	0.26065	0.00273	0.03272
<u>28 O &amp; 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	0.62280	0.02880	0.00137	0.30188	0.00261	0.04154
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	0.64454	0.04086	0.00249	0.24731	0.00266	0.03318
35	WTD O & M EXP RATIOS	OM39	1.00000	0.64981	0.04157	0.00274	0.24588	0.00268	0.03407
<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	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>							
2	WTD GROSS PROD PLANT RATIOS	P129	0.00259	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00103	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00231	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	0.00394	0.03686	0.02227	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00328	0.01892	0.01143	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00546	0.01062	0.00641	1.00000	0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.00340	0.01846	0.01115	1.00000	0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00320	0.01970	0.01103	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>							
12	WTD NET PROD PLANT RATIOS	P229	0.00259	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00105	0.00000	0.00000	1.00001	-0.00001
14	WTD NET DIST PLANT RATIOS	D249	0.00482	0.03595	0.02360	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.00410	0.02904	0.01906	1.00000	-0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00526	0.01154	0.00697	1.00000	-0.00000
17	WTD NET C & O PLANT RATIOS	C229	0.00330	0.01845	0.01120	1.00000	0.00000
18	WTD NET PLANT RATIOS	NP29	0.00361	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	0.00586	0.00739	0.00447	0.99999	0.00001
22	WTD RATIOS	W689	0.00328	0.01892	0.01143	0.99999	0.00001
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00522	0.01211	0.00736	1.00001	-0.00001
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.00316	0.01521	0.00909	0.99995	0.00005
<u>25 RATE BASE</u>							
26	WTD NET OCRB RATIOS	RB29	0.00359	0.01710	0.01118	1.00000	-0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00357	0.01704	0.01111	1.00000	0.00000
<u>28 O &amp; M EXPENSES</u>							
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	0.00100	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	0.00501	0.01495	0.00901	1.00002	-0.00002
35	WTD O & M EXP RATIOS	OM39	0.00515	0.01124	0.00687	1.00000	-0.00000
<u>36 DEPRECIATION EXPENSES</u>							

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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
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	0.59408	0.02954	0.00151	0.32219	0.00318	0.04691
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.62285	0.02883	0.00138	0.30181	0.00258	0.04147
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	0.69019	0.04665	0.00344	0.20824	0.00215	0.02768
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.61651	0.03531	0.00172	0.26024	0.00259	0.03391
<b>6 OTHER TAXES &amp; MISC EXPENSES</b>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.63056	0.03620	0.00169	0.26229	0.00267	0.03356
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.64204	0.04038	0.00254	0.25260	0.00269	0.03462
9 WTD OTHER TAX RATIOS	L599	1.00000	0.63223	0.03680	0.00182	0.26088	0.00268	0.03372
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.62484	0.02662	0.00127	0.26743	0.00253	0.03549
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.63633	0.03890	0.00229	0.25243	0.00265	0.03398
<b>12 INCOME TAXES</b>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.63329	0.03790	0.00204	0.25684	0.00270	0.03384
<b>14 OPERATING EXPENSES</b>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.56488	0.03128	0.00185	0.34102	0.00376	0.05259
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.62280	0.02880	0.00137	0.30188	0.00261	0.04154
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
<b>19 WAGES AND SALARIES (K600-K639)</b>								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.59946	0.03485	0.00171	0.29215	0.00319	0.04062
21 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.64201	0.04040	0.00252	0.25259	0.00271	0.03461
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.64201	0.04040	0.00252	0.25259	0.00271	0.03461
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  
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY  
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD

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WEIGHTED RATIOS	ITEM ALLO	LIGHTING	LIGHTING	LIGHTING	TOTAL	ALL
		ENERGY	FIXTURE/MAINT	POLES	AT ISSUE	OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00259	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00101	0.00000	0.00000	0.99995	0.00005
3 WTD DIST DEPREC EXP RATIOS	D489	0.00431	0.09474	0.04088	0.99999	0.00001
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.00559	0.01000	0.00604	1.00000	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00332	0.03230	0.01409	0.99999	0.00001
<b>6 OTHER TAXES &amp; MISC EXPENSES</b>						
7 WTD REAL EST & PROP TAX RATIOS	L529	0.00340	0.01846	0.01115	0.99999	0.00001
8 WTD PAYROLL TAX RATIOS	L559	0.00508	0.01256	0.00755	1.00007	-0.00007
9 WTD OTHER TAX RATIOS	L599	0.00364	0.01760	0.01063	1.00000	0.00000
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00253	0.02155	0.01521	0.99747	0.00253
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00436	0.01929	0.00978	1.00000	-0.00000
<b>12 INCOME TAXES</b>						
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.00409	0.01885	0.01046	1.00000	-0.00000
<b>14 OPERATING EXPENSES</b>						
15 WTD PROD O & M EXP RATIOS	P459	0.00462	0.00000	0.00000	1.00000	-0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00100	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
<b>19 WAGES AND SALARIES (K600-K639)</b>						
20 WTD PTD WAGE & SAL RATIOS	K619	0.00428	0.01480	0.00894	1.00000	0.00000
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00505	0.01253	0.00757	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.00505	0.01253	0.00757	1.00000	0.00000
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 & 25% AD

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	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
<u>INCOME TAX BASED ON REVENUE</u>								
1		<u>NET INCOME COMPUTATION</u>						
2	R600	1,397,246	886,989	61,766	2,542	359,989	4,114	44,335
3	Q027	37,556	26,825	1,793	104	7,542	76	813
4	CS07	1,434,802	913,814	63,559	2,646	367,531	4,190	45,148
5	OP61	-917,921	-584,102	-35,703	-2,100	-231,707	-2,432	-31,189
6	N101	516,881	329,712	27,856	546	135,824	1,758	13,959
<u>ADJUSTMENTS TO NET INCOME</u>								
8	Y783	-93,489	-59,246	-3,442	-154	-24,367	-255	-3,059
9	Y861	87,958	55,464	3,184	149	23,070	235	2,952
10	T101	511,350	325,930	27,598	541	134,527	1,738	13,852
<u>STATE INCOME TAX COMPUTATION</u>								
12	T101	511,350	325,930	27,598	541	134,527	1,738	13,852
13	S101	511,350	325,930	27,598	541	134,527	1,738	13,852
<u>STATE INCOME TAX PAYABLE</u>								
15	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	ST01	28,125	17,926	1,518	30	7,399	96	762
17	SP01	28,125	17,926	1,518	30	7,399	96	762
<u>SIT ALLOWABLE</u>								
19	SP01	28,125	17,926	1,518	30	7,399	96	762
20	SA01	28,125	17,926	1,518	30	7,399	96	762
<u>FEDERAL INCOME TAX COMPUTATION</u>								
22	T101	511,350	325,930	27,598	541	134,527	1,738	13,852
23	SP01	-28,125	-17,926	-1,518	-30	-7,399	-96	-762
24	F101	483,225	308,004	26,080	511	127,128	1,642	13,090
25	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	FT01	169,129	107,801	9,128	179	44,495	575	4,582
27	Z781	-32,782	-20,671	-1,187	-56	-8,598	-87	-1,100
28	Z813	-7,140	-4,502	-258	-12	-1,873	-19	-240
29	FA01	129,207	82,628	7,683	111	34,024	469	3,242
<u>FEDERAL INCOME TAX PAYABLE</u>								
31	FT01	169,129	107,801	9,128	179	44,495	575	4,582
32	FP01	169,129	107,801	9,128	179	44,495	575	4,582
<u>PRELIMINARY SUMMARY</u>								
34	N101	516,881	329,712	27,856	546	135,824	1,758	13,959

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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 & 25% 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	141	159	102	37,555	1
4	CS07	5,424	22,088	10,401	1,434,801	1
5	OP61	-4,001	-17,708	-8,981	-917,923	2
6	N101	1,423	4,380	1,420	516,878	3
<u>ADJUSTMENTS TO NET INCOME</u>						
8	Y783	-334	-1,593	-1,039	-93,489	-0
9	Y861	299	1,624	981	87,958	0
10	T101	1,388	4,411	1,362	511,347	3
<u>STATE INCOME TAX COMPUTATION</u>						
12	T101	1,388	4,411	1,362	511,347	3
13	S101	1,388	4,411	1,362	511,347	3
<u>STATE INCOME TAX PAYABLE</u>						
15	K192	0.05500	0.05500	0.05500		0.05500
16	ST01	76	243	75	28,125	0
17	SP01	76	243	75	28,125	0
<u>SIT ALLOWABLE</u>						
19	SP01	76	243	75	28,125	0
20	SA01	76	243	75	28,125	0
<u>FEDERAL INCOME TAX COMPUTATION</u>						
22	T101	1,388	4,411	1,362	511,347	3
23	SP01	-76	-243	-75	-28,125	-0
24	F101	1,312	4,168	1,287	483,222	3
25	K190	0.35000	0.35000	0.35000		0.35000
26	FT01	459	1,459	450	169,128	1
27	Z781	-112	-605	-366	-32,782	0
28	Z813	-24	-132	-80	-7,140	-0
29	FA01	323	722	4	129,206	1
<u>FEDERAL INCOME TAX PAYABLE</u>						
31	FT01	459	1,459	450	169,128	1
32	FP01	459	1,459	450	169,128	1
<u>PRELIMINARY SUMMARY</u>						
34	N101	1,423	4,380	1,420	516,878	3

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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 & 25% 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	-129,207	-82,628	-7,683	-111	-34,024	-469	-3,242
2 NET STATE INC TAX ALLOWABLE	SA01	-28,125	-17,926	-1,518	-30	-7,399	-96	-762
3 OVERALL RETURN EARNED (SCH 14)	RETU	359,549	229,158	18,655	405	94,401	1,193	9,955
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09865	0.13822	0.06705	0.09881	0.11936	0.08301

FLORIDA POWER CORPORATION  
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY  
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD

DOCKET NUMBER: ERFPC25-000  
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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	-323	-722	-4	-129,206	-1
2 NET STATE INC TAX ALLOWABLE	SA01	-76	-243	-75	-28,125	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	1,024	3,415	1,341	359,547	2
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.07815	0.05468	0.03294	0.09809	0.40000

### ***III. Development of Input Allocation Factors***

***Allocator No. 1B - Production Capacity***

***(Production Capacity Allocation Method: 12CP and 25% 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 25% AVG DEMAND ALLOCATION  
FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002**

ALLOCATOR NO. 1B  
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
<b>TOTAL RETAIL</b>	<b>37,116,108</b>				<b>7,004.8</b>	<b>37,116,108</b>		<b>39,253,324</b>	<b>4,480.9</b>

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**CALCULATION OF PRODUCTION CAPACITY ALLOCATION FACTORS  
12 CP AND 25% AVG DEMAND ALLOCATION  
FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002**

RATE CLASS	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AVERAGE 12 CP DEMAND MW	%	ANNUAL AVERAGE DEMAND MW	%	75% OF 12 CP .75 * (2)	25% OF AVG. DEMAND .25 * (4)	DEMAND ALLOCATOR (5) + (6)
I. RESIDENTIAL SERVICE	4,371.5	62.407%	2,259.0	50.414%	46.805%	12.603%	59.408%
II. GENERAL SERVICE NON-DEMAND							
TRANSMISSION	0.5	0.007%	0.4	0.009%	0.005%	0.002%	0.008%
PRIMARY	1.1	0.016%	0.8	0.018%	0.012%	0.004%	0.016%
SECONDARY	200.2	2.858%	141.0	3.147%	2.144%	0.787%	2.930%
TOTAL	201.8	2.881%	142.2	3.173%	2.161%	0.793%	2.954%
III. GS - 100% L.F.	9.3	0.133%	9.3	0.208%	0.100%	0.052%	0.151%
IV. GENERAL SERVICE DEMAND							
TRANSMISSION	1.7	0.024%	1.5	0.033%	0.018%	0.008%	0.027%
PRIMARY	394.4	5.630%	323.4	7.217%	4.223%	1.804%	6.027%
SECONDARY	1,712.1	24.442%	1,404.0	31.333%	18.331%	7.833%	26.165%
TOTAL	2,108.2	30.097%	1,728.9	38.584%	22.572%	9.646%	32.219%
V. CURTAILABLE SERVICE							
PRIMARY	18.3	0.261%	21.5	0.480%	0.196%	0.120%	0.316%
SECONDARY	0.1	0.001%	0.1	0.002%	0.001%	0.001%	0.002%
TOTAL	18.4	0.263%	21.6	0.482%	0.197%	0.121%	0.318%
VI. INTERRUPTIBLE SERVICE							
TRANSMISSION	67.8	0.968%	69.2	1.544%	0.726%	0.386%	1.112%
PRIMARY	209.5	2.991%	205.9	4.595%	2.243%	1.149%	3.392%
SECONDARY	11.6	0.166%	11.2	0.250%	0.124%	0.062%	0.187%
TOTAL	288.9	4.124%	286.3	6.389%	3.093%	1.597%	4.691%
VII. LIGHTING SERVICE	6.7	0.096%	33.6	0.750%	0.072%	0.187%	0.259%
TOTAL RETAIL	7,004.8	100.000%	4,480.9	100.000%	75.000%	25.000%	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

ALLOCATOR NO. 3

Page 1 of 1

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 / TRANSM 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%

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

RATE CLASS	(1) NORMALIZED MWH SALES @ METER LEVEL	(2) CLASS MAX LOAD FACTOR	(3) CLASS MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CLASS MAX MW @ SOURCE LEVEL (3)/(4)	(6) 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%
<b>TOTAL RETAIL</b>	<b>36,459,974</b>				<b>9,479.7</b>	<b>100.000%</b>

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

ALLOCATOR NO. 5  
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RATE CLASS	(1) NORMALIZED MWH SALES @ METER LEVEL	(2) CUSTOMER MAX LOAD FACTOR	(3) CUSTOMER MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CUSTOMER MAX MW @ SOURCE LEVEL (3)/(4)	(6) 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  
Page 1 of 1**

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

**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
<b>I. RETAIL</b>						
<b>A. RESIDENTIAL - RS-1</b>						
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	
<b>TOTAL RS-1</b>	<b>1,293,839</b>		<b>1164455</b>		<b>\$140,998,943</b>	<b>79.132%</b>
<b>B. GENERAL SERVICE NON-DEMAND - GS-1</b>						
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	
<b>TOTAL GS-1</b>	<b>104,704</b>		<b>94,233</b>		<b>\$12,780,291</b>	<b>7.173%</b>
<b>C. GS 100% LF - GS-2</b>	<b>9,110</b>	<b>\$81</b>	<b>8,199</b>	<b>\$29</b>	<b>\$975,681</b>	<b>0.548%</b>
<b>D. GENERAL SERVICE DEMAND - GSD-1, SS-1</b>						
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	
<b>TOTAL GSD-1, SS-1</b>	<b>47,853</b>		<b>43,059</b>		<b>\$22,312,807</b>	<b>12.523%</b>
<b>E. CURTAILABLE SERVICE - CS-1,CS-2, SS-3</b>						
1. TRANSMISSION	0	\$28,738	0	\$0	\$0	
2. PRIMARY	7	5,169	7	\$369	\$38,766	
3. SECONDARY	1	575	1	\$369	\$944	
<b>TOTAL CS-1,CS-2, SS-3</b>	<b>8</b>				<b>\$39,710</b>	<b>0.022%</b>
<b>E. INTERRUPTIBLE SERVICE - IS-1, IS-2, SS-2</b>						
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	
<b>TOTAL IS-1, IS-2,SS-2</b>	<b>148</b>				<b>\$1,011,198</b>	<b>0.568%</b>
<b>F. LIGHTING</b>	<b>325</b>	<b>\$81</b>	<b>293</b>	<b>\$120</b>	<b>\$61,485</b>	<b>0.034%</b>
<b>TOTAL RETAIL</b>	<b>1,455,987</b>				<b>\$178,180,115</b>	<b>100.000%</b>

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		
<b>I. RETAIL</b>																
A. RESIDENTIAL (RS-1)	1,293,722	1,293,839	0	1,293,839	1,293,839	0	1,293,839	8,646,634	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	1,467,993	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%
<b>II. WHOLESALE</b>																
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	100.000%	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 & 25% 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)	CURTAIL- ABLE (CS, SS-3)	INTERRUPT- IBLE (IS, SS-2)	ENERGY	LIGHTING (LS) FIXTURE/ MAINT	POLE
<b>I. COST OF SERVICE - (000'S)</b>											
1	A Production Capacity	\$ 567,929	\$ 337,398	\$ 16,782	\$ 861	\$ 182,984	\$ 1,804	\$ 26,635	\$ 1,465	\$ -	\$ -
2	B Production Energy	\$ 119,942	\$ 60,466	\$ 3,809	\$ 246	\$ 46,277	\$ 581	\$ 7,663	\$ 900	\$ -	\$ -
3	C Transmission	\$ 115,974	\$ 72,373	\$ 3,344	\$ 156	\$ 34,902	\$ 304	\$ 4,785	\$ 110	\$ -	\$ -
4	D Distribution Primary	\$ 221,607	\$ 141,278	\$ 7,970	\$ 218	\$ 62,133	\$ 1,066	\$ 7,298	\$ 1,644	\$ -	\$ -
5	E Distribution Secondary	\$ 142,199	\$ 109,707	\$ 7,552	\$ 86	\$ 24,001	\$ -	\$ 210	\$ 643	\$ -	\$ -
6	F Distribution Services	\$ 61,733	\$ 54,805	\$ 4,458	\$ 442	\$ 2,011	\$ -	\$ 3	\$ 14	\$ -	\$ -
7	G Metering	\$ 37,556	\$ 30,696	\$ 2,679	\$ 213	\$ 3,676	\$ 12	\$ 269	\$ 11	\$ -	\$ -
8	H Interruptible Equipment	\$ 393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393	\$ -	\$ -	\$ -
9	I Lighting Fixture/Maint	\$ 26,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,350	\$ -	\$ -
10	J Lighting Pole	\$ 14,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,627
11	K Customer Billing, Info, etc.	\$ 68,944	\$ 78,142	\$ 6,337	\$ 627	\$ 2,869	\$ 1	\$ 26	\$ 922	\$ -	\$ -
12	Total	\$ 1,397,254	\$ 884,865	\$ 52,931	\$ 2,849	\$ 358,873	\$ 3,768	\$ 47,282	\$ 5,709	\$ 28,350	\$ 14,627
<b>II. BILLING UNITS</b>											
<b>A Number of Monthly Bills</b>											
13	1. Metered Bills	17,471,841	15,526,065	1,256,453	109,318	574,236	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	574,236	96	1,771	705,669	0	0
16	4. Total Bills with Secondary Service Tap	17,487,326	15,526,065	1,262,896	124,567	569,389	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>B Annual Effective MWH Sales</b>											
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	38,465,456	18,663,084	1,171,805	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
<b>C Sum of Monthly Effective Billing KW</b>											
21	1. Production and Transmission Services	-	-	-	-	38,442,876	517,724	6,294,067	-	-	-
22	2. Distribution Primary Service	-	-	-	-	38,089,352	517,724	4,529,125	-	-	-
23	3. Distribution Secondary Service	-	-	-	-	30,622,260	1,467	229,344	-	-	-
<b>D Lighting Facilities</b>											
24	1. Average Number of Fixtures	-	-	-	-	-	-	-	390,365	-	-
25	2. Average Number of Poles	-	-	-	-	-	-	-	-	236,094	-
<b>III. UNIT COSTS</b>											
<b>A Customer Related Costs - \$/Bill</b>											
26	1. Metering (L. 7/L. 13)	-	\$ 1.98	\$ 2.13	\$ 1.95	\$ 6.40	\$ 125.00	\$ 151.89	\$ 2.82	-	-
27	2. Customer Billing, Info, etc. (L. 11/L. 15)	-	\$ 5.03	\$ 5.02	\$ 5.03	\$ 5.03	\$ 10.42	\$ 14.68	\$ 1.31	-	-
28	3. Secondary Service Tap (L. 8/L. 16)	-	\$ 3.53	\$ 3.53	\$ 3.55	\$ 3.53	\$ -	\$ 3.59	-	-	-
29	4. Interruptible Equipment (L. 8/L. 17)	-	-	-	-	-	\$ 221.91	-	-	-	-
<b>B Energy Related Costs - \$/MWH</b>											
30	1. Production Energy (L. 2/ L. 18)	\$ 3.23	\$ 3.24	\$ 3.24	\$ 3.20	\$ 3.23	\$ 3.20	\$ 3.19	\$ 3.24	-	-
<b>C Capacity Related Costs</b>											
<b>a. Based on MWH Sales - \$/MWH</b>											
31	1. Production Capacity (L. 1/L. 18)	\$ 15.30	\$ 18.08	\$ 14.28	\$ 11.19	\$ 12.77	\$ 9.93	\$ 11.07	\$ 5.27	-	-
32	2. Transmission (L. 3/L. 18)	\$ 3.13	\$ 3.88	\$ 2.85	\$ 2.03	\$ 2.44	\$ 1.67	\$ 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	\$ 5.92	-	-
34	4. Distribution Secondary (L. 5/L. 20)	\$ 4.46	\$ 5.88	\$ 6.48	\$ 1.12	\$ 2.06	\$ -	\$ 2.15	\$ 2.31	-	-
<b>Or</b>											
<b>b. Based on Billing KW Demand - \$/KW/Month</b>											
32	1. Production Capacity (L. 1/L. 21)	-	-	-	\$ 5.02	\$ 3.48	\$ 4.23	-	-	-	-
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	-	-	-	-
<b>D Lighting Facilities - \$/Unit/Month</b>											
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>	53 - 93
B	<i>Residential Service</i>	94 - 134
C	<i>General Service Non-Demand</i>	135 - 175
D	<i>General Service 100% LF</i>	176-216
E	<i>General Service Demand</i>	217-257
F	<i>Curtailable Service</i>	258-298
G	<i>Interruptible Service</i>	299-339
H	<i>Lighting Service</i>	340-380

**A**      ***Total Retail***



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

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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>
<b>1 RATE BASE</b>									
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
<b>6 OPERATING EXPENSES</b>									
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	REOE	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  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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 TOTAL RETAIL

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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	
<b>1 RATE BASE</b>									
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
<b>6 OPERATING EXPENSES</b>									
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	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	R602	37,556	392	26,360	14,636	88,944	1,397,250	-10
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	R600	37,556	392	26,360	14,636	88,944	1,397,250	-10

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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
<b>1 PRODUCTION PLANT</b>								
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
<b>6 TRANSMISSION PLANT</b>								
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
<b>13 DISTRIBUTION PLANT</b>								
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	327,389
23	TOTAL GROSS PTD PLANT	PD21	6,496,985	3,192,243	0	667,622	1,166,206	327,389
<b>24 GENERAL &amp; INTANGIBLE PLANT</b>								
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	338,109

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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>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>
<b>1 PRODUCTION PLANT</b>								
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
<b>6 TRANSMISSION PLANT</b>								
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
<b>13 DISTRIBUTION PLANT</b>								
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
<b>24 GENERAL &amp; INTANGIBLE PLANT</b>								
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  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED  
 TOTAL RETAIL

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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION PLANT</b>								
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
<b>6 TRANSMISSION PLANT</b>								
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
<b>12 DISTRIBUTION PLANT</b>								
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
<b>21 GENERAL &amp; INTANGIBLE PLANT</b>								
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
<b>25 COMMON &amp; OTHER PLANT</b>								
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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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
<b>1 PRODUCTION PLANT</b>									
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	
<b>6 TRANSMISSION PLANT</b>									
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	
<b>12 DISTRIBUTION PLANT</b>									
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	
<b>21 GENERAL &amp; INTANGIBLE PLANT</b>									
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
<b>25 COMMON &amp; OTHER PLANT</b>									
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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FLORIDA POWER CORPORATION  
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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
3	TOTAL PROD DEPREC RESERVE	P171	-1,876,589	-1,876,589	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	1,285,837	1,285,837	0	0	0	0
<u>5 TRANSMISSION PLANT</u>								
6	TRANSMISSION PLANT IN SERVICE	T121	697,439	29,817	0	667,622	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-317,459	-10,013	-0	-307,446	-0	-0
8	NET TRANSMISSION PLANT	T221	379,980	19,804	0	360,176	0	0
<u>9 DISTRIBUTION PLANT</u>								
10	DISTRIBUTION PLANT IN SERVICE	D141	2,637,120	0	0	1,166,206	807,905	327,389
11	TOTAL DIST DEPREC RESERVE	D191	-1,041,053	-0	-0	-426,817	-335,976	-120,990
12	NET DISTRIBUTION PLANT	D241	1,596,067	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
14	NET TRANS & DIST PLANT	NT21	1,976,047	19,804	0	360,176	739,389	471,929
<u>15 GENERAL &amp; INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121	379,141	105,466	62,109	18,099	38,186	26,455
17	TOTAL GENERAL DEPREC RESERVE	G171	-174,695	-43,647	-25,704	-7,490	-15,803	-10,948
18	NET GENERAL & INTANG PLANT	G221	204,446	61,819	36,405	10,609	22,383	15,507
<u>19 COMMON &amp; OTHER PLANT</u>								
20	TOTAL COM & OTHER PLANT	C171	-4,552	-2,183	-41	-454	-797	-552
21	NET COMMON & OTHER PLANT	C221	-4,552	-2,183	-41	-454	-797	-552
22	NET ELECTRIC PLANT IN SERVICE	NP21	3,461,778	1,365,277	36,364	370,331	760,975	486,884

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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
<b>1 PRODUCTION PLANT</b>									
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
<b>5 TRANSMISSION PLANT</b>									
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
<b>9 DISTRIBUTION PLANT</b>									
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
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
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
<b>19 COMMON &amp; OTHER PLANT</b>									
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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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
<b>1 RATE BASE ADJUSTMENTS</b>								
<b>2 ADDITIVE ADJUSTMENTS</b>								
<b>3 PLANT HELD FOR FUTURE USE</b>								
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
<b>7 CONSTRUCTION WORK IN PROGRESS</b>								
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
<b>16 WORKING CAPITAL</b>								
<b>17 MATERIALS AND SUPPLIES</b>								
<b>18 FUEL SUPPLIES</b>								
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
<b>22 PLANT MATERIALS &amp; SUPPLIES</b>								
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
<b>27 PREPAYMENTS</b>								
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
<b>30 MISCELLANEOUS WORKING CAPITAL</b>								

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	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	
<u>7 CONSTRUCTION WORK IN PROGRESS</u>									
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
<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	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	
<u>22 PLANT MATERIALS &amp; SUPPLIES</u>									
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
<u>27 PREPAYMENTS</u>									
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
<u>30 MISCELLANEOUS WORKING CAPITAL</u>									

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	-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	<b>PRELIMINARY SUMMARY</b>								
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	<b>RATE BASE CALCULATION</b>								
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

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	-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	0	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 PRELIMINARY SUMMARY								
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 RATE BASE CALCULATION								
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
<b>1 PRODUCTION O &amp; M</b>								
<b>2 ENERGY RELATED PROD O &amp; M</b>								
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
<b>7 DEMAND RELATED PROD O &amp; M</b>								
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
<b>15 TRANSMISSION O &amp; M</b>								
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
<b>21 DISTRIBUTION O &amp; M</b>								
22	PRIMARY	D300 D100	46,600	0	0	0	46,600	0
23	SECONDARY	D302 D102	21,341	0	0	0	0	21,341
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	0	46,600	21,341
<b>30 CUSTOMER ACCOUNTING</b>								
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	424
36	TOTAL CUSTOMER ACCOUNTING EXP	C317	65,693	1,693	358	346	661	424

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
<b>1 PRODUCTION O &amp; M</b>									
<b>2 ENERGY RELATED PROD O &amp; M</b>									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	0	8,192	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	0	72,767	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	0	1,172	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	0	82,131	0
<b>7 DEMAND RELATED PROD O &amp; M</b>									
8	BASE	P352 K200	0	0	0	0	0	93,470	0
9	INTERMEDIATE	P354 K202	0	0	0	0	0	13,641	0
10	PEAKING	P356 K204	0	0	0	0	0	14,379	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	0	4,412	4,412	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	0	1,600	0
13	TOTAL DEMAND RELATED	P391	0	0	0	0	4,412	127,502	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	0	4,412	209,633	0
<b>15 TRANSMISSION O &amp; M</b>									
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	0	555	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	0	0	99	0
18	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	0	419	0
19	TRANSMISSION	T306 K220	0	0	0	0	0	23,821	0
20	TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	24,894	0
<b>21 DISTRIBUTION O &amp; M</b>									
22	PRIMARY	D300 D100	0	0	0	0	0	46,600	0
23	SECONDARY	D302 D102	0	0	0	0	0	21,341	0
24	SERVICES INCL R/D	D304 D104	0	0	0	0	0	18,144	0
25	METERS	D306 D106	3,978	0	0	0	0	3,978	0
26	LIGHTING FIXTURES	D308 K248	0	0	4,174	0	0	4,174	0
27	LIGHTING POLES	D310 K250	0	0	0	2,573	0	2,573	0
28	IS EQUIPMENT	D312 K252	0	95	0	0	0	95	0
29	TOTAL DISTRIBUTION O & M	O341	3,978	95	4,174	2,573	0	96,905	0
<b>30 CUSTOMER ACCOUNTING</b>									
31	METER READING	C300 K410	10,807	0	0	0	0	10,807	0
32	CUSTOMER RECORDS	C302 K412	0	0	0	0	42,806	42,806	0
33	BILLING	C304 K414	0	0	0	0	6,212	6,212	0
34	SERVICE WORK FOR CONP	C306 K244	0	0	0	0	0	1,703	0
35	UNCOLLECTIBLES	C308 R600	112	1	79	44	265	4,167	-2
36	TOTAL CUSTOMER ACCOUNTING EXP	C317	10,919	1	79	44	49,283	65,695	-2

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

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	<u>CUSTOMER SERVICE &amp; INFORMATION</u>								
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	<u>SALES</u>								
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	<u>ADMINISTRATIVE &amp; GENERAL</u>								
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

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

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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
<b>OTHER TAXES &amp; MISC EXPENSES</b>									
<b>1 TAXES OTHER THAN INC &amp; REV</b>									
<b>2 REAL ESTATE &amp; PROPERTY TAX</b>									
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
<b>5 PAYROLL TAX</b>									
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
<b>9 OTHER TAXES &amp; MISC EXPENSES</b>									
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
<b>14 PRELIMINARY SUMMARY</b>									
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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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<b>1 TAXES OTHER THAN INC &amp; REV</b>										
<b>2 REAL ESTATE &amp; PROPERTY TAX</b>										
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
<b>5 PAYROLL TAX</b>										
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
<b>9 OTHER TAXES &amp; MISC EXPENSES</b>										
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
<b>14 PRELIMINARY SUMMARY</b>										
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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<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	2760 GP19	-33,427	-16,031	-302	-3,334	-5,855	-4,056	-1,644
15	ADJ R - TAX ON AFLDC	2762 GP19	645	309	6	64	113	78	32
16	TOTAL FED PROV DEF IT (410.1)	2781	-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	2804 GP19	7,140	3,424	64	712	1,251	866	351
20	TOTAL AMORTIZED ITC	2813	7,140	3,424	64	712	1,251	866	351
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	2781	-32,782	-15,722	-296	-3,270	-5,742	-3,978	-1,612
23	TOTAL AMORTIZED ITC	2813	-7,140	-3,424	-64	-712	-1,251	-866	-351
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-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	2863	-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

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	
<b>1 FEDERAL INCOME TAX</b>									
<b>2 FED INC TAX DEDUCTIONS</b>									
<b>3 INTEREST - MANUAL ENTRY</b>									
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
<b>8 ADDITIONS</b>									
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
<b>12 FEDERAL INCOME TAX ADJUSTMENTS</b>									
<b>13 FED PROV DEF INC TAX (410.1)</b>									
14	NET FED & STATE DIT	2760 GP19	-711	-10	-617	-373	-495	-33,428	1
15	ADJ R - TAX ON AFUDC	2762 GP19	14	0	12	7	10	645	0
16	TOTAL FED PROV DEF IT (410.1)	2781	-697	-10	-605	-366	-485	-32,783	1
<b>17 INVESTMENT TAX CREDITS</b>									
<b>18 AMORTIZED INV TAX CREDIT</b>									
19	AMORTIZATION	2804 GP19	152	2	132	80	106	7,140	0
20	TOTAL AMORTIZED ITC	2813	152	2	132	80	106	7,140	0
<b>21 PRELIMINARY SUMMARY</b>									
22	TOTAL FED PROV DEF IT (410.1)	2781	-697	-10	-605	-366	-485	-32,783	1
23	TOTAL AMORTIZED ITC	2813	-152	-2	-132	-80	-106	-7,140	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-849	-12	-737	-446	-591	-39,923	1
<b>25 FEDERAL INCOME TAX COMPUTATION</b>									
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	2863	-849	-12	-737	-446	-591	-39,923	1
29	BASE FOR FIT COMPUTATION	1865	7,196	95	5,420	3,489	697	314,095	0
30	FIT FACTOR K190/(1-K190)	1867	0.53846	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	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>4 FEDERAL INCOME TAX PAYABLE</u>									
5	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>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	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
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	28,122	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>18 STATE INCOME TAX PAYABLE</u>									
19	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
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)  
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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	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
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
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
<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	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
<u>18 STATE INCOME TAX PAYABLE</u>									
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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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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 <u>REVENUE CREDITS</u>								
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 <u>CUSTOMER ACCOUNTING</u>	Q016 K412	147	0	0	0	0	0	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	37,556	5,904	2,509	1,803	8,645	7,962	10,087
12 <u>COST OF SERVICE COMPUTATION</u>								
13 <u>TOTAL OP EXP EX INC &amp; REV TAX</u>	OP61	917,921	369,505	107,497	60,448	118,901	78,459	41,112
14 <u>RETURN ON RATE BASE</u>	R751	359,548	142,696	10,269	39,799	77,185	49,760	21,289
15 <u>NET FED INCOME TAX ALLOWABLE</u>	I879	129,205	50,116	3,965	14,455	28,291	18,122	7,792
16 <u>NET STATE INCOME TAX ALLOWABLE</u>	J979	28,122	11,518	719	3,066	5,867	3,819	1,622
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-37,556	-5,904	-2,509	-1,803	-8,645	-7,962	-10,087
18 <u>SUBTOTAL B</u>	CS03	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
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	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
21 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-1,397,240	-567,931	-119,941	-115,965	-221,599	-142,198	-61,728
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>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 <u>CUSTOMER ACCOUNTING</u>	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 CLASS REVENUES=COST OF SERVICE	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 &amp; 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>
<b>1 RATE OF RETURN</b>								
<b>2 CAPITALIZATION AMOUNTS</b>								
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
<b>11 COST OF CAPITAL</b>								
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
<b>19 WEIGHTED COST OF CAPITAL</b>								
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
<b>28 TAX RATES AND SPECIAL FACTORS</b>								
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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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<b>1 RATE OF RETURN</b>								
<b>2 CAPITALIZATION AMOUNTS</b>								
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
<b>11 COST OF CAPITAL</b>								
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
<b>19 WEIGHTED COST OF CAPITAL</b>								
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
<b>28 TAX RATES AND SPECIAL FACTORS</b>								
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 &amp; 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	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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	DISTRIB LIGHT FIX - % * 1000	K248	100,000	0	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K249	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	DISTRIB LIGHT POLES - % * 1000	K250	100,000	0	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K251	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	DISTRIB IS EQUIP - % * 1000	K252	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K253	1.00000	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
25	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
26	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0
27	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
28	NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
31	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0
33	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0
35	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>36 WAGES AND SALARIES</u>								
37	PROD. DEMAND - BASE	K600 K200	41,828	41,828	0	0	0	0
38	PROD. DEMAND - INTERMEDIATE	K602 K202	6,420	6,420	0	0	0	0
39	PROD. DEMAND - PEAKING	K604 K204	3,182	3,182	0	0	0	0
40	PRODUCTION ENERGY - ALLOCABLE	K608 K306	30,521	0	30,521	0	0	0
41	TRANSMISSION	K610 T121	9,291	397	0	8,894	0	0

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
<u>1 DEMAND, ENERGY &amp; 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 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	DISTRIB LIGHT FIX - % * 1000	K248	0	0	100,000	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K249	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIB LIGHT POLES - % * 1000	K250	0	0	100,000	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K251	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	DISTRIB IS EQUIP - % * 1000	K252	0	100,000	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K253	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
24	ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
31	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	CUST RECORDS EXP - % * 1000	K412	0	0	0	100,000	100,000	0
33	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	BILLING EXPENSE - % * 1000	K414	0	0	0	100,000	100,000	0
35	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>36 WAGES AND SALARIES</u>								
37	PROD. DEMAND - BASE	K600 K200	0	0	0	0	41,828	0
38	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	6,420	0
39	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	3,182	0
40	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	30,521	0
41	TRANSMISSION	K610 T121	0	0	0	0	9,291	0

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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>	K612	D141	42,434	0	0	0	18,765	13,000	5,268
2	TOTAL PTD WAGES & SALARIES	K617		133,676	51,827	30,521	8,894	18,765	13,000	5,268
3	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.38771	0.22832	0.06653	0.14038	0.09725	0.03941
4	CUSTOMER ACCOUNTING	K620	K667	14,629	0	0	0	0	0	0
5	CUSTOMER SERV & INFO, SALES	K622	K400	3,505	0	0	0	0	0	0
6	<u>ECCR</u>	K624	K400	6,013	0	0	0	0	0	0
7	TOTAL PTDCSS WAGES & SALARIES	K627		157,823	51,827	30,521	8,894	18,765	13,000	5,268
8	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.32839	0.19339	0.05635	0.11890	0.08237	0.03338
9	<u>ADMINISTRATIVE &amp; GENERAL</u>	K630	K627	7,879	2,587	1,524	444	937	649	263
10	TOTAL WAGES AND SALARIES EXP	K633		165,702	54,414	32,045	9,338	19,702	13,649	5,531
11	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.32838	0.19339	0.05635	0.11890	0.08237	0.03338
12	<u>WTG CUST ACCOUTING EXPENSE</u>									
13	METER READING	K640	K410	10,807	0	0	0	0	0	0
14	CUSTOMER RECORDS	K642	K412	42,806	0	0	0	0	0	0
15	<u>BILLING</u>	K644	K414	7,861	0	0	0	0	0	0
16	TOTAL ALLOCATOR NO 1	K667		61,474	0	0	0	0	0	0
17	WTD RATIOS	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	<u>RECOV FUEL ENERGY EXPENSE</u>									
19	AMOUNT ALLOCABLE	K672	K306	824,439	0	824,439	0	0	0	0
20	TOTAL ALLOCATOR NO 2	K697		824,439	0	824,439	0	0	0	0
21	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	DISTRIBUTION	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	WTG CUST ACCOUNTING EXPENSE								
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	RECOV FUEL ENERGY EXPENSE								
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
<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	0.04275	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
<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	0.05212	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
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
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
<u>25 RATE BASE</u>								
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
<u>28 O &amp; 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	0.04310	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
<u>36 DEPRECIATION EXPENSES</u>								

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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	0.05177	0.00074	0.04661	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.04094	0.00059	0.03686	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.02101	0.00030	0.01892	0.00000	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	0.01482	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.01709	0.00028	0.01970	0.01758	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	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.04163	0.00053	0.02904	0.00000	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	0.01472	0.99978	0.00022
18	WTD NET PLANT RATIOS	NP29	0.02538	0.00031	0.01723	0.01209	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	-0.34322	0.00004
<u>25 RATE BASE</u>								
26	WTD NET OCRB 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 &amp; 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	1.00000	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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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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
2	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04083	0.00000	0.95917	0.00000	0.00000
3	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.37560	0.11448
4	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.26225	0.15443	0.04502	0.09493	0.02664
5	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.53861	0.01374	0.06824	0.13297	0.04032
6	<u>OTHER TAXES &amp; MISC EXPENSES</u>							
7	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.47959	0.00903	0.09973	0.17515	0.04917
8	WTD PAYROLL TAX RATIOS	L559	1.00000	0.32842	0.19337	0.05638	0.11890	0.03335
9	WTD OTHER TAX RATIOS	L599	1.00000	0.45760	0.03585	0.09342	0.16697	0.04687
10	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.56781	-0.08365	0.12041	0.19518	0.05577
11	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.40255	0.11711	0.06585	0.12953	0.04479
12	<u>INCOME TAXES</u>							
13	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.40647	0.08584	0.08300	0.15860	0.10177
14	<u>OPERATING EXPENSES</u>							
15	WTD PROD O & M EXP RATIOS	P459	1.00000	0.58717	0.39178	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
17	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.48088	0.18723
18	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	<u>WAGES AND SALARIES (K600-K639)</u>							
20	WTD PTDCSS WAGE & SAL RATIOS	K619	1.00000	0.38771	0.22832	0.06653	0.14038	0.03941
21	WTD WAGE AND SALARY RATIOS	K629	1.00000	0.32839	0.19339	0.05635	0.11890	0.03338
22	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.32838	0.19339	0.05635	0.11890	0.03338
23	WTD RATIOS	K669	1.00000	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	0.04731	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 &amp; 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  
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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								
2	NET INCOME COMPUTATION							
3	CLASS REVENUE=COST OF SERVICE R600	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
4	TOTAL REVENUE CREDITS Q027	37,556	5,904	2,509	1,803	8,645	7,962	10,087
5	TOTAL ELECTRIC REVENUE CS07	1,434,796	573,835	122,450	117,768	230,244	150,160	71,815
6	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 N101	516,875	204,330	14,953	57,320	111,343	71,701	30,703
<u>ADJUSTMENTS TO NET INCOME</u>								
8	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 T101	511,344	209,410	13,077	55,743	106,679	69,436	29,493
<u>STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME T101	511,344	209,410	13,077	55,743	106,679	69,436	29,493
13	STATE TAXABLE INCOME S101	511,344	209,410	13,077	55,743	106,679	69,436	29,493
<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	28,122	11,518	719	3,066	5,867	3,819	1,622
17	STATE INC TAX PAYABLE SP01	28,122	11,518	719	3,066	5,867	3,819	1,622
<u>SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE SP01	28,122	11,518	719	3,066	5,867	3,819	1,622
20	NET STATE INC TAX ALLOWABLE SA01	28,122	11,518	719	3,066	5,867	3,819	1,622
<u>FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME T101	511,344	209,410	13,077	55,743	106,679	69,436	29,493
23	STATE INC TAX PAYABLE SP01	-28,122	-11,518	-719	-3,066	-5,867	-3,819	-1,622
24	NET FEDERAL TAXABLE INCOME F101	483,222	197,892	12,358	52,677	100,812	65,617	27,871
25	FEDERAL INCOME TAX RATE K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190 FT01	169,127	69,262	4,325	18,437	35,284	22,966	9,755
27	TOTAL FED PROV DEF IT (410.1) Z781	-32,782	-15,722	-296	-3,270	-5,742	-3,978	-1,612
28	TOTAL AMORTIZED ITC Z813	-7,140	-3,424	-64	-712	-1,251	-866	-351
29	NET FED INC TAX ALLOWABLE FA01	129,205	50,116	3,965	14,455	28,291	18,122	7,792
<u>FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = F101 * K190 FT01	169,127	69,262	4,325	18,437	35,284	22,966	9,755
32	FED INC TAX PAYABLE FP01	169,127	69,262	4,325	18,437	35,284	22,966	9,755
<u>PRELIMINARY SUMMARY</u>								
34	NET INCOME N101	516,875	204,330	14,953	57,320	111,343	71,701	30,703

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  
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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  
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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

**B**      *Residential Service*

FLORIDA POWER CORPORATION  
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 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD  
 RESIDENTIAL CLASS

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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 RATE BASE</b>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	4,335,870	1,959,103	31,310	427,944	767,837	643,710	300,190
3	TOTAL DEPRECIATION RESERVE	DR11	-2,119,344	-1,148,019	-12,979	-196,828	-282,693	-268,079	-111,559
4	TOTAL RATE BASE ADJUSTMENTS	RB71	106,364	53,150	34,444	22,097	16,512	15,745	4,064
5	TOTAL RATE BASE	RB91	2,322,890	864,234	52,775	253,213	501,656	391,376	192,695
<b>6 OPERATING EXPENSES</b>									
7	TOTAL O & M EXPENSE	OM31	326,939	91,233	50,255	18,642	38,681	23,956	21,129
8	TOTAL DEPRECIATION EXPENSE	DE41	199,540	103,563	2,242	13,784	27,437	28,461	11,587
9	TOTAL OTHER TAX & MISC EXPENSE	L591	58,114	24,988	1,662	5,358	9,785	8,203	3,825
10	MISC ALLOWABLE EXPENSES	M621	-495	-267	33	-59	-98	-88	-38
11	TOTAL OP EXP EX INC & REV TAX	OP61	584,098	219,517	54,192	37,725	75,805	60,532	36,503
12	NET FED INCOME TAX ALLOWABLE	1879	81,926	29,774	1,999	9,023	18,037	13,981	6,917
13	NET STATE INCOME TAX ALLOWABLE	J979	17,809	6,842	363	1,913	3,741	2,946	1,440
14	TOTAL OPERATING EXPENSE	OPEX	683,833	256,133	56,554	48,661	97,583	77,459	44,860
15	RETURN ON RATE BASE	R751	227,852	84,773	5,177	24,838	49,207	38,390	18,901
16	TOTAL REVENUE CREDITS	Q027	-26,825	-3,508	-1,265	-1,126	-5,512	-6,142	-8,956
17	TOTAL ELECTRIC COST OF SERVICE	CS05	884,860	337,398	60,466	72,373	141,278	109,707	54,805
18	CLASS REVENUES=COST OF SERVICE	R602	884,860	337,399	60,467	72,374	141,278	109,707	54,805
19	EXCESS REVENUES	XREV	0	1	1	1	0	0	0
20	TOTAL RETURN EARNED	RETE	227,853	84,774	5,178	24,839	49,207	38,390	18,901
21	RATE OF RETURN EARNED	RORE	0.09809	0.09809	0.09811	0.09810	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
23	RETURN EARNED ON COMMON EQUITY	REOE	0.13201	0.13201	0.13205	0.13202	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
25	CLASS REVENUES=COST OF SERVICE	R600	884,860	337,399	60,467	72,374	141,278	109,707	54,805
26	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	-1	-1	0	0	0
27	PER UNIT PRES REV	RIJP	0.00000	-0.00000	-0.00002	-0.00001	0.00000	0.00000	0.00000

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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	116,112	0	0	0	89,665	4,335,871	-1
3 TOTAL DEPRECIATION RESERVE	DR11	-46,346	-0	-0	-0	-52,843	-2,119,346	2
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-2,691	0	0	0	-36,959	106,362	2
5 TOTAL RATE BASE	RB91	67,075	0	0	0	-137	2,322,887	3
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	15,139	0	0	0	67,908	326,943	-4
8 TOTAL DEPRECIATION EXPENSE	DE41	4,595	0	0	0	7,872	199,541	-1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	1,663	0	0	0	2,630	58,114	0
10 MISC ALLOWABLE EXPENSES	M621	-8	0	0	0	31	-494	-1
11 TOTAL OP EXP EX INC & REV TAX	OP61	21,389	0	0	0	78,441	584,104	-6
12 NET FED INCOME TAX ALLOWABLE	I879	2,384	0	0	0	-189	81,926	0
13 NET STATE INCOME TAX ALLOWABLE	J979	509	0	0	0	55	17,809	0
14 TOTAL OPERATING EXPENSE	OPEX	24,282	0	0	0	78,307	683,839	-6
15 RETURN ON RATE BASE	R751	6,579	0	0	0	-13	227,852	0
16 TOTAL REVENUE CREDITS	Q027	-165	-0	-0	-0	-152	-26,826	1
17 TOTAL ELECTRIC COST OF SERVICE	CS05	30,696	0	0	0	78,142	884,865	-5
18 CLASS REVENUES=COST OF SERVICE	R602	30,696	0	0	0	78,141	884,867	-7
19 EXCESS REVENUES	XREV	0	0	0	0	-1	2	-2
20 TOTAL RETURN EARNED	RETE	6,579	0	0	0	-14	227,854	-1
21 RATE OF RETURN EARNED	RORE	0.09808	0.00000	0.00000	0.00000	0.10219	0.09809	-0.33333
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	0.13200	-0.05086	-0.05086	-0.05086	0.13965	0.13201	-0.67227
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	30,696	0	0	0	78,141	884,867	-7
26 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	1	-2	2
27 PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00001	-0.00000	-0.28571

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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	1,418,730	1,418,730	0	0	0	0	0
3	INTERMEDIATE	P102 K202	224,953	224,953	0	0	0	0	0
4	PEAKING	P104 K204	235,051	235,051	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	1,878,734	1,878,734	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	9,157	9,157	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	1,637	1,637	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	6,920	6,920	0	0	0	0	0
10	TRANSMISSION	T106 K220	416,650	0	0	416,650	0	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	434,364	17,714	0	416,650	0	0	0
12	TOTAL PROD & TRANS PLANT	PT21	2,313,098	1,896,448	0	416,650	0	0	0
<u>13 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	DISTRIBUTION PLANT IN SERVICE	D141	1,765,487	0	0	0	743,491	623,299	290,672
19	TOTAL TRANS & DIST PLANT	TD21	2,199,851	17,714	0	416,650	743,491	623,299	290,672
20	TOTAL GROSS PTD PLANT	PD21	4,078,585	1,896,448	0	416,650	743,491	623,299	290,672
<u>21 GENERAL &amp; INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	206,191	62,655	31,310	11,294	24,346	20,411	9,518
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	51,094	0	0	0	0	0	0
24	GENERAL PLANT IN SERVICE	G121	257,285	62,655	31,310	11,294	24,346	20,411	9,518
25	GROSS ELECTRIC PLT IN SERVICE	GP11	4,335,870	1,959,103	31,310	427,944	767,837	643,710	300,190

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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	1,418,730	0
3	INTERMEDIATE	P102 K202	0	0	0	0	224,953	0
4	PEAKING	P104 K204	0	0	0	0	235,051	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	1,878,734	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	9,157	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	1,637	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	6,920	0
10	TRANSMISSION	T106 K220	0	0	0	0	416,650	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	434,364	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	2,313,098	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	0	0	0	0	743,491	0
15	SECONDARY	D102 K242	0	0	0	0	623,299	0
16	SERVICES	D104 K244	0	0	0	0	290,672	0
17	METERS	D106 K246	108,025	0	0	0	108,025	0
18	DISTRIBUTION PLANT IN SERVICE	D141	108,025	0	0	0	1,765,487	0
19	TOTAL TRANS & DIST PLANT	TD21	108,025	0	0	0	2,199,851	0
20	TOTAL GROSS PTD PLANT	PD21	108,025	0	0	0	4,078,585	0
<u>21 GENERAL &amp; INTANGIBLE PLANT</u>								
22	LABOR RELATED	G100 K627	8,087	0	0	38,571	206,192	-1
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	51,094	51,094	0
24	GENERAL PLANT IN SERVICE	G121	8,087	0	0	89,665	257,286	-1
25	GROSS ELECTRIC PLT IN SERVICE	GP11	116,112	0	0	89,665	4,335,871	-1

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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION PLANT</b>									
2	BASE	P150 P100	811,368	811,368	0	0	0	0	0
3	INTERMEDIATE	P152 P102	197,399	197,399	0	0	0	0	0
4	PEAKING	P154 P104	106,077	106,077	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	1,114,844	1,114,844	0	0	0	0	0
<b>6 TRANSMISSION PLANT</b>									
7	GEN. STEP-UP - BASE	T150 T100	3,075	3,075	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	550	550	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	2,323	2,323	0	0	0	0	0
10	TRANSMISSION	T156 T106	191,871	0	0	191,871	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	197,819	5,948	0	191,871	0	0	0
<b>12 DISTRIBUTION PLANT</b>									
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
<b>18 GENERAL &amp; INTANGIBLE PLANT</b>									
19	LABOR RELATED	G150 G100	85,332	25,930	12,958	4,674	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	122,153	25,930	12,958	4,674	10,076	8,447	3,939
<b>22 COMMON &amp; OTHER PLANT</b>									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	2,870	1,297	21	283	508	426	199
24	TOTAL COM & OTHER PLANT	C171	2,870	1,297	21	283	508	426	199
25	TOTAL DEPRECIATION RESERVE	DR11	2,119,344	1,148,019	12,979	196,828	282,693	268,079	111,559

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DEPRECIATION RESERVE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<b>1 PRODUCTION PLANT</b>									
2	BASE	P150 P100	0	0	0	0	0	811,368	0
3	INTERMEDIATE	P152 P102	0	0	0	0	0	197,399	0
4	PEAKING	P154 P104	0	0	0	0	0	106,077	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	0	1,114,844	0
<b>6 TRANSMISSION PLANT</b>									
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	0	3,075	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	0	550	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	0	2,323	0
10	TRANSMISSION	T156 T106	0	0	0	0	0	191,871	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	0	197,819	0
<b>12 DISTRIBUTION PLANT</b>									
13	PRIMARY	D150 D100	0	0	0	0	0	272,109	0
14	SECONDARY	D152 D102	0	0	0	0	0	259,206	0
15	SERVICES	D154 D104	0	0	0	0	0	107,421	0
16	METERS	D156 D106	42,922	0	0	0	0	42,922	0
17	TOTAL DIST DEPREC RESERVE	D191	42,922	0	0	0	0	681,658	0
<b>18 GENERAL &amp; INTANGIBLE PLANT</b>									
19	LABOR RELATED	G150 G100	3,347	0	0	0	15,963	85,334	-2
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	0	36,821	36,821	0
21	TOTAL GENERAL DEPREC RESERVE	G171	3,347	0	0	0	52,784	122,155	-2
<b>22 COMMON &amp; OTHER PLANT</b>									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	77	0	0	0	59	2,870	0
24	TOTAL COM & OTHER PLANT	C171	77	0	0	0	59	2,870	0
25	TOTAL DEPRECIATION RESERVE	DR11	46,346	0	0	0	52,843	2,119,346	-2

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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>NET ELECTRIC PLANT</b>								
<b>1 PRODUCTION PLANT</b>								
2	PRODUCTION PLANT IN SERVICE	P121	1,878,734	1,878,734	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-1,114,844	-1,114,844	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	763,890	763,890	0	0	0	0
<b>5 TRANSMISSION PLANT</b>								
6	TRANSMISSION PLANT IN SERVICE	T121	434,364	17,714	0	416,650	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-197,819	-5,948	-0	-191,871	-0	-0
8	NET TRANSMISSION PLANT	T221	236,545	11,766	0	224,779	0	0
<b>9 DISTRIBUTION PLANT</b>								
10	DISTRIBUTION PLANT IN SERVICE	D141	1,765,487	0	0	743,491	623,299	290,672
11	TOTAL DIST DEPREC RESERVE	D191	-681,658	-0	-0	-272,109	-259,206	-107,421
12	NET DISTRIBUTION PLANT	D241	1,083,829	0	0	471,382	364,093	183,251
13	NET PTD PLANT	NT31	2,084,264	775,656	0	224,779	471,382	364,093
14	NET TRANS & DIST PLANT	NT21	1,320,374	11,766	0	224,779	471,382	364,093
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>								
16	GENERAL PLANT IN SERVICE	G121	257,285	62,655	31,310	11,294	24,346	20,411
17	TOTAL GENERAL DEPREC RESERVE	G171	-122,153	-25,930	-12,958	-4,674	-10,076	-8,447
18	NET GENERAL & INTANG PLANT	G221	135,132	36,725	18,352	6,620	14,270	11,964
<b>19 COMMON &amp; OTHER PLANT</b>								
20	TOTAL COM & OTHER PLANT	C171	-2,870	-1,297	-21	-283	-508	-426
21	NET COMMON & OTHER PLANT	C221	-2,870	-1,297	-21	-283	-508	-426
22	NET ELECTRIC PLANT IN SERVICE	NP21	2,216,526	811,084	18,331	231,116	485,144	375,631

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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	1,878,734	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-1,114,844	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	763,890	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	434,364	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-197,819	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	236,545	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	2,084,264	0
14	NET TRANS & DIST PLANT	NT21	65,103	0	0	0	0	1,320,374	0
<u>15 GENERAL &amp; INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	8,087	0	0	0	89,665	257,286	-1
17	TOTAL GENERAL DEPREC RESERVE	G171	-3,347	-0	-0	-0	-52,784	-122,155	2
18	NET GENERAL & INTANG PLANT	G221	4,740	0	0	0	36,881	135,131	1
<u>19 COMMON &amp; OTHER PLANT</u>									
20	TOTAL COM & OTHER PLANT	C171	-77	-0	-0	-0	-59	-2,870	-0
21	NET COMMON & OTHER PLANT	C221	-77	0	0	0	-59	-2,870	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	69,766	0	0	0	36,822	2,216,525	1

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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	2,971	0	0	2,971	0	0	0
5	DISTRIBUTION V226 D100	1,061	0	0	0	1,061	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	4,032	0	0	2,971	1,061	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	54,588	54,588	0	0	0	0	0
9	TRANSMISSION V236 T106	11,358	0	0	11,358	0	0	0
10	DISTRIBUTION V238 D141	11,956	0	0	0	5,035	4,221	1,968
11	GENERAL V240 G100	3,475	1,056	528	190	410	344	160
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-36,138	-36,138	0	0	0	0	0
13	TOTAL RATE BASE CWIP V255	45,239	19,506	528	11,548	5,445	4,565	2,128
14	TOTAL ADDITIVE ADJUSTMENTS V289	49,271	19,506	528	14,519	6,506	4,565	2,128
15	NET ORIGINAL COST RATE BASE RB21	2,265,797	830,590	18,859	245,635	491,650	380,196	190,759
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE W630 K306	63,564	0	63,564	0	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-181	0	-181	0	0	0	0
21	TOTAL FUEL STOCKS W641	63,383	0	63,383	0	0	0	0
<u>22 PLANT MATERIALS &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	53,273	24,071	385	5,258	9,434	7,909	3,688
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-298	-135	-2	-29	-53	-44	-21
25	TOTAL PLANT MATERIALS & SUPPL W659	52,975	23,936	383	5,229	9,381	7,865	3,667
26	TOTAL MATERIALS & SUPPLIES W661	116,358	23,936	63,766	5,229	9,381	7,865	3,667
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	126,799	58,959	0	12,953	23,114	19,378	9,037
29	TOTAL PREPAYMENTS W687	126,799	58,959	0	12,953	23,114	19,378	9,037
<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
<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	0	2,971	0
5	DISTRIBUTION V226 D100	0	0	0	0	0	1,061	0
6	TOTAL LAND HELD FOR FUTURE USE V233	0	0	0	0	0	4,032	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	0	0	0	0	0	54,588	0
9	TRANSMISSION V236 T106	0	0	0	0	0	11,358	0
10	DISTRIBUTION V238 D141	732	0	0	0	0	11,956	0
11	GENERAL V240 G100	136	0	0	0	650	3,474	1
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	0	0	0	0	0	-36,138	0
13	TOTAL RATE BASE CWIP V255	868	0	0	0	650	45,238	1
14	TOTAL ADDITIVE ADJUSTMENTS V289	868	0	0	0	650	49,270	1
15	NET ORIGINAL COST RATE BASE RB21	70,634	0	0	0	37,472	2,265,795	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	0	63,564	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	0	0	0	0	0	-181	0
21	TOTAL FUEL STOCKS W641	0	0	0	0	0	63,383	0
<u>22 PLANT MATERIALS &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	1,427	0	0	0	1,102	53,274	-1
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-8	0	0	0	-6	-298	0
25	TOTAL PLANT MATERIALS & SUPPL W659	1,419	0	0	0	1,096	52,976	-1
26	TOTAL MATERIALS & SUPPLIES W661	1,419	0	0	0	1,096	116,359	-1
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	3,358	0	0	0	0	126,799	0
29	TOTAL PREPAYMENTS W687	3,358	0	0	0	0	126,799	0
<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	-87,753	-26,665	-13,325	-4,807	-10,362	-8,687	-4,051	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	5,894	5,894	0	0	0	0	0	
3	MISC OTHER	W736 OM31	-107,605	-30,027	-16,540	-6,136	-12,731	-7,885	-6,954	
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-1,664	-752	-12	-164	-295	-247	-115	
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	-160	-61	-11	-13	-26	-20	-10	
6	1DJ K - SECTION 1341	W742 GP19	5,224	2,360	38	516	925	776	362	
7	TOTAL MISC WORK CAPITAL	W747	-186,064	-49,251	-29,850	-10,604	-22,489	-16,063	-10,768	
8	TOTAL WORKING CAPITAL	WC71	57,093	33,644	33,916	7,578	10,006	11,180	1,936	
9	PRELIMINARY SUMMARY									
10	TOTAL ADDITIVE ADJUSTMENTS	V289	49,271	19,506	528	14,519	6,506	4,565	2,128	
11	TOTAL WORKING CAPITAL	WC71	57,093	33,644	33,916	7,578	10,006	11,180	1,936	
12	TOTAL RATE BASE ADJUSTMENTS	RB71	106,364	53,150	34,444	22,097	16,512	15,745	4,064	
13	RATE BASE CALCULATION									
14	NET ELECTRIC PLANT IN SERVICE	NP21	2,216,526	811,084	18,331	231,116	485,144	375,631	188,631	
15	TOTAL RATE BASE ADJUSTMENTS	RB71	106,364	53,150	34,444	22,097	16,512	15,745	4,064	
16	TOTAL RATE BASE	RB91	2,322,890	864,234	52,775	253,213	501,656	391,376	192,695	
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	227,852	84,773	5,177	24,838	49,207	38,390	18,901	

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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	-87,754	1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	5,894	0
3 MISC OTHER	W736 OM31	-4,983	0	0	0	-22,350	-107,606	1
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-45	0	0	0	-34	-1,664	0
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-6	0	0	0	-14	-161	1
6 1DJ K - SECTION 1341	W742 GP19	140	0	0	0	108	5,225	-1
7 TOTAL MISC WORK CAPITAL	W747	-8,336	0	0	0	-38,705	-186,066	2
8 TOTAL WORKING CAPITAL	WC71	-3,559	0	0	0	-37,609	57,092	1
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	868	0	0	0	650	49,270	1
11 TOTAL WORKING CAPITAL	WC71	-3,559	0	0	0	-37,609	57,092	1
12 TOTAL RATE BASE ADJUSTMENTS	RB71	-2,691	0	0	0	-36,959	106,362	2
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	69,766	0	0	0	36,822	2,216,525	1
15 TOTAL RATE BASE ADJUSTMENTS	RB71	-2,691	0	0	0	-36,959	106,362	2
16 TOTAL RATE BASE	RB91	67,075	0	0	0	-137	2,322,887	3
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	-13	227,852	0

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O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION O &amp; M</b>									
<b>2 ENERGY RELATED PROD O &amp; M</b>									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	4,130	0	4,130	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	36,683	0	36,683	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	591	0	591	0	0	0	0
6	TOTAL ENERGY RELATED	P341	41,404	0	41,404	0	0	0	0
<b>7 DEMAND RELATED PROD O &amp; M</b>									
8	BASE	P352 K200	55,529	55,529	0	0	0	0	0
9	INTERMEDIATE	P354 K202	8,104	8,104	0	0	0	0	0
10	PEAKING	P356 K204	8,542	8,542	0	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	3,888	0	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	951	951	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391	77,014	73,126	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451	118,418	73,126	41,404	0	0	0	0
<b>15 TRANSMISSION O &amp; M</b>									
16	GEN. STEP-UP - BASE	T300 K200	330	330	0	0	0	0	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	59	59	0	0	0	0	0
18	GEN. STEP-UP - PEAKING	T304 K204	249	249	0	0	0	0	0
19	TRANSMISSION	T306 K220	14,866	0	0	14,866	0	0	0
20	TOTAL TRANSMISSION O & M	T341	15,504	638	0	14,866	0	0	0
<b>21 DISTRIBUTION O &amp; M</b>									
22	PRIMARY	D300 D100	29,709	0	0	0	29,709	0	0
23	SECONDARY	D302 D102	16,465	0	0	0	0	16,465	0
24	SERVICES INCL R/D	D304 D104	16,109	0	0	0	0	0	16,109
25	METERS	D306 D106	3,148	0	0	0	0	0	0
26	TOTAL DISTRIBUTION O & M	D341	65,431	0	0	0	29,709	16,465	16,109
<b>27 CUSTOMER ACCOUNTING</b>									
28	METER READING	C300 K410	9,395	0	0	0	0	0	0
29	CUSTOMER RECORDS	C302 K412	37,724	0	0	0	0	0	0
30	BILLING	C304 K414	5,276	0	0	0	0	0	0
31	SERVICE WORK FOR COMP	C306 K244	1,512	0	0	0	0	0	1,512
32	UNCOLLECTIBLES	C308 R600	2,644	1,008	181	216	422	328	164
33	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	-3	-1	0	0	0	0	0
34	TOTAL CUSTOMER ACCOUNTING EXP	C317	56,548	1,007	181	216	422	328	1,676
<b>35 CUSTOMER SERVICE &amp; INFORMATION</b>									

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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
<u>1 PRODUCTION O &amp; M</u>									
<u>2 ENERGY RELATED PROD O &amp; M</u>									
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 <u>ADJ E - LAST CORE NUCLEAR FUEL</u>	P310	K306	0	0	0	0	0	591	0
6 TOTAL ENERGY RELATED	P341		0	0	0	0	0	41,404	0
<u>7 DEMAND RELATED PROD O &amp; M</u>									
8 BASE	P352	K200	0	0	0	0	0	55,529	0
9 INTERMEDIATE	P354	K202	0	0	0	0	0	8,104	0
10 PEAKING	P356	K204	0	0	0	0	0	8,542	0
11 PURCHASE POWER-D.A. RETAIL	P358	K400	0	0	0	0	3,888	3,888	0
12 <u>ADJ F - NUCLEAR M&amp;S INVENTORY</u>	P362	K200	0	0	0	0	0	951	0
13 TOTAL DEMAND RELATED	P391		0	0	0	0	3,888	77,014	0
14 TOTAL PRODUCTION O & M	P451		0	0	0	0	3,888	118,418	0
<u>15 TRANSMISSION O &amp; M</u>									
16 GEN. STEP-UP - BASE	T300	K200	0	0	0	0	0	330	0
17 GEN. STEP-UP - INTERMEDIATE	T302	K202	0	0	0	0	0	59	0
18 GEN. STEP-UP - PEAKING	T304	K204	0	0	0	0	0	249	0
19 <u>TRANSMISSION</u>	T306	K220	0	0	0	0	0	14,866	0
20 TOTAL TRANSMISSION O & M	T341		0	0	0	0	0	15,504	0
<u>21 DISTRIBUTION O &amp; M</u>									
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 <u>METERS</u>	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
<u>27 CUSTOMER ACCOUNTING</u>									
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	92	0	0	0	233	2,644	0
33 <u>GROSS UP/(DOWN) ADJ FOR UNCOLL</u>	C310	R600	0	0	0	0	0	-1	-2
34 TOTAL CUSTOMER ACCOUNTING EXP	C317		9,487	0	0	0	43,233	56,550	-2
<u>35 CUSTOMER SERVICE &amp; INFORMATION</u>									



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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	-1,614	-1,614	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	2,277	1,029	16	225	403	338	158
12	LABOR RELATED	A308 K627	23,454	7,127	3,561	1,285	2,769	2,322	1,083
13	D.A. RETAIL - LABOR	A312 K627	187	57	28	10	22	19	9
14	ADJ J - RETAIL RATE CASE EXP	A314 R600	522	199	36	43	83	65	32
15	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-2,430	-738	-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	-914	-413	-7	-90	-162	-136	-63
18	ADJ D - ACQUISITION ADJ	A324 K627	35,594	10,816	5,405	1,950	4,203	3,523	1,643
19	TOTAL ADMINISTRATIVE & GENERAL	A337	60,950	16,462	8,670	3,560	8,550	7,163	3,344
20	TOTAL O & M EXPENSE	OM31	326,939	91,233	50,255	18,642	38,681	23,956	21,129

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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	-1,614	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	2,277	0
12	LABOR RELATED	A308	K627	920	0	0	0	4,387	23,454	0
13	D.A. RETAIL - LABOR	A312	K627	7	0	0	0	35	187	0
14	ADJ J - RETAIL RATE CASE EXP	A314	R600	18	0	0	0	46	522	0
15	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-95	0	0	0	-455	-2,430	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	-914	0
18	ADJ D - ACQUISITION ADJ	A324	K627	1,396	0	0	0	6,658	35,594	0
19	TOTAL ADMINISTRATIVE & GENERAL	A337		2,504	0	0	0	10,699	60,952	-2
20	TOTAL O & M EXPENSE	OM31		15,139	0	0	0	67,908	326,943	-4

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DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION DEPRECIATION</b>									
2	BASE	P460 P100	65,847	65,847	0	0	0	0	0
3	INTERMEDIATE	P462 P102	12,017	12,017	0	0	0	0	0
4	PEAKING	P464 P104	10,153	10,153	0	0	0	0	0
5	D.A. RETAIL	P468 K200	5,188	5,188	0	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	5,347	5,347	0	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	98,552	98,552	0	0	0	0	0
<b>8 TRANSMISSION DEPRECIATION</b>									
9	GEN. STEP-UP - BASE	T460 T100	272	272	0	0	0	0	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	48	48	0	0	0	0	0
11	GEN. STEP-UP - PEAKING	T464 T104	206	206	0	0	0	0	0
12	TRANSMISSION	T466 T106	12,975	0	0	12,975	0	0	0
13	TOTAL TRANS DEPREC EXP	T481	13,501	526	0	12,975	0	0	0
<b>14 DISTRIBUTION DEPRECIATION</b>									
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
<b>20 GENERAL &amp; INTANG DEPRECIATION</b>									
21	LABOR RELATED	G460 G100	16,099	4,892	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	-1,339	-407	-203	-73	-158	-133	-62
24	TOTAL GENERAL DEPREC EXPENSE	G481	19,870	4,485	2,242	809	1,743	1,461	681
25	TOTAL DEPRECIATION EXPENSE	DE41	199,540	103,563	2,242	13,784	27,437	28,461	11,587

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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	65,847	0
3	INTERMEDIATE	P462 P102	0	0	0	0	12,017	0
4	PEAKING	P464 P104	0	0	0	0	10,153	0
5	D.A. RETAIL	P468 K200	0	0	0	0	5,188	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	5,347	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	98,552	0
<u>8 TRANSMISSION DEPRECIATION</u>								
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	272	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	48	0
11	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	206	0
12	TRANSMISSION	T466 T106	0	0	0	0	12,975	0
13	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	13,501	0
<u>14 DISTRIBUTION DEPRECIATION</u>								
15	PRIMARY	D460 D100	0	0	0	0	25,694	0
16	SECONDARY	D462 D102	0	0	0	0	27,000	0
17	SERVICES	D464 D104	0	0	0	0	10,906	0
18	METERS	D466 D106	4,017	0	0	0	4,017	0
19	TOTAL DIST DEPREC EXPENSE	D481	4,017	0	0	0	67,617	0
<u>20 GENERAL &amp; INTANG DEPRECIATION</u>								
21	LABOR RELATED	G460 G100	631	0	0	3,012	16,100	-1
22	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	5,110	5,110	0
23	ADJ S - SEBRING	G464 G100	-53	0	0	-250	-1,339	0
24	TOTAL GENERAL DEPREC EXPENSE	G481	578	0	0	7,872	19,871	-1
25	TOTAL DEPRECIATION EXPENSE	DE41	4,595	0	0	7,872	199,541	-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
<b>1 TAXES OTHER THAN INC &amp; REV</b>									
<b>2 REAL ESTATE &amp; PROPERTY TAX</b>									
3	AMOUNT ALLOCABLE	L500 GP19	49,528	22,379	358	4,888	8,771	7,353	3,429
4	TOTAL REAL EST & PROP TAX	L521	49,528	22,379	358	4,888	8,771	7,353	3,429
<b>5 PAYROLL TAX</b>									
6	TOTAL	L530 K627	8,586	2,609	1,304	470	1,014	850	396
7	TOTAL PAYROLL TAX	L551	8,586	2,609	1,304	470	1,014	850	396
8	TOTAL OTHER TAX & MISC EXPENSE	L591	58,114	24,988	1,662	5,358	9,785	8,203	3,825
<b>9 OTHER TAXES &amp; MISC EXPENSES</b>									
10	REVENUE TAXES	M600 R600	88,314	33,674	6,035	7,223	14,100	10,949	5,470
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-1,098	-496	-8	-108	-194	-163	-76
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-87,709	-33,444	-5,994	-7,174	-14,004	-10,874	-5,432
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	-2	-1	0	0	0	0	0
14	MISC ALLOWABLE EXPENSES	M621	-495	-267	33	-59	-98	-88	-38
<b>15 PRELIMINARY SUMMARY</b>									
16	TOTAL O & M EXPENSE	OM31	326,939	91,233	50,255	18,642	38,681	23,956	21,129
17	TOTAL DEPRECIATION EXPENSE	DE41	199,540	103,563	2,242	13,784	27,437	28,461	11,587
18	TOTAL OTHER TAX & MISC EXPENSE	L591	58,114	24,988	1,662	5,358	9,785	8,203	3,825
19	MISC ALLOWABLE EXPENSES	M621	-495	-267	33	-59	-98	-88	-38
20	TOTAL OP EXP EX INC & REV TAX	OP61	584,098	219,517	54,192	37,725	75,805	60,532	36,503

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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
<b>1 TAXES OTHER THAN INC &amp; REV</b>									
<b>2 REAL ESTATE &amp; PROPERTY TAX</b>									
3	AMOUNT ALLOCABLE	L500 GP19	1,326	0	0	0	1,024	49,528	0
4	TOTAL REAL EST & PROP TAX	L521	1,326	0	0	0	1,024	49,528	0
<b>5 PAYROLL TAX</b>									
6	TOTAL	L530 K627	337	0	0	0	1,606	8,586	0
7	TOTAL PAYROLL TAX	L551	337	0	0	0	1,606	8,586	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	1,663	0	0	0	2,630	58,114	0
<b>9 OTHER TAXES &amp; MISC EXPENSES</b>									
10	REVENUE TAXES	M600 R600	3,064	0	0	0	7,799	88,314	0
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-29	0	0	0	-23	-1,097	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-3,043	0	0	0	-7,745	-87,710	1
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	0	0	0	0	0	-1	-1
14	MISC ALLOWABLE EXPENSES	M621	-8	0	0	0	31	-494	-1
<b>15 PRELIMINARY SUMMARY</b>									
16	TOTAL O & M EXPENSE	OM31	15,139	0	0	0	67,908	326,943	-4
17	TOTAL DEPRECIATION EXPENSE	DE41	4,595	0	0	0	7,872	199,541	-1
18	TOTAL OTHER TAX & MISC EXPENSE	L591	1,663	0	0	0	2,630	58,114	0
19	MISC ALLOWABLE EXPENSES	M621	-8	0	0	0	31	-494	-1
20	TOTAL OP EXP EX INC & REV TAX	OP61	21,389	0	0	0	78,441	584,104	-6

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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	63,439	23,603	1,441	6,915	13,700	10,689	5,263
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-4,193	-1,560	-95	-457	-906	-706	-348
6	TOTAL OTHER INTEREST EXPENSE	Y781	59,246	22,043	1,346	6,458	12,794	9,983	4,915
7	TOTAL INTEREST EXPENSE	Y783	59,246	22,043	1,346	6,458	12,794	9,983	4,915
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	55,464	25,061	401	5,474	9,822	8,234	3,840
10	TOTAL SIT UNALLOW FOR FIT	Y861	55,464	25,061	401	5,474	9,822	8,234	3,840
11	NET DEDUCTIONS AND ADDITIONS	Y871	3,782	-3,018	945	984	2,972	1,749	1,075
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	2760 GP19	-21,078	-9,524	-152	-2,080	-3,733	-3,129	-1,459
15	ADJ R - TAX ON AFUDC	2762 GP19	407	184	3	40	72	60	28
16	TOTAL FED PROV DEF IT (410.1)	2781	-20,671	-9,340	-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	4,502	2,034	33	444	797	668	312
20	TOTAL AMORTIZED ITC	Z813	4,502	2,034	33	444	797	668	312
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-20,671	-9,340	-149	-2,040	-3,661	-3,069	-1,431
23	TOTAL AMORTIZED ITC	Z813	-4,502	-2,034	-33	-444	-797	-668	-312
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-25,173	-11,374	-182	-2,484	-4,458	-3,737	-1,743
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	227,852	84,773	5,177	24,838	49,207	38,390	18,901
27	NET DEDUCTIONS AND ADDITIONS	Y871	-3,782	3,018	-945	-984	-2,972	-1,749	-1,075
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-25,173	-11,374	-182	-2,484	-4,458	-3,737	-1,743
29	BASE FOR FIT COMPUTATION	1865	198,897	76,417	4,050	21,370	41,777	32,904	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	63,439	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-121	0	0	0	0	-4,193	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	1,711	0	0	0	-4	59,246	0
7	TOTAL INTEREST EXPENSE	Y783	1,711	0	0	0	-4	59,246	0
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	1,485	0	0	0	1,147	55,464	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	1,485	0	0	0	1,147	55,464	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	226	0	0	0	-1,151	3,782	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	-564	0	0	0	-436	-21,077	-1
15	ADJ R - TAX ON AFUDC	Z762 GP19	11	0	0	0	8	406	1
16	TOTAL FED PROV DEF IT (410.1)	Z781	-553	0	0	0	-428	-20,671	0
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	121	0	0	0	93	4,502	0
20	TOTAL AMORTIZED ITC	Z813	121	0	0	0	93	4,502	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-553	0	0	0	-428	-20,671	0
23	TOTAL AMORTIZED ITC	Z813	-121	-0	-0	-0	-93	-4,502	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-674	0	0	0	-521	-25,173	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	6,579	0	0	0	-13	227,852	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-226	-0	-0	-0	1,151	-3,782	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-674	0	0	0	-521	-25,173	0
29	BASE FOR FIT COMPUTATION	1865	5,679	0	0	0	617	198,897	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  
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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	107,099	41,148	2,181	11,507	22,495	17,718	8,660
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-25,173	-11,374	-182	-2,484	-4,458	-3,737	-1,743
3	NET FED INCOME TAX ALLOWABLE	1879	81,926	29,774	1,999	9,023	18,037	13,981	6,917
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	107,099	41,148	2,181	11,507	22,495	17,718	8,660
6	NET FED INCOME TAX PAYABLE	1889	107,099	41,148	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	227,852	84,773	5,177	24,838	49,207	38,390	18,901
12	NET FED INCOME TAX ALLOWABLE	1879	81,926	29,774	1,999	9,023	18,037	13,981	6,917
13	NET DEDUCTIONS AND ADDITIONS	Y871	-3,782	3,018	-945	-984	-2,972	-1,749	-1,075
14	BASE FOR SIT COMPUTATION	J965	305,996	117,565	6,231	32,877	64,272	50,622	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	17,809	6,842	363	1,913	3,741	2,946	1,440
17	NET STATE INCOME TAX ALLOWABLE	J979	17,809	6,842	363	1,913	3,741	2,946	1,440
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	17,809	6,842	363	1,913	3,741	2,946	1,440
20	NET STATE INCOME TAX PAYABLE	J989	17,809	6,842	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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<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	3,058	0	0	0	332	107,099	0
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-674	0	0	0	-521	-25,173	0
3	NET FED INCOME TAX ALLOWABLE	1879	2,384	0	0	0	-189	81,926	0
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	3,058	0	0	0	332	107,099	0
6	NET FED INCOME TAX PAYABLE	1889	3,058	0	0	0	332	107,099	0
<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	6,579	0	0	0	-13	227,852	0
12	NET FED INCOME TAX ALLOWABLE	1879	2,384	0	0	0	-189	81,926	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	-226	-0	-0	-0	1,151	-3,782	-0
14	BASE FOR SIT COMPUTATION	J965	8,737	0	0	0	949	305,996	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	509	0	0	0	55	17,809	0
17	NET STATE INCOME TAX ALLOWABLE	J979	509	0	0	0	55	17,809	0
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	509	0	0	0	55	17,809	0
20	NET STATE INCOME TAX PAYABLE	J989	509	0	0	0	55	17,809	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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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 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	1,262	1,262	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	1,052	475	8	104	186	156	73
6 RATE BASE RELATED	Q008 RB91	4,759	1,771	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 <u>CUSTOMER ACCOUNTING</u>	Q016 K412	130	0	0	0	0	0	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	26,825	3,508	1,265	1,126	5,512	6,142	8,956
12 <u>COST OF SERVICE COMPUTATION</u>								
13 <u>TOTAL OP EXP EX INC &amp; REV TAX</u>	OP61	584,098	219,517	54,192	37,725	75,805	60,532	36,503
14 <u>RETURN ON RATE BASE</u>	R751	227,852	84,773	5,177	24,838	49,207	38,390	18,901
15 <u>NET FED INCOME TAX ALLOWABLE</u>	I879	81,926	29,774	1,999	9,023	18,037	13,981	6,917
16 <u>NET STATE INCOME TAX ALLOWABLE</u>	J979	17,809	6,842	363	1,913	3,741	2,946	1,440
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-26,825	-3,508	-1,265	-1,126	-5,512	-6,142	-8,956
18 <u>SUBTOTAL B</u>	CS03	884,860	337,398	60,466	72,373	141,278	109,707	54,805
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	884,860	337,398	60,466	72,373	141,278	109,707	54,805
21 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	884,860	337,399	60,467	72,374	141,278	109,707	54,805
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-884,860	-337,398	-60,466	-72,373	-141,278	-109,707	-54,805
23 <u>EXCESS REVENUES</u>	XREV	0	1	1	1	0	0	0
24 <u>COMPOSITE TAX RATE</u>	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
25 <u>EXCESS TAX</u>	XTAX	-1	0	0	0	0	0	0
26 <u>EXCESS RETURN</u>	XRET	1	1	1	1	0	0	0

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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	1,262	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	1,052	0
6 RATE BASE RELATED	Q008 RB91	137	0	0	0	0	4,760	-1
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 <u>CUSTOMER ACCOUNTING</u>	Q016 K412	0	0	0	0	130	130	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	165	0	0	0	152	26,826	-1
12 <u>COST OF SERVICE COMPUTATION</u>								
13 <u>TOTAL OP EXP EX INC &amp; REV TAX</u>	OP61	21,389	0	0	0	78,441	584,104	-6
14 RETURN ON RATE BASE	R751	6,579	0	0	0	-13	227,852	0
15 NET FED INCOME TAX ALLOWABLE	I879	2,384	0	0	0	-189	81,926	0
16 NET STATE INCOME TAX ALLOWABLE	J979	509	0	0	0	55	17,809	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-165	-0	-0	-0	-152	-26,826	1
18 <u>SUBTOTAL B</u>	CS03	30,696	0	0	0	78,142	884,865	-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	30,696	0	0	0	78,142	884,865	-5
21 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	30,696	0	0	0	78,141	884,867	-7
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-30,696	-0	-0	-0	-78,142	-884,865	5
23 <u>EXCESS REVENUES</u>	XREV	0	0	0	0	-1	2	-2
24 <u>COMPOSITE TAX RATE</u>	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575
25 <u>EXCESS TAX</u>	XTAX	0	0	0	0	0	0	-1
26 <u>EXCESS RETURN</u>	XRET	0	0	0	0	-1	2	-1

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FLORIDA POWER CORPORATION  
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED  
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<u>ROR, TAX RATES &amp; 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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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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<u>ROR, TAX RATES &amp; 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>
<b>1</b>	<b><u>RATE OF RETURN</u></b>							
<b>2</b>	<b><u>CAPITALIZATION AMOUNTS</u></b>							
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
<b>11</b>	<b><u>COST OF CAPITAL</u></b>							
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
<b>19</b>	<b><u>WEIGHTED COST OF CAPITAL</u></b>							
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
<b>28</b>	<b><u>TAX RATES AND SPECIAL FACTORS</u></b>							
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
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
<u>1 DEMAND, ENERGY &amp; 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	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	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	24,849	24,849	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	3,814	3,814	0	0	0	0
33	PROD. DEMAND - PEAKING	K604 K204	1,890	1,890	0	0	0	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	15,386	0	15,386	0	0	0
35	TRANSMISSION	K610 T121	5,786	236	0	5,550	0	0
36	DISTRIBUTION	K612 D141	28,409	0	0	0	11,964	4,677
37	TOTAL PTD WAGES & SALARIES	K617	80,134	30,789	15,386	5,550	11,964	4,677
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.38422	0.19200	0.06926	0.14930	0.12517
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

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

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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 DEMAND, ENERGY &amp; 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 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
<u>30 WAGES AND SALARIES</u>								
31	PROD. DEMAND - BASE	K600 K200	0	0	0	0	24,849	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	3,814	0
33	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	1,890	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	15,386	0
35	TRANSMISSION	K610 T121	0	0	0	0	5,786	0
36	DISTRIBUTION	K612 D141	1,738	0	0	0	28,409	0
37	TOTAL PTD WAGES & SALARIES	K617	1,738	0	0	0	80,134	0
38	WTD PTD WAGE & SAL RATIOS	K619	0.02169	0.00000	0.00000	0.00000	1.00000	0.00000
39	CUSTOMER ACCOUNTING	K620 K667	2,236	0	0	0	10,566	12,802
40	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	0	3,089	3,089
41	ECCR	K624 K400	0	0	0	0	5,299	5,299

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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DOCKET NUMBER: ERRS25FN-000  
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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	101,324	30,789	15,386	5,550	11,964	10,030	4,677
2	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.30387	0.15185	0.05477	0.11808	0.09899	0.04616
3	ADMINISTRATIVE & GENERAL	K630 K627	5,058	1,537	768	277	597	501	233
4	TOTAL WAGES AND SALARIES EXP	K633	106,382	32,326	16,154	5,827	12,561	10,531	4,910
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.30387	0.15185	0.05477	0.11807	0.09899	0.04615
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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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	3,974	0	0	0	18,954	101,324	0	
2	WTD PTDCSS WAGE & SAL RATIOS	K629	0.03922	0.00000	0.00000	0.00000	0.18706	1.00000	0.00000	
3	ADMINISTRATIVE & GENERAL	K630 K627	198	0	0	0	946	5,057	1	
4	TOTAL WAGES AND SALARIES EXP	K633	4,172	0	0	0	19,900	106,381	1	
5	WTD WAGE AND SALARY RATIOS	K639	0.03922	0.00000	0.00000	0.00000	0.18706	0.99999	0.00001	
6	<u>WTG CUST ACCOUNTING EXPENSE</u>									
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	<u>RECOV FUEL ENERGY EXPENSE</u>									
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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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	0.04078	0.00000	0.95922	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.81987	0.00000	0.18013	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.42113	0.35305	0.16464
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00805	0.00000	0.18940	0.33797	0.28334
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.46498	0.00000	0.10216	0.18229	0.15282
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.24352	0.12169	0.04390	0.09463	0.07933
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.45184	0.00722	0.09870	0.17709	0.14846
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.54169	0.00612	0.09287	0.13339	0.12649
<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	0.04974	0.00000	0.95026	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.43492	0.33593
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.00891	0.00000	0.17024	0.35701	0.27575
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.27177	0.13581	0.04899	0.10560	0.08854
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.45192	0.00732	0.09861	0.17700	0.14843
18	WTD NET PLANT RATIOS	NP29	1.00000	0.36593	0.00827	0.10427	0.21888	0.16947
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.20571	0.54802	0.04494	0.08062	0.06759
22	WTD RATIOS	W689	1.00000	0.46498	0.00000	0.10215	0.18229	0.15282
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.26470	0.16043	0.05699	0.12087	0.08633
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.58928	0.59405	0.13273	0.17526	0.19582
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.36658	0.00832	0.10841	0.21699	0.16780
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.37205	0.02272	0.10901	0.21596	0.16849
<u>28 O &amp; 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	0.04115	0.00000	0.95885	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.45405	0.25164
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.01781	0.00320	0.00382	0.00746	0.00580
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	0.27009	0.14225	0.05841	0.14028	0.11752
35	WTD O & M EXP RATIOS	OM39	1.00000	0.27905	0.15371	0.05702	0.11831	0.07327
<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	0.06119	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.04911	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.02649	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.03143	0.00000	0.00000	0.00000	1.00000	-0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.02678	0.00000	0.00000	0.00000	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.02187	0.00000	0.00000	0.00000	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	0.04931	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.03508	0.00000	0.00000	0.00000	0.27293	0.00001
17	WTD NET C & O PLANT RATIOS	C229	0.02683	0.00000	0.00000	0.00000	0.02056	0.00000
18	WTD NET PLANT RATIOS	NP29	0.03148	0.00000	0.00000	0.00000	0.01661	0.00000
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.01220	0.00000	0.00000	0.00000	0.00942	1.00001
22	WTD RATIOS	W689	0.02648	0.00000	0.00000	0.00000	0.00000	1.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.04480	0.00000	0.00000	0.00000	0.20802	1.00001
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.06234	0.00000	0.00000	0.00000	-0.65873	0.99998
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.03117	0.00000	0.00000	0.00000	0.01654	1.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.02888	0.00000	0.00000	0.00000	-0.00006	1.00000
<u>28 O &amp; M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
31	WTD DIST O & M EXP RATIOS	D349	0.04811	0.00000	0.00000	0.00000	0.00000	1.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.16777	0.00000	0.00000	0.00000	0.76454	1.00004
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	0.00000	1.00000	-0.00004
34	WTD A & G EXP RATIOS	A339	0.04108	0.00000	0.00000	0.00000	0.17554	1.00003
35	WTD O & M EXP RATIOS	OM39	0.04631	0.00000	0.00000	0.00000	0.20771	1.00001
<u>36 DEPRECIATION EXPENSES</u>								

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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
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	0.03896	0.00000	0.96104	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	0.22572	0.11283	0.04071	0.08772	0.07353	0.03427
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.51901	0.01124	0.06908	0.13750	0.14263	0.05807
<u>6 OTHER TAXES &amp; MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.45185	0.00723	0.09869	0.17709	0.14846	0.06923
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.30387	0.15188	0.05474	0.11810	0.09900	0.04612
9 WTD OTHER TAX RATIOS	L599	1.00000	0.42998	0.02860	0.09220	0.16838	0.14115	0.06582
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.53939	-0.06667	0.11919	0.19798	0.17778	0.07677
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.37582	0.09278	0.06459	0.12978	0.10363	0.06249
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.38130	0.06833	0.08179	0.15966	0.12398	0.06194
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.61752	0.34964	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04115	0.00000	0.95885	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	0.38422	0.19200	0.06926	0.14930	0.12517	0.05836
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.30387	0.15185	0.05477	0.11808	0.09899	0.04616
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.30387	0.15185	0.05477	0.11807	0.09899	0.04615
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	0.02909	0.00000	0.00000	0.00000	0.39618	1.00005	-0.00005
5 WTD TOT DEPREC EXP RATIOS	DE49	0.02303	0.00000	0.00000	0.00000	0.03945	1.00001	-0.00001
<u>6 OTHER TAXES &amp; MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.02677	0.00000	0.00000	0.00000	0.02068	1.00000	0.00000
8 WTD PAYROLL TAX RATIOS	L559	0.03925	0.00000	0.00000	0.00000	0.18705	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.02862	0.00000	0.00000	0.00000	0.04526	1.00000	0.00000
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.01616	0.00000	0.00000	0.00000	-0.06263	0.99798	0.00202
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.03662	0.00000	0.00000	0.00000	0.13429	1.00001	-0.00001
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.03469	0.00000	0.00000	0.00000	0.08831	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	0.03283	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	0.02169	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTOCSS WAGE & SAL RATIOS	K629	0.03922	0.00000	0.00000	0.00000	0.18706	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.03922	0.00000	0.00000	0.00000	0.18706	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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	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 REVENUES=COST OF SERVICE R600	884,860	337,399	60,467	72,374	141,278	109,707	54,805
3	TOTAL REVENUE CREDITS Q027	26,825	3,508	1,265	1,126	5,512	6,142	8,956
4	TOTAL ELECTRIC REVENUE CS07	911,685	340,907	61,732	73,500	146,790	115,849	63,761
5	TOTAL OP EXP EX INC & REV TAX OP61	-584,098	-219,517	-54,192	-37,725	-75,805	-60,532	-36,503
6	NET INCOME N101	327,587	121,390	7,540	35,775	70,985	55,317	27,258
<u>7 ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE Y783	-59,246	-22,043	-1,346	-6,458	-12,794	-9,983	-4,915
9	TOTAL SIT UNALLOW FOR FIT Y861	55,464	25,061	401	5,474	9,822	8,234	3,840
10	PRELIMINARY TAXABLE INCOME T101	323,805	124,408	6,595	34,791	68,013	53,568	26,183
<u>11 STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME T101	323,805	124,408	6,595	34,791	68,013	53,568	26,183
13	STATE TAXABLE INCOME S101	323,805	124,408	6,595	34,791	68,013	53,568	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 = S101 * K192 ST01	17,810	6,842	363	1,914	3,741	2,946	1,440
17	STATE INC TAX PAYABLE SP01	17,810	6,842	363	1,914	3,741	2,946	1,440
<u>18 SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE SP01	17,810	6,842	363	1,914	3,741	2,946	1,440
20	NET STATE INC TAX ALLOWABLE SA01	17,810	6,842	363	1,914	3,741	2,946	1,440
<u>21 FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME T101	323,805	124,408	6,595	34,791	68,013	53,568	26,183
23	STATE INC TAX PAYABLE SP01	-17,810	-6,842	-363	-1,914	-3,741	-2,946	-1,440
24	NET FEDERAL TAXABLE INCOME F101	305,995	117,566	6,232	32,877	64,272	50,622	24,743
25	FEDERAL INCOME TAX RATE K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190 FT01	107,098	41,148	2,181	11,507	22,495	17,718	8,660
27	TOTAL FED PROV DEF IT (410.1) Z781	-20,671	-9,340	-149	-2,040	-3,661	-3,069	-1,431
28	TOTAL AMORTIZED ITC Z813	-4,502	-2,034	-33	-444	-797	-668	-312
29	NET FED INC TAX ALLOWABLE FA01	81,925	29,774	1,999	9,023	18,037	13,981	6,917
<u>30 FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = F101 * K190 FT01	107,098	41,148	2,181	11,507	22,495	17,718	8,660
32	FED INC TAX PAYABLE FP01	107,098	41,148	2,181	11,507	22,495	17,718	8,660
<u>33 PRELIMINARY SUMMARY</u>								
34	NET INCOME N101	327,587	121,390	7,540	35,775	70,985	55,317	27,258

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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 & 25% AD  
 RESIDENTIAL CLASS

DOCKET NUMBER: ERRS25FN-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
<b>1 NET INCOME COMPUTATION</b>								
2	CLASS REVENUES=COST OF SERVICE	R600	30,696	0	0	78,141	884,867	-7
3	TOTAL REVENUE CREDITS	Q027	165	0	0	152	26,826	-1
4	TOTAL ELECTRIC REVENUE	CS07	30,861	0	0	78,293	911,693	-8
5	TOTAL OP EXP EX INC & REV TAX	OP61	-21,389	-0	-0	-78,441	-584,104	6
6	NET INCOME	N101	9,472	0	0	-148	327,589	-2
<b>7 ADJUSTMENTS TO NET INCOME</b>								
8	TOTAL INTEREST EXPENSE	Y783	-1,711	-0	-0	4	-59,246	-0
9	TOTAL SIT UNALLOW FOR FIT	Y861	1,485	0	0	1,147	55,464	0
10	PRELIMINARY TAXABLE INCOME	T101	9,246	0	0	1,003	323,807	-2
<b>11 STATE INCOME TAX COMPUTATION</b>								
12	PRELIMINARY TAXABLE INCOME	T101	9,246	0	0	1,003	323,807	-2
13	STATE TAXABLE INCOME	S101	9,246	0	0	1,003	323,807	-2
<b>14 STATE INCOME TAX PAYABLE</b>								
15	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = S101 * K192	ST01	509	0	0	55	17,810	0
17	STATE INC TAX PAYABLE	SP01	509	0	0	55	17,810	0
<b>18 SIT ALLOWABLE</b>								
19	STATE INC TAX PAYABLE	SP01	509	0	0	55	17,810	0
20	NET STATE INC TAX ALLOWABLE	SA01	509	0	0	55	17,810	0
<b>21 FEDERAL INCOME TAX COMPUTATION</b>								
22	PRELIMINARY TAXABLE INCOME	T101	9,246	0	0	1,003	323,807	-2
23	STATE INC TAX PAYABLE	SP01	-509	-0	-0	-55	-17,810	-0
24	NET FEDERAL TAXABLE INCOME	F101	8,737	0	0	948	305,997	-2
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = F101 * K190	FT01	3,058	0	0	332	107,099	-1
27	TOTAL FED PROV DEF IT (410.1)	Z781	-553	0	0	-428	-20,671	0
28	TOTAL AMORTIZED ITC	Z813	-121	-0	-0	-93	-4,502	-0
29	NET FED INC TAX ALLOWABLE	FA01	2,384	0	0	-189	81,926	-1
<b>30 FEDERAL INCOME TAX PAYABLE</b>								
31	PRELIM FIT = F101 * K190	FT01	3,058	0	0	332	107,099	-1
32	FED INC TAX PAYABLE	FP01	3,058	0	0	332	107,099	-1
<b>33 PRELIMINARY SUMMARY</b>								
34	NET INCOME	N101	9,472	0	0	-148	327,589	-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 & 25% AD  
 RESIDENTIAL 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	-81,925	-29,774	-1,999	-9,023	-18,037	-13,981	-6,917
2	NET STATE INC TAX ALLOWABLE	SA01	-17,810	-6,842	-363	-1,914	-3,741	-2,946	-1,440
3	OVERALL RETURN EARNED (SCH 14)	RETU	227,852	84,774	5,178	24,838	49,207	38,390	18,901
4	RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09809	0.09811	0.09809	0.09809	0.09809	0.09809

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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 & 25% AD  
 RESIDENTIAL 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	-2,384	-0	-0	-0	189	-81,926	1
2 NET STATE INC TAX ALLOWABLE	SA01	-509	-0	-0	-0	-55	-17,810	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	6,579	0	0	0	-14	227,853	-1
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09808	0.00000	0.00000	0.00000	0.10219	0.09809	-0.33333

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**C**      *General Service Non-Demand*

FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD  
 GENERAL SERVICE NON-DEMAND CLASS

DOCKET NUMBER: ERGS25FN-000  
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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 RATE BASE</b>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	248,909	97,417	1,970	19,755	43,299	44,304	24,417
3	TOTAL DEPRECIATION RESERVE	DR11	-118,921	-57,087	-816	-9,086	-15,942	-18,450	-9,074
4	TOTAL RATE BASE ADJUSTMENTS	RB71	4,976	2,638	2,167	1,020	928	1,083	330
5	TOTAL RATE BASE	RB91	134,964	42,968	3,321	11,689	28,285	26,937	15,673
<b>6 OPERATING EXPENSES</b>									
7	TOTAL O & M EXPENSE	OM31	20,902	4,542	3,165	860	2,184	1,650	1,720
8	TOTAL DEPRECIATION EXPENSE	DE41	11,427	5,150	141	637	1,547	1,959	942
9	TOTAL OTHER TAX & MISC EXPENSE	L591	3,383	1,243	105	248	552	564	311
10	MISC ALLOWABLE EXPENSES	M621	-27	-14	3	-2	-6	-6	-3
11	TOTAL OP EXP EX INC & REV TAX	OP61	35,685	10,921	3,414	1,743	4,277	4,167	2,970
12	NET FED INCOME TAX ALLOWABLE	1879	4,768	1,480	125	418	1,018	963	562
13	NET STATE INCOME TAX ALLOWABLE	J979	1,032	340	23	88	211	203	117
14	TOTAL OPERATING EXPENSE	OPEX	41,485	12,741	3,562	2,249	5,506	5,333	3,649
15	RETURN ON RATE BASE	R751	13,239	4,215	326	1,147	2,774	2,642	1,537
16	TOTAL REVENUE CREDITS	Q027	-1,794	-174	-79	-52	-310	-423	-728
17	TOTAL ELECTRIC COST OF SERVICE	CS05	52,930	16,782	3,809	3,344	7,970	7,552	4,458
18	CLASS REVENUES=COST OF SERVICE	R602	52,930	16,784	3,809	3,344	7,969	7,551	4,457
19	TOTAL RETURN EARNED	RETE	13,239	4,215	326	1,147	2,774	2,642	1,537
20	RATE OF RETURN EARNED	RORE	0.09809	0.09810	0.09816	0.09813	0.09807	0.09808	0.09807
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	0.13201	0.13202	0.13214	0.13208	0.13198	0.13199	0.13196
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	52,930	16,784	3,809	3,344	7,969	7,551	4,457

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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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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	248,910	-1
3 TOTAL DEPRECIATION RESERVE	DR11	-4,184	-0	-0	-0	-4,283	-118,922	1
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-195	0	0	0	-2,997	4,974	2
5 TOTAL RATE BASE	RB91	6,103	0	0	0	-14	134,962	2
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	1,271	0	0	0	5,508	20,900	2
8 TOTAL DEPRECIATION EXPENSE	DE41	414	0	0	0	638	11,428	-1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	149	0	0	0	213	3,385	-2
10 MISC ALLOWABLE EXPENSES	M621	-1	0	0	0	2	-27	0
11 TOTAL OP EXP EX INC & REV TAX	OP61	1,833	0	0	0	6,361	35,686	-1
12 NET FED INCOME TAX ALLOWABLE	I879	217	0	0	0	-15	4,768	0
13 NET STATE INCOME TAX ALLOWABLE	J979	46	0	0	0	4	1,032	0
14 TOTAL OPERATING EXPENSE	OPEX	2,096	0	0	0	6,350	41,486	-1
15 RETURN ON RATE BASE	R751	599	0	0	0	-1	13,239	0
16 TOTAL REVENUE CREDITS	Q027	-16	-0	-0	-0	-12	-1,794	-0
17 TOTAL ELECTRIC COST OF SERVICE	CS05	2,679	0	0	0	6,337	52,931	-1
18 CLASS REVENUES=COST OF SERVICE	R602	2,680	0	0	0	6,337	52,931	-1
19 TOTAL RETURN EARNED	RETE	599	0	0	0	-1	13,239	0
20 RATE OF RETURN EARNED	RORE	0.09815	0.00000	0.00000	0.00000	0.07143	0.09809	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	0.13212	-0.05086	-0.05086	-0.05086	0.08230	0.13202	-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	2,680	0	0	0	6,337	52,931	-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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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION PLANT</b>								
2	BASE	P100 K200	70,545	70,545	0	0	0	0
3	INTERMEDIATE	P102 K202	11,186	11,186	0	0	0	0
4	PEAKING	P104 K204	11,688	11,688	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	93,419	93,419	0	0	0	0
<b>6 TRANSMISSION PLANT</b>								
7	GEN. STEP-UP - BASE	T100 K200	455	455	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	81	81	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	344	344	0	0	0	0
10	TRANSMISSION	T106 K220	19,234	0	0	19,234	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	20,114	880	0	19,234	0	0
12	TOTAL PROD & TRANS PLANT	PT21	113,533	94,299	0	19,234	0	0
<b>13 DISTRIBUTION PLANT</b>								
14	PRIMARY	D100 K240	41,925	0	0	41,925	0	0
15	SECONDARY	D102 K242	42,900	0	0	0	42,900	0
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	41,925	42,900	23,644
19	TOTAL TRANS & DIST PLANT	TD21	138,375	880	0	19,234	41,925	23,644
20	TOTAL GROSS PTD PLANT	PD21	231,794	94,299	0	19,234	41,925	23,644
<b>21 GENERAL &amp; INTANGIBLE PLANT</b>								
22	LABOR RELATED	G100 K627	12,975	3,118	1,970	521	1,374	773
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	4,140	0	0	0	0	0
24	GENERAL PLANT IN SERVICE	G121	17,115	3,118	1,970	521	1,374	773
25	GROSS ELECTRIC PLT IN SERVICE	GP11	248,909	97,417	1,970	19,755	43,299	24,417

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FLORIDA POWER CORPORATION  
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 GENERAL SERVICE NON-DEMAND CLASS

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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER BILLING/INFO	TOTAL	ALL OTHER
		METERING	EQUIPMENT	FIXTURE/MAINT	POLES	AT ISSUE				
<b>1 PRODUCTION PLANT</b>										
2	BASE	P100 K200	0	0	0	0	0	70,545	0	
3	INTERMEDIATE	P102 K202	0	0	0	0	0	11,186	0	
4	PEAKING	P104 K204	0	0	0	0	0	11,688	0	
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	93,419	0	
<b>6 TRANSMISSION PLANT</b>										
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	455	0	
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	81	0	
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	344	0	
10	TRANSMISSION	T106 K220	0	0	0	0	0	19,234	0	
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	20,114	0	
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	113,533	0	
<b>13 DISTRIBUTION PLANT</b>										
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	138,375	0	
20	TOTAL GROSS PTD PLANT	PD21	9,792	0	0	0	0	231,794	0	
<b>21 GENERAL &amp; INTANGIBLE PLANT</b>										
22	LABOR RELATED	G100 K627	690	0	0	0	3,126	12,976	-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	17,116	-1	
25	GROSS ELECTRIC PLT IN SERVICE	GP11	10,482	0	0	0	7,266	248,910	-1	

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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
<u>1 PRODUCTION PLANT</u>									
2	BASE	P150 P100	40,345	40,345	0	0	0	0	0
3	INTERMEDIATE	P152 P102	9,816	9,816	0	0	0	0	0
4	PEAKING	P154 P104	5,275	5,275	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	55,436	55,436	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T150 T100	153	153	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	27	27	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	116	116	0	0	0	0	0
10	TRANSMISSION	T156 T106	8,857	0	0	8,857	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	9,153	296	0	8,857	0	0	0
<u>12 DISTRIBUTION PLANT</u>									
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
<u>18 GENERAL &amp; INTANGIBLE PLANT</u>									
19	LABOR RELATED	G150 G100	5,370	1,290	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	8,354	1,290	815	216	569	581	320
<u>22 COMMON &amp; OTHER PLANT</u>									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	165	65	1	13	29	29	16
24	TOTAL COM & OTHER PLANT	C171	165	65	1	13	29	29	16
25	TOTAL DEPRECIATION RESERVE	DR11	118,921	57,087	816	9,086	15,942	18,450	9,074

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FLORIDA POWER CORPORATION  
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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<b>1 PRODUCTION PLANT</b>								
2	BASE	P150 P100	0	0	0	0	40,345	0
3	INTERMEDIATE	P152 P102	0	0	0	0	9,816	0
4	PEAKING	P154 P104	0	0	0	0	5,275	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	55,436	0
<b>6 TRANSMISSION PLANT</b>								
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	153	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	27	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	116	0
10	TRANSMISSION	T156 T106	0	0	0	0	8,857	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	9,153	0
<b>12 DISTRIBUTION PLANT</b>								
13	PRIMARY	D150 D100	0	0	0	0	15,344	0
14	SECONDARY	D152 D102	0	0	0	0	17,840	0
15	SERVICES	D154 D104	0	0	0	0	8,738	0
16	METERS	D156 D106	3,891	0	0	0	3,891	0
17	TOTAL DIST DEPREC RESERVE	D191	3,891	0	0	0	45,813	0
<b>18 GENERAL &amp; INTANGIBLE PLANT</b>								
19	LABOR RELATED	G150 G100	286	0	0	1,294	5,371	-1
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	2,984	2,984	0
21	TOTAL GENERAL DEPREC RESERVE	G171	286	0	0	4,278	8,355	-1
<b>22 COMMON &amp; OTHER PLANT</b>								
23	RETIREMENT WORK IN PROGRESS	C150 GP19	7	0	0	5	165	0
24	TOTAL COM & OTHER PLANT	C171	7	0	0	5	165	0
25	TOTAL DEPRECIATION RESERVE	DR11	4,184	0	0	4,283	118,922	-1

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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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NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION PLANT</b>									
2	PRODUCTION PLANT IN SERVICE	P121	93,419	93,419	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-55,436	-55,436	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	37,983	37,983	0	0	0	0	0
<b>5 TRANSMISSION PLANT</b>									
6	TRANSMISSION PLANT IN SERVICE	T121	20,114	880	0	19,234	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-9,153	-296	-0	-8,857	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	10,961	584	0	10,377	0	0	0
<b>9 DISTRIBUTION PLANT</b>									
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	121,392	38,567	0	10,377	26,581	25,060	14,906
14	NET TRANS & DIST PLANT	NT21	83,409	584	0	10,377	26,581	25,060	14,906
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
16	GENERAL PLANT IN SERVICE	G121	17,115	3,118	1,970	521	1,374	1,404	773
17	TOTAL GENERAL DEPREC RESERVE	G171	-8,354	-1,290	-815	-216	-569	-581	-320
18	NET GENERAL & INTANG PLANT	G221	8,761	1,828	1,155	305	805	823	453
<b>19 COMMON &amp; OTHER PLANT</b>									
20	TOTAL COM & OTHER PLANT	C171	-165	-65	-1	-13	-29	-29	-16
21	NET COMMON & OTHER PLANT	C221	-165	-65	-1	-13	-29	-29	-16
22	NET ELECTRIC PLANT IN SERVICE	NP21	129,988	40,330	1,154	10,669	27,357	25,854	15,343

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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
<b>1 PRODUCTION PLANT</b>									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	93,419	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-55,436	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	37,983	0
<b>5 TRANSMISSION PLANT</b>									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	20,114	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-9,153	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	10,961	0
<b>9 DISTRIBUTION PLANT</b>									
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	121,392	0
14	NET TRANS & DIST PLANT	NT21	5,901	0	0	0	0	83,409	0
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
16	GENERAL PLANT IN SERVICE	G121	690	0	0	0	7,266	17,116	-1
17	TOTAL GENERAL DEPREC RESERVE	G171	-286	-0	-0	-0	-4,278	-8,355	1
18	NET GENERAL & INTANG PLANT	G221	404	0	0	0	2,988	8,761	0
<b>19 COMMON &amp; OTHER PLANT</b>									
20	TOTAL COM & OTHER PLANT	C171	-7	-0	-0	-0	-5	-165	-0
21	NET COMMON & OTHER PLANT	C221	-7	0	0	0	-5	-165	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	6,298	0	0	0	2,983	129,988	0

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FLORIDA POWER CORPORATION  
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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	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	2,714	2,714	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	219	53	33	9	23	24
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-1,797	-1,797	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	2,461	970	33	533	307	315
14	TOTAL ADDITIVE ADJUSTMENTS	V289	2,658	970	33	670	367	315
15	NET ORIGINAL COST RATE BASE	RB21	132,646	41,300	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 &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	3,058	1,197	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	3,041	1,190	24	242	529	541
26	TOTAL MATERIALS & SUPPLIES	W661	7,031	1,190	4,014	242	529	541
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	7,206	2,932	0	598	1,303	1,334
29	TOTAL PREPAYMENTS	W687	7,206	2,932	0	598	1,303	1,334
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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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	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
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	0	0	0	0	2,714	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	220	-1
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-1,797	0
13	TOTAL RATE BASE CWIP	V255	78	0	0	53	2,462	-1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	78	0	0	53	2,659	-1
15	NET ORIGINAL COST RATE BASE	RB21	6,376	0	0	3,036	132,647	-1
<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	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
<u>22 PLANT MATERIALS &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	129	0	0	89	3,058	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	3,041	0
26	TOTAL MATERIALS & SUPPLIES	W661	128	0	0	89	7,031	0
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	304	0	0	0	7,206	0
29	TOTAL PREPAYMENTS	W687	304	0	0	0	7,206	0
<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	-5,522	-1,327	-838	-222	-585	-598	-329
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	293	293	0	0	0	0	0
3	MISC OTHER	W736 OM31	-6,883	-1,496	-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	-3	-1	-1	-2	-2	-1
6	1DJ K - SECTION 1341	W742 GP19	300	117	2	24	52	53	29
7	TOTAL MISC WORK CAPITAL	W747	-11,919	-2,454	-1,880	-490	-1,271	-1,107	-876
8	TOTAL WORKING CAPITAL	WC71	2,318	1,668	2,134	350	561	768	157
9	<u>PRELIMINARY SUMMARY</u>								
10	TOTAL ADDITIVE ADJUSTMENTS	V289	2,658	970	33	670	367	315	173
11	TOTAL WORKING CAPITAL	WC71	2,318	1,668	2,134	350	561	768	157
12	TOTAL RATE BASE ADJUSTMENTS	RB71	4,976	2,638	2,167	1,020	928	1,083	330
13	<u>RATE BASE CALCULATION</u>								
14	NET ELECTRIC PLANT IN SERVICE	NP21	129,988	40,330	1,154	10,669	27,357	25,854	15,343
15	TOTAL RATE BASE ADJUSTMENTS	RB71	4,976	2,638	2,167	1,020	928	1,083	330
16	TOTAL RATE BASE	RB91	134,964	42,968	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	13,239	4,215	326	1,147	2,774	2,642	1,537

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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	-294	0	0	0	-1,330	-5,523	1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	293	0
3 MISC OTHER	W736 OM31	-419	0	0	0	-1,814	-6,882	-1
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	-12	1
6 1DJ K - SECTION 1341	W742 GP19	13	0	0	0	9	299	1
7 TOTAL MISC WORK CAPITAL	W747	-705	0	0	0	-3,139	-11,922	3
8 TOTAL WORKING CAPITAL	WC71	-273	0	0	0	-3,050	2,315	3
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	78	0	0	0	53	2,659	-1
11 TOTAL WORKING CAPITAL	WC71	-273	0	0	0	-3,050	2,315	3
12 TOTAL RATE BASE ADJUSTMENTS	RB71	-195	0	0	0	-2,997	4,974	2
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	6,298	0	0	0	2,983	129,988	0
15 TOTAL RATE BASE ADJUSTMENTS	RB71	-195	0	0	0	-2,997	4,974	2
16 TOTAL RATE BASE	RB91	6,103	0	0	0	-14	134,962	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	599	0	0	0	-1	13,239	0

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION O &amp; M</b>								
<b>2 ENERGY RELATED PROD O &amp; M</b>								
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
<b>7 DEMAND RELATED PROD O &amp; M</b>								
8	BASE P352 K200	2,761	2,761	0	0	0	0	0
9	INTERMEDIATE P354 K202	403	403	0	0	0	0	0
10	PEAKING P356 K204	425	425	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	47	47	0	0	0	0	0
13	TOTAL DEMAND RELATED P391	3,951	3,636	0	0	0	0	0
14	TOTAL PRODUCTION O & M P451	6,557	3,636	2,606	0	0	0	0
<b>15 TRANSMISSION O &amp; M</b>								
16	GEN. STEP-UP - BASE T300 K200	16	16	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	12	12	0	0	0	0	0
19	TRANSMISSION T306 K220	686	0	0	686	0	0	0
20	TOTAL TRANSMISSION O & M T341	717	31	0	686	0	0	0
<b>21 DISTRIBUTION O &amp; M</b>								
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
<b>27 CUSTOMER ACCOUNTING</b>								
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 COMP C306 K244	123	0	0	0	0	0	123
32	UNCOLLECTIBLES C308 R600	184	58	13	12	28	26	15
33	GROSS UP/(DOWN) ADJ FOR UNCOLL C310 R600	-12	-4	-1	-1	-2	-2	-1
34	TOTAL CUSTOMER ACCOUNTING EXP C317	4,543	54	12	11	26	24	137
<b>35 CUSTOMER SERVICE &amp; INFORMATION</b>								

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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
<b>1 PRODUCTION O &amp; M</b>								
<b>2 ENERGY RELATED PROD O &amp; M</b>								
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
<b>7 DEMAND RELATED PROD O &amp; M</b>								
8	BASE	P352 K200	0	0	0	0	2,761	0
9	INTERMEDIATE	P354 K202	0	0	0	0	403	0
10	PEAKING	P356 K204	0	0	0	0	425	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	47	0
13	TOTAL DEMAND RELATED	P391	0	0	0	315	3,951	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	315	6,557	0
<b>15 TRANSMISSION O &amp; M</b>								
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	16	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	12	0
19	TRANSMISSION	T306 K220	0	0	0	0	686	0
20	TOTAL TRANSMISSION O & M	T341	0	0	0	0	717	0
<b>21 DISTRIBUTION O &amp; M</b>								
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
<b>27 CUSTOMER ACCOUNTING</b>								
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	1
34	TOTAL CUSTOMER ACCOUNTING EXP	C317	770	0	0	3,507	4,541	2
<b>35 CUSTOMER SERVICE &amp; INFORMATION</b>								

FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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	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	-80	-80	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	131	51	1	10	23	23	13
12	LABOR RELATED	A308 K627	1,476	355	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	11	3	2	5	5	3
15	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-153	-37	-23	-6	-16	-17	-9
16	ADJ N - INTEREST TAX DEFIC	A322 GP19	-52	-20	0	-4	-9	-9	-5
17	ADJ D - ACQUISITION ADJ	A324 K627	2,240	538	340	90	237	242	134
18	TOTAL ADMINISTRATIVE & GENERAL	A337	3,864	821	547	163	483	493	273
19	TOTAL O & M EXPENSE	OM31	20,902	4,542	3,165	860	2,184	1,650	1,720

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FLORIDA POWER CORPORATION  
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<u>D &amp; 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	<u>TOTAL</u>	C320 K400	0	0	0	0	360	360	0
2	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	0	360	360	0
<u>3 SALES</u>									
4	<u>TOTAL</u>	S300 K400	0	0	0	0	459	459	0
5	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	0	0	0	0	-1	-1	0
6	<u>TOTAL SALES EXPENSE</u>	S317	0	0	0	0	458	458	0
<u>7 ADMINISTRATIVE &amp; GENERAL</u>									
8	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-80	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	131	0
12	LABOR RELATED	A308 K627	78	0	0	0	356	1,476	0
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	35	1
15	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-8	0	0	0	-37	-153	0
16	ADJ N - INTEREST TAX DEFIC	A322 GP19	-2	0	0	0	-2	-51	-1
17	ADJ D - ACQUISITION ADJ	A324 K627	119	0	0	0	540	2,240	0
18	<u>TOTAL ADMINISTRATIVE &amp; GENERAL</u>	A337	216	0	0	0	868	3,864	0
19	<u>TOTAL D &amp; M EXPENSE</u>	OM31	1,271	0	0	0	5,508	20,900	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
<b>1 PRODUCTION DEPRECIATION</b>								
2	BASE	P460 P100	3,274	3,274	0	0	0	0
3	INTERMEDIATE	P462 P102	598	598	0	0	0	0
4	PEAKING	P464 P104	505	505	0	0	0	0
5	D.A. RETAIL	P468 K200	258	258	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	266	266	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	4,901	4,901	0	0	0	0
<b>8 TRANSMISSION DEPRECIATION</b>								
9	GEN. STEP-UP - BASE	T460 T100	14	14	0	0	0	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	2	2	0	0	0	0
11	GEN. STEP-UP - PEAKING	T464 T104	10	10	0	0	0	0
12	TRANSMISSION	T466 T106	599	0	0	599	0	0
13	TOTAL TRANS DEPREC EXP	T481	625	26	0	599	0	0
<b>14 DISTRIBUTION DEPRECIATION</b>								
15	PRIMARY	D460 D100	1,449	0	0	1,449	0	0
16	SECONDARY	D462 D102	1,858	0	0	0	1,858	0
17	SERVICES	D464 D104	887	0	0	0	0	887
18	METERS	D466 D106	364	0	0	0	0	0
19	TOTAL DIST DEPREC EXPENSE	D481	4,558	0	0	1,449	1,858	887
<b>20 GENERAL &amp; INTANG DEPRECIATION</b>								
21	LABOR RELATED	G460 G100	1,013	243	154	41	107	110
22	RETAIL CUSTOMER RELATED (CSS)	G462 G102	414	0	0	0	0	0
23	ADJ S - SEBRING	G464 G100	-84	-20	-13	-3	-9	-9
24	TOTAL GENERAL DEPREC EXPENSE	G481	1,343	223	141	38	98	101
25	TOTAL DEPRECIATION EXPENSE	DE41	11,427	5,150	141	637	1,547	1,959

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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
<b>1 PRODUCTION DEPRECIATION</b>								
2 BASE	P460 P100	0	0	0	0	0	3,274	0
3 INTERMEDIATE	P462 P102	0	0	0	0	0	598	0
4 PEAKING	P464 P104	0	0	0	0	0	505	0
5 D.A. RETAIL	P468 K200	0	0	0	0	0	258	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	266	0
7 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	4,901	0
<b>8 TRANSMISSION DEPRECIATION</b>								
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
<b>14 DISTRIBUTION DEPRECIATION</b>								
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
<b>20 GENERAL &amp; INTANG DEPRECIATION</b>								
21 LABOR RELATED	G460 G100	54	0	0	0	244	1,013	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	-83	-1
24 TOTAL GENERAL DEPREC EXPENSE	G481	50	0	0	0	638	1,344	-1
25 TOTAL DEPRECIATION EXPENSE	DE41	414	0	0	0	638	11,428	-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
<b>1 TAXES OTHER THAN INC &amp; REV</b>										
<b>2 REAL ESTATE &amp; PROPERTY TAX</b>										
3	AMOUNT ALLOCABLE	L500	GP19	2,843	1,113	23	226	495	506	279
4	TOTAL REAL EST & PROP TAX	L521		2,843	1,113	23	226	495	506	279
<b>5 PAYROLL TAX</b>										
6	TOTAL	L530	K627	540	130	82	22	57	58	32
7	TOTAL PAYROLL TAX	L551		540	130	82	22	57	58	32
8	TOTAL OTHER TAX & MISC EXPENSE	L591		3,383	1,243	105	248	552	564	311
<b>9 OTHER TAXES &amp; MISC EXPENSES</b>										
10	REVENUE TAXES	M600	R600	6,150	1,950	443	389	926	877	518
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-63	-25	0	-5	-11	-11	-6
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-6,108	-1,937	-440	-386	-920	-871	-514
13	GROSS UP/(DOWN) ADJ FOR RAF	M610	R600	-6	-2	0	0	-1	-1	-1
14	MISC ALLOWABLE EXPENSES	M621		-27	-14	3	-2	-6	-6	-3
<b>15 PRELIMINARY SUMMARY</b>										
16	TOTAL O & M EXPENSE	OM31		20,902	4,542	3,165	860	2,184	1,650	1,720
17	TOTAL DEPRECIATION EXPENSE	DE41		11,427	5,150	141	637	1,547	1,959	942
18	TOTAL OTHER TAX & MISC EXPENSE	L591		3,383	1,243	105	248	552	564	311
19	MISC ALLOWABLE EXPENSES	M621		-27	-14	3	-2	-6	-6	-3
20	TOTAL OP EXP EX INC & REV TAX	OP61		35,685	10,921	3,414	1,743	4,277	4,167	2,970

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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
<b>1 TAXES OTHER THAN INC &amp; REV</b>										
<b>2 REAL ESTATE &amp; PROPERTY TAX</b>										
3	AMOUNT ALLOCABLE	L500	GP19	120	0	0	0	83	2,845	-2
4	TOTAL REAL EST & PROP TAX	L521		120	0	0	0	83	2,845	-2
<b>5 PAYROLL TAX</b>										
6	TOTAL	L530	K627	29	0	0	0	130	540	0
7	TOTAL PAYROLL TAX	L551		29	0	0	0	130	540	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591		149	0	0	0	213	3,385	-2
<b>9 OTHER TAXES &amp; MISC EXPENSES</b>										
10	REVENUE TAXES	M600	R600	311	0	0	0	736	6,150	0
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-3	0	0	0	-2	-63	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-309	0	0	0	-731	-6,108	0
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	-27	0
<b>15 PRELIMINARY SUMMARY</b>										
16	TOTAL O & M EXPENSE	OM31		1,271	0	0	0	5,508	20,900	2
17	TOTAL DEPRECIATION EXPENSE	DE41		414	0	0	0	638	11,428	-1
18	TOTAL OTHER TAX & MISC EXPENSE	L591		149	0	0	0	213	3,385	-2
19	MISC ALLOWABLE EXPENSES	M621		-1	0	0	0	2	-27	0
20	TOTAL OP EXP EX INC & REV TAX	OP61		1,833	0	0	0	6,361	35,686	-1

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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	
<b>1 FEDERAL INCOME TAX</b>									
<b>2 FED INC TAX DEDUCTIONS</b>									
<b>3 INTEREST - MANUAL ENTRY</b>									
4	TOTAL	Y760 RB91	3,686	1,173	91	319	772	736	428
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-244	-78	-6	-21	-51	-49	-28
6	TOTAL OTHER INTEREST EXPENSE	Y781	3,442	1,095	85	298	721	687	400
7	TOTAL INTEREST EXPENSE	Y783	3,442	1,095	85	298	721	687	400
<b>8 ADDITIONS</b>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	3,184	1,246	25	253	554	567	312
10	TOTAL SIT UNALLOW FOR FIT	Y861	3,184	1,246	25	253	554	567	312
11	NET DEDUCTIONS AND ADDITIONS	Y871	258	-151	60	45	167	120	88
<b>12 FEDERAL INCOME TAX ADJUSTMENTS</b>									
<b>13 FED PROV DEF INC TAX (410.1)</b>									
14	NET FED & STATE DIT	Z760 GP19	-1,210	-474	-10	-96	-210	-215	-119
15	ADJ R - TAX ON AFUDC	Z762 GP19	23	9	0	2	4	4	2
16	TOTAL FED PROV DEF IT (410.1)	Z781	-1,187	-465	-10	-94	-206	-211	-117
<b>17 INVESTMENT TAX CREDITS</b>									
<b>18 AMORTIZED INV TAX CREDIT</b>									
19	AMORTIZATION	Z804 GP19	258	101	2	20	45	46	25
20	TOTAL AMORTIZED ITC	Z813	258	101	2	20	45	46	25
<b>21 PRELIMINARY SUMMARY</b>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-1,187	-465	-10	-94	-206	-211	-117
23	TOTAL AMORTIZED ITC	Z813	-258	-101	-2	-20	-45	-46	-25
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-1,445	-566	-12	-114	-251	-257	-142
<b>25 FEDERAL INCOME TAX COMPUTATION</b>									
26	RETURN ON RATE BASE	R751	13,239	4,215	326	1,147	2,774	2,642	1,537
27	NET DEDUCTIONS AND ADDITIONS	Y871	-258	151	-60	-45	-167	-120	-88
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-1,445	-566	-12	-114	-251	-257	-142
29	BASE FOR FIT COMPUTATION	1865	11,536	3,800	254	988	2,356	2,265	1,307
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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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>
<b>1 FEDERAL INCOME TAX</b>								
<b>2 FED INC TAX DEDUCTIONS</b>								
<b>3 INTEREST - MANUAL ENTRY</b>								
4	TOTAL	Y760 RB91	167	0	0	0	3,686	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-11	0	0	0	-244	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	156	0	0	0	3,442	0
7	TOTAL INTEREST EXPENSE	Y783	156	0	0	0	3,442	0
<b>8 ADDITIONS</b>								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	134	0	0	93	3,184	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	134	0	0	93	3,184	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	22	0	0	-93	258	0
<b>12 FEDERAL INCOME TAX ADJUSTMENTS</b>								
<b>13 FED PROV DEF INC TAX (410.1)</b>								
14	NET FED & STATE DIT	Z760 GP19	-51	0	0	-35	-1,210	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	1	0	0	1	23	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-50	0	0	-34	-1,187	0
<b>17 INVESTMENT TAX CREDITS</b>								
<b>18 AMORTIZED INV TAX CREDIT</b>								
19	AMORTIZATION	Z804 GP19	11	0	0	8	258	0
20	TOTAL AMORTIZED ITC	Z813	11	0	0	8	258	0
<b>21 PRELIMINARY SUMMARY</b>								
22	TOTAL FED PROV DEF IT (410.1)	Z781	-50	0	0	-34	-1,187	0
23	TOTAL AMORTIZED ITC	Z813	-11	-0	-0	-8	-258	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-61	0	0	-42	-1,445	0
<b>25 FEDERAL INCOME TAX COMPUTATION</b>								
26	RETURN ON RATE BASE	R751	599	0	0	-1	13,239	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-22	-0	-0	93	-258	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-61	0	0	-42	-1,445	0
29	BASE FOR FIT COMPUTATION	I865	516	0	0	50	11,536	0
30	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846

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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	6,213	2,046	137	532	1,269	1,220	704
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-1,445	-566	-12	-114	-251	-257	-142
3	NET FED INCOME TAX ALLOWABLE	1879	4,768	1,480	125	418	1,018	963	562
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	6,213	2,046	137	532	1,269	1,220	704
6	NET FED INCOME TAX PAYABLE	1889	6,213	2,046	137	532	1,269	1,220	704
<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	13,239	4,215	326	1,147	2,774	2,642	1,537
12	NET FED INCOME TAX ALLOWABLE	1879	4,768	1,480	125	418	1,018	963	562
13	NET DEDUCTIONS AND ADDITIONS	Y871	-258	151	-60	-45	-167	-120	-88
14	BASE FOR SIT COMPUTATION	J965	17,749	5,846	391	1,520	3,625	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	1,032	340	23	88	211	203	117
17	NET STATE INCOME TAX ALLOWABLE	J979	1,032	340	23	88	211	203	117
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	1,032	340	23	88	211	203	117
20	NET STATE INCOME TAX PAYABLE	J989	1,032	340	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  
 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 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	278	0	0	0	27	6,213	0
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-61	0	0	0	-42	-1,445	0
3	NET FED INCOME TAX ALLOWABLE	1879	217	0	0	0	-15	4,768	0
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	278	0	0	0	27	6,213	0
6	NET FED INCOME TAX PAYABLE	1889	278	0	0	0	27	6,213	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	599	0	0	0	-1	13,239	0
12	NET FED INCOME TAX ALLOWABLE	1879	217	0	0	0	-15	4,768	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	-22	-0	-0	-0	93	-258	-0
14	BASE FOR SIT COMPUTATION	J965	794	0	0	0	77	17,749	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	46	0	0	0	4	1,032	0
17	NET STATE INCOME TAX ALLOWABLE	J979	46	0	0	0	4	1,032	0
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	46	0	0	0	4	1,032	0
20	NET STATE INCOME TAX PAYABLE	J989	46	0	0	0	4	1,032	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	63	63	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	60	23	0	5	10	11	6
6 RATE BASE RELATED	Q008 RB91	277	88	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	1,794	174	79	52	310	423	728
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	35,685	10,921	3,414	1,743	4,277	4,167	2,970
14 RETURN ON RATE BASE	R751	13,239	4,215	326	1,147	2,774	2,642	1,537
15 NET FED INCOME TAX ALLOWABLE	I879	4,768	1,480	125	418	1,018	963	562
16 NET STATE INCOME TAX ALLOWABLE	J979	1,032	340	23	88	211	203	117
17 TOTAL REVENUE CREDITS	Q027	-1,794	-174	-79	-52	-310	-423	-728
18 SUBTOTAL B	CS03	52,930	16,782	3,809	3,344	7,970	7,552	4,458
19 REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	52,930	16,782	3,809	3,344	7,970	7,552	4,458
21 CLASS REVENUES=COST OF SERVICE	R602	52,930	16,784	3,809	3,344	7,969	7,551	4,457
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-52,930	-16,782	-3,809	-3,344	-7,970	-7,552	-4,458
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)  
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COST OF SERVICE COMPUTATION	ITEM ALLO	GENERAL SERVICE NON-DEMAND CLASS					TOTAL AT ISSUE	ALL OTHER
		METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO		
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	63	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	60	0
6 RATE BASE RELATED	Q008 RB91	13	0	0	0	0	277	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 CUSTOMER ACCOUNTING	Q016 K412	0	0	0	0	10	10	0
11 TOTAL REVENUE CREDITS	Q027	16	0	0	0	12	1,794	0
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	QP61	1,833	0	0	0	6,361	35,686	-1
14 RETURN ON RATE BASE	R751	599	0	0	0	-1	13,239	0
15 NET FED INCOME TAX ALLOWABLE	I879	217	0	0	0	-15	4,768	0
16 NET STATE INCOME TAX ALLOWABLE	J979	46	0	0	0	4	1,032	0
17 TOTAL REVENUE CREDITS	Q027	-16	-0	-0	-0	-12	-1,794	-0
18 SUBTOTAL B	CS03	2,679	0	0	0	6,337	52,931	-1
19 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	2,679	0	0	0	6,337	52,931	-1
21 CLASS REVENUES=COST OF SERVICE	R602	2,680	0	0	0	6,337	52,931	-1
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-2,679	-0	-0	-0	-6,337	-52,931	1
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)  
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<u>ROR, TAX RATES &amp; 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 SJT	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 &amp; 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



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 &amp; 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	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
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	0	100,000	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	0	100,000	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	1,236	1,236	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	190	190	0	0	0	0
33	PROD. DEMAND - PEAKING	K604 K204	94	94	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	380
37	TOTAL PTD WAGES & SALARIES	K617	4,659	1,532	968	256	675	380
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.32883	0.20777	0.05495	0.14488	0.14810
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

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
<b>1 DEMAND, ENERGY &amp; SPEC. ASSIGN.</b>								
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
<b>30 WAGES AND SALARIES</b>								
31	PROD. DEMAND - BASE	K600 K200	0	0	0	0	1,236	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	190	0
33	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	94	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	968	0
35	TRANSMISSION	K610 T121	0	0	0	0	268	0
36	DISTRIBUTION	K612 D141	158	0	0	0	1,903	0
37	TOTAL PTD WAGES & SALARIES	K617	158	0	0	0	4,659	0
38	WTD PTD WAGE & SAL RATIOS	K619	0.03391	0.00000	0.00000	0.00000	1.00000	0.00000
39	CUSTOMER ACCOUNTING	K620 K667	181	0	0	857	1,038	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	250	250	0
41	ECCR	K624 K400	0	0	0	429	429	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	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL PTDCSS WAGES & SALARIES	K627	6,376	1,532	968	256	675	690	380
2	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.24028	0.15182	0.04015	0.10587	0.10822	0.05960
3	ADMINISTRATIVE & GENERAL	K630 K627	318	76	48	13	34	34	19
4	TOTAL WAGES AND SALARIES EXP	K633	6,694	1,608	1,016	269	709	724	399
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.24022	0.15178	0.04019	0.10592	0.10816	0.05961
6	WTG CUST ACCOUTING EXPENSE								
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	RECOV FUEL ENERGY EXPENSE								
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 PTCSS WAGES & SALARIES	K627	339	0	0	0	1,536	6,376	0
2	WTD PTCSS WAGE & SAL RATIOS	K629	0.05317	0.00000	0.00000	0.00000	0.24090	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630 K627	17	0	0	0	77	318	0
4	TOTAL WAGES AND SALARIES EXP	K633	356	0	0	0	1,613	6,694	0
5	WTD WAGE AND SALARY RATIOS	K639	0.05318	0.00000	0.00000	0.00000	0.24096	1.00000	0.00000
6	WTG CUST ACCOUTING 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

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	0.04375	0.00000	0.95625	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.83059	0.00000	0.16941	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	0.00636	0.00000	0.13900	0.30298	0.31003
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.40682	0.00000	0.08298	0.18087	0.18508
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.18218	0.11510	0.03044	0.08028	0.08203
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.39138	0.00791	0.07937	0.17396	0.17799
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.48004	0.00686	0.07640	0.13406	0.15515
<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	0.05328	0.00000	0.94672	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	0.00700	0.00000	0.12441	0.31868	0.30045
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.20865	0.13183	0.03481	0.09188	0.09394
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.39394	0.00606	0.07879	0.17576	0.17576
18	WTD NET PLANT RATIOS	NP29	1.00000	0.31026	0.00888	0.08208	0.21046	0.19890
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.16925	0.57090	0.03442	0.07524	0.07694
22	WTD RATIOS	W689	1.00000	0.40688	0.00000	0.08299	0.18082	0.18512
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.20589	0.15773	0.04111	0.10664	0.09288
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.71959	0.92062	0.15099	0.24202	0.33132
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.31136	0.00895	0.08548	0.20901	0.19728
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.31837	0.02461	0.08661	0.20957	0.19959
<u>28 O &amp; 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	0.04324	0.00000	0.95676	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	0.01189	0.00264	0.00242	0.00572	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	0.21247	0.14156	0.04218	0.12500	0.12759
35	WTD O & M EXP RATIOS	OM39	1.00000	0.21730	0.15142	0.04114	0.10449	0.07894
<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	0.08280	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.07076	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.04224	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.04032	0.00000	0.00000	0.42454	1.00006	-0.00006
9	WTD GROSS PLANT RATIOS	GP19	0.04211	0.00000	0.00000	0.02919	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.03518	0.00000	0.00000	0.03602	1.00001	-0.00001
<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	0.07075	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.04611	0.00000	0.00000	0.34106	1.00000	0.00000
17	WTD NET C & D PLANT RATIOS	C229	0.04242	0.00000	0.00000	0.03030	1.00000	0.00000
18	WTD NET PLANT RATIOS	NP29	0.04845	0.00000	0.00000	0.02295	1.00000	0.00000
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.01821	0.00000	0.00000	0.01266	1.00000	0.00000
22	WTD RATIOS	W689	0.04219	0.00000	0.00000	0.00000	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.05915	0.00000	0.00000	0.26336	1.00025	-0.00025
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.11777	0.00000	0.00000	-1.31579	0.99871	0.00129
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.04807	0.00000	0.00000	0.02289	1.00001	-0.00001
27	WTD TOTAL RATE BASE RATIOS	RB99	0.04522	0.00000	0.00000	-0.00010	0.99999	0.00001
<u>28 O &amp; 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	0.16949	0.00000	0.00000	0.77196	0.99956	0.00044
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	0.05590	0.00000	0.00000	0.22464	1.00000	0.00000
35	WTD O & M EXP RATIOS	OM39	0.06081	0.00000	0.00000	0.26352	0.99990	0.00010
<u>36 DEPRECIATION EXPENSES</u>								

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

DOCKET NUMBER: ERGS25FN-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	0.04160	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	0.16605	0.10499	0.02829	0.07297	0.07520	0.04095
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.45069	0.01234	0.05575	0.13538	0.17144	0.08244
6 OTHER TAXES & MISC EXPENSES								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.39149	0.00809	0.07949	0.17411	0.17798	0.09814
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.24074	0.15185	0.04074	0.10556	0.10741	0.05926
9 WTD OTHER TAX RATIOS	L599	1.00000	0.36743	0.03104	0.07331	0.16317	0.16672	0.09193
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.51852	-0.11111	0.07407	0.22222	0.22222	0.11111
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.30604	0.09567	0.04884	0.11985	0.11677	0.08323
12 INCOME TAXES								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.31706	0.07196	0.06318	0.15058	0.14268	0.08422
14 OPERATING EXPENSES								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.55452	0.39744	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04324	0.00000	0.95676	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
19 WAGES AND SALARIES (K600-K639)								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.32883	0.20777	0.05495	0.14488	0.14810	0.08156
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.24028	0.15182	0.04015	0.10587	0.10822	0.05960
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.24022	0.15178	0.04019	0.10592	0.10816	0.05961
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	0.07986	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.03723	0.00000	0.00000	0.00000	0.47506	1.00074	-0.00074
5 WTD TOT DEPREC EXP RATIOS	DE49	0.03623	0.00000	0.00000	0.00000	0.05583	1.00009	-0.00009
<u>6 OTHER TAXES &amp; MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.04221	0.00000	0.00000	0.00000	0.02919	1.00070	-0.00070
8 WTD PAYROLL TAX RATIOS	L559	0.05370	0.00000	0.00000	0.00000	0.24074	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.04404	0.00000	0.00000	0.00000	0.06296	1.00059	-0.00059
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.03704	0.00000	0.00000	0.00000	-0.07407	1.00000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.05137	0.00000	0.00000	0.00000	0.17825	1.00003	-0.00003
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.05061	0.00000	0.00000	0.00000	0.11972	1.00002	-0.00002
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.04804	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
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.03391	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.05317	0.00000	0.00000	0.00000	0.24090	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.05318	0.00000	0.00000	0.00000	0.24096	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  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD  
 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
<b>1 NET INCOME COMPUTATION</b>									
2	CLASS REVENUES=COST OF SERVICE	R600	52,930	16,784	3,809	3,344	7,969	7,551	4,457
3	TOTAL REVENUE CREDITS	Q027	1,794	174	79	52	310	423	728
4	TOTAL ELECTRIC REVENUE	CS07	54,724	16,958	3,888	3,396	8,279	7,974	5,185
5	TOTAL OP EXP EX INC & REV TAX	OP61	-35,685	-10,921	-3,414	-1,743	-4,277	-4,167	-2,970
6	NET INCOME	NI01	19,039	6,037	474	1,653	4,002	3,807	2,215
<b>7 ADJUSTMENTS TO NET INCOME</b>									
8	TOTAL INTEREST EXPENSE	Y783	-3,442	-1,095	-85	-298	-721	-687	-400
9	TOTAL SIT UNALLOW FOR FIT	Y861	3,184	1,246	25	253	554	567	312
10	PRELIMINARY TAXABLE INCOME	TI01	18,781	6,188	414	1,608	3,835	3,687	2,127
<b>11 STATE INCOME TAX COMPUTATION</b>									
12	PRELIMINARY TAXABLE INCOME	TI01	18,781	6,188	414	1,608	3,835	3,687	2,127
13	STATE TAXABLE INCOME	SI01	18,781	6,188	414	1,608	3,835	3,687	2,127
<b>14 STATE INCOME TAX PAYABLE</b>									
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = SI01 * K192	ST01	1,032	340	23	88	211	203	117
17	STATE INC TAX PAYABLE	SP01	1,032	340	23	88	211	203	117
<b>18 SIT ALLOWABLE</b>									
19	STATE INC TAX PAYABLE	SP01	1,032	340	23	88	211	203	117
20	NET STATE INC TAX ALLOWABLE	SA01	1,032	340	23	88	211	203	117
<b>21 FEDERAL INCOME TAX COMPUTATION</b>									
22	PRELIMINARY TAXABLE INCOME	TI01	18,781	6,188	414	1,608	3,835	3,687	2,127
23	STATE INC TAX PAYABLE	SP01	-1,032	-340	-23	-88	-211	-203	-117
24	NET FEDERAL TAXABLE INCOME	F101	17,749	5,848	391	1,520	3,624	3,484	2,010
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190	FT01	6,212	2,047	137	532	1,268	1,219	704
27	TOTAL FED PROV DEF IT (410.1)	Z781	-1,187	-465	-10	-94	-206	-211	-117
28	TOTAL AMORTIZED ITC	Z813	-258	-101	-2	-20	-45	-46	-25
29	NET FED INC TAX ALLOWABLE	FA01	4,767	1,481	125	418	1,017	962	562
<b>30 FEDERAL INCOME TAX PAYABLE</b>									
31	PRELIM FIT = F101 * K190	FT01	6,212	2,047	137	532	1,268	1,219	704
32	FED INC TAX PAYABLE	FP01	6,212	2,047	137	532	1,268	1,219	704
<b>33 PRELIMINARY SUMMARY</b>									
34	NET INCOME	NI01	19,039	6,037	474	1,653	4,002	3,807	2,215

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

DOCKET NUMBER: ERGS25FN-000  
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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	2,680	0	0	0	6,337	52,931	-1
3	TOTAL REVENUE CREDITS Q027	16	0	0	0	12	1,794	0
4	TOTAL ELECTRIC REVENUE CS07	2,696	0	0	0	6,349	54,725	-1
5	TOTAL OP EXP EX INC & REV TAX OP61	-1,833	-0	-0	-0	-6,361	-35,686	1
6	NET INCOME N101	863	0	0	0	-12	19,039	0
<u>7 ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE Y783	-156	-0	-0	-0	-0	-3,442	-0
9	TOTAL SIT UNALLOW FOR FIT Y861	134	0	0	0	93	3,184	0
10	PRELIMINARY TAXABLE INCOME T101	841	0	0	0	81	18,781	0
<u>11 STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME T101	841	0	0	0	81	18,781	0
13	STATE TAXABLE INCOME S101	841	0	0	0	81	18,781	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	46	0	0	0	4	1,032	0
17	STATE INC TAX PAYABLE SP01	46	0	0	0	4	1,032	0
<u>18 SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE SP01	46	0	0	0	4	1,032	0
20	NET STATE INC TAX ALLOWABLE SA01	46	0	0	0	4	1,032	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME T101	841	0	0	0	81	18,781	0
23	STATE INC TAX PAYABLE SP01	-46	-0	-0	-0	-4	-1,032	-0
24	NET FEDERAL TAXABLE INCOME F101	795	0	0	0	77	17,749	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	278	0	0	0	27	6,212	0
27	TOTAL FED PROV DEF IT (410.1) Z781	-50	0	0	0	-34	-1,187	0
28	TOTAL AMORTIZED ITC Z813	-11	-0	-0	-0	-8	-258	-0
29	NET FED INC TAX ALLOWABLE FA01	217	0	0	0	-15	4,767	0
<u>30 FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = F101 * K190 FT01	278	0	0	0	27	6,212	0
32	FED INC TAX PAYABLE FP01	278	0	0	0	27	6,212	0
<u>33 PRELIMINARY SUMMARY</u>								
34	NET INCOME N101	863	0	0	0	-12	19,039	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 & 25% AD  
 GENERAL SERVICE NON-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	-4,767	-1,481	-125	-418	-1,017	-962	-562
2	NET STATE INC TAX ALLOWABLE	SA01	-1,032	-340	-23	-88	-211	-203	-117
3	OVERALL RETURN EARNED (SCH 14)	RETU	13,240	4,216	326	1,147	2,774	2,642	1,536
4	RATE OF RETURN EARNED (SCH 14)	RORX	0.09810	0.09812	0.09816	0.09813	0.09807	0.09808	0.09800

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>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	-4,767	-0
2 NET STATE INC TAX ALLOWABLE	SA01	-46	-0	-0	-0	-4	-1,032	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	600	0	0	0	-1	13,240	0
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09831	0.00000	0.00000	0.00000	0.07143	0.09810	0.00000

**D**      *General Service 100% LF*

**General Service 100% LF**

FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD  
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG225FN-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	11,635	4,981	128	910	1,180	501	2,408
3	TOTAL DEPRECIATION RESERVE	DR11	-5,673	-2,918	-53	-419	-434	-209	-895
4	TOTAL RATE BASE ADJUSTMENTS	RB71	78	136	142	47	27	12	33
5	TOTAL RATE BASE	RB91	6,040	2,199	217	538	773	304	1,546
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	1,378	232	206	40	60	19	169
8	TOTAL DEPRECIATION EXPENSE	DE41	556	265	9	30	43	22	93
9	TOTAL OTHER TAX & MISC EXPENSE	L591	167	64	6	11	15	7	31
10	MISC ALLOWABLE EXPENSES	M621	-1	-1	0	0	0	0	-1
11	TOTAL OP EXP EX INC & REV TAX	OP61	2,100	560	221	81	118	48	292
12	NET FED INCOME TAX ALLOWABLE	I879	217	76	8	20	27	11	58
13	NET STATE INCOME TAX ALLOWABLE	J979	45	17	1	4	6	2	12
14	TOTAL OPERATING EXPENSE	OPEX	2,362	653	230	105	151	61	362
15	RETURN ON RATE BASE	R751	594	216	21	53	76	30	152
16	TOTAL REVENUE CREDITS	Q027	-104	-8	-5	-2	-9	-5	-72
17	TOTAL ELECTRIC COST OF SERVICE	CS05	2,852	861	246	156	218	86	442
18	CLASS REVENUES=COST OF SERVICE	R602	2,852	861	246	157	218	86	443
19	EXCESS REVENUES	XREV	0	0	0	1	0	0	1
20	TOTAL RETURN EARNED	RETE	595	216	21	54	76	30	153
21	RATE OF RETURN EARNED	RORE	0.09851	0.09823	0.09677	0.10037	0.09832	0.09868	0.09897
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	0.13279	0.13226	0.12955	0.13626	0.13243	0.13312	0.13364
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	2,852	861	246	157	218	86	443
26	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	-1	0	0	-1
27	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	-0.00637	0.00000	0.00000	-0.00226

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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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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	11,634	1
3 TOTAL DEPRECIATION RESERVE	DR11	-322	-0	-0	-0	-424	-5,674	1
4 TOTAL RATE BASE ADJUSTMENTS	R871	-19	0	0	0	-297	81	-3
5 TOTAL RATE BASE	R891	464	0	0	0	0	6,041	-1
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	106	0	0	0	544	1,376	2
8 TOTAL DEPRECIATION EXPENSE	DE41	32	0	0	0	63	557	-1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	11	0	0	0	21	166	1
10 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	-1	0
11 TOTAL OP EXP EX INC & REV TAX	OP61	149	0	0	0	629	2,098	2
12 NET FED INCOME TAX ALLOWABLE	I879	16	0	0	0	-1	215	2
13 NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	0	0	45	0
14 TOTAL OPERATING EXPENSE	OPEX	168	0	0	0	628	2,358	4
15 RETURN ON RATE BASE	R751	46	0	0	0	0	594	0
16 TOTAL REVENUE CREDITS	Q027	-1	-0	-0	-0	-1	-103	-1
17 TOTAL ELECTRIC COST OF SERVICE	CS05	213	0	0	0	627	2,849	3
18 CLASS REVENUES=COST OF SERVICE	R602	213	0	0	0	627	2,851	1
19 EXCESS REVENUES	XREV	0	0	0	0	0	2	-2
20 TOTAL RETURN EARNED	RETE	46	0	0	0	0	596	-1
21 RATE OF RETURN EARNED	RORE	0.09914	0.00000	0.00000	0.00000	0.00000	0.09866	1.00000
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	0.13396	-0.05086	-0.05086	-0.05086	-0.05086	0.13307	1.81339
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	213	0	0	0	627	2,851	1
26 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	-2	2
27 PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	-0.00070	2.00000

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FLORIDA POWER CORPORATION  
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 GENERAL SERVICE 100% LF

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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	3,606	3,606	0	0	0	0	0
3	INTERMEDIATE P102 K202	572	572	0	0	0	0	0
4	PEAKING P104 K204	597	597	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE P121	4,775	4,775	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE T100 K200	23	23	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE T102 K202	4	4	0	0	0	0	0
9	GEN. STEP-UP - PEAKING T104 K204	18	18	0	0	0	0	0
10	TRANSMISSION T106 K220	888	0	0	888	0	0	0
11	TRANSMISSION PLANT IN SERVICE T121	933	45	0	888	0	0	0
12	TOTAL PROD & TRANS PLANT PT21	5,708	4,820	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	5,640	45	0	888	1,143	485	2,331
20	TOTAL GROSS PTD PLANT PD21	10,415	4,820	0	888	1,143	485	2,331
<u>21 GENERAL &amp; INTANGIBLE PLANT</u>								
22	LABOR RELATED G100 K627	810	161	128	22	37	16	77
23	RETAIL CUSTOMER RELATED (CSS) G102 K400	410	0	0	0	0	0	0
24	GENERAL PLANT IN SERVICE G121	1,220	161	128	22	37	16	77
25	GROSS ELECTRIC PLT IN SERVICE GP11	11,635	4,981	128	910	1,180	501	2,408

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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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<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	3,606	0
3	INTERMEDIATE	P102 K202	0	0	0	0	572	0
4	PEAKING	P104 K204	0	0	0	0	597	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	4,775	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	23	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	4	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	18	0
10	TRANSMISSION	T106 K220	0	0	0	0	888	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	933	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	5,708	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	0	0	0	0	1,143	0
15	SECONDARY	D102 K242	0	0	0	0	485	0
16	SERVICES	D104 K244	0	0	0	0	2,331	0
17	METERS	D106 K246	748	0	0	0	748	0
18	DISTRIBUTION PLANT IN SERVICE	D141	748	0	0	0	4,707	0
19	TOTAL TRANS & DIST PLANT	TD21	748	0	0	0	5,640	0
20	TOTAL GROSS PTD PLANT	PD21	748	0	0	0	10,415	0
<u>21 GENERAL &amp; INTANGIBLE PLANT</u>								
22	LABOR RELATED	G100 K627	57	0	0	311	809	1
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	410	410	0
24	GENERAL PLANT IN SERVICE	G121	57	0	0	721	1,219	1
25	GROSS ELECTRIC PLT IN SERVICE	GP11	805	0	0	721	11,634	1

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FLORIDA POWER CORPORATION  
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 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
<b>1 PRODUCTION PLANT</b>								
2 BASE	P150 P100	2,062	2,062	0	0	0	0	0
3 INTERMEDIATE	P152 P102	502	502	0	0	0	0	0
4 PEAKING	P154 P104	269	269	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171	2,833	2,833	0	0	0	0	0
<b>6 TRANSMISSION PLANT</b>								
7 GEN. STEP-UP - BASE	T150 T100	8	8	0	0	0	0	0
8 GEN. STEP-UP - INTERMEDIATE	T152 T102	1	1	0	0	0	0	0
9 GEN. STEP-UP - PEAKING	T154 T104	6	6	0	0	0	0	0
10 TRANSMISSION	T156 T106	409	0	0	409	0	0	0
11 TOTAL TRANS DEPREC RESERVE	T171	424	15	0	409	0	0	0
<b>12 DISTRIBUTION PLANT</b>								
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
<b>18 GENERAL &amp; INTANGIBLE PLANT</b>								
19 LABOR RELATED	G150 G100	335	67	53	9	15	7	32
20 RETAIL CUSTOMER RELATED (CSS)	G152 G102	295	0	0	0	0	0	0
21 TOTAL GENERAL DEPREC RESERVE	G171	630	67	53	9	15	7	32
<b>22 COMMON &amp; OTHER PLANT</b>								
23 RETIREMENT WORK IN PROGRESS	C150 GP19	8	3	0	1	1	0	2
24 TOTAL COM & OTHER PLANT	C171	8	3	0	1	1	0	2
25 TOTAL DEPRECIATION RESERVE	DR11	5,673	2,918	53	419	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 & 25% AD  
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG225FN-000  
 EXHIBIT:  
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 ADJS:

DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<b>1 PRODUCTION PLANT</b>								
2 BASE	P150 P100	0	0	0	0	0	2,062	0
3 INTERMEDIATE	P152 P102	0	0	0	0	0	502	0
4 PEAKING	P154 P104	0	0	0	0	0	269	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	0	2,833	0
<b>6 TRANSMISSION PLANT</b>								
7 GEN. STEP-UP - BASE	T150 T100	0	0	0	0	0	8	0
8 GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	0	1	0
9 GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	0	6	0
10 TRANSMISSION	T156 T106	0	0	0	0	0	409	0
11 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	0	424	0
<b>12 DISTRIBUTION PLANT</b>								
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
<b>18 GENERAL &amp; INTANGIBLE PLANT</b>								
19 LABOR RELATED	G150 G100	24	0	0	0	129	336	-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	631	-1
<b>22 COMMON &amp; OTHER PLANT</b>								
23 RETIREMENT WORK IN PROGRESS	C150 GP19	1	0	0	0	0	8	0
24 TOTAL COM & OTHER PLANT	C171	1	0	0	0	0	8	0
25 TOTAL DEPRECIATION RESERVE	DR11	322	0	0	0	424	5,674	-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 & 25% AD  
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG225FN-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
<b>1 PRODUCTION PLANT</b>									
2	PRODUCTION PLANT IN SERVICE	P121	4,775	4,775	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-2,833	-2,833	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	1,942	1,942	0	0	0	0	0
<b>5 TRANSMISSION PLANT</b>									
6	TRANSMISSION PLANT IN SERVICE	T121	933	45	0	888	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-424	-15	-0	-409	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	509	30	0	479	0	0	0
<b>9 DISTRIBUTION PLANT</b>									
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	5,380	1,972	0	479	725	283	1,470
14	NET TRANS & DIST PLANT	NT21	3,438	30	0	479	725	283	1,470
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
16	GENERAL PLANT IN SERVICE	G121	1,220	161	128	22	37	16	77
17	TOTAL GENERAL DEPREC RESERVE	G171	-630	-67	-53	-9	-15	-7	-32
18	NET GENERAL & INTANG PLANT	G221	590	94	75	13	22	9	45
<b>19 COMMON &amp; OTHER PLANT</b>									
20	TOTAL COM & OTHER PLANT	C171	-8	-3	-0	-1	-1	-0	-2
21	NET COMMON & OTHER PLANT	C221	-8	-3	0	-1	-1	0	-2
22	NET ELECTRIC PLANT IN SERVICE	NP21	5,962	2,063	75	491	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 & 25% AD  
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG225FN-000  
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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
<b>1 PRODUCTION PLANT</b>									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	4,775	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-2,833	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	1,942	0
<b>5 TRANSMISSION PLANT</b>									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	933	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-424	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	509	0
<b>9 DISTRIBUTION PLANT</b>									
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	5,380	0
14	NET TRANS & DIST PLANT	NT21	451	0	0	0	0	3,438	0
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
16	GENERAL PLANT IN SERVICE	G121	57	0	0	0	721	1,219	1
17	TOTAL GENERAL DEPREC RESERVE	G171	-24	-0	-0	-0	-424	-631	1
18	NET GENERAL & INTANG PLANT	G221	33	0	0	0	297	588	2
<b>19 COMMON &amp; OTHER PLANT</b>									
20	TOTAL COM & OTHER PLANT	C171	-1	-0	-0	-0	-0	-8	-0
21	NET COMMON & OTHER PLANT	C221	-1	0	0	0	0	-8	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	483	0	0	0	297	5,960	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 & 25% AD  
 GENERAL SERVICE 100% LF

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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	6	0	0	6	0	0	0
5	DISTRIBUTION V226 D100	2	0	0	0	2	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	8	0	0	6	2	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	139	139	0	0	0	0	0
9	TRANSMISSION V236 T106	24	0	0	24	0	0	0
10	DISTRIBUTION V238 D141	32	0	0	0	8	3	16
11	GENERAL V240 G100	14	3	2	0	1	0	1
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-92	-92	0	0	0	0	0
13	TOTAL RATE BASE CWIP V255	117	50	2	24	9	3	17
14	TOTAL ADDITIVE ADJUSTMENTS V289	125	50	2	30	11	3	17
15	NET ORIGINAL COST RATE BASE RB21	6,087	2,113	77	521	757	295	1,530
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE W630 K306	262	0	262	0	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-1	0	-1	0	0	0	0
21	TOTAL FUEL STOCKS W641	261	0	261	0	0	0	0
<u>22 PLANT MATERIALS &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	143	61	2	11	15	6	30
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-1	0	0	0	0	0	0
25	TOTAL PLANT MATERIALS & SUPPL W659	142	61	2	11	15	6	30
26	TOTAL MATERIALS & SUPPLIES W661	403	61	263	11	15	6	30
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	324	150	0	28	36	15	73
29	TOTAL PREPAYMENTS W687	324	150	0	28	36	15	73
<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 & 25% AD  
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG225FN-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	139	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	-92	0
13	TOTAL RATE BASE CWIP	V255	6	0	0	5	116	1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	6	0	0	5	124	1
15	NET ORIGINAL COST RATE BASE	RB21	489	0	0	302	6,084	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	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 &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	10	0	0	9	144	-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	144	-2
26	TOTAL MATERIALS & SUPPLIES	W661	10	0	0	9	405	-2
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	23	0	0	0	325	-1
29	TOTAL PREPAYMENTS	W687	23	0	0	0	325	-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 & 25% AD  
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG225FN-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	-345	-68	-55	-10	-16	-7	-33	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	15	15	0	0	0	0	0	
3	MISC OTHER	W736 OM31	-454	-76	-68	-13	-20	-6	-56	
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-4	-2	0	0	0	0	-1	
5	1DJ K - SECTION 1341	W742 GP19	14	6	0	1	1	1	3	
6	TOTAL MISC WORK CAPITAL	W747	-774	-125	-123	-22	-35	-12	-87	
7	TOTAL WORKING CAPITAL	WC71	-47	86	140	17	16	9	16	
8	<u>PRELIMINARY SUMMARY</u>									
9	TOTAL ADDITIVE ADJUSTMENTS	V289	125	50	2	30	11	3	17	
10	TOTAL WORKING CAPITAL	WC71	-47	86	140	17	16	9	16	
11	TOTAL RATE BASE ADJUSTMENTS	RB71	78	136	142	47	27	12	33	
12	<u>RATE BASE CALCULATION</u>									
13	NET ELECTRIC PLANT IN SERVICE	NP21	5,962	2,063	75	491	746	292	1,513	
14	TOTAL RATE BASE ADJUSTMENTS	RB71	78	136	142	47	27	12	33	
15	TOTAL RATE BASE	RB91	6,040	2,199	217	538	773	304	1,546	
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	594	216	21	53	76	30	152	

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

DOCKET NUMBER: ERG225FN-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	-24	0	0	0	-133	-346	1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	15	0
3 MISC OTHER	W736 OM31	-35	0	0	0	-179	-453	-1
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	0	0	0	0	-3	-1
5 1DJ K - SECTION 1341	W742 GP19	1	0	0	0	1	14	0
6 TOTAL MISC WORK CAPITAL	W747	-58	0	0	0	-311	-773	-1
7 TOTAL WORKING CAPITAL	WC71	-25	0	0	0	-302	-43	-4
8 PRELIMINARY SUMMARY								
9 TOTAL ADDITIVE ADJUSTMENTS	V289	6	0	0	0	5	124	1
10 TOTAL WORKING CAPITAL	WC71	-25	0	0	0	-302	-43	-4
11 TOTAL RATE BASE ADJUSTMENTS	RB71	-19	0	0	0	-297	81	-3
12 RATE BASE CALCULATION								
13 NET ELECTRIC PLANT IN SERVICE	NP21	483	0	0	0	297	5,960	2
14 TOTAL RATE BASE ADJUSTMENTS	RB71	-19	0	0	0	-297	81	-3
15 TOTAL RATE BASE	RB91	464	0	0	0	0	6,041	-1
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	594	0

FLORIDA POWER CORPORATION  
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 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG225FN-000  
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 ADJs:

O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION O &amp; M</b>								
<b>2 ENERGY RELATED PROD O &amp; M</b>								
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
<b>7 DEMAND RELATED PROD O &amp; M</b>								
8	BASE P352 K200	141	141	0	0	0	0	0
9	INTERMEDIATE P354 K202	21	21	0	0	0	0	0
10	PEAKING P356 K204	22	22	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	2	2	0	0	0	0	0
13	TOTAL DEMAND RELATED P391	217	186	0	0	0	0	0
14	TOTAL PRODUCTION O & M P451	387	186	170	0	0	0	0
<b>15 TRANSMISSION O &amp; M</b>								
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
<b>20 DISTRIBUTION O &amp; M</b>								
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
<b>26 CUSTOMER ACCOUNTING</b>								
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 COMP C306 K244	12	0	0	0	0	0	12
31	UNCOLLECTIBLES C308 R600	8	2	1	0	1	0	1
32	TOTAL CUSTOMER ACCOUNTING EXP C317	431	2	1	0	1	0	13
<b>33 CUSTOMER SERVICE &amp; INFORMATION</b>								
34	TOTAL C320 K400	36	0	0	0	0	0	0
35	TOTAL CUSTOMER SERVICE & INFO C329	36	0	0	0	0	0	0

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FLORIDA POWER CORPORATION  
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 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG225FN-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
<u>1 PRODUCTION O &amp; M</u>								
<u>2 ENERGY RELATED PROD O &amp; M</u>								
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
<u>7 DEMAND RELATED PROD O &amp; M</u>								
8	BASE	P352 K200	0	0	0	0	141	0
9	INTERMEDIATE	P354 K202	0	0	0	0	21	0
10	PEAKING	P356 K204	0	0	0	0	22	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	2	0
13	TOTAL DEMAND RELATED	P391	0	0	0	31	217	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	31	387	0
<u>15 TRANSMISSION O &amp; M</u>								
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
<u>20 DISTRIBUTION O &amp; M</u>								
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
<u>26 CUSTOMER ACCOUNTING</u>								
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 COMP	C306 K244	0	0	0	0	12	0
31	UNCOLLECTIBLES	C308 R600	1	0	0	2	8	0
32	TOTAL CUSTOMER ACCOUNTING EXP	C317	67	0	0	347	431	0
<u>33 CUSTOMER SERVICE &amp; INFORMATION</u>								
34	TOTAL	C320 K400	0	0	0	36	36	0
35	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	36	36	0

FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% 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 SALES									
2 TOTAL	S300	K400	45	0	0	0	0	0	0
3 TOTAL SALES EXPENSE	S317		45	0	0	0	0	0	0
4 ADMINISTRATIVE & GENERAL									
5 PRODUCTION - BASE RELATED	A300	K200	-4	-4	0	0	0	0	0
6 TRANSMISSION PLANT RELATED	A302	T106	1	0	0	1	0	0	0
7 DISTRIBUTION PLANT RELATED	A304	D149	10	0	0	0	2	1	5
8 GROSS PLANT RELATED	A306	GP19	6	3	0	0	1	0	1
9 LABOR RELATED	A308	K627	92	18	15	3	4	2	9
10 D.A. RETAIL - LABOR	A312	K627	1	0	0	0	0	0	0
11 ADJ J - RETAIL RATE CASE EXP	A314	R600	1	0	0	0	0	0	0
12 ADJ O - MISC A&G (ADVERTISING)	A316	K627	-10	-2	-2	0	0	0	-1
13 ADJ N - INTEREST TAX DEFIC	A322	GP19	-2	-1	0	0	0	0	0
14 ADJ D - ACQUISITION ADJ	A324	K627	140	28	22	4	6	3	13
15 TOTAL ADMINISTRATIVE & GENERAL	A337		235	42	35	8	13	6	27
16 TOTAL O & M EXPENSE	OM31		1,378	232	206	40	60	19	169

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

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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	45	45	0
3	TOTAL SALES EXPENSE	S317	0	0	0	0	45	45	0
4 ADMINISTRATIVE & GENERAL									
5	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-4	0
6	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	0	0	1	0
7	DISTRIBUTION PLANT RELATED	A304 D149	2	0	0	0	0	10	0
8	GROSS PLANT RELATED	A306 GP19	0	0	0	0	0	5	1
9	LABOR RELATED	A308 K627	6	0	0	0	35	92	0
10	D.A. RETAIL - LABOR	A312 K627	0	0	0	0	0	0	1
11	ADJ J - RETAIL RATE CASE EXP	A314 R600	0	0	0	0	0	0	1
12	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-1	0	0	0	-4	-10	0
13	ADJ N - INTEREST TAX DEFIC	A322 GP19	0	0	0	0	0	-1	-1
14	ADJ D - ACQUISITION ADJ	A324 K627	10	0	0	0	54	140	0
15	TOTAL ADMINISTRATIVE & GENERAL	A337	17	0	0	0	85	233	2
16	TOTAL O & M EXPENSE	OM31	106	0	0	0	544	1,376	2

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FLORIDA POWER CORPORATION  
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 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
<b>1 PRODUCTION DEPRECIATION</b>								
2 BASE	P460 P100	167	167	0	0	0	0	0
3 INTERMEDIATE	P462 P102	31	31	0	0	0	0	0
4 PEAKING	P464 P104	26	26	0	0	0	0	0
5 D.A. RETAIL	P468 K200	13	13	0	0	0	0	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	14	14	0	0	0	0	0
7 TOTAL PRODUCTION DEPREC EXP	P481	251	251	0	0	0	0	0
<b>8 TRANSMISSION DEPRECIATION</b>								
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
<b>13 DISTRIBUTION DEPRECIATION</b>								
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
<b>19 GENERAL &amp; INTANG DEPRECIATION</b>								
20 LABOR RELATED	G460 G100	63	13	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	99	12	9	2	3	1	6
24 TOTAL DEPRECIATION EXPENSE	DE41	556	265	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	INTERRUPTIBLE				LIGHTING		CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	FIXTURE/MAINT	POLES					
<b>1 PRODUCTION DEPRECIATION</b>										
2	BASE	P460 P100	0	0	0	0	0	167	0	
3	INTERMEDIATE	P462 P102	0	0	0	0	0	31	0	
4	PEAKING	P464 P104	0	0	0	0	0	26	0	
5	D.A. RETAIL	P468 K200	0	0	0	0	0	13	0	
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	14	0	
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	251	0	
<b>8 TRANSMISSION DEPRECIATION</b>										
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	1	0	
10	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	1	0	
11	TRANSMISSION	T466 T106	0	0	0	0	0	28	0	
12	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	30	0	
<b>13 DISTRIBUTION DEPRECIATION</b>										
14	PRIMARY	D460 D100	0	0	0	0	0	40	0	
15	SECONDARY	D462 D102	0	0	0	0	0	21	0	
16	SERVICES	D464 D104	0	0	0	0	0	87	0	
17	METERS	D466 D106	28	0	0	0	0	28	0	
18	TOTAL DIST DEPREC EXPENSE	D481	28	0	0	0	0	176	0	
<b>19 GENERAL &amp; INTANG DEPRECIATION</b>										
20	LABOR RELATED	G460 G100	4	0	0	0	24	63	0	
21	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	41	41	0	
22	ADJ S - SEBRING	G464 G100	0	0	0	0	-2	-4	-1	
23	TOTAL GENERAL DEPREC EXPENSE	G481	4	0	0	0	63	100	-1	
24	TOTAL DEPRECIATION EXPENSE	DE41	32	0	0	0	63	557	-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
<u>1 TAXES OTHER THAN INC &amp; REV</u>									
<u>2 REAL ESTATE &amp; PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	133	57	1	10	13	6	28
4	TOTAL REAL EST & PROP TAX	L521	133	57	1	10	13	6	28
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	34	7	5	1	2	1	3
7	TOTAL PAYROLL TAX	L551	34	7	5	1	2	1	3
8	TOTAL OTHER TAX & MISC EXPENSE	L591	167	64	6	11	15	7	31
<u>9 OTHER TAXES &amp; MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	253	76	22	14	19	8	39
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-3	-1	0	0	0	0	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-251	-76	-22	-14	-19	-8	-39
13	MISC ALLOWABLE EXPENSES	M621	-1	-1	0	0	0	0	-1
<u>14 PRELIMINARY SUMMARY</u>									
15	TOTAL O & M EXPENSE	OM31	1,378	232	206	40	60	19	169
16	TOTAL DEPRECIATION EXPENSE	DE41	556	265	9	30	43	22	93
17	TOTAL OTHER TAX & MISC EXPENSE	L591	167	64	6	11	15	7	31
18	MISC ALLOWABLE EXPENSES	M621	-1	-1	0	0	0	0	-1
19	TOTAL OP EXP EX INC & REV TAX	OP61	2,100	560	221	81	118	48	292

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
<b>1 TAXES OTHER THAN INC &amp; REV</b>									
<b>2 REAL ESTATE &amp; PROPERTY TAX</b>									
3	AMOUNT ALLOCABLE	L500 GP19	9	0	0	0	8	132	1
4	TOTAL REAL EST & PROP TAX	L521	9	0	0	0	8	132	1
<b>5 PAYROLL TAX</b>									
6	TOTAL	L530 K627	2	0	0	0	13	34	0
7	TOTAL PAYROLL TAX	L551	2	0	0	0	13	34	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	11	0	0	0	21	166	1
<b>9 OTHER TAXES &amp; MISC EXPENSES</b>									
10	REVENUE TAXES	M600 R600	19	0	0	0	56	253	0
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	0	0	0	0	0	-2	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-19	0	0	0	-55	-252	1
13	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	-1	0
<b>14 PRELIMINARY SUMMARY</b>									
15	TOTAL O & M EXPENSE	OM31	106	0	0	0	544	1,376	2
16	TOTAL DEPRECIATION EXPENSE	DE41	32	0	0	0	63	557	-1
17	TOTAL OTHER TAX & MISC EXPENSE	L591	11	0	0	0	21	166	1
18	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	-1	0
19	TOTAL OP EXP EX INC & REV TAX	OP61	149	0	0	0	629	2,098	2

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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	
<b>1 FEDERAL INCOME TAX</b>									
<b>2 FED INC TAX DEDUCTIONS</b>									
<b>3 INTEREST - MANUAL ENTRY</b>									
4	TOTAL	Y760 RB91	165	60	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	154	56	6	14	20	7	39
7	TOTAL INTEREST EXPENSE	Y783	154	56	6	14	20	7	39
<b>8 ADDITIONS</b>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	149	64	2	12	15	6	31
10	TOTAL SIT UNALLOW FOR FIT	Y861	149	64	2	12	15	6	31
11	NET DEDUCTIONS AND ADDITIONS	Y871	5	-8	4	2	5	1	8
<b>12 FEDERAL INCOME TAX ADJUSTMENTS</b>									
<b>13 FED PROV DEF INC TAX (410.1)</b>									
14	NET FED & STATE DIT	Z760 GP19	-55	-24	-1	-4	-6	-2	-11
15	ADJ R - TAX ON AFUDC	Z762 GP19	1	0	0	0	0	0	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-54	-24	-1	-4	-6	-2	-11
<b>17 INVESTMENT TAX CREDITS</b>									
<b>18 AMORTIZED INV TAX CREDIT</b>									
19	AMORTIZATION	Z804 GP19	12	5	0	1	1	1	2
20	TOTAL AMORTIZED ITC	Z813	12	5	0	1	1	1	2
<b>21 PRELIMINARY SUMMARY</b>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-54	-24	-1	-4	-6	-2	-11
23	TOTAL AMORTIZED ITC	Z813	-12	-5	-0	-1	-1	-1	-2
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-66	-29	-1	-5	-7	-3	-13
<b>25 FEDERAL INCOME TAX COMPUTATION</b>									
26	RETURN ON RATE BASE	R751	594	216	21	53	76	30	152
27	NET DEDUCTIONS AND ADDITIONS	Y871	-5	8	-4	-2	-5	-1	-8
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-66	-29	-1	-5	-7	-3	-13
29	BASE FOR FIT COMPUTATION	I865	523	195	16	46	64	26	131
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	13	0	0	0	0	165	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-1	0	0	0	0	-11	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	12	0	0	0	0	154	0
7	TOTAL INTEREST EXPENSE	Y783	12	0	0	0	0	154	0
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	10	0	0	0	9	149	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	10	0	0	0	9	149	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	2	0	0	0	-9	5	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	-4	0	0	0	-3	-55	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	0	0	0	0	0	0	1
16	TOTAL FED PROV DEF IT (410.1)	Z781	-4	0	0	0	-3	-55	1
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	1	0	0	0	1	12	0
20	TOTAL AMORTIZED ITC	Z813	1	0	0	0	1	12	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-4	0	0	0	-3	-55	1
23	TOTAL AMORTIZED ITC	Z813	-1	-0	-0	-0	-1	-12	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-5	0	0	0	-4	-67	1
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	46	0	0	0	0	594	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-2	-0	-0	-0	9	-5	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-5	0	0	0	-4	-67	1
29	BASE FOR FIT COMPUTATION	1865	39	0	0	0	5	522	1
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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 GENERAL SERVICE 100% LF

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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	I869	283	105	9	25	34	14	71
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-66	-29	-1	-5	-7	-3	-13
3	NET FED INCOME TAX ALLOWABLE	I879	217	76	8	20	27	11	58
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	I869	283	105	9	25	34	14	71
6	NET FED INCOME TAX PAYABLE	I889	283	105	9	25	34	14	71
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	594	216	21	53	76	30	152
12	NET FED INCOME TAX ALLOWABLE	I879	217	76	8	20	27	11	58
13	NET DEDUCTIONS AND ADDITIONS	Y871	-5	8	-4	-2	-5	-1	-8
14	BASE FOR SIT COMPUTATION	J965	806	300	25	71	98	40	202
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	45	17	1	4	6	2	12
17	NET STATE INCOME TAX ALLOWABLE	J979	45	17	1	4	6	2	12
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	45	17	1	4	6	2	12
20	NET STATE INCOME TAX PAYABLE	J989	45	17	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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<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	3	282	1
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-5	0	0	0	-4	-67	1
3	NET FED INCOME TAX ALLOWABLE	1879	16	0	0	0	-1	215	2
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	21	0	0	0	3	282	1
6	NET FED INCOME TAX PAYABLE	1889	21	0	0	0	3	282	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	46	0	0	0	0	594	0
12	NET FED INCOME TAX ALLOWABLE	1879	16	0	0	0	-1	215	2
13	NET DEDUCTIONS AND ADDITIONS	Y871	-2	-0	-0	-0	9	-5	-0
14	BASE FOR SIT COMPUTATION	J965	60	0	0	0	8	804	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	3	0	0	0	0	45	0
17	NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	0	0	45	0
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	3	0	0	0	0	45	0
20	NET STATE INCOME TAX PAYABLE	J989	3	0	0	0	0	45	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 & 25% AD  
 GENERAL SERVICE 100% LF

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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 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	3	3	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	12	4	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 <u>CUSTOMER ACCOUNTING</u>	Q016 K412	1	0	0	0	0	0	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	104	8	5	2	9	5	72
12 <u>COST OF SERVICE COMPUTATION</u>								
13 TOTAL OP EXP EX INC & REV TAX	OP61	2,100	560	221	81	118	48	292
14 RETURN ON RATE BASE	R751	594	216	21	53	76	30	152
15 NET FED INCOME TAX ALLOWABLE	I879	217	76	8	20	27	11	58
16 NET STATE INCOME TAX ALLOWABLE	J979	45	17	1	4	6	2	12
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-104	-8	-5	-2	-9	-5	-72
18 <u>SUBTOTAL B</u>	CS03	2,852	861	246	156	218	86	442
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	2,852	861	246	156	218	86	442
21 CLASS REVENUES=COST OF SERVICE	R602	2,852	861	246	157	218	86	443
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-2,852	-861	-246	-156	-218	-86	-442
23 EXCESS REVENUES	XREV	0	0	0	1	0	0	1
24 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
25 EXCESS TAX	XTAX	-1	0	0	0	0	0	0
26 EXCESS RETURN	XRET	1	0	0	1	0	0	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 100% LF

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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	3	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	12	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 <u>CUSTOMER ACCOUNTING</u>	Q016 K412	0	0	0	0	1	1	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	1	0	0	0	1	103	1
12 <u>COST OF SERVICE COMPUTATION</u>								
13 <u>TOTAL OP EXP EX INC &amp; REV TAX</u>	OP61	149	0	0	0	629	2,098	2
14 RETURN ON RATE BASE	R751	46	0	0	0	0	594	0
15 NET FED INCOME TAX ALLOWABLE	I879	16	0	0	0	-1	215	2
16 NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	0	0	45	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-1	-0	-0	-0	-1	-103	-1
18 <u>SUBTOTAL B</u>	CS03	213	0	0	0	627	2,849	3
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	213	0	0	0	627	2,849	3
21 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	213	0	0	0	627	2,851	1
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-213	-0	-0	-0	-627	-2,849	-3
23 <u>EXCESS REVENUES</u>	XREV	0	0	0	0	0	2	-2
24 <u>COMPOSITE TAX RATE</u>	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575
25 <u>EXCESS TAX</u>	XTAX	0	0	0	0	0	0	-1
26 <u>EXCESS RETURN</u>	XRET	0	0	0	0	0	2	-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 & 25% AD  
 GENERAL SERVICE 100% LF

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<u>ROR, TAX RATES &amp; SPEC FACTORS</u>	<u>ITEM</u>	<u>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>
<b>1 RATE OF RETURN</b>									
<b>2 CAPITALIZATION AMOUNTS</b>									
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
<b>11 COST OF CAPITAL</b>									
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
<b>19 WEIGHTED COST OF CAPITAL</b>									
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
<b>28 TAX RATES AND SPECIAL FACTORS</b>									
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 100% LF

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<u>ROR, TAX RATES &amp; 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

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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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
<b>1 DEMAND, ENERGY &amp; SPEC. ASSIGN.</b>								
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
<b>30 WAGES AND SALARIES</b>								
31	PROD. DEMAND - BASE	K600 K200	63	63	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	10	10	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	12	1	0	11	0	0
36	DISTRIBUTION	K612 D141	76	0	0	0	18	38
37	TOTAL PTD WAGES & SALARIES	K617	229	79	63	11	18	38
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.34498	0.27511	0.04803	0.07860	0.03493
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

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FLORIDA POWER CORPORATION  
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 GENERAL SERVICE 100% LF

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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	63	0
32 PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	10	0
33 PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	5	0
34 PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	63	0
35 TRANSMISSION	K610 T121	0	0	0	0	0	12	0
36 DISTRIBUTION	K612 D141	12	0	0	0	0	76	0
37 TOTAL PTD WAGES & SALARIES	K617	12	0	0	0	0	229	0
38 WTD PTD WAGE & SAL RATIOS	K619	0.05240	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39 CUSTOMER ACCOUNTING	K620 K667	16	0	0	0	85	101	0
40 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	0	25	25	0
41 ECCR	K624 K400	0	0	0	0	43	43	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

DOCKET NUMBER: ERG225FN-000  
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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	398	79	63	11	18	8	38
2	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.19849	0.15829	0.02764	0.04523	0.02010	0.09548
3	ADMINISTRATIVE & GENERAL	K630 K627	20	4	3	1	1	0	2
4	TOTAL WAGES AND SALARIES EXP	K633	418	83	66	12	19	8	40
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.19856	0.15789	0.02871	0.04545	0.01914	0.09569
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

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FLORIDA POWER CORPORATION  
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 GENERAL SERVICE 100% LF

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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	FIXTURE/MAINT	POLES					
1	TOTAL PTDCCS WAGES & SALARIES	K627	28	0	0	0	153	398	0	
2	WTD PTDCCS WAGE & SAL RATIOS	K629	0.07035	0.00000	0.00000	0.00000	0.38442	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	418	0	
5	WTD WAGE AND SALARY RATIOS	K639	0.06938	0.00000	0.00000	0.00000	0.38517	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  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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	0.04823	0.00000	0.95177	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.84443	0.00000	0.15557	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.24283	0.10304
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00798	0.00000	0.15745	0.20266	0.08599
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.46279	0.00000	0.08526	0.10975	0.04657
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.13197	0.10492	0.01803	0.03033	0.01311
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.42810	0.01100	0.07821	0.10142	0.04306
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.51437	0.00934	0.07386	0.07650	0.03684
<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	0.05894	0.00000	0.94106	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	0.00873	0.00000	0.13933	0.21088	0.08232
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.15932	0.12712	0.02203	0.03729	0.01525
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.37500	0.00000	0.12500	0.12500	0.00000
18	WTD NET PLANT RATIOS	NP29	1.00000	0.34602	0.01258	0.08235	0.12513	0.04898
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.15136	0.65261	0.02730	0.03722	0.01489
22	WTD RATIOS	W689	1.00000	0.46296	0.00000	0.08642	0.11111	0.04630
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.16150	0.15891	0.02842	0.04522	0.01550
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-1.82979	-2.97872	-0.36170	-0.34043	-0.19149
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.34713	0.01265	0.08559	0.12436	0.04846
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.36407	0.03593	0.08907	0.12798	0.05033
<u>28 O &amp; 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	0.00464	0.00232	0.00000	0.00232	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	0.17872	0.14894	0.03404	0.05532	0.02553
35	WTD O & M EXP RATIOS	OM39	1.00000	0.16836	0.14949	0.02903	0.04354	0.01379
<u>36 DEPRECIATION EXPENSES</u>								



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 GENERAL SERVICE 100% LF

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<b>1 GROSS ELECTRIC PLT IN SERVICE</b>								
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	0.15891	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29	0.13262	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29	0.07182	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 WTD GROSS G & I PLT RATIOS	G129	0.04672	0.00000	0.00000	0.00000	0.59098	0.99918	0.00082
9 WTD GROSS PLANT RATIOS	GP19	0.06919	0.00000	0.00000	0.00000	0.06197	0.99991	0.00009
10 WTD TOTAL DEPREC RES RATIOS	DR19	0.05676	0.00000	0.00000	0.00000	0.07474	1.00018	-0.00018
<b>11 NET ELECTRIC PLANT</b>								
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	0.15398	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29	0.13118	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD NET G & I PLANT RATIOS	G229	0.05593	0.00000	0.00000	0.00000	0.50339	0.99661	0.00339
17 WTD NET C & O PLANT RATIOS	C229	0.12500	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD NET PLANT RATIOS	NP29	0.08101	0.00000	0.00000	0.00000	0.04982	0.99966	0.00034
<b>19 RATE BASE ADJUSTMENTS</b>								
<b>20 WORKING CAPITAL</b>								
21 WTD MATERIAL & SUPPLY RATIOS	W669	0.02481	0.00000	0.00000	0.00000	0.02233	1.00496	-0.00496
22 WTD RATIOS	W689	0.07099	0.00000	0.00000	0.00000	0.00000	1.00309	-0.00309
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	0.07494	0.00000	0.00000	0.00000	0.40181	0.99871	0.00129
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.53191	0.00000	0.00000	0.00000	6.42553	0.91489	0.08511
<b>25 RATE BASE</b>								
26 WTD NET OCRB RATIOS	RB29	0.08034	0.00000	0.00000	0.00000	0.04961	0.99951	0.00049
27 WTD TOTAL RATE BASE RATIOS	RB99	0.07682	0.00000	0.00000	0.00000	0.00000	1.00017	-0.00017
<b>28 O &amp; M EXPENSES</b>								
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	0.10476	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32 WTD CUST ACCT EXP RATIOS	C319	0.15545	0.00000	0.00000	0.00000	0.80510	1.00000	0.00000
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	0.07234	0.00000	0.00000	0.00000	0.36170	0.99149	0.00851
35 WTD O & M EXP RATIOS	OM39	0.07692	0.00000	0.00000	0.00000	0.39478	0.99855	0.00145

**36 DEPRECIATION EXPENSES**

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 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	0.12121	0.09091	0.02020	0.03030	0.01010	0.06061
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.47662	0.01619	0.05396	0.07734	0.03957	0.16727
<b>6 OTHER TAXES &amp; MISC EXPENSES</b>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.42857	0.00752	0.07519	0.09774	0.04511	0.21053
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.20588	0.14706	0.02941	0.05882	0.02941	0.08824
9 WTD OTHER TAX RATIOS	L599	1.00000	0.38323	0.03593	0.06587	0.08982	0.04192	0.18563
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.26667	0.10524	0.03857	0.05619	0.02286	0.13905
<b>12 INCOME TAXES</b>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.30189	0.08626	0.05470	0.07644	0.03015	0.15498
<b>14 OPERATING EXPENSES</b>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.48062	0.43928	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
<b>19 WAGES AND SALARIES (K600-K639)</b>								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.34498	0.27511	0.04803	0.07860	0.03493	0.16594
21 WTD PTOCSS WAGE & SAL RATIOS	K629	1.00000	0.19849	0.15829	0.02764	0.04523	0.02010	0.09548
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.19856	0.15789	0.02871	0.04545	0.01914	0.09569
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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 GENERAL SERVICE 100% LF

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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	0.15909	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.04040	0.00000	0.00000	0.00000	0.63636	1.01010	-0.01010
5 WTD TOT DEPREC EXP RATIOS	DE49	0.05755	0.00000	0.00000	0.00000	0.11331	1.00180	-0.00180
<b>6 OTHER TAXES &amp; MISC EXPENSES</b>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.06767	0.00000	0.00000	0.00000	0.06015	0.99248	0.00752
8 WTD PAYROLL TAX RATIOS	L559	0.05882	0.00000	0.00000	0.00000	0.38235	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.06587	0.00000	0.00000	0.00000	0.12575	0.99401	0.00599
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	-1.00000	1.00000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.07095	0.00000	0.00000	0.00000	0.29952	0.99905	0.00095
<b>12 INCOME TAXES</b>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.07468	0.00000	0.00000	0.00000	0.21985	0.99895	0.00105
<b>14 OPERATING EXPENSES</b>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.08010	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
<b>19 WAGES AND SALARIES (K600-K639)</b>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.05240	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.07035	0.00000	0.00000	0.00000	0.38442	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.06938	0.00000	0.00000	0.00000	0.38517	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 & 25% AD  
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERQ225FN-000  
 EXHIBIT:  
 SCHEDULE: 14  
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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
<b>1 NET INCOME COMPUTATION</b>									
2	CLASS REVENUES=COST OF SERVICE	R600	2,852	861	246	157	218	86	443
3	TOTAL REVENUE CREDITS	Q027	104	8	5	2	9	5	72
4	TOTAL ELECTRIC REVENUE	CS07	2,956	869	251	159	227	91	515
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,100	-560	-221	-81	-118	-48	-292
6	NET INCOME	N101	856	309	30	78	109	43	223
<b>7 ADJUSTMENTS TO NET INCOME</b>									
8	TOTAL INTEREST EXPENSE	Y783	-154	-56	-6	-14	-20	-7	-39
9	TOTAL SIT UNALLOW FOR FIT	Y861	149	64	2	12	15	6	31
10	PRELIMINARY TAXABLE INCOME	T101	851	317	26	76	104	42	215
<b>11 STATE INCOME TAX COMPUTATION</b>									
12	PRELIMINARY TAXABLE INCOME	T101	851	317	26	76	104	42	215
13	STATE TAXABLE INCOME	S101	851	317	26	76	104	42	215
<b>14 STATE INCOME TAX PAYABLE</b>									
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = S101 * K192	ST01	45	17	1	4	6	2	12
17	STATE INC TAX PAYABLE	SP01	45	17	1	4	6	2	12
<b>18 SIT ALLOWABLE</b>									
19	STATE INC TAX PAYABLE	SP01	45	17	1	4	6	2	12
20	NET STATE INC TAX ALLOWABLE	SA01	45	17	1	4	6	2	12
<b>21 FEDERAL INCOME TAX COMPUTATION</b>									
22	PRELIMINARY TAXABLE INCOME	T101	851	317	26	76	104	42	215
23	STATE INC TAX PAYABLE	SP01	-45	-17	-1	-4	-6	-2	-12
24	NET FEDERAL TAXABLE INCOME	F101	806	300	25	72	98	40	203
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190	FT01	282	105	9	25	34	14	71
27	TOTAL FED PROV DEF IT (410.1)	Z781	-54	-24	-1	-4	-6	-2	-11
28	TOTAL AMORTIZED ITC	Z813	-12	-5	-0	-1	-1	-1	-2
29	NET FED INC TAX ALLOWABLE	FA01	216	76	8	20	27	11	58
<b>30 FEDERAL INCOME TAX PAYABLE</b>									
31	PRELIM FIT = F101 * K190	FT01	282	105	9	25	34	14	71
32	FED INC TAX PAYABLE	FP01	282	105	9	25	34	14	71
<b>33 PRELIMINARY SUMMARY</b>									
34	NET INCOME	N101	856	309	30	78	109	43	223

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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 & 25% AD  
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG225FN-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	
<b>1 NET INCOME COMPUTATION</b>									
2	CLASS REVENUES=COST OF SERVICE	R600	213	0	0	0	627	2,851	1
3	TOTAL REVENUE CREDITS	Q027	1	0	0	1	1	103	1
4	TOTAL ELECTRIC REVENUE	CS07	214	0	0	0	628	2,954	2
5	TOTAL OP EXP EX INC & REV TAX	OP61	-149	-0	-0	-0	-629	-2,098	-2
6	NET INCOME	NI01	65	0	0	0	-1	856	0
<b>7 ADJUSTMENTS TO NET INCOME</b>									
8	TOTAL INTEREST EXPENSE	Y783	-12	-0	-0	-0	-0	-154	-0
9	TOTAL SIT UNALLOW FOR FIT	Y861	10	0	0	0	9	149	0
10	PRELIMINARY TAXABLE INCOME	TI01	63	0	0	0	8	851	0
<b>11 STATE INCOME TAX COMPUTATION</b>									
12	PRELIMINARY TAXABLE INCOME	TI01	63	0	0	0	8	851	0
13	STATE TAXABLE INCOME	SI01	63	0	0	0	8	851	0
<b>14 STATE INCOME TAX PAYABLE</b>									
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	45	0
17	STATE INC TAX PAYABLE	SP01	3	0	0	0	0	45	0
<b>18 SIT ALLOWABLE</b>									
19	STATE INC TAX PAYABLE	SP01	3	0	0	0	0	45	0
20	NET STATE INC TAX ALLOWABLE	SA01	3	0	0	0	0	45	0
<b>21 FEDERAL INCOME TAX COMPUTATION</b>									
22	PRELIMINARY TAXABLE INCOME	TI01	63	0	0	0	8	851	0
23	STATE INC TAX PAYABLE	SP01	-3	-0	-0	-0	-0	-45	-0
24	NET FEDERAL TAXABLE INCOME	F101	60	0	0	0	8	806	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	21	0	0	0	3	282	0
27	TOTAL FED PROV DEF IT (410.1)	Z781	-4	0	0	0	-3	-55	1
28	TOTAL AMORTIZED ITC	Z813	-1	-0	-0	-0	-1	-12	-0
29	NET FED INC TAX ALLOWABLE	FA01	16	0	0	0	-1	215	1
<b>30 FEDERAL INCOME TAX PAYABLE</b>									
31	PRELIM FIT = F101 * K190	FT01	21	0	0	0	3	282	0
32	FED INC TAX PAYABLE	FP01	21	0	0	0	3	282	0
<b>33 PRELIMINARY SUMMARY</b>									
34	NET INCOME	NI01	65	0	0	0	-1	856	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 & 25% AD  
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG225FN-000  
 EXHIBIT:  
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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	-216	-76	-8	-20	-27	-11	-58
2 NET STATE INC TAX ALLOWABLE	SA01	-45	-17	-1	-4	-6	-2	-12
3 OVERALL RETURN EARNED (SCH 14)	RETU	595	216	21	54	76	30	153
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09851	0.09823	0.09677	0.10037	0.09832	0.09868	0.09897

FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD  
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG225FN-000  
 EXHIBIT:  
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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	1	-215	-1
2 NET STATE INC TAX ALLOWABLE	SA01	-3	-0	-0	-0	-0	-45	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	46	0	0	0	0	596	-1
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09914	0.00000	0.00000	0.00000	0.00000	0.09866	1.00000

**E**      *General Service Demand*



FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD  
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD25FN-000  
 EXHIBIT:  
 SCHEDULE: 1  
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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 RATE BASE</b>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	1,803,525	1,062,489	23,964	206,369	337,687	140,823	11,010
3	TOTAL DEPRECIATION RESERVE	DR11	-923,599	-622,610	-9,933	-94,918	-124,326	-58,647	-4,092
4	TOTAL RATE BASE ADJUSTMENTS	RB71	75,480	28,824	26,358	10,657	7,264	3,445	148
5	TOTAL RATE BASE	RB91	955,406	468,703	40,389	122,108	220,625	85,621	7,066
<b>6 OPERATING EXPENSES</b>									
7	TOTAL O & M EXPENSE	OM31	123,709	49,480	38,464	8,990	17,013	5,240	775
8	TOTAL DEPRECIATION EXPENSE	DE41	84,229	56,166	1,715	6,647	12,066	6,227	425
9	TOTAL OTHER TAX & MISC EXPENSE	L591	23,979	13,551	1,272	2,584	4,303	1,795	141
10	MISC ALLOWABLE EXPENSES	M621	-212	-145	26	-28	-43	-20	-2
11	TOTAL OP EXP EX INC & REV TAX	OP61	231,705	119,052	41,477	18,193	33,339	13,242	1,339
12	NET FED INCOME TAX ALLOWABLE	I879	33,653	16,148	1,529	4,351	7,932	3,058	254
13	NET STATE INCOME TAX ALLOWABLE	J979	7,339	3,711	278	923	1,645	645	53
14	TOTAL OPERATING EXPENSE	OPEX	272,697	138,911	43,284	23,467	42,916	16,945	1,646
15	RETURN ON RATE BASE	R751	93,716	45,975	3,962	11,978	21,641	8,399	693
16	TOTAL REVENUE CREDITS	Q027	-7,542	-1,902	-969	-543	-2,424	-1,343	-328
17	TOTAL ELECTRIC COST OF SERVICE	CS05	358,871	182,984	46,277	34,902	62,133	24,001	2,011
18	CLASS REVENUES=COST OF SERVICE	R602	358,871	182,985	46,277	34,902	62,132	24,001	2,012
19	EXCESS REVENUES	XREV	0	1	0	0	-1	0	1
20	TOTAL RETURN EARNED	RETE	93,716	45,976	3,962	11,978	21,640	8,399	694
21	RATE OF RETURN EARNED	RORE	0.09809	0.09809	0.09810	0.09809	0.09808	0.09810	0.09822
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	0.13201	0.13201	0.13202	0.13201	0.13200	0.13202	0.13224
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	358,871	182,985	46,277	34,902	62,132	24,001	2,012
26	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	0	0	1	0	-1
27	PER UNIT PRES REV	RIJP	0.00000	-0.00001	0.00000	0.00000	0.00002	0.00000	-0.00050

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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 & 25% AD  
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD25FN-000  
 EXHIBIT:  
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SUMMARY OF RESULTS	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	FIXTURE/MAINT	POLES	POLES				
1 RATE BASE										
2 GROSS ELECTRIC PLT IN SERVICE	GP11	17,880	0	0	0	0	3,304	1,803,526	-1	
3 TOTAL DEPRECIATION RESERVE	DR11	-7,129	-0	-0	-0	-0	-1,946	-923,601	2	
4 TOTAL RATE BASE ADJUSTMENTS	RB71	152	0	0	0	0	-1,367	75,481	-1	
5 TOTAL RATE BASE	RB91	10,903	0	0	0	0	-9	955,406	0	
6 OPERATING EXPENSES										
7 TOTAL O & M EXPENSE	OM31	1,236	0	0	0	0	2,513	123,711	-2	
8 TOTAL DEPRECIATION EXPENSE	DE41	692	0	0	0	0	290	84,228	1	
9 TOTAL OTHER TAX & MISC EXPENSE	L591	237	0	0	0	0	97	23,980	-1	
10 MISC ALLOWABLE EXPENSES	M621	-3	0	0	0	0	1	-214	2	
11 TOTAL OP EXP EX INC & REV TAX	OP61	2,162	0	0	0	0	2,901	231,705	0	
12 NET FED INCOME TAX ALLOWABLE	I879	389	0	0	0	0	-7	33,654	-1	
13 NET STATE INCOME TAX ALLOWABLE	J979	82	0	0	0	0	2	7,339	0	
14 TOTAL OPERATING EXPENSE	OPEX	2,633	0	0	0	0	2,896	272,698	-1	
15 RETURN ON RATE BASE	R751	1,069	0	0	0	0	-1	93,716	0	
16 TOTAL REVENUE CREDITS	Q027	-26	-0	-0	-0	-0	-6	-7,541	-1	
17 TOTAL ELECTRIC COST OF SERVICE	CS05	3,676	0	0	0	0	2,889	358,873	-2	
18 CLASS REVENUES=COST OF SERVICE	R602	3,676	0	0	0	0	2,889	358,874	-3	
19 EXCESS REVENUES	XREV	0	0	0	0	0	0	1	-1	
20 TOTAL RETURN EARNED	RETE	1,069	0	0	0	0	-1	93,717	-1	
21 RATE OF RETURN EARNED	RORE	0.09805	0.00000	0.00000	0.00000	0.00000	0.11111	0.09809	** .*****	
22 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	
23 RETURN EARNED ON COMMON EQUITY	REOE	0.13193	-0.05086	-0.05086	-0.05086	-0.05086	0.15628	0.13201	** .*****	
24 ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	
25 CLASS REVENUES=COST OF SERVICE	R600	3,676	0	0	0	0	2,889	358,874	-3	
26 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	0	-1	1	
27 PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-0.00000	-0.33333	

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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

DOCKET NUMBER: ERGD25FN-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
<b>1 PRODUCTION PLANT</b>									
2	BASE	P100 K200	769,426	769,426	0	0	0	0	0
3	INTERMEDIATE	P102 K202	122,000	122,000	0	0	0	0	0
4	PEAKING	P104 K204	127,476	127,476	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	1,018,902	1,018,902	0	0	0	0	0
<b>6 TRANSMISSION PLANT</b>									
7	GEN. STEP-UP - BASE	T100 K200	4,966	4,966	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	888	888	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	3,753	3,753	0	0	0	0	0
10	TRANSMISSION	T106 K220	200,921	0	0	200,921	0	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	210,528	9,607	0	200,921	0	0	0
12	TOTAL PROD & TRANS PLANT	PT21	1,229,430	1,028,509	0	200,921	0	0	0
<b>13 DISTRIBUTION PLANT</b>									
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	701,622	9,607	0	200,921	326,981	136,358	10,660
20	TOTAL GROSS PTD PLANT	PD21	1,720,524	1,028,509	0	200,921	326,981	136,358	10,660
<b>21 GENERAL &amp; INTANGIBLE PLANT</b>									
22	LABOR RELATED	G100 K627	81,124	33,980	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	83,001	33,980	23,964	5,448	10,706	4,465	350
25	GROSS ELECTRIC PLT IN SERVICE	GP11	1,803,525	1,062,489	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 & 25% AD  
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD25FN-000  
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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	769,426	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	122,000	0
4	PEAKING	P104 K204	0	0	0	0	0	127,476	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	1,018,902	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	4,966	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	888	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	3,753	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	200,921	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	210,528	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	1,229,430	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	0	0	0	0	0	326,981	0
15	SECONDARY	D102 K242	0	0	0	0	0	136,358	0
16	SERVICES	D104 K244	0	0	0	0	0	10,660	0
17	METERS	D106 K246	17,095	0	0	0	0	17,095	0
18	DISTRIBUTION PLANT IN SERVICE	D141	17,095	0	0	0	0	491,094	0
19	TOTAL TRANS & DIST PLANT	TD21	17,095	0	0	0	0	701,622	0
20	TOTAL GROSS PTD PLANT	PD21	17,095	0	0	0	0	1,720,524	0
<u>21 GENERAL &amp; INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	785	0	0	0	1,427	81,125	-1
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	1,877	1,877	0
24	GENERAL PLANT IN SERVICE	G121	785	0	0	0	3,304	83,002	-1
25	GROSS ELECTRIC PLT IN SERVICE	GP11	17,880	0	0	0	3,304	1,803,526	-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 & 25% AD  
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD25FN-000  
 EXHIBIT:  
 SCHEDULE: 3  
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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION PLANT</b>									
2	BASE	P150 P100	440,033	440,033	0	0	0	0	0
3	INTERMEDIATE	P152 P102	107,056	107,056	0	0	0	0	0
4	PEAKING	P154 P104	57,529	57,529	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	604,618	604,618	0	0	0	0	0
<b>6 TRANSMISSION PLANT</b>									
7	GEN. STEP-UP - BASE	T150 T100	1,668	1,668	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	298	298	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	1,260	1,260	0	0	0	0	0
10	TRANSMISSION	T156 T106	92,526	0	0	92,526	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	95,752	3,226	0	92,526	0	0	0
<b>12 DISTRIBUTION PLANT</b>									
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
<b>18 GENERAL &amp; INTANGIBLE PLANT</b>									
19	LABOR RELATED	G150 G100	33,573	14,063	9,917	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	34,926	14,063	9,917	2,255	4,431	1,848	145
<b>22 COMMON &amp; OTHER PLANT</b>									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	1,194	703	16	137	224	93	7
24	TOTAL COM & OTHER PLANT	C171	1,194	703	16	137	224	93	7
25	TOTAL DEPRECIATION RESERVE	DR11	923,599	622,610	9,933	94,918	124,326	58,647	4,092

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

DOCKET NUMBER: ERGD25FN-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
<b>1 PRODUCTION PLANT</b>								
2	BASE	P150 P100	0	0	0	0	440,033	0
3	INTERMEDIATE	P152 P102	0	0	0	0	107,056	0
4	PEAKING	P154 P104	0	0	0	0	57,529	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	604,618	0
<b>6 TRANSMISSION PLANT</b>								
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	1,668	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	298	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	1,260	0
10	TRANSMISSION	T156 T106	0	0	0	0	92,526	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	95,752	0
<b>12 DISTRIBUTION PLANT</b>								
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
<b>18 GENERAL &amp; INTANGIBLE PLANT</b>								
19	LABOR RELATED	G150 G100	325	0	0	591	33,575	-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	34,928	-2
<b>22 COMMON &amp; OTHER PLANT</b>								
23	RETIREMENT WORK IN PROGRESS	C150 GP19	12	0	0	2	1,194	0
24	TOTAL COM & OTHER PLANT	C171	12	0	0	2	1,194	0
25	TOTAL DEPRECIATION RESERVE	DR11	7,129	0	0	1,946	923,601	-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
<b>1 PRODUCTION PLANT</b>									
2	PRODUCTION PLANT IN SERVICE	P121	1,018,902	1,018,902	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-604,618	-604,618	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	414,284	414,284	0	0	0	0	0
<b>5 TRANSMISSION PLANT</b>									
6	TRANSMISSION PLANT IN SERVICE	T121	210,528	9,607	0	200,921	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-95,752	-3,226	-0	-92,526	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	114,776	6,381	0	108,395	0	0	0
<b>9 DISTRIBUTION PLANT</b>									
10	DISTRIBUTION PLANT IN SERVICE	D141	491,094	0	0	0	326,981	136,358	10,660
11	TOTAL DIST DEPREC RESERVE	D191	-187,109	-0	-0	-0	-119,671	-56,706	-3,940
12	NET DISTRIBUTION PLANT	D241	303,985	0	0	0	207,310	79,652	6,720
13	NET PTD PLANT	NT31	833,045	420,665	0	108,395	207,310	79,652	6,720
14	NET TRANS & DIST PLANT	NT21	418,761	6,381	0	108,395	207,310	79,652	6,720
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
16	GENERAL PLANT IN SERVICE	G121	83,001	33,980	23,964	5,448	10,706	4,465	350
17	TOTAL GENERAL DEPREC RESERVE	G171	-34,926	-14,063	-9,917	-2,255	-4,431	-1,848	-145
18	NET GENERAL & INTANG PLANT	G221	48,075	19,917	14,047	3,193	6,275	2,617	205
<b>19 COMMON &amp; OTHER PLANT</b>									
20	TOTAL COM & OTHER PLANT	C171	-1,194	-703	-16	-137	-224	-93	-7
21	NET COMMON & OTHER PLANT	C221	-1,194	-703	-16	-137	-224	-93	-7
22	NET ELECTRIC PLANT IN SERVICE	NP21	879,926	439,879	14,031	111,451	213,361	82,176	6,918

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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
<b>1 PRODUCTION PLANT</b>									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	1,018,902	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-604,618	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	414,284	0
<b>5 TRANSMISSION PLANT</b>									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	210,528	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-95,752	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	114,776	0
<b>9 DISTRIBUTION PLANT</b>									
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	833,045	0
14	NET TRANS & DIST PLANT	NT21	10,303	0	0	0	0	418,761	0
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
16	GENERAL PLANT IN SERVICE	G121	785	0	0	0	3,304	83,002	-1
17	TOTAL GENERAL DEPREC RESERVE	G171	-325	-0	-0	-0	-1,944	-34,928	2
18	NET GENERAL & INTANG PLANT	G221	460	0	0	0	1,360	48,074	1
<b>19 COMMON &amp; OTHER PLANT</b>									
20	TOTAL COM & OTHER PLANT	C171	-12	-0	-0	-0	-2	-1,194	-0
21	NET COMMON & OTHER PLANT	C221	-12	0	0	0	-2	-1,194	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	10,751	0	0	0	1,358	879,925	1

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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	1,433	0	0	1,433	0	0	0
5	DISTRIBUTION V226 D100	467	0	0	0	467	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	1,900	0	0	1,433	467	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	29,605	29,605	0	0	0	0	0
9	TRANSMISSION V236 T106	5,477	0	0	5,477	0	0	0
10	DISTRIBUTION V238 D141	3,326	0	0	0	2,215	924	72
11	GENERAL V240 G100	1,367	573	404	92	180	75	6
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-19,599	-19,599	0	0	0	0	0
13	TOTAL RATE BASE CWIP V255	20,176	10,579	404	5,569	2,395	999	78
14	TOTAL ADDITIVE ADJUSTMENTS V289	22,076	10,579	404	7,002	2,862	999	78
15	NET ORIGINAL COST RATE BASE RB21	902,002	450,458	14,435	118,453	216,223	83,175	6,996
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE W630 K306	48,648	0	48,648	0	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-139	0	-139	0	0	0	0
21	TOTAL FUEL STOCKS W641	48,509	0	48,509	0	0	0	0
<u>22 PLANT MATERIALS &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	22,159	13,054	294	2,536	4,149	1,730	135
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-124	-73	-2	-14	-23	-10	-1
25	TOTAL PLANT MATERIALS & SUPPL W659	22,035	12,981	292	2,522	4,126	1,720	134
26	TOTAL MATERIALS & SUPPLIES W661	70,544	12,981	48,801	2,522	4,126	1,720	134
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	53,489	31,975	0	6,246	10,165	4,239	331
29	TOTAL PREPAYMENTS W687	53,489	31,975	0	6,246	10,165	4,239	331
<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
<b>1 RATE BASE ADJUSTMENTS</b>								
<b>2 ADDITIVE ADJUSTMENTS</b>								
<b>3 PLANT HELD FOR FUTURE USE</b>								
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
<b>7 CONSTRUCTION WORK IN PROGRESS</b>								
8	PRODUCTION	V234 P121	0	0	0	0	29,605	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	1,367	0
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-19,599	0
13	TOTAL RATE BASE CWIP	V255	129	0	0	24	20,177	-1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	129	0	0	24	22,077	-1
15	NET ORIGINAL COST RATE BASE	RB21	10,880	0	0	1,382	902,002	0
<b>16 WORKING CAPITAL</b>								
<b>17 MATERIALS AND SUPPLIES</b>								
<b>18 FUEL SUPPLIES</b>								
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
<b>22 PLANT MATERIALS &amp; SUPPLIES</b>								
23	AMOUNT ALLOCABLE	W642 GP19	220	0	0	41	22,159	0
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-1	0	0	0	-124	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	219	0	0	41	22,035	0
26	TOTAL MATERIALS & SUPPLIES	W661	219	0	0	41	70,544	0
<b>27 PREPAYMENTS</b>								
28	TOTAL	W670 PD29	531	0	0	0	53,487	2
29	TOTAL PREPAYMENTS	W687	531	0	0	0	53,487	2
<b>30 MISCELLANEOUS WORKING CAPITAL</b>								

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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	-34,526	-14,462	-10,199	-2,318	-4,556	-1,900	-149
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	3,197	3,197	0	0	0	0	0
3 MISC OTHER	W736 OM31	-40,716	-16,285	-12,660	-2,959	-5,599	-1,725	-255
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-692	-408	-9	-79	-130	-54	-4
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-65	-33	-8	-6	-11	-4	0
6 1DJ K - SECTION 1341	W742 GP19	2,173	1,280	29	249	407	170	13
7 TOTAL MISC WORK CAPITAL	W747	-70,629	-26,711	-22,847	-5,113	-9,889	-3,513	-395
8 TOTAL WORKING CAPITAL	WC71	53,404	18,245	25,954	3,655	4,402	2,446	70
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	22,076	10,579	404	7,002	2,862	999	78
11 TOTAL WORKING CAPITAL	WC71	53,404	18,245	25,954	3,655	4,402	2,446	70
12 TOTAL RATE BASE ADJUSTMENTS	RB71	75,480	28,824	26,358	10,657	7,264	3,445	148
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	879,926	439,879	14,031	111,451	213,361	82,176	6,918
15 TOTAL RATE BASE ADJUSTMENTS	RB71	75,480	28,824	26,358	10,657	7,264	3,445	148
16 TOTAL RATE BASE	RB91	955,406	468,703	40,389	122,108	220,625	85,621	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	93,716	45,975	3,962	11,978	21,641	8,399	693

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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	-34,525	-1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	3,197	0
3 MISC OTHER	W736 OM31	-407	0	0	0	-827	-40,717	1
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-7	0	0	0	-1	-692	0
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	0	0	0	-1	-64	-1
6 1DJ K - SECTION 1341	W742 GP19	22	0	0	0	4	2,174	-1
7 TOTAL MISC WORK CAPITAL	W747	-727	0	0	0	-1,432	-70,627	-2
8 TOTAL WORKING CAPITAL	WC71	23	0	0	0	-1,391	53,404	0
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	129	0	0	0	24	22,077	-1
11 TOTAL WORKING CAPITAL	WC71	23	0	0	0	-1,391	53,404	0
12 TOTAL RATE BASE ADJUSTMENTS	RB71	152	0	0	0	-1,367	75,481	-1
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	10,751	0	0	0	1,358	879,925	1
15 TOTAL RATE BASE ADJUSTMENTS	RB71	152	0	0	0	-1,367	75,481	-1
16 TOTAL RATE BASE	RB91	10,903	0	0	0	-9	955,406	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	1,069	0	0	0	-1	93,716	0

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION O &amp; M</b>								
<b>2 ENERGY RELATED PROD O &amp; M</b>								
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	3,161	0	3,161	0	0	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	28,075	0	28,075	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	452	0	452	0	0	0
6	TOTAL ENERGY RELATED	P341	31,688	0	31,688	0	0	0
<b>7 DEMAND RELATED PROD O &amp; M</b>								
8	BASE	P352 K200	30,115	30,115	0	0	0	0
9	INTERMEDIATE	P354 K202	4,395	4,395	0	0	0	0
10	PEAKING	P356 K204	4,633	4,633	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	143	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	516	516	0	0	0	0
13	TOTAL DEMAND RELATED	P391	39,802	39,659	0	0	0	0
14	TOTAL PRODUCTION O & M	P451	71,490	39,659	31,688	0	0	0
<b>15 TRANSMISSION O &amp; M</b>								
16	GEN. STEP-UP - BASE	T300 K200	179	179	0	0	0	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	32	32	0	0	0	0
18	GEN. STEP-UP - PEAKING	T304 K204	135	135	0	0	0	0
19	TRANSMISSION	T306 K220	7,169	0	0	7,169	0	0
20	TOTAL TRANSMISSION O & M	T341	7,515	346	0	7,169	0	0
<b>21 DISTRIBUTION O &amp; M</b>								
22	PRIMARY	D300 D100	13,066	0	0	13,066	0	0
23	SECONDARY	D302 D102	3,602	0	0	0	3,602	0
24	SERVICES INCL R/D	D304 D104	591	0	0	0	0	591
25	METERS	D306 D106	498	0	0	0	0	0
26	TOTAL DISTRIBUTION O & M	D341	17,757	0	0	13,066	3,602	591
<b>27 CUSTOMER ACCOUNTING</b>								
28	METER READING	C300 K410	468	0	0	0	0	0
29	CUSTOMER RECORDS	C302 K412	1,386	0	0	0	0	0
30	BILLING	C304 K414	210	0	0	0	0	0
31	SERVICE WORK FOR CONP	C306 K244	55	0	0	0	0	55
32	UNCOLLECTIBLES	C308 R600	1,073	547	138	104	186	72
33	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	-1	-1	0	0	0	0
34	TOTAL CUSTOMER ACCOUNTING EXP	C317	3,191	546	138	104	186	72
<b>35 CUSTOMER SERVICE &amp; INFORMATION</b>								

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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 GENERAL SERVICE 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
<b>1 PRODUCTION O &amp; M</b>										
<b>2 ENERGY RELATED PROD O &amp; M</b>										
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302	K306	0	0	0	0	0	3,161	0
4	NON-FUEL O&M - ALLOCABLE	P308	K306	0	0	0	0	0	28,075	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310	K306	0	0	0	0	0	452	0
6	TOTAL ENERGY RELATED	P341		0	0	0	0	0	31,688	0
<b>7 DEMAND RELATED PROD O &amp; M</b>										
8	BASE	P352	K200	0	0	0	0	0	30,115	0
9	INTERMEDIATE	P354	K202	0	0	0	0	0	4,395	0
10	PEAKING	P356	K204	0	0	0	0	0	4,633	0
11	PURCHASE POWER-D.A. RETAIL	P358	K400	0	0	0	0	143	143	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362	K200	0	0	0	0	0	516	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	143	39,802	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	143	71,490	0
<b>15 TRANSMISSION O &amp; M</b>										
16	GEN. STEP-UP - BASE	T300	K200	0	0	0	0	0	179	0
17	GEN. STEP-UP - INTERMEDIATE	T302	K202	0	0	0	0	0	32	0
18	GEN. STEP-UP - PEAKING	T304	K204	0	0	0	0	0	135	0
19	TRANSMISSION	T306	K220	0	0	0	0	0	7,169	0
20	TOTAL TRANSMISSION O & M	T341		0	0	0	0	0	7,515	0
<b>21 DISTRIBUTION O &amp; M</b>										
22	PRIMARY	D300	D100	0	0	0	0	0	13,066	0
23	SECONDARY	D302	D102	0	0	0	0	0	3,602	0
24	SERVICES INCL R/D	D304	D104	0	0	0	0	0	591	0
25	METERS	D306	D106	498	0	0	0	0	498	0
26	TOTAL DISTRIBUTION O & M	D341		498	0	0	0	0	17,757	0
<b>27 CUSTOMER ACCOUNTING</b>										
28	METER READING	C300	K410	468	0	0	0	0	468	0
29	CUSTOMER RECORDS	C302	K412	0	0	0	0	1,386	1,386	0
30	BILLING	C304	K414	0	0	0	0	210	210	0
31	SERVICE WORK FOR CONP	C306	K244	0	0	0	0	0	55	0
32	UNCOLLECTIBLES	C308	R600	11	0	0	0	9	1,073	0
33	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310	R600	0	0	0	0	0	-1	0
34	TOTAL CUSTOMER ACCOUNTING EXP	C317		479	0	0	0	1,605	3,191	0
<b>35 CUSTOMER SERVICE &amp; INFORMATION</b>										

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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	163	0	0	0	0	0	0
2	TOTAL CUSTOMER SERVICE & INFO	C329	163	0	0	0	0	0	0
<b>3 SALES</b>									
4	TOTAL	S300 K400	208	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	207	0	0	0	0	0	0
<b>7 ADMINISTRATIVE &amp; GENERAL</b>									
8	PRODUCTION - BASE RELATED	A300 K200	-875	-875	0	0	0	0	0
9	TRANSMISSION PLANT RELATED	A302 T106	130	0	0	130	0	0	0
10	DISTRIBUTION PLANT RELATED	A304 D149	1,003	0	0	0	668	278	22
11	GROSS PLANT RELATED	A306 GP19	947	558	13	108	177	74	6
12	LABOR RELATED	A308 K627	9,228	3,865	2,726	620	1,218	508	40
13	D.A. RETAIL - LABOR	A312 K627	74	31	22	5	10	4	0
14	ADJ J - RETAIL RATE CASE EXP	A314 R600	212	108	27	21	37	14	1
15	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-956	-400	-282	-64	-126	-53	-4
16	ADJ T - INDUSTRY ASSOC DUES	A318 K627	-1	0	0	0	0	0	0
17	ADJ N - INTEREST TAX DEFIC	A322 GP19	-380	-224	-5	-43	-71	-30	-2
18	ADJ D - ACQUISITION ADJ	A324 K627	14,004	5,866	4,137	940	1,848	771	60
19	TOTAL ADMINISTRATIVE & GENERAL	A337	23,386	8,929	6,638	1,717	3,761	1,566	123
20	TOTAL O & M EXPENSE	OM31	123,709	49,480	38,464	8,990	17,013	5,240	775

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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	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	-875	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	947	0
12	LABOR RELATED	A308 K627	89	0	0	0	162	9,228	0
13	D.A. RETAIL - LABOR	A312 K627	1	0	0	0	1	74	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	-955	-1
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	-380	0
18	ADJ D - ACQUISITION ADJ	A324 K627	136	0	0	0	246	14,004	0
19	TOTAL ADMINISTRATIVE & GENERAL	A337	259	0	0	0	395	23,388	-2
20	TOTAL O & M EXPENSE	OM31	1,236	0	0	0	2,513	123,711	-2

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION DEPRECIATION</b>								
2 BASE	P460 P100	35,711	35,711	0	0	0	0	0
3 INTERMEDIATE	P462 P102	6,517	6,517	0	0	0	0	0
4 PEAKING	P464 P104	5,507	5,507	0	0	0	0	0
5 D.A. RETAIL	P468 K200	2,814	2,814	0	0	0	0	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	2,900	2,900	0	0	0	0	0
7 TOTAL PRODUCTION DEPREC EXP	P481	53,449	53,449	0	0	0	0	0
<b>8 TRANSMISSION DEPRECIATION</b>								
9 GEN. STEP-UP - BASE	T460 T100	148	148	0	0	0	0	0
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	26	26	0	0	0	0	0
11 GEN. STEP-UP - PEAKING	T464 T104	111	111	0	0	0	0	0
12 TRANSMISSION	T466 T106	6,257	0	0	6,257	0	0	0
13 TOTAL TRANS DEPREC EXP	T481	6,542	285	0	6,257	0	0	0
<b>14 DISTRIBUTION DEPRECIATION</b>								
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
<b>20 GENERAL &amp; INTANG DEPRECIATION</b>								
21 LABOR RELATED	G460 G100	6,334	2,653	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	-527	-221	-156	-35	-70	-29	-2
24 TOTAL GENERAL DEPREC EXPENSE	G481	5,995	2,432	1,715	390	766	320	25
25 TOTAL DEPRECIATION EXPENSE	DE41	84,229	56,166	1,715	6,647	12,066	6,227	425

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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
<b>1 PRODUCTION DEPRECIATION</b>								
2 BASE	P460 P100	0	0	0	0	0	35,711	0
3 INTERMEDIATE	P462 P102	0	0	0	0	0	6,517	0
4 PEAKING	P464 P104	0	0	0	0	0	5,507	0
5 D.A. RETAIL	P468 K200	0	0	0	0	0	2,814	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	2,900	0
7 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	53,449	0
<b>8 TRANSMISSION DEPRECIATION</b>								
9 GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	148	0
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	0	26	0
11 GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	111	0
12 TRANSMISSION	T466 T106	0	0	0	0	0	6,257	0
13 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	6,542	0
<b>14 DISTRIBUTION DEPRECIATION</b>								
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
<b>20 GENERAL &amp; INTANG DEPRECIATION</b>								
21 LABOR RELATED	G460 G100	61	0	0	0	111	6,333	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	-527	0
24 TOTAL GENERAL DEPREC EXPENSE	G481	56	0	0	0	290	5,994	1
25 TOTAL DEPRECIATION EXPENSE	DE41	692	0	0	0	290	84,228	1

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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 &amp; REV</u>									
<u>2 REAL ESTATE &amp; PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	20,601	12,136	274	2,357	3,857	1,609	126
4	TOTAL REAL EST & PROP TAX	L521	20,601	12,136	274	2,357	3,857	1,609	126
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	3,378	1,415	998	227	446	186	15
7	TOTAL PAYROLL TAX	L551	3,378	1,415	998	227	446	186	15
8	TOTAL OTHER TAX & MISC EXPENSE	L591	23,979	13,551	1,272	2,584	4,303	1,795	141
<u>9 OTHER TAXES &amp; MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	35,843	18,276	4,622	3,486	6,206	2,397	201
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-457	-269	-6	-52	-86	-36	-3
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-35,597	-18,151	-4,590	-3,462	-6,163	-2,381	-200
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	-1	-1	0	0	0	0	0
14	MISC ALLOWABLE EXPENSES	M621	-212	-145	26	-28	-43	-20	-2
<u>15 PRELIMINARY SUMMARY</u>									
16	TOTAL O & M EXPENSE	OM31	123,709	49,480	38,464	8,990	17,013	5,240	775
17	TOTAL DEPRECIATION EXPENSE	DE41	84,229	56,166	1,715	6,647	12,066	6,227	425
18	TOTAL OTHER TAX & MISC EXPENSE	L591	23,979	13,551	1,272	2,584	4,303	1,795	141
19	MISC ALLOWABLE EXPENSES	M621	-212	-145	26	-28	-43	-20	-2
20	TOTAL OP EXP EX INC & REV TAX	OP61	231,705	119,052	41,477	18,193	33,339	13,242	1,339

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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 &amp; REV</u>									
<u>2 REAL ESTATE &amp; PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	204	0	0	0	38	20,601	0
4	TOTAL REAL EST & PROP TAX	L521	204	0	0	0	38	20,601	0
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	33	0	0	0	59	3,379	-1
7	TOTAL PAYROLL TAX	L551	33	0	0	0	59	3,379	-1
8	TOTAL OTHER TAX & MISC EXPENSE	L591	237	0	0	0	97	23,980	-1
<u>9 OTHER TAXES &amp; MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	367	0	0	0	289	35,844	-1
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-5	0	0	0	-1	-458	1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-365	0	0	0	-287	-35,599	2
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	0	0	0	0	0	-1	0
14	MISC ALLOWABLE EXPENSES	M621	-3	0	0	0	1	-214	2
<u>15 PRELIMINARY SUMMARY</u>									
16	TOTAL O & M EXPENSE	OM31	1,236	0	0	0	2,513	123,711	-2
17	TOTAL DEPRECIATION EXPENSE	DE41	692	0	0	0	290	84,228	1
18	TOTAL OTHER TAX & MISC EXPENSE	L591	237	0	0	0	97	23,980	-1
19	MISC ALLOWABLE EXPENSES	M621	-3	0	0	0	1	-214	2
20	TOTAL OP EXP EX INC & REV TAX	OP61	2,162	0	0	0	2,901	231,705	0

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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	26,092	12,800	1,103	3,335	6,025	2,338	193
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-1,725	-846	-73	-220	-398	-155	-13
6	TOTAL OTHER INTEREST EXPENSE	Y781	24,367	11,954	1,030	3,115	5,627	2,183	180
7	TOTAL INTEREST EXPENSE	Y783	24,367	11,954	1,030	3,115	5,627	2,183	180
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	23,070	13,591	307	2,640	4,320	1,801	141
10	TOTAL SIT UNALLOW FOR FIT	Y861	23,070	13,591	307	2,640	4,320	1,801	141
11	NET DEDUCTIONS AND ADDITIONS	Y871	1,297	-1,637	723	475	1,307	382	39
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	2760 GP19	-8,768	-5,165	-117	-1,003	-1,642	-685	-54
15	ADJ R - TAX ON AFUDC	2762 GP19	169	100	2	19	32	13	1
16	TOTAL FED PROV DEF IT (410.1)	2781	-8,599	-5,065	-115	-984	-1,610	-672	-53
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	2804 GP19	1,873	1,103	25	214	351	146	11
20	TOTAL AMORTIZED ITC	2813	1,873	1,103	25	214	351	146	11
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	2781	-8,599	-5,065	-115	-984	-1,610	-672	-53
23	TOTAL AMORTIZED ITC	2813	-1,873	-1,103	-25	-214	-351	-146	-11
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-10,472	-6,168	-140	-1,198	-1,961	-818	-64
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	93,716	45,975	3,962	11,978	21,641	8,399	693
27	NET DEDUCTIONS AND ADDITIONS	Y871	-1,297	1,637	-723	-475	-1,307	-382	-39
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-10,472	-6,168	-140	-1,198	-1,961	-818	-64
29	BASE FOR FIT COMPUTATION	1865	81,947	41,444	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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INCOME TAX BASED ON RETURN	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	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	298	0	0	0	26,092	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-20	0	0	0	-1,725	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	278	0	0	0	24,367	0
7	TOTAL INTEREST EXPENSE	Y783	278	0	0	0	24,367	0
<u>8 ADDITIONS</u>								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	229	0	0	42	23,071	-1
10	TOTAL SIT UNALLOW FOR FIT	Y861	229	0	0	42	23,071	-1
11	NET DEDUCTIONS AND ADDITIONS	Y871	49	0	0	-42	1,296	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	-87	0	0	-16	-8,769	1
15	ADJ R - TAX ON AFUDC	Z762 GP19	2	0	0	0	169	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-85	0	0	-16	-8,600	1
<u>17 INVESTMENT TAX CREDITS</u>								
<u>18 AMORTIZED INV TAX CREDIT</u>								
19	AMORTIZATION	Z804 GP19	19	0	0	3	1,872	1
20	TOTAL AMORTIZED ITC	Z813	19	0	0	3	1,872	1
<u>21 PRELIMINARY SUMMARY</u>								
22	TOTAL FED PROV DEF IT (410.1)	Z781	-85	0	0	-16	-8,600	1
23	TOTAL AMORTIZED ITC	Z813	-19	-0	-0	-3	-1,872	-1
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-104	0	0	-19	-10,472	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>								
26	RETURN ON RATE BASE	R751	1,069	0	0	-1	93,716	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-49	-0	-0	42	-1,296	-1
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-104	0	0	-19	-10,472	0
29	BASE FOR FIT COMPUTATION	I865	916	0	0	22	81,948	-1
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)  
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 GENERAL SERVICE DEMAND CLASS

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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	44,125	22,316	1,669	5,549	9,893	3,876	318
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-10,472	-6,168	-140	-1,198	-1,961	-818	-64
3	NET FED INCOME TAX ALLOWABLE	1879	33,653	16,148	1,529	4,351	7,932	3,058	254
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	44,125	22,316	1,669	5,549	9,893	3,876	318
6	NET FED INCOME TAX PAYABLE	1889	44,125	22,316	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	93,716	45,975	3,962	11,978	21,641	8,399	693
12	NET FED INCOME TAX ALLOWABLE	I879	33,653	16,148	1,529	4,351	7,932	3,058	254
13	NET DEDUCTIONS AND ADDITIONS	Y871	-1,297	1,637	-723	-475	-1,307	-382	-39
14	BASE FOR SIT COMPUTATION	J965	126,072	63,760	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	7,339	3,711	278	923	1,645	645	53
17	NET STATE INCOME TAX ALLOWABLE	J979	7,339	3,711	278	923	1,645	645	53
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	7,339	3,711	278	923	1,645	645	53
20	NET STATE INCOME TAX PAYABLE	J989	7,339	3,711	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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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	493	0	0	0	12	44,126	-1
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-104	0	0	0	-19	-10,472	0
3	NET FED INCOME TAX ALLOWABLE	1879	389	0	0	0	-7	33,654	-1
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	493	0	0	0	12	44,126	-1
6	NET FED INCOME TAX PAYABLE	1889	493	0	0	0	12	44,126	-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	1,069	0	0	0	-1	93,716	0
12	NET FED INCOME TAX ALLOWABLE	1879	389	0	0	0	-7	33,654	-1
13	NET DEDUCTIONS AND ADDITIONS	Y871	-49	-0	-0	-0	42	-1,296	-1
14	BASE FOR SIT COMPUTATION	J965	1,409	0	0	0	34	126,074	-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	82	0	0	0	2	7,339	0
17	NET STATE INCOME TAX ALLOWABLE	J979	82	0	0	0	2	7,339	0
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	82	0	0	0	2	7,339	0
20	NET STATE INCOME TAX PAYABLE	J989	82	0	0	0	2	7,339	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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<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	684	684	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	438	258	6	50	82	34	3
6 RATE BASE RELATED	Q008 RB91	1,957	960	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	7,542	1,902	969	543	2,424	1,343	328
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	231,705	119,052	41,477	18,193	33,339	13,242	1,339
14 RETURN ON RATE BASE	R751	93,716	45,975	3,962	11,978	21,641	8,399	693
15 NET FED INCOME TAX ALLOWABLE	I879	33,653	16,148	1,529	4,351	7,932	3,058	254
16 NET STATE INCOME TAX ALLOWABLE	J979	7,339	3,711	278	923	1,645	645	53
17 TOTAL REVENUE CREDITS	Q027	-7,542	-1,902	-969	-543	-2,424	-1,343	-328
18 SUBTOTAL B	CS03	358,871	182,984	46,277	34,902	62,133	24,001	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	358,871	182,984	46,277	34,902	62,133	24,001	2,011
21 CLASS REVENUES=COST OF SERVICE	R602	358,871	182,985	46,277	34,902	62,132	24,001	2,012
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-358,871	-182,984	-46,277	-34,902	-62,133	-24,001	-2,011
23 EXCESS REVENUES	XREV	0	1	0	0	-1	0	1
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	-1	0	1

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FLORIDA POWER CORPORATION  
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COST OF SERVICE COMPUTATION	ITEM ALLO	GENERAL SERVICE DEMAND CLASS				CUSTOMER BILLING/INFO	TOTAL	ALL
		METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES		AT ISSUE	OTHER
<b>1 REVENUE CREDITS</b>								
2	PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	684	0
3	TRANSMISSION RELATED	Q002 T106	0	0	0	0	243	0
4	DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	1,890	0
5	GROSS PLANT RELATED	Q006 GP19	4	0	0	1	438	0
6	RATE BASE RELATED	Q008 RB91	22	0	0	0	1,956	1
7	ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	880	0
8	DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	311	0
9	DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	1,134	0
10	CUSTOMER ACCOUNTING	Q016 K412	0	0	0	5	5	0
11	TOTAL REVENUE CREDITS	Q027	26	0	0	6	7,541	1
<b>12 COST OF SERVICE COMPUTATION</b>								
13	TOTAL OP EXP EX INC & REV TAX	OP61	2,162	0	0	2,901	231,705	0
14	RETURN ON RATE BASE	R751	1,069	0	0	-1	93,716	0
15	NET FED INCOME TAX ALLOWABLE	I879	389	0	0	-7	33,654	-1
16	NET STATE INCOME TAX ALLOWABLE	J979	82	0	0	2	7,339	0
17	TOTAL REVENUE CREDITS	Q027	-26	-0	-0	-6	-7,541	-1
18	SUBTOTAL B	CS03	3,676	0	0	2,889	358,873	-2
19	REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000		0.00000
20	TOTAL ELECTRIC COST OF SERVICE	CS05	3,676	0	0	2,889	358,873	-2
21	CLASS REVENUES=COST OF SERVICE	R602	3,676	0	0	2,889	358,874	-3
22	TOTAL ELECTRIC COST OF SERVICE	CS05	-3,676	-0	-0	-2,889	-358,873	2
23	EXCESS REVENUES	XREV	0	0	0	0	1	-1
24	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575		0.38575
25	EXCESS RETURN	XRET	0	0	0	0	1	-1

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FLORIDA POWER CORPORATION  
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<u>ROR, TAX RATES &amp; 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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FLORIDA POWER CORPORATION  
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<u>ROR, TAX RATES &amp; 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
TOTAL	3,665,497	1.00000		0.09809

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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 DEMAND, ENERGY &amp; SPEC. ASSIGN.</b>								
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	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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	0	100,000	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	0	100,000	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
<b>30 WAGES AND SALARIES</b>								
31	PROD. DEMAND - BASE	K600 K200	13,477	13,477	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	2,068	2,068	0	0	0	0
33	PROD. DEMAND - PEAKING	K604 K204	1,025	1,025	0	0	0	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	11,776	0	11,776	0	0	0
35	TRANSMISSION	K610 T121	2,805	128	0	2,677	0	0
36	DISTRIBUTION	K612 D141	7,902	0	0	0	5,261	2,194
37	TOTAL PTD WAGES & SALARIES	K617	39,053	16,698	11,776	2,677	5,261	2,194
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42757	0.30154	0.06855	0.13471	0.05618
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	13,477	0
32 PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	2,068	0
33 PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	1,025	0
34 PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	11,776	0
35 TRANSMISSION	K610 I121	0	0	0	0	0	2,805	0
36 DISTRIBUTION	K612 D141	275	0	0	0	0	7,902	0
37 TOTAL PTD WAGES & SALARIES	K617	275	0	0	0	0	39,053	0
38 WTD PTD WAGE & SAL RATIOS	K619	0.00704	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

FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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 PTDCSS WAGES & SALARIES	K627	39,865	16,698	11,776	2,677	5,261	2,194	172
2	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.41886	0.29540	0.06715	0.13197	0.05504	0.00431
3	ADMINISTRATIVE & GENERAL	K630 K627	1,990	834	588	134	263	110	9
4	TOTAL WAGES AND SALARIES EXP	K633	41,855	17,532	12,364	2,811	5,524	2,304	181
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.41887	0.29540	0.06716	0.13198	0.05505	0.00432
6	<u>WTG CUST ACCOUTING 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



FLORIDA POWER CORPORATION  
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ALLOCATORS	ITEM ALLO	GENERAL SERVICE DEMAND CLASS					CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES				
1	TOTAL PTDCSS WAGES & SALARIES	K627	386	0	0	0	701	39,865	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00968	0.00000	0.00000	0.00000	0.01758	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630 K627	19	0	0	0	35	1,992	-2
4	TOTAL WAGES AND SALARIES EXP	K633	405	0	0	0	736	41,857	-2
5	WTD WAGE AND SALARY RATIOS	K639	0.00968	0.00000	0.00000	0.00000	0.01758	1.00005	-0.00005
<b>6 WTG CUST ACCOUTING EXPENSE</b>									
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
<b>12 RECOV FUEL ENERGY EXPENSE</b>									
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

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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	0.04563	0.00000	0.95437	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.83657	0.00000	0.16343	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	0.01369	0.00000	0.28637	0.46604	0.19435
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.59779	0.00000	0.11678	0.19005	0.07925
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.40939	0.28872	0.06564	0.12899	0.05379
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.58912	0.01329	0.11443	0.18724	0.07808
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.67411	0.01075	0.10277	0.13461	0.06350
<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	0.05560	0.00000	0.94440	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	0.01524	0.00000	0.25885	0.49506	0.19021
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.41429	0.29219	0.06642	0.13053	0.05444
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.58878	0.01340	0.11474	0.18760	0.07789
18	WTD NET PLANT RATIOS	NP29	1.00000	0.49990	0.01595	0.12666	0.24248	0.09339
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.18401	0.69178	0.03575	0.05849	0.02438
22	WTD RATIOS	W689	1.00000	0.59779	0.00000	0.11677	0.19004	0.07925
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.37819	0.32348	0.07239	0.14001	0.04974
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.34164	0.48599	0.06844	0.08243	0.04580
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.49940	0.01600	0.13132	0.23971	0.09221
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.49058	0.04227	0.12781	0.23092	0.08962
<u>28 O &amp; 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	0.04604	0.00000	0.95396	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	0.17111	0.04325	0.03259	0.05829	0.02256
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	0.38181	0.28385	0.07342	0.16082	0.06696
35	WTD O & M EXP RATIOS	OM39	1.00000	0.39997	0.31092	0.07267	0.13752	0.04236
<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	0.02436	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00994	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00946	0.00000	0.00000	0.03981	1.00001	-0.00001
9	WTD GROSS PLANT RATIOS	GP19	0.00991	0.00000	0.00000	0.00183	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00772	0.00000	0.00000	0.00211	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	0.02460	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00957	0.00000	0.00000	0.02829	0.99998	0.00002
17	WTD NET C & O PLANT RATIOS	C229	0.01005	0.00000	0.00000	0.00168	1.00000	0.00000
18	WTD NET PLANT RATIOS	NP29	0.01222	0.00000	0.00000	0.00154	1.00000	0.00000
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00310	0.00000	0.00000	0.00058	1.00000	0.00000
22	WTD RATIOS	W689	0.00993	0.00000	0.00000	0.00000	0.99996	0.00004
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01029	0.00000	0.00000	0.02027	0.99997	0.00003
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.00043	0.00000	0.00000	-0.02605	1.00000	0.00000
<u>25 RATE BASE</u>								
26	WTD NET OCB RATIOS	RB29	0.01206	0.00000	0.00000	0.00153	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.01141	0.00000	0.00000	-0.00001	1.00000	0.00000
<u>28 O &amp; 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	0.15011	0.00000	0.00000	0.50298	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	0.01108	0.00000	0.00000	0.01689	1.00009	-0.00009
35	WTD O & M EXP RATIOS	OM39	0.00999	0.00000	0.00000	0.02031	1.00002	-0.00002
<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	0.04356	0.00000	0.95644	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	0.40567	0.28607	0.06505	0.12777	0.05338	0.00417
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.66682	0.02036	0.07892	0.14325	0.07393	0.00505
<u>6 OTHER TAXES &amp; MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.58910	0.01330	0.11441	0.18722	0.07810	0.00612
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.41889	0.29544	0.06720	0.13203	0.05506	0.00444
9 WTD OTHER TAX RATIOS	L599	1.00000	0.56512	0.05305	0.10776	0.17945	0.07486	0.00588
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.68396	-0.12264	0.13208	0.20283	0.09434	0.00943
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.51381	0.17901	0.07852	0.14389	0.05715	0.00578
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.50989	0.12895	0.09726	0.17313	0.06688	0.00560
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.55475	0.44325	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04604	0.00000	0.95396	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
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42757	0.30154	0.06855	0.13471	0.05618	0.00440
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.41886	0.29540	0.06715	0.13197	0.05504	0.00431
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.41887	0.29540	0.06716	0.13198	0.05505	0.00432
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  
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 GENERAL SERVICE 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>
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	0.03486	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.00934	0.00000	0.00000	0.00000	0.04837	0.99983	0.00017
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00822	0.00000	0.00000	0.00000	0.00344	0.99999	0.00001
<u>6 OTHER TAXES &amp; MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.00990	0.00000	0.00000	0.00000	0.00184	1.00000	0.00000
8 WTD PAYROLL TAX RATIOS	L559	0.00977	0.00000	0.00000	0.00000	0.01747	1.00030	-0.00030
9 WTD OTHER TAX RATIOS	L599	0.00988	0.00000	0.00000	0.00000	0.00405	1.00004	-0.00004
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.01415	0.00000	0.00000	0.00000	-0.00472	1.00943	-0.00943
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00933	0.00000	0.00000	0.00000	0.01252	1.00000	0.00000
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.01024	0.00000	0.00000	0.00000	0.00805	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	0.00200	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	0.02805	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	0.00704	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTD CSS WAGE & SAL RATIOS	K629	0.00968	0.00000	0.00000	0.00000	0.01758	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.00968	0.00000	0.00000	0.00000	0.01758	1.00005	-0.00005
23 WTD RATIOS	K669	0.22075	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)  
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 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
<b>1 NET INCOME COMPUTATION</b>								
2 CLASS REVENUES=COST OF SERVICE	R600	358,871	182,985	46,277	34,902	62,132	24,001	2,012
3 TOTAL REVENUE CREDITS	Q027	7,542	1,902	969	543	2,424	1,343	328
4 TOTAL ELECTRIC REVENUE	CS07	366,413	184,887	47,246	35,445	64,556	25,344	2,340
5 TOTAL OP EXP EX INC & REV TAX	OP61	-231,705	-119,052	-41,477	-18,193	-33,339	-13,242	-1,339
6 NET INCOME	NI01	134,708	65,835	5,769	17,252	31,217	12,102	1,001
<b>7 ADJUSTMENTS TO NET INCOME</b>								
8 TOTAL INTEREST EXPENSE	Y783	-24,367	-11,954	-1,030	-3,115	-5,627	-2,183	-180
9 TOTAL SIT UNALLOW FOR FIT	Y861	23,070	13,591	307	2,640	4,320	1,801	141
10 PRELIMINARY TAXABLE INCOME	TI01	133,411	67,472	5,046	16,777	29,910	11,720	962
<b>11 STATE INCOME TAX COMPUTATION</b>								
12 PRELIMINARY TAXABLE INCOME	TI01	133,411	67,472	5,046	16,777	29,910	11,720	962
13 STATE TAXABLE INCOME	SI01	133,411	67,472	5,046	16,777	29,910	11,720	962
<b>14 STATE INCOME TAX PAYABLE</b>								
15 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16 PRELIM SIT = SI01 * K192	ST01	7,339	3,711	278	923	1,645	645	53
17 STATE INC TAX PAYABLE	SP01	7,339	3,711	278	923	1,645	645	53
<b>18 SIT ALLOWABLE</b>								
19 STATE INC TAX PAYABLE	SP01	7,339	3,711	278	923	1,645	645	53
20 NET STATE INC TAX ALLOWABLE	SA01	7,339	3,711	278	923	1,645	645	53
<b>21 FEDERAL INCOME TAX COMPUTATION</b>								
22 PRELIMINARY TAXABLE INCOME	TI01	133,411	67,472	5,046	16,777	29,910	11,720	962
23 STATE INC TAX PAYABLE	SP01	-7,339	-3,711	-278	-923	-1,645	-645	-53
24 NET FEDERAL TAXABLE INCOME	FI01	126,072	63,761	4,768	15,854	28,265	11,075	909
25 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26 PRELIM FIT = FI01 * K190	FT01	44,125	22,316	1,669	5,549	9,893	3,876	318
27 TOTAL FED PROV DEF IT (410.1)	Z781	-8,599	-5,065	-115	-984	-1,610	-672	-53
28 TOTAL AMORTIZED ITC	Z813	-1,873	-1,103	-25	-214	-351	-146	-11
29 NET FED INC TAX ALLOWABLE	FA01	33,653	16,148	1,529	4,351	7,932	3,058	254
<b>30 FEDERAL INCOME TAX PAYABLE</b>								
31 PRELIM FIT = FI01 * K190	FT01	44,125	22,316	1,669	5,549	9,893	3,876	318
32 FED INC TAX PAYABLE	FP01	44,125	22,316	1,669	5,549	9,893	3,876	318
<b>33 PRELIMINARY SUMMARY</b>								
34 NET INCOME	NI01	134,708	65,835	5,769	17,252	31,217	12,102	1,001

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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 GENERAL SERVICE 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	
<b>1 NET INCOME COMPUTATION</b>									
2	CLASS REVENUES=COST OF SERVICE	R600	3,676	0	0	0	2,889	358,874	-3
3	TOTAL REVENUE CREDITS	Q027	26	0	0	0	6	7,541	1
4	TOTAL ELECTRIC REVENUE	CS07	3,702	0	0	0	2,895	366,415	-2
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,162	-0	-0	-0	-2,901	-231,705	-0
6	NET INCOME	NI01	1,540	0	0	0	-6	134,710	-2
<b>7 ADJUSTMENTS TO NET INCOME</b>									
8	TOTAL INTEREST EXPENSE	Y783	-278	-0	-0	-0	-0	-24,367	-0
9	TOTAL SIT UNALLOW FOR FIT	Y861	229	0	0	0	42	23,071	-1
10	PRELIMINARY TAXABLE INCOME	T101	1,491	0	0	0	36	133,414	-3
<b>11 STATE INCOME TAX COMPUTATION</b>									
12	PRELIMINARY TAXABLE INCOME	T101	1,491	0	0	0	36	133,414	-3
13	STATE TAXABLE INCOME	S101	1,491	0	0	0	36	133,414	-3
<b>14 STATE INCOME TAX PAYABLE</b>									
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	7,339	0
17	STATE INC TAX PAYABLE	SP01	82	0	0	0	2	7,339	0
<b>18 SIT ALLOWABLE</b>									
19	STATE INC TAX PAYABLE	SP01	82	0	0	0	2	7,339	0
20	NET STATE INC TAX ALLOWABLE	SA01	82	0	0	0	2	7,339	0
<b>21 FEDERAL INCOME TAX COMPUTATION</b>									
22	PRELIMINARY TAXABLE INCOME	T101	1,491	0	0	0	36	133,414	-3
23	STATE INC TAX PAYABLE	SP01	-82	-0	-0	-0	-2	-7,339	-0
24	NET FEDERAL TAXABLE INCOME	F101	1,409	0	0	0	34	126,075	-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	493	0	0	0	12	44,126	-1
27	TOTAL FED PROV DEF IT (410.1)	Z781	-85	0	0	0	-16	-8,600	1
28	TOTAL AMORTIZED ITC	Z813	-19	-0	-0	-0	-3	-1,872	-1
29	NET FED INC TAX ALLOWABLE	FA01	389	0	0	0	-7	33,654	-1
<b>30 FEDERAL INCOME TAX PAYABLE</b>									
31	PRELIM FIT = F101 * K190	FT01	493	0	0	0	12	44,126	-1
32	FED INC TAX PAYABLE	FP01	493	0	0	0	12	44,126	-1
<b>33 PRELIMINARY SUMMARY</b>									
34	NET INCOME	NI01	1,540	0	0	0	-6	134,710	-2

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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>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	-33,653	-16,148	-1,529	-4,351	-7,932	-3,058	-254
2 NET STATE INC TAX ALLOWABLE	SA01	-7,339	-3,711	-278	-923	-1,645	-645	-53
3 OVERALL RETURN EARNED (SCH 14)	RETU	93,716	45,976	3,962	11,978	21,640	8,399	694
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09809	0.09810	0.09809	0.09808	0.09810	0.09822



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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	-389	-0	-0	-0	7	-33,654	1
2 NET STATE INC TAX ALLOWABLE	SA01	-82	-0	-0	-0	-2	-7,339	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	1,069	0	0	0	-1	93,717	-1
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09805	0.00000	0.00000	0.00000	0.11111	0.09809	**_*****

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F *Curtable Service*

FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% 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
<b>1 RATE BASE</b>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	18,407	10,485	299	1,798	5,781	8	0
3	TOTAL DEPRECIATION RESERVE	DR11	-9,240	-6,144	-124	-826	-2,129	-3	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	828	287	330	91	125	0	0
5	TOTAL RATE BASE	RB91	9,995	4,628	505	1,063	3,777	5	0
<b>6 OPERATING EXPENSES</b>									
7	TOTAL O & M EXPENSE	OM31	1,349	487	482	78	293	0	0
8	TOTAL DEPRECIATION EXPENSE	DE41	839	553	21	58	206	0	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	246	134	15	23	74	0	0
10	MISC ALLOWABLE EXPENSES	M621	-2	-2	0	0	-1	0	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	2,432	1,172	518	159	572	0	0
12	NET FED INCOME TAX ALLOWABLE	1879	354	159	21	37	137	0	0
13	NET STATE INCOME TAX ALLOWABLE	J979	77	37	4	8	28	0	0
14	TOTAL OPERATING EXPENSE	OPEX	2,863	1,368	543	204	737	0	0
15	RETURN ON RATE BASE	R751	980	454	50	104	370	0	0
16	TOTAL REVENUE CREDITS	Q027	-76	-18	-12	-4	-41	-0	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05	3,767	1,804	581	304	1,066	0	0
18	CLASS REVENUES=COST OF SERVICE	R602	3,767	1,805	582	304	1,066	0	0
19	EXCESS REVENUES	XREV	0	1	1	0	0	0	0
20	TOTAL RETURN EARNED	RETE	981	455	51	104	370	0	0
21	RATE OF RETURN EARNED	RORE	0.09815	0.09831	0.10099	0.09784	0.09796	0.00000	0.00000
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	0.13243	0.13741	0.13153	0.13177	-0.05086	-0.05086
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	3,767	1,805	582	304	1,066	0	0
26	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	-1	0	0	0	0
27	PER UNIT PRES REV	RIJP	0.00000	-0.00055	-0.00172	0.00000	0.00000	0.00000	0.00000

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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	34	0	0	0	0	18,405	2
3 TOTAL DEPRECIATION RESERVE	DR11	-14	-0	-0	-0	-0	-9,240	-0
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-4	0	0	0	0	829	-1
5 TOTAL RATE BASE	RB91	16	0	0	0	0	9,994	1
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	8	0	0	0	1	1,349	0
8 TOTAL DEPRECIATION EXPENSE	DE41	1	0	0	0	0	839	0
9 TOTAL OTHER TAX & MISC EXPENSE	L591	0	0	0	0	0	246	0
10 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	0	-3	1
11 TOTAL OP EXP EX INC & REV TAX	OP61	9	0	0	0	1	2,431	1
12 NET FED INCOME TAX ALLOWABLE	I879	1	0	0	0	0	355	-1
13 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	77	0
14 TOTAL OPERATING EXPENSE	OPEX	10	0	0	0	1	2,863	0
15 RETURN ON RATE BASE	R751	2	0	0	0	0	980	0
16 TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-0	-75	-1
17 TOTAL ELECTRIC COST OF SERVICE	CS05	12	0	0	0	1	3,768	-1
18 CLASS REVENUES=COST OF SERVICE	R602	12	0	0	0	1	3,770	-3
19 EXCESS REVENUES	XREV	0	0	0	0	0	2	-2
20 TOTAL RETURN EARNED	RETE	2	0	0	0	0	982	-1
21 RATE OF RETURN EARNED	RORE	0.12500	0.00000	0.00000	0.00000	0.00000	0.09826	-1.00000
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	REQE	0.18217	-0.05086	-0.05086	-0.05086	-0.05086	0.13232	-1.91511
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	12	0	0	0	1	3,770	-3
26 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	-2	2
27 PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	-0.00053	-0.66667

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FLORIDA POWER CORPORATION  
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 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	7,594	7,594	0	0	0	0	0
3	INTERMEDIATE	P102 K202	1,204	1,204	0	0	0	0	0
4	PEAKING	P104 K204	1,258	1,258	0	0	0	0	0
5	<u>PRODUCTION PLANT IN SERVICE</u>	P121	<u>10,056</u>	<u>10,056</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	49	49	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	9	9	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	37	37	0	0	0	0	0
10	<u>TRANSMISSION</u>	T106 K220	<u>1,749</u>	<u>0</u>	<u>0</u>	<u>1,749</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	<u>TRANSMISSION PLANT IN SERVICE</u>	T121	<u>1,844</u>	<u>95</u>	<u>0</u>	<u>1,749</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	TOTAL PROD & TRANS PLANT	PT21	11,900	10,151	0	1,749	0	0	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	5,598	0	0	0	5,598	0	0
15	SECONDARY	D102 K242	8	0	0	0	0	8	0
16	METERS	D106 K246	30	0	0	0	0	0	0
17	<u>DISTRIBUTION PLANT IN SERVICE</u>	D141	<u>5,636</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,598</u>	<u>8</u>	<u>0</u>
18	TOTAL TRANS & DIST PLANT	TD21	7,480	95	0	1,749	5,598	8	0
19	TOTAL GROSS PTD PLANT	PD21	17,536	10,151	0	1,749	5,598	8	0
<u>20 GENERAL &amp; INTANGIBLE PLANT</u>									
21	LABOR RELATED	G100 K627	871	334	299	49	183	0	0
22	<u>GENERAL PLANT IN SERVICE</u>	G121	<u>871</u>	<u>334</u>	<u>299</u>	<u>49</u>	<u>183</u>	<u>0</u>	<u>0</u>
23	GROSS ELECTRIC PLT IN SERVICE	GP11	18,407	10,485	299	1,798	5,781	8	0

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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 CURTAILABLE 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
<b>1 PRODUCTION PLANT</b>									
2	BASE	P100 K200	0	0	0	0	0	7,594	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	1,204	0
4	PEAKING	P104 K204	0	0	0	0	0	1,258	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	10,056	0
<b>6 TRANSMISSION PLANT</b>									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	49	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	9	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	37	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	1,749	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	1,844	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	11,900	0
<b>13 DISTRIBUTION PLANT</b>									
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	7,480	0
19	TOTAL GROSS PTD PLANT	PD21	30	0	0	0	0	17,536	0
<b>20 GENERAL &amp; INTANGIBLE PLANT</b>									
21	LABOR RELATED	G100 K627	4	0	0	0	0	869	2
22	GENERAL PLANT IN SERVICE	G121	4	0	0	0	0	869	2
23	GROSS ELECTRIC PLT IN SERVICE	GP11	34	0	0	0	0	18,405	2

FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION PLANT</b>									
2	BASE	P150 P100	4,343	4,343	0	0	0	0	0
3	INTERMEDIATE	P152 P102	1,057	1,057	0	0	0	0	0
4	PEAKING	P154 P104	568	568	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	5,968	5,968	0	0	0	0	0
<b>6 TRANSMISSION PLANT</b>									
7	GEN. STEP-UP - BASE	T150 T100	16	16	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	12	12	0	0	0	0	0
10	TRANSMISSION	T156 T106	805	0	0	805	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	836	31	0	805	0	0	0
<b>12 DISTRIBUTION PLANT</b>									
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
<b>17 GENERAL &amp; INTANGIBLE PLANT</b>									
18	LABOR RELATED	G150 G100	360	138	124	20	76	0	0
19	TOTAL GENERAL DEPREC RESERVE	G171	360	138	124	20	76	0	0
<b>20 COMMON &amp; OTHER PLANT</b>									
21	RETIREMENT WORK IN PROGRESS	C150 GP19	12	7	0	1	4	0	0
22	TOTAL COM & OTHER PLANT	C171	12	7	0	1	4	0	0
23	TOTAL DEPRECIATION RESERVE	DR11	9,240	6,144	124	826	2,129	3	0

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FLORIDA POWER CORPORATION  
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DEPRECIATION RESERVE	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	P150 P100	0	0	0	0	4,343	0
3	INTERMEDIATE	P152 P102	0	0	0	0	1,057	0
4	PEAKING	P154 P104	0	0	0	0	568	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	5,968	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	16	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	3	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	12	0
10	TRANSMISSION	T156 T106	0	0	0	0	805	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	836	0
<u>12 DISTRIBUTION PLANT</u>								
13	PRIMARY	D150 D100	0	0	0	0	2,049	0
14	SECONDARY	D152 D102	0	0	0	0	3	0
15	METERS	D156 D106	12	0	0	0	12	0
16	TOTAL DIST DEPREC RESERVE	D191	12	0	0	0	2,064	0
<u>17 GENERAL &amp; INTANGIBLE PLANT</u>								
18	LABOR RELATED	G150 G100	2	0	0	0	360	0
19	TOTAL GENERAL DEPREC RESERVE	G171	2	0	0	0	360	0
<u>20 COMMON &amp; OTHER PLANT</u>								
21	RETIREMENT WORK IN PROGRESS	C150 GP19	0	0	0	0	12	0
22	TOTAL COM & OTHER PLANT	C171	0	0	0	0	12	0
23	TOTAL DEPRECIATION RESERVE	DR11	14	0	0	0	9,240	0

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION PLANT</b>									
2	PRODUCTION PLANT IN SERVICE	P121	10,056	10,056	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-5,968	-5,968	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	4,088	4,088	0	0	0	0	0
<b>5 TRANSMISSION PLANT</b>									
6	TRANSMISSION PLANT IN SERVICE	T121	1,844	95	0	1,749	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-836	-31	-0	-805	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	1,008	64	0	944	0	0	0
<b>9 DISTRIBUTION PLANT</b>									
10	DISTRIBUTION PLANT IN SERVICE	D141	5,636	0	0	0	5,598	8	0
11	TOTAL DIST DEPREC RESERVE	D191	-2,064	-0	-0	-0	-2,049	-3	-0
12	NET DISTRIBUTION PLANT	D241	3,572	0	0	0	3,549	5	0
13	NET PTD PLANT	NT31	8,668	4,152	0	944	3,549	5	0
14	NET TRANS & DIST PLANT	NT21	4,580	64	0	944	3,549	5	0
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
16	GENERAL PLANT IN SERVICE	G121	871	334	299	49	183	0	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-360	-138	-124	-20	-76	-0	-0
18	NET GENERAL & INTANG PLANT	G221	511	196	175	29	107	0	0
<b>19 COMMON &amp; OTHER PLANT</b>									
20	TOTAL COM & OTHER PLANT	C171	-12	-7	-0	-1	-4	-0	-0
21	NET COMMON & OTHER PLANT	C221	-12	-7	0	-1	-4	0	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	9,167	4,341	175	972	3,652	5	0

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>NET ELECTRIC PLANT</u>								
1	<u>PRODUCTION PLANT</u>							
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	10,056	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-5,968	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	4,088	0
<u>5 TRANSMISSION PLANT</u>								
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,844	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-836	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	1,008	0
<u>9 DISTRIBUTION PLANT</u>								
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	8,668	0
14	NET TRANS & DIST PLANT	NT21	18	0	0	0	4,580	0
<u>15 GENERAL &amp; INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121	4	0	0	0	869	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-2	-0	-0	-0	-360	-0
18	NET GENERAL & INTANG PLANT	G221	2	0	0	0	509	2
<u>19 COMMON &amp; OTHER PLANT</u>								
20	TOTAL COM & OTHER PLANT	C171	-0	-0	-0	-0	-12	-0
21	NET COMMON & OTHER PLANT	C221	0	0	0	0	-12	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	20	0	0	0	9,165	2

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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	12	0	0	12	0	0
5	DISTRIBUTION	V226 D100	8	0	0	8	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	20	0	0	12	8	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	292	292	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	15	6	5	1	3	0
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-193	-193	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	200	105	5	49	41	0
14	TOTAL ADDITIVE ADJUSTMENTS	V289	220	105	5	61	49	0
15	NET ORIGINAL COST RATE BASE	RB21	9,387	4,446	180	1,033	3,701	5
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
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
<u>22 PLANT MATERIALS &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	226	129	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	225	128	4	22	71	0
26	TOTAL MATERIALS & SUPPLIES	W661	832	128	611	22	71	0
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	545	315	0	54	174	0
29	TOTAL PREPAYMENTS	W687	545	315	0	54	174	0
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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	292	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	15	0
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-193	0
13	TOTAL RATE BASE CWIP	V255	0	0	0	0	200	0
14	TOTAL ADDITIVE ADJUSTMENTS	V289	0	0	0	0	220	0
15	NET ORIGINAL COST RATE BASE	RB21	20	0	0	0	9,385	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 &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	0	0	0	0	226	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	225	0
26	TOTAL MATERIALS & SUPPLIES	W661	0	0	0	0	832	0
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	1	0	0	0	544	1
29	TOTAL PREPAYMENTS	W687	1	0	0	0	544	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	-371	-142	-127	-21	-78	0	0	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734	K200	32	32	0	0	0	0	0	
3	MISC OTHER	W736	OM31	-444	-160	-159	-26	-96	0	0	
4	ADJ B - GAIN/LOSS PROPERTY	W738	GP19	-7	-4	0	-1	-2	0	0	
5	ADJ J - RETAIL RATE CASE EXP	W740	R600	-1	0	0	0	0	0	0	
6	1DJ K - SECTION 1341	W742	GP19	22	13	0	2	7	0	0	
7	TOTAL MISC WORK CAPITAL	W747		-769	-261	-286	-46	-169	0	0	
8	TOTAL WORKING CAPITAL	WC71		608	182	325	30	76	0	0	
9	PRELIMINARY SUMMARY										
10	TOTAL ADDITIVE ADJUSTMENTS	V289		220	105	5	61	49	0	0	
11	TOTAL WORKING CAPITAL	WC71		608	182	325	30	76	0	0	
12	TOTAL RATE BASE ADJUSTMENTS	RB71		828	287	330	91	125	0	0	
13	RATE BASE CALCULATION										
14	NET ELECTRIC PLANT IN SERVICE	NP21		9,167	4,341	175	972	3,652	5	0	
15	TOTAL RATE BASE ADJUSTMENTS	RB71		828	287	330	91	125	0	0	
16	TOTAL RATE BASE	RB91		9,995	4,628	505	1,063	3,777	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		980	454	50	104	370	0	0	

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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	0	-370	-1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	32	0
3 MISC OTHER	W736 OM31	-3	0	0	0	0	-444	0
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	0	0	0	0	-7	0
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	0	0	0	0	0	0	-1
6 1DJ K - SECTION 1341	W742 GP19	0	0	0	0	0	22	0
7 TOTAL MISC WORK CAPITAL	W747	-5	0	0	0	0	-767	-2
8 TOTAL WORKING CAPITAL	WC71	-4	0	0	0	0	609	-1
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	0	0	0	0	0	220	0
11 TOTAL WORKING CAPITAL	WC71	-4	0	0	0	0	609	-1
12 TOTAL RATE BASE ADJUSTMENTS	RB71	-4	0	0	0	0	829	-1
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	20	0	0	0	0	9,165	2
15 TOTAL RATE BASE ADJUSTMENTS	RB71	-4	0	0	0	0	829	-1
16 TOTAL RATE BASE	RB91	16	0	0	0	0	9,994	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	2	0	0	0	0	980	0

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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
<b>1 PRODUCTION O &amp; M</b>									
<b>2 ENERGY RELATED PROD O &amp; M</b>									
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
<b>7 DEMAND RELATED PROD O &amp; M</b>									
8	BASE	P352 K200	297	297	0	0	0	0	0
9	INTERMEDIATE	P354 K202	43	43	0	0	0	0	0
10	PEAKING	P356 K204	46	46	0	0	0	0	0
11	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	5	5	0	0	0	0	0
12	TOTAL DEMAND RELATED	P391	391	391	0	0	0	0	0
13	TOTAL PRODUCTION O & M	P451	788	391	397	0	0	0	0
<b>14 TRANSMISSION O &amp; M</b>									
15	GEN. STEP-UP - BASE	T300 K200	2	2	0	0	0	0	0
16	GEN. STEP-UP - PEAKING	T304 K204	1	1	0	0	0	0	0
17	TRANSMISSION	T306 K220	62	0	0	62	0	0	0
18	TOTAL TRANSMISSION O & M	T341	65	3	0	62	0	0	0
<b>19 DISTRIBUTION O &amp; M</b>									
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
<b>23 CUSTOMER ACCOUNTING</b>									
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
<b>28 ADMINISTRATIVE &amp; GENERAL</b>									
29	PRODUCTION - BASE RELATED	A300 K200	-9	-9	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	10	6	0	1	3	0	0
33	LABOR RELATED	A308 K627	99	38	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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O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<b>1 PRODUCTION O &amp; M</b>									
<b>2 ENERGY RELATED PROD O &amp; M</b>									
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
<b>7 DEMAND RELATED PROD O &amp; M</b>									
8	BASE	P352 K200	0	0	0	0	0	297	0
9	INTERMEDIATE	P354 K202	0	0	0	0	0	43	0
10	PEAKING	P356 K204	0	0	0	0	0	46	0
11	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	0	5	0
12	TOTAL DEMAND RELATED	P391	0	0	0	0	0	391	0
13	TOTAL PRODUCTION O & M	P451	0	0	0	0	0	788	0
<b>14 TRANSMISSION O &amp; M</b>									
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	1	0
17	TRANSMISSION	T306 K220	0	0	0	0	0	62	0
18	TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	65	0
<b>19 DISTRIBUTION O &amp; M</b>									
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
<b>23 CUSTOMER ACCOUNTING</b>									
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
<b>28 ADMINISTRATIVE &amp; GENERAL</b>									
29	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-9	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	10	0
33	LABOR RELATED	A308 K627	0	0	0	0	0	99	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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<u>O &amp; 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>
1 ADJ O - MISC A&G (ADVERTISING)	A316 K627	-10	-4	-3	-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	150	57	52	8	32	0	0
4 TOTAL ADMINISTRATIVE & GENERAL	A337	252	87	83	15	66	0	0
5 TOTAL O & M EXPENSE	OM31	1,349	487	482	78	293	0	0

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FLORIDA POWER CORPORATION  
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<u>O &amp; 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	-10	0
2 ADJ N - INTEREST TAX DEFIC	A322 GP19	0	0	0	0	0	-3	-1
3 <u>ADJ D - ACQUISITION ADJ</u>	<u>A324 K627</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150</u>	<u>0</u>
4 TOTAL ADMINISTRATIVE & GENERAL	A337	1	0	0	0	0	252	0
5 TOTAL O & M EXPENSE	OM31	8	0	0	0	1	1,349	0

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2	BASE	P460 P100	352	352	0	0	0	0
3	INTERMEDIATE	P462 P102	64	64	0	0	0	0
4	PEAKING	P464 P104	54	54	0	0	0	0
5	D.A. RETAIL	P468 K200	28	28	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	29	29	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	527	527	0	0	0	0
<u>8 TRANSMISSION DEPRECIATION</u>								
9	GEN. STEP-UP - BASE	T460 T100	1	1	0	0	0	0
10	GEN. STEP-UP - PEAKING	T464 T104	1	1	0	0	0	0
11	TRANSMISSION	T466 T106	54	0	0	54	0	0
12	TOTAL TRANS DEPREC EXP	T481	56	2	0	54	0	0
<u>13 DISTRIBUTION DEPRECIATION</u>								
14	PRIMARY	D460 D100	193	0	0	193	0	0
15	METERS	D466 D106	1	0	0	0	0	0
16	TOTAL DIST DEPREC EXPENSE	D481	194	0	0	193	0	0
<u>17 GENERAL &amp; INTANG DEPRECIATION</u>								
18	LABOR RELATED	G460 G100	68	26	23	4	14	0
19	ADJ S - SEBRING	G464 G100	-6	-2	-2	0	-1	0
20	TOTAL GENERAL DEPREC EXPENSE	G481	62	24	21	4	13	0
21	TOTAL DEPRECIATION EXPENSE	DE41	839	553	21	58	206	0

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DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<b>1 PRODUCTION DEPRECIATION</b>									
2	BASE	P460 P100	0	0	0	0	0	352	0
3	INTERMEDIATE	P462 P102	0	0	0	0	0	64	0
4	PEAKING	P464 P104	0	0	0	0	0	54	0
5	D.A. RETAIL	P468 K200	0	0	0	0	0	28	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	29	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	527	0
<b>8 TRANSMISSION DEPRECIATION</b>									
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	1	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	56	0
<b>13 DISTRIBUTION DEPRECIATION</b>									
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
<b>17 GENERAL &amp; INTANG DEPRECIATION</b>									
18	LABOR RELATED	G460 G100	0	0	0	0	0	67	1
19	ADJ S - SEBRING	G464 G100	0	0	0	0	0	-5	-1
20	TOTAL GENERAL DEPREC EXPENSE	G481	0	0	0	0	0	62	0
21	TOTAL DEPRECIATION EXPENSE	DE41	1	0	0	0	0	839	0

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<u>OTHER TAXES &amp; 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 &amp; REV</u>									
<u>2 REAL ESTATE &amp; PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	210	120	3	21	66	0	0
4	TOTAL REAL EST & PROP TAX	L521	210	120	3	21	66	0	0
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	36	14	12	2	8	0	0
7	TOTAL PAYROLL TAX	L551	36	14	12	2	8	0	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	246	134	15	23	74	0	0
<u>9 OTHER TAXES &amp; MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	410	196	63	33	116	0	0
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-5	-3	0	0	-2	0	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-407	-195	-63	-33	-115	0	0
13	MISC ALLOWABLE EXPENSES	M621	-2	-2	0	0	-1	0	0
<u>14 PRELIMINARY SUMMARY</u>									
15	TOTAL O & M EXPENSE	OM31	1,349	487	482	78	293	0	0
16	TOTAL DEPRECIATION EXPENSE	DE41	839	553	21	58	206	0	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591	246	134	15	23	74	0	0
18	MISC ALLOWABLE EXPENSES	M621	-2	-2	0	0	-1	0	0
19	TOTAL OP EXP EX INC & REV TAX	OP61	2,432	1,172	518	159	572	0	0

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<u>OTHER TAXES &amp; 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 &amp; REV</u>									
<u>2 REAL ESTATE &amp; PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	0	0	0	0	0	210	0
4	TOTAL REAL EST & PROP TAX	L521	0	0	0	0	0	210	0
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	0	0	0	0	0	36	0
7	TOTAL PAYROLL TAX	L551	0	0	0	0	0	36	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	0	0	0	0	0	246	0
<u>9 OTHER TAXES &amp; MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	1	0	0	0	0	409	1
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	0	0	0	0	0	-5	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-1	0	0	0	0	-407	0
13	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	0	-3	1
<u>14 PRELIMINARY SUMMARY</u>									
15	TOTAL O & M EXPENSE	OM31	8	0	0	0	1	1,349	0
16	TOTAL DEPRECIATION EXPENSE	DE41	1	0	0	0	0	839	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591	0	0	0	0	0	246	0
18	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	0	-3	1
19	TOTAL OP EXP EX INC & REV TAX	OP61	9	0	0	0	1	2,431	1

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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
<b>1 FEDERAL INCOME TAX</b>									
<b>2 FED INC TAX DEDUCTIONS</b>									
<b>3 INTEREST - MANUAL ENTRY</b>									
4	TOTAL	Y760 RB91	273	126	14	29	103	0	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-18	-8	-1	-2	-7	0	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	255	118	13	27	96	0	0
7	TOTAL INTEREST EXPENSE	Y783	255	118	13	27	96	0	0
<b>8 ADDITIONS</b>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	235	134	4	23	74	0	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	235	134	4	23	74	0	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	20	-16	9	4	22	0	0
<b>12 FEDERAL INCOME TAX ADJUSTMENTS</b>									
<b>13 FED PROV DEF INC TAX (410.1)</b>									
14	NET FED & STATE DIT	Z760 GP19	-89	-51	-1	-9	-28	0	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	2	1	0	0	1	0	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-87	-50	-1	-9	-27	0	0
<b>17 INVESTMENT TAX CREDITS</b>									
<b>18 AMORTIZED INV TAX CREDIT</b>									
19	AMORTIZATION	Z804 GP19	19	11	0	2	6	0	0
20	TOTAL AMORTIZED ITC	Z813	19	11	0	2	6	0	0
<b>21 PRELIMINARY SUMMARY</b>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-87	-50	-1	-9	-27	0	0
23	TOTAL AMORTIZED ITC	Z813	-19	-11	-0	-2	-6	-0	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-106	-61	-1	-11	-33	0	0
<b>25 FEDERAL INCOME TAX COMPUTATION</b>									
26	RETURN ON RATE BASE	R751	980	454	50	104	370	0	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-20	16	-9	-4	-22	-0	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-106	-61	-1	-11	-33	0	0
29	BASE FOR FIT COMPUTATION	1865	854	409	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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<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	0	272	1
5 ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	0	0	0	0	0	-18	0
6 TOTAL OTHER INTEREST EXPENSE	Y781	0	0	0	0	0	254	1
7 TOTAL INTEREST EXPENSE	Y783	0	0	0	0	0	254	1
<u>8 ADDITIONS</u>								
9 NET ADDITIONS & DEDUCTIONS	Y824 GP19	0	0	0	0	0	235	0
10 TOTAL SIT UNALLOW FOR FIT	Y861	0	0	0	0	0	235	0
11 NET DEDUCTIONS AND ADDITIONS	Y871	0	0	0	0	0	19	1
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>13 FED PROV DEF INC TAX (410.1)</u>								
14 NET FED & STATE DIT	2760 GP19	0	0	0	0	0	-89	0
15 ADJ R - TAX ON AFUDC	2762 GP19	0	0	0	0	0	2	0
16 TOTAL FED PROV DEF IT (410.1)	2781	0	0	0	0	0	-87	0
<u>17 INVESTMENT TAX CREDITS</u>								
<u>18 AMORTIZED INV TAX CREDIT</u>								
19 AMORTIZATION	2804 GP19	0	0	0	0	0	19	0
20 TOTAL AMORTIZED ITC	2813	0	0	0	0	0	19	0
<u>21 PRELIMINARY SUMMARY</u>								
22 TOTAL FED PROV DEF IT (410.1)	2781	0	0	0	0	0	-87	0
23 TOTAL AMORTIZED ITC	2813	-0	-0	-0	-0	-0	-19	-0
24 TOTAL FEDERAL TAX ADJUSTMENTS	2863	0	0	0	0	0	-106	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>								
26 RETURN ON RATE BASE	R751	2	0	0	0	0	980	0
27 NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	-0	-0	-19	-1
28 TOTAL FEDERAL TAX ADJUSTMENTS	2863	0	0	0	0	0	-106	0
29 BASE FOR FIT COMPUTATION	1865	2	0	0	0	0	855	-1
30 FIT FACTOR K190/(1-K190)	1867	0.53846	0.53846	0.53846	0.53846	0.53846		0.53846



FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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	460	220	22	48	170	0	0
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-106	-61	-1	-11	-33	0	0
3	NET FED INCOME TAX ALLOWABLE	1879	354	159	21	37	137	0	0
<u>FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	460	220	22	48	170	0	0
6	NET FED INCOME TAX PAYABLE	1889	460	220	22	48	170	0	0
<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	980	454	50	104	370	0	0
12	NET FED INCOME TAX ALLOWABLE	1879	354	159	21	37	137	0	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	-20	16	-9	-4	-22	-0	-0
14	BASE FOR SIT COMPUTATION	J965	1,314	629	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	77	37	4	8	28	0	0
17	NET STATE INCOME TAX ALLOWABLE	J979	77	37	4	8	28	0	0
<u>STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	77	37	4	8	28	0	0
20	NET STATE INCOME TAX PAYABLE	J989	77	37	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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<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	461	-1
2	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	<u>2863</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-106</u>	<u>0</u>
3	NET FED INCOME TAX ALLOWABLE	1879	1	0	0	0	0	355	-1
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	<u>PRELIM FEDERAL INCOME TAX</u>	<u>1869</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>461</u>	<u>-1</u>
6	NET FED INCOME TAX PAYABLE	1889	1	0	0	0	0	461	-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	2	0	0	0	0	980	0
12	NET FED INCOME TAX ALLOWABLE	1879	1	0	0	0	0	355	-1
13	<u>NET DEDUCTIONS AND ADDITIONS</u>	<u>Y871</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-19</u>	<u>-1</u>
14	BASE FOR SIT COMPUTATION	J965	3	0	0	0	0	1,316	-2
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	<u>PRELIMINARY STATE INCOME TAX</u>	<u>J969</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>77</u>	<u>0</u>
17	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	77	0
<u>18 STATE INCOME TAX PAYABLE</u>									
19	<u>PRELIMINARY STATE INCOME TAX</u>	<u>J969</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>77</u>	<u>0</u>
20	NET STATE INCOME TAX PAYABLE	J989	0	0	0	0	0	77	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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<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>
<b>1 REVENUE CREDITS</b>								
2 PRODUCTION DEMAND RELATED	Q000 P121	7	7	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	4	2	0	0	1	0	0
6 RATE BASE RELATED	Q008 RB91	20	9	1	2	8	0	0
7 ENERGY NON-FUEL RELATED	Q010 K312	11	0	11	0	0	0	0
8 TOTAL REVENUE CREDITS	Q027	76	18	12	4	41	0	0
<b>9 COST OF SERVICE COMPUTATION</b>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	2,432	1,172	518	159	572	0	0
11 RETURN ON RATE BASE	R751	980	454	50	104	370	0	0
12 NET FED INCOME TAX ALLOWABLE	I879	354	159	21	37	137	0	0
13 NET STATE INCOME TAX ALLOWABLE	J979	77	37	4	8	28	0	0
14 TOTAL REVENUE CREDITS	Q027	-76	-18	-12	-4	-41	-0	-0
15 SUBTOTAL B	CS03	3,767	1,804	581	304	1,066	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	3,767	1,804	581	304	1,066	0	0
18 CLASS REVENUES=COST OF SERVICE	R602	3,767	1,805	582	304	1,066	0	0
19 TOTAL ELECTRIC COST OF SERVICE	CS05	-3,767	-1,804	-581	-304	-1,066	-0	-0
20 EXCESS REVENUES	XREV	0	1	1	0	0	0	0
21 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
22 EXCESS TAX	XTAX	-1	0	0	0	0	0	0
23 EXCESS RETURN	XRET	1	1	1	0	0	0	0

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FLORIDA POWER CORPORATION  
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COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE					CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	LIGHTING	POLES			
<b>1 REVENUE CREDITS</b>									
2	PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	7	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	3	1
6	RATE BASE RELATED	Q008 RB91	0	0	0	0	0	20	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	75	1
<b>9 COST OF SERVICE COMPUTATION</b>									
10	TOTAL OP EXP EX INC & REV TAX	OP61	9	0	0	0	1	2,431	1
11	RETURN ON RATE BASE	R751	2	0	0	0	0	980	0
12	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	0	0	355	-1
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	77	0
14	TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-0	-75	-1
15	SUBTOTAL B	CS03	12	0	0	0	1	3,768	-1
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	3,768	-1
18	CLASS REVENUES=COST OF SERVICE	R602	12	0	0	0	1	3,770	-3
19	TOTAL ELECTRIC COST OF SERVICE	CS05	-12	-0	-0	-0	-1	-3,768	1
20	EXCESS REVENUES	XREV	0	0	0	0	0	2	-2
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575
22	EXCESS TAX	XTAX	0	0	0	0	0	0	-1
23	EXCESS RETURN	XRET	0	0	0	0	0	2	-1

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<u>ROR, TAX RATES &amp; 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 &amp; 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>
<b>1 RATE OF RETURN</b>								
<b>2 CAPITALIZATION AMOUNTS</b>								
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
<b>11 COST OF CAPITAL</b>								
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
<b>19 WEIGHTED COST OF CAPITAL</b>								
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
<b>28 TAX RATES AND SPECIAL FACTORS</b>								
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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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

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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 &amp; 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	133	133	0	0	0	0	0
26	PROD. DEMAND - INTERMEDIATE	K602 K202	20	20	0	0	0	0	0
27	PROD. DEMAND - PEAKING	K604 K204	10	10	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	426	164	147	24	90	0	0
32	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.38498	0.34507	0.05634	0.21127	0.00000	0.00000
33	CUSTOMER ACCOUNTING	K620 K667	2	0	0	0	0	0	0
34	TOTAL PTD CSS WAGES & SALARIES	K627	428	164	147	24	90	0	0
35	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.38318	0.34346	0.05607	0.21028	0.00000	0.00000
36	ADMINISTRATIVE & GENERAL	K630 K627	21	8	7	1	4	0	0
37	TOTAL WAGES AND SALARIES EXP	K633	449	172	154	25	94	0	0
38	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.38307	0.34298	0.05568	0.20935	0.00000	0.00000
<u>39 WTG CUST ACCOUNTING EXPENSE</u>									
40	METER READING	K640 K410	6	0	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
<u>1 DEMAND, ENERGY &amp; 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 METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
23	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>24 WAGES AND SALARIES</u>									
25	PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	133	0
26	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	20	0
27	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	10	0
28	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	147	0
29	TRANSMISSION	K610 T121	0	0	0	0	0	25	0
30	DISTRIBUTION	K612 D141	0	0	0	0	0	90	1
31	TOTAL PTD WAGES & SALARIES	K617	0	0	0	0	0	425	1
32	WTD PTD WAGE & SAL RATIOS	K619	0.00000	0.00000	0.00000	0.00000	0.00000	0.99765	0.00235
33	CUSTOMER ACCOUNTING	K620 K667	2	0	0	0	0	2	0
34	TOTAL PTDCSS WAGES & SALARIES	K627	2	0	0	0	0	427	1
35	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00467	0.00000	0.00000	0.00000	0.00000	0.99766	0.00234
36	ADMINISTRATIVE & GENERAL	K630 K627	0	0	0	0	0	20	1
37	TOTAL WAGES AND SALARIES EXP	K633	2	0	0	0	0	447	2
38	WTD WAGE AND SALARY RATIOS	K639	0.00445	0.00000	0.00000	0.00000	0.00000	0.99555	0.00445
<u>39 WTD CUST ACCOUNTING EXPENSE</u>									
40	METER READING	K640 K410	6	0	0	0	0	6	0

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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

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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 BILLING	K644 K414	0	0	0	0	1	1	0
2 TOTAL ALLOCATOR NO 1	K667	6	0	0	0	1	7	0
3 WTD RATIOS	K669	0.85714	0.00000	0.00000	0.00000	0.14286	1.00000	0.00000
4 RECOV FUEL ENERGY EXPENSE								
5 AMOUNT ALLOCABLE	K672 K306	0	0	0	0	0	3,982	0
6 TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	3,982	0
7 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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<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	0.05152	0.00000	0.94848	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.85303	0.00000	0.14697	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	0.01270	0.00000	0.23382	0.74840	0.00107
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.57887	0.00000	0.09974	0.31923	0.00046
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.38347	0.34328	0.05626	0.21010	0.00000
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.56962	0.01624	0.09768	0.31407	0.00043
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.66494	0.01342	0.08939	0.23041	0.00032
<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	0.06349	0.00000	0.93651	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	0.01397	0.00000	0.02611	0.77489	0.00109
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.38356	0.34247	0.05675	0.20939	0.00000
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.58333	0.00000	0.08333	0.33333	0.00000
18	WTD NET PLANT RATIOS	NP29	1.00000	0.47355	0.01909	0.10603	0.39839	0.00055
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.15385	0.73438	0.02644	0.08534	0.00000
22	WTD RATIOS	W689	1.00000	0.57798	0.00000	0.09908	0.31927	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.33940	0.37191	0.05982	0.21977	0.00000
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.29934	0.53454	0.04934	0.12500	0.00000
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.47363	0.01918	0.11005	0.39427	0.00053
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.46303	0.05053	0.10635	0.37789	0.00050
<u>28 O &amp; 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	0.04615	0.00000	0.95385	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	0.34524	0.32937	0.05952	0.26190	0.00000
34	WTD O & M EXP RATIOS	OM39	1.00000	0.36101	0.35730	0.05782	0.21720	0.00000
<u>35 DEPRECIATION EXPENSES</u>								
36	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	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>
<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	0.00532	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00401	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00171	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00459	0.00000	0.00000	0.00000	0.99770	0.00230
9	WTD GROSS PLANT RATIOS	GP19	0.00185	0.00000	0.00000	0.00000	0.99989	0.00011
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00152	0.00000	0.00000	0.00000	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	0.00504	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.00393	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00391	0.00000	0.00000	0.00000	0.99609	0.00391
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	0.00218	0.00000	0.00000	0.00000	0.99978	0.00022
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD RATIOS	W689	0.00183	0.00000	0.00000	0.00000	0.99817	0.00183
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00650	0.00000	0.00000	0.00000	0.99740	0.00260
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00658	0.00000	0.00000	0.00000	1.00164	-0.00164
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.00213	0.00000	0.00000	0.00000	0.99979	0.00021
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00160	0.00000	0.00000	0.00000	0.99990	0.00010
<u>28 O &amp; 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	0.00444	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.31579	0.00000	0.00000	0.00000	0.05263	0.00000
33	WTD A & G EXP RATIOS	A339	0.00397	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD O & M EXP RATIOS	OM39	0.00593	0.00000	0.00000	0.00000	1.00000	0.00000
<u>35 DEPRECIATION EXPENSES</u>								
36	WTD PRODUCTION DEPREC RATIOS	P489	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	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.03571	0.00000	0.96429	0.00000	0.00000	
2	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.99485	0.00000	
3	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.38710	0.33871	0.06452	0.20968	0.00000	
4	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.65912	0.02503	0.06913	0.24553	0.00000	
5	<u>OTHER TAXES &amp; MISC EXPENSES</u>								
6	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.57143	0.01429	0.10000	0.31429	0.00000	
7	WTD PAYROLL TAX RATIOS	L559	1.00000	0.38889	0.33333	0.05556	0.22222	0.00000	
8	WTD OTHER TAX RATIOS	L599	1.00000	0.54472	0.06098	0.09350	0.30081	0.00000	
9	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	1.00000	0.00000	0.00000	0.50000	0.00000	
10	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.48191	0.21299	0.06538	0.23520	0.00000	
11	<u>INCOME TAXES</u>								
12	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.47890	0.15423	0.08070	0.28298	0.00000	
13	<u>OPERATING EXPENSES</u>								
14	WTD PROD O & M EXP RATIOS	P459	1.00000	0.49619	0.50381	0.00000	0.00000	0.00000	
15	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04615	0.00000	0.95385	0.00000	0.00000	
16	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.99556	0.00000	
17	<u>WAGES AND SALARIES (K600-K639)</u>								
18	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.38498	0.34507	0.05634	0.21127	0.00000	
19	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.38318	0.34346	0.05607	0.21028	0.00000	
20	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.38307	0.34298	0.05568	0.20935	0.00000	
21	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	

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 CURTAILABLE 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
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	1.00000	0.00000
4 WTD TOT DEPREC EXP RATIOS	DE49	0.00119	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
<u>5 OTHER TAXES &amp; 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	1.50000	-0.50000
10 WTD OP EXP EX INC & REV RATIOS	OP69	0.00370	0.00000	0.00000	0.00000	0.00041	0.99959	0.00041
<u>11 INCOME TAXES</u>								
12 WTD TOTAL ELECTRIC REVENUE	CS09	0.00319	0.00000	0.00000	0.00000	0.00027	1.00027	-0.00027
<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	0.99765	0.00235
19 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00467	0.00000	0.00000	0.00000	0.00000	0.99766	0.00234
20 WTD WAGE AND SALARY RATIOS	K639	0.00445	0.00000	0.00000	0.00000	0.00000	0.99555	0.00445
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 & 25% AD  
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS25FN-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 REVENUES=COST OF SERVICE	R600	3,767	1,805	582	304	1,066	0
3	TOTAL REVENUE CREDITS	Q027	76	18	12	4	41	0
4	TOTAL ELECTRIC REVENUE	CS07	3,843	1,823	594	308	1,107	0
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,432	-1,172	-518	-159	-572	-0
6	NET INCOME	NI01	1,411	651	76	149	535	0
<u>7 ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE	Y783	-255	-118	-13	-27	-96	-0
9	TOTAL SIT UNALLOW FOR FIT	Y861	235	134	4	23	74	0
10	PRELIMINARY TAXABLE INCOME	T101	1,391	667	67	145	513	0
<u>11 STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME	T101	1,391	667	67	145	513	0
13	STATE TAXABLE INCOME	S101	1,391	667	67	145	513	0
<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 = SI01 * K192	ST01	77	37	4	8	28	0
17	STATE INC TAX PAYABLE	SP01	77	37	4	8	28	0
<u>18 SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE	SP01	77	37	4	8	28	0
20	NET STATE INC TAX ALLOWABLE	SA01	77	37	4	8	28	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME	T101	1,391	667	67	145	513	0
23	STATE INC TAX PAYABLE	SP01	-77	-37	-4	-8	-28	-0
24	NET FEDERAL TAXABLE INCOME	F101	1,314	630	63	137	485	0
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190	FT01	461	221	22	48	170	0
27	TOTAL FED PROV DEF IT (410.1)	Z781	-87	-50	-1	-9	-27	0
28	TOTAL AMORTIZED ITC	Z813	-19	-11	-0	-2	-6	-0
29	NET FED INC TAX ALLOWABLE	FA01	355	160	21	37	137	0
<u>30 FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = F101 * K190	FT01	461	221	22	48	170	0
32	FED INC TAX PAYABLE	FP01	461	221	22	48	170	0
<u>33 PRELIMINARY SUMMARY</u>								
34	NET INCOME	NI01	1,411	651	76	149	535	0

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

DOCKET NUMBER: ERCS25FN-000  
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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 REVENUES=COST OF SERVICE	R600	12	0	0	0	3,770	-3
3	TOTAL REVENUE CREDITS	Q027	0	0	0	0	75	1
4	TOTAL ELECTRIC REVENUE	CS07	12	0	0	1	3,845	-2
5	TOTAL OP EXP EX INC & REV TAX	OP61	-9	-0	-0	-1	-2,431	-1
6	NET INCOME	N101	3	0	0	0	1,414	-3
<u>7 ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE	Y783	-0	-0	-0	-0	-254	-1
9	TOTAL SIT UNALLOW FOR FIT	Y861	0	0	0	0	235	0
10	PRELIMINARY TAXABLE INCOME	T101	3	0	0	0	1,395	-4
<u>11 STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME	T101	3	0	0	0	1,395	-4
13	STATE TAXABLE INCOME	S101	3	0	0	0	1,395	-4
<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	77	0
17	STATE INC TAX PAYABLE	SP01	0	0	0	0	77	0
<u>18 SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE	SP01	0	0	0	0	77	0
20	NET STATE INC TAX ALLOWABLE	SA01	0	0	0	0	77	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME	T101	3	0	0	0	1,395	-4
23	STATE INC TAX PAYABLE	SP01	-0	-0	-0	-0	-77	-0
24	NET FEDERAL TAXABLE INCOME	F101	3	0	0	0	1,318	-4
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	462	-1
27	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-87	0
28	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-19	-0
29	NET FED INC TAX ALLOWABLE	FA01	1	0	0	0	356	-1
<u>30 FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = F101 * K190	FT01	1	0	0	0	462	-1
32	FED INC TAX PAYABLE	FP01	1	0	0	0	462	-1
<u>33 PRELIMINARY SUMMARY</u>								
34	NET INCOME	N101	3	0	0	0	1,414	-3

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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	-355	-160	-21	-37	-137	-0	-0
2 NET STATE INC TAX ALLOWABLE	SA01	-77	-37	-4	-8	-28	-0	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	979	454	51	104	370	0	0
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09795	0.09810	0.10099	0.09784	0.09796	0.00000	0.00000

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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	-1	-0	-0	-0	-0	-356	1
2 NET STATE INC TAX ALLOWABLE	SA01	-0	-0	-0	-0	-0	-77	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	2	0	0	0	0	981	-2
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.12500	0.00000	0.00000	0.00000	0.00000	0.09816	-2.00000

**G**      *Interruptible Service*

FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED  
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DOCKET NUMBER: ERIS25FN-000  
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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 RATE BASE</b>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	230,762	154,694	3,970	28,284	39,684	1,227	10
3	TOTAL DEPRECIATION RESERVE	DR11	-121,724	-90,649	-1,646	-13,009	-14,610	-511	-4
4	TOTAL RATE BASE ADJUSTMENTS	RB71	10,888	4,193	4,366	1,461	856	31	0
5	TOTAL RATE BASE	RB91	119,926	68,238	6,690	16,736	25,930	747	6
<b>6 OPERATING EXPENSES</b>									
7	TOTAL O & M EXPENSE	OM31	17,145	7,201	6,372	1,232	1,997	46	1
8	TOTAL DEPRECIATION EXPENSE	DE41	10,976	8,177	284	911	1,418	54	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	3,098	1,972	210	354	505	16	0
10	MISC ALLOWABLE EXPENSES	M621	-26	-21	3	-4	-6	0	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	31,193	17,329	6,869	2,493	3,914	116	1
12	NET FED INCOME TAX ALLOWABLE	1879	4,215	2,351	253	597	933	27	1
13	NET STATE INCOME TAX ALLOWABLE	J979	924	540	46	127	193	6	0
14	TOTAL OPERATING EXPENSE	OPEX	36,332	20,220	7,168	3,217	5,040	149	2
15	RETURN ON RATE BASE	R751	11,763	6,693	656	1,642	2,543	73	1
16	TOTAL REVENUE CREDITS	Q027	-813	-278	-161	-74	-285	-12	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05	47,282	26,635	7,663	4,785	7,298	210	3
18	CLASS REVENUES=COST OF SERVICE	R602	47,282	26,635	7,663	4,785	7,298	211	3
19	EXCESS REVENUES	XREV	0	0	0	0	0	1	0
20	TOTAL RETURN EARNED	RETE	11,763	6,693	656	1,642	2,543	74	1
21	RATE OF RETURN EARNED	RORE	0.09809	0.09808	0.09806	0.09811	0.09807	0.09906	0.16667
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	0.13200	0.13199	0.13195	0.13205	0.13197	0.13382	0.25985
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	47,282	26,635	7,663	4,785	7,298	211	3
26	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	-1	0
27	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	-0.00474	0.00000

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FLORIDA POWER CORPORATION  
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 INTERRUPTIBLE SERVICE 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 RATE BASE									
2 GROSS ELECTRIC PLT IN SERVICE	GP11	852	2,021	0	0	18	230,760	2	
3 TOTAL DEPRECIATION RESERVE	DR11	-341	-945	-0	-0	-9	-121,724	-0	
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-43	35	0	0	-13	10,886	2	
5 TOTAL RATE BASE	RB91	468	1,111	0	0	-4	119,922	4	
6 OPERATING EXPENSES									
7 TOTAL O & M EXPENSE	OM31	155	118	0	0	23	17,145	0	
8 TOTAL DEPRECIATION EXPENSE	DE41	35	95	0	0	2	10,976	0	
9 TOTAL OTHER TAX & MISC EXPENSE	L591	13	26	0	0	1	3,097	1	
10 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	0	-28	2	
11 TOTAL OP EXP EX INC & REV TAX	OP61	203	239	0	0	26	31,190	3	
12 NET FED INCOME TAX ALLOWABLE	I879	17	39	0	0	0	4,218	-3	
13 NET STATE INCOME TAX ALLOWABLE	J979	4	8	0	0	0	924	0	
14 TOTAL OPERATING EXPENSE	OPEX	224	286	0	0	26	36,332	0	
15 RETURN ON RATE BASE	R751	46	109	0	0	0	11,763	0	
16 TOTAL REVENUE CREDITS	Q027	-1	-2	-0	-0	-0	-813	-0	
17 TOTAL ELECTRIC COST OF SERVICE	CS05	269	393	0	0	26	47,282	0	
18 CLASS REVENUES=COST OF SERVICE	R602	269	393	0	0	26	47,283	-1	
19 EXCESS REVENUES	XREV	0	0	0	0	0	1	-1	
20 TOTAL RETURN EARNED	RETE	46	109	0	0	0	11,764	-1	
21 RATE OF RETURN EARNED	RORE	0.09829	0.09811	0.00000	0.00000	0.00000	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	0.13238	0.13204	-0.05086	-0.05086	-0.05086	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	269	393	0	0	26	47,283	-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	-0.00002	-1.00000	

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FLORIDA POWER CORPORATION  
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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	112,026	112,026	0	0	0	0	0
3	INTERMEDIATE P102 K202	17,763	17,763	0	0	0	0	0
4	PEAKING P104 K204	18,560	18,560	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE P121	148,349	148,349	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE T100 K200	723	723	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE T102 K202	129	129	0	0	0	0	0
9	GEN. STEP-UP - PEAKING T104 K204	546	546	0	0	0	0	0
10	TRANSMISSION T106 K220	27,539	0	0	27,539	0	0	0
11	TRANSMISSION PLANT IN SERVICE T121	28,937	1,398	0	27,539	0	0	0
12	TOTAL PROD & TRANS PLANT PT21	177,286	149,747	0	27,539	0	0	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY D100 K240	38,426	0	0	0	38,426	0	0
15	SECONDARY D102 K242	1,188	0	0	0	0	1,188	0
16	SERVICES D104 K244	10	0	0	0	0	0	10
17	METERS D106 K246	775	0	0	0	0	0	0
18	IS EQUIPMENT D112 K252	1,958	0	0	0	0	0	0
19	DISTRIBUTION PLANT IN SERVICE D141	42,357	0	0	0	38,426	1,188	10
20	TOTAL TRANS & DIST PLANT TD21	71,294	1,398	0	27,539	38,426	1,188	10
21	TOTAL GROSS PTD PLANT PD21	219,643	149,747	0	27,539	38,426	1,188	10
<u>22 GENERAL &amp; INTANGIBLE PLANT</u>								
23	LABOR RELATED G100 K627	11,113	4,947	3,970	745	1,258	39	0
24	RETAIL CUSTOMER RELATED (CSS) G102 K400	6	0	0	0	0	0	0
25	GENERAL PLANT IN SERVICE G121	11,119	4,947	3,970	745	1,258	39	0
26	GROSS ELECTRIC PLT IN SERVICE GP11	230,762	154,694	3,970	28,284	39,684	1,227	10

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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
<b>1 PRODUCTION PLANT</b>									
2	BASE	P100 K200	0	0	0	0	0	112,026	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	17,763	0
4	PEAKING	P104 K204	0	0	0	0	0	18,560	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	148,349	0
<b>6 TRANSMISSION PLANT</b>									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	723	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	129	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	546	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	27,539	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	28,937	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	177,286	0
<b>13 DISTRIBUTION PLANT</b>									
14	PRIMARY	D100 K240	0	0	0	0	0	38,426	0
15	SECONDARY	D102 K242	0	0	0	0	0	1,188	0
16	SERVICES	D104 K244	0	0	0	0	0	10	0
17	METERS	D106 K246	775	0	0	0	0	775	0
18	IS EQUIPMENT	D112 K252	0	1,958	0	0	0	1,958	0
19	DISTRIBUTION PLANT IN SERVICE	D141	775	1,958	0	0	0	42,357	0
20	TOTAL TRANS & DIST PLANT	T021	775	1,958	0	0	0	71,294	0
21	TOTAL GROSS PTD PLANT	PD21	775	1,958	0	0	0	219,643	0
<b>22 GENERAL &amp; INTANGIBLE PLANT</b>									
23	LABOR RELATED	G100 K627	77	63	0	0	12	11,111	2
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	6	6	0
25	GENERAL PLANT IN SERVICE	G121	77	63	0	0	18	11,117	2
26	GROSS ELECTRIC PLT IN SERVICE	GP11	852	2,021	0	0	18	230,760	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 & 25% AD  
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERI25FN-000  
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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION PLANT</b>									
2	BASE	P150 P100	64,067	64,067	0	0	0	0	0
3	INTERMEDIATE	P152 P102	15,587	15,587	0	0	0	0	0
4	PEAKING	P154 P104	8,376	8,376	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	88,030	88,030	0	0	0	0	0
<b>6 TRANSMISSION PLANT</b>									
7	GEN. STEP-UP - BASE	T150 T100	243	243	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	43	43	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	183	183	0	0	0	0	0
10	TRANSMISSION	T156 T106	12,682	0	0	12,682	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	13,151	469	0	12,682	0	0	0
<b>12 DISTRIBUTION PLANT</b>									
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
<b>19 GENERAL &amp; INTANGIBLE PLANT</b>									
20	LABOR RELATED	G150 G100	4,599	2,047	1,643	308	521	16	0
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	4	0	0	0	0	0	0
22	TOTAL GENERAL DEPREC RESERVE	G171	4,603	2,047	1,643	308	521	16	0
<b>23 COMMON &amp; OTHER PLANT</b>									
24	RETIREMENT WORK IN PROGRESS	C150 GP19	153	103	3	19	26	1	0
25	TOTAL COM & OTHER PLANT	C171	153	103	3	19	26	1	0
26	TOTAL DEPRECIATION RESERVE	DR11	121,724	90,649	1,646	13,009	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 & 25% AD  
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS25FN-000  
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DEPRECIATION RESERVE	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FIXTURE/MAINT	POLES	BILLING/INFO	AT ISSUE			
<u>1 PRODUCTION PLANT</u>										
2	BASE	P150 P100	0	0	0	0	0	0	64,067	0
3	INTERMEDIATE	P152 P102	0	0	0	0	0	0	15,587	0
4	PEAKING	P154 P104	0	0	0	0	0	0	8,376	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	0	0	88,030	0
<u>6 TRANSMISSION PLANT</u>										
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	0	0	243	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	0	0	43	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	0	0	183	0
10	TRANSMISSION	T156 T106	0	0	0	0	0	0	12,682	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	0	0	13,151	0
<u>12 DISTRIBUTION PLANT</u>										
13	PRIMARY	D150 D100	0	0	0	0	0	0	14,063	0
14	SECONDARY	D152 D102	0	0	0	0	0	0	494	0
15	SERVICES	D154 D104	0	0	0	0	0	0	4	0
16	METERS	D156 D106	308	0	0	0	0	0	308	0
17	IS EQUIPMENT	D162 K252	0	918	0	0	0	0	918	0
18	TOTAL DIST DEPREC RESERVE	D191	308	918	0	0	0	0	15,787	0
<u>19 GENERAL &amp; INTANGIBLE PLANT</u>										
20	LABOR RELATED	G150 G100	32	26	0	0	5	5	4,598	1
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	0	4	4	4	0
22	TOTAL GENERAL DEPREC RESERVE	G171	32	26	0	0	9	9	4,602	1
<u>23 COMMON &amp; OTHER PLANT</u>										
24	RETIREMENT WORK IN PROGRESS	C150 GP19	1	1	0	0	0	0	154	-1
25	TOTAL COM & OTHER PLANT	C171	1	1	0	0	0	0	154	-1
26	TOTAL DEPRECIATION RESERVE	DR11	341	945	0	0	9	9	121,724	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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 INTERRUPTIBLE SERVICE CLASS

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NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION PLANT</b>									
2	PRODUCTION PLANT IN SERVICE	P121	148,349	148,349	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-88,030	-88,030	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	60,319	60,319	0	0	0	0	0
<b>5 TRANSMISSION PLANT</b>									
6	TRANSMISSION PLANT IN SERVICE	T121	28,937	1,398	0	27,539	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-13,151	-469	-0	-12,682	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	15,786	929	0	14,857	0	0	0
<b>9 DISTRIBUTION PLANT</b>									
10	DISTRIBUTION PLANT IN SERVICE	D141	42,357	0	0	0	38,426	1,188	10
11	TOTAL DIST DEPREC RESERVE	D191	-15,787	-0	-0	-0	-14,063	-494	-4
12	NET DISTRIBUTION PLANT	D241	26,570	0	0	0	24,363	694	6
13	NET PTD PLANT	NT31	102,675	61,248	0	14,857	24,363	694	6
14	NET TRANS & DIST PLANT	NT21	42,356	929	0	14,857	24,363	694	6
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
16	GENERAL PLANT IN SERVICE	G121	11,119	4,947	3,970	745	1,258	39	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-4,603	-2,047	-1,643	-308	-521	-16	-0
18	NET GENERAL & INTANG PLANT	G221	6,516	2,900	2,327	437	737	23	0
<b>19 COMMON &amp; OTHER PLANT</b>									
20	TOTAL COM & OTHER PLANT	C171	-153	-103	-3	-19	-26	-1	-0
21	NET COMMON & OTHER PLANT	C221	-153	-103	-3	-19	-26	-1	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	109,038	64,045	2,324	15,275	25,074	716	6

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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 & 25% AD  
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS25FN-000  
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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
<b>1 PRODUCTION PLANT</b>									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	148,349	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-88,030	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	60,319	0
<b>5 TRANSMISSION PLANT</b>									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	28,937	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-13,151	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	15,786	0
<b>9 DISTRIBUTION PLANT</b>									
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	102,675	0
14	NET TRANS & DIST PLANT	NT21	467	1,040	0	0	0	42,356	0
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
16	GENERAL PLANT IN SERVICE	G121	77	63	0	0	18	11,117	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-32	-26	-0	-0	-9	-4,602	-1
18	NET GENERAL & INTANG PLANT	G221	45	37	0	0	9	6,515	1
<b>19 COMMON &amp; OTHER PLANT</b>									
20	TOTAL COM & OTHER PLANT	C171	-1	-1	-0	-0	-0	-154	1
21	NET COMMON & OTHER PLANT	C221	-1	-1	0	0	0	-154	1
22	NET ELECTRIC PLANT IN SERVICE	NP21	511	1,076	0	0	9	109,036	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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 INTERRUPTIBLE SERVICE CLASS

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 RATE BASE ADJUSTMENTS</b>								
<b>2 ADDITIVE ADJUSTMENTS</b>								
<b>3 PLANT HELD FOR FUTURE USE</b>								
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
<b>7 CONSTRUCTION WORK IN PROGRESS</b>								
8	PRODUCTION V234 P121	4,310	4,310	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	187	83	67	13	21	1	0
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-2,854	-2,854	0	0	0	0	0
13	TOTAL RATE BASE CWIP V255	2,681	1,539	67	764	281	9	0
14	TOTAL ADDITIVE ADJUSTMENTS V289	2,932	1,539	67	960	336	9	0
15	NET ORIGINAL COST RATE BASE RB21	111,970	65,584	2,391	16,235	25,410	725	6
<b>16 WORKING CAPITAL</b>								
<b>17 MATERIALS AND SUPPLIES</b>								
<b>18 FUEL SUPPLIES</b>								
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
<b>22 PLANT MATERIALS &amp; SUPPLIES</b>								
23	AMOUNT ALLOCABLE W642 GP19	2,835	1,900	49	347	488	15	0
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-16	-11	0	-2	-3	0	0
25	TOTAL PLANT MATERIALS & SUPPL W659	2,819	1,889	49	345	485	15	0
26	TOTAL MATERIALS & SUPPLIES W661	10,854	1,889	8,084	345	485	15	0
<b>27 PREPAYMENTS</b>								
28	TOTAL W670 PD29	6,828	4,655	0	856	1,195	37	0
29	TOTAL PREPAYMENTS W687	6,828	4,655	0	856	1,195	37	0
<b>30 MISCELLANEOUS WORKING CAPITAL</b>								

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

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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>
<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	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
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	0	0	0	0	4,310	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	187	0
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-2,854	0
13	TOTAL RATE BASE CWIP	V255	6	14	0	0	2,680	1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	6	14	0	0	2,931	1
15	NET ORIGINAL COST RATE BASE	RB21	517	1,090	0	0	111,967	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	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
<u>22 PLANT MATERIALS &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	10	25	0	0	2,834	1
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	0	0	0	0	-16	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	10	25	0	0	2,818	1
26	TOTAL MATERIALS & SUPPLIES	W661	10	25	0	0	10,853	1
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	24	61	0	0	6,828	0
29	TOTAL PREPAYMENTS	W687	24	61	0	0	6,828	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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 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ER1S25FN-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	-4,730	-2,106	-1,690	-317	-535	-16	0
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	465	465	0	0	0	0	0
3	MISC OTHER	W736 OM31	-5,642	-2,370	-2,097	-405	-657	-15	0
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-89	-60	-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	278	186	5	34	48	1	0
7	TOTAL MISC WORK CAPITAL	W747	-9,726	-3,890	-3,785	-700	-1,160	-30	0
8	TOTAL WORKING CAPITAL	WC71	7,956	2,654	4,299	501	520	22	0
9	<u>PRELIMINARY SUMMARY</u>								
10	TOTAL ADDITIVE ADJUSTMENTS	V289	2,932	1,539	67	960	336	9	0
11	TOTAL WORKING CAPITAL	WC71	7,956	2,654	4,299	501	520	22	0
12	TOTAL RATE BASE ADJUSTMENTS	RB71	10,888	4,193	4,366	1,461	856	31	0
13	<u>RATE BASE CALCULATION</u>								
14	NET ELECTRIC PLANT IN SERVICE	NP21	109,038	64,045	2,324	15,275	25,074	716	6
15	TOTAL RATE BASE ADJUSTMENTS	RB71	10,888	4,193	4,366	1,461	856	31	0
16	TOTAL RATE BASE	RB91	119,926	68,238	6,690	16,736	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	11,763	6,693	656	1,642	2,543	73	1

FLORIDA POWER CORPORATION  
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DOCKET NUMBER: ERIS25FN-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	-33	-27	0	0	-5	-4,729	-1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	465	0
3 MISC OTHER	W736 OM31	-51	-39	0	0	-8	-5,642	0
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	-1	0	0	0	-89	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	277	1
7 TOTAL MISC WORK CAPITAL	W747	-83	-65	0	0	-13	-9,726	0
8 TOTAL WORKING CAPITAL	WC71	-49	21	0	0	-13	7,955	1
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	6	14	0	0	0	2,931	1
11 TOTAL WORKING CAPITAL	WC71	-49	21	0	0	-13	7,955	1
12 TOTAL RATE BASE ADJUSTMENTS	RB71	-43	35	0	0	-13	10,886	2
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	511	1,076	0	0	9	109,036	2
15 TOTAL RATE BASE ADJUSTMENTS	RB71	-43	35	0	0	-13	10,886	2
16 TOTAL RATE BASE	RB91	468	1,111	0	0	-4	119,922	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	46	109	0	0	0	11,763	0

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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
<b>1 PRODUCTION O &amp; M</b>								
<b>2 ENERGY RELATED PROD O &amp; M</b>								
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
<b>7 DEMAND RELATED PROD O &amp; M</b>								
8	BASE P352 K200	4,385	4,385	0	0	0	0	0
9	INTERMEDIATE P354 K202	640	640	0	0	0	0	0
10	PEAKING P356 K204	675	675	0	0	0	0	0
11	ADJ F - NUCLEAR M&S INVENTORY P362 K200	75	75	0	0	0	0	0
12	TOTAL DEMAND RELATED P391	5,775	5,775	0	0	0	0	0
13	TOTAL PRODUCTION O & M P451	11,025	5,775	5,250	0	0	0	0
<b>14 TRANSMISSION O &amp; M</b>								
15	GEN. STEP-UP - BASE T300 K200	26	26	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	20	20	0	0	0	0	0
18	TRANSMISSION T306 K220	983	0	0	983	0	0	0
19	TOTAL TRANSMISSION O & M T341	1,034	51	0	983	0	0	0
<b>20 DISTRIBUTION O &amp; M</b>								
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
<b>27 CUSTOMER ACCOUNTING</b>								
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	74	21	13	20	1	0
32	GROSS UP/(DOWN) ADJ FOR UNCOLL C310 R600	4	2	1	0	1	0	0
33	TOTAL CUSTOMER ACCOUNTING EXP C317	262	76	22	13	21	1	0
<b>34 CUSTOMER SERVICE &amp; INFORMATION</b>								
35	TOTAL C320 K400	1	0	0	0	0	0	0

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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
<b>1 PRODUCTION O &amp; M</b>								
<b>2 ENERGY RELATED PROD O &amp; M</b>								
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
<b>7 DEMAND RELATED PROD O &amp; M</b>								
8	BASE	P352 K200	0	0	0	0	4,385	0
9	INTERMEDIATE	P354 K202	0	0	0	0	640	0
10	PEAKING	P356 K204	0	0	0	0	675	0
11	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	75	0
12	TOTAL DEMAND RELATED	P391	0	0	0	0	5,775	0
13	TOTAL PRODUCTION O & M	P451	0	0	0	0	11,025	0
<b>14 TRANSMISSION O &amp; M</b>								
15	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	26	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	20	0
18	TRANSMISSION	T306 K220	0	0	0	0	983	0
19	TOTAL TRANSMISSION O & M	T341	0	0	0	0	1,034	0
<b>20 DISTRIBUTION O &amp; M</b>								
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
<b>27 CUSTOMER ACCOUNTING</b>								
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	131	1
32	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	0	0	0	0	4	0
33	TOTAL CUSTOMER ACCOUNTING EXP	C317	109	1	0	18	261	1
<b>34 CUSTOMER SERVICE &amp; INFORMATION</b>								
35	TOTAL	C320 K400	0	0	0	1	1	0

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FLORIDA POWER CORPORATION  
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<u>O &amp; 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>
1	TOTAL CUSTOMER SERVICE & INFO	C329	1	0	0	0	0	0	0
2	<u>SALES</u>								
3	TOTAL	S300 K400	1	0	0	0	0	0	0
4	TOTAL SALES EXPENSE	S317	1	0	0	0	0	0	0
5	<u>ADMINISTRATIVE &amp; GENERAL</u>								
6	PRODUCTION - BASE RELATED	A300 K200	-127	-127	0	0	0	0	0
7	TRANSMISSION PLANT RELATED	A302 T106	18	0	0	18	0	0	0
8	DISTRIBUTION PLANT RELATED	A304 D149	86	0	0	0	78	2	0
9	GROSS PLANT RELATED	A306 GP19	121	81	2	15	21	1	0
10	LABOR RELATED	A308 K627	1,264	563	452	85	143	4	0
11	D.A. RETAIL - LABOR	A312 K627	10	4	4	1	1	0	0
12	ADJ J - RETAIL RATE CASE EXP	A314 R600	26	15	4	3	4	0	0
13	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-131	-58	-47	-9	-15	0	0
14	ADJ N - INTEREST TAX DEFIC	A322 GP19	-49	-33	-1	-6	-8	0	0
15	ADJ D - ACQUISITION ADJ	A324 K627	1,919	854	686	129	217	7	0
16	TOTAL ADMINISTRATIVE & GENERAL	A337	3,137	1,299	1,100	236	441	14	0
17	TOTAL O & M EXPENSE	OM31	17,145	7,201	6,372	1,232	1,997	46	1

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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 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	-127	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	86	0
9	GROSS PLANT RELATED	A306 GP19	0	1	0	0	0	121	0
10	LABOR RELATED	A308 K627	9	7	0	0	1	1,264	0
11	D.A. RETAIL - LABOR	A312 K627	0	0	0	0	0	10	0
12	ADJ J - RETAIL RATE CASE EXP	A314 R600	0	0	0	0	0	26	0
13	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-1	-1	0	0	0	-131	0
14	ADJ N - INTEREST TAX DEFIC	A322 GP19	0	0	0	0	0	-48	-1
15	ADJ D - ACQUISITION ADJ	A324 K627	13	11	0	0	2	1,919	0
16	TOTAL ADMINISTRATIVE & GENERAL	A337	23	22	0	0	3	3,138	-1
17	TOTAL O & M EXPENSE	OM31	155	118	0	0	23	17,145	0

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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
<b>1 PRODUCTION DEPRECIATION</b>								
2	BASE	P460 P100	5,199	5,199	0	0	0	0
3	INTERMEDIATE	P462 P102	949	949	0	0	0	0
4	PEAKING	P464 P104	802	802	0	0	0	0
5	D.A. RETAIL	P468 K200	410	410	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	422	422	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	7,782	7,782	0	0	0	0
<b>8 TRANSMISSION DEPRECIATION</b>								
9	GEN. STEP-UP - BASE	T460 T100	21	21	0	0	0	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	4	4	0	0	0	0
11	GEN. STEP-UP - PEAKING	T464 T104	16	16	0	0	0	0
12	TRANSMISSION	T466 T106	858	0	0	858	0	0
13	TOTAL TRANS DEPREC EXP	T481	899	41	0	858	0	0
<b>14 DISTRIBUTION DEPRECIATION</b>								
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
<b>20 GENERAL &amp; INTANG DEPRECIATION</b>								
21	LABOR RELATED	G460 G100	868	386	310	58	98	3
22	RETAIL CUSTOMER RELATED (CSS)	G462 G102	1	0	0	0	0	0
23	ADJ S - SEBRING	G464 G100	-72	-32	-26	-5	-8	0
24	TOTAL GENERAL DEPREC EXPENSE	G481	797	354	284	53	90	3
25	TOTAL DEPRECIATION EXPENSE	DE41	10,976	8,177	284	911	1,418	54

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FLORIDA POWER CORPORATION  
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DEPRECIATION EXPENSE	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FIXTURE/MAINT	POLES					
<b>1 PRODUCTION DEPRECIATION</b>										
2	BASE	P460 P100	0	0	0	0	0	5,199	0	
3	INTERMEDIATE	P462 P102	0	0	0	0	0	949	0	
4	PEAKING	P464 P104	0	0	0	0	0	802	0	
5	D.A. RETAIL	P468 K200	0	0	0	0	0	410	0	
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	422	0	
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	7,782	0	
<b>8 TRANSMISSION DEPRECIATION</b>										
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	21	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	16	0	
12	TRANSMISSION	T466 T106	0	0	0	0	0	858	0	
13	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	899	0	
<b>14 DISTRIBUTION DEPRECIATION</b>										
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	
<b>20 GENERAL &amp; INTANG DEPRECIATION</b>										
21	LABOR RELATED	G460 G100	6	5	0	0	1	867	1	
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	-71	-1	
24	TOTAL GENERAL DEPREC EXPENSE	G481	6	5	0	0	2	797	0	
25	TOTAL DEPRECIATION EXPENSE	DE41	35	95	0	0	2	10,976	0	

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FLORIDA POWER CORPORATION  
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<u>OTHER TAXES &amp; 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 &amp; REV</u>											
<u>2 REAL ESTATE &amp; PROPERTY TAX</u>											
3	<u>AMOUNT ALLOCABLE</u>		L500	GP19	2,635	1,766	45	323	453	14	0
4	<u>TOTAL REAL EST &amp; PROP TAX</u>		L521		2,635	1,766	45	323	453	14	0
<u>5 PAYROLL TAX</u>											
6	<u>TOTAL</u>		L530	K627	463	206	165	31	52	2	0
7	<u>TOTAL PAYROLL TAX</u>		L551		463	206	165	31	52	2	0
8	<u>TOTAL OTHER TAX &amp; MISC EXPENSE</u>		L591		3,098	1,972	210	354	505	16	0
<u>9 OTHER TAXES &amp; MISC EXPENSES</u>											
10	<u>REVENUE TAXES</u>		M600	R600	4,414	2,487	715	447	681	20	0
11	<u>ADJ B - GAIN/LOSS PROPERTY</u>		M604	GP19	-58	-39	-1	-7	-10	0	0
12	<u>ADJ M - EXCLUDE FRANCHISE, GRT</u>		M608	R600	-4,384	-2,470	-711	-444	-677	-20	0
13	<u>GROSS UP/(DOWN) ADJ FOR RAF</u>		M610	R600	2	1	0	0	0	0	0
14	<u>MISC ALLOWABLE EXPENSES</u>		M621		-26	-21	3	-4	-6	0	0
<u>15 PRELIMINARY SUMMARY</u>											
16	<u>TOTAL O &amp; M EXPENSE</u>		OM31		17,145	7,201	6,372	1,232	1,997	46	1
17	<u>TOTAL DEPRECIATION EXPENSE</u>		DE41		10,976	8,177	284	911	1,418	54	0
18	<u>TOTAL OTHER TAX &amp; MISC EXPENSE</u>		L591		3,098	1,972	210	354	505	16	0
19	<u>MISC ALLOWABLE EXPENSES</u>		M621		-26	-21	3	-4	-6	0	0
20	<u>TOTAL OP EXP EX INC &amp; REV TAX</u>		OP61		31,193	17,329	6,869	2,493	3,914	116	1

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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 &amp; REV</u>									
<u>2 REAL ESTATE &amp; PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	10	23	0	0	0	2,634	1
4	TOTAL REAL EST & PROP TAX	L521	10	23	0	0	0	2,634	1
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	3	3	0	0	1	463	0
7	TOTAL PAYROLL TAX	L551	3	3	0	0	1	463	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	13	26	0	0	1	3,097	1
<u>9 OTHER TAXES &amp; MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	25	37	0	0	2	4,414	0
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	0	-1	0	0	0	-58	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-25	-36	0	0	-2	-4,385	1
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	0	0	0	0	0	1	1
14	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	0	-28	2
<u>15 PRELIMINARY SUMMARY</u>									
16	TOTAL O & M EXPENSE	OM31	155	118	0	0	23	17,145	0
17	TOTAL DEPRECIATION EXPENSE	DE41	35	95	0	0	2	10,976	0
18	TOTAL OTHER TAX & MISC EXPENSE	L591	13	26	0	0	1	3,097	1
19	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	0	-28	2
20	TOTAL OP EXP EX INC & REV TAX	OP61	203	239	0	0	26	31,190	3

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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>									
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	3,275	1,863	183	457	708	20	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-216	-123	-12	-30	-47	-1	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	3,059	1,740	171	427	661	19	0
7	TOTAL INTEREST EXPENSE	Y783	3,059	1,740	171	427	661	19	0
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	2,952	1,979	51	362	508	16	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	2,952	1,979	51	362	508	16	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	107	-239	120	65	153	3	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	-1,122	-752	-19	-138	-193	-6	0
15	ADJ R - TAX ON AFUDC	2762 GP19	22	15	0	3	4	0	0
16	TOTAL FED PROV DEF IT (410.1)	2781	-1,100	-737	-19	-135	-189	-6	0
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	2804 GP19	240	161	4	29	41	1	0
20	TOTAL AMORTIZED ITC	2813	240	161	4	29	41	1	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	2781	-1,100	-737	-19	-135	-189	-6	0
23	TOTAL AMORTIZED ITC	2813	-240	-161	-4	-29	-41	-1	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-1,340	-898	-23	-164	-230	-7	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	11,763	6,693	656	1,642	2,543	73	1
27	NET DEDUCTIONS AND ADDITIONS	Y871	-107	239	-120	-65	-153	-3	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-1,340	-898	-23	-164	-230	-7	0
29	BASE FOR FIT COMPUTATION	1865	10,316	6,034	513	1,413	2,160	63	1
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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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
<b>1 FEDERAL INCOME TAX</b>								
<b>2 FED INC TAX DEDUCTIONS</b>								
<b>3 INTEREST - MANUAL ENTRY</b>								
4	TOTAL	Y760 RB91	13	30	0	0	3,274	1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-1	-2	0	0	-216	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	12	28	0	0	3,058	1
7	TOTAL INTEREST EXPENSE	Y783	12	28	0	0	3,058	1
<b>8 ADDITIONS</b>								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	11	26	0	0	2,953	-1
10	TOTAL SIT UNALLOW FOR FIT	Y861	11	26	0	0	2,953	-1
11	NET DEDUCTIONS AND ADDITIONS	Y871	1	2	0	0	105	2
<b>12 FEDERAL INCOME TAX ADJUSTMENTS</b>								
<b>13 FED PROV DEF INC TAX (410.1)</b>								
14	NET FED & STATE DIT	Z760 GP19	-4	-10	0	0	-1,122	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	0	0	0	0	22	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-4	-10	0	0	-1,100	0
<b>17 INVESTMENT TAX CREDITS</b>								
<b>18 AMORTIZED INV TAX CREDIT</b>								
19	AMORTIZATION	Z804 GP19	1	2	0	0	239	1
20	TOTAL AMORTIZED ITC	Z813	1	2	0	0	239	1
<b>21 PRELIMINARY SUMMARY</b>								
22	TOTAL FED PROV DEF IT (410.1)	Z781	-4	-10	0	0	-1,100	0
23	TOTAL AMORTIZED ITC	Z813	-1	-2	-0	-0	-239	-1
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-5	-12	0	0	-1,339	-1
<b>25 FEDERAL INCOME TAX COMPUTATION</b>								
26	RETURN ON RATE BASE	R751	46	109	0	0	11,763	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-1	-2	-0	-0	-105	-2
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-5	-12	0	0	-1,339	-1
29	BASE FOR FIT COMPUTATION	I865	40	95	0	0	10,319	-3
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  
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 INTERRUPTIBLE 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	I869	5,555	3,249	276	761	1,163	34	1
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-1,340	-898	-23	-164	-230	-7	0
3	NET FED INCOME TAX ALLOWABLE	I879	4,215	2,351	253	597	933	27	1
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	I869	5,555	3,249	276	761	1,163	34	1
6	NET FED INCOME TAX PAYABLE	I889	5,555	3,249	276	761	1,163	34	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	11,763	6,693	656	1,642	2,543	73	1
12	NET FED INCOME TAX ALLOWABLE	I879	4,215	2,351	253	597	933	27	1
13	NET DEDUCTIONS AND ADDITIONS	Y871	-107	239	-120	-65	-153	-3	-0
14	BASE FOR SIT COMPUTATION	J965	15,871	9,283	789	2,174	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	924	540	46	127	193	6	0
17	NET STATE INCOME TAX ALLOWABLE	J979	924	540	46	127	193	6	0
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	924	540	46	127	193	6	0
20	NET STATE INCOME TAX PAYABLE	J989	924	540	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)  
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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	5,557	-2
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-5	-12	0	0	0	-1,339	-1
3	NET FED INCOME TAX ALLOWABLE	1879	17	39	0	0	0	4,218	-3
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	22	51	0	0	0	5,557	-2
6	NET FED INCOME TAX PAYABLE	1889	22	51	0	0	0	5,557	-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	11,763	0
12	NET FED INCOME TAX ALLOWABLE	I879	17	39	0	0	0	4,218	-3
13	NET DEDUCTIONS AND ADDITIONS	Y871	-1	-2	-0	-0	-0	-105	-2
14	BASE FOR SIT COMPUTATION	J965	62	146	0	0	0	15,876	-5
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	924	0
17	NET STATE INCOME TAX ALLOWABLE	J979	4	8	0	0	0	924	0
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	4	8	0	0	0	924	0
20	NET STATE INCOME TAX PAYABLE	J989	4	8	0	0	0	924	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	100	100	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	56	38	1	7	10	0	0
6 RATE BASE RELATED	Q008 RB91	246	140	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	813	278	161	74	285	12	0
10 COST OF SERVICE COMPUTATION								
11 TOTAL OP EXP EX INC & REV TAX	OP61	31,193	17,329	6,869	2,493	3,914	116	1
12 RETURN ON RATE BASE	R751	11,763	6,693	656	1,642	2,543	73	1
13 NET FED INCOME TAX ALLOWABLE	1879	4,215	2,351	253	597	933	27	1
14 NET STATE INCOME TAX ALLOWABLE	J979	924	540	46	127	193	6	0
15 TOTAL REVENUE CREDITS	Q027	-813	-278	-161	-74	-285	-12	-0
16 SUBTOTAL B	CS03	47,282	26,635	7,663	4,785	7,298	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	47,282	26,635	7,663	4,785	7,298	210	3
19 CLASS REVENUES=COST OF SERVICE	R602	47,282	26,635	7,663	4,785	7,298	211	3
20 TOTAL ELECTRIC COST OF SERVICE	CS05	-47,282	-26,635	-7,663	-4,785	-7,298	-210	-3
21 EXCESS REVENUES	XREV	0	0	0	0	0	1	0
22 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
23 EXCESS RETURN	XRET	0	0	0	0	0	1	0

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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	100	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	56	0
6 RATE BASE RELATED	Q008 RB91	1	2	0	0	0	246	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	813	0
10 <u>COST OF SERVICE COMPUTATION</u>								
11 TOTAL OP EXP EX INC & REV TAX	OP61	203	239	0	0	26	31,190	3
12 RETURN ON RATE BASE	R751	46	109	0	0	0	11,763	0
13 NET FED INCOME TAX ALLOWABLE	I879	17	39	0	0	0	4,218	-3
14 NET STATE INCOME TAX ALLOWABLE	J979	4	8	0	0	0	924	0
15 TOTAL REVENUE CREDITS	Q027	-1	-2	-0	-0	-0	-813	-0
16 SUBTOTAL B	CS03	269	393	0	0	26	47,282	0
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	393	0	0	26	47,282	0
19 CLASS REVENUES=COST OF SERVICE	R602	269	393	0	0	26	47,283	-1
20 TOTAL ELECTRIC COST OF SERVICE	CS05	-269	-393	-0	-0	-26	-47,282	-0
21 EXCESS REVENUES	XREV	0	0	0	0	0	1	-1
22 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575
23 EXCESS RETURN	XRET	0	0	0	0	0	1	-1

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FLORIDA POWER CORPORATION  
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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
<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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<u>ROR, TAX RATES &amp; 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
TOTAL	3,665,497	1.00000		0.09809

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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	1,962	1,962	0	0	0	0	0
34 PROD. DEMAND - INTERMEDIATE	K602 K202	301	301	0	0	0	0	0
35 PROD. DEMAND - PEAKING	K604 K204	149	149	0	0	0	0	0
36 PRODUCTION ENERGY - ALLOCABLE	K608 K306	1,951	0	1,951	0	0	0	0
37 TRANSMISSION	K610 T121	385	19	0	366	0	0	0
38 DISTRIBUTION	K612 D141	681	0	0	0	618	19	0
39 TOTAL PTD WAGES & SALARIES	K617	5,429	2,431	1,951	366	618	19	0
40 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.44778	0.35937	0.06742	0.11383	0.00350	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)  
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 INTERRUPTIBLE SERVICE 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 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	1,962	0
34 PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	301	0
35 PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	149	0
36 PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	1,951	0
37 TRANSMISSION	K610 T121	0	0	0	0	0	385	0
38 DISTRIBUTION	K612 D141	12	31	0	0	0	680	1
39 TOTAL PTD WAGES & SALARIES	K617	12	31	0	0	0	5,428	1
40 WTD PTD WAGE & SAL RATIOS	K619	0.00221	0.00571	0.00000	0.00000	0.00000	0.99982	0.00018
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)  
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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>	K624 K400	1	0	0	0	0	0	0
2	TOTAL PTDCSS WAGES & SALARIES	K627	5,461	2,431	1,951	366	618	19	0
3	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.44516	0.35726	0.06702	0.11317	0.00348	0.00000
4	<u>ADMINISTRATIVE &amp; GENERAL</u>	K630 K627	273	122	98	18	31	1	0
5	TOTAL WAGES AND SALARIES EXP	K633	5,734	2,553	2,049	384	649	20	0
6	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.44524	0.35734	0.06697	0.11318	0.00349	0.00000
7	<u>WTG CUST ACCOUNTING EXPENSE</u>								
8	METER READING	K640 K410	108	0	0	0	0	0	0
9	CUSTOMER RECORDS	K642 K412	4	0	0	0	0	0	0
10	<u>BILLING</u>	K644 K414	18	0	0	0	0	0	0
11	TOTAL ALLOCATOR NO 1	K667	130	0	0	0	0	0	0
12	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	<u>RECOV FUEL ENERGY EXPENSE</u>								
14	<u>AMOUNT ALLOCABLE</u>	K672 K306	52,690	0	52,690	0	0	0	0
15	TOTAL ALLOCATOR NO 2	K697	52,690	0	52,690	0	0	0	0
16	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

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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	<u>ECCR</u>	K624	K400	0	0	0	0	1	1	0
2	<u>TOTAL PTDCCS WAGES &amp; SALARIES</u>	K627		38	31	0	0	6	5,460	1
3	<u>WTD PTDCCS WAGE &amp; SAL RATIOS</u>	K629		0.00696	0.00568	0.00000	0.00000	0.00110	0.99982	0.00018
4	<u>ADMINISTRATIVE &amp; GENERAL</u>	K630	K627	2	2	0	0	0	274	-1
5	<u>TOTAL WAGES AND SALARIES EXP</u>	K633		40	33	0	0	6	5,734	0
6	<u>WTD WAGE AND SALARY RATIOS</u>	K639		0.00698	0.00576	0.00000	0.00000	0.00105	1.00000	0.00000
7 <u>WTG CUST ACCOUNTING EXPENSE</u>										
8	<u>METER READING</u>	K640	K410	108	0	0	0	0	108	0
9	<u>CUSTOMER RECORDS</u>	K642	K412	0	0	0	0	4	4	0
10	<u>BILLING</u>	K644	K414	0	0	0	0	18	18	0
11	<u>TOTAL ALLOCATOR NO 1</u>	K667		108	0	0	0	22	130	0
12	<u>WTD RATIOS</u>	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	<u>TOTAL ALLOCATOR NO 2</u>	K697		0	0	0	0	0	52,690	0
16	<u>WTD RATIOS</u>	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	0.04831	0.00000	0.95169	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.84466	0.00000	0.15534	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.90719	0.02805
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01961	0.00000	0.38627	0.53898	0.01666
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.68177	0.00000	0.12538	0.17495	0.00541
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.44491	0.35705	0.06700	0.11314	0.00351
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.67036	0.01720	0.12257	0.17197	0.00532
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.74471	0.01352	0.10687	0.12003	0.00420
<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	0.05885	0.00000	0.94115	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.91694	0.02612
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.02193	0.00000	0.35076	0.57520	0.01638
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.44506	0.35712	0.06707	0.11311	0.00353
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.67320	0.01961	0.12418	0.16993	0.00654
18	WTD NET PLANT RATIOS	NP29	1.00000	0.58736	0.02131	0.14009	0.22996	0.00657
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.17404	0.74479	0.03179	0.04468	0.00138
22	WTD RATIOS	W689	1.00000	0.68175	0.00000	0.12537	0.17501	0.00542
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.39996	0.38916	0.07197	0.11927	0.00308
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.33358	0.54035	0.06297	0.06536	0.00277
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.58573	0.02135	0.14499	0.22694	0.00647
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.56900	0.05578	0.13955	0.21622	0.00623
<u>28 O &amp; 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	0.04932	0.00000	0.95068	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.91098	0.01840
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.29008	0.08397	0.04962	0.08015	0.00382
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	0.41409	0.35065	0.07523	0.14058	0.00446
35	WTD O & M EXP RATIOS	OM39	1.00000	0.42001	0.37165	0.07186	0.11648	0.00268
<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	0.01830	0.04623	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.01087	0.02746	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00353	0.00891	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00693	0.00567	0.00000	0.00162	0.99982	0.00018
9	WTD GROSS PLANT RATIOS	GP19	0.00369	0.00876	0.00000	0.00008	0.99999	0.00001
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00280	0.00776	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	0.01103	0.02455	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00691	0.00568	0.00000	0.00138	0.99985	0.00015
17	WTD NET C & O PLANT RATIOS	C229	0.00654	0.00654	0.00000	0.00000	1.00654	-0.00654
18	WTD NET PLANT RATIOS	NP29	0.00469	0.00987	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	0.00092	0.00230	0.00000	0.00000	0.99991	0.00009
22	WTD RATIOS	W689	0.00351	0.00893	0.00000	0.00000	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00853	0.00668	0.00000	0.00134	1.00000	0.00000
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00616	0.00264	0.00000	-0.00163	0.99987	0.00013
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.00462	0.00973	0.00000	0.00008	0.99997	0.00003
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00390	0.00926	0.00000	-0.00003	0.99997	0.00003
<u>28 O &amp; 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	0.41603	0.00382	0.00000	0.06870	0.99618	0.00382
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	0.00733	0.00701	0.00000	0.00096	1.00032	-0.00032
35	WTD O & M EXP RATIOS	OM39	0.00904	0.00688	0.00000	0.00134	1.00000	0.00000
<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	0.04561	0.00000	0.95439	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	0.44417	0.35634	0.06650	0.11292	0.00376	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.74499	0.02587	0.08300	0.12919	0.00492	0.00000
<u>6 OTHER TAXES &amp; MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.67021	0.01708	0.12258	0.17192	0.00531	0.00000
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.44492	0.35637	0.06695	0.11231	0.00432	0.00000
9 WTD OTHER TAX RATIOS	L599	1.00000	0.63654	0.06779	0.11427	0.16301	0.00516	0.00000
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.80769	-0.11538	0.15385	0.23077	0.00000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.55554	0.22021	0.07992	0.12548	0.00372	0.00003
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.56332	0.16207	0.10120	0.15435	0.00444	0.00006
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.52381	0.47619	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04932	0.00000	0.95068	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
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.44778	0.35937	0.06742	0.11383	0.00350	0.00000
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.44516	0.35726	0.06702	0.11317	0.00348	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.44524	0.35734	0.06697	0.11318	0.00349	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 & 25% AD  
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS25FN-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	0.00753	0.00627	0.00000	0.00000	0.00251	1.00000	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00319	0.00866	0.00000	0.00000	0.00018	1.00000	0.00000
<b>6 OTHER TAXES &amp; MISC EXPENSES</b>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.00380	0.00873	0.00000	0.00000	0.00000	0.99962	0.00038
8 WTD PAYROLL TAX RATIOS	L559	0.00648	0.00648	0.00000	0.00000	0.00216	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.00420	0.00839	0.00000	0.00000	0.00032	0.99968	0.00032
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	0.00000	1.07692	-0.07692
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00651	0.00766	0.00000	0.00000	0.00083	0.99990	0.00010
<b>12 INCOME TAXES</b>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.00569	0.00831	0.00000	0.00000	0.00055	1.00000	0.00000
<b>14 OPERATING EXPENSES</b>								
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
<b>19 WAGES AND SALARIES (K600-K639)</b>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.00221	0.00571	0.00000	0.00000	0.00000	0.99982	0.00018
21 WTD PTD CSS WAGE & SAL RATIOS	K629	0.00696	0.00568	0.00000	0.00000	0.00110	0.99982	0.00018
22 WTD WAGE AND SALARY RATIOS	K639	0.00698	0.00576	0.00000	0.00000	0.00105	1.00000	0.00000
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	NET INCOME COMPUTATION								
2	CLASS REVENUES-COST OF SERVICE	R600	47,282	26,635	7,663	4,785	7,298	211	3
3	TOTAL REVENUE CREDITS	Q027	813	278	161	74	285	12	0
4	TOTAL ELECTRIC REVENUE	CS07	48,095	26,913	7,824	4,859	7,583	223	3
5	TOTAL OP EXP EX INC & REV TAX	OP61	-31,193	-17,329	-6,869	-2,493	-3,914	-116	-1
6	NET INCOME	N101	16,902	9,584	955	2,366	3,669	107	2
<u>7 ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-3,059	-1,740	-171	-427	-661	-19	-0
9	TOTAL SIT UNALLOW FOR FIT	Y861	2,952	1,979	51	362	508	16	0
10	PRELIMINARY TAXABLE INCOME	T101	16,795	9,823	835	2,301	3,516	104	2
<u>11 STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	T101	16,795	9,823	835	2,301	3,516	104	2
13	STATE TAXABLE INCOME	S101	16,795	9,823	835	2,301	3,516	104	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	924	540	46	127	193	6	0
17	STATE INC TAX PAYABLE	SP01	924	540	46	127	193	6	0
<u>18 SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	924	540	46	127	193	6	0
20	NET STATE INC TAX ALLOWABLE	SA01	924	540	46	127	193	6	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	T101	16,795	9,823	835	2,301	3,516	104	2
23	STATE INC TAX PAYABLE	SP01	-924	-540	-46	-127	-193	-6	-0
24	NET FEDERAL TAXABLE INCOME	F101	15,871	9,283	789	2,174	3,323	98	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	5,555	3,249	276	761	1,163	34	1
27	TOTAL FED PROV DEF IT (410.1)	Z781	-1,100	-737	-19	-135	-189	-6	0
28	TOTAL AMORTIZED ITC	Z813	-240	-161	-4	-29	-41	-1	-0
29	NET FED INC TAX ALLOWABLE	FA01	4,215	2,351	253	597	933	27	1
<u>30 FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = F101 * K190	FT01	5,555	3,249	276	761	1,163	34	1
32	FED INC TAX PAYABLE	FP01	5,555	3,249	276	761	1,163	34	1
<u>33 PRELIMINARY SUMMARY</u>									
34	NET INCOME	N101	16,902	9,584	955	2,366	3,669	107	2

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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 INTERRUPTIBLE SERVICE 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	
<b>1 NET INCOME COMPUTATION</b>									
2	CLASS REVENUES=COST OF SERVICE	R600	269	393	0	0	26	47,283	-1
3	TOTAL REVENUE CREDITS	Q027	1	2	0	0	0	813	0
4	TOTAL ELECTRIC REVENUE	CS07	270	395	0	0	26	48,096	-1
5	TOTAL OP EXP EX INC & REV TAX	OP61	-203	-239	-0	-0	-26	-31,190	-3
6	NET INCOME	N101	67	156	0	0	0	16,906	-4
<b>7 ADJUSTMENTS TO NET INCOME</b>									
8	TOTAL INTEREST EXPENSE	Y783	-12	-28	-0	-0	-0	-3,058	-1
9	TOTAL SIT UNALLOW FOR FIT	Y861	11	26	0	0	0	2,953	-1
10	PRELIMINARY TAXABLE INCOME	T101	66	154	0	0	0	16,801	-6
<b>11 STATE INCOME TAX COMPUTATION</b>									
12	PRELIMINARY TAXABLE INCOME	T101	66	154	0	0	0	16,801	-6
13	STATE TAXABLE INCOME	S101	66	154	0	0	0	16,801	-6
<b>14 STATE INCOME TAX PAYABLE</b>									
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	924	0
17	STATE INC TAX PAYABLE	SP01	4	8	0	0	0	924	0
<b>18 SIT ALLOWABLE</b>									
19	STATE INC TAX PAYABLE	SP01	4	8	0	0	0	924	0
20	NET STATE INC TAX ALLOWABLE	SA01	4	8	0	0	0	924	0
<b>21 FEDERAL INCOME TAX COMPUTATION</b>									
22	PRELIMINARY TAXABLE INCOME	T101	66	154	0	0	0	16,801	-6
23	STATE INC TAX PAYABLE	SP01	-4	-8	-0	-0	-0	-924	-0
24	NET FEDERAL TAXABLE INCOME	F101	62	146	0	0	0	15,877	-6
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = F101 * K190	FT01	22	51	0	0	0	5,557	-2
27	TOTAL FED PROV DEF IT (410.1)	Z781	-4	-10	0	0	0	-1,100	0
28	TOTAL AMORTIZED ITC	Z813	-1	-2	-0	-0	-0	-239	-1
29	NET FED INC TAX ALLOWABLE	FA01	17	39	0	0	0	4,218	-3
<b>30 FEDERAL INCOME TAX PAYABLE</b>									
31	PRELIM FIT = F101 * K190	FT01	22	51	0	0	0	5,557	-2
32	FED INC TAX PAYABLE	FP01	22	51	0	0	0	5,557	-2
<b>33 PRELIMINARY SUMMARY</b>									
34	NET INCOME	N101	67	156	0	0	0	16,906	-4

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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 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	-4,215	-2,351	-253	-597	-933	-27	-1
2	NET STATE INC TAX ALLOWABLE	SA01	-924	-540	-46	-127	-193	-6	-0
3	OVERALL RETURN EARNED (SCH 14)	RETU	11,763	6,693	656	1,642	2,543	74	1
4	RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09808	0.09806	0.09811	0.09807	0.09906	0.16667

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FLORIDA POWER CORPORATION  
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED  
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD  
 INTERRUPTIBLE SERVICE 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	-17	-39	-0	-0	-0	-4,218	3
2 NET STATE INC TAX ALLOWABLE	SA01	-4	-8	-0	-0	-0	-924	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	46	109	0	0	0	11,764	-1
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09829	0.09811	0.00000	0.00000	0.00000	0.09810	-0.25000

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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

DOCKET NUMBER: ERLS25FN-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	23,408	8,541	466	659	8,925	3,788	74
3	TOTAL DEPRECIATION RESERVE	DR11	-10,924	-5,004	-193	-302	-3,286	-1,577	-28
4	TOTAL RATE BASE ADJUSTMENTS	RB71	619	233	515	34	193	95	1
5	TOTAL RATE BASE	RB91	13,103	3,770	788	391	5,832	2,306	47
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	2,594	395	748	28	449	141	4
8	TOTAL DEPRECIATION EXPENSE	DE41	1,075	450	33	21	319	167	3
9	TOTAL OTHER TAX & MISC EXPENSE	L591	335	108	25	9	114	48	1
10	MISC ALLOWABLE EXPENSES	M621	-2	-1	1	0	-1	-1	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	4,002	952	807	58	881	355	8
12	NET FED INCOME TAX ALLOWABLE	1879	464	129	30	13	211	82	3
13	NET STATE INCOME TAX ALLOWABLE	J979	99	30	5	3	44	17	0
14	TOTAL OPERATING EXPENSE	OPEX	4,565	1,111	842	74	1,136	454	11
15	RETURN ON RATE BASE	R751	1,285	370	77	38	572	226	5
16	TOTAL REVENUE CREDITS	Q027	-141	-16	-19	-2	-64	-37	-2
17	TOTAL ELECTRIC COST OF SERVICE	CS05	5,709	1,465	900	110	1,644	643	14
18	CLASS REVENUES=COST OF SERVICE	R602	5,709	1,465	900	110	1,644	644	14
19	EXCESS REVENUES	XREV	0	0	0	0	0	1	0
20	TOTAL RETURN EARNED	RETE	1,285	370	77	38	572	227	5
21	RATE OF RETURN EARNED	RORE	0.09807	0.09814	0.09772	0.09719	0.09808	0.09844	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	0.13197	0.13211	0.13131	0.13032	0.13199	0.13266	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	5,709	1,465	900	110	1,644	644	14
26	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	-1	0
27	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	-0.00155	0.00000

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FLORIDA POWER CORPORATION  
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 LIGHTING ENERGY

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SUMMARY OF RESULTS	ITEM ALLO	INTERRUPTIBLE				LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FIXTURE/MAINT					
<b>1 RATE BASE</b>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	48	0	0	0	907	23,408	0
3	TOTAL DEPRECIATION RESERVE	DR11	-19	-0	-0	-0	-514	-10,923	-1
4	TOTAL RATE BASE ADJUSTMENTS	RB71	0	0	0	0	-446	625	-6
5	TOTAL RATE BASE	RB91	29	0	0	0	-53	13,110	-7
<b>6 OPERATING EXPENSES</b>									
7	TOTAL O & M EXPENSE	OM31	3	0	0	0	823	2,591	3
8	TOTAL DEPRECIATION EXPENSE	DE41	2	0	0	0	78	1,073	2
9	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	0	29	335	0
10	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	-1	-1
11	TOTAL OP EXP EX INC & REV TAX	OP61	6	0	0	0	931	3,998	4
12	NET FED INCOME TAX ALLOWABLE	I879	2	0	0	0	-3	467	-3
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	99	0
14	TOTAL OPERATING EXPENSE	OPEX	8	0	0	0	928	4,564	1
15	RETURN ON RATE BASE	R751	3	0	0	0	-5	1,286	-1
16	TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-1	-141	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05	11	0	0	0	922	5,709	0
18	CLASS REVENUES=COST OF SERVICE	R602	11	0	0	0	922	5,710	-1
19	EXCESS REVENUES	XREV	0	0	0	0	0	1	-1
20	TOTAL RETURN EARNED	RETE	3	0	0	0	-5	1,287	-2
21	RATE OF RETURN EARNED	RORE	0.10345	0.00000	0.00000	0.00000	0.09434	0.09817	0.28571
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	0.14200	-0.05086	-0.05086	-0.05086	0.12502	0.13216	0.48179
24	ALLOWED RETURN ON COM EQUITY	ROE	0.13200	0.13200	0.13200	0.13200	0.13200		0.13200
25	CLASS REVENUES=COST OF SERVICE	R600	11	0	0	0	922	5,710	-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	-0.00018	-1.00000

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FLORIDA POWER CORPORATION  
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 LIGHTING ENERGY

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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	6,185	6,185	0	0	0	0	0
3	INTERMEDIATE	P102 K202	981	981	0	0	0	0	0
4	PEAKING	P104 K204	1,025	1,025	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	8,191	8,191	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	40	40	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	7	7	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	30	30	0	0	0	0	0
10	TRANSMISSION	T106 K220	641	0	0	641	0	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	718	77	0	641	0	0	0
12	TOTAL PROD & TRANS PLANT	PT21	8,909	8,268	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	DISTRIBUTION PLANT IN SERVICE	D141	12,428	0	0	0	8,642	3,668	72
19	TOTAL TRANS & DIST PLANT	TD21	13,146	77	0	641	8,642	3,668	72
20	TOTAL GROSS PTD PLANT	PD21	21,337	8,268	0	641	8,642	3,668	72
<u>21 GENERAL &amp; INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	1,622	273	466	18	283	120	2
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	449	0	0	0	0	0	0
24	GENERAL PLANT IN SERVICE	G121	2,071	273	466	18	283	120	2
25	GROSS ELECTRIC PLT IN SERVICE	GP11	23,408	8,541	466	659	8,925	3,788	74

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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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	6,185	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	981	0
4	PEAKING	P104 K204	0	0	0	0	0	1,025	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	8,191	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	40	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	7	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	30	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	641	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	718	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	8,909	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	DISTRIBUTION PLANT IN SERVICE	D141	46	0	0	0	0	12,428	0
19	TOTAL TRANS & DIST PLANT	TD21	46	0	0	0	0	13,146	0
20	TOTAL GROSS PTD PLANT	PD21	46	0	0	0	0	21,337	0
<u>21 GENERAL &amp; INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	2	0	0	0	458	1,622	0
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	449	449	0
24	GENERAL PLANT IN SERVICE	G121	2	0	0	0	907	2,071	0
25	GROSS ELECTRIC PLT IN SERVICE	GP11	48	0	0	0	907	23,408	0

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FLORIDA POWER CORPORATION  
 FUNCTIONAL COST OF SERVICE \$(000'S)  
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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION PLANT</b>								
2 BASE	P150 P100	3,537	3,537	0	0	0	0	0
3 INTERMEDIATE	P152 P102	861	861	0	0	0	0	0
4 PEAKING	P154 P104	463	463	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171	4,861	4,861	0	0	0	0	0
<b>6 TRANSMISSION PLANT</b>								
7 GEN. STEP-UP - BASE	T150 T100	13	13	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	10	10	0	0	0	0	0
10 TRANSMISSION	T156 T106	295	0	0	295	0	0	0
11 TOTAL TRANS DEPREC RESERVE	T171	320	25	0	295	0	0	0
<b>12 DISTRIBUTION PLANT</b>								
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
<b>18 GENERAL &amp; INTANGIBLE PLANT</b>								
19 LABOR RELATED	G150 G100	671	113	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	995	113	193	7	117	50	1
<b>22 COMMON &amp; OTHER PLANT</b>								
23 RETIREMENT WORK IN PROGRESS	C150 GP19	15	5	0	0	6	2	0
24 TOTAL COM & OTHER PLANT	C171	15	5	0	0	6	2	0
25 TOTAL DEPRECIATION RESERVE	DR11	10,924	5,004	193	302	3,286	1,577	28

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FLORIDA POWER CORPORATION  
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DEPRECIATION RESERVE	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	P150 P100	0	0	0	0	3,537	0
3	INTERMEDIATE	P152 P102	0	0	0	0	861	0
4	PEAKING	P154 P104	0	0	0	0	463	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	4,861	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	13	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	2	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	10	0
10	TRANSMISSION	T156 T106	0	0	0	0	295	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	320	0
<u>12 DISTRIBUTION PLANT</u>								
13	PRIMARY	D150 D100	0	0	0	0	3,163	0
14	SECONDARY	D152 D102	0	0	0	0	1,525	0
15	SERVICES	D154 D104	0	0	0	0	27	0
16	METERS	D156 D106	18	0	0	0	18	0
17	TOTAL DIST DEPREC RESERVE	D191	18	0	0	0	4,733	0
<u>18 GENERAL &amp; INTANGIBLE PLANT</u>								
19	LABOR RELATED	G150 G100	1	0	0	189	671	0
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	324	324	0
21	TOTAL GENERAL DEPREC RESERVE	G171	1	0	0	513	995	0
<u>22 COMMON &amp; OTHER PLANT</u>								
23	RETIREMENT WORK IN PROGRESS	C150 GP19	0	0	0	1	14	1
24	TOTAL COM & OTHER PLANT	C171	0	0	0	1	14	1
25	TOTAL DEPRECIATION RESERVE	DR11	19	0	0	514	10,923	1

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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
<b>1 PRODUCTION PLANT</b>									
2	PRODUCTION PLANT IN SERVICE	P121	8,191	8,191	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-4,861	-4,861	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	3,330	3,330	0	0	0	0	0
<b>5 TRANSMISSION PLANT</b>									
6	TRANSMISSION PLANT IN SERVICE	T121	718	77	0	641	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-320	-25	-0	-295	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	398	52	0	346	0	0	0
<b>9 DISTRIBUTION PLANT</b>									
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	11,423	3,382	0	346	5,479	2,143	45
14	NET TRANS & DIST PLANT	NT21	8,093	52	0	346	5,479	2,143	45
<b>15 GENERAL &amp; INTANGIBLE PLANT</b>									
16	GENERAL PLANT IN SERVICE	G121	2,071	273	466	18	283	120	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-995	-113	-193	-7	-117	-50	-1
18	NET GENERAL & INTANG PLANT	G221	1,076	160	273	11	166	70	1
<b>19 COMMON &amp; OTHER PLANT</b>									
20	TOTAL COM & OTHER PLANT	C171	-15	-5	-0	-0	-6	-2	-0
21	NET COMMON & OTHER PLANT	C221	-15	-5	0	0	-6	-2	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	12,484	3,537	273	357	5,639	2,211	46

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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	0	8,191	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-4,861	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	3,330	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	718	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-320	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	398	0
9 DISTRIBUTION PLANT									
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	11,423	0
14	NET TRANS & DIST PLANT	NT21	28	0	0	0	0	8,093	0
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	2	0	0	0	907	2,071	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-1	-0	-0	-0	-513	-995	-0
18	NET GENERAL & INTANG PLANT	G221	1	0	0	0	394	1,076	0
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-0	-0	-0	-0	-1	-14	-1
21	NET COMMON & OTHER PLANT	C221	0	0	0	0	-1	-14	-1
22	NET ELECTRIC PLANT IN SERVICE	NP21	29	0	0	0	393	12,485	-1

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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
<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	238	238	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	27	5	8	0	5	2
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-158	-158	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	208	85	8	17	63	27
14	TOTAL ADDITIVE ADJUSTMENTS	V289	225	85	8	22	75	27
15	NET ORIGINAL COST RATE BASE	RB21	12,709	3,622	281	379	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 &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	288	105	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	286	104	6	8	109	47
26	TOTAL MATERIALS & SUPPLIES	W661	1,230	104	950	8	109	47
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	663	257	0	20	269	114
29	TOTAL PREPAYMENTS	W687	663	257	0	20	269	114
<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
<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	238	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	28	-1
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-158	0
13	TOTAL RATE BASE CWIP	V255	0	0	0	8	208	0
14	TOTAL ADDITIVE ADJUSTMENTS	V289	0	0	0	8	225	0
15	NET ORIGINAL COST RATE BASE	RB21	29	0	0	401	12,710	-1
<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 &amp; SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	1	0	0	11	289	-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	287	-1
26	TOTAL MATERIALS & SUPPLIES	W661	1	0	0	11	1,231	-1
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	1	0	0	0	663	0
29	TOTAL PREPAYMENTS	W687	1	0	0	0	663	0
<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	-690	-116	-198	-8	-120	-51	-1
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	26	26	0	0	0	0	0
3	MISC OTHER	W736 OM31	-853	-130	-246	-9	-148	-46	-1
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-9	-3	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	28	10	1	1	11	5	0
7	TOTAL MISC WORK CAPITAL	W747	-1,499	-213	-443	-16	-260	-93	-2
8	TOTAL WORKING CAPITAL	WC71	394	148	507	12	118	68	1
9	PRELIMINARY SUMMARY								
10	TOTAL ADDITIVE ADJUSTMENTS	V289	225	85	8	22	75	27	0
11	TOTAL WORKING CAPITAL	WC71	394	148	507	12	118	68	1
12	TOTAL RATE BASE ADJUSTMENTS	RB71	619	233	515	34	193	95	1
13	RATE BASE CALCULATION								
14	NET ELECTRIC PLANT IN SERVICE	NP21	12,484	3,537	273	357	5,639	2,211	46
15	TOTAL RATE BASE ADJUSTMENTS	RB71	619	233	515	34	193	95	1
16	TOTAL RATE BASE	RB91	13,103	3,770	788	391	5,832	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	1,285	370	77	38	572	226	5

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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	-690	0
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	26	0
3 MISC OTHER	W736 OM31	-1	0	0	0	-271	-852	-1
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	0	0	0	0	-7	-2
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	0	0	0	0	0	0	-1
6 1DJ K - SECTION 1341	W742 GP19	0	0	0	0	1	29	-1
7 TOTAL MISC WORK CAPITAL	W747	-2	0	0	0	-465	-1,494	-5
8 TOTAL WORKING CAPITAL	WC71	0	0	0	0	-454	400	-6
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	0	0	0	0	8	225	0
11 TOTAL WORKING CAPITAL	WC71	0	0	0	0	-454	400	-6
12 TOTAL RATE BASE ADJUSTMENTS	RB71	0	0	0	0	-446	625	-6
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	29	0	0	0	393	12,485	-1
15 TOTAL RATE BASE ADJUSTMENTS	RB71	0	0	0	0	-446	625	-6
16 TOTAL RATE BASE	RB91	29	0	0	0	-53	13,110	-7
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	1,286	-1

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O & M EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 PRODUCTION O &amp; M</b>									
<b>2 ENERGY RELATED PROD O &amp; M</b>									
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
<b>7 DEMAND RELATED PROD O &amp; M</b>									
8	BASE	P352 K200	242	242	0	0	0	0	0
9	INTERMEDIATE	P354 K202	35	35	0	0	0	0	0
10	PEAKING	P356 K204	37	37	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	4	4	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391	352	318	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451	969	318	617	0	0	0	0
<b>15 TRANSMISSION O &amp; M</b>									
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	23	0	0	23	0	0	0
19	TOTAL TRANSMISSION O & M	T341	25	2	0	23	0	0	0
<b>20 DISTRIBUTION O &amp; M</b>									
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
<b>26 CUSTOMER ACCOUNTING</b>									
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	4	3	0	5	2	0
31	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	1	0	0	0	0	0	0
32	TOTAL CUSTOMER ACCOUNTING EXP	C317	590	4	3	0	5	2	0
<b>33 CUSTOMER SERVICE &amp; INFORMATION</b>									
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)  
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 LIGHTING ENERGY

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<u>O &amp; 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>
<b>1 PRODUCTION O &amp; M</b>									
<b>2 ENERGY RELATED PROD O &amp; M</b>									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	0	62	0
4	NON-FUEL D&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
<b>7 DEMAND RELATED PROD O &amp; M</b>									
8	BASE	P352 K200	0	0	0	0	0	242	0
9	INTERMEDIATE	P354 K202	0	0	0	0	0	35	0
10	PEAKING	P356 K204	0	0	0	0	0	37	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	4	0
13	TOTAL DEMAND RELATED	P391	0	0	0	0	34	352	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	0	34	969	0
<b>15 TRANSMISSION O &amp; M</b>									
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	0	1	0
17	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	0	1	0
18	TRANSMISSION	T306 K220	0	0	0	0	0	23	0
19	TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	25	0
<b>20 DISTRIBUTION O &amp; M</b>									
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
<b>26 CUSTOMER ACCOUNTING</b>									
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	3	17	-1
31	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	0	0	0	0	0	0	1
32	TOTAL CUSTOMER ACCOUNTING EXP	C317	2	0	0	0	574	590	0
<b>33 CUSTOMER SERVICE &amp; INFORMATION</b>									
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  
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<u>O &amp; 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	<u>TOTAL</u>	S300 K400	50	0	0	0	0	0	0
3	<u>TOTAL SALES EXPENSE</u>	S317	50	0	0	0	0	0	0
<u>4 ADMINISTRATIVE &amp; GENERAL</u>									
5	PRODUCTION - BASE RELATED	A300 K200	-7	-7	0	0	0	0	0
6	DISTRIBUTION PLANT RELATED	A304 D149	25	0	0	0	17	7	0
7	GROSS PLANT RELATED	A306 GP19	12	4	0	0	5	2	0
8	LABOR RELATED	A308 K627	184	31	53	2	32	14	0
9	D.A. RETAIL - LABOR	A312 K627	1	0	0	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	-19	-3	-5	0	-3	-1	0
12	ADJ N - INTEREST TAX DEFIC	A322 GP19	-5	-2	0	0	-2	-1	0
13	ADJ D - ACQUISITION ADJ	A324 K627	280	47	80	3	49	21	0
14	<u>TOTAL ADMINISTRATIVE &amp; GENERAL</u>	A337	474	71	128	5	99	42	0
15	<u>TOTAL O &amp; M EXPENSE</u>	OM31	2,594	395	748	28	449	141	4

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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	-7	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	11	1
8	LABOR RELATED	A308 K627	0	0	0	0	52	184	0
9	D.A. RETAIL - LABOR	A312 K627	0	0	0	0	0	0	1
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	-17	-2
12	ADJ N - INTEREST TAX DEFIC	A322 GP19	0	0	0	0	0	-5	0
13	ADJ D - ACQUISITION ADJ	A324 K627	0	0	0	0	79	279	1
14	TOTAL ADMINISTRATIVE & GENERAL	A337	0	0	0	0	126	471	3
15	TOTAL O & M EXPENSE	OM31	3	0	0	0	823	2,591	3

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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
<b>1 PRODUCTION DEPRECIATION</b>								
2	BASE	P460 P100	287	287	0	0	0	0
3	INTERMEDIATE	P462 P102	52	52	0	0	0	0
4	PEAKING	P464 P104	44	44	0	0	0	0
5	D.A. RETAIL	P468 K200	23	23	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	23	23	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	429	429	0	0	0	0
<b>8 TRANSMISSION DEPRECIATION</b>								
9	GEN. STEP-UP - BASE	T460 T100	1	1	0	0	0	0
10	GEN. STEP-UP - PEAKING	T464 T104	1	1	0	0	0	0
11	TRANSMISSION	T466 T106	20	0	0	20	0	0
12	TOTAL TRANS DEPREC EXP	T481	22	2	0	20	0	0
<b>13 DISTRIBUTION DEPRECIATION</b>								
14	PRIMARY	D460 D100	299	0	0	299	0	0
15	SECONDARY	D462 D102	159	0	0	0	159	0
16	SERVICES	D464 D104	3	0	0	0	0	3
17	METERS	D466 D106	2	0	0	0	0	0
18	TOTAL DIST DEPREC EXPENSE	D481	463	0	0	299	159	3
<b>19 GENERAL &amp; INTANG DEPRECIATION</b>								
20	LABOR RELATED	G460 G100	127	21	36	1	22	9
21	RETAIL CUSTOMER RELATED (CSS)	G462 G102	45	0	0	0	0	0
22	ADJ S - SEBRING	G464 G100	-11	-2	-3	0	-2	-1
23	TOTAL GENERAL DEPREC EXPENSE	G481	161	19	33	1	20	8
24	TOTAL DEPRECIATION EXPENSE	DE41	1,075	450	33	21	319	167

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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
<u>1 PRODUCTION DEPRECIATION</u>								
2	BASE	P460 P100	0	0	0	0	287	0
3	INTERMEDIATE	P462 P102	0	0	0	0	52	0
4	PEAKING	P464 P104	0	0	0	0	44	0
5	D.A. RETAIL	P468 K200	0	0	0	0	23	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	23	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	429	0
<u>8 TRANSMISSION DEPRECIATION</u>								
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	20	0
12	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	22	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 &amp; INTANG DEPRECIATION</u>								
20	LABOR RELATED	G460 G100	0	0	0	36	125	2
21	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	45	45	0
22	ADJ S - SEBRING	G464 G100	0	0	0	-3	-11	0
23	TOTAL GENERAL DEPREC EXPENSE	G481	0	0	0	78	159	2
24	TOTAL DEPRECIATION EXPENSE	DE41	2	0	0	78	1,073	2

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<u>OTHER TAXES &amp; 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 &amp; REV</u>									
<u>2 REAL ESTATE &amp; PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	267	97	5	8	102	43	1
4	TOTAL REAL EST & PROP TAX	L521	267	97	5	8	102	43	1
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	68	11	20	1	12	5	0
7	TOTAL PAYROLL TAX	L551	68	11	20	1	12	5	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	335	108	25	9	114	48	1
<u>9 OTHER TAXES &amp; MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	526	135	83	10	151	59	1
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-6	-2	0	0	-2	-1	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-522	-134	-82	-10	-150	-59	-1
13	MISC ALLOWABLE EXPENSES	M621	-2	-1	1	0	-1	-1	0
<u>14 PRELIMINARY SUMMARY</u>									
15	TOTAL O & M EXPENSE	OM31	2,594	395	748	28	449	141	4
16	TOTAL DEPRECIATION EXPENSE	DE41	1,075	450	33	21	319	167	3
17	TOTAL OTHER TAX & MISC EXPENSE	L591	335	108	25	9	114	48	1
18	MISC ALLOWABLE EXPENSES	M621	-2	-1	1	0	-1	-1	0
19	TOTAL OP EXP EX INC & REV TAX	OP61	4,002	952	807	58	881	355	8

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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
<b>1 TAXES OTHER THAN INC &amp; REV</b>									
<b>2 REAL ESTATE &amp; PROPERTY TAX</b>									
3	AMOUNT ALLOCABLE	L500 GP19	1	0	0	0	10	267	0
4	TOTAL REAL EST & PROP TAX	L521	1	0	0	0	10	267	0
<b>5 PAYROLL TAX</b>									
6	TOTAL	L530 K627	0	0	0	0	19	68	0
7	TOTAL PAYROLL TAX	L551	0	0	0	0	19	68	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	0	29	335	0
<b>9 OTHER TAXES &amp; MISC EXPENSES</b>									
10	REVENUE TAXES	M600 R600	1	0	0	0	85	525	1
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	0	0	0	0	0	-5	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-1	0	0	0	-84	-521	-1
13	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	-1	-1
<b>14 PRELIMINARY SUMMARY</b>									
15	TOTAL O & M EXPENSE	OM31	3	0	0	0	823	2,591	3
16	TOTAL DEPRECIATION EXPENSE	DE41	2	0	0	0	78	1,073	2
17	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	0	29	335	0
18	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	-1	-1
19	TOTAL OP EXP EX INC & REV TAX	OP61	6	0	0	0	931	3,998	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>	
<b>1 FEDERAL INCOME TAX</b>									
<b>2 FED INC TAX DEDUCTIONS</b>									
<b>3 INTEREST - MANUAL ENTRY</b>									
4	TOTAL	Y760 RB91	358	103	22	11	159	63	1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-24	-7	-1	-1	-11	-4	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	334	96	21	10	148	59	1
7	TOTAL INTEREST EXPENSE	Y783	334	96	21	10	148	59	1
<b>8 ADDITIONS</b>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	299	109	6	8	114	48	1
10	TOTAL SIT UNALLOW FOR FIT	Y861	299	109	6	8	114	48	1
11	NET DEDUCTIONS AND ADDITIONS	Y871	35	-13	15	2	34	11	0
<b>12 FEDERAL INCOME TAX ADJUSTMENTS</b>									
<b>13 FED PROV DEF INC TAX (410.1)</b>									
14	NET FED & STATE DIT	Z760 GP19	-114	-42	-2	-3	-43	-18	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	2	1	0	0	1	0	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-112	-41	-2	-3	-42	-18	0
<b>17 INVESTMENT TAX CREDITS</b>									
<b>18 AMORTIZED INV TAX CREDIT</b>									
19	AMORTIZATION	Z804 GP19	24	9	0	1	9	4	0
20	TOTAL AMORTIZED ITC	Z813	24	9	0	1	9	4	0
<b>21 PRELIMINARY SUMMARY</b>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-112	-41	-2	-3	-42	-18	0
23	TOTAL AMORTIZED ITC	Z813	-24	-9	-0	-1	-9	-4	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-136	-50	-2	-4	-51	-22	0
<b>25 FEDERAL INCOME TAX COMPUTATION</b>									
26	RETURN ON RATE BASE	R751	1,285	370	77	38	572	226	5
27	NET DEDUCTIONS AND ADDITIONS	Y871	-35	13	-15	-2	-34	-11	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-136	-50	-2	-4	-51	-22	0
29	BASE FOR FIT COMPUTATION	1865	1,114	333	60	32	487	193	5
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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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	
<b>1 FEDERAL INCOME TAX</b>									
<b>2 FED INC TAX DEDUCTIONS</b>									
<b>3 INTEREST - MANUAL ENTRY</b>									
4	TOTAL	Y760 RB91	1	0	0	0	-1	359	-1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	0	0	0	0	0	-24	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	1	0	0	0	-1	335	-1
7	TOTAL INTEREST EXPENSE	Y783	1	0	0	0	-1	335	-1
<b>8 ADDITIONS</b>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	1	0	0	0	12	299	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	1	0	0	0	12	299	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	0	0	0	0	-13	36	-1
<b>12 FEDERAL INCOME TAX ADJUSTMENTS</b>									
<b>13 FED PROV DEF INC TAX (410.1)</b>									
14	NET FED & STATE DIT	Z760 GP19	0	0	0	0	-4	-112	-2
15	ADJ R - TAX ON AFUDC	Z762 GP19	0	0	0	0	0	2	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-4	-110	-2
<b>17 INVESTMENT TAX CREDITS</b>									
<b>18 AMORTIZED INV TAX CREDIT</b>									
19	AMORTIZATION	Z804 GP19	0	0	0	0	1	24	0
20	TOTAL AMORTIZED ITC	Z813	0	0	0	0	1	24	0
<b>21 PRELIMINARY SUMMARY</b>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-4	-110	-2
23	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-1	-24	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-5	-134	-2
<b>25 FEDERAL INCOME TAX COMPUTATION</b>									
26	RETURN ON RATE BASE	R751	3	0	0	0	-5	1,286	-1
27	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	-0	13	-36	1
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-5	-134	-2
29	BASE FOR FIT COMPUTATION	1865	3	0	0	0	3	1,116	-2
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  
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 LIGHTING ENERGY

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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	600	179	32	17	262	104	3
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-136	-50	-2	-4	-51	-22	0
3	NET FED INCOME TAX ALLOWABLE	1879	464	129	30	13	211	82	3
4	<u>FEDERAL INCOME TAX PAYABLE</u>								
5	PRELIM FEDERAL INCOME TAX	1869	600	179	32	17	262	104	3
6	NET FED INCOME TAX PAYABLE	1889	600	179	32	17	262	104	3
7	<u>STATE INCOME TAX</u>								
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	<u>STATE INCOME TAX ADJUSTMENTS</u>								
10	<u>SUMMARY OF SIT CALCULATION</u>								
11	RETURN ON RATE BASE	R751	1,285	370	77	38	572	226	5
12	NET FED INCOME TAX ALLOWABLE	1879	464	129	30	13	211	82	3
13	NET DEDUCTIONS AND ADDITIONS	Y871	-35	13	-15	-2	-34	-11	-0
14	BASE FOR SIT COMPUTATION	J965	1,714	512	92	49	749	297	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	99	30	5	3	44	17	0
17	NET STATE INCOME TAX ALLOWABLE	J979	99	30	5	3	44	17	0
18	<u>STATE INCOME TAX PAYABLE</u>								
19	PRELIMINARY STATE INCOME TAX	J969	99	30	5	3	44	17	0
20	NET STATE INCOME TAX PAYABLE	J989	99	30	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  
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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		2	0	0	0	2	601	-1
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863		0	0	0	0	-5	-134	-2
3	NET FED INCOME TAX ALLOWABLE	1879		2	0	0	0	-3	467	-3
4	FEDERAL INCOME TAX PAYABLE									
5	PRELIM FEDERAL INCOME TAX	1869		2	0	0	0	2	601	-1
6	NET FED INCOME TAX PAYABLE	1889		2	0	0	0	2	601	-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	1,286	-1
12	NET FED INCOME TAX ALLOWABLE	1879		2	0	0	0	-3	467	-3
13	NET DEDUCTIONS AND ADDITIONS	Y871		-0	-0	-0	-0	13	-36	1
14	BASE FOR SIT COMPUTATION	J965		5	0	0	0	5	1,717	-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	99	0
17	NET STATE INCOME TAX ALLOWABLE	J979		0	0	0	0	0	99	0
18	STATE INCOME TAX PAYABLE									
19	PRELIMINARY STATE INCOME TAX	J969		0	0	0	0	0	99	0
20	NET STATE INCOME TAX PAYABLE	J989		0	0	0	0	0	99	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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<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	6	6	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	6	2	0	0	2	1	0
6 RATE BASE RELATED	Q008 RB91	27	8	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	141	16	19	2	64	37	2
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	4,002	952	807	58	881	355	8
14 RETURN ON RATE BASE	R751	1,285	370	77	38	572	226	5
15 NET FED INCOME TAX ALLOWABLE	I879	464	129	30	13	211	82	3
16 NET STATE INCOME TAX ALLOWABLE	J979	99	30	5	3	44	17	0
17 TOTAL REVENUE CREDITS	Q027	-141	-16	-19	-2	-64	-37	-2
18 SUBTOTAL B	CS03	5,709	1,465	900	110	1,644	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	5,709	1,465	900	110	1,644	643	14
21 CLASS REVENUES=COST OF SERVICE	R602	5,709	1,465	900	110	1,644	644	14
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-5,709	-1,465	-900	-110	-1,644	-643	-14
23 EXCESS REVENUES	XREV	0	0	0	0	0	1	0
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	0

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FLORIDA POWER CORPORATION  
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COST OF SERVICE COMPUTATION	ITEM ALLO	LIGHTING ENERGY					CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES				
1 REVENUE CREDITS									
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	6	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	5	1	
6 RATE BASE RELATED	Q008 RB91	0	0	0	0	0	28	-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 TOTAL REVENUE CREDITS	Q027	0	0	0	0	1	141	0	
12 COST OF SERVICE COMPUTATION									
13 TOTAL OP EXP EX INC & REV TAX	OP61	6	0	0	0	931	3,998	4	
14 RETURN ON RATE BASE	R751	3	0	0	0	-5	1,286	-1	
15 NET FED INCOME TAX ALLOWABLE	I879	2	0	0	0	-3	467	-3	
16 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	99	0	
17 TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-1	-141	-0	
18 SUBTOTAL B	CS03	11	0	0	0	922	5,709	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	11	0	0	0	922	5,709	0	
21 CLASS REVENUES=COST OF SERVICE	R602	11	0	0	0	922	5,710	-1	
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-11	-0	-0	-0	-922	-5,709	-0	
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  
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<u>ROR, TAX RATES &amp; 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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FLORIDA POWER CORPORATION  
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<u>ROR, TAX RATES &amp; 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
TOTAL	3,665,497	1.00000		0.09809

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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 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 ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0	0
19 RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
20 ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0	0
21 RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22 NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0	0
23 RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28 BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0	0
29 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 WAGES AND SALARIES								
31 PROD. DEMAND - BASE	K600 K200	108	108	0	0	0	0	0
32 PROD. DEMAND - INTERMEDIATE	K602 K202	17	17	0	0	0	0	0
33 PROD. DEMAND - PEAKING	K604 K204	8	8	0	0	0	0	0
34 PRODUCTION ENERGY - ALLOCABLE	K608 K306	229	0	229	0	0	0	0
35 TRANSMISSION	K610 T121	10	1	0	9	0	0	0
36 DISTRIBUTION	K612 D141	200	0	0	0	139	59	1
37 TOTAL PTD WAGES & SALARIES	K617	572	134	229	9	139	59	1
38 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.23427	0.40035	0.01573	0.24301	0.10315	0.00175
39 CUSTOMER ACCOUNTING	K620 K667	151	0	0	0	0	0	0
40 CUSTOMER SERV & INFO, SALES	K622 K400	27	0	0	0	0	0	0
41 ECCR	K624 K400	47	0	0	0	0	0	0

FLORIDA POWER CORPORATION  
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 LIGHTING ENERGY

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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	108	0
32 PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	17	0
33 PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	8	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	572	0
38 WTD PTD WAGE & SAL RATIOS	K619	0.00175	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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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	TOTAL PTDCSS WAGES & SALARIES	K627	797	134	229	9	139	59	1
2	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.16813	0.28733	0.01129	0.17440	0.07403	0.00125
3	ADMINISTRATIVE & GENERAL	K630 K627	40	7	11	0	7	3	0
4	TOTAL WAGES AND SALARIES EXP	K633	837	141	240	9	146	62	1
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.16846	0.28674	0.01075	0.17443	0.07407	0.00119
6	<u>WTG CUST ACCOUNTING EXPENSE</u>								
7	METER READING	K640 K410	2	0	0	0	0	0	0
8	CUSTOMER RECORDS	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	<u>RECOV FUEL ENERGY EXPENSE</u>								
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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ALLOCATORS	ITEM ALLO	LIGHTING				CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
		METERING	INTERRUPTIBLE EQUIPMENT	FIXTURE/MAINT	POLES				
1	TOTAL PTDCSS WAGES & SALARIES	K627	1	0	0	0	225	797	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00125	0.00000	0.00000	0.00000	0.28231	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630 K627	0	0	0	0	11	39	1
4	TOTAL WAGES AND SALARIES EXP	K633	1	0	0	0	236	836	1
5	WTD WAGE AND SALARY RATIOS	K639	0.00119	0.00000	0.00000	0.00000	0.28196	0.99881	0.00119
<b>6 WTG CUST ACCOUTING EXPENSE</b>									
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
<b>12 RECOV FUEL ENERGY EXPENSE</b>									
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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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<b>1 GROSS ELECTRIC PLT IN SERVICE</b>								
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	0.10724	0.00000	0.89276	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.92805	0.00000	0.07195	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	0.00586	0.00000	0.04876	0.65739	0.27902
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.38750	0.00000	0.03004	0.40502	0.17191
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.13182	0.22501	0.00869	0.13665	0.05794
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.36488	0.01991	0.02815	0.38128	0.16183
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.45807	0.01767	0.02765	0.30081	0.14436
<b>11 NET ELECTRIC PLANT</b>								
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	0.13065	0.00000	0.86935	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	0.00643	0.00000	0.04275	0.67700	0.26480
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.14870	0.25372	0.01022	0.15428	0.06506
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.33333	0.00000	0.00000	0.40000	0.13333
18	WTD NET PLANT RATIOS	NP29	1.00000	0.28332	0.02187	0.02860	0.45170	0.17711
<b>19 RATE BASE ADJUSTMENTS</b>								
<b>20 WORKING CAPITAL</b>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.08455	0.77236	0.00650	0.08862	0.03821
22	WTD RATIOS	W689	1.00000	0.38763	0.00000	0.03017	0.40573	0.17195
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.14209	0.29553	0.01067	0.17345	0.06204
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.37563	1.28680	0.03046	0.29949	0.17259
<b>25 RATE BASE</b>								
26	WTD NET OCB RATIOS	RB29	1.00000	0.28499	0.02211	0.02982	0.44960	0.17610
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.28772	0.06014	0.02984	0.44509	0.17599
<b>28 O &amp; M EXPENSES</b>								
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	0.08000	0.00000	0.92000	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	0.00678	0.00508	0.00000	0.00847	0.00339
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	0.14979	0.27004	0.01055	0.20886	0.08861
35	WTD O & M EXP RATIOS	OM39	1.00000	0.15227	0.28836	0.01079	0.17309	0.05436
<b>36 DEPRECIATION EXPENSES</b>								

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<b>1 GROSS ELECTRIC PLT IN SERVICE</b>								
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	0.00370	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00350	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00216	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00097	0.00000	0.00000	0.00000	1.00000	0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.00205	0.00000	0.00000	0.00000	1.00000	0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00174	0.00000	0.00000	0.04705	0.99991	0.00009
<b>11 NET ELECTRIC PLANT</b>								
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	0.00364	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.00346	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00093	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD NET C & O PLANT RATIOS	C229	0.00000	0.00000	0.00000	0.06667	0.93333	0.06667
18	WTD NET PLANT RATIOS	NP29	0.00232	0.00000	0.00000	0.03148	1.00008	-0.00008
<b>19 RATE BASE ADJUSTMENTS</b>								
<b>20 WORKING CAPITAL</b>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00081	0.00000	0.00000	0.00894	1.00081	-0.00081
22	WTD RATIOS	W689	0.00151	0.00000	0.00000	0.00000	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00133	0.00000	0.00000	0.31021	0.99666	0.00334
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.00000	0.00000	0.00000	-1.15228	1.01523	-0.01523
<b>25 RATE BASE</b>								
26	WTD NET OCRB RATIOS	RB29	0.00228	0.00000	0.00000	0.03155	1.00008	-0.00008
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00221	0.00000	0.00000	-0.00404	1.00053	-0.00053
<b>28 O &amp; M EXPENSES</b>								
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	0.00224	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.00339	0.00000	0.00000	0.00000	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	0.00000	0.00000	0.00000	0.26582	0.99367	0.00633
35	WTD O & M EXP RATIOS	OM39	0.00116	0.00000	0.00000	0.31727	0.99884	0.00116
<b>36 DEPRECIATION EXPENSES</b>								

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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	0.09091	0.00000	0.90909	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	0.11801	0.20497	0.00621	0.12422	0.04969	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.41860	0.03070	0.01953	0.29674	0.15535	0.00279
<u>6 OTHER TAXES &amp; MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.36330	0.01873	0.02996	0.38202	0.16105	0.00375
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.16176	0.29412	0.01471	0.17647	0.07353	0.00000
9 WTD OTHER TAX RATIOS	L599	1.00000	0.32239	0.07463	0.02687	0.34030	0.14328	0.00299
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.50000	-0.50000	0.00000	0.50000	0.50000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.23788	0.20165	0.01449	0.22014	0.08871	0.00200
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.25661	0.15765	0.01927	0.28797	0.11263	0.00245
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.32817	0.63674	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.08000	0.00000	0.92000	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	0.23427	0.40035	0.01573	0.24301	0.10315	0.00175
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.16813	0.28733	0.01129	0.17440	0.07403	0.00125
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.16846	0.28674	0.01075	0.17443	0.07407	0.00119
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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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	0.48447	0.98758	0.01242
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00186	0.00000	0.00000	0.00000	0.07256	0.99814	0.00186
<b>6 OTHER TAXES &amp; MISC EXPENSES</b>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.00375	0.00000	0.00000	0.00000	0.03745	1.00000	0.00000
8 WTD PAYROLL TAX RATIOS	L559	0.00000	0.00000	0.00000	0.00000	0.27941	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.00299	0.00000	0.00000	0.00000	0.08657	1.00000	0.00000
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	-0.50000	0.50000	0.50000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00150	0.00000	0.00000	0.00000	0.23263	0.99900	0.00100
<b>12 INCOME TAXES</b>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.00193	0.00000	0.00000	0.00000	0.16150	1.00000	0.00000
<b>14 OPERATING EXPENSES</b>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.03509	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
<b>19 WAGES AND SALARIES (K600-K639)</b>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.00175	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTD CSS WAGE & SAL RATIOS	K629	0.00125	0.00000	0.00000	0.00000	0.28231	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.00119	0.00000	0.00000	0.00000	0.28196	0.99881	0.00119
23 WTD RATIOS	K669	0.00314	0.00000	0.00000	0.00000	0.99686	1.00000	0.00000

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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	5,709	1,465	900	110	1,644	644	14
3	TOTAL REVENUE CREDITS	Q027	141	16	19	2	64	37	2
4	TOTAL ELECTRIC REVENUE	CS07	5,850	1,481	919	112	1,708	681	16
5	TOTAL OP EXP EX INC & REV TAX	OP61	-4,002	-952	-807	-58	-881	-355	-8
6	NET INCOME	NI01	1,848	529	112	54	827	326	8
<u>7 ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-334	-96	-21	-10	-148	-59	-1
9	TOTAL SIT UNALLOW FOR FIT	Y861	299	109	6	8	114	48	1
10	PRELIMINARY TAXABLE INCOME	TI01	1,813	542	97	52	793	315	8
<u>11 STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	TI01	1,813	542	97	52	793	315	8
13	STATE TAXABLE INCOME	SI01	1,813	542	97	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 = SI01 * K192	ST01	99	30	5	3	44	17	0
17	STATE INC TAX PAYABLE	SP01	99	30	5	3	44	17	0
<u>18 SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	99	30	5	3	44	17	0
20	NET STATE INC TAX ALLOWABLE	SA01	99	30	5	3	44	17	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	TI01	1,813	542	97	52	793	315	8
23	STATE INC TAX PAYABLE	SP01	-99	-30	-5	-3	-44	-17	-0
24	NET FEDERAL TAXABLE INCOME	FI01	1,714	512	92	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 = FI01 * K190	FT01	600	179	32	17	262	104	3
27	TOTAL FED PROV DEF IT (410.1)	Z781	-112	-41	-2	-3	-42	-18	0
28	TOTAL AMORTIZED ITC	Z813	-24	-9	-0	-1	-9	-4	-0
29	NET FED INC TAX ALLOWABLE	FA01	464	129	30	13	211	82	3
<u>30 FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = FI01 * K190	FT01	600	179	32	17	262	104	3
32	FED INC TAX PAYABLE	FP01	600	179	32	17	262	104	3
<u>33 PRELIMINARY SUMMARY</u>									
34	NET INCOME	NI01	1,848	529	112	54	827	326	8

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FLORIDA POWER CORPORATION  
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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
<b>1 NET INCOME COMPUTATION</b>									
2	CLASS REVENUES=COST OF SERVICE	R600	11	0	0	0	922	5,710	-1
3	TOTAL REVENUE CREDITS	Q027	0	0	0	0	1	141	0
4	TOTAL ELECTRIC REVENUE	CS07	11	0	0	0	923	5,851	-1
5	TOTAL OP EXP EX INC & REV TAX	OP61	-6	-0	-0	-0	-931	-3,998	-4
6	NET INCOME	N101	5	0	0	0	-8	1,853	-5
<b>7 ADJUSTMENTS TO NET INCOME</b>									
8	TOTAL INTEREST EXPENSE	Y783	-1	-0	-0	-0	1	-335	1
9	TOTAL SIT UNALLOW FOR FIT	Y861	1	0	0	0	12	299	0
10	PRELIMINARY TAXABLE INCOME	TI01	5	0	0	0	5	1,817	-4
<b>11 STATE INCOME TAX COMPUTATION</b>									
12	PRELIMINARY TAXABLE INCOME	TI01	5	0	0	0	5	1,817	-4
13	STATE TAXABLE INCOME	SI01	5	0	0	0	5	1,817	-4
<b>14 STATE INCOME TAX PAYABLE</b>									
15	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = SI01 * K192	ST01	0	0	0	0	0	99	0
17	STATE INC TAX PAYABLE	SP01	0	0	0	0	0	99	0
<b>18 SIT ALLOWABLE</b>									
19	STATE INC TAX PAYABLE	SP01	0	0	0	0	0	99	0
20	NET STATE INC TAX ALLOWABLE	SA01	0	0	0	0	0	99	0
<b>21 FEDERAL INCOME TAX COMPUTATION</b>									
22	PRELIMINARY TAXABLE INCOME	TI01	5	0	0	0	5	1,817	-4
23	STATE INC TAX PAYABLE	SP01	-0	-0	-0	-0	-0	-99	-0
24	NET FEDERAL TAXABLE INCOME	FI01	5	0	0	0	5	1,718	-4
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = FI01 * K190	FT01	2	0	0	0	2	601	-1
27	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-4	-110	-2
28	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-1	-24	-0
29	NET FED INC TAX ALLOWABLE	FA01	2	0	0	0	-3	467	-3
<b>30 FEDERAL INCOME TAX PAYABLE</b>									
31	PRELIM FIT = FI01 * K190	FT01	2	0	0	0	2	601	-1
32	FED INC TAX PAYABLE	FP01	2	0	0	0	2	601	-1
<b>33 PRELIMINARY SUMMARY</b>									
34	NET INCOME	N101	5	0	0	0	-8	1,853	-5

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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	-464	-129	-30	-13	-211	-82	-3
2 NET STATE INC TAX ALLOWABLE	SA01	-99	-30	-5	-3	-44	-17	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	1,285	370	77	38	572	227	5
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09807	0.09814	0.09772	0.09719	0.09808	0.09844	0.10638

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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	-467	3
2 NET STATE INC TAX ALLOWABLE	SA01	-0	-0	-0	-0	-0	-99	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	3	0	0	0	-5	1,287	-2
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.10345	0.00000	0.00000	0.00000	0.09434	0.09817	0.28571

**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.