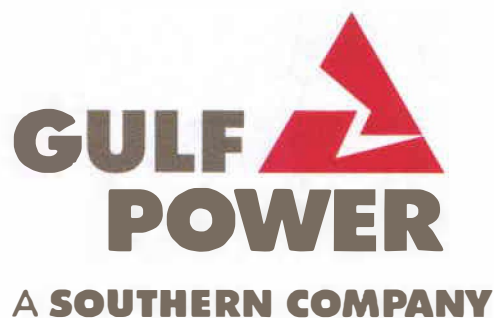


**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 130140-EI

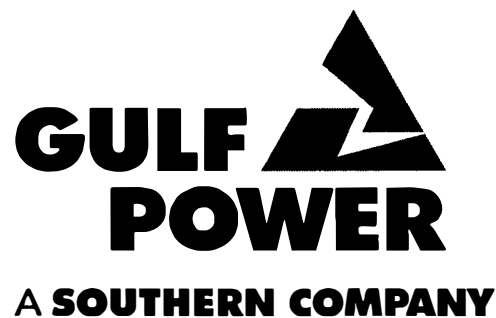


MINIMUM FILING REQUIREMENTS

**SECTION E – COST OF SERVICE AND
RATE DESIGN SCHEDULES
VOLUME ONE**

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 130140-EI



MINIMUM FILING REQUIREMENTS

**SECTION E – COST OF SERVICE AND
RATE DESIGN SCHEDULES
VOLUME ONE**

GULF POWER COMPANY

Docket No. 130140-EI
Minimum Filing Requirements

Index

E. Cost of Service and Rate Design Schedules
Volume One

<u>Schedules</u>	<u>Witness</u>	<u>Title</u>	<u>Page</u>
E-1	O'Sheasy	Cost of Service Studies	1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide under separate cover a cost of service study that allocates production and transmission plant using the average of the twelve monthly coincident peaks and 1/13 weighted average demand (12 CP and 1/13th) method. In addition, if the company is proposing a different cost allocation method, or if a different method was adopted in its last rate case, provide cost of service studies using these methods as well. All studies filed must be at both present and proposed rates. The cost of service analysis must be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined.

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

Each cost study must include a schedule showing total revenues, total expenses, Net Operating Income, rate base, rate of return, rate of return index, revenue requirements at an equalized rate of return, revenue excess/deficiency, and revenue requirements index, for each rate class and for the total retail jurisdiction for the test year.

In all cost of service studies filed, the average of the 12 monthly peaks method must be used for the jurisdictional separation of the production and transmission plant and expenses unless the Federal Energy Regulatory Commission has approved another method in the utility's latest wholesale rate case. The minimum distribution system concept must not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule B-1 and the fully adjusted net operating income in Schedule C-1.

Costs and revenues for recovery clauses, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges must be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenues must be allocated consistent with the allocation of the expense associated with the facilities used or services purchased.

If a historic test year is used, the twelve monthly peaks must be the hour of each month having the highest FIRM load, (i.e., exclude the load of non-firm customers in determining the peak hours).

Line No.

1

2

3

See Attachments A and B. Attachment A is the Cost of Service Study utilizing the methods approved in the Company's last base rate case. Attachment B is the Cost of Service Study without the Minimum Distribution System.

Supporting Schedules:

Recap Schedules:

ATTACHMENT A:

COST OF SERVICE STUDY

**MINIMUM DISTRIBUTION SYSTEM METHODOLOGY
METHOD APPROVED IN GULF'S LAST RATE CASE**

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
SCHEDULE 1.00 - PRESENT RATE SUMMARY
(\$000S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
INVESTMENT											
1	ELECTRIC GROSS PLANT	3,391,076	1,720,955	99,776	580,715	225,760	227,889	89,073	2,944,168	55,729	391,179
2	ACCUMULATED DEPRECIATION	1,398,044	725,208	41,095	240,957	94,574	98,249	43,236	1,243,319	24,730	129,995
3	NET PLANT	1,993,032	995,747	58,681	339,758	131,186	129,640	45,837	1,700,849	30,999	261,184
4	MATERIALS AND SUPPLIES	154,358	70,673	3,801	33,712	14,556	15,953	2,316	141,011	3,814	9,533
5	OTHER WORKING CAPITAL	12,616	7,802	490	2,508	1,122	1,140	249	13,311	316	(1,011)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0
7	CWIP - NOT BEARING INTEREST	33,847	15,090	799	5,543	2,255	2,479	490	26,656	634	6,557
8	PLANT HELD FOR FUTURE USE	5,435	2,883	144	1,146	487	588	28	5,276	159	0
9	UNAMORT. PLANT ACQ. ADJUST.	1,903	0	0	0	0	0	0	0	0	1,903
10	INJURIES AND DAMAGES RESERVE	(3,354)	(2,027)	(163)	(555)	(194)	(204)	(59)	(3,202)	(54)	(98)
11	TOTAL ELECTRIC INVESTMENT	2,197,837	1,090,168	63,752	382,112	149,412	149,596	48,861	1,883,901	35,868	278,068
REVENUES											
12	REVENUE FROM SALES	510,734	296,890	20,537	102,785	33,933	29,452	14,896	498,493	12,241	0
13	OTHER OPERATING REVENUES	69,171	37,651	2,368	11,161	9,377	3,320	1,401	65,278	3,893	0
14	REVENUE-NONASSOCIATED SALES	65,602	3,389	188	1,760	784	907	99	7,127	214	58,261
15	ADJUSTMENTS TO REVENUE	(42,247)	(25,162)	(1,740)	(8,711)	(2,876)	(2,496)	(1,282)	(42,247)	(0)	0
16	TOTAL ADJUSTED REVENUE	603,260	312,768	21,353	108,995	41,218	31,183	15,134	528,651	16,348	58,261
EXPENSE											
17	OPERATIONS & MAINTENANCE	308,608	175,167	12,549	51,562	24,872	20,427	5,622	290,199	5,717	12,692
18	DEPRECIATION	114,402	61,471	3,747	20,152	7,658	7,716	3,761	104,505	1,922	7,975
19	AMORT. OF INV. TAX CREDIT	(1,224)	(517)	(31)	(169)	(64)	(65)	(32)	(878)	(16)	(330)
20	OTHER AMORTIZATION	0	0	0	0	0	0	0	0	0	0
21	REAL & PERSONAL PROP. TAX	26,010	13,896	756	5,040	2,083	2,245	495	24,515	580	915
22	PAYROLL TAX	6,917	4,108	332	1,180	415	437	127	6,589	114	204
23	REVENUE TAX	402	239	17	83	27	24	12	402	0	0
24	OTHER TAXES	41,572	24,744	1,709	8,569	2,835	2,471	1,233	41,561	11	0
25	ADJUSTMENT TO OTHER TAXES	(41,180)	(24,514)	(1,686)	(8,487)	(2,802)	(2,431)	(1,230)	(41,180)	0	0
26	EXPENSES EXCL. INC. TAX	455,527	254,594	17,383	77,930	35,024	30,824	9,988	425,743	8,328	21,456
27	OPERATING INCOME	147,733	58,174	3,970	29,065	6,194	359	5,146	102,908	8,020	36,805
28	STATE & FEDERAL INCOME TAX	34,876	10,889	856	7,163	806	(1,446)	1,467	19,735	2,714	12,227
29	INTEREST SYNCHRONIZATION	6,925	3,943	231	1,382	540	541	177	5,814	111	0
30	TOTAL INCOME TAXES	41,601	14,832	1,087	8,545	1,346	(905)	1,644	26,549	2,825	12,227
31	NET OPERATING INCOME	106,132	43,342	2,883	20,520	4,848	1,264	3,502	76,359	5,195	24,578
32	RATE OF RETURN	4.83%	3.98%	4.52%	5.37%	3.24%	0.84%	7.17%	4.05%		
33	RATE OF RETURN INDEX		98.09%	111.57%	132.49%	80.05%	20.85%	176.83%	100.00%		

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
PRESENT RATE SUMMARY

Line No.	<u>Fint</u> <u>Label</u>	<u>Description</u>
1	(A)	From "Analysis of Gross Plant"
2	(B)	From "Analysis of Accumulated Depreciation Reserve"
4	(C)	From "Analysis of Materials and Supplies"
5	(D)	From "Analysis of Other Working Capital"
6	(E)	From "Analysis of Other Rate Base Items"
7	(E)	
8	(E)	
9	(E)	
10	(E)	
12	(F)	From "Analysis of Revenues"
13	(F)	
14	(F)	
15	(F)	
17	(G)	From "Analysis of Operations and Maintenance Expense"
18	(H)	From "Analysis of Depreciation Expense"
19	(I)	Allocated per Depreciation Expense; UPS directly assigned
20	(J)	Allocated per Total Production Gross Plant excluding UPS
21	(K)	From "Analysis of Taxes Other Than Income Taxes"
22	(K)	
23	(K)	
24	(K)	
25	(K)	
28	(L)	Income Taxes allocated per formula $t = Rc - KI$: where t = Total Income Taxes, R = Operating Income, c = Combined Effective Tax Rate of 0.38575, I = Total Electric Investment, and K = Income Tax Deduction factor of 0.0105957953; UPS directly assigned.
29	(M)	Retail portion allocated per Retail Rate Base; Total All Other and UPS directly assigned.
32	(N)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
33	(O)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
SCHEDULE 1.01 - EQUAL RATE OF RETURN SUMMARY - PRESENT RATES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)
1	EQUAL RATE OF RETURN	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%
2	PRESENT SYSTEM OPERATING INCOME	76,359	44,188	2,584	15,488	6,056	6,063	1,980
3	CURRENT OPERATING INCOME	76,359	43,342	2,883	20,520	4,848	1,264	3,502
4	CHANGE IN OPERATING INCOME	(0)	846	(299)	(5,032)	1,208	4,799	(1,522)
5	CHANGE IN INCOME TAXES	0	531	(188)	(3,160)	759	3,014	(956)
6	CURRENT INCOME TAXES	26,549	14,832	1,087	8,545	1,346	(905)	1,644
7	CHANGE IN EXPENSES	0	4	(2)	(30)	7	30	(9)
8	CURRENT EXPENSES	425,743	254,594	17,383	77,930	35,024	30,824	9,988
9	REV REQ - EQUAL SYSTEM ROR - PRESENT RATES	528,651	314,149	20,864	98,773	43,192	39,026	12,647
10	PRESENT REVENUE REQUIREMENTS	528,651	312,768	21,353	106,995	41,218	31,183	15,134
11	REVENUE EXCESS / DEFICIENCY	(0)	1,381	(489)	(8,222)	1,974	7,843	(2,487)
12	REV REQ INDEX - EQUAL SYSTEM ROR - PRES. RATES	100.00%	99.56%	102.34%	108.32%	95.43%	79.90%	119.66%

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
EQUAL RATE OF RETURN SUMMARY - PRESENT RATES

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Present Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 1.10 - PROPOSED RATE SUMMARY
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL ELECTRIC INVESTMENT	2,197,837	1,090,168	63,752	382,112	149,412	149,596	48,861	1,883,901	35,868	278,068
REVENUE											
2	PRESENT REVENUE	603,260	312,768	21,353	106,995	41,218	31,183	15,134	528,651	16,348	58,261
3	PROPOSED REVENUE	74,393	44,303	2,372	13,194	7,104	6,570	850	74,393	0	0
4	TOTAL REVENUE	677,653	357,071	23,725	120,189	48,322	37,753	15,984	603,044	16,348	58,261
EXPENSE											
5	PRESENT OPERATING EXPENSES	455,527	254,594	17,383	77,930	35,024	30,824	9,988	425,743	8,328	21,456
6	PROPOSED EXPENSE INCREASE	272	162	9	48	26	24	3	272	0	0
7	TOTAL EXPENSES	455,799	254,756	17,392	77,978	35,050	30,848	9,991	426,015	8,328	21,456
8	OPERATING INCOME	221,854	102,315	6,333	42,211	13,272	6,905	5,993	177,029	8,020	36,805
INCOME TAXES											
9	PRESENT INCOME TAXES	41,601	14,832	1,087	8,545	1,346	(905)	1,644	26,549	2,825	12,227
10	PROPOSED INC. TAX INCREASE	28,582	17,027	912	5,071	2,730	2,525	327	28,582	0	0
11	TOTAL INCOME TAXES	70,183	31,859	1,999	13,616	4,076	1,620	1,971	55,141	2,825	12,227
12	NET OPERATING INCOME	151,681	70,456	4,334	28,595	9,196	5,285	4,022	121,888	5,195	24,578
13	RATE OF RETURN	6.90%	6.46%	6.80%	7.48%	6.15%	3.53%	8.23%	6.47%		
14	RATE OF RETURN INDEX		99.89%	105.07%	115.86%	95.13%	54.60%	127.23%	100.00%		

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
PROPOSED RATE SUMMARY

<u>Line No.</u>	<u>Ftn Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary"
2	(A)	
3	(B)	Provided by Pricing, Costing & Load Research, Gulf Power Company.
5	(A)	
6	(C)	Calculated by multiplying Proposed Revenues times the appropriate Proposed Expense Factor
8	(D)	Operating Income equals Total Revenue minus Total Expenses.
9	(A)	
10	(E)	Proposed Income Tax Increase calculated by multiplying Proposed Revenue minus Proposed Expense Increase times Effective Tax Rate of 0.38575.
12	(F)	Net Operating Income equals Operating Income less Total Income Taxes.
13	(G)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
14	(H)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 1.11 - EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)
1	EQUAL RATE OF RETURN	6.47%	6.47%	6.47%	6.47%	6.47%	6.47%	6.47%
2	PROPOSED OPERATING INCOME	121,888	70,534	4,125	24,723	9,667	9,679	3,161
3	CURRENT OPERATING INCOME	76,359	43,342	2,883	20,520	4,848	1,264	3,502
4	CHANGE IN OPERATING INCOME	45,530	27,192	1,242	4,203	4,819	8,415	(341)
5	CHANGE IN INCOME TAXES	28,592	17,076	780	2,639	3,026	5,285	(214)
6	PRESENT INCOME TAXES	26,549	14,832	1,087	8,545	1,346	(905)	1,644
7	CHANGE IN EXPENSES	273	162	7	25	29	51	(2)
8	PRESENT EXPENSES	425,743	254,594	17,383	77,930	35,024	30,824	9,988
9	REV REQ - EQUAL SYSTEM ROR - PROPOSED RATES	603,045	357,198	23,382	113,861	49,092	44,934	14,577
10	PRESENT REVENUE REQUIREMENTS	528,651	312,768	21,353	106,995	41,218	31,183	15,134
11	REVENUE EXCESS / DEFICIENCY	74,393	44,430	2,029	6,866	7,874	13,751	(557)
12	REV REQ INDEX - EQUAL SYSTEM ROR - PROP. RATES	87.66%	87.56%	91.32%	93.97%	83.96%	69.40%	103.82%

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Proposed Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Proposed Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000's)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION PLANT	1,571,047	627,458	30,856	252,627	107,929	130,774	5,721	1,155,365	35,508	380,174
2	RETAIL JURISDICTION DEMAND		585,178	28,517	230,676	98,157	119,476	4,487	1,066,491		
3	ENERGY		42,280	2,339	21,951	9,772	11,298	1,234	88,874		
TRANSMISSION PLANT											
350-LAND & LAND RIGHTS											
SUBSTATIONS											
1											
4	LEVEL 2 COMMON	1,541	821	40	323	138	167	6	1,495	46	0
5	LEVEL 3 COMMON	591	351	17	138	51	31	3	591	0	0
6	TOTAL SUBSTATION LAND LINES	2,132	1,172	57	461	189	198	9	2,086	46	0
7	LEVEL 2 COMMON	18,183	9,678	472	3,816	1,624	1,977	74	17,641	542	0
8	TOTAL ACCOUNT 350	20,315	10,850	529	4,277	1,813	2,175	83	19,727	588	0
352-STRUCTURES											
9	LEVEL 2 CUSTOMER SUB	2	0	0	0	0	2	0	2	0	0
10	LEVEL 2 COMMON	9,550	5,083	248	2,004	853	1,038	39	9,265	285	0
11	LEVEL 3 COMMON	1,439	853	42	337	125	75	7	1,439	0	0
12	TOTAL ACCOUNT 352	10,991	5,936	290	2,341	978	1,115	46	10,706	285	0
353-STATION EQUIPMENT											
13	LEVEL 2 CUSTOMER SUB	140	0	0	0	0	140	0	140	0	0
14	LEVEL 2 COMMON	125,696	63,534	3,096	25,045	10,657	12,971	487	115,790	3,559	6,347
15	LEVEL 3 COMMON	38,170	22,657	1,104	8,931	3,305	1,989	174	38,170	0	0
16	TOTAL ACCOUNT 353	164,006	86,191	4,200	33,976	13,962	15,110	661	154,100	3,559	6,347
354-TOWERS AND FIXTURES											
17	LEVEL 2 COMMON	42,804	22,787	1,110	8,982	3,822	4,652	175	41,528	1,276	0
355-POLES AND FIXTURES											
18	LEVEL 2 COMMON	148,976	79,305	3,865	31,262	13,302	16,192	608	144,534	4,442	0
356-OVERHEAD CONDUCTORS											
19	LEVEL 2 COMMON	85,526	45,529	2,219	17,947	7,637	9,295	349	82,976	2,550	0
358-UNDERGROUND CONDUCTORS											
20	LEVEL 2 COMMON	14,095	7,502	366	2,958	1,259	1,532	58	13,675	420	0
359-ROADS AND TRAILS											
21	LEVEL 2 COMMON	236	126	6	50	21	25	1	229	7	0
22	TOTAL TRANS. PLANT	486,949	258,226	12,585	101,793	42,794	50,096	1,981	467,475	13,127	6,347

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
DISTRIBUTION PLANT											

	360-SUBSTATION LAND										
23	LEVEL 3 CUST. SUB	74	0	0	0	0	11	0	11	62	0
24	LEVEL 3 COMMON	4,584	2,720	133	1,073	397	240	21	4,584	0	0
25	LEVEL 4 COMMON	12	8	0	3	1	0	0	12	0	0
26	TOTAL ACCOUNT 360	4,670	2,728	133	1,076	398	251	21	4,607	62	0
	361-STRUCTURES										
27	LEVEL 3 CUST. SUB	2,007	0	0	0	617	963	0	1,581	426	0
28	LEVEL 3 COMMON	21,220	12,586	614	4,965	1,837	1,111	97	21,220	0	0
29	LEVEL 4 COMMON	0	0	0	0	0	0	0	0	0	0
30	TOTAL ACCOUNT 361	23,227	12,586	614	4,965	2,454	2,074	97	22,801	426	0
	362-STATION EQUIPMENT										
31	LEVEL 3 CUST. SUB	20,433	0	0	0	4,195	12,566	0	16,761	3,672	0
32	LEVEL 3 COMMON	205,570	122,021	5,946	48,100	17,799	10,768	936	205,570	0	0
33	LEVEL 4 COMMON	23	13	1	6	2	1	0	23	0	0
34	TOTAL ACCOUNT 362	226,026	122,034	5,947	48,106	21,996	23,335	936	222,354	3,672	0
	364-POLES AND FIXTURES										
35	LEVEL 4 COMMON	35,454	20,686	1,118	8,647	3,138	1,334	531	35,454	0	0
36	LEVEL 4 CUSTOMER	68,500	59,648	4,505	2,703	43	7	1,593	68,500	0	0
37	LEVEL 5 COMMON	10,168	6,310	341	2,621	715	19	162	10,168	0	0
38	LEVEL 5 CUSTOMER	19,667	17,128	1,294	775	11	1	458	19,667	0	0
39	TOTAL ACCOUNT 364	133,789	103,773	7,258	14,746	3,907	1,361	2,744	133,789	0	0
	365-OVERHEAD CONDUCTORS										
40	LEVEL 4 COMMON	89,998	52,507	2,838	21,951	7,967	3,387	1,348	89,998	0	0
41	LEVEL 4 CUSTOMER	17,614	15,338	1,158	695	11	2	410	17,614	0	0
42	LEVEL 5 COMMON	25,183	15,627	844	8,491	1,772	48	401	25,183	0	0
43	LEVEL 5 CUSTOMER	4,816	4,194	317	190	3	0	112	4,816	0	0
44	TOTAL ACCOUNT 365	137,611	87,666	5,157	29,327	9,753	3,437	2,271	137,611	0	0
	366-UNDERGROUND CONDUIT										
45	LEVEL 4 COMMON	664	387	21	162	59	25	10	664	0	0
46	LEVEL 4 CUSTOMER	33	29	2	1	0	0	1	33	0	0
47	LEVEL 5 COMMON	450	279	16	116	32	1	7	450	0	0
48	LEVEL 5 CUSTOMER	14	12	1	1	0	0	0	14	0	0
49	TOTAL ACCOUNT 366	1,161	707	39	280	91	26	18	1,161	0	0
	367-UNDERGROUND COND. & DEV.										
50	LEVEL 4 COMMON	99,396	57,991	3,134	24,243	8,799	3,740	1,489	99,396	0	0
51	LEVEL 4 CUSTOMER	4,845	4,218	319	191	3	1	113	4,845	0	0
52	LEVEL 5 COMMON	40,669	25,235	1,364	10,483	2,861	78	648	40,669	0	0
53	LEVEL 5 CUSTOMER	1,908	1,663	125	75	1	0	44	1,908	0	0
54	TOTAL ACCOUNT 367	146,818	89,107	4,942	34,992	11,664	3,819	2,294	148,818	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
55	368-LINE TRANSFORMERS										
56	LEVEL 4 COMMON	35,271	20,579	1,112	8,603	3,122	1,327	528	35,271	0	0
57	LEVEL 4 CUSTOMER	4,314	3,757	284	170	3	0	100	4,314	0	0
58	LEVEL 5 COMMON	154,026	95,575	5,165	38,703	10,635	294	2,454	154,026	0	0
59	LEVEL 5 CUSTOMER	60,139	52,376	3,956	2,370	34	4	1,389	60,139	0	0
59	TOTAL ACCOUNT 368	253,750	172,287	10,517	50,846	13,994	1,625	4,481	253,750	0	0
60	369-SERVICES										
61	HOUSE POWER BOXES	0	0	0	0	0	0	0	0	0	0
62	OTHER SERVICES	99,675	88,877	6,712	4,021	57	8	0	99,675	0	0
62	TOTAL ACCOUNT 369	99,675	88,877	6,712	4,021	57	8	0	99,675	0	0
63	370-METERS	65,096	48,878	6,437	8,768	494	266	138	64,981	115	0
64	373-STREET LIGHTING	65,351	0	0	0	0	0	65,351	65,351	0	0
65	TOTAL DIST. PLANT	1,157,174	728,653	47,756	197,127	64,809	36,203	78,351	1,152,898	4,278	0
66	DEMAND	745,202	432,534	22,646	177,167	64,149	35,914	8,632	741,041	4,161	0
67	CUSTOMER	411,972	296,119	25,110	19,960	660	289	69,719	411,857	115	0
GENERAL PLANT											
68	ELECTRIC	175,906	106,618	8,579	29,168	10,228	10,817	3,020	168,430	2,818	4,658
69	DEMAND	106,101	55,114	2,737	21,951	8,928	9,487	597	98,814	2,629	4,658
70	CUSTOMER	63,809	48,650	5,885	5,736	642	567	2,340	63,620	189	0
71	ENERGY	5,996	2,854	157	1,481	658	763	83	5,996	0	0
72	TOTAL GENERAL PLANT	175,906	106,618	8,579	29,168	10,228	10,817	3,020	168,430	2,818	4,658
73	TOTAL ELEC. GROSS PLANT	3,391,076	1,720,955	99,776	580,715	225,760	227,889	89,073	2,944,168	55,729	391,179
74	DEMAND	2,820,424	1,331,052	66,485	531,587	214,028	214,972	15,697	2,373,821	55,425	391,179
75	CUSTOMER	475,781	344,769	30,795	25,696	1,302	856	72,059	475,477	304	0
76	ENERGY	94,870	45,134	2,496	23,432	10,430	12,061	1,317	94,870	0	0

**GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF GROSS PLANT**

<u>Line No.</u>	<u>Ent. Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
5	(E)	Allocated per Level 3 Demand Allocator.
7	(D)	
9	(F)	Specific Assignment
10	(D)	
11	(E)	
13	(F)	
14	(D)	
15	(E)	
17	(D)	
18	(D)	
19	(D)	
20	(D)	
21	(D)	
23	(F)	
24	(E)	
25	(G)	Allocated per Level 4 NCP Demand Allocator
27	(F)	
28	(E)	
29	(G)	
31	(F)	
32	(E)	
33	(G)	
35	(G)	
36	(H)	Allocated per Average Number of Customers at Level 4 and Level 5.
37	(I)	Allocated per Level 5 NCP Demand Allocator
38	(J)	Allocated per Average Number of Customers at Level 5.

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt. Label</u>	<u>Description</u>
40	(G)	
41	(H)	
42	(I)	
43	(J)	
45	(G)	
46	(H)	
47	(I)	
48	(J)	
50	(G)	
51	(H)	
52	(I)	
53	(J)	
55	(G)	
56	(H)	
57	(I)	
58	(J)	
60	(F)	
61	(K)	Allocated per Average Number of Customers at Level 5 excluding Rate OS.
63	(L)	Provided by Gulf Power Company
64	(F)	
68	(M)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
69	(M)	
70	(M)	
71	(M)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	759,866	334,127	16,432	134,526	57,474	69,638	3,046	615,243	18,908	125,715
RETAIL JURISDICTION											
2	DEMAND		311,613	15,186	122,837	52,270	63,622	2,389	567,917		
3	ENERGY		22,514	1,246	11,689	5,204	6,016	657	47,326		
TRANSMISSION											
4	350-LAND AND LAND RIGHTS	6,816	3,629	177	1,430	609	740	28	6,613	203	0
5	352-STRUCTURES	3,645	1,969	96	776	324	370	15	3,550	95	0
6	353-STATION EQUIPMENT	32,146	16,252	792	6,406	2,633	2,849	125	29,057	671	2,418
7	354-TOWERS & FIXTURES	25,433	13,539	660	5,337	2,271	2,764	104	24,675	758	0
8	355-POLES & FIXTURES	26,313	14,007	683	5,622	2,349	2,860	107	25,528	785	0
9	356-OVERHEAD COND.	26,168	13,930	679	5,491	2,337	2,844	107	25,388	780	0
10	358-UNDERGROUND COND.	7,657	4,075	199	1,607	684	832	32	7,429	228	0
11	359-ROADS AND TRAILS	40	22	1	8	4	4	0	39	1	0
12	TOTAL TRANSMISSION	128,218	67,423	3,287	26,577	11,211	13,263	518	122,279	3,521	2,418
DISTRIBUTION											
13	360-SUBSTATION LAND	35	21	1	8	3	2	0	35	0	0
14	361-STRUCTURES	7,861	4,262	208	1,680	831	703	33	7,717	144	0
15	362-STATION EQUIPMENT	61,193	33,040	1,610	13,024	5,955	6,317	253	60,199	994	0
364-POLES & FIXTURES											
16	COMMON	23,472	13,889	751	5,797	1,982	696	357	23,472	0	0
17	CUSTOMER	45,360	39,499	2,983	1,791	28	4	1,055	45,360	0	0
18	TOTAL ACCOUNT 364	68,832	53,388	3,734	7,588	2,010	700	1,412	68,832	0	0
365-OVERHEAD COND.											
19	COMMON	40,725	24,091	1,302	10,056	3,443	1,215	618	40,725	0	0
20	CUSTOMER	7,931	6,907	521	313	5	0	185	7,931	0	0
21	TOTAL ACCOUNT 365	48,656	30,998	1,823	10,369	3,448	1,215	803	48,656	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.20- ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LFT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)	
22	366-UNDG. CONDUIT											
	COMMON	768	457	25	193	63	18	12	768	0	0	
23	CUSTOMER	32	29	2	1	0	0	0	32	0	0	
24	TOTAL ACCOUNT 366	800	486	27	194	63	18	12	800	0	0	
	367-UNDERGROUND COND. & DEV.											
25	COMMON	50,298	29,887	1,615	12,471	4,187	1,371	767	50,298	0	0	
26	CUSTOMER	2,425	2,110	160	96	2	0	57	2,425	0	0	
27	TOTAL ACCOUNT 367	52,723	31,997	1,775	12,567	4,189	1,371	824	52,723	0	0	
	368-LINE TRANSFORMERS											
28	COMMON	69,302	42,524	2,298	17,685	5,110	593	1,092	69,302	0	0	
29	CUSTOMER	23,597	20,551	1,552	930	13	2	549	23,597	0	0	
30	TOTAL ACCOUNT 368	92,899	63,075	3,850	18,615	5,123	595	1,641	92,899	0	0	
31	369-SERVICES	50,834	45,327	3,423	2,051	29	4	0	50,834	0	0	
32	370-METERS	21,743	18,057	1,464	1,993	112	60	31	21,717	26	0	
33	373-STREET LIGHTING	33,445	0	0	0	0	0	33,445	33,445	0	0	
34	TOTAL DISTRIBUTION	439,021	280,651	17,915	68,089	21,763	10,985	38,454	437,857	1,164	0	
36	DEMAND	253,654	148,171	7,810	60,914	21,574	10,915	3,132	252,516	1,138	0	
36	CUSTOMER	185,367	132,480	10,105	7,175	189	70	35,322	185,341	26	0	
	GENERAL PLANT											
	ELECTRIC											
37	DEMAND	42,781	22,232	1,104	8,854	3,601	3,827	241	39,859	1,060	1,862	
38	CUSTOMER	25,739	19,624	2,293	2,314	259	229	944	25,663	76	0	
39	ENERGY	2,419	1,151	64	597	266	307	33	2,418	1	0	
40	TOTAL ELECTRIC GENERAL PLANT	70,939	43,007	3,461	11,765	4,126	4,363	1,218	67,940	1,137	1,862	
41	TOTAL ELECTRIC DEPR. RESERVE	1,398,044	725,208	41,095	240,957	94,574	98,249	43,236	1,243,319	24,730	129,995	
42	DEMAND	1,137,193	549,439	27,387	219,182	88,656	91,627	6,280	982,571	24,627	129,995	
43	CUSTOMER	211,106	152,104	12,398	9,489	448	299	36,266	211,004	102	0	
44	ENERGY	49,745	23,665	1,310	12,286	5,470	6,323	690	49,744	1	0	

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**GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE**

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
----- PRODUCTION -----											
1	NON-FUEL RETAIL JURISDICTION	30,413	14,766	726	5,943	2,539	3,074	135	27,183	900	2,330
2	DEMAND ENERGY		13,768	671	5,427	2,309	2,811	106	25,092		
3			998	55	516	230	263	29	2,091		
4	FUEL	103,229	44,350	2,454	23,026	10,250	11,851	1,294	93,225	2,801	7,203
5	TOTAL PRODUCTION M & S	133,642	59,116	3,180	28,969	12,789	14,925	1,429	120,408	3,701	9,533
----- TRANSMISSION -----											
6	LINES RELATED	2,495	1,328	65	524	223	271	10	2,421	74	0
7	SUBSTATION RELATED	1,687	922	45	363	149	163	7	1,649	38	0
8	TOTAL TRANS. M & S	4,182	2,250	110	887	372	434	17	4,070	112	0
----- DISTRIBUTION -----											
9	DEMAND RELATED	15,483,200	9,033	488	3,776	1,371	583	232	15,483	0	0
10	METERING RELATED	166,000	127	16	22	1	0	0	166	0	0
11	ST. LIGHTING RELATED	634,771	0	0	0	0	0	635	635	0	0
12	OTHER	240,421	140	7	57	21	11	3	239	1	0
13	TOTAL DIST. M & S	16,525	9,301	511	3,855	1,393	594	870	16,524	1	0
14	CUSTOMER ACCOUNTS	5	5	0	0	0	0	0	5	0	0
15	CUSTOMER ASSISTANCE	5	2	0	1	2	0	0	5	0	0
16	TOTAL ELECTRIC M & S	154,358	70,673	3,801	33,712	14,556	15,953	2,316	141,011	3,814	9,533
17	DEMAND	48,228	25,192	1,276	10,147	4,073	3,839	358	44,885	1,013	2,330
18	CUSTOMER ENERGY	811	134	16	23	3	0	635	811	0	0
19		105,320	45,348	2,509	23,542	10,480	12,114	1,323	95,316	2,801	7,203

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF MATERIALS AND SUPPLIES

<u>Line No.</u>	<u>Fnt. Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
6	(E)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
7	(F)	Allocated per Gross Investment in Transmission Substations excluding UPS.
9	(G)	Allocated per Level 4 NCP Demand Allocator.
10	(H)	Allocated per Distribution Gross Plant in Account 370.
11	(I)	Directly assigned to Street Lighting.
12	(J)	Allocated per Demand-related Distribution Gross Plant.
14	(K)	Allocated per Customer Accounts O & M Expense.
15	(L)	Allocated per Customer Assistance O & M Energy Cost Conservation.

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSO/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
OTHER WORKING CAPITAL											
1	CURRENT ASSETS & LIAB.	(7,220)	(4,280)	(308)	(1,181)	(565)	(444)	(140)	(6,918)	(128)	(174)
2	DEMAND	(4,624)	(2,496)	(121)	(968)	(392)	(411)	(27)	(4,342)	(108)	(174)
3	CUSTOMER	(2,303)	(1,676)	(176)	(166)	(155)	(14)	(109)	(2,298)	(7)	0
4	ENERGY	(113)	(51)	(2)	(30)	(13)	(15)	(2)	(113)	0	0
5	REVENUE RELATED	(180)	(128)	(9)	(19)	(5)	(4)	(2)	(167)	(13)	0
6	CABLE ATTACHMENTS	(2,327)	(1,380)	(100)	(380)	(182)	(142)	(46)	(2,230)	(41)	(56)
7	DEMAND	(1,490)	(782)	(39)	(311)	(126)	(132)	(9)	(1,399)	(35)	(56)
8	CUSTOMER	(742)	(540)	(57)	(54)	(50)	(4)	(35)	(740)	(2)	0
9	ENERGY	(35)	(16)	(1)	(9)	(4)	(5)	(1)	(36)	0	0
10	REVENUE RELATED	(58)	(42)	(3)	(6)	(2)	(1)	(1)	(55)	(4)	0
11	PREPAYMENTS										
	PRODUCTION	7,233	3,682	181	1,483	633	768	33	6,780	208	245
	RETAIL JURISDICTION										
12	DEMAND		3,434	167	1,354	576	701	26	6,258		
13	ENERGY		248	14	129	57	67	7	522		
14	TRANSMISSION	2,680	1,439	70	568	239	280	11	2,607	73	0
15	DISTRIBUTION	6,567	4,138	272	1,114	366	204	449	6,543	24	0
16	DEMAND	4,206	2,441	128	1,000	362	203	49	4,183	23	0
17	CUSTOMER	2,361	1,697	144	114	4	1	400	2,360	1	0
18	CUSTOMER ACCOUNTS	124	108	8	5	0	0	2	123	1	0
19	CUSTOMER ASSSISTANCE	130	58	12	15	43	2	0	130	0	0
20	CUSTOMER	130	58	12	15	43	2	0	130	0	0
21	ENERGY	0	0	0	0	0	0	0	0	0	0
22	TOTAL PREPAYMENTS	18,734	9,425	543	3,185	1,281	1,254	496	16,183	306	245
23	DEMAND	13,597	7,314	365	2,922	1,177	1,184	86	13,048	304	245
24	CUSTOMER	2,615	1,863	164	134	47	3	402	2,613	2	0
25	ENERGY	522	248	14	129	57	67	7	522	0	0
26	PRELIM. SURVEY & INVESTIGATION	5,238	2,760	135	1,112	475	575	25	5,082	156	0
	RETAIL JURISDICTION										
27	DEMAND		2,574	125	1,015	432	525	20	4,691		
28	ENERGY		186	10	97	43	50	5	391		
	OTHER INVESTMENTS										
29	PRODUCTION	34,471	18,162	882	7,313	3,124	3,787	165	33,443	1,028	0
	RETAIL JURISDICTION										
30	DEMAND		16,939	825	6,677	2,841	3,459	129	30,870		
31	ENERGY		1,223	67	636	283	328	36	2,573		
32	TRANSMISSION	3,015	1,610	77	634	270	324	12	2,927	88	0
33	DISTRIBUTION	16,142	10,917	726	2,473	731	293	987	16,127	15	0
34	DEMAND	8,610	5,097	272	2,107	719	288	115	8,598	12	0
35	CUSTOMER	7,532	5,819	454	366	12	6	872	7,529	3	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
36	CUSTOMER ACCOUNTS	9,660	8,406	635	382	10	17	132	9,582	78	0
37	CUSTOMER ASSISTANCE	10,185	6,649	1,349	1,713	253	221	0	10,185	0	0
38	CUSTOMER	10,186	6,649	1,349	1,713	253	221	0	10,185	0	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL OTHER INVESTMENTS	73,473	45,743	3,679	12,515	4,388	4,643	1,296	72,264	1,209	0
41	DEMAND	43,523	23,646	1,174	9,418	3,830	4,071	256	42,395	1,128	0
42	CUSTOMER	27,377	20,874	2,438	2,461	275	244	1,004	27,296	81	0
43	ENERGY	2,573	1,223	67	636	263	328	36	2,573	0	0
44	ENVIRONMENTAL CLEANUP	58,878	34,878	2,517	9,633	4,613	3,635	1,138	56,414	1,047	1,417
45	DEMAND	37,709	19,773	984	7,880	3,196	3,356	218	35,407	885	1,417
46	CUSTOMER	18,777	13,659	1,437	1,356	1,266	116	888	18,722	55	0
47	ENERGY	924	410	20	243	109	128	14	924	0	0
48	REVENUE RELATED	1,469	1,036	76	154	42	35	18	1,361	107	0
49	PROP. INSURANCE RESERVE	(16,782)	(8,857)	(523)	(3,023)	(1,168)	(1,154)	(408)	(15,133)	(276)	(1,373)
50	DEMAND	(14,026)	(8,953)	(348)	(2,780)	(1,116)	(1,098)	(84)	(12,379)	(274)	(1,373)
51	CUSTOMER	(2,355)	(1,714)	(164)	(144)	(8)	(5)	(318)	(2,353)	(2)	0
52	ENERGY	(401)	(190)	(11)	(98)	(44)	(51)	(6)	(401)	0	0
	OTHER POST RETIREMENT BENEFITS										
53	PRODUCTION	(33,276)	(17,534)	(882)	(7,059)	(3,016)	(3,655)	(159)	(32,285)	(991)	0
	RETAIL JURISDICTION										
54	DEMAND		(16,353)	(797)	(6,446)	(2,743)	(3,338)	(125)	(29,802)		
55	ENERGY		(1,161)	(85)	(613)	(273)	(317)	(34)	(2,483)		
56	TRANSMISSION	(2,911)	(1,553)	(75)	(612)	(261)	(314)	(11)	(2,826)	(85)	0
57	DISTRIBUTION	(15,582)	(10,539)	(701)	(2,387)	(708)	(283)	(952)	(15,588)	(14)	0
58	DEMAND	(8,311)	(4,922)	(282)	(2,034)	(694)	(277)	(111)	(8,300)	(11)	0
59	CUSTOMER	(7,271)	(5,619)	(438)	(353)	(11)	(6)	(841)	(7,268)	(3)	0
60	CUSTOMER ACCOUNTS	(9,325)	(8,113)	(613)	(389)	(10)	(16)	(128)	(9,249)	(76)	0
61	CUSTOMER ASSISTANCE	(9,831)	(8,415)	(1,303)	(1,654)	(245)	(214)	0	(9,831)	0	0
62	CUSTOMER	(9,831)	(8,415)	(1,303)	(1,654)	(245)	(214)	0	(9,831)	0	0
63	ENERGY	0	0	0	0	0	0	0	0	0	0
64	TOTAL OTHER POST RETIREMENT BENEFITS	(70,925)	(44,156)	(3,553)	(12,081)	(4,237)	(4,482)	(1,250)	(69,759)	(1,166)	0
65	DEMAND	(42,015)	(22,828)	(1,134)	(9,092)	(3,698)	(3,929)	(247)	(40,928)	(1,087)	0
66	CUSTOMER	(26,427)	(20,147)	(2,354)	(2,376)	(266)	(236)	(969)	(26,348)	(79)	0
67	ENERGY	(2,483)	(1,181)	(65)	(613)	(273)	(317)	(34)	(2,483)	0	0
68	OTHER DEF. CR. & DEBITS	(44,453)	(28,331)	(1,900)	(7,272)	(3,483)	(2,745)	(861)	(42,592)	(791)	(1,070)
69	DEMAND	(28,470)	(14,928)	(743)	(5,949)	(2,413)	(2,534)	(165)	(26,732)	(668)	(1,070)
70	CUSTOMER	(14,177)	(10,311)	(1,085)	(1,024)	(956)	(88)	(671)	(14,135)	(42)	0
71	ENERGY	(697)	(309)	(15)	(183)	(83)	(96)	(11)	(697)	0	0
72	REVENUE RELATED	(1,109)	(783)	(57)	(116)	(31)	(27)	(14)	(1,028)	(81)	0
	UNAMORT. RATE CASE EXP.										
73	REVENUE RELATED	0	0	0	0	0	0	0	0	0	0
74	TOTAL OTHER WORK. CAP.	12,616	7,802	490	2,508	1,122	1,140	249	13,311	316	(1,011)
75	DEMAND	9,051	5,391	263	2,137	890	1,032	48	9,761	301	(1,011)
76	CUSTOMER	2,765	2,008	203	187	153	16	192	2,759	6	0
77	ENERGY	680	320	17	171	75	89	8	680	0	0
78	REVENUE RELATED	120	83	7	13	4	3	1	111	9	0

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**GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OTHER WORKING CAPITAL**

<u>Line No.</u>	<u>Font Label</u>	<u>Description</u>
1	(A)	Allocated per Total Expenses less Production Energy related O & M, Income taxes, and Non-cash items.
2	(A)	
3	(A)	
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(A)	
9	(A)	
10	(A)	
11	(B)	Allocated per corresponding Gross Plant; UPS directly assigned.
12	(C)	Allocated per corresponding Gross Plant.
13	(C)	
14	(B)	
15	(C)	
16	(C)	
17	(C)	
18	(D)	Allocated per corresponding Operations and Maintenance Expense.
19	(D)	
20	(D)	
21	(D)	
26	(E)	Allocated per Production Gross Plant; UPS directly assigned.
27	(F)	Allocated per corresponding Production Gross Plant.
28	(F)	
29	(G)	Allocated per corresponding Salaries and Wages
30	(G)	
31	(G)	
32	(G)	
33	(G)	
34	(G)	
35	(G)	
36	(G)	
37	(G)	
38	(G)	
39	(G)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
44	(A)	
45	(A)	
46	(A)	
47	(A)	
48	(A)	
49	(H)	Allocated per Total Net Plant; UPS directly assigned.
50	(H)	
51	(I)	Allocated per Total Net Plant.
52	(I)	
53	(G)	
54	(G)	
55	(G)	
56	(G)	
57	(G)	
58	(G)	
59	(G)	
60	(G)	
61	(G)	
62	(G)	
63	(G)	
68	(A)	
69	(A)	
70	(A)	
71	(A)	
72	(A)	
73	(J)	Allocated per Retail Revenue from Sales.

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
CONST. WORK IN PROGRESS											
INTEREST BEARING											
1	PRODUCTION	0	0	0	0	0	0	0	0	0	0
2	RETAIL JURISDICTION										
3	DEMAND		0	0	0	0	0	0	0		
4	ENERGY		0	0	0	0	0	0	0		
5	TRANSMISSION	0	0	0	0	0	0	0	0	0	0
6	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
7	DEMAND	0	0	0	0	0	0	0	0	0	0
8	CUSTOMER	0	0	0	0	0	0	0	0	0	0
9	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0
10	CUSTOMER ASSISTANCE	0	0	0	0	0	0	0	0	0	0
11	CUSTOMER	0	0	0	0	0	0	0	0	0	0
12	ENERGY	0	0	0	0	0	0	0	0	0	0
13	TOTAL CWP	0	0	0	0	0	0	0	0	0	0
14	DEMAND	0	0	0	0	0	0	0	0	0	0
15	CUSTOMER	0	0	0	0	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0	0	0	0	0
CONST. WORK IN PROGRESS											
WORK NOT BEARING INTEREST											
16	PRODUCTION	17,325	5,673	279	2,285	976	1,182	52	10,447	321	6,557
17	RETAIL JURISDICTION										
18	DEMAND		5,290	258	2,086	888	1,080	41	9,643		
19	ENERGY		383	21	199	88	102	11	804		
20	TRANSMISSION	10,704	5,753	280	2,267	953	1,115	44	10,412	292	0
21	DISTRIBUTION	5,818	3,664	240	991	326	182	394	5,797	21	0
22	DEMAND	3,747	2,174	114	891	323	181	43	3,726	21	0
23	CUSTOMER	2,071	1,490	126	100	3	1	351	2,071	0	0
24	TOTAL CWP - WORK NOT BEARING INTEREST	33,847	15,080	799	5,543	2,255	2,479	490	26,656	634	6,557
25	DEMAND	30,972	13,217	652	5,244	2,184	2,376	128	23,781	634	6,557
26	CUSTOMER	2,071	1,490	126	100	3	1	351	2,071	0	0
26	ENERGY	804	383	21	199	88	102	11	804	0	0
PLANT HELD FOR FUTURE USE											
27	PRODUCTION	5,280	2,785	136	1,120	478	579	25	5,123	157	0
28	RETAIL JURISDICTION										
29	DEMAND		2,596	126	1,023	435	529	20	4,729		
30	ENERGY		189	10	97	43	50	5	394		
31	DISTRIBUTION	14	9	0	3	1	1	0	14	0	0
32	DEMAND	8	5	1	1	0	0	1	8	0	0
33	CUSTOMER	6	4	0	2	1	1	0	6	0	0
34	TOTAL DISTRIBUTION	22	14	1	4	1	1	1	22	0	0
35	GENERAL										
36	DEMAND	79	44	2	17	7	7	0	77	2	0
37	CUSTOMER	50	38	4	5	1	0	2	50	0	0
38	ENERGY	4	2	1	0	0	1	0	4	0	0
39	TOTAL GENERAL	133	84	7	22	8	8	2	131	2	0
40	TOTAL PLANT HELD FOR FUT. USE	5,435	2,883	144	1,146	487	588	28	5,276	159	0
41	DEMAND	4,979	2,649	128	1,043	443	537	20	4,820	159	0
42	CUSTOMER	58	43	5	6	1	0	3	58	0	0
43	ENERGY	398	191	11	97	43	51	5	398	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (8)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (9)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
41	INJURIES & DAMAGES RESERVE										
	PRODUCTION	(1,626)	(804)	(40)	(324)	(139)	(167)	(8)	(1,482)	(46)	(98)
	RETAIL JURISDICTION										
42	DEMAND		(750)	(37)	(296)	(126)	(153)	(6)	(1,368)		
43	ENERGY		(54)	(3)	(28)	(13)	(14)	(2)	(114)		
44	TRANSMISSION	(134)	(72)	(3)	(28)	(12)	(14)	(1)	(130)	(4)	0
45	DISTRIBUTION	(715)	(483)	(32)	(110)	(32)	(13)	(44)	(714)	(1)	0
46	DEMAND	(381)	(225)	(12)	(93)	(32)	(13)	(5)	(380)	(1)	0
47	CUSTOMER	(334)	(258)	(20)	(17)	0	0	(39)	(334)	0	0
48	CUSTOMER ACCOUNTS	(428)	(374)	(28)	(17)	0	0	(6)	(425)	(3)	0
49	CUSTOMER ASSISTANCE	(451)	(294)	(60)	(76)	(11)	(10)	0	(451)	0	0
50	CUSTOMER	(451)	(294)	(60)	(76)	(11)	(10)	0	(451)	0	0
51	ENERGY	0	0	0	0	0	0	0	0	0	0
52	TOTAL INJ. & DAM. RES.	(3,354)	(2,027)	(163)	(555)	(194)	(204)	(59)	(3,202)	(54)	(98)
53	DEMAND	(2,027)	(1,047)	(52)	(417)	(170)	(180)	(12)	(1,878)	(51)	(98)
54	CUSTOMER	(1,213)	(928)	(108)	(110)	(11)	(10)	(45)	(1,210)	(3)	0
55	ENERGY	(114)	(54)	(3)	(28)	(13)	(14)	(2)	(114)	0	0
56	UNAMORT. PLANT ACQ. ADJ.										
	PRODUCTION	1,852	0	0	0	0	0	0	0	0	1,852
	RETAIL JURISDICTION										
57	DEMAND		0	0	0	0	0	0	0		
58	ENERGY		0	0	0	0	0	0	0		
59	TRANSMISSION	51	0	0	0	0	0	0	0	0	51
60	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
61	DEMAND	0	0	0	0	0	0	0	0	0	0
62	CUSTOMER	0	0	0	0	0	0	0	0	0	0
63	TOTAL UNAMORT PLNT ACQ. ADJ.	1,903	0	0	0	0	0	0	0	0	1,903
64	DEMAND	1,903	0	0	0	0	0	0	0	0	1,903
65	CUSTOMER	0	0	0	0	0	0	0	0	0	0
66	ENERGY	0	0	0	0	0	0	0	0	0	0
67	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0	0	0	0
68	TOTAL OTHER ADDITIONS	37,831	15,946	780	6,134	2,548	2,863	459	28,730	739	6,362
69	DEMAND	35,827	14,619	728	5,870	2,437	2,733	136	26,723	742	6,362
70	CUSTOMER	918	607	23	(4)	(7)	(9)	309	919	(3)	0
71	ENERGY	1,088	520	29	268	116	139	14	1,088	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OTHER RATE BASE ITEMS

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant excluding UPS; UPS directly assigned.
2	(B)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant.
3	(B)	
4	(B)	
5	(B)	
6	(B)	
7	(B)	
8	(C)	Allocated per corresponding Operations and Maintenance expense.
9	(C)	
10	(C)	
11	(C)	
16	(A)	
17	(B)	
18	(B)	
19	(B)	
20	(B)	
21	(B)	
22	(B)	
27	(B)	
28	(B)	
29	(B)	
30	(B)	
31	(B)	
33	(B)	
34	(B)	
35	(B)	
41	(D)	Allocated per Total Salaries and Wages, including UPS Production Salaries and Wages of \$2,434.
42	(E)	Allocated per corresponding Salaries and Wages.
43	(E)	
44	(D)	
45	(E)	
46	(E)	
47	(E)	
48	(E)	
49	(E)	
50	(E)	
51	(E)	
56	(A)	
57	(B)	
58	(B)	
59	(A)	
60	(B)	
61	(B)	
62	(B)	
67	(F)	Specific Assignment.

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 3.00 - ANALYSIS OF REVENUES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (8)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE FROM SALES											
1	BASE RATE REV. FROM SALES	510,734	296,890	20,537	102,785	33,933	29,452	14,896	498,493	12,241	0
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	510,734	296,890	20,537	102,785	33,933	29,452	14,896	498,493	12,241	0
OTHER OPERATING REVENUES											
451-MISC. SERVICE REVENUES											
4	RESTORATION FEE	1,213	1,174	31	8	0	0	0	1,213	0	0
5	AFTER HOURS FEE	116	115	1	0	0	0	0	116	0	0
8	INACCURATE METER FEE	28	19	2	5	0	0	0	28	0	0
7	RECONNECTION FEE	2,823	2,696	84	43	0	0	0	2,823	0	0
8	FRANCHISE FEES	42,247	25,162	1,740	8,711	2,876	2,496	1,262	42,247	0	0
9	INSTALL. & REM.-TEMP SERV	0	0	0	0	0	0	0	0	0	0
10	CONNECTION FEES	92	77	13	2	0	0	0	92	0	0
11	COLLECTION CHARGES	207	181	24	22	0	0	0	207	0	0
12	INVESTIGATIVE CHARGES	40	38	2	0	0	0	0	40	0	0
13	RETURN CHECK CHARGE	272	258	6	8	0	0	0	272	0	0
14	TOTAL ACCOUNT 451	47,036	29,700	1,903	8,799	2,878	2,496	1,262	47,036	0	0
454-RENT FROM ELEC. PROP.											
15	EQUIPMENT RENTAL	1,686	1,045	57	435	119	3	27	1,686	0	0
18	METER TREATER RENTAL	253	244	7	2	0	0	0	253	0	0
17	POLE ATTACHMENT RENTAL	3,110	2,411	169	343	91	32	84	3,110	0	0
18	MICROWAVE TRANSPORT	730	453	37	124	44	47	13	718	12	0
19	RENT FROM PLANT DANIEL	40	22	1	8	4	4	0	39	1	0
20	MISCELLANEOUS RENTS	518	321	26	88	31	33	9	508	8	0
21	TOTAL ACCOUNT 454	8,335	4,496	297	1,000	289	119	113	8,314	21	0
22	455-INTERDEPART. RENTAL	0	0	0	0	0	0	0	0	0	0
23	458-OTHER ELECTRIC REVENUES	8,368	3,390	165	1,336	569	692	26	8,178	190	0
24	458-GULF POWER ENERGY SERVICES REVENUES	5,632	0	0	0	5,632	0	0	5,632	0	0
25	458 - FPU SERVICE PAYMENTS	3,676	0	0	0	0	0	0	0	3,676	0
26	458 - BLOUNTSTOWN SERVICE PAYMENTS	122	65	3	26	11	13	0	118	4	0
27	TOTAL ACCOUNT 458	15,800	3,455	168	1,362	6,212	705	26	11,928	3,872	0
28	REV. NONASSOC. CO.-DEMAND	51,950	0	0	0	0	0	0	0	0	51,950
29	REV. NONASSOC. CO.-ENERGY	13,652	3,389	188	1,780	784	907	99	7,127	214	6,311
30	TOTAL REV. NONASSOC. CO.	65,602	3,389	188	1,780	784	907	99	7,127	214	58,261
31	TOTAL OTHER OPER. REVENUE	134,773	41,040	2,556	12,921	10,181	4,227	1,500	72,405	4,107	58,261
ADJUSTMENTS TO REVENUES											
32	FRANCHISE FEE REVENUES	(42,247)	(25,162)	(1,740)	(8,711)	(2,876)	(2,496)	(1,262)	(42,247)	(0)	0
33	NET ADJUSTMENT TO REVENUES	(42,247)	(25,162)	(1,740)	(8,711)	(2,876)	(2,496)	(1,262)	(42,247)	(0)	0
34	TOTAL ADJUSTED REVENUES	603,260	312,788	21,353	106,995	41,218	31,183	15,134	528,651	18,348	58,261

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**GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF REVENUES**

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Provided by Gulf Power Company.
2	(B)	Allocated per Retail MWH Sales.
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(C)	Allocated per retail revenue from sales.
9	(A)	
10	(A)	
11	(A)	
12	(A)	
13	(A)	
15	(D)	Allocated per Level 5 Demand Allocator
16	(A)	
17	(E)	Allocated per Distribution Gross Plant in Account 364.
18	(F)	Allocated per Total Salaries and Wages.
19	(G)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
20	(F)	
22	(F)	
23	(G)	
24	(H)	Provided by Gulf Power Company and assigned to Rate Class LP/LPT.
25	(I)	Assigned to FPU.
26	(G)	
28	(G)	
29	(J)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
32	(C)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)

PRODUCTION O & M EXPENSES											

STEAM POWER GENERATION											

	OPERATIONS										
1	500-SUPERVISION	11,719	6,087	297	2,400	1,021	1,244	47	11,096	341	282
2	501-ENERGY RELATED	310,061	127,134	7,034	66,006	29,382	33,974	3,709	267,239	8,028	34,814
3	501-FUEL REMOVAL	(303,538)	(124,330)	(6,879)	(64,550)	(28,734)	(33,224)	(3,627)	(261,344)	(7,851)	(34,343)
4	501-NET	6,543	2,804	155	1,456	648	750	82	5,895	177	471
	502-STEAM										
5	DEMAND RELATED	2,508	1,171	57	462	197	240	9	2,136	66	306
6	ENERGY RELATED	5,763	2,193	121	1,139	507	586	64	4,610	139	1,014
7	TOTAL ACCOUNT 502	8,271	3,364	178	1,601	704	826	73	6,746	205	1,320
	505-ELECTRIC EXPENSES										
8	DEMAND RELATED	2,946	1,472	72	580	247	301	11	2,683	82	181
9	ENERGY RELATED	1,185	533	30	278	124	143	16	1,124	34	27
10	TOTAL ACCOUNT 505	4,131	2,005	102	858	371	444	27	3,807	116	208
	506-MISCELLANEOUS										
11	DEMAND RELATED	15,224	7,666	374	3,022	1,286	1,565	59	13,972	429	823
12	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	15,224	7,666	374	3,022	1,286	1,565	59	13,972	429	823
14	507-RENTS	0	0	0	0	0	0	0	0	0	0
15	509-ALLOWANCES	0	0	0	0	0	0	0	0	0	0
16	TOTAL STEAM OPERATIONS	46,888	21,826	1,106	9,337	4,030	4,829	288	41,516	1,268	3,104
	MAINTENANCE										
17	510-SUPERVISION	9,888	4,915	240	1,938	825	1,004	38	8,960	275	651
18	511-STRUCTURES	5,707	2,864	139	1,128	480	584	22	5,217	160	330
	512-BOILER PLANT										
19	DEMAND RELATED	3,490	1,577	77	622	265	322	12	2,875	88	527
20	ENERGY RELATED	25,255	9,588	531	4,979	2,216	2,562	280	20,156	606	4,493
21	TOTAL ACCOUNT 512	28,745	11,165	608	5,601	2,481	2,884	292	23,031	694	5,020
	513-ELECTRIC PLANT										
22	DEMAND RELATED	1,340	701	34	276	118	144	5	1,278	39	23
23	ENERGY RELATED	7,097	2,962	164	1,538	684	791	86	6,225	187	685
24	TOTAL ACCOUNT 513	8,437	3,663	198	1,814	802	935	91	7,503	226	708

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
25	514-MISCELLANEOUS DEMAND RELATED	3,132	1,529	75	603	257	312	12	2,788	86	258
26	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 514	3,132	1,529	75	603	257	312	12	2,788	86	258
28	TOTAL MAINTENANCE	55,907	24,136	1,260	11,084	4,845	5,719	455	47,499	1,441	6,967
29	TOTAL STEAM POWER GENERATION	101,795	46,062	2,366	20,421	8,875	10,548	743	89,015	2,709	10,071
OTHER POWER GENERATION											

30	OPERATION 546-SUPERVISION	1,701	905	44	357	152	185	7	1,650	51	0
31	547-ENERGY RELATED	580	267	15	139	62	72	8	563	17	0
32	547-FUEL	310,241	143,287	7,928	74,392	33,115	38,291	4,180	301,193	9,048	0
33	547-FUEL REMOVAL	(310,241)	(143,287)	(7,928)	(74,392)	(33,115)	(38,291)	(4,180)	(301,193)	(9,048)	0
34	547-NET FUEL	0	0	0	0	0	0	0	0	0	0
35	548-GENERATION EXPENSES DEMAND	528	281	14	111	47	57	2	512	16	0
36	ENERGY	0	0	0	0	0	0	0	0	0	0
37	TOTAL ACCOUNT 548	528	281	14	111	47	57	2	512	16	0
38	549-MISCELLANEOUS PLANT DEMAND	848	462	22	178	76	92	3	823	25	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL ACCOUNT 549	848	462	22	178	76	92	3	823	25	0
41	TOTAL OPERATION	3,657	1,905	95	785	337	406	20	3,548	109	0
42	MAINTENANCE 551-SUPERVISION	296	157	8	62	26	33	1	287	9	0
43	552-STRUCTURES DEMAND	0	0	0	0	0	0	0	0	0	0
44	ENERGY	0	0	0	0	0	0	0	0	0	0
45	TOTAL ACCOUNT 552	0	0	0	0	0	0	0	0	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
46	553-ELECTRIC PLANT DEMAND	6,865	3,547	173	1,399	595	725	27	6,466	199	0
47	ENERGY	0	0	0	0	0	0	0	0	0	0
48	TOTAL ACCOUNT 553	6,665	3,547	173	1,399	595	725	27	6,466	199	0
49	554-MISCELLANEOUS PLANT DEMAND	524	278	14	110	47	57	2	508	16	0
50	ENERGY	0	0	0	0	0	0	0	0	0	0
51	TOTAL ACCOUNT 554	524	278	14	110	47	57	2	508	16	0
52	TOTAL MAINTENANCE	7,485	3,982	195	1,571	668	815	30	7,261	224	0
53	TOTAL OTHER GEN. EXPENSE	11,142	5,887	290	2,356	1,005	1,221	50	10,809	333	0
54	TOTAL GENERATION EXPENSES	112,937	51,949	2,656	22,777	9,880	11,769	793	99,824	3,042	10,071
55	DEMAND	68,514	33,602	1,640	13,248	5,639	6,665	257	61,251	1,882	3,381
56	ENERGY	46,423	18,347	1,016	9,529	4,241	4,904	536	38,573	1,160	6,690
OTHER PRODUCTION EXPENSE											
57	655-PURCHASED POWER	35,992	15,276	845	7,932	3,531	4,083	446	32,113	965	2,914
58	DEMAND	0	0	0	0	0	0	0	0	0	0
59	ENERGY	35,992	15,276	845	7,932	3,531	4,083	446	32,113	965	2,914
60	FUEL REMOVAL	(35,992)	(15,276)	(845)	(7,932)	(3,531)	(4,083)	(446)	(32,113)	(965)	(2,914)
61	NET ENERGY	0	0	0	0	0	0	0	0	0	0
62	NET TOTAL ACCOUNT 555	0	0	0	0	0	0	0	0	0	0
63	556-SYSTEM CONTROL DEMAND	1,617	968	47	381	162	198	7	1,763	54	0
64	ENERGY	0	0	0	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 556	1,617	968	47	381	162	198	7	1,763	54	0
66	557-OTHER EXPENSES DEMAND	2,054	1,095	53	431	183	223	8	1,993	61	0
67	ENERGY	0	0	0	0	0	0	0	0	0	0
68	TOTAL ACCOUNT 557	2,054	1,095	53	431	183	223	8	1,993	61	0
69	TOTAL OTHER PROD. EXPENSE DEMAND	3,871	2,083	100	812	345	421	15	3,756	115	0
70	ENERGY	3,871	2,083	100	812	345	421	15	3,756	115	0
71		0	0	0	0	0	0	0	0	0	0
72	TOTAL PRODUCTION EXPENSES	116,808	54,012	2,756	23,589	10,225	12,190	808	103,580	3,157	10,071
73	DEMAND	70,385	35,665	1,740	14,060	5,984	7,286	272	65,007	1,997	3,381
74	ENERGY	46,423	18,347	1,016	9,529	4,241	4,904	536	38,573	1,160	6,690

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
----- TRANSMISSION O & M EXPENSE -----											
	OPERATION										
75	561-LOAD DISPATCHING	3,526	1,877	91	739	315	383	14	3,419	105	2
76	562-STATION	43	24	1	9	4	4	0	42	1	0
77	563-OVERHEAD LINES	191	101	5	40	17	21	1	185	6	0
78	564-UNDERGROUND LINES	0	0	0	0	0	0	0	0	0	0
79	565-TRANS. OF ELEC. BY OTHERS	(301)	(160)	(8)	(63)	(27)	(33)	(1)	(292)	(9)	0
80	SUBTOTAL	3,459	1,842	89	725	309	375	14	3,354	103	2
81	560-SUPERVISION	1,609	856	41	337	144	175	7	1,560	48	1
82	566-MISCELLANEOUS	1,038	552	27	217	93	113	4	1,006	31	1
83	567-RENTS	165	87	4	35	15	18	1	160	5	0
84	TOTAL OPERATIONS	8,271	3,337	161	1,314	561	681	26	6,080	187	4
	MAINTENANCE										
85	569-STRUCTURES	1,003	533	26	211	90	109	4	973	30	0
86	570-STATION EQUIPMENT	830	454	22	179	74	79	3	811	19	0
87	571-OVERHEAD LINES	4,479	2,385	116	940	400	486	18	4,345	134	0
88	SUBTOTAL	6,312	3,372	164	1,330	564	674	25	6,129	183	0
89	568-SUPERVISION	1,052	561	27	222	94	113	4	1,021	31	0
90	573-MISCELLANEOUS	102	56	3	21	9	10	0	99	3	0
91	TOTAL MAINTENANCE	7,486	3,989	194	1,573	657	797	29	7,249	217	0
92	TOTAL TRANSMISSION EXPENSE	13,737	7,326	355	2,887	1,228	1,478	55	13,329	404	4
----- DISTRIBUTION O & M EXPENSE -----											
	OPERATIONS										
93	581-LOAD DISPATCHING	902	536	26	211	78	47	4	902	0	0
94	582-STATION	308	166	8	66	30	32	1	303	5	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	583-OVERHEAD LINES										
95	DEMAND	2,006	1,215	66	505	156	33	31	2,006	0	0
96	CUSTOMER	573	500	37	23	0	0	13	573	0	0
97	TOTAL ACCOUNT 583	2,579	1,715	103	528	156	33	44	2,579	0	0
	584-UNDERGROUND LINES										
98	DEMAND	608	368	20	154	47	10	9	608	0	0
99	CUSTOMER	131	115	9	4	0	0	3	131	0	0
100	TOTAL ACCOUNT 584	739	483	29	158	47	10	12	739	0	0
101	585-STREET LIGHTING	598	0	0	0	0	0	598	598	0	0
102	586-METER	1,453	1,090	144	196	11	6	3	1,450	3	0
103	586-OTHER MISC. REVS.	1,174	1,118	38	18	0	0	0	1,174	0	0
104	TOTAL ACCOUNT 586	2,627	2,208	182	214	11	6	3	2,624	3	0
105	587-CUSTOMER INSTAL.	1,306	1,164	68	53	1	0	0	1,306	0	0
106	587-OTHER MISC. REVS.	25	24	1	0	0	0	0	25	0	0
107	TOTAL ACCOUNT 587	1,331	1,188	69	53	1	0	0	1,331	0	0
108	SUBTOTAL	9,084	6,296	437	1,230	323	128	662	9,076	8	0
109	DEMAND	3,824	2,285	120	936	311	122	45	3,819	5	0
110	CUSTOMER	5,260	4,011	317	294	12	6	617	5,257	3	0
	580-SUPERVISION										
111	DEMAND	2,849	1,702	89	697	232	91	34	2,845	4	0
112	CUSTOMER	3,919	2,989	236	219	9	4	460	3,917	2	0
113	TOTAL ACCOUNT 580	6,768	4,691	325	916	241	95	494	6,762	6	0
	588-MISCELLANEOUS										
114	DEMAND	1,837	1,099	58	449	149	58	22	1,835	2	0
115	CUSTOMER	2,526	1,928	152	141	6	2	296	2,525	1	0
116	TOTAL ACCOUNT 588	4,363	3,027	210	590	155	60	318	4,360	3	0
	589-RENTS										
117	DEMAND	0	0	0	0	0	0	0	0	0	0
118	CUSTOMER	0	0	0	0	0	0	0	0	0	0
119	TOTAL ACCOUNT 589	0	0	0	0	0	0	0	0	0	0
120	TOTAL OPERATION	20,215	14,014	972	2,736	719	283	1,474	20,198	17	0
	MAINTENANCE										
121	591-STRUCTURES	28	15	1	6	3	2	0	27	1	0
122	592-STATION EQUIPMENT	962	518	25	205	94	100	4	946	16	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDOT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
123	593-OVHD LINES - MISC REVS	0	0	0	0	0	0	0	0	0	0
	593-OVERHEAD LINES										
124	DEMAND	7,747	4,582	248	1,913	855	231	118	7,747	0	0
125	CUSTOMER	5,328	4,641	350	210	3	0	124	5,328	0	0
126	SUBTOTAL OVERHEAD LINES	13,075	9,223	598	2,123	658	231	242	13,075	0	0
127	TOTAL ACCOUNT 593	13,075	9,223	598	2,123	658	231	242	13,075	0	0
	594-UNDERGROUND LINES										
128	DEMAND	1,810	1,075	58	449	151	49	28	1,810	0	0
129	CUSTOMER	87	76	6	3	0	0	2	87	0	0
130	TOTAL ACCOUNT 594	1,897	1,151	64	452	151	49	30	1,897	0	0
	595-LINE TRANSFORMERS										
131	DEMAND	747	458	25	191	55	6	12	747	0	0
132	CUSTOMER	254	222	16	10	0	0	6	254	0	0
133	TOTAL ACCOUNT 595	1,001	680	41	201	55	6	18	1,001	0	0
134	596-STREET LIGHTING	597	0	0	0	0	0	597	597	0	0
135	597-METERS	159	121	16	21	1	0	0	159	0	0
136	SUBTOTAL	17,719	11,708	745	3,008	962	388	891	17,702	17	0
137	DEMAND	11,294	6,648	357	2,764	958	388	162	11,277	17	0
138	CUSTOMER	6,425	5,060	388	244	4	0	729	6,425	0	0
	590-SUPERVISION										
139	DEMAND	2,335	1,376	74	571	198	79	33	2,331	4	0
140	CUSTOMER	1,329	1,047	80	50	1	0	151	1,329	0	0
141	TOTAL ACCOUNT 590	3,664	2,423	154	621	199	79	184	3,660	4	0
	598-MISCELLANEOUS										
142	DEMAND	301	177	10	74	26	10	4	301	0	0
143	CUSTOMER	171	136	10	6	0	0	19	171	0	0
144	TOTAL ACCOUNT 598	472	313	20	80	26	10	23	472	0	0
145	TOTAL MAINTENANCE	21,855	14,444	919	3,709	1,187	477	1,098	21,834	21	0
146	TOTAL DISTRIBUTION EXPENSE	42,070	28,458	1,891	6,445	1,906	760	2,572	42,032	38	0
147	TOTAL DEMAND	22,440	13,287	708	5,491	1,874	748	300	22,408	32	0
148	TOTAL CUSTOMER	19,630	15,171	1,183	954	32	12	2,272	19,624	6	0
149	CUSTOMER ACCOUNTS EXPENSE	21,986	19,131	1,446	869	22	38	301	21,807	179	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
CUSTOMER ASSISTANCE EXPENSE											
150	907/911-SUPERVISION	1,829	1,603	141	84	1	0	0	1,829	0	0
	908/912-CUSTOMER ASSISTANCE										
151	RESIDENTIAL	5,080	5,080	0	0	0	0	0	5,080	0	0
152	COMMERCIAL	2,093	0	1,305	776	11	1	0	2,093	0	0
153	TOTAL INDUSTRIAL	7,391	0	145	1,121	5,874	251	0	7,391	0	0
154	INDUSTRIAL - GULF POWER ENERGY SRVS	5,597	0	0	0	5,597	0	0	5,597	0	0
155	NET INDUSTRIAL OF GULF POWER ENERGY SRVS	1,794	0	145	1,121	277	251	0	1,794	0	0
156	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0
157	TOTAL ACCOUNT 908/912	14,564	5,080	1,450	1,897	5,885	252	0	14,564	0	0
158	909/913-ADVERTISING	1,232	1,125	13	65	15	14	0	1,232	0	0
159	910-MISCELLANEOUS	190	165	15	9	0	0	0	190	0	0
160	ENERGY CONSERVATION	21,933	19,377	1,357	1,058	78	63	0	21,933	0	0
161	ECCR ADJUSTMENT	(21,933)	(19,377)	(1,357)	(1,058)	(78)	(63)	0	(21,933)	0	0
162	NET ENERGY COST CONSER.	0	0	0	0	0	0	0	0	0	0
163	TOTAL CUSTOMER ASSISTANCE	17,815	7,974	1,619	2,055	5,901	266	0	17,815	0	0
ADMIN. & GENERAL EXPENSE											
164	924-PROPERTY INSURANCE										
	PRODUCTION	4,309	2,147	105	863	368	446	19	3,948	128	233
	RETAIL JURISDICTION										
165	DEMAND		2,001	97	788	335	408	15	3,644		
166	ENERGY		146	8	75	33	38	4	304		
167	TRANSMISSION	1,782	957	47	377	159	186	7	1,733	49	0
168	DISTRIBUTION	7,228	4,552	298	1,231	405	226	489	7,201	27	0
169	DEMAND	4,655	2,702	141	1,107	401	224	54	4,629	26	0
170	CUSTOMER	2,573	1,850	157	124	4	2	435	2,572	1	0
171	CUSTOMER ACCOUNTS	72	62	5	3	0	0	1	71	1	0
172	CUSTOMER ASSISTANCE	76	34	7	9	25	1	0	76	0	0
173	CUSTOMER	76	34	7	9	25	1	0	76	0	0
174	ENERGY	0	0	0	0	0	0	0	0	0	0
175	TOTAL ACCOUNT 924	13,467	7,752	462	2,483	957	859	516	13,029	205	233
176	DEMAND	10,442	5,660	285	2,272	895	818	76	10,006	203	233
177	CUSTOMER	2,721	1,946	169	136	29	3	436	2,719	2	0
178	ENERGY	304	146	8	75	33	38	4	304	0	0
	REG. COMM. EXP. & UNCOLL.										
179	STATE & FEDERAL	3,171	1,568	108	543	179	155	79	2,632	539	0
180	UNCOLLECTIBLE EXP.	3,809	3,401	256	149	3	0	0	3,809	0	0
181	TOTAL REG. COMM. & UNCOLL.	6,980	4,969	364	692	182	155	79	6,441	539	0
182	OTHER INDUSTRY DUES	705	332	18	173	78	94	10	705	0	0

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
183	MISC. A & G - OTHER REVS.	2	2	0	0	0	0	0	2	0	0
184	MISC. A & G - GULF POWER ENERGY SRVC OH	36	0	0	0	36	0	0	36	0	0
185	MISCELLANEOUS A & G	75,002	45,211	3,638	12,369	4,337	4,587	1,281	71,423	1,195	2,384
186	DEMAND	45,401	23,371	1,161	9,308	3,786	4,023	253	41,902	1,115	2,384
187	CUSTOMER	27,059	20,632	2,411	2,432	272	240	992	26,979	80	0
188	ENERGY	2,542	1,208	66	629	279	324	36	2,542	0	0
189	TOTAL MISCELLANEOUS A & G	75,040	45,213	3,638	12,369	4,373	4,587	1,281	71,461	1,195	2,384
190	DEMAND	45,401	23,371	1,161	9,308	3,786	4,023	253	41,902	1,115	2,384
191	CUSTOMER	27,097	20,634	2,411	2,432	308	240	992	27,017	80	0
192	ENERGY	2,542	1,208	66	629	279	324	36	2,542	0	0
193	TOTAL ADMIN. & GENERAL	96,192	58,266	4,482	15,717	5,590	5,695	1,886	91,636	1,939	2,617
194	TOTAL OPER. & MAINTENANCE	308,608	175,167	12,549	51,562	24,872	20,427	5,622	290,199	5,717	12,692
195	DEMAND	162,405	85,309	4,249	34,018	13,767	14,353	956	152,652	3,751	6,002
196	ENERGY	49,974	20,033	1,108	10,408	4,631	5,360	586	42,124	1,160	6,690
197	CUSTOMER	89,249	64,856	6,828	6,446	6,292	559	4,001	88,982	267	0
198	REVENUE	6,980	4,969	364	692	182	155	79	6,441	539	0

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**GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE**

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
3	(B)	
5	(A)	
6	(B)	
8	(A)	
9	(B)	
11	(A)	
12	(B)	
14	(C)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
15	(B)	
17	(A)	
18	(A)	
19	(A)	
20	(B)	
22	(A)	
23	(B)	
25	(A)	
26	(B)	
30	(D)	Allocated per Level 1 Demand Allocator.
31	(E)	Allocated per Level 1 Energy Allocator.
32	(E)	
33	(E)	
35	(D)	
36	(E)	
38	(D)	
39	(E)	
42	(D)	
43	(D)	
44	(E)	
46	(D)	
47	(E)	
49	(D)	
50	(E)	
58	(A)	
59	(B)	
60	(B)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Line No.	<u>Ftnt</u> <u>Label</u>	<u>Description</u>
63	(F)	Allocated per sum of Generation Demand Expenses and Purchased Power Demand Expenses.
64	(E)	
66	(D)	
67	(E)	
75	(C)	
76	(G)	Allocated per Transmission Substations Gross Plant; UPS directly assigned.
77	(H)	Allocated per Transmission Lines Gross Plant; UPS directly assigned.
78	(I)	Allocated per Transmission Account 358 Gross Plant.
79	(D)	
81	(J)	Allocated per Subtotal of Transmission Operations O & M Expense; UPS directly assigned.
82	(J)	
83	(J)	
85	(K)	Allocated per sum of Transmission Accounts 352, 354, and 355 Gross Plant; UPS directly assigned.
86	(L)	Allocated per Transmission Account 353 Gross Plant; UPS directly assigned.
87	(H)	
89	(M)	Allocated per Subtotal of Transmission Maintenance O & M Expense; UPS directly assigned.
90	(M)	
93	(N)	Allocated per Level 3 Demand Allocator.
94	(O)	Allocated per Distribution Substations Gross Plant.
95	(P)	Allocated per corresponding Distribution Gross Plant Accounts 365 and 368.
96	(P)	
98	(Q)	Allocated per corresponding Distribution Gross Plant Accounts 367 and 368.
99	(Q)	
101	(R)	Allocated per Distribution Account 373 Gross Plant.
102	(S)	Allocated per Distribution Account 370 Gross Plant.
103	(T)	Per analysis of information provided by Gulf Power Company.
105	(U)	Allocated per Distribution Account 369 Gross Plant.
106	(T)	
111	(V)	Allocated per corresponding Subtotal of Distribution Operations O & M.
112	(V)	
114	(V)	
115	(V)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
117	(V)	
118	(V)	
121	(W)	Allocated per Distribution Account 361 Gross Plant.
122	(X)	Allocated per Distribution Account 362 Gross Plant.
123	(T)	
124	(Y)	Allocated per Common portion of Distribution Accounts 364 and 365.
125	(Z)	Allocated per Customer portion of Distribution Accounts 364 and 365.
128	(AA)	Allocated per Common portion of Distribution Accounts 366 and 367 Gross Plant.
129	(AB)	Allocated per Customer portion of Distribution Accounts 366 and 367 Gross Plant.
131	(AC)	Allocated per Distribution Account 368 Gross Plant.
132	(AC)	
134	(R)	
135	(S)	
139	(AD)	Allocated per corresponding Subtotal of Distribution Maintenance O & M.
140	(AD)	
142	(AD)	
143	(AD)	
149	(AE)	Direct assignment to rate provided by Gulf Power Company.
150	(AF)	Provided by Gulf Power to Class. Allocated to rate based on analysis of average number of customers within class.
151	(AF)	
152	(AF)	
153	(AF)	
154	(AG)	Provided by Gulf Power and assigned to Rate Class LP/LPT.
156	(AF)	
158	(AF)	
159	(AF)	
160	(AF)	
161	(AF)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
164	(AH)	Retail jurisdiction sum of corresponding demand and energy pieces; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
165	(D)	
166	(E)	
167	(AI)	Allocated per Transmission Gross Plant; UPS directly assigned.
168	(AJ)	Allocated per corresponding Distribution Gross Plant.
169	(AJ)	
170	(AJ)	
171	(AK)	Allocated per Customer Accounts O & M Expense.
172	(AL)	Allocated per corresponding Customer Assistance O & M Expense.
173	(AL)	
174	(AL)	
179	(AM)	Provided by Gulf Power to jurisdiction. Allocated to rate per Retail Revenue from Sales.
180	(AE)	
182	(AN)	Allocated per Retail MWH Sales.
183	(T)	
184	(AO)	A&G Overheads related to Gulf Power Energy Services. Assigned to Rate Class LP/LPT.
185	(AP)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
186	(AP)	
187	(AP)	
188	(AP)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	52,105	23,360	1,149	9,405	4,018	4,867	213	43,012	1,322	7,771
2	RETAIL JURISDICTION DEMAND		21,785	1,082	8,588	3,654	4,447	167	39,703		
3	ENERGY		1,575	87	817	364	420	46	3,309		
TRANSMISSION											
4	350-LAND AND LAND RIGHTS	211	114	5	44	19	22	1	205	6	0
5	352-STRUCTURES	197	106	5	42	18	20	1	192	5	0
6	353-STATION EQUIPMENT	3,896	2,065	101	814	334	362	16	3,692	85	119
7	354-TOWERS & FIXTURES	767	408	20	161	68	84	3	744	23	0
8	355-POLES & FIXTURES	5,796	3,085	150	1,216	518	630	24	5,623	173	0
9	356-OVERHEAD COND.	2,138	1,138	55	449	191	232	9	2,074	64	0
10	358-UNDERGROUND COND.	254	134	7	53	23	28	1	246	8	0
11	359-ROADS AND TRAILS	5	3	0	1	0	1	0	5	0	0
12	TOTAL TRANSMISSION	13,264	7,063	343	2,780	1,171	1,379	55	12,781	364	119
DISTRIBUTION											
13	360-SUBSTATION LAND	13	8	0	3	1	1	0	13	0	0
14	381-STRUCTURES	441	239	12	94	47	39	2	433	8	0
15	362-STATION EQUIPMENT	5,191	2,803	137	1,105	505	536	21	5,107	84	0
16	364-POLES & FIXTURES COMMON	2,142	1,266	69	529	181	64	33	2,142	0	0
17	CUSTOMER	4,139	3,606	272	163	2	0	96	4,139	0	0
18	TOTAL ACCOUNT 364	6,281	4,872	341	692	183	64	129	6,281	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	365-OVERHEAD COND.										
19	DEMAND	3,681	2,177	118	909	311	110	56	3,681	0	0
20	CUSTOMER	717	624	47	28	1	0	17	717	0	0
21	TOTAL ACCOUNT 365	4,398	2,801	165	937	312	110	73	4,398	0	0
	366-UNDG. CONDUIT										
22	COMMON	13	9	0	3	1	0	0	13	0	0
23	CUSTOMER	1	1	0	0	0	0	0	1	0	0
24	TOTAL ACCOUNT 366	14	10	0	3	1	0	0	14	0	0
	367-UNDERGROUND COND. & DEV.										
25	COMMON	4,325	2,570	139	1,072	360	118	66	4,325	0	0
26	CUSTOMER	208	181	14	8	0	0	5	208	0	0
27	TOTAL ACCOUNT 367	4,533	2,751	153	1,080	360	118	71	4,533	0	0
	368-LINE TRANSFORMERS										
28	COMMON	7,177	4,405	238	1,831	529	61	113	7,177	0	0
29	CUSTOMER	2,444	2,126	161	97	2	1	57	2,444	0	0
30	TOTAL ACCOUNT 368	9,621	6,531	399	1,928	531	62	170	9,621	0	0
31	369-SERVICES	2,838	2,531	191	114	2	0	0	2,838	0	0
32	370-METERS	4,485	3,367	443	604	34	19	10	4,477	8	0
33	373-STREET LIGHTING	2,871	0	0	0	0	0	2,871	2,871	0	0
34	TOTAL DISTRIBUTION	40,686	25,913	1,841	6,560	1,976	949	3,347	40,586	100	0
35	DEMAND	22,963	13,477	713	5,546	1,935	929	291	22,891	92	0
36	CUSTOMER	17,703	12,436	1,128	1,014	41	20	3,056	17,695	8	0
37	GENERAL PLANT	6,347	5,145	414	1,407	493	521	146	6,126	136	85
38	DEMAND	4,979	2,660	132	1,059	430	457	29	4,767	127	85
39	CUSTOMER	3,079	2,347	274	277	31	28	113	3,070	9	0
40	ENERGY	289	138	8	71	32	36	4	289	0	0
41	TOTAL DEPR. EXPENSE	114,402	61,471	3,747	20,152	7,658	7,716	3,761	104,505	1,922	7,975
42	DEMAND	90,022	44,975	2,250	17,973	7,190	7,212	542	80,142	1,905	7,975
43	CUSTOMER	20,782	14,783	1,402	1,291	72	48	3,169	20,765	17	0
44	ENERGY	3,598	1,713	95	888	396	456	50	3,598	0	0

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**GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF DEPRECIATION EXPENSE**

<u>Line No.</u>	<u>Fnt. Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	
40	(G)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REAL & PERSONAL PROPERTY											
1	PRODUCTION	17,196	8,587	422	3,456	1,477	1,789	78	15,809	486	901
	RETAIL JURISDICTION										
2	DEMAND		8,009	390	3,156	1,343	1,634	61	14,589		
3	ENERGY		578	32	300	134	155	17	1,216		
4	TRANSMISSION	2,598	1,389	68	547	230	268	11	2,513	71	14
5	DISTRIBUTION	5,968	3,759	246	1,017	334	186	404	5,946	22	0
6	DEMAND	3,843	2,230	117	914	331	186	45	3,823	21	0
7	CUSTOMER	2,124	1,529	129	103	3	0	359	2,123	1	0
8	CUSTOMER ACCOUNTS	120	104	8	5	0	0	2	119	1	0
9	CUSTOMER ASSISTANCE	128	57	12	15	42	2	0	128	0	0
10	CUSTOMER	128	57	12	15	42	2	0	128	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	26,010	13,896	756	5,040	2,083	2,245	495	24,515	580	915
13	DEMAND	22,422	11,628	575	4,617	1,904	2,088	117	20,929	578	915
14	CUSTOMER	2,372	1,690	149	123	45	2	381	2,370	2	0
15	ENERGY	1,216	578	32	300	134	155	17	1,216	0	0
PAYROLL TAXES											
16	PRODUCTION	3,419	1,698	83	682	291	353	15	3,122	96	201
	RETAIL JURISDICTION										
17	DEMAND		1,582	77	623	265	323	12	2,882		
18	ENERGY		116	6	59	26	30	3	240		
19	TRANSMISSION	299	158	8	62	26	32	1	287		
20	DISTRIBUTION	1,600	1,063	72	245	72	28	98	1,598	1	0
21	DEMAND	854	507	27	209	71	28	11	853	1	0
22	CUSTOMER	745	576	45	36	1	0	87	745	0	0
23	CUSTOMER ACCOUNTS	958	834	63	38	1	1	13	950	8	0
24	CUSTOMER ASSISTANCE	1,010	659	134	170	25	23	0	1,011	0	0
25	CUSTOMER	1,010	659	134	170	25	23	0	1,011	0	0
26	ENERGY	0	0	0	0	0	0	0	0	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	7,286	4,432	360	1,197	415	437	127	6,968	114	204
28	DEMAND	4,332	2,247	112	894	362	383	24	4,022	106	204
29	CUSTOMER	2,714	2,069	242	244	27	24	100	2,706	8	0
30	ENERGY	240	116	6	59	26	30	3	240	0	0
31	ECCR PAYROLL ADJUSTMENT	(369)	(324)	(28)	(17)	0	0	0	(369)	0	0
32	NET ELEC. PAYROLL TAXES	6,917	4,108	332	1,180	415	437	127	6,599	114	204
33	DEMAND	4,332	2,247	112	894	362	383	24	4,022	106	204
34	CUSTOMER	2,714	2,069	242	244	27	24	100	2,706	8	0
35	ENERGY	(129)	(208)	(22)	42	26	30	3	(129)	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE TAXES											
36	GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
37	FLA REG. COMM. ASSESSMENT	402	239	17	83	27	24	12	402	0	0
38	FUEL & ECCR REL. REV. TAXES	0	0	0	0	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	402	239	17	83	27	24	12	402	0	0
OTHER TAXES											
41	MISS. STATE FRAN. TAX	307	164	8	64	27	34	1	298	9	0
42	FRANCHISE FEE	41,160	24,514	1,696	8,487	2,802	2,431	1,230	41,160	0	0
43	MISCELLANEOUS TAXES	106	66	5	18	6	8	2	103	2	0
44	DEMAND	62	35	2	13	5	5	0	60	2	0
45	CUSTOMER	39	28	3	4	1	1	2	39	0	0
46	ENERGY	4	3	0	1	0	0	0	4	0	0
47	TOTAL OTHER TAXES	41,572	24,744	1,709	8,569	2,835	2,471	1,233	41,561	11	0
48	FRANCHISE FEE ADJUSTMENT	(41,160)	(24,514)	(1,696)	(8,487)	(2,802)	(2,431)	(1,230)	(41,160)	0	0
49	TOTAL TAXES OTHER THAN INC.	33,741	18,473	1,118	6,385	2,558	2,746	637	31,917	705	1,119
50	DEMAND	27,123	14,074	697	5,588	2,298	2,510	142	25,309	695	1,119
51	CUSTOMER	5,125	3,787	394	371	73	27	463	5,115	10	0
52	ENERGY	1,091	373	10	343	160	185	20	1,091	0	0
53	REVENUE RELATED	402	239	17	83	27	24	12	402	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Demand Allocator.
3	(C)	Allocated per Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Gross Plant; UPS directly assigned.
5	(E)	Allocated per corresponding Distribution Gross Plant.
6	(E)	
7	(E)	
8	(F)	Allocated per corresponding Operations and Maintenance Expense.
9	(F)	
10	(F)	
11	(F)	
16	(G)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
17	(H)	Allocated per corresponding Salaries and Wages.
18	(H)	
19	(G)	
20	(H)	
21	(H)	
22	(H)	
23	(H)	
24	(H)	
25	(H)	
26	(H)	
31	(I)	Provided by Gulf Power to Class. Allocated to rate per average number of customers within class.
36	(J)	Allocated per Retail Revenue from Sales.
37	(J)	
38	(K)	Allocated per Retail MWH Sales.
39	(J)	
41	(B)	
42	(J)	
43	(H)	
44	(H)	
45	(H)	
46	(H)	
48	(J)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	ENERGY - LEVEL 1	12,219,812	5,643,788	312,270	2,930,180	1,304,358	1,508,184	184,857	11,863,415	358,397	0
2	%	1.0000000	0.4618539	0.0255544	0.2387883	0.1067411	0.1234212	0.0134746	0.9708345	0.0291855	0.0000000
3	MWH SALES	11,605,328	5,284,445	291,283	2,733,887	1,233,854	1,477,819	153,590	11,154,278	351,048	0
4	%	1.0000000	0.4575659	0.0253172	0.2378019	0.1072245	0.1284291	0.0133485	0.9684882	0.0305118	0.0000000
CP DEMAND											
5	LEVELS 1 & 2	2,149,333	1,144,164	55,758	451,028	191,920	233,803	8,774	2,085,247	64,086	0
6	%	1.0000000	0.5323344	0.0259420	0.2098456	0.0892929	0.1086863	0.0040622	0.9701833	0.0296167	0.0000000
7	LEVEL 3	1,692,426	1,123,290	54,741	442,800	163,856	99,125	8,614	1,692,426	0	0
8	%	1.0000000	0.6935714	0.0289264	0.2339854	0.0885851	0.0523799	0.0045518	1.0000000	0.0000000	0.0000000
NCP DEMAND											
9	LEVEL 4	2,486,404	1,450,845	78,399	808,448	220,097	93,569	37,246	2,486,404	0	0
10	%	1.0000000	0.5834309	0.0315311	0.2439058	0.0885202	0.0376323	0.0149799	1.0000000	0.0000000	0.0000000
11	LEVEL 5	2,250,357	1,398,380	75,468	580,086	158,305	4,295	35,853	2,250,357	0	0
12	%	1.0000000	0.6205149	0.0335318	0.2577862	0.0709467	0.0019086	0.0159321	1.0000000	0.0000000	0.0000000
AVERAGE NO. OF CUSTOMERS											
13	LEVEL 4 AND BELOW	443,319	386,033	29,156	17,484	278	48	10,312	443,319	0	0
14	%	1.0000000	0.8707783	0.0657875	0.0394614	0.0006227	0.0001063	0.0232609	1.0000000	0.0000000	0.0000000
15	LEVEL 5	443,246	386,033	29,154	17,486	248	33	10,312	443,246	0	0
16	%	1.0000000	0.8709227	0.0657739	0.0394048	0.0005596	0.0000745	0.0232647	1.0000000	0.0000000	0.0000000
17	TOTAL	443,351	386,033	29,156	17,497	284	68	10,312	443,350	1	0
18	%	1.0000000	0.8707184	0.0657828	0.0394653	0.0006407	0.0001534	0.0232592	0.9999977	0.0000023	0.0000000

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
SALARIES AND WAGES											
19	PRODUCTION	37,806	19,921	979	6,020	3,426	4,152	181	36,879	1,127	0
20	RETAIL JURISDICTION										
21	12/13 DEMAND RELATED		16,579	905	7,323	3,116	3,793	142	33,858		
22	1/13 ENERGY RELATED		1,342	74	697	310	359	39	2,821		
22	%	1.000000	0.5269269	0.0258954	0.2121356	0.0906205	0.1098238	0.0047876	0.9701899	0.0298101	0.0000000
23	TRANSMISSION	3,307	1,765	85	695	296	356	13	3,210	97	0
24	%	1.000000	0.5337164	0.0257031	0.2101603	0.0895071	0.1076504	0.0039311	0.9706683	0.0293317	0.0000000
DISTRIBUTION											
25	DEMAND	9,443	5,591	298	2,311	789	315	126	9,430	13	0
26	CUSTOMER	8,261	6,384	498	401	13	6	956	8,258	3	0
27	TOTAL DISTRIBUTION	17,704	11,975	796	2,712	802	321	1,082	17,688	16	0
28	%	1.000000	0.6764008	0.0449616	0.1531857	0.0453005	0.0181315	0.0611161	0.9990962	0.0009038	0.0000000
29	CUSTOMER ACCOUNTS	10,595	9,219	697	419	11	18	145	10,509	86	0
30	%	1.000000	0.8701274	0.0657857	0.0395470	0.0010382	0.0016989	0.0136857	0.9918830	0.0081170	0.0000000
CUSTOMER ASSISTANCE											
31	CUSTOMER	11,170	7,290	1,480	1,879	278	243	0	11,170	0	0
32	ENERGY	0	0	0	0	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	11,170	7,290	1,480	1,879	278	243	0	11,170	0	0
34	%	1.000000	0.6528410	0.1324978	0.1682184	0.0248881	0.0217547	0.0000000	1.0000000	0.0000000	0.0000000
SUBTOTAL SALARIES & WAGES											
35	DEMAND	47,735	25,935	1,288	10,329	4,201	4,464	281	46,498	1,237	0
36	CUSTOMER	30,026	22,893	2,675	2,699	302	267	1,101	29,937	89	0
37	ENERGY	2,821	1,342	74	697	310	359	39	2,821	0	0
38	SUBTOTAL SALARIES & WAGES	80,582	50,170	4,037	13,725	4,813	5,090	1,421	79,258	1,326	0
39	%	1.000000	0.6225956	0.0500980	0.1703234	0.0597280	0.0631655	0.0176342	0.9835447	0.0164553	0.0000000
ADMINISTRATIVE & GENERAL											
40	ADMINISTRATIVE & GENERAL	16,913	10,530	847	2,881	1,010	1,069	296	16,635	278	0
41	%	1.000000	0.6225960	0.0500798	0.1703423	0.0597174	0.0632058	0.0176196	0.9835629	0.0164371	0.0000000
42	TOTAL SALARIES & WAGES	97,495	60,700	4,884	16,606	5,823	6,159	1,719	95,891	1,604	0
43	%	1.000000	0.6225960	0.0500949	0.1703267	0.0597261	0.0631725	0.0176317	0.9835479	0.0164521	0.0000000

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Energy at point of generation.
2	(B)	Percent of above lines total.
3	(C)	Total sales of energy at point of delivery.
4	(B)	
5	(D)	Coincident peak demand at Levels 1 & 2.
6	(B)	
7	(E)	Coincident peak demand at Level 3.
8	(B)	
9	(F)	Non-coincident peak demand at Level 4.
10	(B)	
11	(G)	Non-coincident peak demand at Level 5.
12	(B)	
13	(H)	Average number of customers at Levels 4 & 5.
14	(B)	
15	(I)	Average number of common customers at Level 5.
16	(B)	
17	(J)	Total average number of customers at all levels.
18	(B)	
19	(K)	Retail Jurisdiction sum of lines 2 & 3; Wholesale and Total Retail Service Allocated per Level 1 Demand Allocator.
20	(L)	Allocated per corresponding Level 1 Demand Allocator.
21	(M)	Allocated per corresponding Level 1 Energy Allocator.
22	(B)	
23	(N)	Allocated per Total Transmission O & M Expense excluding UPS.
24	(B)	
25	(O)	Allocated per demand related Distribution O & M Expense.
26	(P)	Allocated per customer related Distribution O & M Expense.
28	(B)	
29	(Q)	Allocated per Customer Accounts Expense excluding UPS.
30	(B)	
31	(R)	Allocated per customer related Customer Assistance Expense excluding UPS and Gulf Power Energy Services.
32	(S)	Allocated per energy related Customer Assistance Expense excluding UPS.
34	(B)	
40	(T)	Allocated per Subtotal Salaries and Wages.
41	(B)	

ATTACHMENT B:

**COST OF SERVICE STUDY
12 MCP – 1/13TH KWH METHODOLOGY**

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
SCHEDULE 1.00 - PRESENT RATE SUMMARY
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
INVESTMENT											
1	ELECTRIC GROSS PLANT	3,391,076	1,669,784	93,465	620,705	240,800	231,823	87,591	2,944,168	55,729	391,179
2	ACCUMULATED DEPRECIATION	1,388,044	702,832	38,343	258,308	101,174	100,075	42,587	1,243,319	24,730	129,995
3	NET PLANT	1,993,032	966,952	55,122	362,397	139,626	131,748	45,004	1,700,849	30,999	261,184
4	MATERIALS AND SUPPLIES	154,358	70,674	3,801	33,713	14,555	15,952	2,316	141,011	3,814	9,533
5	OTHER WORKING CAPITAL	12,616	7,678	478	2,597	1,158	1,152	248	13,311	316	(1,011)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0
7	CWIP - NOT BEARING INTEREST	33,847	14,843	769	5,736	2,327	2,498	483	26,656	634	6,557
8	PLANT HELD FOR FUTURE USE	5,435	2,881	143	1,148	488	588	28	5,276	159	0
9	UNAMORT. PLANT ACQ. ADJUST.	1,903	0	0	0	0	0	0	0	0	1,903
10	INJURIES AND DAMAGES RESERVE	(3,354)	(1,987)	(158)	(585)	(206)	(208)	(58)	(3,202)	(54)	(98)
11	TOTAL ELECTRIC INVESTMENT	2,197,837	1,061,041	60,155	405,006	157,948	151,730	48,021	1,883,901	35,868	278,068
REVENUES											
12	REVENUE FROM SALES	510,734	296,890	20,537	102,765	33,933	29,452	14,896	498,493	12,241	0
13	OTHER OPERATING REVENUES	69,171	37,068	2,295	11,598	9,553	3,380	1,384	65,278	3,893	0
14	REVENUE-NONASSOCIATED SALES	65,602	3,389	188	1,780	784	907	99	7,127	214	58,261
15	ADJUSTMENTS TO REVENUE	(42,247)	(25,182)	(1,740)	(8,711)	(2,876)	(2,496)	(1,262)	(42,247)	(0)	0
16	TOTAL ADJUSTED REVENUE	603,260	312,165	21,280	107,432	41,394	31,243	15,117	528,651	16,348	58,261
EXPENSE											
17	OPERATIONS & MAINTENANCE	308,608	171,607	12,115	54,278	25,926	20,750	5,523	290,199	5,717	12,692
18	DEPRECIATION	114,402	59,337	3,485	21,813	8,287	7,885	3,698	104,505	1,922	7,975
19	AMORT. OF INV. TAX CREDIT	(1,224)	(499)	(29)	(183)	(70)	(66)	(31)	(878)	(16)	(330)
20	OTHER AMORTIZATION	0	0	0	0	0	0	0	0	0	0
21	REAL & PERSONAL PROP. TAX	26,010	13,641	725	5,238	2,158	2,285	488	24,515	580	915
22	PAYROLL TAX	8,917	4,018	321	1,248	442	446	124	6,599	114	204
23	REVENUE TAX	402	239	17	83	27	24	12	402	0	0
24	OTHER TAXES	41,572	24,742	1,709	8,570	2,836	2,471	1,233	41,581	11	0
25	ADJUSTMENT TO OTHER TAXES	(41,160)	(24,514)	(1,696)	(8,487)	(2,802)	(2,431)	(1,230)	(41,160)	0	0
26	EXPENSES EXCL. INC. TAX	455,527	248,571	16,647	82,560	36,804	31,344	9,817	425,743	8,328	21,456
27	OPERATING INCOME	147,733	63,614	4,633	24,872	4,590	(101)	5,300	102,908	8,020	36,805
28	STATE & FEDERAL INCOME TAX	34,676	13,295	1,150	5,303	97	(1,646)	1,536	19,735	2,714	12,227
29	INTEREST SYNCHRONIZATION	6,925	3,838	218	1,465	571	548	174	6,814	111	0
30	TOTAL INCOME TAXES	41,601	17,133	1,368	6,768	668	(1,098)	1,710	26,549	2,825	12,227
31	NET OPERATING INCOME	106,132	46,481	3,265	18,104	3,922	997	3,590	76,359	5,195	24,578
32	RATE OF RETURN	4.83%	4.38%	5.43%	4.47%	2.48%	0.66%	7.48%	4.05%		
33	RATE OF RETURN INDEX		108.08%	133.91%	110.28%	61.26%	16.21%	184.44%	100.00%		

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
PRESENT RATE SUMMARY

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Analysis of Gross Plant"
2	(B)	From "Analysis of Accumulated Depreciation Reserve"
4	(C)	From "Analysis of Materials and Supplies"
5	(D)	From "Analysis of Other Working Capital"
6	(E)	From "Analysis of Other Rate Base Items"
7	(E)	
8	(E)	
9	(E)	
10	(E)	
12	(F)	From "Analysis of Revenues"
13	(F)	
14	(F)	
15	(F)	
17	(G)	From "Analysis of Operations and Maintenance Expense"
18	(H)	From "Analysis of Depreciation Expense"
19	(I)	Allocated per Depreciation Expense; UPS directly assigned
20	(J)	Allocated per Total Production Gross Plant excluding UPS
21	(K)	From "Analysis of Taxes Other Than Income Taxes"
22	(K)	
23	(K)	
24	(K)	
25	(K)	
28	(L)	Income Taxes allocated per formula $t = Rc - KI$: where t = Total Income Taxes, R = Operating Income, c = Combined Effective Tax Rate of 0.38575, I = Total Electric Investment, and K = Income Tax Deduction factor of 0.0105957953; UPS directly assigned.
29	(M)	Retail portion allocated per Retail Rate Base; Total All Other and UPS directly assigned.
32	(N)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
33	(O)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 1.01 - EQUAL RATE OF RETURN SUMMARY - PRESENT RATES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)
1	EQUAL RATE OF RETURN	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%
2	PRESENT SYSTEM OPERATING INCOME	76,359	43,007	2,438	16,416	6,402	6,150	1,946
3	CURRENT OPERATING INCOME	76,359	46,481	3,265	18,104	3,922	997	3,590
4	CHANGE IN OPERATING INCOME	(0)	(3,474)	(827)	(1,688)	2,480	5,153	(1,644)
5	CHANGE IN INCOME TAXES	0	(2,182)	(519)	(1,060)	1,557	3,236	(1,032)
6	CURRENT INCOME TAXES	26,549	17,133	1,368	6,768	668	(1,098)	1,710
7	CHANGE IN EXPENSES	0	(22)	(5)	(10)	15	32	(10)
8	CURRENT EXPENSES	425,743	248,571	16,647	82,560	36,804	31,344	9,817
9	REV REQ - EQUAL SYSTEM ROR - PRESENT RATES	528,651	306,507	19,929	104,674	45,446	39,664	12,431
10	PRESENT REVENUE REQUIREMENTS	528,651	312,185	21,280	107,432	41,394	31,243	15,117
11	REVENUE EXCESS / DEFICIENCY	(0)	(5,678)	(1,351)	(2,758)	4,052	8,421	(2,686)
12	REV REQ INDEX - EQUAL SYSTEM ROR - PRES. RATES	100.00%	101.85%	106.78%	102.63%	91.08%	78.77%	121.61%

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
EQUAL RATE OF RETURN SUMMARY - PRESENT RATES

<u>Line No.</u>	<u>Flnt Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Present Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 1.10 - PROPOSED RATE SUMMARY
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL ELECTRIC INVESTMENT	2,197,837	1,061,041	60,155	405,006	157,948	151,730	48,021	1,883,901	35,868	278,068
REVENUE											
2	PRESENT REVENUE	603,260	312,185	21,280	107,432	41,394	31,243	15,117	528,651	16,348	58,261
3	PROPOSED REVENUE	74,393	44,303	2,372	13,194	7,104	6,570	850	74,393	0	0
4	TOTAL REVENUE	677,653	356,488	23,652	120,626	48,498	37,813	15,967	603,044	16,348	58,261
EXPENSE											
5	PRESENT OPERATING EXPENSES	465,527	248,571	16,647	82,560	36,804	31,344	9,817	425,743	8,328	21,456
6	PROPOSED EXPENSE INCREASE	272	162	9	48	26	24	3	272	0	0
7	TOTAL EXPENSES	465,799	248,733	16,656	82,608	36,830	31,368	9,820	426,015	8,328	21,456
8	OPERATING INCOME	221,854	107,755	6,996	38,018	11,668	6,445	6,147	177,029	8,020	36,805
INCOME TAXES											
9	PRESENT INCOME TAXES	41,601	17,133	1,368	6,768	668	(1,098)	1,710	26,549	2,825	12,227
10	PROPOSED INC. TAX INCREASE	26,592	17,027	912	5,071	2,730	2,525	327	28,592	0	0
11	TOTAL INCOME TAXES	70,193	34,160	2,280	11,839	3,398	1,427	2,037	55,141	2,825	12,227
12	NET OPERATING INCOME	151,661	73,595	4,716	26,179	8,270	5,018	4,110	121,888	5,195	24,578
13	RATE OF RETURN	6.90%	6.94%	7.84%	6.46%	5.24%	3.31%	8.56%	6.47%		
14	RATE OF RETURN INDEX		107.20%	121.17%	99.91%	80.93%	51.12%	132.26%	100.00%		

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
PROPOSED RATE SUMMARY

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary"
2	(A)	
3	(B)	Provided by Pricing, Costing & Load Research, Gulf Power Company.
5	(A)	
6	(C)	Calculated by multiplying Proposed Revenues times the appropriate Proposed Expense Factor
8	(D)	Operating Income equals Total Revenue minus Total Expenses.
9	(A)	
10	(E)	Proposed Income Tax Increase calculated by multiplying Proposed Revenue minus Proposed Expense Increase times Effective Tax Rate of 0.38575.
12	(F)	Net Operating Income equals Operating Income less Total Income Taxes.
13	(G)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
14	(H)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 1.11 - EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)
1	EQUAL RATE OF RETURN	6.47%	6.47%	6.47%	6.47%	6.47%	6.47%	6.47%
2	PROPOSED OPERATING INCOME	121,888	68,650	3,892	26,204	10,219	9,817	3,107
3	CURRENT OPERATING INCOME	76,359	46,481	3,265	18,104	3,922	997	3,590
4	CHANGE IN OPERATING INCOME	45,530	22,169	627	8,100	6,297	8,820	(483)
5	CHANGE IN INCOME TAXES	28,594	13,922	394	5,087	3,955	5,539	(303)
6	PRESENT INCOME TAXES	26,549	17,133	1,368	6,768	668	(1,098)	1,710
7	CHANGE IN EXPENSES	273	132	4	48	38	53	(3)
8	PRESENT EXPENSES	425,743	248,571	16,647	82,560	36,804	31,344	9,817
9	REV REQ - EQUAL SYSTEM ROR - PROPOSED RATES	603,047	348,408	22,305	120,666	51,684	45,655	14,328
10	PRESENT REVENUE REQUIREMENTS	528,651	312,185	21,280	107,432	41,394	31,243	15,117
11	REVENUE EXCESS / DEFICIENCY	74,395	36,223	1,025	13,234	10,290	14,412	(789)
12	REV REQ INDEX - EQUAL SYSTEM ROR - PROP. RATES	87.68%	89.60%	95.40%	89.03%	80.09%	68.43%	105.51%

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Proposed Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Proposed Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION PLANT	1,571,047	627,458	30,856	252,627	107,929	130,774	5,721	1,155,365	35,508	380,174
2	RETAIL JURISDICTION DEMAND		585,178	28,517	230,676	98,157	119,476	4,487	1,066,491		
3	ENERGY		42,280	2,339	21,951	9,772	11,298	1,234	88,874		
----- TRANSMISSION PLANT -----											
350-LAND & LAND RIGHTS											
1	SUBSTATIONS										
4	LEVEL 2 COMMON	1,541	821	40	323	138	167	6	1,495	46	0
5	LEVEL 3 COMMON	591	351	17	138	51	31	3	591	0	0
6	TOTAL SUBSTATION LAND LINES	2,132	1,172	57	461	189	198	9	2,086	46	0
7	LEVEL 2 COMMON	18,183	9,678	472	3,816	1,624	1,977	74	17,641	542	0
8	TOTAL ACCOUNT 350	20,315	10,850	529	4,277	1,813	2,175	83	19,727	588	0
352-STRUCTURES											
9	LEVEL 2 CUSTOMER SUB	2	0	0	0	0	2	0	2	0	0
10	LEVEL 2 COMMON	9,550	5,083	248	2,004	853	1,038	39	9,265	285	0
11	LEVEL 3 COMMON	1,439	853	42	337	125	75	7	1,439	0	0
12	TOTAL ACCOUNT 352	10,991	5,936	290	2,341	978	1,115	46	10,706	285	0
353-STATION EQUIPMENT											
13	LEVEL 2 CUSTOMER SUB	140	0	0	0	0	140	0	140	0	0
14	LEVEL 2 COMMON	125,696	63,534	3,096	25,045	10,657	12,971	487	115,790	3,559	6,347
15	LEVEL 3 COMMON	38,170	22,657	1,104	8,931	3,305	1,999	174	38,170	0	0
16	TOTAL ACCOUNT 353	164,006	86,191	4,200	33,978	13,962	15,110	661	154,100	3,559	6,347
354-TOWERS AND FIXTURES											
17	LEVEL 2 COMMON	42,804	22,787	1,110	8,982	3,822	4,652	175	41,528	1,276	0
355-POLES AND FIXTURES											
18	LEVEL 2 COMMON	148,976	79,305	3,865	31,262	13,302	16,192	608	144,534	4,442	0
356-OVERHEAD CONDUCTORS											
19	LEVEL 2 COMMON	85,526	45,529	2,219	17,947	7,637	9,295	349	82,976	2,550	0
358-UNDERGROUND CONDUCTORS											
20	LEVEL 2 COMMON	14,095	7,502	366	2,958	1,259	1,532	58	13,675	420	0
359-ROADS AND TRAILS											
21	LEVEL 2 COMMON	236	126	6	50	21	25	1	229	7	0
22	TOTAL TRANS. PLANT	486,949	258,226	12,585	101,793	42,794	50,096	1,981	467,475	13,127	6,347

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
DISTRIBUTION PLANT											
360-SUBSTATION LAND											
23	LEVEL 3 CUST. SUB	74	0	0	0	0	11	0	11	62	0
24	LEVEL 3 COMMON	4,584	2,720	133	1,073	397	240	21	4,584	0	0
25	LEVEL 4 COMMON	12	8	0	3	1	0	0	12	0	0
26	TOTAL ACCOUNT 360	4,670	2,728	133	1,076	398	251	21	4,607	62	0
361-STRUCTURES											
27	LEVEL 3 CUST. SUB	2,007	0	0	0	617	963	0	1,581	426	0
28	LEVEL 3 COMMON	21,220	12,596	614	4,965	1,837	1,111	97	21,220	0	0
29	LEVEL 4 COMMON	0	0	0	0	0	0	0	0	0	0
30	TOTAL ACCOUNT 361	23,227	12,596	614	4,965	2,454	2,074	97	22,801	426	0
362-STATION EQUIPMENT											
31	LEVEL 3 CUST. SUB	20,433	0	0	0	4,195	12,566	0	16,761	3,672	0
32	LEVEL 3 COMMON	205,570	122,021	5,946	48,100	17,799	10,768	936	205,570	0	0
33	LEVEL 4 COMMON	23	13	1	6	2	1	0	23	0	0
34	TOTAL ACCOUNT 362	226,026	122,034	5,947	48,106	21,996	23,335	936	222,354	3,672	0
364-POLES AND FIXTURES											
35	LEVEL 4 COMMON	103,954	60,650	3,278	25,355	9,202	3,912	1,557	103,954	0	0
36	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
37	LEVEL 5 COMMON	29,835	18,514	1,000	7,690	2,099	57	475	29,835	0	0
38	LEVEL 5 CUSTOMER	(0)	(0)	0	0	0	0	0	(0)	0	0
39	TOTAL ACCOUNT 364	133,789	79,164	4,278	33,045	11,301	3,969	2,032	133,789	0	0
365-OVERHEAD CONDUCTORS											
40	LEVEL 4 COMMON	107,612	62,784	3,393	26,247	9,526	4,050	1,612	107,612	0	0
41	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
42	LEVEL 5 COMMON	29,999	18,615	1,006	7,733	2,110	57	478	29,999	0	0
43	LEVEL 5 CUSTOMER	(0)	(0)	0	0	0	0	0	(0)	0	0
44	TOTAL ACCOUNT 365	137,611	81,399	4,399	33,980	11,636	4,107	2,090	137,611	0	0
366-UNDERGROUND CONDUIT											
45	LEVEL 4 COMMON	697	407	22	170	62	26	10	697	0	0
46	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
47	LEVEL 5 COMMON	464	287	16	120	33	1	7	464	0	0
48	LEVEL 5 CUSTOMER	(0)	(0)	0	0	0	0	0	(0)	0	0
49	TOTAL ACCOUNT 366	1,161	694	38	290	95	27	17	1,161	0	0
367-UNDERGROUND COND. & DEV.											
50	LEVEL 4 COMMON	104,241	60,817	3,287	25,425	9,227	3,923	1,562	104,241	0	0
51	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
52	LEVEL 5 COMMON	42,577	26,420	1,428	10,975	2,995	81	678	42,577	0	0
53	LEVEL 5 CUSTOMER	(0)	(0)	0	0	0	0	0	(0)	0	0
54	TOTAL ACCOUNT 367	146,818	87,237	4,715	36,400	12,222	4,004	2,240	146,818	0	0

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
368-LINE TRANSFORMERS											
55	LEVEL 4 COMMON	39,585	23,095	1,248	9,655	3,504	1,490	593	39,585	0	0
56	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
57	LEVEL 5 COMMON	214,165	132,882	7,181	55,205	15,066	409	3,412	214,165	0	0
58	LEVEL 5 CUSTOMER	(0)	(0)	0	0	0	0	0	(0)	0	0
59	TOTAL ACCOUNT 368	253,750	155,987	8,429	64,860	18,570	1,899	4,005	253,750	0	0
369-SERVICES											
60	HOUSE POWER BOXES	0	0	0	0	0	0	0	0	0	0
61	OTHER SERVICES	99,675	88,877	6,712	4,021	57	8	0	99,675	0	0
62	TOTAL ACCOUNT 369	99,675	88,877	6,712	4,021	57	8	0	99,675	0	0
63	370-METERS	65,096	48,878	6,437	8,768	494	266	138	64,981	115	0
64	373-STREET LIGHTING	65,351	0	0	0	0	0	65,351	65,351	0	0
65	TOTAL DIST. PLANT	1,157,174	679,594	41,702	235,511	79,224	39,941	76,927	1,152,898	4,276	0
66	DEMAND	927,062	541,839	28,553	222,722	78,673	39,667	11,438	922,891	4,161	0
67	CUSTOMER	230,122	137,755	13,149	12,789	551	274	65,489	230,007	115	0
GENERAL PLANT											

68	ELECTRIC	175,906	104,506	8,322	30,774	10,853	11,013	2,962	168,430	2,818	4,658
69	DEMAND	113,755	59,678	2,982	23,855	9,555	9,682	716	106,468	2,629	4,658
70	CUSTOMER	58,155	41,975	5,183	5,438	640	567	2,163	55,966	189	0
71	ENERGY	5,996	2,853	157	1,481	658	764	83	5,996	0	0
72	TOTAL GENERAL PLANT	175,906	104,506	8,322	30,774	10,853	11,013	2,962	168,430	2,818	4,658
73	TOTAL ELEC. GROSS PLANT	3,391,076	1,669,784	93,465	620,705	240,800	231,823	87,591	2,944,168	55,729	391,179
74	DEMAND	3,009,928	1,444,921	72,637	579,046	229,179	218,920	18,622	2,563,325	55,425	391,179
75	CUSTOMER	286,277	179,730	18,332	18,227	1,191	641	67,652	285,973	304	0
76	ENERGY	94,870	45,133	2,496	23,432	10,430	12,082	1,317	94,870	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
5	(E)	Allocated per Level 3 Demand Allocator.
7	(D)	
9	(F)	Specific Assignment
10	(D)	
11	(E)	
13	(F)	
14	(D)	
15	(E)	
17	(D)	
18	(D)	
19	(D)	
20	(D)	
21	(D)	
23	(F)	
24	(E)	
25	(G)	Allocated per Level 4 NCP Demand Allocator
27	(F)	
28	(E)	
29	(G)	
31	(F)	
32	(E)	
33	(G)	
35	(G)	
36	(H)	Allocated per Average Number of Customers at Level 4 and Level 5.
37	(I)	Allocated per Level 5 NCP Demand Allocator
38	(J)	Allocated per Average Number of Customers at Level 5.

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
40	(G)	
41	(H)	
42	(I)	
43	(J)	
45	(G)	
46	(H)	
47	(I)	
48	(J)	
50	(G)	
51	(H)	
52	(I)	
53	(J)	
55	(G)	
56	(H)	
57	(I)	
58	(J)	
60	(F)	
61	(K)	Allocated per Average Number of Customers at Level 5 excluding Rate OS.
63	(L)	Provided by Gulf Power Company
64	(F)	
68	(M)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
69	(M)	
70	(M)	
71	(M)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSO/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	759,866	334,127	16,432	134,526	57,474	69,638	3,046	615,243	18,908	125,715
2	RETAIL JURISDICTION DEMAND		311,613	15,186	122,837	52,270	63,622	2,389	567,917		
3	ENERGY		22,514	1,246	11,689	5,204	6,016	657	47,326		
	TRANSMISSION										
4	350-LAND AND LAND RIGHTS	6,616	3,629	177	1,430	609	740	28	6,613	203	0
5	352-STRUCTURES	3,645	1,969	96	776	324	370	15	3,550	95	0
6	353-STATION EQUIPMENT	32,146	16,252	792	6,406	2,633	2,849	125	29,057	671	2,416
7	354-TOWERS & FIXTURES	25,433	13,539	660	5,337	2,271	2,764	104	24,675	758	0
8	355-POLES & FIXTURES	26,313	14,007	683	5,522	2,349	2,860	107	25,528	785	0
9	356-OVERHEAD COND.	26,168	13,930	679	5,491	2,337	2,844	107	25,388	780	0
10	358-UNDERGROUND COND.	7,657	4,075	199	1,607	684	832	32	7,429	228	0
11	359-ROADS AND TRAILS	40	22	1	6	4	4	0	39	1	0
12	TOTAL TRANSMISSION	128,216	67,423	3,287	26,577	11,211	13,263	516	122,279	3,521	2,416
	DISTRIBUTION										
13	360-SUBSTATION LAND	35	21	1	6	3	2	0	35	0	0
14	361-STRUCTURES	7,861	4,262	208	1,680	831	703	33	7,717	144	0
15	362-STATION EQUIPMENT	61,193	33,040	1,610	13,024	5,955	6,317	253	60,199	994	0
	364-POLES & FIXTURES										
16	COMMON	68,632	40,728	2,201	17,002	5,614	2,042	1,045	68,632	0	0
17	CUSTOMER	0	0	0	0	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	68,632	40,728	2,201	17,002	5,614	2,042	1,045	68,632	0	0
	365-OVERHEAD COND.										
19	COMMON	48,656	28,781	1,555	12,015	4,114	1,452	739	48,656	0	0
20	CUSTOMER	0	0	0	0	0	0	0	0	0	0
21	TOTAL ACCOUNT 365	48,656	28,781	1,555	12,015	4,114	1,452	739	48,656	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)	
22	366-UNDG. CONDUIT											
	COMMON	800	477	26	201	65	19	12	800	0	0	
23	CUSTOMER	0	0	0	0	0	0	0	0	0	0	
24	TOTAL ACCOUNT 366	800	477	26	201	65	19	12	800	0	0	
	367-UNDERGROUND COND. & DEV.											
25	COMMON	52,723	31,327	1,693	13,072	4,389	1,438	804	52,723	0	0	
26	CUSTOMER	0	0	0	0	0	0	0	0	0	0	
27	TOTAL ACCOUNT 367	52,723	31,327	1,693	13,072	4,389	1,438	804	52,723	0	0	
	368-LINE TRANSFORMERS											
28	COMMON	92,899	57,107	3,086	23,746	6,799	695	1,466	92,899	0	0	
29	CUSTOMER	0	0	0	0	0	0	0	0	0	0	
30	TOTAL ACCOUNT 368	92,899	57,107	3,086	23,746	6,799	695	1,466	92,899	0	0	
31	369-SERVICES	50,834	45,327	3,423	2,051	29	4	0	50,834	0	0	
32	370-METERS	21,743	18,057	1,464	1,993	112	60	31	21,717	26	0	
33	373-STREET LIGHTING	33,445	0	0	0	0	0	33,445	33,445	0	0	
34	TOTAL DISTRIBUTION	439,021	259,127	15,267	64,792	28,111	12,732	37,828	437,857	1,164	0	
35	DEMAND	332,999	195,743	10,380	80,748	27,970	12,668	4,352	331,861	1,138	0	
36	CUSTOMER	106,022	63,384	4,887	4,044	141	64	33,476	105,996	26	0	
	GENERAL PLANT											

	ELECTRIC											
37	DEMAND	45,869	24,073	1,203	9,622	3,854	3,906	289	42,947	1,060	1,862	
38	CUSTOMER	22,651	16,930	2,091	2,194	258	229	873	22,575	76	0	
39	ENERGY	2,419	1,152	63	597	266	307	33	2,418	1	0	
40	TOTAL ELECTRIC GENERAL PLANT	70,939	42,155	3,357	12,413	4,378	4,442	1,195	67,940	1,137	1,862	
41	TOTAL ELECTRIC DEPR. RESERVE	1,398,044	702,832	38,343	258,308	101,174	100,075	42,587	1,243,319	24,730	129,995	
42	DEMAND	1,219,626	598,852	30,056	239,784	95,305	93,459	7,548	1,065,004	24,627	129,995	
43	CUSTOMER	128,673	80,314	6,978	6,238	399	293	34,349	128,571	102	0	
44	ENERGY	49,745	23,666	1,309	12,286	5,470	6,323	690	49,744	1	0	

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

<u>Line No.</u>	<u>Frnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
----- PRODUCTION -----											
1	NON-FUEL	30,413	14,766	726	5,943	2,539	3,074	135	27,183	900	2,330
2	RETAIL JURISDICTION										
3	DEMAND ENERGY		13,768	671	5,427	2,309	2,811	106	25,092		
			998	55	516	230	263	29	2,091		
4	FUEL	103,229	44,350	2,454	23,026	10,250	11,851	1,294	93,225	2,801	7,203
5	TOTAL PRODUCTION M & S	133,642	59,116	3,180	28,969	12,789	14,925	1,429	120,408	3,701	9,533
----- TRANSMISSION -----											
6	LINES RELATED	2,495	1,328	65	524	223	271	10	2,421	74	0
7	SUBSTATION RELATED	1,687	922	45	363	149	163	7	1,649	38	0
8	TOTAL TRANS. M & S	4,182	2,250	110	887	372	434	17	4,070	112	0
----- DISTRIBUTION -----											
9	DEMAND RELATED	15,483	9,033	488	3,776	1,371	593	232	15,483	0	0
10	METERING RELATED	166	127	16	22	1	0	0	166	0	0
11	ST. LIGHTING RELATED	635	0	0	0	0	0	635	635	0	0
12	OTHER	240	141	7	58	20	10	3	239	1	0
13	TOTAL DIST. M & S	16,525	9,302	511	3,856	1,392	593	870	16,524	1	0
14	CUSTOMER ACCOUNTS	5	5	0	0	0	0	0	5	0	0
15	CUSTOMER ASSISTANCE	5	2	0	1	2	0	0	5	0	0
16	TOTAL ELECTRIC M & S	154,358	70,674	3,801	33,713	14,555	15,952	2,316	141,011	3,814	9,533
17	DEMAND	48,228	25,193	1,276	10,148	4,072	3,838	358	44,885	1,013	2,330
18	CUSTOMER	811	134	16	23	3	0	635	811	0	0
19	ENERGY	105,320	45,348	2,509	23,542	10,480	12,114	1,323	95,316	2,801	7,203

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF MATERIALS AND SUPPLIES

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
6	(E)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
7	(F)	Allocated per Gross Investment in Transmission Substations excluding UPS.
9	(G)	Allocated per Level 4 NCP Demand Allocator.
10	(H)	Allocated per Distribution Gross Plant in Account 370.
11	(I)	Directly assigned to Street Lighting.
12	(J)	Allocated per Demand-related Distribution Gross Plant.
14	(K)	Allocated per Customer Accounts O & M Expense.
15	(L)	Allocated per Customer Assistance O & M Energy Cost Conservation.

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
OTHER WORKING CAPITAL											
1	CURRENT ASSETS & LIAB.	(7,220)	(4,184)	(296)	(1,255)	(593)	(453)	(137)	(6,918)	(128)	(174)
2	DEMAND	(4,971)	(2,632)	(132)	(1,053)	(420)	(420)	(32)	(4,689)	(108)	(174)
3	CUSTOMER	(1,956)	(1,373)	(153)	(153)	(155)	(14)	(101)	(1,949)	(7)	0
4	ENERGY	(113)	(51)	(2)	(30)	(13)	(15)	(2)	(113)	0	0
5	REVENUE RELATED	(180)	(128)	(9)	(19)	(5)	(4)	(2)	(167)	(13)	0
6	CABLE ATTACHMENTS	(2,327)	(1,351)	(95)	(403)	(191)	(145)	(45)	(2,230)	(41)	(56)
7	DEMAND	(1,602)	(850)	(42)	(339)	(135)	(135)	(10)	(1,511)	(35)	(56)
8	CUSTOMER	(630)	(443)	(49)	(49)	(50)	(4)	(33)	(628)	(2)	0
9	ENERGY	(35)	(15)	(1)	(9)	(4)	(5)	(1)	(35)	0	0
10	REVENUE RELATED	(58)	(43)	(3)	(6)	(2)	(1)	(1)	(56)	(4)	0
PREPAYMENTS											
11	PRODUCTION	7,233	3,682	181	1,483	633	788	33	6,780	208	245
RETAIL JURISDICTION											
12	DEMAND		3,434	167	1,354	576	701	26	6,258		
13	ENERGY		248	14	129	57	67	7	522		
14	TRANSMISSION	2,680	1,439	70	568	239	280	11	2,607	73	0
15	DISTRIBUTION	6,567	3,858	237	1,334	448	226	440	6,543	24	0
16	DEMAND	5,248	3,057	162	1,261	445	225	65	5,225	23	0
17	CUSTOMER	1,319	791	75	73	3	1	375	1,318	1	0
18	CUSTOMER ACCOUNTS	124	108	8	5	0	0	2	123	1	0
19	CUSTOMER ASSSISTANCE	130	58	12	15	43	2	0	130	0	0
20	CUSTOMER	130	58	12	15	43	2	0	130	0	0
21	ENERGY	0	0	0	0	0	0	0	0	0	0
22	TOTAL PREPAYMENTS	16,734	9,145	508	3,405	1,363	1,276	488	16,183	306	245
23	DEMAND	14,639	7,940	399	3,183	1,260	1,208	102	14,090	304	245
24	CUSTOMER	1,573	957	95	93	46	3	377	1,571	2	0
25	ENERGY	522	248	14	129	57	67	7	522	0	0
26	PRELIM. SURVEY & INVESTIGATION	5,238	2,780	135	1,112	475	575	25	5,082	156	0
RETAIL JURISDICTION											
27	DEMAND		2,574	125	1,015	432	525	20	4,691		
28	ENERGY		186	10	97	43	50	5	391		
OTHER INVESTMENTS											
29	PRODUCTION	34,471	18,162	892	7,313	3,124	3,787	165	33,443	1,028	0
RETAIL JURISDICTION											
30	DEMAND		16,939	825	6,677	2,841	3,459	129	30,870		
31	ENERGY		1,223	67	636	283	328	36	2,573		
32	TRANSMISSION	3,015	1,610	77	634	270	324	12	2,927	88	0
33	DISTRIBUTION	16,142	10,012	815	3,162	999	377	962	16,127	15	0
34	DEMAND	11,894	7,055	377	2,924	988	372	166	11,882	12	0
35	CUSTOMER	4,248	2,955	239	238	11	6	796	4,245	3	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
36	CUSTOMER ACCOUNTS	9,660	8,406	635	382	10	17	132	9,582	78	0
37	CUSTOMER ASSISTANCE	10,185	6,649	1,349	1,713	253	221	0	10,185	0	0
38	CUSTOMER	10,185	6,649	1,349	1,713	253	221	0	10,185	0	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL OTHER INVESTMENTS	73,473	44,837	3,569	13,204	4,656	4,727	1,271	72,264	1,209	0
41	DEMAND	46,807	25,604	1,279	10,235	4,099	4,155	307	45,679	1,128	0
42	CUSTOMER	24,093	18,010	2,223	2,333	274	244	928	24,012	81	0
43	ENERGY	2,573	1,223	67	636	283	328	36	2,573	0	0
44	ENVIRONMENTAL CLEANUP	58,878	34,098	2,423	10,227	4,844	3,705	1,117	56,414	1,047	1,417
45	DEMAND	40,536	21,460	1,074	8,584	3,428	3,426	262	38,234	885	1,417
46	CUSTOMER	15,950	11,192	1,252	1,246	1,265	117	823	15,695	55	0
47	ENERGY	924	410	21	243	109	127	14	924	0	0
48	REVENUE RELATED	1,469	1,036	76	154	42	35	18	1,361	107	0
49	PROP. INSURANCE RESERVE	(16,782)	(8,601)	(491)	(3,225)	(1,242)	(1,173)	(401)	(15,133)	(276)	(1,373)
50	DEMAND	(14,979)	(7,527)	(379)	(3,019)	(1,191)	(1,117)	(99)	(13,332)	(274)	(1,373)
51	CUSTOMER	(1,402)	(884)	(101)	(107)	(7)	(5)	(296)	(1,400)	(2)	0
52	ENERGY	(401)	(190)	(11)	(99)	(44)	(51)	(6)	(401)	0	0
OTHER POST RETIREMENT BENEFITS											
53	PRODUCTION	(33,276)	(17,534)	(862)	(7,059)	(3,016)	(3,655)	(159)	(32,285)	(991)	0
RETAIL JURISDICTION											
54	DEMAND		(16,363)	(797)	(8,448)	(2,743)	(3,338)	(125)	(29,802)		
55	ENERGY		(1,181)	(65)	(613)	(273)	(317)	(34)	(2,483)		
56	TRANSMISSION	(2,911)	(1,553)	(76)	(812)	(261)	(314)	(11)	(2,826)	(85)	0
57	DISTRIBUTION	(15,582)	(9,684)	(594)	(3,052)	(965)	(384)	(929)	(15,568)	(14)	0
58	DEMAND	(11,481)	(8,812)	(363)	(2,823)	(954)	(358)	(160)	(11,470)	(11)	0
59	CUSTOMER	(4,101)	(2,852)	(231)	(230)	(11)	(6)	(768)	(4,098)	(3)	0
60	CUSTOMER ACCOUNTS	(9,325)	(8,113)	(813)	(369)	(10)	(16)	(128)	(9,249)	(76)	0
61	CUSTOMER ASSISTANCE	(9,831)	(8,415)	(1,303)	(1,654)	(245)	(214)	0	(9,831)	0	0
62	CUSTOMER	(9,831)	(8,415)	(1,303)	(1,654)	(245)	(214)	0	(9,831)	0	0
63	ENERGY	0	0	0	0	0	0	0	0	0	0
64	TOTAL OTHER POST RETIREMENT BENEFITS	(70,925)	(43,279)	(3,447)	(12,747)	(4,497)	(4,563)	(1,226)	(69,759)	(1,166)	0
65	DEMAND	(45,185)	(24,718)	(1,235)	(9,881)	(3,958)	(4,010)	(296)	(44,098)	(1,087)	0
66	CUSTOMER	(23,257)	(17,380)	(2,147)	(2,253)	(266)	(236)	(896)	(23,178)	(79)	0
67	ENERGY	(2,483)	(1,181)	(85)	(613)	(273)	(317)	(34)	(2,483)	0	0
68	OTHER DEF. CR. & DEBITS	(44,453)	(25,747)	(1,828)	(7,721)	(3,657)	(2,797)	(842)	(42,592)	(791)	(1,070)
69	DEMAND	(30,604)	(16,202)	(811)	(6,481)	(2,588)	(2,586)	(198)	(28,866)	(668)	(1,070)
70	CUSTOMER	(12,042)	(8,450)	(945)	(941)	(955)	(88)	(621)	(12,000)	(42)	0
71	ENERGY	(697)	(311)	(15)	(183)	(83)	(96)	(9)	(697)	0	0
72	REVENUE RELATED	(1,109)	(784)	(57)	(116)	(31)	(27)	(14)	(1,029)	(81)	0
UNAMORT. RATE CASE EXP.											
73	REVENUE RELATED	0	0	0	0	0	0	0	0	0	0
74	TOTAL OTHER WORK. CAP.	12,816	7,678	478	2,597	1,158	1,152	248	13,311	316	(1,011)
75	DEMAND	9,488	5,648	278	2,244	927	1,044	56	10,198	301	(1,011)
76	CUSTOMER	2,329	1,629	175	169	152	17	181	2,323	6	0
77	ENERGY	681	319	18	171	75	88	10	681	0	0
78	REVENUE RELATED	118	81	7	13	4	3	1	109	9	0

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**GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL**

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Allocated per Total Expenses less Production Energy related O & M, Income taxes, and Non-cash items.
2	(A)	
3	(A)	
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(A)	
9	(A)	
10	(A)	
11	(B)	Allocated per corresponding Gross Plant; UPS directly assigned.
12	(C)	Allocated per corresponding Gross Plant.
13	(C)	
14	(B)	
15	(C)	
16	(C)	
17	(C)	
18	(D)	Allocated per corresponding Operations and Maintenance Expense.
19	(D)	
20	(D)	
21	(D)	
26	(E)	Allocated per Production Gross Plant; UPS directly assigned.
27	(F)	Allocated per corresponding Production Gross Plant.
28	(F)	
29	(G)	Allocated per corresponding Salaries and Wages
30	(G)	
31	(G)	
32	(G)	
33	(G)	
34	(G)	
35	(G)	
36	(G)	
37	(G)	
38	(G)	
39	(G)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
44	(A)	
45	(A)	
46	(A)	
47	(A)	
48	(A)	
49	(H)	Allocated per Total Net Plant; UPS directly assigned.
50	(H)	
51	(I)	Allocated per Total Net Plant.
52	(I)	
53	(G)	
54	(G)	
55	(G)	
56	(G)	
57	(G)	
58	(G)	
59	(G)	
60	(G)	
61	(G)	
62	(G)	
63	(G)	
68	(A)	
69	(A)	
70	(A)	
71	(A)	
72	(A)	
73	(J)	Allocated per Retail Revenue from Sales.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LPL/PT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
CONST. WORK IN PROGRESS											
INTEREST BEARING											
1	PRODUCTION	0	0	0	0	0	0	0	0	0	0
2	RETAL JURISDICTION										
3	DEMAND		0	0	0	0	0	0	0		
4	ENERGY		0	0	0	0	0	0	0		
5	TRANSMISSION	0	0	0	0	0	0	0	0	0	0
6	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
7	DEMAND	0	0	0	0	0	0	0	0	0	0
8	CUSTOMER	0	0	0	0	0	0	0	0	0	0
9	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0
10	CUSTOMER ASSISTANCE	0	0	0	0	0	0	0	0	0	0
11	CUSTOMER ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL CWP	0	0	0	0	0	0	0	0	0	0
13	DEMAND	0	0	0	0	0	0	0	0	0	0
14	CUSTOMER	0	0	0	0	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0	0	0	0	0
CONST. WORK IN PROGRESS											
WORK NOT BEARING INTEREST											
16	PRODUCTION	17,325	5,673	279	2,285	976	1,182	52	10,447	321	6,557
17	RETAL JURISDICTION										
18	DEMAND		5,290	258	2,086	888	1,080	41	9,643		
19	ENERGY		383	21	199	88	102	11	804		
20	TRANSMISSION	10,704	5,753	280	2,267	953	1,115	44	10,412	292	0
21	DISTRIBUTION	5,818	3,417	210	1,184	398	201	387	5,797	21	0
22	DEMAND	4,661	2,723	144	1,120	398	199	58	4,640	21	0
23	CUSTOMER	1,157	694	66	64	2	2	329	1,157	0	0
24	TOTAL CWP - WORK NOT BEARING INTEREST	33,847	14,843	769	5,736	2,327	2,498	483	26,856	634	6,557
25	DEMAND	31,886	13,766	682	5,473	2,237	2,394	143	24,695	634	6,557
26	CUSTOMER	1,157	694	66	64	2	2	329	1,157	0	0
27	ENERGY	804	383	21	199	88	102	11	804	0	0
PLANT HELD FOR FUTURE USE											
28	PRODUCTION	5,280	2,785	136	1,120	478	579	25	5,123	157	0
29	RETAL JURISDICTION										
30	DEMAND		2,596	126	1,023	435	529	20	4,729		
31	ENERGY		189	10	97	43	50	5	394		
32	DISTRIBUTION										
33	DEMAND	18	10	1	4	2	1	0	18	0	0
34	CUSTOMER	4	3	0	0	0	0	1	4	0	0
35	TOTAL DISTRIBUTION	22	13	1	4	2	1	1	22	0	0
36	GENERAL										
37	DEMAND	85	48	2	18	7	7	1	83	2	0
38	CUSTOMER	44	33	4	4	1	0	2	44	0	0
39	ENERGY	4	2	0	2	0	1	(1)	4	0	0
40	TOTAL GENERAL	133	83	6	24	8	8	2	131	2	0
37	TOTAL PLNT HELD FOR FUT. USE	5,435	2,881	143	1,148	488	588	28	5,276	159	0
38	DEMAND	4,989	2,654	129	1,045	444	537	21	4,830	159	0
39	CUSTOMER	48	36	4	4	1	0	3	48	0	0
40	ENERGY	398	191	10	99	43	51	4	398	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (8)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (6)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
41	INJURIES & DAMAGES RESERVE										
	PRODUCTION	(1,626)	(804)	(40)	(324)	(139)	(167)	(8)	(1,482)	(46)	(98)
	RETAIL JURISDICTION										
42	DEMAND		(750)	(37)	(296)	(126)	(153)	(6)	(1,368)		
43	ENERGY		(54)	(3)	(28)	(13)	(14)	(2)	(114)		
44	TRANSMISSION	(134)	(72)	(3)	(28)	(12)	(14)	(1)	(130)	(4)	0
45	DISTRIBUTION	(715)	(443)	(27)	(140)	(44)	(17)	(43)	(714)	(1)	0
46	DEMAND	(527)	(311)	(17)	(130)	(44)	(17)	(7)	(526)	(1)	0
47	CUSTOMER	(188)	(132)	(10)	(10)	0	0	(36)	(188)	0	0
48	CUSTOMER ACCOUNTS	(428)	(374)	(28)	(17)	0	0	(6)	(425)	(3)	0
49	CUSTOMER ASSISTANCE	(451)	(294)	(60)	(76)	(11)	(10)	0	(451)	0	0
50	CUSTOMER	(451)	(294)	(60)	(76)	(11)	(10)	0	(451)	0	0
51	ENERGY	0	0	0	0	0	0	0	0	0	0
52	TOTAL INJ. & DAM. RES.	(3,354)	(1,987)	(158)	(585)	(206)	(208)	(58)	(3,202)	(54)	(98)
53	DEMAND	(2,173)	(1,133)	(57)	(454)	(182)	(184)	(14)	(2,024)	(51)	(98)
54	CUSTOMER	(1,067)	(800)	(98)	(103)	(11)	(10)	(42)	(1,064)	(3)	0
55	ENERGY	(114)	(54)	(3)	(28)	(13)	(14)	(2)	(114)	0	0
56	UNAMORT. PLANT ACQ. ADJ.										
	PRODUCTION	1,852	0	0	0	0	0	0	0	0	1,852
	RETAIL JURISDICTION										
57	DEMAND		0	0	0	0	0	0	0		
58	ENERGY		0	0	0	0	0	0	0		
59	TRANSMISSION	51	0	0	0	0	0	0	0	0	51
60	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
61	DEMAND	0	0	0	0	0	0	0	0	0	0
62	CUSTOMER	0	0	0	0	0	0	0	0	0	0
63	TOTAL UNAMORT PLNT ACQ. ADJ.	1,903	0	0	0	0	0	0	0	0	1,903
64	DEMAND	1,903	0	0	0	0	0	0	0	0	1,903
65	CUSTOMER	0	0	0	0	0	0	0	0	0	0
66	ENERGY	0	0	0	0	0	0	0	0	0	0
67	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0	0	0	0
68	TOTAL OTHER ADDITIONS	37,831	15,737	754	6,299	2,609	2,878	453	28,730	739	8,362
69	DEMAND	36,605	15,287	754	6,064	2,499	2,747	150	27,501	742	8,362
70	CUSTOMER	138	(70)	(28)	(35)	(8)	(8)	290	141	(3)	0
71	ENERGY	1,088	520	28	270	118	139	13	1,088	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant excluding UPS; UPS directly assigned.
2	(B)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant.
3	(B)	
4	(B)	
5	(B)	
6	(B)	
7	(B)	
8	(C)	Allocated per corresponding Operations and Maintenance expense.
9	(C)	
10	(C)	
11	(C)	
16	(A)	
17	(B)	
18	(B)	
19	(B)	
20	(B)	
21	(B)	
22	(B)	
27	(B)	
28	(B)	
29	(B)	
30	(B)	
31	(B)	
33	(B)	
34	(B)	
35	(B)	
41	(D)	Allocated per Total Salaries and Wages, including UPS Production Salaries and Wages of \$2,434.
42	(E)	Allocated per corresponding Salaries and Wages.
43	(E)	
44	(D)	
45	(E)	
46	(E)	
47	(E)	
48	(E)	
49	(E)	
50	(E)	
51	(E)	
56	(A)	
57	(B)	
58	(B)	
59	(A)	
60	(B)	
61	(B)	
62	(B)	
67	(F)	Specific Assignment.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
SCHEDULE 3.00 - ANALYSIS OF REVENUES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE FROM SALES											
1	BASE RATE REV. FROM SALES	510,734	296,890	20,537	102,785	33,933	29,452	14,896	496,493	12,241	0
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	510,734	296,890	20,537	102,785	33,933	29,452	14,896	498,493	12,241	0
OTHER OPERATING REVENUES											
451-MISC. SERVICE REVENUES											
4	RESTORATION FEE	1,213	1,174	31	8	0	0	0	1,213	0	0
5	AFTER HOURS FEE	116	115	1	0	0	0	0	116	0	0
6	INACCURATE METER FEE	26	19	2	5	0	0	0	26	0	0
7	RECONNECTION FEE	2,823	2,896	84	43	0	0	0	2,823	0	0
8	FRANCHISE FEES	42,247	25,162	1,740	8,711	2,876	2,496	1,262	42,247	0	0
9	INSTALL. & REM.-TEMP SERV	0	0	0	0	0	0	0	0	0	0
10	CONNECTION FEES	92	77	13	2	0	0	0	92	0	0
11	COLLECTION CHARGES	207	161	24	22	0	0	0	207	0	0
12	INVESTIGATIVE CHARGES	40	36	2	0	0	0	0	40	0	0
13	RETURN CHECK CHARGE	272	258	6	6	0	0	0	272	0	0
14	TOTAL ACCOUNT 451	47,036	29,700	1,903	8,799	2,876	2,496	1,262	47,036	0	0
454-RENT FROM ELEC. PROP.											
15	EQUIPMENT RENTAL	1,686	1,045	57	435	119	3	27	1,686	0	0
16	METER TREATER RENTAL	253	244	7	2	0	0	0	253	0	0
17	POLE ATTACHMENT RENTAL	3,110	1,841	99	768	263	92	47	3,110	0	0
18	MICROWAVE TRANSPORT	730	446	35	131	46	47	13	716	12	0
19	RENT FROM PLANT DANIEL	40	22	1	8	4	4	0	39	1	0
20	MISCELLANEOUS RENTS	518	315	25	93	33	33	9	508	8	0
21	TOTAL ACCOUNT 454	6,335	3,913	224	1,437	465	179	96	6,314	21	0
22	455-INTERDEPART. RENTAL	0	0	0	0	0	0	0	0	0	0
23	456-OTHER ELECTRIC REVENUES	6,368	3,390	165	1,336	569	692	26	6,178	190	0
24	456-GULF POWER ENERGY SERVICES REVENUES	5,632	0	0	0	5,632	0	0	5,632	0	0
25	456 - FPU SERVICE PAYMENTS	3,678	0	0	0	0	0	0	0	3,678	0
26	456 - BLOUNTS TOWN SERVICE PAYMENTS	122	85	3	26	11	13	0	118	4	0
27	TOTAL ACCOUNT 456	15,800	3,455	168	1,362	6,212	705	26	11,928	3,872	0
28	REV. NONASSOC. CO.-DEMAND	51,950	0	0	0	0	0	0	0	0	51,950
29	REV. NONASSOC. CO.-ENERGY	13,652	3,389	168	1,760	784	907	99	7,127	214	6,311
30	TOTAL REV. NONASSOC. CO.	85,602	3,389	168	1,760	784	907	99	7,127	214	58,261
31	TOTAL OTHER OPER. REVENUE	134,773	40,457	2,483	13,358	10,337	4,287	1,483	72,405	4,107	58,261
ADJUSTMENTS TO REVENUES											
32	FRANCHISE FEE REVENUES	(42,247)	(25,162)	(1,740)	(8,711)	(2,876)	(2,496)	(1,262)	(42,247)	(0)	0
33	NET ADJUSTMENT TO REVENUES	(42,247)	(25,162)	(1,740)	(8,711)	(2,876)	(2,496)	(1,262)	(42,247)	(0)	0
34	TOTAL ADJUSTED REVENUES	603,260	312,185	21,280	107,432	41,394	31,243	15,117	528,651	16,348	58,261

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF REVENUES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Provided by Gulf Power Company.
2	(B)	Allocated per Retail MWH Sales.
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(C)	Allocated per retail revenue from sales.
9	(A)	
10	(A)	
11	(A)	
12	(A)	
13	(A)	
15	(D)	Allocated per Level 5 Demand Allocator
16	(A)	
17	(E)	Allocated per Distribution Gross Plant in Account 364.
18	(F)	Allocated per Total Salaries and Wages.
19	(G)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
20	(F)	
22	(F)	
23	(G)	
24	(H)	Provided by Gulf Power Company and assigned to Rate Class LP/LPT.
25	(I)	Assigned to FPU.
26	(G)	
28	(G)	
29	(J)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
32	(C)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)

PRODUCTION O & M EXPENSES											

STEAM POWER GENERATION											

	OPERATIONS										
1	500-SUPERVISION	11,719	6,087	297	2,400	1,021	1,244	47	11,096	341	282
2	501-ENERGY RELATED	310,081	127,134	7,034	66,006	29,382	33,974	3,709	267,239	8,028	34,814
3	501-FUEL REMOVAL	(303,538)	(124,330)	(6,879)	(64,550)	(28,734)	(33,224)	(3,627)	(261,344)	(7,851)	(34,343)
4	501-NET	6,543	2,804	155	1,456	648	750	82	5,895	177	471
	502-STEAM										
5	DEMAND RELATED	2,508	1,171	57	462	197	240	9	2,136	66	306
6	ENERGY RELATED	5,763	2,193	121	1,139	507	586	64	4,610	139	1,014
7	TOTAL ACCOUNT 502	8,271	3,364	178	1,601	704	826	73	6,746	205	1,320
	505-ELECTRIC EXPENSES										
8	DEMAND RELATED	2,946	1,472	72	580	247	301	11	2,683	82	181
9	ENERGY RELATED	1,185	533	30	278	124	143	16	1,124	34	27
10	TOTAL ACCOUNT 505	4,131	2,005	102	858	371	444	27	3,807	116	208
	506-MISCELLANEOUS										
11	DEMAND RELATED	15,224	7,666	374	3,022	1,286	1,565	59	13,972	429	823
12	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	15,224	7,666	374	3,022	1,286	1,565	59	13,972	429	823
14	507-RENTS	0	0	0	0	0	0	0	0	0	0
15	508-ALLOWANCES	0	0	0	0	0	0	0	0	0	0
16	TOTAL STEAM OPERATIONS	46,888	21,926	1,106	9,337	4,030	4,829	288	41,516	1,268	3,104
	MAINTENANCE										
17	510-SUPERVISION	9,886	4,915	240	1,938	825	1,004	38	8,960	275	651
18	511-STRUCTURES	5,707	2,864	139	1,128	480	584	22	5,217	160	330
	512-BOILER PLANT										
19	DEMAND RELATED	3,490	1,577	77	622	265	322	12	2,875	86	527
20	ENERGY RELATED	25,255	9,588	531	4,979	2,216	2,562	280	20,156	606	4,493
21	TOTAL ACCOUNT 512	28,745	11,165	608	5,601	2,481	2,884	292	23,031	694	5,020
	513-ELECTRIC PLANT										
22	DEMAND RELATED	1,340	701	34	276	118	144	5	1,278	39	23
23	ENERGY RELATED	7,097	2,962	164	1,538	684	791	86	6,225	187	685
24	TOTAL ACCOUNT 513	8,437	3,663	198	1,814	802	935	91	7,503	226	708

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (8)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (6)	RATE CLASS OS (8)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
25	514-MISCELLANEOUS DEMAND RELATED	3,132	1,529	75	603	257	312	12	2,788	86	258
26	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 514	3,132	1,529	75	603	257	312	12	2,788	86	258
28	TOTAL MAINTENANCE	55,907	24,138	1,260	11,084	4,845	5,719	455	47,499	1,441	6,967
29	TOTAL STEAM POWER GENERATION	101,785	46,062	2,366	20,421	8,875	10,548	743	89,015	2,709	10,071
----- OTHER POWER GENERATION											
30	OPERATION 546-SUPERVISION	1,701	905	44	357	152	185	7	1,650	51	0
31	547-ENERGY RELATED	580	287	15	139	62	72	8	563	17	0
32	547-FUEL	310,241	143,287	7,928	74,392	33,115	38,291	4,180	301,193	9,048	0
33	547-FUEL REMOVAL	(310,241)	(143,287)	(7,928)	(74,392)	(33,115)	(38,291)	(4,180)	(301,193)	(9,048)	0
34	547-NET FUEL	0	0	0	0	0	0	0	0	0	0
35	548-GENERATION EXPENSES DEMAND	528	281	14	111	47	57	2	512	16	0
36	ENERGY	0	0	0	0	0	0	0	0	0	0
37	TOTAL ACCOUNT 548	528	281	14	111	47	57	2	512	16	0
38	549-MISCELLANEOUS PLANT DEMAND	848	452	22	178	76	92	3	823	25	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL ACCOUNT 549	848	452	22	178	76	92	3	823	25	0
41	TOTAL OPERATION	3,657	1,905	95	785	337	406	20	3,548	109	0
42	MAINTENANCE 551-SUPERVISION	296	157	8	62	26	33	1	287	9	0
43	552-STRUCTURES DEMAND	0	0	0	0	0	0	0	0	0	0
44	ENERGY	0	0	0	0	0	0	0	0	0	0
45	TOTAL ACCOUNT 552	0	0	0	0	0	0	0	0	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
46	553-ELECTRIC PLANT										
47	DEMAND	6,665	3,547	173	1,399	595	725	27	6,466	199	0
48	ENERGY	0	0	0	0	0	0	0	0	0	0
48	TOTAL ACCOUNT 553	6,665	3,547	173	1,399	595	725	27	6,466	199	0
49	554-MISCELLANEOUS PLANT										
50	DEMAND	524	278	14	110	47	57	2	508	16	0
51	ENERGY	0	0	0	0	0	0	0	0	0	0
51	TOTAL ACCOUNT 554	524	278	14	110	47	57	2	508	16	0
52	TOTAL MAINTENANCE	7,485	3,982	195	1,571	668	815	30	7,261	224	0
53	TOTAL OTHER GEN. EXPENSE	11,142	5,887	290	2,356	1,005	1,221	50	10,809	333	0
54	TOTAL GENERATION EXPENSES	112,937	51,949	2,656	22,777	9,880	11,769	793	99,824	3,042	10,071
55	DEMAND	86,514	33,602	1,640	13,248	5,639	6,865	257	61,251	1,882	3,381
56	ENERGY	46,423	18,347	1,016	9,529	4,241	4,904	536	38,573	1,160	6,690
OTHER PRODUCTION EXPENSE											
57	555-PURCHASED POWER	35,992	15,278	845	7,932	3,531	4,083	446	32,113	965	2,914
58	DEMAND	0	0	0	0	0	0	0	0	0	0
59	ENERGY	35,992	15,278	845	7,932	3,531	4,083	446	32,113	965	2,914
60	FUEL REMOVAL	(35,992)	(15,278)	(845)	(7,932)	(3,531)	(4,083)	(446)	(32,113)	(965)	(2,914)
61	NET ENERGY	0	0	0	0	0	0	0	0	0	0
62	NET TOTAL ACCOUNT 555	0	0	0	0	0	0	0	0	0	0
63	556-SYSTEM CONTROL										
64	DEMAND	1,817	968	47	381	182	198	7	1,763	54	0
65	ENERGY	0	0	0	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 556	1,817	968	47	381	182	198	7	1,763	54	0
66	557-OTHER EXPENSES										
67	DEMAND	2,054	1,095	53	431	183	223	8	1,993	61	0
68	ENERGY	0	0	0	0	0	0	0	0	0	0
68	TOTAL ACCOUNT 557	2,054	1,095	53	431	183	223	8	1,993	61	0
69	TOTAL OTHER PROD. EXPENSE	3,871	2,063	100	812	345	421	15	3,756	115	0
70	DEMAND	3,871	2,063	100	812	345	421	15	3,756	115	0
71	ENERGY	0	0	0	0	0	0	0	0	0	0
72	TOTAL PRODUCTION EXPENSES	116,808	54,012	2,756	23,589	10,225	12,190	808	103,580	3,157	10,071
73	DEMAND	70,385	35,665	1,740	14,060	5,984	7,286	272	65,007	1,997	3,381
74	ENERGY	46,423	18,347	1,016	9,529	4,241	4,904	536	38,573	1,160	6,690

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
----- TRANSMISSION O & M EXPENSE -----											
OPERATION											
75	561-LOAD DISPATCHING	3,526	1,877	91	739	315	383	14	3,419	105	2
76	562-STATION	43	24	1	9	4	4	0	42	1	0
77	563-OVERHEAD LINES	191	101	5	40	17	21	1	185	6	0
78	564-UNDERGROUND LINES	0	0	0	0	0	0	0	0	0	0
79	565-TRANS. OF ELEC. BY OTHERS	(301)	(160)	(8)	(63)	(27)	(33)	(1)	(292)	(9)	0
80	SUBTOTAL	3,459	1,842	89	725	309	375	14	3,354	103	2
81	560-SUPERVISION	1,609	856	41	337	144	175	7	1,560	48	1
82	566-MISCELLANEOUS	1,038	552	27	217	83	113	4	1,006	31	1
83	567-RENTS	185	87	4	35	15	18	1	160	5	0
84	TOTAL OPERATIONS	6,271	3,337	161	1,314	561	681	26	6,080	187	4
MAINTENANCE											
85	569-STRUCTURES	1,003	533	26	211	90	109	4	973	30	0
86	570-STATION EQUIPMENT	830	454	22	179	74	79	3	811	19	0
87	571-OVERHEAD LINES	4,479	2,385	116	940	400	486	18	4,345	134	0
88	SUBTOTAL	6,312	3,372	164	1,330	564	874	25	6,129	183	0
89	568-SUPERVISION	1,052	561	27	222	94	113	4	1,021	31	0
90	573-MISCELLANEOUS	102	56	3	21	9	10	0	99	3	0
91	TOTAL MAINTENANCE	7,466	3,989	194	1,573	667	797	29	7,249	217	0
92	TOTAL TRANSMISSION EXPENSE	13,737	7,326	355	2,887	1,228	1,478	55	13,329	404	4
----- DISTRIBUTION O & M EXPENSE -----											
OPERATIONS											
93	581-LOAD DISPATCHING	902	536	26	211	78	47	4	902	0	0
94	582-STATION	308	166	8	66	30	32	1	303	5	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	583-OVERHEAD LINES										
95	DEMAND	2,579	1,565	85	650	199	40	40	2,579	0	0
96	CUSTOMER	0	(1)	0	1	0	0	0	0	0	0
97	TOTAL ACCOUNT 583	2,579	1,564	85	651	199	40	40	2,579	0	0
	584-UNDERGROUND LINES										
98	DEMAND	739	447	24	188	57	11	12	739	0	0
99	CUSTOMER	0	1	0	(1)	0	0	0	0	0	0
100	TOTAL ACCOUNT 584	739	448	24	187	57	11	12	739	0	0
101	586-STREET LIGHTING	598	0	0	0	0	0	598	598	0	0
102	586-METER	1,453	1,090	144	196	11	6	3	1,450	3	0
103	586-OTHER MISC. REVS.	1,174	1,118	38	18	0	0	0	1,174	0	0
104	TOTAL ACCOUNT 586	2,627	2,208	182	214	11	6	3	2,624	3	0
105	587-CUSTOMER INSTAL	1,306	1,164	88	53	1	0	0	1,306	0	0
106	587-OTHER MISC. REVS.	25	24	1	0	0	0	0	25	0	0
107	TOTAL ACCOUNT 587	1,331	1,188	89	53	1	0	0	1,331	0	0
108	SUBTOTAL	9,084	6,110	414	1,382	376	136	658	9,076	8	0
109	DEMAND	4,628	2,714	143	1,115	364	130	57	4,523	5	0
110	CUSTOMER	4,556	3,396	271	267	12	6	601	4,553	3	0
	580-SUPERVISION										
111	DEMAND	3,374	2,022	107	831	271	97	42	3,370	4	0
112	CUSTOMER	3,394	2,530	202	199	9	4	448	3,392	2	0
113	TOTAL ACCOUNT 580	6,768	4,552	309	1,030	280	101	490	6,762	6	0
	588-MISCELLANEOUS										
114	DEMAND	2,175	1,305	69	535	175	62	27	2,173	2	0
115	CUSTOMER	2,188	1,632	130	128	6	2	289	2,187	1	0
116	TOTAL ACCOUNT 588	4,363	2,937	199	663	181	64	316	4,360	3	0
	589-RENTS										
117	DEMAND	0	0	0	0	0	0	0	0	0	0
118	CUSTOMER	0	0	0	0	0	0	0	0	0	0
119	TOTAL ACCOUNT 589	0	0	0	0	0	0	0	0	0	0
120	TOTAL OPERATION	20,215	13,599	922	3,075	837	301	1,464	20,198	17	0
	MAINTENANCE										
121	591-STRUCTURES	28	15	1	6	3	2	0	27	1	0
122	592-STATION EQUIPMENT	962	518	25	205	94	100	4	946	16	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LPL/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
123	593-OVHD LINES - MISC REVS	0	0	0	0	0	0	0	0	0	0
	593-OVERHEAD LINES										
124	DEMAND	13,075	7,735	418	3,229	1,105	389	199	13,075	0	0
125	CUSTOMER	0	0	0	0	0	0	0	0	0	0
126	SUBTOTAL OVERHEAD LINES	13,075	7,735	418	3,229	1,105	389	199	13,075	0	0
127	TOTAL ACCOUNT 593	13,075	7,735	418	3,229	1,105	389	199	13,075	0	0
	594-UNDERGROUND LINES										
128	DEMAND	1,897	1,127	61	470	156	52	29	1,897	0	0
129	CUSTOMER	0	0	0	0	0	0	0	0	0	0
130	TOTAL ACCOUNT 594	1,897	1,127	61	470	156	52	29	1,897	0	0
	595-LINE TRANSFORMERS										
131	DEMAND	1,001	616	33	256	73	7	16	1,001	0	0
132	CUSTOMER	0	0	0	0	0	0	0	0	0	0
133	TOTAL ACCOUNT 595	1,001	616	33	256	73	7	16	1,001	0	0
134	596-STREET LIGHTING	597	0	0	0	0	0	597	597	0	0
135	597-METERS	159	121	16	21	1	0	0	159	0	0
136	SUBTOTAL	17,719	10,132	554	4,187	1,434	550	845	17,702	17	0
137	DEMAND	16,963	10,011	538	4,166	1,433	550	248	16,946	17	0
138	CUSTOMER	756	121	16	21	1	0	597	756	0	0
	590-SUPERVISION										
139	DEMAND	3,508	2,071	111	862	296	113	51	3,504	4	0
140	CUSTOMER	156	26	3	4	0	0	123	156	0	0
141	TOTAL ACCOUNT 590	3,664	2,097	114	866	296	113	174	3,660	4	0
	598-MISCELLANEOUS										
142	DEMAND	452	268	14	111	38	14	7	452	0	0
143	CUSTOMER	20	3	0	1	0	0	16	20	0	0
144	TOTAL ACCOUNT 598	472	271	14	112	38	14	23	472	0	0
145	TOTAL MAINTENANCE	21,855	12,500	622	5,165	1,768	677	1,042	21,834	21	0
146	TOTAL DISTRIBUTION EXPENSE	42,070	26,099	1,604	8,240	2,605	978	2,506	42,032	38	0
147	TOTAL DEMAND	31,000	18,391	982	7,620	2,577	966	432	30,968	32	0
148	TOTAL CUSTOMER	11,070	7,708	622	620	28	12	2,074	11,064	6	0
149	CUSTOMER ACCOUNTS EXPENSE	21,986	19,131	1,446	869	22	38	301	21,807	179	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
----- CUSTOMER ASSISTANCE EXPENSE -----											
150	907/911-SUPERVISION	1,829	1,603	141	84	1	0	0	1,829	0	0
	908/912-CUSTOMER ASSISTANCE										
151	RESIDENTIAL	5,080	5,080	0	0	0	0	0	5,080	0	0
152	COMMERCIAL	2,093	0	1,305	778	11	1	0	2,093	0	0
153	TOTAL INDUSTRIAL	7,391	0	145	1,121	5,874	251	0	7,391	0	0
154	INDUSTRIAL - GULF POWER ENERGY SRVS	5,597	0	0	0	5,597	0	0	5,597	0	0
155	NET INDUSTRIAL OF GULF POWER ENERGY SRVS	1,794	0	145	1,121	277	251	0	1,794	0	0
156	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0
157	TOTAL ACCOUNT 908/912	14,564	5,080	1,450	1,897	5,885	252	0	14,564	0	0
158	909/913-ADVERTISING	1,232	1,125	13	65	15	14	0	1,232	0	0
159	910-MISCELLANEOUS	190	166	15	9	0	0	0	190	0	0
160	ENERGY CONSERVATION	21,933	19,377	1,357	1,058	78	63	0	21,933	0	0
161	ECCR ADJUSTMENT	(21,933)	(19,377)	(1,357)	(1,058)	(78)	(63)	0	(21,933)	0	0
162	NET ENERGY COST CONSER.	0	0	0	0	0	0	0	0	0	0
163	TOTAL CUSTOMER ASSISTANCE	17,815	7,974	1,619	2,055	5,901	266	0	17,815	0	0
----- ADMIN. & GENERAL EXPENSE -----											
164	924-PROPERTY INSURANCE										
	PRODUCTION	4,309	2,147	105	863	368	446	19	3,948	128	233
	RETAIL JURISDICTION										
165	DEMAND		2,001	97	788	335	408	15	3,644		
166	ENERGY		146	8	75	33	38	4	304		
167	TRANSMISSION	1,782	957	47	377	159	186	7	1,733	49	0
168	DISTRIBUTION	7,228	4,245	260	1,471	495	249	481	7,201	27	0
169	DEMAND	5,791	3,387	178	1,391	491	247	71	5,765	26	0
170	CUSTOMER	1,437	858	82	80	4	2	410	1,436	1	0
171	CUSTOMER ACCOUNTS	72	62	5	3	0	0	1	71	1	0
172	CUSTOMER ASSISTANCE	76	34	7	9	25	1	0	76	0	0
173	CUSTOMER	76	34	7	9	25	1	0	76	0	0
174	ENERGY	0	0	0	0	0	0	0	0	0	0
175	TOTAL ACCOUNT 924	13,467	7,445	424	2,723	1,047	882	508	13,029	205	233
176	DEMAND	11,578	6,345	322	2,556	985	841	93	11,142	203	233
177	CUSTOMER	1,585	954	94	92	29	3	411	1,583	2	0
178	ENERGY	304	146	8	75	33	38	4	304	0	0
	REG. COMM. EXP. & UNCOLL.										
179	STATE & FEDERAL	3,171	1,568	108	543	179	155	79	2,632	539	0
180	UNCOLLECTIBLE EXP.	3,809	3,401	256	149	3	0	0	3,809	0	0
181	TOTAL REG. COMM. & UNCOLL.	6,980	4,969	364	692	182	155	79	6,441	539	0
182	OTHER INDUSTRY DUES	705	332	18	173	78	94	10	705	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
183	MISC. A & G - OTHER REVS.	2	2	0	0	0	0	0	2	0	0
184	MISC. A & G - GULF POWER ENERGY SRVC OH	36	0	0	0	36	0	0	36	0	0
185	MISCELLANEOUS A & G	75,002	44,317	3,529	13,050	4,602	4,669	1,256	71,423	1,195	2,384
186	DEMAND	48,648	25,307	1,264	10,116	4,052	4,106	304	45,149	1,115	2,384
187	CUSTOMER	23,812	17,800	2,198	2,306	271	240	917	23,732	80	0
188	ENERGY	2,542	1,210	87	628	279	323	35	2,542	0	0
189	TOTAL MISCELLANEOUS A & G	75,040	44,319	3,529	13,050	4,638	4,669	1,256	71,461	1,195	2,384
190	DEMAND	48,648	25,307	1,264	10,116	4,052	4,106	304	45,149	1,115	2,384
191	CUSTOMER	23,850	17,802	2,198	2,306	307	240	917	23,770	80	0
192	ENERGY	2,542	1,210	87	628	279	323	35	2,542	0	0
193	TOTAL ADMIN. & GENERAL	96,192	57,065	4,335	16,638	5,945	5,800	1,853	91,636	1,939	2,617
194	TOTAL OPER. & MAINTENANCE	308,608	171,607	12,115	54,278	25,926	20,750	5,523	290,199	5,717	12,692
195	DEMAND	175,348	93,034	4,663	37,239	14,826	14,677	1,156	165,595	3,751	6,002
196	ENERGY	49,974	20,035	1,109	10,405	4,631	5,359	585	42,124	1,160	6,690
197	CUSTOMER	76,308	53,569	5,979	5,942	6,287	559	3,703	76,039	267	0
198	REVENUE	6,980	4,969	364	692	182	155	79	6,441	539	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
3	(B)	
5	(A)	
6	(B)	
8	(A)	
9	(B)	
11	(A)	
12	(B)	
14	(C)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
15	(B)	
17	(A)	
18	(A)	
19	(A)	
20	(B)	
22	(A)	
23	(B)	
25	(A)	
26	(B)	
30	(D)	Allocated per Level 1 Demand Allocator.
31	(E)	Allocated per Level 1 Energy Allocator.
32	(E)	
33	(E)	
35	(D)	
36	(E)	
38	(D)	
39	(E)	
42	(D)	
43	(D)	
44	(E)	
46	(D)	
47	(E)	
49	(D)	
50	(E)	
58	(A)	
59	(B)	
60	(B)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
63	(F)	Allocated per sum of Generation Demand Expenses and Purchased Power Demand Expenses.
64	(E)	
66	(D)	
67	(E)	
75	(C)	
76	(G)	Allocated per Transmission Substations Gross Plant; UPS directly assigned.
77	(H)	Allocated per Transmission Lines Gross Plant; UPS directly assigned.
78	(I)	Allocated per Transmission Account 358 Gross Plant.
79	(D)	
81	(J)	Allocated per Subtotal of Transmission Operations O & M Expense; UPS directly assigned.
82	(J)	
83	(J)	
85	(K)	Allocated per sum of Transmission Accounts 352, 354, and 355 Gross Plant; UPS directly assigned.
86	(L)	Allocated per Transmission Account 353 Gross Plant; UPS directly assigned.
87	(H)	
89	(M)	Allocated per Subtotal of Transmission Maintenance O & M Expense; UPS directly assigned.
90	(M)	
93	(N)	Allocated per Level 3 Demand Allocator.
94	(O)	Allocated per Distribution Substations Gross Plant.
95	(P)	Allocated per corresponding Distribution Gross Plant Accounts 365 and 368.
96	(P)	
98	(Q)	Allocated per corresponding Distribution Gross Plant Accounts 367 and 368.
99	(Q)	
101	(R)	Allocated per Distribution Account 373 Gross Plant.
102	(S)	Allocated per Distribution Account 370 Gross Plant.
103	(T)	Per analysis of information provided by Gulf Power Company.
105	(U)	Allocated per Distribution Account 369 Gross Plant.
106	(T)	
111	(V)	Allocated per corresponding Subtotal of Distribution Operations O & M.
112	(V)	
114	(V)	
115	(V)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
117	(V)	
118	(V)	
121	(W)	Allocated per Distribution Account 361 Gross Plant.
122	(X)	Allocated per Distribution Account 362 Gross Plant.
123	(T)	
124	(Y)	Allocated per Common portion of Distribution Accounts 364 and 365.
125	(Z)	Allocated per Customer portion of Distribution Accounts 364 and 365.
128	(AA)	Allocated per Common portion of Distribution Accounts 366 and 367 Gross Plant.
129	(AB)	Allocated per Customer portion of Distribution Accounts 366 and 367 Gross Plant.
131	(AC)	Allocated per Distribution Account 368 Gross Plant.
132	(AC)	
134	(R)	
135	(S)	
139	(AD)	Allocated per corresponding Subtotal of Distribution Maintenance O & M.
140	(AD)	
142	(AD)	
143	(AD)	
149	(AE)	Direct assignment to rate provided by Gulf Power Company.
150	(AF)	Provided by Gulf Power to Class. Allocated to rate based on analysis of average number of customers within class.
151	(AF)	
152	(AF)	
153	(AF)	
154	(AG)	Provided by Gulf Power and assigned to Rate Class LP/LPT.
156	(AF)	
158	(AF)	
159	(AF)	
160	(AF)	
161	(AF)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
164	(AH)	Retail jurisdiction sum of corresponding demand and energy pieces; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
165	(D)	
166	(E)	
167	(AI)	Allocated per Transmission Gross Plant; UPS directly assigned.
168	(AJ)	Allocated per corresponding Distribution Gross Plant.
169	(AJ)	
170	(AJ)	
171	(AK)	Allocated per Customer Accounts O & M Expense.
172	(AL)	Allocated per corresponding Customer Assistance O & M Expense.
173	(AL)	
174	(AL)	
179	(AM)	Provided by Gulf Power to jurisdiction. Allocated to rate per Retail Revenue from Sales.
180	(AE)	
182	(AN)	Allocated per Retail MWH Sales.
183	(T)	
184	(AO)	A&G Overheads related to Gulf Power Energy Services. Assigned to Rate Class LP/LPT.
185	(AP)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
186	(AP)	
187	(AP)	
188	(AP)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
 (\$000's)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (6)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	52,105	23,360	1,149	9,405	4,018	4,867	213	43,012	1,322	7,771
2	RETAIL JURISDICTION DEMAND		21,785	1,062	8,588	3,654	4,447	167	39,703		
3	ENERGY		1,575	87	817	364	420	46	3,309		
TRANSMISSION											
4	350-LAND AND LAND RIGHTS	211	114	5	44	19	22	1	205	6	0
5	352-STRUCTURES	197	106	5	42	18	20	1	192	5	0
6	353-STATION EQUIPMENT	3,896	2,065	101	814	334	362	16	3,692	85	119
7	354-TOWERS & FIXTURES	767	408	20	181	68	84	3	744	23	0
8	355-POLES & FIXTURES	5,796	3,085	150	1,216	518	630	24	5,623	173	0
9	356-OVERHEAD COND.	2,138	1,138	55	449	191	232	9	2,074	64	0
10	358-UNDERGROUND COND.	254	134	7	53	23	28	1	246	8	0
11	359-ROADS AND TRAILS	5	3	0	1	0	1	0	5	0	0
12	TOTAL TRANSMISSION	13,284	7,053	343	2,780	1,171	1,379	55	12,781	364	119
DISTRIBUTION											
13	360-SUBSTATION LAND	13	8	0	3	1	1	0	13	0	0
14	361-STRUCTURES	441	239	12	94	47	39	2	439	8	0
15	362-STATION EQUIPMENT	5,191	2,803	137	1,105	505	536	21	5,107	84	0
16	364-POLES & FIXTURES COMMON	6,281	3,717	201	1,551	531	186	95	6,281	0	0
17	CUSTOMER	0	0	0	0	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	6,281	3,717	201	1,551	531	186	95	6,281	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	365-OVERHEAD COND.										
19	DEMAND	4,398	2,601	141	1,086	372	131	67	4,398	0	0
20	CUSTOMER	0	0	0	0	0	0	0	0	0	0
21	TOTAL ACCOUNT 365	4,398	2,601	141	1,086	372	131	67	4,398	0	0
	366-UNDG. CONDUIT										
22	COMMON	14	10	0	3	1	0	0	14	0	0
23	CUSTOMER	0	0	0	0	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	14	10	0	3	1	0	0	14	0	0
	367-UNDERGROUND COND. & DEV.										
25	COMMON	4,533	2,693	146	1,124	377	124	69	4,533	0	0
26	CUSTOMER	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 367	4,533	2,693	146	1,124	377	124	69	4,533	0	0
	368-LINE TRANSFORMERS										
28	COMMON	9,621	5,914	320	2,459	704	72	152	9,621	0	0
29	CUSTOMER	0	0	0	0	0	0	0	0	0	0
30	TOTAL ACCOUNT 368	9,621	5,914	320	2,459	704	72	152	9,621	0	0
31	369-SERVICES	2,838	2,531	191	114	2	0	0	2,838	0	0
32	370-METERS	4,485	3,367	443	604	34	19	10	4,477	8	0
33	373-STREET LIGHTING	2,871	0	0	0	0	0	2,871	2,871	0	0
34	TOTAL DISTRIBUTION	40,686	23,863	1,591	8,143	2,574	1,108	3,287	40,586	100	0
35	DEMAND	30,482	17,985	957	7,425	2,538	1,089	406	30,400	92	0
36	CUSTOMER	10,194	5,898	634	718	36	19	2,881	10,186	8	0
37	GENERAL PLANT	8,347	5,041	402	1,485	524	531	143	8,126	136	85
38	DEMAND	5,349	2,878	144	1,152	461	467	35	5,137	127	85
39	CUSTOMER	2,709	2,025	250	262	31	28	104	2,700	9	0
40	ENERGY	289	138	8	71	32	36	4	289	0	0
41	TOTAL DEPR. EXPENSE	114,402	59,337	3,485	21,813	8,287	7,885	3,698	104,505	1,922	7,975
42	DEMAND	87,901	49,701	2,506	19,945	7,824	7,362	863	88,021	1,905	7,975
43	CUSTOMER	12,903	7,923	884	980	67	47	2,985	12,886	17	0
44	ENERGY	3,598	1,713	95	888	398	456	50	3,598	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF DEPRECIATION EXPENSE

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	
40	(G)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REAL & PERSONAL PROPERTY											
1	PRODUCTION	17,196	8,587	422	3,456	1,477	1,789	78	15,809	486	901
	RETAIL JURISDICTION										
2	DEMAND		8,009	390	3,156	1,343	1,634	61	14,593		
3	ENERGY		578	32	300	134	155	17	1,216		
4	TRANSMISSION	2,598	1,389	68	547	230	268	11	2,513	71	14
5	DISTRIBUTION	5,968	3,504	215	1,215	409	206	397	5,946	22	0
6	DEMAND	4,779	2,793	147	1,148	406	205	59	4,758	21	0
7	CUSTOMER	1,189	711	68	67	3	1	338	1,188	1	0
8	CUSTOMER ACCOUNTS	120	104	8	5	0	0	2	119	1	0
9	CUSTOMER ASSISTANCE	128	57	12	15	42	2	0	128	0	0
10	CUSTOMER	128	57	12	15	42	2	0	128	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	26,010	13,641	725	5,238	2,158	2,265	488	24,515	580	915
13	DEMAND	23,357	12,191	605	4,851	1,979	2,107	131	21,864	578	915
14	CUSTOMER	1,437	872	88	87	45	3	340	1,435	2	0
15	ENERGY	1,216	578	32	300	134	155	17	1,216	0	0
PAYROLL TAXES											
16	PRODUCTION	3,419	1,698	83	682	291	353	15	3,122	96	201
	RETAIL JURISDICTION										
17	DEMAND		1,582	77	623	265	323	12	2,882		
18	ENERGY		116	6	59	26	30	3	240		
19	TRANSMISSION	299	158	8	62	26	32	1	287	9	3
20	DISTRIBUTION	1,600	994	61	313	99	37	95	1,599	1	0
21	DEMAND	1,178	700	37	290	98	36	16	1,177	1	0
22	CUSTOMER	422	294	24	23	1	1	79	422	0	0
23	CUSTOMER ACCOUNTS	958	834	63	38	1	1	13	950	8	0
24	CUSTOMER ASSISTANCE	1,010	658	134	170	25	23	0	1,010	0	0
25	CUSTOMER	1,010	658	134	170	25	23	0	1,010	0	0
26	ENERGY	0	0	0	0	0	0	0	0	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	7,286	4,342	349	1,265	442	446	124	6,968	114	204
28	DEMAND	4,656	2,440	122	975	389	391	29	4,346	106	204
29	CUSTOMER	2,390	1,786	221	231	27	25	92	2,382	8	0
30	ENERGY	240	116	6	59	26	30	3	240	0	0
31	ECCR PAYROLL ADJUSTMENT	(369)	(324)	(28)	(17)	0	0	0	(369)	0	0
32	NET ELEC. PAYROLL TAXES	6,917	4,018	321	1,248	442	446	124	6,599	114	204
33	DEMAND	4,656	2,440	122	975	389	391	29	4,346	106	204
34	CUSTOMER	2,390	1,786	221	231	27	25	92	2,382	8	0
35	ENERGY	(129)	(208)	(22)	42	26	30	3	(129)	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE TAXES											
36	GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
37	FLA REG. COMM. ASSESSMENT	402	239	17	83	27	24	12	402	0	0
38	FUEL & ECCR REL. REV TAXES	0	0	0	0	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	402	239	17	83	27	24	12	402	0	0
OTHER TAXES											
41	MISS. STATE FRAN. TAX	307	164	8	64	27	34	1	298	9	0
42	FRANCHISE FEE	41,160	24,514	1,696	8,487	2,802	2,431	1,230	41,160	0	0
43	MISCELLANEOUS TAXES	105	64	5	19	7	6	2	103	2	0
44	DEMAND	67	36	2	15	6	6	0	65	2	0
45	CUSTOMER	34	25	3	3	1	0	2	34	0	0
46	ENERGY	4	3	0	1	0	0	0	4	0	0
47	TOTAL OTHER TAXES	41,572	24,742	1,709	8,570	2,836	2,471	1,233	41,561	11	0
48	FRANCHISE FEE ADJUSTMENT	(41,160)	(24,514)	(1,696)	(8,487)	(2,802)	(2,431)	(1,230)	(41,160)	0	0
49	TOTAL TAXES OTHER THAN INC.	33,741	18,126	1,076	6,652	2,661	2,775	627	31,917	705	1,119
50	DEMAND	28,387	14,831	737	5,905	2,401	2,538	161	28,573	695	1,119
51	CUSTOMER	3,861	2,683	312	321	73	28	434	3,851	10	0
52	ENERGY	1,091	373	10	343	160	185	20	1,091	0	0
53	REVENUE RELATED	402	239	17	83	27	24	12	402	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Demand Allocator.
3	(C)	Allocated per Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Gross Plant; UPS directly assigned.
5	(E)	Allocated per corresponding Distribution Gross Plant.
6	(E)	
7	(E)	
8	(F)	Allocated per corresponding Operations and Maintenance Expense.
9	(F)	
10	(F)	
11	(F)	
16	(G)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
17	(H)	Allocated per corresponding Salaries and Wages.
18	(H)	
19	(G)	
20	(H)	
21	(H)	
22	(H)	
23	(H)	
24	(H)	
25	(H)	
26	(H)	
31	(I)	Provided by Gulf Power to Class. Allocated to rate per average number of customers within class.
36	(J)	Allocated per Retail Revenue from Sales.
37	(J)	
38	(K)	Allocated per Retail MWH Sales.
39	(J)	
41	(B)	
42	(J)	
43	(H)	
44	(H)	
45	(H)	
46	(H)	
48	(J)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (8)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (6)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	ENERGY - LEVEL 1	12,219,812	5,843,788	312,270	2,930,180	1,304,358	1,508,184	164,857	11,883,415	356,397	0
2	%	1.0000000	0.4818539	0.0255544	0.2397893	0.1087411	0.1234212	0.0134746	0.9708345	0.0291855	0.0000000
3	MWH SALES	11,505,328	5,284,445	291,283	2,733,687	1,233,854	1,477,819	153,590	11,154,278	351,048	0
4	%	1.0000000	0.4575658	0.0253172	0.2376019	0.1072245	0.1284291	0.0133495	0.9694882	0.0305118	0.0000000
CP DEMAND											
5	LEVELS 1 & 2	2,149,333	1,144,164	55,758	451,028	191,920	233,603	8,774	2,086,247	64,086	0
8	%	1.0000000	0.5323344	0.0259420	0.2096456	0.0892929	0.1086863	0.0040822	0.9701833	0.0298187	0.0000000
7	LEVEL 3	1,892,428	1,123,290	54,741	442,800	163,856	99,125	8,814	1,892,428	0	0
8	%	1.0000000	0.5935714	0.0289284	0.2339854	0.0865851	0.0523799	0.0045518	1.0000000	0.0000000	0.0000000
NCP DEMAND											
9	LEVEL 4	2,488,404	1,450,845	78,399	808,448	220,097	93,569	37,246	2,488,404	0	0
10	%	1.0000000	0.5834309	0.0315311	0.2439058	0.0885202	0.0378323	0.0149799	1.0000000	0.0000000	0.0000000
11	LEVEL 5	2,250,357	1,396,380	75,458	580,088	158,305	4,295	35,853	2,250,357	0	0
12	%	1.0000000	0.6205149	0.0335318	0.2577662	0.0703467	0.0019066	0.0158321	1.0000000	0.0000000	0.0000000
AVERAGE NO. OF CUSTOMERS											
13	LEVEL 4 AND BELOW	443,319	386,033	29,158	17,494	278	48	10,312	443,319	0	0
14	%	1.0000000	0.8707783	0.0857875	0.0394614	0.0006227	0.0001083	0.0232609	1.0000000	0.0000000	0.0000000
15	LEVEL 5	443,246	386,033	29,154	17,488	248	33	10,312	443,246	0	0
18	%	1.0000000	0.8708227	0.0857739	0.0394048	0.0005596	0.0000745	0.0232647	1.0000000	0.0000000	0.0000000
17	TOTAL	443,351	386,033	29,158	17,497	284	68	10,312	443,350	1	0
18	%	1.0000000	0.8707164	0.0857828	0.0394653	0.0006407	0.0001534	0.0232582	0.9999977	0.0000023	0.0000000

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2014
 12/13 DEMAND ALLOCATION
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
SALARIES AND WAGES											
19	PRODUCTION	37,806	19,921	979	8,020	3,426	4,152	181	36,679	1,127	0
	RETAIL JURISDICTION										
20	12/13 DEMAND RELATED		18,579	905	7,323	3,116	3,793	142	33,858		
21	1/13 ENERGY RELATED		1,342	74	697	310	359	39	2,821		
22	%	1.0000000	0.5269269	0.0258954	0.2121356	0.0906205	0.1098238	0.0047876	0.9701899	0.0298101	0.0000000
23	TRANSMISSION	3,307	1,765	85	695	296	356	13	3,210	97	0
24	%	1.0000000	0.5337164	0.0257031	0.2101603	0.0895071	0.1076504	0.0039311	0.9706683	0.0293317	0.0000000
	DISTRIBUTION										
25	DEMAND	13,045	7,739	413	3,207	1,084	407	182	13,032	13	0
26	CUSTOMER	4,659	3,242	262	261	12	6	873	4,656	3	0
27	TOTAL DISTRIBUTION	17,704	10,981	675	3,468	1,096	413	1,055	17,688	16	0
28	%	1.0000000	0.6202598	0.0381270	0.1958879	0.0619069	0.0233281	0.0895911	0.9990962	0.0009038	0.0000000
29	CUSTOMER ACCOUNTS	10,595	9,219	697	419	11	18	145	10,509	86	0
30	%	1.0000000	0.8701274	0.0657857	0.0395470	0.0010382	0.0016969	0.0136857	0.9918830	0.0081170	0.0000000
	CUSTOMER ASSISTANCE										
31	CUSTOMER	11,170	7,290	1,480	1,879	278	243	0	11,170	0	0
32	ENERGY	0	0	0	0	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	11,170	7,290	1,480	1,879	278	243	0	11,170	0	0
34	%	1.0000000	0.6526410	0.1324978	0.1682184	0.0248881	0.0217547	0.0000000	1.0000000	0.0000000	0.0000000
	SUBTOTAL SALARIES & WAGES										
35	DEMAND	51,337	28,083	1,403	11,225	4,496	4,556	337	50,100	1,237	0
36	CUSTOMER	26,424	19,751	2,439	2,559	301	267	1,018	26,335	89	0
37	ENERGY	2,821	1,342	74	697	310	359	39	2,821	0	0
38	SUBTOTAL SALARIES & WAGES	80,582	49,176	3,916	14,481	5,107	5,182	1,394	79,256	1,326	0
39	%	1.0000000	0.6102604	0.0485965	0.1797051	0.0633764	0.0643072	0.0172991	0.9835447	0.0164553	0.0000000
40	ADMINISTRATIVE & GENERAL	16,913	10,321	822	3,039	1,072	1,088	293	16,635	278	0
41	%	1.0000000	0.6102406	0.0485017	0.1796843	0.0633832	0.0643292	0.0173240	0.9835629	0.0164371	0.0000000
42	TOTAL SALARIES & WAGES	97,495	59,497	4,738	17,520	6,179	6,270	1,687	95,891	1,604	0
43	%	1.0000000	0.6102569	0.0485974	0.1797015	0.0633776	0.0643110	0.0173035	0.9835479	0.0164521	0.0000000

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
1	(A)	Energy at point of generation.
2	(B)	Percent of above lines total.
3	(C)	Total sales of energy at point of delivery.
4	(B)	
5	(D)	Coincident peak demand at Levels 1 & 2.
6	(B)	
7	(E)	Coincident peak demand at Level 3.
8	(B)	
9	(F)	Non-coincident peak demand at Level 4.
10	(B)	
11	(G)	Non-coincident peak demand at Level 5.
12	(B)	
13	(H)	Average number of customers at Levels 4 & 5.
14	(B)	
15	(I)	Average number of common customers at Level 5.
16	(B)	
17	(J)	Total average number of customers at all levels.
18	(B)	
19	(K)	Retail Jurisdiction sum of lines 2 & 3; Wholesale and Total Retail Service Allocated per Level 1 Demand Allocator.
20	(L)	Allocated per corresponding Level 1 Demand Allocator.
21	(M)	Allocated per corresponding Level 1 Energy Allocator.
22	(B)	
23	(N)	Allocated per Total Transmission O & M Expense excluding UPS.
24	(B)	
25	(O)	Allocated per demand related Distribution O & M Expense.
26	(P)	Allocated per customer related Distribution O & M Expense.
28	(B)	
29	(Q)	Allocated per Customer Accounts Expense excluding UPS.
30	(B)	
31	(R)	Allocated per customer related Customer Assistance Expense excluding UPS and Gulf Power Energy Services.
32	(S)	Allocated per energy related Customer Assistance Expense excluding UPS.
34	(B)	
40	(T)	Allocated per Subtotal Salaries and Wages.
41	(B)	