# FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO 891345-EI

PETITION AND REQUEST FOR INTERIM
INCREASE IN RATES AND CHARGES
VOLUME I



PETITION AND REQUEST FOR INTERIM
INCREASE IN RATES AND CHARGES

### BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Petition of Gulf Power Company )

for an increase in its rates

and charges.

Docket No. 891345-EI Submitted for filing December 15, 1989

### PETITION AND REQUEST FOR INTERIM INCREASE IN RATES AND CHARGES

COMES NOW Gulf Power Company ("Gulf Power", "Gulf" or "the Company"), by and through its undersigned attorneys, and pursuant to §366.071 Fla. Stat. (1989) (hereinafter §366.071), hereby respectfully petitions, moves and requests the Florida Public Service Commission ("Commission") to exercise its statutory power and authorize the Company to increase its retail rates and charges to the extent necessary to generate additional gross annual revenues in the amount of \$22,847,000, with such increase to be operative during the interim period before the effective date of rates and charges to be determined in accordance with the Commission's final decision on the Company's petition for permanent rate relief filed contemporaneously herewith. In support of this request which is also within the authority of §366.06(3) Fla. Stat. (1989) (hereinafter §366.06(3)), the Company respectfully states:

1. Contemporaneously herewith, Gulf Power Company has filed its petition, minimum filing requirements (MFRs), and the sworn testimony of 15 witnesses in support of the Company's request for permanent rate relief of \$26,295,000 on an annual basis.

- 2. In conjunction with its request for permanent relief, the Company requested and received approval from the Commission to use a projected 1990 test year. Calendar year 1990 is the most reasonable period upon which to base rates for Gulf to charge in the future. In part, this is due to the change in commitment of over 500 megawatts (mw) of additional generating capacity at Plants Daniel and Scherer from unit power sales to territorial service from July 1, 1988 to February 1, 1989. Over 70 percent of this capacity was committed to territorial service on February 1, 1983. The full effect of this additional capacity on the Company's rate base will be seen in the Company's surveillance reports beginning February 1990.
- 3. As stated in the Company's petition for permanent relief, the total revenue deficiency for 1990 is projected to be \$26,295,000. If the maximum amount of time available under §366.06 as implemented by the Commission is used, the earliest new permanent rates can be placed into effect is mid September 1990. Even if the full request is granted, it will be effective less than four months of 1990 and will have little impact on the Company's 13-month average return for 1990. With the full request placed into effect in mid September, the Company is projected to earn less than 9 percent on equity for 1990. Thus, even the full amount of the permanent relief requested cannot enable the Company to avoid financial distress during 1990 (and for an extended period beyond)

unless implemented on an interim basis while the Commission considers the request for permanent relief.

4. Simultaneously with the filing of this petition, and as a part hereof, Gulf Power is filing certain supplemental testimony as well as MFR schedules specified by the Commission's staff as minimum filing requirements for the Commission's consideration of the Company's request for interim relief pursuant to §366.071. These schedules establish Gulf's prima facie entitlement to interim relief by virtue of the demonstration that the Company "... is earning outside the range of reasonableness on

The MFRs attached and incorporated into this petition, and relied upon to support the relief requested herein (Section IV, a&b), present actual historical earnings information about the Company utilizing end-of-period investment rate base. Because of the significant increase in the Company's investment in rate base to serve territorial requirements that occurred towards the middle of the twelve month period ending September 30, 1989, Gulf contends that the most appropriate measure of the Company's need for interim relief is based on end-of-period investment rate base as this is the more reasonable proxy for the period interim will be in effect. Nevertheless, this interim request package also includes two sets of MFRs utilizing 13-month average rate base (Section V, a&b).

The MFRs attached also provide data using the Company's 1989 jurisdictional separation factors as well as data using the jurisdictional separation factors approved in the Company's 1984 rate case. Since the 1984 rate case, Gulf Power has lost the major portion of its territorial wholesale load. This loss of load was associated with the decisions of the distribution electric cooperatives operating in northwest Florida to purchase their power and energy needs from Alabama Electric Cooperative rather than continue to purchase from Gulf. It is for this reason that Gulf contends that the 1989 separation factors are more appropriate for use in connection with this request for interim relief, since they more accurately reflect the Company's actual jurisdictional separation than do the old approved factors.

rate of return calculated in accordance with subsection (5)."2

5. Based on an interim test year of twelve months ending September 30, 1989, and using end-of-period investment rate base as is allowed within the discretion of this Commission under §366.071(5)(a), 3 the Company's annual revenue deficiency is

It is apparent on its face that the statute [§366.071] grants the Commission absolute discretion to base an interim rate award on either an average or a year-end investment rate base. Public Counsel does not contend that the Commission lacks this discretionary authority, but suggests that generic principles of statutory construction and common law doctrines mandate denial of the use of year-end rate base in this case. We do not agree. Where the words of a statute are clear and unambiguous, judicial interpretation is not appropriate to displace the expressed intent.

The Court went on to hold that the "Gentel" case, 356 So.2d 254 (Fla. 1978), is not applicable to interim rate proceedings and therefore the Commission need not justify use of end-of-period investment rate base with a finding that the utility has experienced extraordinary growth. Nevertheless, it is the Company's position herein that the additional commitment of 362 mw of generating capacity to territorial service on February 1, 1989, an increase in the Company's territorially committed generating capacity of over 21%, constitutes extraordinary growth and warrants the use of end-of-period investment rate base for the purpose of determining the appropriate level of interim relief due in this case pursuant to §366.071. End-of-period investment rate base for the twelve months ending September 30, 1989 is more reasonable than average rate base as a proxy for the period interim rates will be in effect because, under average rate base, the effects of the increased investment in capacity that occurred in February, 1989 would not be fully shown until the February, 1990 surveillance report which coincides with the likely initial effective date of the interim relief requested herein.

Section 366.071(1) Fla. Stat. (1989).

<sup>&</sup>lt;sup>3</sup>See <u>Citizens of Florida v. Public Service Commission</u> 435 So.2d 784,786 (Fla. 1983) wherein the Supreme Court stated:

\$22,847,000 which, in accordance with §366.071, the Company seeks to collect as the amount of interim relief requested herein.<sup>4</sup>

- 6. Pursuant to §366.071 of the Florida Statutes, the Commission has the power to authorize the collection of interim rates until the effective date of the final order on the permanent request. The Commission has correctly recognized that it has the power to determine, at any time, that interim rates are necessary to assure the financial viability of a utility under its jurisdiction. This authority stems from both §366.071 and §366.06(3).
- 7. The most significant factor behind the Company's need for rate relief is the recent commitment of additional generating capacity to territorial service, the bulk of which occurred on February 1, 1989. The additional capacity which was committed to territorial service beginning July 1, 1988 through February 1, 1989 presently constitutes increased investment in territorial net plant of approximately \$156 million or 25 percent of the Company's average territorial investment in net plant at the end of June, 1988. As shown in the documents accompanying this filing, the Company's actual experience in 1989 demonstrates a precipitous drop in the Company's return and the serious financial distress the

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Based on return on equity of 13.00% which is the amount requested by the Company in its petition for permanent relief (see Section IV a). If, in strict compliance with §366.071, the last authorized return of 14.60% (minimum of the range approved in Order No. 14030 issued 1-25-85 in Docket No. 840086-EI, the Company's last completed rate case) were used, the deficiency calculated pursuant to §366.071(5) would be \$25,805,000 (see Section IV b).

Company has endured in 1989 and continues to face for 1990 if it is not granted immediate rate relief.

- 8. It is not in the best long term interests of Gulf's customers, or the Company's shareholders to deny the Company an opportunity to receive a level of revenues sufficient to yield a fair rate of return. Yet requiring the Company to wait until after all of the evidence has been heard, and the issues regarding a "permanent" level of rates have been determined, guarantees that the Company will be denied the opportunity to earn anywhere near a fair return for 1990.
- 9. It would be inequitable if the regulatory framework for determining a utility's rates virtually guaranteed that the utility, its customers, employees and shareholders must suffer the ill effects of inadequate revenues before relief can be received. The Florida legislature has recognized the inequity of such a situation and has provided this Commission with the power and the tools to be fair, reasonable and responsible to all affected people and entities. Two separate and distinct but complementary means have been provided for the Commission to preserve and protect a utility's financial integrity during the time necessary

See 435 So.2d at 786 wherein the Florida Supreme Court explained:

Section 366.071 was enacted to expand the procedures for interim rate relief and complements the statutory "file and suspend" procedure of Section 366.06(3), which we have utilized in previous cases.

to reach a proper decision on the "permanent" level of rates and charges. Both mechanisms were designed to protect the customers from the possibility that an increase in rates during this interim period would be greater than the evidence at the later hearing would support. Both mechanisms provide that any portion of the increased revenues received as a result of an interim increase in rates are subject to refund, with interest, if the utility fails to prove its need for such increase at the subsequent hearing. The only way the Commission can ensure that there will be no "losers" on the decision regarding interim rates is to use the power it has received from the legislature to give itself the opportunity to benefit from 20:20 hindsight and allow an interim increase to take effect, subject to refund. This power was given to the Commission because it was intended to be used.

10. The purpose and intent behind granting interim relief is defeated if disputed types of adjustments to rate base and 0 & M expenses are made thereby reducing the amount of interim relief granted. If these types of adjustments are not made for interim purposes, but are later determined to be appropriate in regards to the setting of permanent rates, the customers can and will be made whole by virtue of the appropriate refund with interest. In this fashion, both sides are given an adequate opportunity to be heard and yet both sides are protected regardless of the final outcome regarding the appropriateness of these types of adjustments. If

adjustments are made for interim purposes before the Company can be heard in support of its rate base and expenses, then the sense of balance is lost and only one side is "protected."

relief for 1990. To give the Company the best possible opportunity to regain, protect and preserve its financial integrity, the full "permanent" relief requested can and should be allowed on an interim basis at the earliest possible date. The Company will collect the increased revenues under bond or other corporate undertaking to ensure that the Company's customers will be able to receive a refund with interest of any amount which is determined to be unjustified after full consideration of the evidence to be submitted in the hearings on the Company's request for permanent rate relief. Here the Company is requesting that it immediately be authorized to begin collecting additional annual revenues of \$22,847,000, as this is the deficiency suffered by the Company as determined in accordance with §366.071. Implementation of this 6

The methodology proposed by the Company for implementing the requested interim relief is more particularly described in the testimony of Jack L. Haskins and his Exhibit (JLH-1i) filed in connection with this petition (Section III d).

There are two sets of interim rate schedules attached to this petition. The first set reflects the Company's proposed method for implementing the interim relief requested (Section II a). The second set of rate schedules attached are based on a strict reading of the statute and reflect a spread of the statutory interim increase among all rate classes on a uniform percentage of base revenues (Section III b). The Company reiterates its view that such a procedure would be inequitable in this case because, under the proposal for permanent relief, certain rate classes have been designated to receive either no increase or a decrease in base rates in order to achieve the goal of moving class rate of return indices closer to the system average (see discussion, Section III d).

amount of interim relief should be achieved by adding a pro-rata percentage of the interim amount to each present rate schedule subject to increase pursuant to the Company's petition for permanent relief. Fairness and balance dictate no other alternative to the granting of this interim relief. The need for this interim relief is immediate.

WHEREFORE, Gulf Power Company respectfully requests that the Commission accept this filing for interim relief and, by exercising its discretion under §366.071 as soon as possible, authorize the Company to collect additional annual revenues of \$22,847,000 during the period prior to the effective date of the final order on the Company's request for permanent relief, such additional revenues to be subject to refund with interest and collected under bond or other corporate undertaking, or such other and further interim relief as the Commission may find to be appropriate and reasonable pursuant to the authority granted to it under Chapter 366 of the Florida Statutes.

DATED this 13th day of December, 1989.

Respectfully submitted, GULF POWER COMPANY

G. EDISON HOLLAND, JR.

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Attorneys for Gulf Power Company

STATE OF FLORIDA COUNTY OF ESCAMBIA

Before me, the undersigned authority personally appeared D. L. McCrary, who, being by me first duly sworn, says that he is President of Gulf Power Company, is fully qualified and acting in that capacity, and is authorized to execute the foregoing Petition for the said Company and to make this oath thereto, that the matters and things stated in said Petition are true to the best of his knowledge and belief, and that insofar as they are derived from or depend upon the knowledge of others, he verily believes them to be true.

D. L. McCrary

Sworn to and subscribed before me this 13th day of December, 1989.

Notary Public, State of Florida at Large My Commission Expires: April 22, 1992

Section No. VI Nineteenth Revised Sheet No. 6.2 Canceling Eighteenth Revised Sheet No. 6.2

### RATE SCHEDULE RS RESIDENTIAL SERVICE

AVAILABILITY - Available throughout the entire territory served by the Company.

APPLICABILITY - Applicable for service to a single family dwelling unit occupied by one family or household and to commonly-owned facilities in condominium and cooperative apartment buildings. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE - Available for single phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts.

### MONTHLY RATES-

Customer Charge:

\$6.25

Energy-Demand Charge:

June through September

3.716∉ per KWH

October through May 3.148¢ per KWH Rate Adjustment:

Pursuant to Order No. \_\_\_\_\_ of the Florida Public Service Commission in Docket No. 891345-EI dated \_\_\_\_\_, 1990, and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 12.1865% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

MINIMUM BILL - In consideration of the readiness of the Company to furnish such service, a monthly minimum charge will be made of not less than \$6.25.

<u>DEPOSIT</u> - A cash deposit amounting to twice the estimated average monthly bill but not less than \$20.00 per dwelling unit may be required before service is connected at premises designated, which deposit may be applied to any unpaid bills against the Customer for service.

TAX ADJUSTMENT - See Sheet No. 6.16

FRANCHISE FEE BILLING See Sheet No. 6.16

FUEL CHARGE - See Sheet No. 6.15

PAYMENT OF BILLS - See Sheet No. 6.16

SERVICE IS SUBJECT TO RULES AND REGULATIONS OF SERVICE UNDER THIS RATE SCHEDULE THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

Section No. VI Fourteenth Revised Sheet No. 6.4 Canceling Thirteenth Revised Sheet No. 6.4

### RATE SCHEDULE GSD GENERAL SERVICE - DEMAND

AVAILABILITY - Available throughout the entire territory served by the Company.

APPLICABILITY - Applicable for commercial, industrial, or institutional general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than twenty (20) kilowatts nor more than four hundred minety-nine (499) kilowatts, except for service to which another Rate Schedule is applicable. No monthly measured demand shall be more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of the three phase service.

### MONTHLY RATES-

Customer Charge: \$27.00

Demand Charge:

\$6.25 per kw of billing demand

**Energy Charge** 

0.641∉ per KWH

### Rate Adjustment:

Pursuant to Order No. \_\_\_\_\_\_ of the Florida Public Service Commission in Docket No. 891345-EI dated \_\_\_\_\_, 1990, and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 8.1478% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

MINIMUM MONTHLY BILLS - In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Customer Charge plus the Demand Charge.

Section No. VI Sixteenth Revised Sheet No. 6.6 Canceling Fifteenth Revised Sheet No. 6.6

URSC: GSLD

### RATE SCHEDULE LP LARGE POWER SERVICE

AVAILABILITY - Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY - Applicable for three phase general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than five hundred (500) kilowatts (kw). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered.

### MONTHLY RATES-

Customer Charge:

\$51.00

Demand Charge:

\$6.25 per kw of billing demand

Energy Charge:

0.861∉ per KWH

### Rate Adjustment:

of the Florida Pursuant to Order No. Public Service Commission in Docket No. 891345-EI dated \_\_\_\_\_, 1990 and effective on all bills rendered for 1990 and scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 10.7215% of the total bill including all charges, deductions additional adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

MINIMUM MONTHLY BILLS - In consideration of the readiness of the Company to furnish such service, no monthly bill shall be rendered for less than the Customer Charge plus the Demand Charge.

DETERMINATION OF BILLING DEMAND - The kilowatt (kw) billing demand for billing purposes shall be the Customer's maximum integrated fifteen (15) minute demand to the nearest kilowatt (kw) during each service month. For those customers with a measured demand of less than 500 kw for the current month and each of the preceding eleven months who have entered an agreement for service under this rate schedule, the billing demand shall be 500 kw.

EFFECTIVE:

Section No. VI Fifteenth Revised Sheet No. 6.8 Canceling Fourteenth Revised Sheet No. 6.8

URSC: GSLD1

### RATE SCHEDULE PX LARGE HIGH LOAD FACTOR POWER SERVICE

AVAILABILITY - Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY - Applicable for three phase lighting and power service to any customer contracting for not less than 7,500 kilowatts (kw), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE -The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company.

### MONTHLY RATES -

Customer Charge:

\$146.00

Demand Charge:

\$7.50 per kw of billing demand

Energy Charge

0.521∉ per KWH

Rate Adjustment:

Pursuant to Order No. \_\_\_\_\_\_ of the Florida Public Service Commission in Docket No. 891345-EI dated \_\_\_\_\_, 1990, and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 2.5409% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

MINIMUM MONTHLY BILL - In consideration of the readiness of the Company to furnish such service, the minimum monthly bill shall not be less than the Customer Charge plus \$10.352 per KW of Billing Demand.

DETERMINATION OF BILLING DEMAND - The Customer's Billing Demand shall be the maximum measured KW demand integrated over any fifteen minute interval during the current billing month, provided such demand shall not be less than 7500 KW.

## Section No. VI Third Revised Sheet No. 6.12.2 GULF POWER COMPANY Canceling Second Revised Sheet No. 6.12.2

(Continued from Rate Schedule OS Sheet No. 6.12.1)

- (b) Customer Conversion shall be on a first come first serve basis.
- (c) Each Customer will be allowed to convert up to 50 units or 20% of their existing fixtures per year, whichever is greater.
- (d) When an existing mercury fixture has failed, causing the entire fixture to be replaced, each customer will have the option of converting to high pressure sodium upon executing a contract.

TERM OF CONTRACT - Service under this Rate Schedule shall be for an initial period of five (5) years for high pressure sodium and mercury vapor lighting under the terms of Part I, two (2) years for mercury vapor lighting under terms of Part II, three (3) years for high pressure sodium vapor (non-residential) lighting under terms of Part II, two (2) years for high pressure sodium vapor (residential) lighting under terms of Part II, and in each case thereafter from year to year until terminated by three (3) months written notice by either party to the other. When additional facilities are required, the Company may require a contract for a longer initial period.

<u>DEPOSIT</u> - The Company may require a deposit amounting to not over one-half the billing for the initial contract period before service is furnished, which deposit may be applied to any unpaid bills against the customer for service.

TAX ADJUSTMENT - See Sheet No. 6.16 FRANCHISE FEE BILLING - See Sheet No. 6.16

FUEL CHARGE - See Sheet No. 6.16

RATE ADJUSTMENT - Pursuant to Order No. \_\_\_\_\_\_\_\_ of the Florida Public Service Commission is Docket No. 891345-El dated \_\_\_\_\_\_\_, 1990, and effective on all bills rendered for scheduled meter readings on and after the effective date shown below, the bill calculated for rates OSI and II only shall be increased by any amount equivalent to 4.7682% of the outdoor lighting portion of the bill including all additional charges, deductions, and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

Section No. VI Fifteenth Revised Sheet No. 6.17 GULF POWER COMPANY Canceling Fourteenth Revised Sheet No. 6.17

### RATE SCHEDULE RST RESIDENTIAL SERVICE-TIME-OF-USE CONSERVATION (Optional Schedule)

AVAILABILITY - Available on a first come - first serve basis subject to meter availability throughout the entire territory served by the Company.

APPLICABILITY - Applicable as an option to Rate Schedule RS for service to a single family dwelling unit occupied by one family or household, and to commonly-owned facilities in condominium and cooperative apartment buildings. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE - Available for single phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts.

### MONTHLY RATES-

Customer Charge:	Rate Adjustment:
\$9.25	Pursuant to Order No of the Florida Public Service Commission in Docket No. 891345-EI dated, 1990, and
	scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be
Energy - Demand Charge:	increased by an amount equivalent to 12.1865% of the total bill including all additional
On-Peak Period	charges, deductions and adjustments with
7.797 ¢ per KWH	the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee
Off-Peak Period	Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).
1.378 ∉ per KWH	
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DETERMINATION OF THE ON-PEAK PERIOD - The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Baylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00.a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD - All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

MINIMUM BILL - In consideration of the readiness of the Company to furnish such service, a monthly minimum charge will be made equal to the applicable Customer Charge.

EFFECTIVE: SSUED BY:

## GULF POWER COMPANY Canceling Eleventh Revised Sheet No. 6.21

Section No. VI Twelfth Revised Sheet No. 6.21 Canceling Eleventh Revised Sheet No. 6.2

GENERAL SERVICE - DEMAND - TIME-OF-USE CONSERVATION (Optional Schedule)

AVAILABILITY - Available on a first come first serve basis subject to meter availability throughout the entire territory served by the Company.

APPLICABILITY - Applicable as an option to Rate Schedule GSD for general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than twenty (20) kilowatts nor more than four hundred ninety-nine (499) kilowatts, except for service to which another Rate Schedule is applicable. No monthly measured demand shall be more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of the three phase service.

### MONTHLY RATES-

Customer Charge:

\$32.40

Demand Charge:

\$2.96 per kw of max. demand plus; \$3.42 per kw of on-peak demand

Energy Charge:

On-Peak Period 1.385 € per KWH 0.302 € per KWH

### Rate Adjustment:

Pursuant to Order No. of the Florida Public Service Commission in Docket No. 891345-EI dated 1990, and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 8.1478% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

<u>DETERMINATION OF THE ON-PEAK PERIOD</u> - The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

Section No. VI Twentieth Revised Sheet No. 6.24 Canceling Nineteenth Revised Sheet No. 6.24

URSC: GSLDT

RATE SCHEDULE LPT
LARGE POWER SERVICE - TIME-OF-USE CONSERVATION
(OPTIONAL SCHEDULE)

AVAILABILITY - Available on a first come - first serve basis subject to meter availability throughout the entire territory served by the transmission system of the Company.

APPLICABILITY - Applicable as an option to Rate Schedule LP for three phase general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than five hundred (500) kilowatts (kw). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered.

### MONTHLY RATES-

Customer Charge:

\$51.00

Demand Charge:

\$2.97 per kw of max. demand plus; \$3.35 per kw of on-peak demand

Energy Charge:

On-Peak Period

1.928¢ per KWH

O.390¢ per KWH

### Rate Adjustment:

Pursuant to Order No. \_\_\_\_\_ of the Florida Public Service Commission in Docket No. 891345-EI dated \_\_\_\_\_, 1990 and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 10.7215% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

<u>DETERMINATION OF THE ON-PEAK PERIOD</u> - The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD - All hours not included above and all hours of the observed holidays of New Year's Day, Nemorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

ISSUED BY:

EFFECTIVE:

Section No. VI Eleventh Revised Sheet No. 6.27 Canceling Tenth Revised Sheet No. 6.27

URSC: GSLDT1

RATE SCHEDULE PXT
LARGE HIGH LOAD FACTOR POWER SERVICE - TIME OF USE CONSERVATION
(Optional Schedule)

AVAILABILITY - Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY - Applicable as an option to Rate Schedule PX for three phase lighting and power service to any customer contracting for not less than 7,500 kilowatts (kw), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company.

### MONTHLY RATES-

Customer Charge: \$146.00

Demand Charge:

\$3.56 per KW of max. demand plus; \$3.99 per KW of on-peak demand

Energy Charge:

On-Peak Period 1.299€ per KWH O.242€ per KWH

### Rate Adjustment:

Pursuant to Order No. \_\_\_\_\_\_ of the Florida Public Service Commission in Docket No. 891345-EI dated \_\_\_\_\_\_, 1990 and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 2.5409% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

<u>DETERMINATION OF THE ON-PEAK PERIOD</u> - The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

<u>DETERMINATION OF THE OFF-PEAK PERIOD</u> - All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

MSUED BY:

EFFECTIVE:

Section No. VI Nineteenth Revised Sheet No. 6.2 Canceling Eighteenth Revised Sheet No. 6.2

### RATE SCHEDULE RS RESIDENTIAL SERVICE

AVAILABILITY - Available throughout the entire territory served by the Company.

<u>APPLICABILITY</u> - Applicable for service to a single family dwelling unit occupied by one family or household and to commonly-owned facilities in condominium and cooperative apartment buildings. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE - Available for single phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts.

### MONTHLY RATES-

Customer Charge:

\$6.25

Energy-Demand Charge:

June through September

3.716∉ per KWH

October through May 3.148¢ per KWH Rate Adjustment:

Pursuant to Order No. \_\_\_\_\_ of the Florida Public Service Commission in Docket No. 891345-EI dated \_\_\_\_\_, 1990, and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 10.9434% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

MINIMUM BILL - In consideration of the readiness of the Company to furnish such service, a monthly minimum charge will be made of not less than \$6.25.

<u>DEPOSIT</u> - A cash deposit amounting to twice the estimated average monthly bill but not less than \$20.00 per dwelling unit may be required before service is connected at premises designated, which deposit may be applied to any unpaid bills against the Customer for service.

TAX ADJUSTMENT - See Sheet No. 6.16

FRANCHISE FEE BILLING See Sheet No. 6.16

FUEL CHARGE - See Sheet No. 6.15

PAYMENT OF BILLS - See Sheet No. 6.16

SERVICE IS SUBJECT TO RULES AND REGULATIONS OF SERVICE UNDER THIS RATE SCHEDULE THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

EFFECTIVE:

ISSUED BY:

## GULF POWER COMPANY Section No. VI Eighteenth Revised Sheet No. 6.3 Canceling Seventeenth Revised Sheet No. 6.3

### RATE SCHEDULE GS GENERAL SERVICE - NON-DEMAND

AVAILABILITY - Available throughout the entire territory served by the Company.

<u>APPLICABILITY</u> - Applicable for general lighting and power service covering the entire electrical requirements of any Customer with a demand of less than 20 kw except for service to which another Rate Schedule is applicable. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the voltage of the available distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of three phase service.

### MONTHLY RATES-

Customer Charge:

\$7.00

Energy-Demand Charge:

June through September

6.348∉ per KWH

October through May

6.174¢ per KWH

### Rate Adjustment:

Pursuant to Order No. \_\_\_\_\_ of the Florida
Public Service Commission in Docket No.
891345-EI dated \_\_\_\_\_, 1990, and
effective on all bills rendered for
scheduled meter readings on and after the
Effective Date shown below, the bill
calculated at the above rates shall be
increased by an amount equivalent to
10.9434% of the total bill including all
additional charges, deductions and adjustments with the exception of those stated
in the Fuel Charge (Sheet No. 6.15),
Franchise Fee Billing (Sheet No. 6.16),
and Conservation Cost Recovery (Sheet No.
6.16.1).

MINIMUM MONTHLY BILLS - In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than \$7.00.

<u>DEPOSIT</u> - A cash deposit amounting to twice the estimated average monthly bill may be required before service is connected at premises designated, which deposit may be applied to any unpaid bills against the Customer for service.

TAX ADJUSTMENT - See Sheet No. 6.16 FRANCHISE FEE BILLING - See Sheet No.

FUEL CHARGE - See Sheet No. 6.15

PAYMENT OF BILLS - See Sheet No. 6.16

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

EFFECTIVE:

ISSUED BY:

Section No. VI Fourteenth Revised Sheet No. 6.4 Canceling Thirteenth Revised Sheet No. 6.4

### RATE SCHEDULE GSD GENERAL SERVICE - DEMAND

AVAILABILITY - Available throughout the entire territory served by the Company.

APPLICABILITY - Applicable for commercial, industrial, or institutional general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than twenty (20) kilowatts nor more than four hundred ninety-nine (499) kilowatts, except for service to which another Rate Schedule is applicable. No monthly measured demand shall be more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of the three phase service.

### MONTHLY RATES-

Customer Charge: \$27.00

Demand Charge:

\$6.25 per kw of billing demand

Energy Charge

0.641∉ per KWH

### Rate Adjustment:

Pursuant to Order No. \_ of the Florida Public Service Commission in Docket No. \_, 1990, and 891345-EI dated effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 10.9434% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

MINIMUM MONTHLY BILLS - In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Customer Charge plus the Demand Charge.

Section No. VI Sixteenth Revised Sheet No. 6.6 Canceling Fifteenth Revised Sheet No. 6.6

URSC: GSLD

### RATE SCHEDULE LP LARGE POWER SERVICE

AVAILABILITY - Available throughout the entire territory served by the transmission system of the Company.

<u>APPLICABILITY</u> - Applicable for three phase general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than five hundred (500) kilowatts (kw). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

<u>CHARACTER OF SERVICE</u> - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered.

### MONTHLY RATES-

Customer Charge:

\$51.00

Demand Charge:

\$6.25 per kw of billing demand

Energy Charge:

0.861∉ per KWH

Rate Adjustment:

Pursuant to Order No. \_\_\_\_\_ of the Florida Public Service Commission in Docket No. 891345-EI dated \_\_\_\_\_, 1990 and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 10.9434% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

MINIMUM MONTHLY BILLS - In consideration of the readiness of the Company to furnish such service, no monthly bill shall be rendered for less than the Customer Charge plus the Demand Charge.

<u>DETERMINATION OF BILLING DEMAND</u> - The kilowatt (kw) billing demand for billing purposes shall be the Customer's maximum integrated fifteen (15) minute demand to the nearest kilowatt (kw) during each service month. For those customers with a measured demand of less than 500 kw for the current month and each of the preceding eleven months who have entered an agreement for service under this rate schedule, the billing demand shall be 500 kw.

Section No. VI Fifteenth Revised Sheet No. 6.8 Canceling Fourteenth Revised Sheet No. 6.8

URSC: GSLD1

### RATE SCHEDULE PX LARGE HIGH LOAD FACTOR POWER SERVICE

AVAILABILITY - Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY - Applicable for three phase lighting and power service to any customer contracting for not less than 7,500 kilowatts (kw), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE -The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company.

### MONTHLY RATES -

Customer Charge:

\$146.00

Demand Charge:

\$7.50 per kw of billing demand

**Energy Charge** 

0.521¢ per KWH

Rate Adjustment:

Pursuant to Order No. \_\_\_\_\_ of the Florida Public Service Commission in Docket No. 891345-EI dated \_\_\_\_\_, 1990, and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 10.9434% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

MINIMUM MONTHLY BILL - In consideration of the readiness of the Company to furnish such service, the minimum monthly bill shall not be less than the Customer Charge plus \$10.352 per KW of Billing Demand.

<u>DETERMINATION OF BILLING DEMAND</u> - The Customer's Billing Demand shall be the maximum measured KW demand integrated over any fifteen minute interval during the current billing month, provided such demand shall not be less than 7500 KW.

Section No. VI Third Revised Sheet No. 6.12.2 GULF POWER COMPANY Canceling Second Revised Sheet No. 6.12.2

(Continued from Rate Schedule OS Sheet No. 6.12.1)

- (b) Customer Conversion shall be on a first come first serve basis.
- (c) Each Customer will be allowed to convert up to 50 units or 20% of their existing fixtures per year, whichever is greater.
- (d) When an existing mercury fixture has failed, causing the entire fixture to be replaced, each customer will have the option of converting to high pressure sodium upon executing a contract.

TERM OF CONTRACT - Service under this Rate Schedule shall be for an initial period of five (5) years for high pressure sodium and mercury vapor lighting under the terms of Part I, two (2) years for mercury vapor lighting under terms of Part II, three (3) years for high pressure sodium vapor (non-residential) lighting under terms of Part II, two (2) years for high pressure sodium vapor (residential) lighting under terms of Part II, and in each case thereafter from year to year until terminated by three (3) months written notice by either party to the other. When additional facilities are required, the Company may require a contract for a longer initial period.

DEPOSIT - The Company may require a deposit amounting to not over one-half the billing for the initial contract period before service is furnished, which deposit may be applied to any unpaid bills against the customer for service.

TAX ADJUSTMENT - See Sheet No. 6.16 FRANCHISE FEE BILLING - See Sheet

FUEL CHARGE - See Sheet No. 6.16

\_\_\_ of the Florida Public RATE ADJUSTMENT - Pursuant to Order No. Service Commission is Docket No. 891345-EI dated and effective on all bills rendered for scheduled meter readings on and after the effective date shown below, the bill calculated for rates OSI, II, and III shall be increased by any amount equivalent to 10.9434% of the outdoor lighting portion of the bill including all additional charges, deductions, and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Charge (Sheet No. 6.16.1).

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

Section No. VI Fifteenth Revised Sheet No. 6.17 GULF POWER COMPANY Canceling Fourteenth Revised Sheet No. 6.17

### RATE SCHEDULE RST RESIDENTIAL SERVICE-TIME-OF-USE CONSERVATION (Optional Schedule)

AVAILABILITY - Available on a first come - first serve basis subject to meter availability throughout the entire territory served by the Company.

APPLICABILITY - Applicable as an option to Rate Schedule RS for service to a single family dwelling unit occupied by one family or household, and to commonly-owned facilities in condominium and cooperative apartment buildings. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE - Available for single phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 voits.

### MONTHLY RATES-

Rate Adjustment: Customer Charge: of the Florida Pursuant to Order No. \$9.25 Public Service Commission in Docket No. \_\_, 1990, and 891345-EI dated effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 10.9434% Energy - Demand Charge: of the total bill including all additional charges, deductions and adjustments with On-Peak Period the exception of those stated in the Fuel 7.797 € per KWH Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Off-Peak Period Cost Recovery (Sheet No. 6.16.1). 1.378 € per KWH

DETERMINATION OF THE ON-PEAK PERIOD - The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00.a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD - All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

MINIMUM BILL - In consideration of the readiness of the Company to furnish such service, a monthly minimum charge will be made equal to the applicable Customer Charge.

EFFECTIVE:

## Section No. VI Thirteenth Revised Sheet No. 6.19 GULF POWER COMPANY Canceling Twelfth Revised Sheet No. 6.19

GENERAL SERVICE - NON-DEMAND - TIME-OF-USE CONSERVATION
(Optional Schedule)

AVAILABILITY - Available on a first come - first serve basis subject to meter availability throughout the entire territory served by the Company.

APPLICABILITY - Applicable as an option to Rate Schedule GS for general lighting and power service covering the entire electrical requirements of any Customer with a demand of less than 20 kw except for service to which another Rate Schedule is applicable. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the voltage of the available distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of three phase service.

### MONTHLY RATES-

Customer Charge:

\$10.00

Energy - Demand Charge:

On-Peak Period Off-Peak Period

14.727∉ per KWH 2.296∉ per KWH

Rate Adjustment:

of the Florida Pursuant to Order No. Public Service Commission in Docket No. \_\_\_, 1990, and 891345-EI dated effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 10.9434% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

<u>DETERMINATION OF THE ON-PEAK PERIOD</u> - The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

<u>DETERMINATION OF THE OFF-PEAK PERIOD</u> - All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

MINIMUM MONTHLY BILLS - In consideration of the readiness of the Company to furnish such service, a monthly bill will be rendered equal to the applicable Customer Charge.

Section No. VI Twelfth Revised Sheet No. 6.21 GULF POWER COMPANY Canceling Eleventh Revised Sheet No. 6.21

> RATE SCHEDULE GSDT GENERAL SERVICE - DEMAND - TIME-OF-USE CONSERVATION (Optional Schedule)

AVAILABILITY - Available on a first come first serve basis subject to meter availability throughout the entire territory served by the Company.

APPLICABILITY - Applicable as an option to Rate Schedule GSD for general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than twenty (20) kilowatts nor more than four hundred ninety-nine (499) kilowatts, except for service to which another Rate Schedule is applicable. No monthly measured demand shall be more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of the three phase service.

### MONTHLY RATES-

Customer Charge:

\$32.40

Demand Charge:

\$2.96 per kw of max. demand plus; \$3.42 per kw of on-peak demand

Energy Charge:

On-Peak Period Off-Peak Period 1.385 ∉ per KWH 0.302 ∉ per KWH Rate Adjustment:

Pursuant to Order No. Florida Public Service Commission in Docket No. 891345-EI dated 1990, and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 10.9434% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

DETERMINATION OF THE ON-PEAK PERIOD - The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

Section No. VI Twentieth Revised Sheet No. 6.24 Canceling Nineteenth Revised Sheet No. 6.24

URSC: GSLDT

RATE SCHEDULE LPT
LARGE POWER SERVICE - TIME-OF-USE CONSERVATION
(OPTIONAL SCHEDULE)

<u>AVAILABILITY</u> - Available on a first come - first serve basis subject to meter availability throughout the entire territory served by the transmission system of the Company.

APPLICABILITY - Applicable as an option to Rate Schedule LP for three phase general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than five hundred (500) kilowatts (kw). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

<u>CHARACTER OF SERVICE</u> - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered.

### MONTHLY RATES-

Customer Charge:

\$51.00

Demand Charge:

\$2.97 per kw of max. demand plus; \$3.35 per kw of on-peak demand

Energy Charge:

On-Peak Period

1.928¢ per KWH

O.390¢ per KWH

### Rate Adjustment:

Pursuant to Order No. of the Florida Public Service Commission in Docket No. 891345-EI dated 1990 and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 10.9434% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

<u>DETERMINATION OF THE ON-PEAK PERIOD</u> - The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

<u>DETERMINATION OF THE OFF-PEAK PERIOD</u> - All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

T07

## Section No. VI Eleventh Revised Sheet No. 6.27 GULF POWER COMPANY Canceling Tenth Revised Sheet No. 6.27

URSC: GSLDT1

RATE SCHEDULE PXT
LARGE HIGH LOAD FACTOR POWER SERVICE - TIME OF USE CONSERVATION
(Optional Schedule)

AVAILABILITY - Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY - Applicable as an option to Rate Schedule PX for three phase lighting and power service to any customer contracting for not less than 7,500 kilowatts (kw), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company.

### MONTHLY RATES-

Customer Charge: \$146.00

Demand Charge:

\$3.56 per KW of max. demand plus; \$3.99 per KW of on-peak demand

Energy Charge:

On-Peak Period

1.299¢ per KWH

O.242¢ per KWH

### Rate Adjustment:

Pursuant to Order No. \_\_\_\_\_\_ of the Florida Public Service Commission in Docket No. 891345-EI dated \_\_\_\_\_\_, 1990 and effective on all bills rendered for scheduled meter readings on and after the Effective Date shown below, the bill calculated at the above rates shall be increased by an amount equivalent to 10.9434% of the total bill including all additional charges, deductions and adjustments with the exception of those stated in the Fuel Charge (Sheet No. 6.15), Franchise Fee Billing (Sheet No. 6.16), and Conservation Cost Recovery (Sheet No. 6.16.1).

<u>DETERMINATION OF THE ON-PEAK PERIOD</u> - The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

<u>DETERMINATION OF THE OFF-PEAK PERIOD</u> - All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

1		GULF POWER COMPANY
2		Before the Florida Public Service Commission Supplemental Direct Testimony of
3		Arlan E. Scarbrough In Support of Interim Rate Relief
4		Docket No. 891345-EI Date of Filing December 15, 1989
5		Date of Filling December 13, 1909
6	Q.	Please state your name, business address, and
7		occupation.
8	A.	My name is Arlan E. Scarbrough. My business
9		address is 500 Bayfront Parkway, Pensacola,
10		Florida 32501. I am Vice President - Finance of
11		Gulf Power Company.
12		
13	Q.	Are you the same Arlan Scarbrough that has
14		prefiled direct testimony in this docket in
15		connection with Gulf Power Company's request for
16		permanent rate relief?
17	A.	Yes.
18		
19	Q.	What is the purpose of this supplemental direct
20		testimony?
21	Α.	The purpose of this supplemental direct testimony
22		is to address the Company's need for immediate
23		interim rate relief. This testimony is in
24		addition to my other set of direct testimony
25		prefiled in this docket which should also be

1		considered in connection with the Company's
2		Petition and Request for Interim Relief.
3		
4	٥.	Gulf Power Company is requesting interim rate
5		relief with rates to go into effect as soon as
6		possible. If interim rate relief is not granted
7		and the full amount of the permanent rates
8		requested is approved and implemented in a timely
9		manner, what is the return on equity projected to
10		be?
11	Α.	If the Commission does not grant interim rate
12		relief prior to completing the necessary
13		proceedings in this case, there will be no
14		opportunity to earn a fair return on equity (ROE)
15		for 1990. Even if the full amount of the
16		permanent relief is granted in a timely manner,
17		the projected 1990 ROE will be less than nine
18		percent.
19		
20	٥.	On what period is the Company basing its request
21		for interim relief?
22	Α.	Our request for interim relief under Florida
23		Statute Section 366.071, uses the 12-month period
24		ending September 30, 1989 as the test period.
25		This is the most recent 12-month period for

1 2 which the available data is complete enough for 3 us to prepare the Minimum Filing Requirements (MFRs) associated with this interim filing. 4 5 What is the amount of interim relief the Company 6 Q. 7 is seeking in this filing? The amount is \$22,847,000, as set forth in the A. 8 9 interim petition and the MFRs in Section IVa of the interim package. With two exceptions, this 10 is the amount determined in accordance with 11 Section 366.071. First, we have used the 12 13.00 percent return on equity we are requesting 13 in our permanent filing rather than the 14 14.60 percent which is specified by Florida 15 Statute Section 366.071(5)(b)3. The 14.60 16 percent is the minimum of the range of the last 17 authorized rate of return on equity established 18 in Gulf's most recent completed rate case, Docket 19 No. 840086-EI. Second, we have taken note of the 20 21 Company's loss of the major portion of its territorial wholesale load, and have utilized the 22 23 Company's 1989 jurisdictional separation factors. Gulf's loss of territorial wholesale load is 24 directly associated with the decisions of the 25

1		electric cooperatives providing distribution
2		service in northwest Florida to purchase their
3		power and energy needs from Alabama Electric
4		Cooperative rather than continue to purchase
5		their requirements from Gulf. The 1989
6		separation factors are more appropriate for use
7		in connection with the Company's request for
8		interim relief because they more accurately
9		reflect the Company's actual jurisdictional
10		separation than do the old factors approved in
11		our 1984 rate case.
12		
13	Q.	What would the revenue deficiency under
14		Section 366.071(5) have been had these two
15		exceptions not been made?
16	Α.	As shown in the interim petition and the MFRs in
17		Section IVb of the interim package, the
18		deficiency would have been \$25,805,000.
19		
20	Q.	Why has the Company calculated its interim
21		deficiency using end-of-period rate base?
22	A.	For the 12-months ending September 30, 1989, the
23		level of investment at the end of the period is
24		the most reasonable proxy for the level of the
25		Company's investment during the period interim

rates will be in effect. The Company's increased 1 2 investment in generating capacity committed to serve territorial customers, brought about by the 3 scheduled end of the Plant Daniel unit power sales, is not fully reflected in the 13-month 5 6 average investment rate base until February 1990. Section 366.071 clearly allows the use of 7 8 end-of-period investment rate base. The Supreme Court, in a 1983 opinion, also made it clear that 9 10 the use of end-of-period investment rate base for 11 interim rates need not be justified by extraordinary growth. In any event, the 12 Company's commitment of 362 megawatts of 13 additional Plant Daniel generating capacity to 14 15 territorial service on February 1, 1989 constitutes extraordinary growth. The use of 16 17 end-of-period investment rate base for 18 determining the level of interim rate relief is 19 clearly warranted in this case. 20 Mr. McMillan's supplemental direct testimony 21 Q. 22 details several adjustments made in the interim 23 filing before the revenue deficiency for the interim test period was calculated. Why have 24 these adjustments been made? 25

The majority of the adjustments which were made 1 A. were simply to conform with the adjustments made 2 by the Commission in our 1984 rate case. There 3 are several additional adjustments made at my 4 direction concerning the corporate investigations 5 and the 1988 rate case expenses. As Mr. McCrary 6 has stated in his direct testimony submitted in 7 conjunction with the request for permanent 8 9 relief, Gulf is committed to ensuring that the past activities which were the subject of the 10 plea agreement entered into with the U.S. 11 Attorney on October 31, 1989, have no effect on 12 13 our future rates.

To that end, adjustments 21 and 23 to Net Operating Income (NOI) and adjustment 6 and a portion of adjustment 8 to rate base were made in order to remove the effects that the various investigations into Gulf's alleged improprieties and the withdrawn rate case have had on Gulf's revenue requirements for the interim test period.

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Q. Would other adjustments to the interim filing be appropriate in determining the revenue deficiency to be addressed through increased interim rates?
A. No. Adjustments to rate base, other than those

just discussed and those made in our last completed rate case, should not be made for purposes of setting interim rates. The Company should and will be afforded the opportunity to satisfy the Commission as to the reasonableness of rate base expenditures and the appropriateness of their recovery. This opportunity to be heard takes place at the hearings on the permanent request for rate relief. Until such time as the Company is allowed to be heard at those hearings, fairness dictates that the Company be allowed to recover a return on rate base expenditures through interim rates, subject of course to the appropriate refund with interest if the Commission later determines that adjustments should be made prior to setting "permanent" rates. The mechanism of interim rates allows the Commission to protect the best interests of both the Company as well as its customers, but only if increased interim rates are approved. Adjustments to expenses such, as through an Operation and Maintenance (O & M) Benchmark adjustment, should likewise not be made in connection with this request for interim relief

because the Company will not have the opportunity

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to justify and defend expenses associated with benchmark variances until the hearings on the request for permanent relief are held. The benchmark was intended for use as an analytical tool, not as an absolute limit on the level of O & M expense incurred by the Company. The O & M expenses included within this interim filing are actual historical expenses, not projected. The Commission will have the opportunity to closely scrutinize the Company's projected O & M benchmark variances at the hearing on the Company's request for permanent rate relief. it is then determined that a lower level of O & M expense is justified, then the appropriate refund with interest from the interim increase can be ordered, and the customers thereby made whole. On the other hand, if less interim relief is allowed because of a benchmark adjustment, and a greater level of O & M is subsequently approved following the hearing, the Company will have no opportunity to recover the foregone revenues. Once again, fairness and a sense of balance dictate that any benchmark adjustment be made only after the hearings on the request for a permanent increase in rates, and not

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prospectively for interim purposes.

- Q. Would you summarize your supplemental direct testimony?
- A. Yes. The purpose and intent of interim rate relief is to provide fairness and balance to the process by which the Company's permanent rates are set. Gulf has identified an annual revenue deficiency for 1990 of \$26.3 million. That is the amount of permanent rate relief that the Company is seeking in this case. The Company is prepared, and expects, to justify the reasonableness of its request for permanent relief when the hearings are held in mid 1990. Gulf has also demonstrated, through this interim filing, that its current rates and charges have not been sufficient to allow the Company to produce a reasonable return on equity for the 12-month period ending September 30, 1989. This problem is exacerbated by the absence of needed revenues during the six months before hearings on the permanent request can be held unless a reasonable level of interim relief is timely granted. It is entirely appropriate for the Commission to authorize the Company to collect

the full amount of the permanent relief requested 1 on an interim basis, subject to refund. At a 2 minimum the amount of interim relief identified 3 in accordance with Section 366.071 should be implemented as soon as possible, but not later 5 than February 13, 1990, in order to give the 6 Company an opportunity to earn a reasonable 7 return on equity in 1990. The Company's 8 customers are sufficiently protected by the 9 requirement that interim increases be collected 10 subject to refund with interest. The Company's 11 financial integrity can only be sufficiently 12 protected if a minimum of \$22,847,000 of annual 13 interim rate relief is authorized during the 14 pendency of the request for permanent rate relief. 15 16 Does this conclude your supplemental direct 17 Q.

18 testimony?

19 A. Yes, it does.

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## AFFIDAVIT

STATE OF FLORIDA )
COUNTY OF ESCAMBIA )

Before me the undersigned authority personally appeared Arlan E. Scarbrough, who first being duly sworn, says that he is the witness named in the testimony to which the Affidavit is attached; that he prepared said testimony and any exhibits included therein on behalf of Gulf Power Company in support of its petition for an increase in rates and charges in Florida Public Service Commission Docket No. 891345-EI; and that the matters and things set forth herein are true to the best of his knowledge and belief.

Dated at Pensacola, Florida this 7th of December, 1989.

Arlan E. Scarbrough

Sworn to and subscribed before me this the day of December, 1989.

Notary Public

Motery Public, State of Florida My Commission Expires March 23, 1991 Booded Thu Tuy Fein - Incurance Inc.

1		GULF POWER COMPANY
2		Before The Florida Public Service Commission Supplemental Direct Testimony of
3		Richard J. McMillan
4		In Support of Interim Rate Relief Docket No. 891345-EI
		Date of Filing December 15, 1989
5		
6	٥.	Please state your name, business address and
7		occupation.
8	Α.	My name is Richard J. McMillan and my occupation is
9		Supervisor of Financial Planning at Gulf Power
10		Company. My business address is 500 Bayfront
11		Parkway, Pensacola, Florida, 32501.
12		
13	Q.	Are you the same Richard J. McMillan that has
14		prefiled direct testimony in connection with
15		Gulf Power Company's request in this docket for
16		permanent rate relief?
17	Α.	Yes.
18		
	•	
19	Q.	What is the purpose of this supplemental direct
20		testimony?
21	Α.	The purpose of this supplemental direct testimony is
22		to support the Company's need for immediate interim
23		rate relief. This testimony is in addition to my
24		other set of prefiled direct testimony in this
25		docket which should also be considered in connection

1		with the Company's petition and request for interim
2		relief.
3	Q.	Have you prepared an exhibit that contains
4		information to which you will refer in your
5		testimony?
6	Α.	Yes.
7		Counsel: We ask that Mr. McMillan's Exhibit,
8		comprised of 8 Schedules, be marked for
9		identification as Exhibit (RJM-li)
10		
11	Q.	What information have you prepared in support of the
12		Company's request for interim rate relief?
13	Α.	I have taken the Company's actual operating results
14		for the period ending September 1989 and made the
15		proper adjustments and calculations to develop the
16		jurisdictional adjusted rate base, net operating
.7		income (NOI), cost of capital, and resulting revenue
8		requirements. This information was prepared using
9		the same methodology and adjustments made in the
0		rate order from our 1984 rate case, excluding the
21		adjustments made to our forecast and the benchmark
2		adjustments. The forecast adjustments are
3		inappropriate since the interim test period is based
4		on actual data, and as discussed by Mr. Scarbrough,

a benchmark adjustment is not appropriate when 1 2 determining the need for interim rate relief. 3 As directed by Mr. Scarbrough, I have also made adjustments to NOI and rate base to remove the 5 amounts included in the historic test period related to the corporate investigations and the 1988 rate 6 7 case. Have you computed the interim revenue requirements 9 Q. 10 in accordance with Section 366.071 of the Florida 11 Statutes? Yes, I have. My Schedules 5 through 8 include the 12 A. calculation using the 1984 jurisdictional factors 13 and 14.60 percent floor of our authorized return on 14 15 equity in our last completed case as specified by Section 366.071(5)(b)3 of the Florida Statutes. 16 These schedules correspond to the MFRs in Section 17 18 IVb of the Company's interim filing. As discussed in Mr. Scarbrough's supplemental 19 direct testimony, I have also computed the interim 20 revenue requirements on my Schedules 1 through 4 21 22 utilizing more accurate 1989 jurisdictional factors and the 13 percent return on equity we are 23 24 requesting in our permanent filing. These schedules

correspond to the MFRs in Section IVa of the Company's interim filing.

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- Q. Please discuss the adjustments you have made in developing the end-of-period investment rate base on page 2 of 2 on both Schedules 1 and 5.
- A. Adjustments 1 and 3 are to remove the plant 7 investment allocated to our Appliance Sales and 8 Service operations. Adjustments 2 and 5 are to 9 exclude the remaining Leisure Lakes investment in 10 accordance with the 1984 rate case. Adjustment 4 is 11 to remove the investment related to the Daniel Coal 12 Cars which are recovered through the fuel docket. 13 Adjustment 7 is related to interest bearing 14 construction work in progress on which Allowance for 15 Funds Used During Construction (AFUDC) has been 16 calculated. Adjustment 8 includes numerous working 17 capital adjustments to exclude amounts related to 18 non utility operations, fuel and conservation 19 recovery items, and items which earn or incur 20 interest charges. It should also be noted that I 21 have reduced working capital for the over-recoveries 22 related to fuel and conservation and also reduced 23 the coal inventory to the 107.5 days burn level as 24

1 approved in our 1984 rate order.

2 At the direction of Mr. Scarbrough, I have 3 also excluded from working capital any amounts related to the corporate investigations, along with Adjustment 6 which reduces rate base for improper 5 charges for transformers and their repair 6 7 identified as a result of these investigations.

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Please discuss the adjustments you have made in 0. developing Net Operating Income (NOI) on pages 2 10 and 3 of both Schedules 2 and 6. 11

Adjustments 1, 2, 5, 6, 7, 8, 9, 10, 16, and 19 are A. necessary to remove all fuel and conservation related revenues and expenses. Adjustments 4 and 15 are to exclude franchise fee revenues and expenses from base rate consideration. Adjustments 11, 13, and 20 were made to remove the industry association dues, national advertising and marketing support activities. Adjustment 25 is required to synchronize the interest in the income tax calculation with adjusted rate base, and Adjustments 17 and 26 are the revenue tax and income tax effects of all other NOI adjustments.

Each of these adjustments were made in both the

1984 rate order and 1990 test period, and are discussed in more detail in my direct prefiled testimony.

In addition to the adjustments included above, I have made the following adjustments to either conform with our 1984 rate order, adjust for out of period expenses, or to exclude other expenses which the Company feels are not appropriate for determining future rates in an interim rate request as discussed below. Adjustment 3 is required to remove the impact of the retail base rate revenue refund related to our 1987 Tax Rule made during the twelve month period ending September 1989. Adjustments 12 and 14 for Area and Economic Development and Depreciation Expense - Leisure Lakes were made in accordance with the decision in our 1984 rate case. Adjustment 18 titled Accounting Change-Uncollectible Expense is necessary to remove the prior year amounts related to the adjustment made in September 1989 to restate the balance in the uncollectible reserve based on an aging of accounts receivable methodology (additional explanation for this account change is on B-26). Adjustments 22 and 24 titled Employee Lawsuit and SCS Building

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1 Cancellation were necessary to remove the expenses 2 booked during the interim test period related to 3 these out of period adjustments resulting from FERC audit exceptions. 5 Finally, and again at the direction of Mr. Scarbrough, I made two adjustments which 6 7 related to the corporate investigations and the 1988 rate case. Adjustment 21 is to remove the 8 9 expenses in the interim test period related to the 10 corporate investigations into alleged 11 improprieties, and is comprised primarily of legal 12 expenses. Adjustment 23 is to remove the expenses 13 for the 1988 rate case which the Company 14 voluntarily withdrew and expensed during 1989. 15 How did you calculate the cost of capital shown on 16 0. 17 Schedules 3 and 7? The cost of capital was calculated in strict 18 A. 19 accordance with the Commission decisions in our 1984 20 rate case. As shown on page 2 of these schedules, I have removed the non utility amounts and Leisure 21 Lakes investment from equity consistent with the 22 1984 decision. The columns titled Daniel Coal 23 24 Buyout and Peabody Financings have been removed from

1 the specific debt and equity used in these coal 2 renegotiations, and approved by the Commission for 3 recovery in the Puel Cost Recovery Clause. 5 What are the resulting interim revenue deficiencies? Q. 6 Shown on my Schedule 8 is the interim revenue A. 7 deficiency using the 1984 jurisdictional factors and 8 the 14.60 percent floor of our allowed return on 9 equity approved in our 1984 rate case in accordance 10 with Section 366.071(5)(b)3 of the Florida Statutes. 11 As discussed by Mr. Scarbrough, I have also 12 calculated the interim revenue deficiency based on 13 the calculations using the more accurate 1989 14 jurisdictional factors and 13 percent return on equity supported by Dr. Morin in his prefiled direct 15 16 testimony submitted in conjunction with our request for permanent rate relief. As shown on my 17 18 Schedule 4, this deficiency is \$22,847,000, which is 19 the amount of interim relief we are seeking pursuant 20 to Section 366.071. 21 Q. Does this conclude your supplemental direct 22 23 testimony?

24

25

A. Yes.

## AFFIDAVIT

STATE OF FLORIDA )
COUNTY OF ESCAMBIA )

Before me the undersigned authority personally appeared Richard J. McMillan, who first being duly sworn, says that he is the witness named in the testimony to which the Affidavit is attached; that he prepared said testimony and any exhibits included therein on behalf of Gulf Power Company in support of its petition for an increase in rates and charges in Florida Public Service Commission Docket No. 891345-EI; and that the matters and things set forth herein are true to the best of his knowledge and belief.

Dated at Pensacola, Florida this 8th of December, 1989.

Gicker J. M. Mich

FRIEDRY MONTO THE TA

Sworn to and subscribed before me this day of December, 1989.

Notary Public September 5, 1991

Plorida Public Service Commission Docket No. 891345-EI Gulf Power Company Witness: Richard J. McMillan Exhibit No. (RJM-li) Page 1 of 1

<u>Index</u>	Schedule Number
Period End Rate Base for the Period Ended September 30, 1989 Using 1989 Jurisidictional Factors	1
Period End Net Operating Income and Adjustments for the Twelve Months Ended September 30, 1989 Using 1989 Jurisdictional Factors	2
Period End Jurisdictional Cost of Captial for the Period Ended September 30, 1989 Using 1989 Juridictional Factors	3
Calculation of the Revenue Deficiency for the Period Ended September 30, 1989 Using 1989 Jurisdictional Factors	4
Period End Rate Base for the Period Ended September 30, 1989 Using 1984 Jurisdictional Pactors	5
Period End Net Operating Income and Adjustments for the Twelve Months Ended September 30, 1989 Using 1984 Jurisdictional Factors	6
Period End Cost of Capital for the Period Ended September 30, 1989 Using 1984 Jurisdictional Pactors	7
Calculation of the Revenue Deficiency for the Period Ended September 30, 1989 Using 1984 Jurisdictional Factors	8

Floride Public Service Commission Bocket No. 891345-E1 GALF POWER COMPANY Witness: RcRillan Exhibit No. (628-12) Schedule 1 Page 1 of 2

BULF POWER COMPANY

Foriod End Rate Bose for the Period Ended Sectorber 30, 1989 Using 1989 Jeriodictional Factors

(Thousands of Bollers)

	Total Seston	(1) Regulatory Adjustments		UPS Assunts	System Adjusted	Jerisdictional Factor	Pate base
Plant-in-Service	1,407.0%	(2.563)	(1.2)	140,340	1.266,993	0.9743753	1.237.661
Accumulated Deprociation and Americation	455.310	and the second	(3-6)	16,493	438,112	9.9755537	427.402
Not Plant-in-Service	954,506	(1,658)		123,047	829.801	0.9748097	604,659
Plant Held for Feture Use	1,702				3,702	0.9751131	3.610
Construction Work-in-Progress	13,660	(4,849)	m		7,011	0.9783397	6.016
Plant Acoustition Adjustment	8,234			5,784	2,448	0.9743753	2.390
Not Utility Plant	900,382	(6,707)		129,433	844,042	0.9768175	824.475
Morking Capital Allowance (For MFR 5-7)	223,375	(139,622)	(8)	3,395	80.338	0.9735434	76.232
Total Cate Boso	1,203,757	(146.329)		133,020	924,400		4,2,707
Not Operating Income - Jurisdictional	63,635						66.742
Rate of Return - Jurisdictional	4.901						4.731

(1) See Page 2

Florida Public Service Commission Bocket No. 891345-E1 BALF POWER COMPANY Bitness: NCRulian Exhibit No. (RJR-11) Schodule 1 mage 2 of 2

# BILF POWER COMPANY

Schedule of Adjustments to Tost Year Period End Rato Base for the Period Ended Sestember 30, 1989 Uning 1989 Jurisdictional Factors

# (Thousands of Bollars)

	Description of Adjustments	Total System Adjustement	Jurisdictional Allocation Factor	Total Juriodictional Adjustment	Jurisdictional Rovenue Effect
(1)	Fiant-in-Service - Repliance Sales and Service	(2,396)	100,001	(2,3%)	
(2)	Plant-in-Service - Leisure Labos	(167)	99.202611	(166)	(19)
131	Accumulated Degreciation - Appliance Sales and Service	643	100.001	643	73
(4)	Accumulated Deprocration - Flant Deniel Coal Cors		96.060923	82	
(5)	Accumulated Depreciation - Leisure Lates	2	99.202611		1
(4)	Accumulated Depreciation - Investigation	(48)	99.403811	(48)	(5)
(7)	CRIP - Interest Boaring	(4,847)	97.833972	(4,764)	(539)
(8)	Morting Capital Adjustments (Per SFR 6-7)	(139,422)	84.667172	(118.214)	9
	Total Adjustments	(146,329)		(124,818)	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -

Floride Public Service Consission Sector No. 891345-E1 SALF POWER COMPANY Bitness: RcMillan Exhibit No. (838-11) Schedule 2' Page 1 of 3

## BULF POWER COMPANY

Period End Net Boarding Income and Adjustments For the Lugive Months Ended Sectioner 30, 1989 Using 1989 Jurisdictional Factors

# (Thousands of Bollars)

Description	Total System	Regulatory Adjustments		iPS Assusts	System Adjusted	durisdictional Factors	Jurisdictional Adjusted
Operating Revenues:				ang as			
Sales of Electricity	401,181	(195, 678)	(1,2,3)	41,241	244,462	0,9729240	237.623
Other Operating Revenues	11,167	(5,045)	(4.5,6)		6.102	0.9631370	5.877
Total Operating November	492,348	(200,543)		41,241	230,564	0.9718076	243,500
Operating Expenses:							
Operation Fuel Expense Interchange	178,407 9,009	(178,407) (13,102)	DID O'NOCOLT III		(4,033)	0.9687866	(3.907)
Other Operation and Maintenance	120,010		(10-13)	7,154	113,742	0.9787326	111.323
Depreciation and Americation	50,829	(5)	(14)	6,571	44,253	0.9764998	43.213
Appreciation of Investment Credit	(2,142)			(361)	(1,781)	0,9776021	(1,741)
Taxes Other Than Income Taxes	25,979	17,9431	(15-17)	2,225	18,811	0.9795153	18,426
locoso Taios	24,141	(926)	(23,24)	3,834	17,399	0.8876405	15,444
Total Operating Expenses	409,313	(199,497)		21,425	188,391		182.750
Not Operating Income	83,035	(1,046)		19,816	62,173	o all	60,742

<sup>(1)</sup> See sages 2 and 3

Florido Public Service Commission Sectot No. 091345-E1 MULF POWER COMPANY Witness: Rcfullan Exhibit No. ..... (RJR-1:) Schedule 2 Page 2 of 3

BULF POWER COMPANY

Period End Schedule of Adjustments to MOI For the Toolve Ronths Endod Suptember 30, 1989 Using 1989 Jurisdictional Factors

Revenues (Thousands of Bollars)

	Description of Adjustment	System Assumt	Allocation Factor	Jurisdictional Assunt	MO! Effect	Revenue Effect
(1)	Fuel Clause Rovenues	(193,283)	Birect	(166.266)	(163,700)	169,207
121	ECCA Revenues	(2,458)	100.001	(2,438)	(1,521)	2.482
(2)	Retail Bose Rate Rofund	313	100.001	313	195	(218)
(4)	Franchise Fee Barenues	(5,225)	100.001	(5,225)	(3.259)	5.318
(5)	Under Recovery of Retail Feel Revenues	(42)	100,001	(42)	(26)	42
(6)	Under Recovery of ECCR Revenues	202	100.001	202	126	(206)
	Total Revenue Adjustments	(200,543)		(173,456)	(108, (85)	176.525

Florida Public Service Consission Sochet No. 891345-E1 801F POSC (DEPMAY Mitness: RcMillan Exhibit No. (RJM-1:) Schedule 2 Page 3 of 3

## BOLF POMER COMPANY

Foriad End Schedule of Adjustments to MDI For the Tueive Manths Ended Sectioner 30, 1989 Using 1989 Jurisdictional Factors

Expenses

		(Thousands of Bollars)	Allecation	Jorisdictional	W01	Revenue
	Description of Adjustment	Acoust	Fector	Assunt	Effect	Effect
(7)	Fuel Expense	(176,117)	65.751432	(151,023)	94,193	(153.695)
(8)	Over Recovery of Rotall Fuel Clause Expense	(2,290)	100.000001	(2.290)	1,428	(2.350)
(9)	Fool Portion of Interchange Energy	(13,102)	65.751431	(11,235)	7,097	(11.433)
(10)	Conservation Exposes is DAR	(1,074)	100.000003	(1,874)	1,169	(1.907)
(11)	Industry Association Does	CSF1	97,990783	(58)	34	(59)
(12)	Arme and Economic Devalopment	(824)	100.0000+1	(824)	514	(839)
(13)	Mational Advertising	(170)	97,998783	(167)	104	(170)
(14)	Depreciation Exposse - Leisure Lakes	(5)	99.202613	(5)		(5)
(15	Franchise Fee Expense	(5.143)	100.000001	(5.143)	3,200	(5.234)
(16	Conservation Exponse is Other Taxes	(78)	100,000001	(78)	41	(80)
(17	Tares Other Than Income	(2,722)	100.000001	(2,722)	1,498	(2.771)
(18	Accounting Change - Uncollectable Expense	440	99.937211	640	(399)	451
(19)	Peabody Equity Return	5,407	96.001261	5,238	(3,267)	5.331
(20	Marketing Support Activities	(02)	100.000001	(82)	51	(83)
(21	levestigation Exposes	(594)	97, 979862	(582)	363	(592)
(22	Employee Lambuit	(186)	99.033201	(182)	114	(186)
(23	Cancelled Rate Case	(1,026)	100.000003	(1,026)	640	(1,044)
124	SCS Building Cancellation	(346)	99.033201	(339)	211	(344)
(25	Tas Effect of Interest Synchronization	(104)		(1,135)	1,155	(1,005)
(24	Tax Effect of Adjustments	(742)	W4	(441)		
	Total Expense dejustments	(199,097)		(173,548)	100,277	(176,675)

Florida Public Service Commission Bocket No. 891345-EI BURF POMER COMPANY Witnesu: McMillan Exhibit No.\_\_\_\_\_ (RJM-11) Schedule 3 Page 1 of 4

# GULF POWER COMPANY

Period End Jurisdictional Cost of Capital For the Period Ended September 30, 1989 Using 1989 Jurisdictional Factors

<u>lte</u>	Jurisdictional Amount (\$000's)	Retio 1	Cost Rate	Meighted Component 2
Long-Tera Dobt	329,380	36.49	8.70	3.17
Short-Tera Debt	0	0.00	0.00	0.00
Preferred Stock	\$6,151	6.22	7.80	0.49
Common Equity	278,212	30.82	13.00	4.01
Customer Daposits	15.261	1,69	7.55	0.13
Deferred Taxes	181,345	20.09		0.00
Investment Credit - Zero Cost	913	0.10		0.00
Investment Credit - Weighted Cost	11,437	4.59	10.43	0.49
Total	902,707	100.00	1	8.28

GOLF POWER COMPANY

Period End Capital Structure September 30, 1909 Using 1909 Jorisdictional Factors

(Thousands of Bollars)

	Total Coopey	Lesse Boniel Cool Report	Less: Pestady Financing	Hon-Utility Rate Bose Adjustments	Loss: Concen Bividends Boclared	Less: Leisure Lakes	Loss: Unit Pour Sales Investment	Soltetal	Batio	Other Rate Bose Adjustments	Shoot Itees Excluded from Rate Base	that of MPS	Jurisdictional Factor	Jurisdictional Capital Structure
Long-Toro Debt	643,697		32,283				63,447	347,767	36.51	49,132	(38,665)	337,440	0.9761305	329,388
Long-Tero Vote	46,634	46,534							0.00	•			0.9761385	•
Mort-lers Bobt	•							•	0.00	•	•	•	0.9761305	•
Professed Stock	60,663						9,379	59,204	6.77	8,376	16,6167	57,524	0.9761385	56,151
Consen Equity	373,570		23,711	14,360		142	41,562	293,735	30.63	41,098	(32,776)	205,013	0.9761305	270,712
Costoner Deposits	15,720							15,720	1.45	2,222	(1,755)	15,261	1.000000	15,261
Deferred Taxes	204,125						12,662	191,463	20,10	27,049	(21,364)	105,770	0.9761385	101,345
Investment Credit - Jero Cost	163							963	0.10	136	(107)	934	0.9761385	413
Investment Credit - Merighted Cost	49,728						5,979	43,749	4.59	4,181	(4,002)	47,450	0.9761385	41,437
Total	1,302,500	44.634	34,694	14,360		147	133,629	752,607	100.00	134,594	(106,305)	924,400		962,767

Figring Public Service Commission Backet No. 201245-E. GAF POSSE CONTAIN NITROSE RETLIAN ENGINEER (RJM-11) Schools I Fage I of 4

# BULF FORER COMPANY

Persod End Cost of Long-Tore Boot at September 30, 1989

		Mered	1997 Jurisdic	tional factors				
<b>u</b> 10	(3)	ф	(4)	(5) Unasortized Pros., Disc., Issuing Esp. &		m	4	et.
lssee	Issue Bete	Retursty Date	Principal	Loss on Rescourred Best	40 - (5)	Assertization	(1) a (4)	Total Cost (7) • &
First Hortspace Bonds								
5 1 Series due 1990	7-01-60	7-01-90	1,010		1,690		195	195
4 5/81 Series 800 1994	10-07-44	10-01-94	12,000	(8)	12.008	(2)	253	553
4 1 Series out 1996	6-15-46	6-01-96	15.000	(17)	15.017	(2)	900	274
7 3/42 Series due 1999	3-06-69	3-01-09	15,000		14,992	- 1	1.163	1.104
8 7/61 Series due 2000	7-00-70	7-01-00	12.123	22	12,101	2	1.074	1.076
7 1/21 Series due 2001	10-13-71	10-01-01	21,000		20,091		1.575	1.584
7 1/21 Series 6ue 2002	5-14-72	5-01-02	22,000		21,911	,	1,650	1.457
7 1/21 Series due 2003	9-01-73	5-01-03	25,000		24,914		1.673	1.001
8 3/61 Serses due 2007	3-17-77	3-01-07	25,000	423	34,577	25	2.931	2.750
9 I Serses due 2000	4-20-70	9-01-00	25,000		24,786	11	2,250	:
10 1/61 Spries due 2009	5-01-79	5-01-07	36,000		29.404	20	1,075	3.195
5 1 Series due 2010	2-29-60	2-01-10		4,933	(4,933)	243		:43
0 1/81 Series due 2016	2-19-66	2-01-16	50,000		49,210	30	1.063	1.40
# 1/51 Series due 1990	5-03-99	4-01-00	12,485	202	12.263	23	2,989	5.912
Pollution Control Bonds								
8 I Series due 2004	12-01-74	17-01-04	8,930	262	8.448	18	714	722
6 3/41 Series Out 2006	5-01-76	5-81-96	17,800	242	12.550	15	864	874
a 1 Series due 2006	10-01-76	10-01-06	12,500	267	12.231	16	750	784
5.90 1 Rote due 2003	8-01-00	11-01-03	8,073	61	8,014	4	476	481
1 1/2% Series due 2011	5-20-01	5-01-11	21,200		20,494	23	2.438	2.40
2 3/51 Series 6ue 2012	6-01-62	8-01-12	•		(1.720)	73		7
10 I Spries due 2013	0-24-65	8-01-13	20,600		19,4%	21	2.000	1.42
10 1/21 Series due 2014	12-01-84	12-01-14	42,000		41,223	11	4.410	4.44
8 1/42 Serses due 2017	6-01-07	6-01-17	32,000	917	31,663	- 11	2,640	:.073
Total Long-Tora Boot			456,003	12,505	443,490	409	31,509	40,198
Jose 9 1/55 Band Tooms Relate	d to Peobody		12,405	202	9.23	23	2,499	3,012
Total Long-Tora Sobt not a	d Peabody		423,510	12.303	411.215	304	36,600	27.186
laborated Cost of Long-Toro Basis	production of							4.04
Lease Adjustment for Unit Page	r Salos		63,447		43,447			6.934
Lang-Tora Boot not of SPS			360,071	12.303	347.768	204	36.600	74.752
Exheduled Cost of Laws-Toro Bubt	sat of 694							4.70

Floride Public Service Controls Sector Ro. 891345-E1 SELF FORTH CONTROL Ditmons: Refiller Entert Ro. (AJR-11) Schools J Page 4 of 4

#### BILLY POWED COMPANY

Purisd End Cost of Professed Stack at Soutember 30, 1909 Soing 1907 Jurisdictional Factors

<b>a</b>	0	•	(4) Principal	(S) (Presisal		(7) Bot Preciols	(G) Percent of Principal Assent	Bividends Beclared and Paid	(10) Cost of Specy
lone	Issue Bate	Call Price	Dutstanding	Discount	Innue Espence	141-15)-16)	(7) / (4)	(1) a (4)	(1) / (8)
					-				
All 5100 Per Value.									
Conslative				-		5,020	19.37	237	4.72
4.642	11-13-50	165.60	5,103	(23)	106	4,977	99.54	230	5.10
5.161	7-47-60	103.460	5,000	(13)	ii	5,001	100.62	172	1.44
5.641	4-13-66	101,47	5,000	(20)	17	5,003	100.00	176	7.52
7,523	3-00-07	166.38	5,600	(7)	22	5,033	99.51	431	8.56
8.521	8-24-71	148.43	3,060	(16)	16	1,000	100.00	394	7.60
7.601	9-16-72	147.39	5,000	(10)	167		97,77	700	
10.401	12-04-73	110.40	7.500			7,333			10.64
0.723	2-17-77	109.20	15,000		1972	14,666	97.39	1,242	8.50
1.521	5-42-79	107.52	19,000		160	9,815	90.15	932 481	9.70
11.30	2-21-49	111.36	6,000		102	5,010	19.30	401	11.56
Total			60,663	4000	1,064	47,600		5.423	8.313
					-				********
Less: Adjustment for Unit Paus	r Balos		9,379			9,379		1.077	
			99,204			39,311		4,546	7.901
			-			*********		*********	*********

Florida Public Service Commission Docket No. 891345-EI BULF POMER COMPANY Witness: McMillan Exhibit No.\_\_\_\_\_(RJM-1i) Schedule 4 Page 1 of 1

# GULF POWER COMPANY

Calculation of Revenue Deficiency For the Period Ended September 30,1989 Using 1989 Jurisdictional Factors

(Thousands of Dollars)

Adjusted Jurisdictional Rate Base	902,707
Requested Jurisdictional Rate of Return	8.282
Jurisdictional WOI Required	74,744
Less: Achieved Adjusted Jurisdictional MDI	60,742
Return Requireent (After Taxes)	14,002
MOI Multiplier (from MFR Schedule 8-37)	1.631699
Revenue Deficiency	22,847

Florida Public Service Commission Backet No. 891345-E1 BALF POWER COMPANY Witness: Rcfillan Exhibit No. (RJM-11) Schedule 5 Page 1 of 2

GULF POWER CORPANY

Foriad End Rate Base for the Period Ended Sestember 30, 1989 Using 1984 Jurisdictional Factors

(Thousands of Bollars)

	Total System	Regulatory Adjustments	UPS Asourts	System Adjusted	Jurisdictional Factor	Jurisdictional Adjusted Rate Bace
Plant-in-Service	1,407,896	(2,563)(1,2)	140.340	1.266,993	0.4603128	1.216.715
Accumulated Repreciation and Amerization	455,310	(705) (3-6)	16.493	438,112	0.9592792	420.273
Net Plant-in-Service	954,336	(1,050)	123,847	#29.001	6.9608593	796.438
Plant Held for Future Use	3.762			3,702	0.9645260	3.571
Construction Work-in-Progress	13,840	(4,049) (7)		9,011	0.9763760	8,798
Plant Acousition Adjustment	8.234		5.786	2,448	0.9603:28	2.351
Not Utility Plant	980,382	(6,707)	129,633	844,642		811.156
Morking Capital Allowance (Per MFR 6-7)	223,375	(139,622) (8)	3,453	80.300	0.9553051	76.711
Total Rate Base	1,203.757	(146.329)	133,066	924,342		887.864
Not Operating Income - Jurisdictional	63,633					62.229
Rate of Return - Jurisdictional	4.901					7.011

(1) See Page 2

Florida Public Service Commission Bucket No. 891345-E1 BULF POWER COMPANY Nitness: RCRillan Exhibit No....... (RJM-11) Schedule 5 Page 2 of 2

# BULF POLICE COMPANY

Schodule of Adjustments to Test Year Period End Rate Base for the Period Ended September 30, 1909 Using 1904 Jurisdictional Factors

## (Thousands of Ballars)

	Description of Adjustments	Total System Adjustment	Jurisdictional Allocation Factor	Total Jurisdictional Adjustment	Jarisdictional Rovenue Effect
(1)	Plant-in-Service - Appliance Sales and Service	(2,396)	100.001	(2,3%)	(292)
(2)	Plant-se-Service - Leisure Lakes	11671	99.01478E	(165)	(20)
(3)	Accomulated Sepreciation - Appliance Sales and Service	443	100.001	643	78
(4)	Accumulated Operaciation - Plant Besiel Coal Cars	65	94.764781	81	10
(5)	Accumulated Deprociation - Leisure Labor		99,014781	25	1
(4)	Accumulated Depreciation - Investigation	(48)	99.070782	(48)	(4)
(7)	CMIP - Interest Boaring	(4,849)	97.637603	(4,734)	(\$77)
(8)	Norting Copital Adjustments (Per SFR S-7)	(137,422)	82.229571	(114,798)	(13,998)
	Total Adjustments	(144,329)		(121,392)	(14,002)

Floride Public Service Consission Socket No. 891345-E1 SALF POWER COMPANY Mitness: RcMillan Exhibit No. (RJM-II) Schedule & Page 1 of 3

# BULL POWER COMPANY

Period End Not Operating Income and Adjustments For the Tunive Norths Ended September 30, 1989 Using 1989 Aurabictional Factors

# (Thousands of Bollars)

Description	Total System	(1) Regulatory Adjustments		UPS Assusts	System Adjusted	Jurisdictional Factors	Jurisdictional Adjusted
Operating Revanues:							
Sales of Electricity	401,181	(195,478)	(1,2,3)	41,241	244,462	0.9719058	237,594
Other Operating Revenues	11,167	(5,065)	(4,5,6)		6,102	6.9911460	6.048
Total Operating Revenues	492,348	(200.543)		41,241	250,564	0.9723743	243,642
Operating Espensos:							
Operation Fuel Expense Interchange	178,407	(178,407) (13,102)	1000 P. W. P. C. V. V. VIII.		(4,033)	0.9440422	(3.907)
Other Operation and Maintenance	120,010	884	(10-13)	7,154	113,742	0.9650964	109,772
Depreciation and Aportization	50,829	(\$)	(19-24) (14)	6,571	44,253	0,9618105	42.563
Appreciation of Investment Credit	(2,142)			(361)	(1,781)	0.9435394	(1,716)
Taxes Other Thes Income Teams	28,979	(7,943)	(15-17)	2,225	18,811	0.9524658	17,917
Income Taxos	24,161	(926)	(25,24)	5,836	17,399	0.9589092	16,684
Total Operating Exponses	409,313	(199,497)		21,425	100,391	100	181,413
Not Operating Encous	62,623	(1,046)		19,814	62,173		62.229

<sup>(1)</sup> See pages 2 and 3

Florida Public Service Consission Societ No. 89:345-f1 GULF PSUER COMPANY Mitness: McRillan Exhibit No. (RJM-11) Schedule 6 Page 2 of 3

BULF POWER COMPANY

Period End

Schedule of Adjustments to MOI For the Tuelve Nonths Ended September 30, 1989 Using 1989 Jurisdictional Factors

> Revenues (Thousands of Sollars)

	Description of Adjustment	System Assurt	Allocation Factor	Jurisdictional Acount	MO1 Effect	Revenue Effect
(1)	Fuel Clause Revenues	(193,393)	Direct	(166,266)	(103.700)	169,207
(2)	ECCA Revenues	(2,438)	100.001	(2,438)	(1.521)	2,482
120	Retail Base Rate Refund	313	100.001	313	195	(316)
(4)	Franchise Fee Revenues	(5,225)	100.001	(5,225)	(3,259)	5.318
(5)	Under Recevery of Retail Fuel Revenues	(42)	100.001	(42)	(26)	42
(4)	Under Recovery of ECCR Revenues	202	100.001	202	126	(20e)
	Total Revenue Adjustamets	(200,543)		(173,456)	(106,185)	176,525

Florida Public Service Commission Bocket No. 891345-E1 BALF POMER COMPANY Witness: RcRillon Exhibit No. (RJM-11) Schedule & Page 3 of 3

# BULF POWER COMPANY

Period End Schodule of Adjustments to MDI For the Tweive Rouths Ended September 30, 1989 Using 1989 Jarisdictional Factors

#### Expenses (Thomsests of Sollers)

Description of Adjustment	(Thousands of Bollers)	Allocation Factor	Jurisdictional Appunt	MQ1 Effect	Revenue Effect
(7) Fuel Espense	(176.117)	83.751471	(151,023)	94.193	(153.075)
(B) Over Recovery of Retail Fuel Clause Expense	(2.290)	100,0000E	(2,290)	1.428	(2.330)
(9) Feel Portion of Interchange Energy	(13,162)	65.751432	(11,235)	7,007	(11.433)
(10) Conservation Expense in CAR	(1,674)	100.000001	(1,874)	1,169	(1,907)
(11) Industry Association Duns	(59)	97.391302	(\$7)	36	(59)
(12) Area and Economic Development	(824)	100.000001	(824)	514	(839)
(13) Metional Advertising	(170)	97,894741	(166)	104	(179)
(14) Degreciation Expense - Leisure Labor	(5)	99.014782	(5)	3	(5)
(15) Franchise Foe Expense	(5,143)	100.000001	(5,143)	3,208	(5.234)
(16) Conservation Expanse in Other Taxes	(78)	100.009001	(79)	49	(80)
(17) Taxes Other Than Income	(2,722)	100.00001	(2,722)	1,698	(2.771)
(18) Accounting Change - Uncollectible Espense		100,000001	640	(399)	<b>651</b>
(19) Posbody Equity Roturn	5,407	94,747181	5,123	(3,195)	5,213
(20) Marketing Support Activities	(62)	100.000001	(82)	51	(83)
(21) Investigation Expones	(514)	96.969702	(574)	339	(584)
(22) Employee Lansuit	(186)	94.934401	(180)	112	(183)
(23) Cancelled Rate Case	11,0261	100,000001	(1,026)	440	(1,044)
(24) SCS Building Concellation	(346)	96.954403	(335)	209	(341)
(25) Tax Effect of Interest Synchronization	(104)		(1,139)	1,139	(1,857)
(26) Tas Effect of Adjustments	(742)	B/A	(603)	•	
Total Exposes Adjustments	(199,497)		(173,995)	100,325	(176,755)

Florida Public Service Conmission Buchet No. 891345-E1 SULF POWER COMPANY Witness: RcRillan Exhibit No. \_\_\_\_\_ (RJR-11) Schedule 7 Page 1 of 4

# BULF POWER COMPANY

Period End Jurisdictional Cost of Capital For the Period Ended September 30, 1989 Using 1984 Jurisdictional Factors

<u>Itee</u>	Jurisdictional August (8000's)	Ratio 2	Cost Rate	Meighted Component I
Long-Tera Debt	323,871	36.40	8.70	3.17
Short-Tera Debt	•	0.00	0.00	0.00
Preferred Stock	55,211	6.22	7.79	0.48
Common Equity	273.558	30.81	14.60	4.50
Custoger Deposits	15.261	1.72	7.55	0.13
Deferred Taxes	178,324	20.08		
Investment Credit - Zero Cost	617	0,10		
Investment Credit - Weighted Cost	40,747	4.59	11.10	0.51
Total	897,669	100.00		C. 79

Period End Capital Structure Suptember 30, 1909 Using 1904 Jurisdictional Factors

(Thousands of Bollars)

	Total Conpany	Leoss Baniel Coal Berent	Leons Poubady Financing	Ros-Otility Rate Base Adjustments	Losso Conson Sividends Sociared	Loss: Loisere Latos	Less: Buit Power Sales Investment	Sebtotal	Ratio	Ether Rate Boop Adjusteents	Balance Sheet Itees Eccleded from Rate Base	But of UPS	Jurisdictional Factor	Jerisdictional Casital Structure
Long-Toro Bobt	443,497		32,283				43,479	347,735	34.51	49,131	(30,804)	337,400	0.9318793	123,671
Lang-fore Bite	46,634	46,634							6.00				6,9598793	
Short-Tora Bobt									6,60		•		0.7598793	
Preferred Stack	40,443						7,394	39,279	6.72	8,375	16,6130	57,519	0.9398793	55,211
Cossum Equity	373,370		25,771	14,360		142	41,583	293,714	30.63	41,498	(32,776)	284,992	0.9398793	773,558
Costesor Deposits	15,779							15,720	1.45	2,722	(1,735)	15,261	1.0000000	15,261
Bolerred Taxes	204,125						12,662	191,463	20.10	27,051	(21,366)	185,770	e.9300793	178,324
Investment Credit Jore Cost	163							963	0.10	136	(167)	134	0.9398793	997
lovestaget Credit Unighted East	49,738						3,979	43,749	4,39	6,181	(4,682)	42,450	0.7398793	60,747
local	1,202,908	RA,49	\$6,654	14,360		142	133,667	932,631	100.00	134,594	(106, 305)	924,342		887,869

Florida Public Service Commission Socket No. 891345-C1 GAF POMES COMMEN Natures: RChilan Exhibit No. (RJN-11) Scnools 7 Fage 3 of 4

#### BOLT POSED CONVAIN

Period End Cost of Leng-Tero Dobt et September 30, 1997 Daing 1984 Jurisdictional Factors

		Stated	table smitning	tienal ractors				
<b>w</b>	0	•	LEU THE	CSI Unasortized Pros. Disc., Issuing Eap. & Inos on	(d) Ret	a	(B)	Annual Tutal Cost
leas	Issue Bate	Motority Boto	Principal	Roscouras Best	(4) - (5)	Apprilation	(1) a (4)	(7) • (8)
First Hertgage Bonds								
5 1 Serves due 1996	7-01-60	7-01-90	1.890		3,810		195	195
4 5/61 Series dos 1994	10-07-64	10-01-94	12,000		12,008	(2)	555	553
a I Serses des 1996	4-15-44	6-01-16	15,000	(17)	15,617	(2)	100	848
7 1/41 Series due 1999	3-00-49	3-01-99	15,000		14,992	1	1,163	1.164
8 7/81 Series dut 2000	7-09-70	7-01-00	12,123		12.101	2	1.076	1,078
7 1/22 Series due 2001	19-13-71	10-01-01	21,000		20.891	•	1.575	1.584
7 1/25 Serses due 2002	5-16-72	9-01-02	22,000		21.911		1,450	1.657
7 1/21 Serses due 2003	5-01-73	5-01-03	25,000		24,914		1,675	1.60:
\$ 3/83 Series due 2007	3-17-77	3-01-07	35,660		34,577	25	2,931	2.954
9 1 Series due 2008	9-29-76	9-01-00	25,000		24,784	11	2,250	2.261
10 1/41 Series due 2009	\$-01-77	5-01-07	30,600		29,664	20	3.075	3,095
15 1 Series due 2010	2-20-00	2-01-10	•	The second secon	(4.933)	243		203
10 1/81 Series due 2016	2-19-60	2-01-14	50,000		49,210	20	5.063	5,993
9 1/52 Series due 1993	5-41-89	6-01-99	12,465	202	12.23	n	2,989	3,012
Pollation Control Squas								
8 I Series due 2004	12-01-74	12-01-04	8,930	267	8,660	18	714	732
& 3/42 Series dus 2006	3-01-76	5-01-06	12,800	242	12,990	. 13	844	879
à I Serson des 2004	10-41-76	10-01-06	12,500	267	12,231	14	750	766
5.40 I Rate due 2003	9-01-00	11-01-03	8.675		8,014	4	476	480
1 1/21 Serves out 2011	5-20-01	9-01-11	21,200		20.494	23	2,438	2.461
12 3/31 Serses due 2012	0-41-02	0-01-12		1,720	(1,720)	75		75
10 1 Series dus 2013	0-24-63	0-01-13	20,000		19,4%	21	2,000	2.021
10 1/23 Spries dec 2014	12-01-04	17-01-16	42,000		41,223	,11	4,410	4,441
8 1/4% Serses due 2017	6-01-07	6-01-17	12.000	917	31,003	n n	2.640	2.473
Total Long-Turn Bobt			456,003	12,505	445,498	407	39,589	40.198
Leggs 9 1/23 Bood legge Rolates	d to Postor		12,485	202	12,263	23	2.999	3.012
Total Long-Toro Boot not o	Publis		423,516	12.363	411.213	304	36,600	37,186
Intested Cost of Long-Toro Book		No all						9,00
	false	es de la companya de La companya de la co	53,479		63,479			6.938
Long-Turn State out of UPS			344,439	12,363	347,736	204	36,600	30.248
Enhanced Court of Lang-Torn Build	m + 195							8.701

Florido Public Service Commission Societ No. 891345-E1 NALF POSE CEMPAN Sitemas: Rchillan Eshibit No. (RJR-11) Schobule 7 Page 4 of 4

## BULF POWER COMPANY

#### Paried End Cost of Professed Stack at September 30, 1999 Using 1986 Jariedictional Factors

ui .	(3)	Ф	(6)	(\$)	w	m	(8) Percent of	(9) Bs vs dends	(10)
			Principal	(Prenius)			Principal	Beclared	
			Apount			Rot Proceeds	Accent	and Pass	Cost of Roney
Issat	Issue Bate	Call Price	Detetending	Discount	Issue Espense	(4)-(5)-(4)	(1) / (4)	(II) x (4)	(I) / (II)
All \$100 Per Volum.	Wallet .								
Cumulative						A Profession			
4.642	11-15-30	105.00	3,163	(23)	106	5,020	98.37	237	4.72
5.161	7-07-60	103,440	5,000	(7)	20	4,977	99.54	250	3.18
5,641	4-15-44	104.42	5.000	(15)	16	5,001	100.02	272	3.44
7.521	3-44-47	105.28	5.000	(20)	17	5,003	100.04	376	7.52
6.521	0-24-71	100.43	5.040	(7)	17 22	5,035	99.51	431	8.5e
7,002	5-14-77	107.59	3,000	(14)	10	5,000	100.00	394	7.88
19,401	12-04-75	110.40	7,500		167	7,333	97.77	780	10.64
0.201	2-17-77	100.20	13,000		392	14,400	97.39	1,242	8.30
1.521	5-42-79	109.52	10,900		185	1.815	99.15	952	9.70
11.362	2-21-69	111.36	6,000		162	5,010	99.30	481	11.56
			44.603		1,061	67,690		5,423	8.311
letal				***********	1,401				***************************************
ses: Adjustment for Unit Power	Sales		1,384			9,304		1.479	
								J. Colors A.	
			59,279			53,344		4.544	7,792
			-			-		****	*********

Florida Public Service Commission Docket No. 891345-EI GULF POWER COMPANY Mitness: McHillan Exhibit No.\_\_\_\_\_ (RJH-11) Schedule B Page 1 of 1

Asount

### **GULF POMER COMPANY**

Calculation of Revenue Deficiency For the Period Ended September 30,1989 Using 1984 Jurisdictional Factors

(Thousands of Dollars)

Adjusted Jurisdictional Rate Base	807,869
Requested Jurisdictional Rate of Return	8.791
Jurisdictional MOI Required	78,044
Less: Achieved Adjusted Jurisdictional NOI	62,229
Return Requirment (After Taxes)	15,815
NOI Multiplier (from NFR Schedule G-37)	1.631699
Revenue Deficiency	25,805

1		GULF POWER COMPANY
2		Before the Florida Public Service Commission Supplemental Direct Testimony of
-		Michael T. O'Sheasy
3		In Support of Interim Rate Relief Docket No. 891345-EI
4		Date of Filing December 15, 1989
5	Q.	Please state your name, business address, and
6		occupation.
7	A.	Michael T. O'Sheasy, 64 Perimeter Center East,
8		Atlanta, Georgia 30346. I am a Senior Engineer in the
9		costing analysis section of the Marketing & Regulatory
10		Support Department of Southern Company Services, Inc.
11		(SCS).
12		
13	Q.	Are you the same Michael O'Sheasy that has prefiled
14		direct testimony in this docket in connection with
15		Gulf Power Company's request for permanent rate
16		relief?
17	A.	Yes.
18		
19	Q.	What is the purpose of this supplemental direct
20		testimony?
21	A.	My testimony is to support the development and results
22		of the cost-of-service study and other related
23		analyses for the jurisdictional separation factors
24		used in this interim filing. This testimony is in
25		addition to my other set of direct testimony prefiled

Docket No. 891345-EI Witness: Michael T. O'Sheasy Page 2

1		in this docket which should also be considered in
2		connection with the Company's Petition and Request for
3		Interim Relief.
4		
5	Q.	Have you prepared an exhibit that contains information
6		to which you will refer in your testimony?
7	A.	Yes.
8		COUNSEL: We ask that Mr. O'Sheasy's
9		Exhibit comprised of two schedules
10		be marked for identification as
11		Exhibit No (MTO-li).
12		
13	Q.	Please describe your Schedule 1.
14	A.	Schedule 1 of Exhibit(MTO-li) is a cost of service
15		analysis of a projected test period ending December
16		31, 1989 and is identical to the study filed in Docket
17		No. 881167-EI. It has been used by Mr. McMillan to
18		produce jurisdictional factors for the interim case.
19		
20	Q.	Please describe your Schedule 2.
21	A.	Schedule 2 of Exhibit(MTO-li) is a table of the
22		allocation factors by functional group approved in the
23		Company's last completed rate case (Docket No.
24		840086-EI). The allocation factors were developed in
25		the 1984 compliance study prepared after the

Docket No. 891345-EI Witness: Michael T. O'Sheasy Page 3

conclusion of Docket No. 840086-EI. This study was subsequently filed with the Commission in Docket No. 850673-EI (Standby Rates). The allocation percentage by cost category used by Mr. McMillan can be derived directly from this study. Does this conclude your supplemental testimony? Yes, it does. 

### AFFIDAVIT

STATE OF FLORIDA )
COUNTY OF ESCAMBIA )

Before me the undersigned authority personally appeared Michael T. O'Sheasy, who first being duly sworn, says that he is the witness named in the testimony to which the Affidavit is attached; that he prepared said testimony and any exhibits included therein on behalf of Gulf Power Company in support of its petition for an increase in rates and charges in Florida Public Service Commission Docket No. 891345-EI; and that the matters and things set forth herein are true to the best of his knowledge and belief.

Dated at Atlanta, Georgia this 8th day of December, 1989.

Michael T. O'Sheasy

Sworn to and subscribed before me this 8th day of December, 1989.

Carelyn S. Phillips

Notary Public, Dekalb County, Georgia My Commission Expires Jan. 20, 1991



### COLF POWER COMMENT 31, 1909 12 HOUSEN MEDING SECTIONS 31, 1909 12/13 UNIONS ALLOCATION W/O ICHTHAN SEPTRIBUTION STREET PROMET TAKE STREET (\$400'S)

LUM	4	BURGARAGE BORNT	-	DATE:	1007E 00-0	tarne Le 4 M2	PAGE PAGE	RATE Of	PASTE OG-III	SSEATT.	MIL OFFICE	POSER.
(1) m	(8)	(3)	(4)	(8)	(6)	(7)	(0)	(10)	(37)	(12)	(13)	(14)
	ERCOLD GROW PLANT	1,400,700	600,306	47,088	247,000	148,660	01,053	14, 302	720	1,220,045	29,697	144,017
2	ACCIONALING DESCRIPTION	481,204	227,074	16,144	66,467	53,053	29,906	3,392	253	425, 477	10,662	15,067
	MIR. DEADLY	984,883	693,492	31,711	161,613	95,700	81,947	20,980	467	004,860	19,035	130,990
4	COLUMN CON CONTRACTOR	91,997	46,002	2,486	17,370	11,656	6,976	493	53	66,322	2,490	4,006
	COMMA DODUCTION CONTROLS	(7, 631)	(2,069)	(227)	(1, 221)	(780)	(436)	(62)	(3)	(6, 130)	(172)	(1,120)
	COMP. WHEN HE PRODUCED			491		1,330	674	145		13,397	261	
	TLUE MED POR PERMANE	2,606	1,900	149	2,302	411	245	21		3,040	66	
	COMMENT, PLANT ACO. ACCUSE.	0,297	4,887	348	1,642	1,100	719			0,037	260	
10	COMMISSION PRIMARIE STEE			•	•							
33	INCOMES AND DANGERS DECISION	(1,089)	(63.6)	(81)	(370)	(101)	(87)	(9)		(1,004)	(21)	(30)
2.5	Second distriction designation	1,001,300	867,003	30,131	102,196	100,475	90, 676	11,473	831	908, 949	21,960	133,004
13		283, 203	130,000	34,030	89,710	20,000	16,300	3,883	300	249, 207	8,904	
14	COMES COMMENTED PROVINCES	20,431	8,002	- 600	1,071	986	942	90		10,227	204	•
10	COVERDS-OURS-RECUESION ROLLS	22,171	179	10	60	49	33	•	•	332	11	31,620
16	ADMINISTRA TO REFERRE	(4,097)	(2,607)	(396)	(1,611)	(870)	(387)	(70)	(6)	46,987)		
19	SHILL INSTITUTE CONTROL	200, 500	233,973	18, 236	81,737	29,424	14,435	3,882	313	230, 660	6, 211	31,620
10	COURSESSON & REALISTONIESCO	117,046	64,297	5,290	19,494	11,696	7,035	1,294	60	100,278	2,205	3,406
19	DESPRECIATION	81,068	25,000	1,018	9,140	8,429	2,939	623	25	46,034	1,063	4,760
20	" more. or my. the court	(2,500)	(1,261)	(00)	(662)	(262)	(142)	(40)	(1)	(2, 226)	1,4	(563)
22	COURSE ASSISTED AND ADDRESS OF THE PERSONS ASSISTED AND ADDRESS OF THE PERSONS ASSISTED AND ADDRESS ASSISTED ADDRESS ASSISTED ADDRESS ASSISTED ADDRESS ASSISTED ADDRESS ASSISTED ASSISTED ASSISTED ADDRESS ASSISTED ASSISTED ASSISTED ASSISTED ADDRESS ASSISTED	208	131	•	50	36	22			247		
22	PERL & PERSONNEL PROP. THE	12,790	6,800	439	2,004	1,049	000	06	?	11,000	326	605
23	CAMPOLL TAX	3,300	1,970	168	536 700	311 480	174 290	34 87		3,199	60	92
24	SERVICE THE	8,230	2,072	230	1,000	613	200	71		5, 200	10	
26	TOTAL STATE OF STATE AND ADDRESS.	64,619)	(2,864)	(292)	(997)	(098)	(322)	(69)	(6)	(4,010)		
27	REPRESENT AND MICH. THE	107,048	90,611	7,672	32,061	19,391	11, 201	2,219	97	172,640	3,709	10,600
20	CONTRACTOR BIOGRA	101,063	34, 162	7,264	19,676	10,033	8,434	1,397	218	76,221	2,802	21,140
29	SPACE & FEBRUAL EXCUSE THE	22, 106	8,489	2,200	4,747	2,179	1,178	336	73	16,220	632	8,286
20	DESCRIPTION OF THE PROPERTY OF	(477)	(199)	(14)	(71)	(43)	(23)	(4)		(394)		- 0
32	SOUT BROWN STORY	21,629	8,200	2,245	4,676	2, 136	1, 193	332	73	15,074	499	8, 294
32	ner complétes mous	60, 234	20,902	8,119	15,000	7,897	4, 202	1,005	143	62,347	2,003	15,004
33	SATE OF RESTREE	7.869	5.709	14.579	0.239	7.219	7.189	0.765	26.749	6.001	9.139	11.05%

Vitness: O'Shassy Exhibit to. (NTO-1)

Florida Public Service Commission Booket No. 881345-EI GMLF POWER COMPANY Vitness: 0'Sheasy Exhibit No. \_\_\_\_(NTO-1) Schodule 1 Page 2

# GULF POWER COMPANY 12 HONTHS ENDING DECEMBER 31,1989 12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM PRESENT RATE SUMMARY

Line		Footnote Text
1.	(A)	From "Analysis of Gross Plant."
2.	(B)	Prom Sinalugie of Accumulated Depreciation.
4.	(c)	the single of Materials and Supplies.
5.	(0)	man simplicate of Other Working Capital.
6.	(E)	From "Analysis of Other Rate Base Items."
7.	(E)	
8.	(E)	
9.	(E)	
10.	(E)	
11.	(E)	From "Analysis of Revenues."
13.	(F)	FIOR MALIANO
14.	(F)	
15.	(F)	
16.	(F)	From "Analysis of Operations and Maintenance Expense."
18.	(G)	- AA1
19.	(H)	*** Y - Y BUNNEWIELING EXDENNES: U.S. MATACATI MAGACALIAN.
20.	(I)	Allocated per Total Production Gross Plant excluding UPS.
21.	(3)	From "Analysis of Taxes Other Than Income Taxes."
22.	(K)	From "Analysis of Taxes Other Than Indeed
23.	(K)	
24.		
25.	(K)	
26.	(K)	Income Taxes allocated per formula RC - KI = T: where T =
29.	(L)	Total Income Taxes, R = Operating Income, C = Compiled Effective Tax Rate of 0.3763, I = Total Electric Investment, and K = Income Tax Deduction factor of Investment, and K = Income Tax Deduction factor of
30.	(N)	

### GULF POMER COMPANY 12 MANHESS MEDICAL COMPANY 12/13 DESCRIPTION BY SELECTION BY STATEM LIMITSIS OF GROSS PLANY (0000'S)

		ARROR								POTAL.	20233	CHIT
1,2900		FEACERDO	RASE	PASS	BASE	DATES	PARTE	RASE	BASIB	PETALL	ALL OTHER	PORTER
			D0	GS .	68-0	10 4 102	PET	08	08-111	SERVICE	SERVICE	BALES
(1)	(0)	(3)	(4)	(5)	(4)	(7)	(8)	(30)	(21)	(75)	(13)	(24)
	PORTA RECORDER MANER	009,004	347,726	20, 273	134,001	94,761	80,717	293	434	696, 349	21,229	132,350
	DEGREE JUREAUSCHRON		335,445	10,043	122,641	86,863	52,360	90	279	605,857		
;			22, 201	1,410	11,410	8,698	6,349	299	45	50,400		
	SOLD AND A LIAM PLANT											
	COLUMN TO THE PARTY OF THE PART									107		
:	LEVEL 2 COLORS	110			22 0 22	- 15 - 0 15		;				
	Some tensors on the	120		;	32	15	•	•	•	109		•
	Final	2,484	4,495	261	1,694	1,100	723	-	-	0,360	273	017
•	TORRE &0005ER 100	9, 576	4,495	261	1,716	1,204	732	•	•	0,477	274	025
	202-65/00/55000										73	199
	LEVEL 2 COMMO	2,826	1,214	70	457	221	195	-:	- 1	2,290		
10	TOTAL 3 COLOUR	2,672	1,304	75	490	236	190	- 0	1	2,400	73	195
33	THEFT I COLLEGES UP?	129				126				125		
13	LOVE, 1 CHANGE	42,746	20, 101	1,168	7,978		3,234	6	23	37,426	1,210	4,116
34	1000 1 COMM	2,014	1.227	71	661	209	45		3	2,014		
15	TOTAL ACCOUNTY 363	44,000	21, 320	1,226	0,036	5,650	3,279		24	39, 530	1,210	4,116
	104-TOTALIO AND FEMALES	24,004	11,717	679	4,414	3,000	1,006		14	21,011	106	2,363
16		24,404	22,727	•	•,	,	.,					
37	160-POLICO AND PERSONAL LEWIS 2 COMMIS	19,200	9,045	824	3,400	2,392	1,494	3	11	16,000	945	1,020
	and a cause	25,005	5,00	-	-,	-,			57.5			
10	184-CREMENTO CHESTOCHOLS 18FEL 1 CRESSO	22,012	10,741	623	4,040	2,841	1,729	,	11	19,99	9 647	2,167
19	184-MINESCHED CHEROSONS 18-MIL 2 CREEN	2,081	1,068	62	40	3 363	172	•	, ,	1,90	7 64	•
	300-MARIO MID TRAILS					100	122	1 69			_	_
20	LEVEL 2 COLUMN	33	15	1		6 4	,	•	, ,	9 2	9 1	,
21	TOTAL TRANS. FLANT	126, 122	59,773	3,464	22,52	15,000	9,455	17	6	111,10	9 3,520	11,493

C

Docket No. 891345-E1
GALS POWER COMPANY
Witness: O'Sheasy
Exhibit No. \_\_\_(NTO-1)

### 12 MONTHS ENDING COMPANY 12 MONTHS ENDING DECEMBER 31, 1969 12/13 DESCRIPTION TO MENTHEM DISTRIBUTION STREET GOLF PORTION TO MENTHEM DISTRIBUTION STREET

		200AL								TOTAL	TOTAL	CHITY	
LOS		OR BOARDS	2002	DRITE	PASS	RATES	BACCE	BASE	PATE	RHEATL	ALL OFFER	POREIR	
	B00000099900	_OTOTION_	<b>B</b>	60	G9-D	LP & LPT	9127	08	00-III	SERVICE	BERAICE	88188	
(2)	(2)	(3)	(4)	(8)	(6)	(7)	(0)	(10)	(11)	(12)	(13)	(14)	
	DESCRIPTION PLANT												
	200-SUMPERSTON LAND										20		
- 22	LEVEL 3 COST. See	33 3,386			110	144	31			1,304			
23 24	Same a consum		33		310	1	31		•			•	
26	ARTHUR A COOK, COD		•	•		•			•		•	•	
26	MANUEL & COMMOND	Hera Davide, LAN			0			-	0		-		
27	2020F 9000005 340	1,000	679	53	392	196	33	•		1, 452			
	261-0100000000										411		
20	LEVEL 3 COST. COS	917		319	2,070		131			9,032			
20	Feater 2 constant	9,022	8,498	319	2,010	1	-						
30	TABLE A CONSTR	130		the second	33			1		130	•	•	
31 32	LOUIS & COOP, GED	10				17		. 0		9,696		0	
23	Ansay Woodens 245	10,104	8,878	329	2,230	1,220	337	•	•	9,695	411	•	
	363-SERVICE BOWLENGER												
34	LEVEL 2 COMP. STD		•	•		THE RESERVE OF THE PARTY OF THE PARTY.	•	•	•	•	and the second second second		
38	LEVEL 2 COLORED	494	280	18	90		3,076			6, 196			
36	LEVEL S CHEE. 640	0,686		2,020	13, 176		1,290	11		57,486			
37	THANK 2 CORNEL	87,488	34,001	2,000	13,175	98	.,			91			
30	LENGS 4 COMP. DID	1,197	606	80	201		24	10	1	1,101			
40	LEGER B CHEP, AND					94				B4		- 0	
41	EAGUY 9000ANS 245	60,005	38,945	2,093	14,079	0,916	0,432	21	42	68, 52	2,402	•	
	264-DOLES AND PERSONS												
42	LEVEL 4 COMMIN	49,691	20,000	2,006	11,681	9,613	1,006	405		49,69			
43	LINEL 4 COSTOLER	49,601	20,059	2,096	11,681	5,613	1,006	405	29	49,69			į
64	9000A ACCOUNT 364	69,001	20,000	2,000	22,00	, ,,,,,,	-,						9
	149-04/BRIDED CHEROLDOFF												ì
48	LOVEL 4 CONSIDER	49,408	20,094	2,005	11,681	8,612	1,006	605		49,60			ì
46	LEVEL 4 CHESTORIES	9,747	0,639	746	12,040	9,616	1,006	405	21	9,74			
47	TOTAL ACCOUNT 368	80,432	37,496	2,641	12,040	3,616	1,000	403	21	29,43			*
	160-UNDERGROUND COMPUTY		636	44	25	7 124	22			1,00			
49	LEVEL 4 CHETCHER	1,005	636				- "			-,	0 0		
50	POPAL ACCOUNT 366	1,093	636		25	7 124	0	9	-	1,00	5 0		
				-		100							

2

Florida Public Service Comm Docket No. 801345-E1 GALF POWER COMPANY Withmas: O'Shoosy

## COLP PORMS COMMANY 12 MINITED RECEIPED DECEMBER 31, 1909 12/13 DESPIS RELOCATION W/O MINISTER DESTRUCTION STATEMEN ARRESTS OF GROON PLANT (0000'S)

										SOSAL	2020A	CHIT
1		BORNY BORNY	0000	BASS	2000	PATER	RASE	BATS	00.00	PEPAIL	ALL CENTS	POREA
(1)	PROPERTY OF THE PROPERTY OF TH	_CKETCH_		09	GD-0	IN A LIFE	PER	08	00-111	MANG.	MINTER .	SALDS
(2)		(3)	(4)	(5)	(4)	m	(0)	(10)	(21)	(12)	(13)	(10)
	367-WESTMANNON COM. 4 DEV.											
81	Saves 4 consta	19,045	11,061	003	4,470	2,151	304	188	11	19,043	•	•
- 83	SOURS 4 COOPERING SOURS ACCOUNTS 247	19,045	11,041	003	0,670	2,151	306	195	- 0	19,045		
		25,005			0,510							
	200-6-ING SECONOPORTION											
94 99	PEASE & COSTOR	00,000	84, 181	3,932	21,791	4,230		761	84	64,800		
26	SATES & CONTROLS SATES ACCOUNTY 249	04,000	84,181	3,932	21,791	4,210		761	84	84,699		:
	State and the state of the stat											
	249-05072050											
87	COURT DESIGN COURS	9,800	20, 126	2,433	1,363		THE STATE OF		:	9, 505	:	
88	TOURS ACCURAGE 203	63,336	37,731	3, 631	1,163	113	-	-	-	41, 336		-
LONG.												
	\$70-000000 (c)	30, 130	9,787	4,498	8,671	204	20	•	•	20, 130	•	•
63	373-650000 L0600000	11,001	•	•	•	•	•	11,091	•	11,001	•	
62	SOUL COOR. SLAND	264, 220	222,119	19,674	73,720	20,222	7,261	12,600	179	263,200	2,921	•
63	0.000	204,607	168,962	31,642	66, 530	20,001	7,221	1,790	173	203,006	2,921	
69		62,333	86, 187	7,633	7, 192	221	20	21,001		02,333	•	
68		169,423	60,748	5,044	16,706	9,070	9,660	1,042	84	99, 192	2,027	2,204
66		70,734	36,200	2,172	13,617	9,030	5,001	79	24	66,512	2,010	2,200
66	CONTRACTOR	20,200	22, 816	2,769	1,978	02		936	15	20, 279		•
60		4,401	1,943	123	994	758	993	27	3	4,401		•
60	FORESCORDO	2,830		0			- 0	0		- 0	2,830	
70	SOUNAL CHIMBAL PLANT	108, 962	60,740	9,064	14,766	9,878	5,600	1,042	84	90, 192	4,566	2,264
71	9050A 6500, 45000 PLANT	1,400,700	690, 366	47,788	247,000	140,660	01,053	14, 302	720	1,230,045	29,697	146,017
72	District	1,240,260	387,449	38,941	225, 500	130,910	74, 125	1,963		1,064,064		146,617
73	ORDERA .	110,601	70,673	10, 301	9, 167	303	26	12,027	15	110, 502		•
74	DESCRIPTION	94,609	24, 224	1, 533	12,404	9,454	6,902	332	40	54,000		
78	TOTAL CROSS PLASE	1,400,290	690, 366	47,685	247,000	148,669	01,053	14,302	720	1,230,045	32, 236	146,017

U

Profession Page 16 Service Of Backet No. 881345-E1 GBLF FOREX COMPANY WITHERS O'Sheazy Eachtbit No. (NTO-1)

Florida Public Service Commission
Docket No. 881345-EI
GALF POWER COMPANY
Witness: O'Sheasy
Exhibit No. \_\_\_(NTO-1)
Schedule 1 Page 6

# GULF POWER COMPANY 12 MONTHS ENDING DECEMBER 31, 1989 12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM ANALYSIS OF GROSS PLANT

		ARALISIS OF GROUP TERMS
Line		Footnote Text
1.	(A)	Retail jurisdiction sum of Lines 2 and 3; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned.
•	/81	allocator.
2.	(B)	AAAA.A PAMAI I PROTOV MILUGIOLI
3. 4.	(C)	and a man variat of the matter of the control of th
5.	(E)	Allocated per Level 3 Demand Allocator.
	(D)	Wilderson ber anne
7.	(D)	
9.	(E)	
12.	(F)	Specific Assignment.
13.	(D)	specific mary
	(E)	
14.		
16.	(D)	
17.	(D)	
19.		
20.	(D)	
22.	(F)	
23.	(E)	
24.		Allocated per Level 4 NCP Demand Allocator.
25.		
26.		Allocated per Level 5 MCP Demand Allocator.
28.		
29.		
30.		
31.		
32.		
34.		
35.		
36.		
37.		
38.	(F)	
39.		
40.		
42.		Allocated per Average Number of Customers at Level 4.
43.		
45.		
48.	(G)	
49.		
51.		
52.		
54.		
55.		
		5.
57.	(P)	

Florida Public Service Commission
Booket No. 881345-E1
GALF POWER COMPANY
Witness: 0'Sheasy
Exhibit No. \_\_\_(NTO-1)
Schedule 1 Page 7

GULF POWER COMPANY

12 MONTHS ENDING DECEMBER 31, 1989

12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM

ANALYSIS OF GROSS PLANT

Line		Footnote Text
58.	(L)	Allocated per Average Number of Customers at Level 5 excluding OS and OSIII.
60.	(F)	
61.	(F)	Salaries and Wages; UPS
65.	(M)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
66.	(N)	
67.	(M)	
68.	(M)	A STATE OF THE STA
69.	(N)	Assigned to All Other.

## COLF POWER COMPANY 12 MONTHS ENDING DECIMENT 31, 1969 12/13 DEMAND ALLOCATION N/O MENTHEM DISTRIBUTION SYSTEM AMELYSIS OF ACCOMPANYO DEPOSICIATION RESERVE (6000'8)

		TOTAL								Seatores.	EVENN	4000	
3.2200		ELECTRATE .	DATE	RASS	2000	PATES	PART	RATE	DASSE	AND A SUBSTITUTE OF THE PARTY OF	ALL OFFIRM	POSSER	
(L)	MACHEN MACHINE	_COUNTY	<u>NI</u>	GD .	60-0	10 4 107	PER	00	GS-III	BRIMICE	SURVICE	80380	
(1)	(2)	(3)	(6)	(5)	(6)	m	(0)	(10)	(11)	(12)	(13)	(14)	
1		278,730	136, 563	7,983	82, 227	36,941	23,090	183	166	295,063	0,276	11,591	
	DESERT SCREENSCREEN		126,060	7,383	47,000	33, 550	20,415	20	149	236, 101			
2	· · · · · · · · · · · · · · · · · · ·		0,605	990	4,440	3,391	2,475	119	10				
					S. M. S. T. W.								
4	300-024000000	2,675	993	50	374		160	•	3	2,000		166	
	262-69500000000	689	224	10	121		49	•		800		722	
•	163-62M2NH BOVERSHIP	14,600	7,312	424	2,788		1,184			13,961		965	
	384-900000 4 FERRING	10,007	8,172	300	1,949		033		e Anglish et a	9,630		549	
	185-DOLED & PERSONNE	6,266	2,974	172	1,121	707	479			5,936		994	
	196-CTEMEND CUED.	31,240	8,382	912	2,029		066			10,621			
10	100-COMMINUTE COM.	162	- 04		32	22	16	•		191	5	•	
11	200-mage and realis		4						- 0		- 0	3, 423	
22	TOTAL WASHINGTON	66,050	22,245	1,290	0,303	3,005	3, 526	7	26	41,361	1,313	3,423	
13	- DEPOSITE -	102	60		23	11				100	2	•	
34	361-6900C00000	1,469	011	47	324		49		1	1,40	60		
15	141-GENETON REPERMENT	10,920	0,400	450	3,293	2,006	1,037		10	15,321	801		
	364-POLDS & FINESCOS												
16	CUIRIUM	10,148	10,820	765	4,266	2,090	367	140	33			•	
17	CONTROLED.					0						-	
1.0	SOEMS POORES 364	10,145	10,530	765	4,266	2,000	367	140	11	10,14			
	365-OTERMED COSD.												
10	COMMIN	16,800	9,439	689	3,021	1,035	329	132					
20	CHARGER	3,100	2,025	244	3,936				0			- 0	
21	TOTAL MODULAT 348	19,430	12,264	929	3, 936	1,637	329	132	9	19,43			
	306-000a. CONDUZT											PA TOLDICA	
22	CESSES	449	261	19	100	51	9	4					
23	CHIPCHEL		261	19	100	51			- 0	- 60			
24	TOTAL MOUSERY 365	449	261	19	100	51	9	4	0	66	, ,		
	347-4MDENGROUD COSD.												- 5
28	COLUMN TO THE PARTY OF THE PART	4, 605	2,727	190	1,100		95	30		4,69		•	- #
26	CHIEF CHEER						0				<u> </u>		5
27	TOTAL ACCOUNT 367	4,695	2,727	190	1,100	530	98	30	1	4,69	5 0		-
	164-Line Engagement											_	-
20	CORROR	29, 130	14,750	1,072	3,930	1,147	•	207	10	23,13		•	
29	COUTOMIN								- 6				
30	TOTAL ACCOUNT 260	23, 130	14,780	1,072	3,936	1,147		207	19	23,13		•	

## (6000, 8) 13/13 DESCRIPTION STOCKED DESCRIPTION STOCKED 15/13 DESCRIPTION DESCRIPTION STOCKED 15/13 DESCRIPTION DESCRIPTION STOCKED 15/13 DESCRIPTION DESCRIPTION DESCRIPTION STOCKED 15/13 DESCRIPTION DESCRIPTION DESCRIPTION STOCKED 15/13 DESCRIPTION DE

LIN		TOTAL BLECTRAC	PATE	BASE	RATE	PACITA	PASTE	RATE	PASS	PETALL.	ALL OFFICE	POWER
EQ.	D000000020000	_OTHERA_	80	G3	68-0	LD 4 LDT	PER	08	OS-III	SCHALCE.	MERVICE	CALES
(1)	(2)	(3)	(4)	(8)	(6)	(7)	(0)	(10)	(11)	(12)	(13)	(26)
31	360-600072CD0	18,848	14,190	914	437					15,845	•	•
22	370-055500	6,824	3,171	1,643	1,637	67		. 0		6,534		•
33	272-000000 1,00002000	2,437						2,637		2,437		
24	TOURS, DESCRIPTION	107,682	67, 100	5,081	21,266	7,960	1,094	2,971	49	107,209	643	
28		80,150	47,002	3,200	10,675	7,887	1,000	534	49	79,515	643	
34		27,694	20, 106	2,001	2,291	73		2,437		27,684		
37 30 30 40 41 42	CONTRACT PLANT  CHARTER TO CONTRACT TO CON	14,001 6,002 <u>524</u> 21,824 605 22,211	7,000 4,777 413 13,000 0	461 503 26 1,670 0	2,931 419 211 3,561 0 3,861	1,017 17 161 2,000 0 2,000	1,070 1 137 1,196 0	17 190 — 5 221 — 0 — 221	0 3 -12 -0 12	14, 110 5, 909 934 21, 043	430 605	53 6 0 53 53 53
43	TOTAL SUSCENSION NOTES . BRESINGS	451,206	237,674	16,144	88,467	82,001	29, 506	3,352	283	425, 477	30,662	15,067
66	SAGIND SIGNATURA CARACTER SESSONALS	306,006	203,613	12,304	77,990	49, 239	26,997	996	233	371,160		15,067
45		33,696	24,963	3,104	2,010	90	,	2,636		23,693		
46		20, 616	9,000	876	4,689	the state of the s	2,992	120	19	20,616		
47	TOTAL DEPARTMENT PROPERTY	481,001	237, 074	16,144	68,467	52,001	29, 806	3,382	253	428, 477	11,347	15,067

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bocket No. 801345-E1
MILF POWER COMPANY
HYTHMESS: O'Shmasy
Johibit No. (HTO-1)
Companie 1

Page 10

### GULF POWER COMPANY 12 MONTHS ENDING DECEMBER 31, 1989 12/13 DENAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

Line		Footnote Text
1.	(A)	Retail jurisdiction sum of Lines 2 and 3; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned. Excludes Daniel Coal Cars and base coal
		adjustment. Includes JDITC adjustment.
2.	(B)	Allocated per corresponding Gross Plant.
3.	(B)	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
4.	(c)	Allocated per Transmission Account 350 Gross Plant, (Lines portion only); UPS directly assigned.
5.	(D)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6.	(D)	
7.	(D)	
8.	(D)	
9.	(D)	
10.	(B)	
11.	(D)	
13.	(E)	Allocated per Gross Investment in Account 360.
14.	(B)	
15.	(B)	
16.	(B)	
17.	(B)	
19.	(B)	
20.	(B)	
22.	(B)	
23.	(B)	
25.	(B)	
26.	(B)	
	(B)	
29.	(B)	
31.	(B)	
32.	(B)	
33.	(B)	
37.	(P)	Allocated per corresponding Gross Investment in Electric General Plant; UPS directly assigned. Includes reserve imbalance and JDITC adjustment.
38.	(F)	
39.	(P)	
41.	(G)	Assigned to All Other.

### (4000-0) 12 MANUAL MARINE MARINE DECIMARY 31, 1000 12/13 DESCRIPTION SECURITY STREET, STREET, MARINE STREET, STREET, MARINE SECURITY SECURI

										TOTAL TOTAL UNITY				
2,7103		BUNGANIC	-	BASTS .	RASS GG-D	NACES NO. A. ANY	SASTE PRIZ	BASER OIS	MATE 00-III	PETAIL MERVICE	ALL OFFICE	PONER.		
2.7702 (1)	(a)	(3)	(4)	(8)	(6)	(7)	(0)	(10)	(31)	(23)	(13)	(14)		
	HOME	00,363	40,167	2,342	18,405	10,947	6,702	45	49	78,617	2,492	3,994		
;	MINISTER PROPERTY OF THE PROPE		37,803 3,874	2,179 163	14,167	9,942	6,049 733	11 M	44 5	8, 832				
:	LINES TOLLOWS COLORATED STATES TOTAL TRANS. II 6 0		- 124 - 706		900 	179 33 300	107 19 124	-:		1,222 220 1,462	- 17			
:	CONTROL TOLLOW CONTROL TOLLOW CONTROL TOLLOW DOOR DOOR II 4 5	0,711 _8,300 0,011	3,493 1,049 5,032	251 813 664	1,394 201 1,895	455 	- 1 - 1	40 310 300	- 3	8,711 2,300 6,011	-:	-:		
10			27	•			•	•	•		•	•		
11 13 13	CONTROL AND ADDRESS OF THE PARTY OF T	:	10 0 10	+	냨	-:	4	-	4	11 11	- :	<b>:</b>		
14 18 16 17	TORMA MERCHENO M & S TORONO CONTRACTO MINISTER	91,907 63,743 2,888 8,688	46,002 41,032 1,006 2,874	2,694 2,675 216 163	17,370 13,057 203 1,310	11,686 10,649 6 1,000	6,976 6,242 1 733	603 50 37,0 34	60 60 0	05,322 77,150 2,332 8,032	2,499	4,005		

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Exhibit Ro. (NTO-

Florida Public Service Commission Backet No. 891345-E1 GULF POWER COMPANY Witness: 0'Sheesy Exhibit No. \_\_\_\_(NTO-1) Schedule j Page 12

# GULF POWER COMPANY 12 MONTHS ENDING DECEMBER 31, 1989 12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM ANALYSIS OF MATERIALS AND SUPPLIES

Line		Footnote Text
1.	(A)	allocated per level 1 Demand Allocator; UPS directly
2.	(B)	Allocated per Level 1 Demand Allocator.
3.	(2)	allocated per Level 1 Energy Allocator.
2. 3. 4.	(D)	Allocated per Level 2 Demand Allocator; UPS directly
5.	(E)	Allocated per Gross Investment in Transmission Substations
7.	(F)	Allocated per demand-related Distribution Gross Plant
8.	(G)	allocated per customer-related Distribution Gross Plant.
9.	(H)	Allocated per Distribution Gross Plant less Substations.
10.	(I)	Allocated per Customer Accounts 0 & N.
11.	(3)	Allocated per Total Customer Assistance O & M less Energy
	,	Cost Conservation.
12.	(K)	Allocated per Customer Assistance O & M Energy Cost Conservation.

### GULP POSSER COMPANY 12 MINUTES MEDICAL DECIMINE 21, 1909 12/13 DESMED ALLOCATION W/O MINISTED DESTRUMPEDE STATEM ANALYSIS OF OTHER MOREING CAPITAL (0000'S)

		90005								TOTAL	BOEN	CHES	
LINE	是一位费尔·亚克斯巴及尔尔亚斯·	SPECIAL	No.	CO	MARIE	ER & LOT _	PER	RASE OS	CO-III	BETAIL	SHIVECE	POURS. SALES	
(L)	(2)	(3)	(4) -	(5)	(6)	(7)	(8)	(9)	(10)	(12)	(13)	(14)	
	CHARLES MARKET & LUNG.	(1,000)	(004)	(74)	(287)	(180)	(84)	(17)	(1)	(1,467)	(29)	(39)	
	DOMEST CONTROL & BARD.	(1,077)	(842)	(22)	(207)	(183)	(74)	(2)		(990)		(59)	
:		(367)	(200)	(36)	(27)	(2)	•	(18)	•	(367)		•	
		(40)	(23)	(1)	(11)	(8)	(6)	•		(49)			
	MOVEMENT DESCRIPTION	(42)	(31)	(4)	(18)	(8)	(4)	(7)	(1)	(61)	(3)	•	
	SOURSON SOUR	406	191	23	74	53	33	•		262	13	32	
,	DESCRIPTION OF THE PROPERTY OF		179	10	60	40	29			334			
	CONTRACT CONTRACT CONTRACT CONTRACT		1.3	1			•			20			
	TOURNAL SCHOOL STATE OF THE SCHOOL SC		31		3.2			•			2	1	
10	DEFENSIVES	194	317	1.0	39	1.5	•	7	•	192		•	
11 12 13 14	DOMO	240	86	. 6	35	15	4	1	. 0	147	3	•	
13	CONTROLL	48	31	4	•	•	•	6		45	•	•	
13	CONTINUE ACCOUNTS	•	7	1	•	•	•	•	•	•	•	•	
14	CHECKER ADMINISTRA		4	•			•	•	•	•	•	•	
18	CHETCHER		•	•	•	•	•	•	•	•	•	•	
26			390	_ •	129	_•		-;	- 0	_ 0	_ •		
17	POTES. PROPRIESTING	673	390	24	1.29	76	42			624	16 16	33	
10	PORT CONTRACTOR	000	296	1.0	118	71	20	1	•	930	16		
18 19 20	CHERONIA	87	43			•	•		•	87	•	•	
20			13	1	•		•	•	•	20	•	•	
	CLEAREDS ADDVISORS												
81	0000000000	342	130		46	32	20			224	7	11	
-	SOURCE SOURCESSON		118		42	29	10			207		6.	
22					4	3	- 1			17			
24	TRANSMINE	14	i		,					13			2
25	DAMES TRANSPORT	60	39		12	4				63			- 2
26	PERSONA	41	. 24		10		1			41			- 6
27		22	15					3		22			ě
20	OUTSOME ACCOUNTS	87	49							87			
29	COSTORER AGELSTRACE	33	27		2					32			
30	CHETTORIA	33	27	3	2	•				32			
21	DERUT				0	•						_ •	
32	TOTAL CLARACTER ACCURATE	400	242	10	66	30	22	-3	-	309		12	
33	Others	200	143		55	35	20			261		12	
34	CONTRACT	111	91	10	7	•	•	3	•	111		•	
25	SHEDOT .	17		•	4	3	2		•	17	•	•	
													ъ

### 12 MEMOTING BEDIEVE DECEMBER 31, 1989 12/13 DEMMED ALLOCATION W/O MEMBERS DISPRISEVIOR STATEM ANDLISES OF OWNER WOMEING CLOTTEL (8000° 5)

				POEAL.	SOUTAL.	4017						
LINE		MACHEN DO	BASES	DATE	DAGE	RACIDO	PASS	BASS	BASS	BETAIL	ALL CERES	DOMES
10.	DIRECTOR DE LA CONTRACTOR DE LA CONTRACTO	STREET.	840	68	G8-D	LO A LOT	PER	08	OS-III	SHEATCH	SHEVICE_	BALRO
(1)	(2)	(3)	(4)	(8)	(6)	(7)	(0)	(9)	(10)	(12)	(13)	(14)
36	PRINTE STREET CHARGE	1,889	824	20	202	143		•	1	901		200
•••			492	20	105	130	79		1	915		
37			34	2	17	13	10	•	•	76		
20	02000 FG60 . 2000. GS6T . 670	1,001	468	87	100	120	•	•	1	604	29	178
	BURIA JURIMICZION		430	29	165	116	71		1	816		
41				7	10	13	•	:		60		
42	PROD. EMURANOS ROSSETS	(8, 400)	(3, 589)	(179)	(914)	(842)	(292)	(62)	(3)	(4.993	(100)	(741)
		(4,771)	(2, 171)	(123)	(834)		(267)	(0)	(2)	(3,922	(100)	(741)
44		(698)	(304)	(41)	(36)			(53)		(438		
43 44 65	COURSE	(194)	(84)	(9)	(84)	(34)	(25)	(1)	(1)	(194	•	•
44	COURT DEP. CR. & DEDITO	(4, 940)	(1,982)	(114)	(783)	(832)	(330)	(3)	(2)	(3,606	(119)	(743)
47			(1, 627)	(106)	(609)	(483)	(294)	(1)	(2)	(3, 662	)	
67	-		(120)	(6)	(64)		(36)	(2)	•	(204	)	
	WHITE . MAR COM MP.											
49	TOVING BOLIES	677	200	41	100	60	45	10	1	677	•	•
80	TOTAL COMM. COM. CAP.	(7,433)	(3, 449)	(827)	(2, 211)		(420)	(62)				(1, 120)
63	00000	(7, 074)	(3, 271)	(203)	(1,310)		(427)	(9)				(1, 139)
82	CONTROLL	(634)	(680)	(62)	(82)		•	(89)		(634	The second second	•
83		(330)	(140)	(9)	(77)		(42)	(3)	(1)			
84	DEVENDE BELLED	613	329	37	120	72	41	•		616	(1)	

Florida Public Service Commission Bocket No. 801345-E1 GULF POWER COMPANY Witness: O'Sheasy Exhibit No. \_\_\_\_(NTO-1) Schedule 1 Page 1 Page 15

### GULF POWER COMPANY 12 MONTHS ENDING DECEMBER 31, 1989 12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM ANALYSIS OF OTHER WORKING CAPITAL

		ANALYSIS OF OTHER WORKING CAPITAL
Line		Footnote Text
1.	(A)	Allocated per Total Expenses less Production Energy
		related O & M, Income taxes, and Non-Cash Items. UPS
		directly assigned.
•	/81	
2.	(B)	
		Energy related 0 & M, Income Taxes, and Non-Cash Items.
		UPS directly assigned.
3.	(B)	
4.	(B)	
5.	(B)	
6.	(c)	Allocated per corresponding Gross Plant; UPS directly
٠.	(0)	
_		assigned.
7.	(D)	Allocated per corresponding Gross Plant.
8.	(D)	
9.	(C)	
10.	(D)	
11.	(D)	
12.	(D)	
13.	(E)	Allocated per corresponding Operations and Maintenance
23.	(-)	Expense.
		Expense.
14.	(E)	
15.	(E)	
16.	(E)	
21.	(P)	Allocated per corresponding Salaries and Wages; UPS
	371 7	directly assigned.
22.	(G)	Allocated per corresponding Salaries and Wages.
23.	(G)	
24.	(F)	
25.	(G)	
26.	(G)	
27.	(G)	
28.	(G)	
29.	(G)	
30.	(G)	
31.	(G)	
36.	(H)	Allocated per Production Gross Plant. UPS directly
1.00.00.00		assigned.
37.	(I)	Allocated per corresponding Production Gross Plant.
38.	(1)	more production of the second
39.	(H)	
40.	(I)	
41.	(I)	
42.	(3)	Allocated per corresponding Net Plant. UPS directly
		assigned.
43.	<b>(J)</b>	
44.	(K)	Allocated per corresponding Net Plant.
45.	(E)	The second secon
46.	(E)	
47.	(I)	
48.	(I)	
		Allocated per Retail Revenue from Sales.
49.	(L)	WITOGEGG DEL MECETI MEAGURE ITOE SETES.

# (8000'S) OULF SOURC COMPART 12 MONTHS SEDIMO DECEMBER 31, 1909 12/13 DEBMED ALLOCATION U/O MINISTERN DISTRIBUTION STREET ANALYSIS OF CREEK RAFE BASE INDE (8000'S)

					A SHEEL WEST	Additional State of the CAS							
LUM		MARGINEO	BMS	RAPE	BARB	DATES	PASS	80575	PARTS	POTAL	ALL OTHER	POMES.	
100. (1)	(2)	(3)	(4)	(5)	(6)	19 4 18T - (7)	(0)	(10)	(11)	(12)	(13)	(14)	
	PROPERTY OF PROPERTY	•		•	•	•	•	•	•	•	•	•	
ALI CHI CONTRACTOR	RESELT ANTERCOLOR												
10000											•		
	TRANSPORTED TO THE PROPERTY OF												
9000	MERCO									. 0		•	
7 100	Company of the Compan											. 0	
	CONSTINUE ACCOUNTS	•				•					•		
	COMPONER ASSESSMENTS	•		•						•	•	•	
10	COMPOSED	•	•	•			•		•		•	•	
33	LORGOT	0					- 0	0			- 0		
3.2	SOURT CRES					•	•	•	•	•	•	•	
1.9	DURGED	•	•	•		•	•	•	•	•	•	•	
14	CONTROL		•	•		•	•	•	•	•	•	•	
28		•	•	•	•	•	•	•	•		•		
	PRODUCTION	2,330	1,100	10	461	326	202			2,297	73		
16	BERAIL JERROSCHION	4,000	2,200		-		The second						
17			1,110	65	422	294	100		1	2,003			
10			77	D	30	30	22	1		174			
19	TRANSPORTER	4,601	2,390	139	904	638	300	1	3	4,460	141		
20	DISSULTED TO THE PROPERTY OF T	4,687	2,025	243	937	359	92	163	2	4,620			
21	DESCRIP	3,611	2,111	145	046	396	92	22		3, 874			
22	COUNTRIES	1,006	714	97	91	- 3		141		11,337	_ •		
23	TOTAL VOICE	11,600	6,419	451	2,300		674	165		11,337	291	•	
24	oneso .	10,368	5, 620	349	2,172		652	23		10, 117		•	
28	COURSES.	1,046	714	97	91			141	•	1,040		•	
26	TOTAL TOTAL CONTRACT	174	77		39	30	22	1		174		•	

## COLF FORMS COMPANY 12 RAWTHS HENGING DECEMBER 31, 1909 12/13 DESIGN DALLOCATION W/O RESIDENCE DESIGNATION STREET ASSALTATE OF CUMM DATE DASE TYPES (\$000'8)

			-								SANGE.	T-Valle	******	
	1.555		MAGERIO	16058	PACE	8822	DATES	RASS	BACES	DANK	DESTI	ALL CERES	POWER	
	(2)	DESCRIPTION	(3)		Q0		10 4 102	PER	00	00-III	MENTOS	SULVICE	SALAS	
	(2)	(3)	(3)	(4)	(8)	(6)	(7)	(8)	(10)	(11)	(12)	(13)	(14)	
		PART SHO POR PURSUE WEE												
	27	DESCRIPTION OF THE PROPERTY OF	1,446	741	43	204	203	126	•	•	1,601	45		
	20			694	60	242	204	112		1	1,200			
	20			67		24	19	14	1		100			
	20	SHAMBICE DO DOOR	100		•	20	14		•	•	97	•	•	
	93		1,347	711	43	272	170	100	. 1	1	1,307	40	•	
	31 33	CONSTRUCTION OF THE PARTY OF TH	886	443	84	39	2	•	10	. 0	894		•	
	20		67	41	3	19	14	11	•		87			
	35 34	STEEL COURSE	1,900	1,198	99	330	194	311	20		1,990	- 40	•	
	28	10005, PART RISE POR PUR. 1000	3,036	1,900	145	636	423	245	21	2	3,440		•	
	24	1000	2,765	1,487	85	384	376	220			2,697	68		
-	37		884	443	84	39			10		394			
7	30		190	•		43	33	29	. 1	•	198	•	•	
	20	CHANGE STATE OF THE PARTY OF TH	•	•	•	•	•	•	•	•	•	•	•	
	69											1000		
	41			•	:		•		•			. 8.77		
		ENSPIRED & DANDESS POSSESS												
	42	PRINCE PRINCES	(626)	(300)	(10)	(110)	(94)	(52)			(980	) (19)	(27)	
	43	DESTRUCTION OF THE PARTY OF THE		(200)	(37)	(100)	(76)	(46)			(931	19		
	44	DESTRUCTION OF THE STREET		(20)	(2)	(10)		(6)			(41			
	45	90nmmc20010m	(37)	(17)	(1)	(7)		(2)			(33		(3)	- 8
	66	PANTANTANI	(162)	(97)	(31)	(32)		(2)	(8)		(16)	(1)		- 1
	47	MON	(106)	(62)	(4)	(25)		(2)	(1)		(200	(1)		- 1
	40	GEOGRAPH	(94)	(38)	(7)	(7)		•	(7)		(90			- 7
	49	GUITONER ACCURRED	(247)	(124)	(12)	(9)	(1)		(1)		(141	) 0		
	80	COMPRESS ASSESSMENT	(63)	(70)	(9)	(4)	•	•			(6)			
	51	CONTROLED.	(03)	(70)	(9)	(4)	•			•	(81		•	
	82	CORPOR			0	0								
	63	TORRE MAJ. & Dens. Rens.	(1,065)	(616)	(81)	(170)		(37)	(9)		(1,00			
	84	PRINCIP	(724)	(367)	(22)	(140)		(82)	(1)		(67:			
	88	CONTRACTA	(206)	(229)	(28)	(20)			(0)		(200			
	84	ENGINEE .	(45)	(20)	(2)	(20)	(8)	(6)		0	(41	, 0		

17

Backet No. 681345-EI
GRIF POREE COMPANY
VITENSES: O'Sheasy
Eshibit No. (NTO-1)
Schudale 1

1

QUEF FORMS COMPART

12 MONTOS REDENS DECEMBER 21, 1989

12/13 DEMOND RELOCATION W/O EXHIBITED DESTRUCTURE STUTION

AMALISTS OF OFFICE RATE BASE TIMES

		20000								20205	LATOR	UNITY
1,000		<b>MARCURAC</b>	ME	RADE	MASS	PACEDO	PASS	BARR	DASS	RETAIL	ALL OTHER	POWER
19D.	000000000000000000000000000000000000000		_86	90	GS-0	10 4 107	PER	08	OG-III	SERVICE	SERVICE .	BALRS
(1)	(1)	(3)	(4)	(8)	(6)	(7)	(0)	(10)	(33)	(12)	(33)	(14)
	THESER. PLANT SOS. ADT.											
87	SHOUGHEST COMMENTS OF THE PROPERTY OF THE PROP	0,297	4,267	268	1,643	1,160	719	•	٠	0,037	260	
90	DECEMBED .		3,900	231	1,903	1,004	661	1		7,419		
80	COLUMN TO SERVICE STATE OF THE		272	27	140	104	70	4	1	610		
69	TRANSMINGTON		•	•							•	•
61	DESCRIPTION		•	•		. 0	. 0		•	•	•	•
63	EMBER 1					•	•				•	•
63	CONTROLER.						- 0	- 0	0	. 0		
64	SCHOOL WINESPET PLITE BOD. ROJ.	0,297	4,287	249	1,642	1,160	719		•	0,037		•
65		7,679	3,900	231	1,902	1,084	641	1		7,419	260	•
65	CHOUGHER			•		•				0		•
67		620	372	27	140	104	70	•		610	•	•
60	CONSTRUCTOR FOR COMPT.			•		•	•	•	•	•	•	•
60	TOTAL CUIEN ASSETTATIO	22,300	12,000	793	4,410	2,790	1,501	162	14	31,010		(30)
70	COMPANY OF THE PARTY OF THE PAR	80, 100	10,703	644	4,000	2,425	1,662	28	13	19,860		(30)
71	CHESTORIA	1,316	920	123	110	4		151		1,314		•
72		942	417	26	212	161	119	6	1	942	•	•

TO

Propries Projet Service Combushet Bo. 801345-EI GALF POEE COMPANY Vitness: O'Sheasy Eachibit Bo. \_\_\_(NTO-I)

### GULF POWER COMPANY 12 MONTHS ENDING DECEMBER 31, 1989 12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM ANALYSIS OF OTHER RATE BASE ITEMS

		ANALYSIS OF OTHER RATE BASE ITEMS
Line 1. 2. 3. 4. 5. 6. 7.	(A) (B) (A) (B) (B) (B) (C)	Footnote Text Allocated per corresponding Gross Plant excluding UPS Allocated per corresponding Gross Plant.  Allocated per corresponding Operations and Maintenancexpense.
9. 10. 11. 16. 17. 18. 19. 20. 21. 22. 27. 28. 29. 30. 31. 32. 33.		Allocated per Production Gross Plant. UPS directly assigned.
41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 57. 58. 60. 61. 62. 63.	(B) (P) (P) (P) (P) (P) (P) (B) (B) (B) (B) (B)	Allocated per corresponding Salaries and Wages; UPS directly assigned. Allocated per corresponding Salaries and Wages.  Specific Assignment.

### 12 MINUTES EMPIRE CHARACT 31, 1949 12/13 DESGRES ALLOCATION N/O MINUTES STATEMENT STAT

(8000, 8)

OS-III STY CE REVICE (14) (22) (12) (13) 3,823 245, 207 8,996 16, 369 14,633 90,710 20,998 3, 923 90,710 16, 360 14,633 152 REDGE FIRES 220 34 3,400 1,600 900 216 1 170 122 178 76 3 DOES STREET 1,013 870 4,697 10 11 12 166 ESS. 4 DESC.-WEST 5 22 22 88 74 65 1,303 7,016 3.9 404-MINIT FRAME BRANC. DOMP 124 1 1 M 12 72 -. . . 107 36 1,688 1,600 475 97 2,230 2,217 15 1,214 34 3 3 141 1,083 201 157 21 CHIEF. SEED. TERRORISMO DEST 100 1,100 9 20,100 367 12-600C. CO.-CE 1070 50,466 200 94 38 23 23 11 65 1,630 24 1,700 11 332 31,620 33, 171 273 218 31,020 4,079 2,000 1,044 893 42,602 (4, 697) (4) (296) (1,013) (870) (327)(70) . ILON PER E (4,007) (2,607) . HOGE DEFFENDENCE . . . . . 29 (327) (70) (6) (4,897) (4,097) (2,007) (296) (1,013) (378) 250,069 3, 952 312 6,211 31,020 18,236 \$1,737 29,424 16, 635 133,973 200,000

Torida Public Service Commission bocket No. 981345-EI BAF FORER COMPANY Titmoss: 0'Shnasy

Page

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CHILS.

Page 21

### GULF POWER COMPAN: 12 MONTHS ENDING DECEMBER 31, 1989 12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM ANALYSIS OF REVENUES

Line		Footnote Text
1.	(A)	Provided by Gulf Power Company.
2.	(B)	Allocated per Retail NWH Sales.
4.	(C)	Per staff request, 22.4% - Account 586, 77.6% - General
		Customer Accounts.
5.	(D)	Per staff request, 46.3% - Account 586, 53.7% - General
175.751	,	Customer Accounts.
6.	(E)	
	,	Customer Accounts.
7.	(P)	Per staff request, 100% - General Customer Accounts.
8.	(G)	Allocated per retail revenue from sales.
9.	(H)	Per staff request, 35.7% - Account 587, 64.3% - General
-	(/	Customer Accounts.
10.	(F)	TO THE MODULIES!
11.	(H)	
12.	(P)	
14.	(A)	
15.	(I)	Allocated per Total Gross Plant excluding UPS
16.	(3)	Allocated per Distribution Gross Plant in Account 364.
17.	(K)	Allocated per Production Gross Plant excluding UPS.
19.		Allocated per Total Salaries and Wages.
20.	(M)	Allocated per Level 1 Demand Allocator; UPS directly
	,	assigned.
21.	(M)	Assigned to All Other.
23.	(H)	industrial to his volice.
24.	(0)	Allocated per Level 1 Energy Allocator; UPS directly
	,	assigned.
27.	(G)	
28.	(N)	
29.	(N)	
30.	(M)	
	,,	

# GULF POWER COMPANY 12 MONTHS EMDING DECIMER 31, 1909 12/13 DEMEND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM AMALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE (8000'S)

LIM		BLECTRIC	RASS	RASE	RASTE	RATES	RATE	BATE	PASTE	DETAIL	ALL OTHER	POWER
(1)	DESCRIPTION .	SEREIM	R6	G8	G8-D	LP & LPT	PET	08	OB-III	SEEAICS	SERVICE	SALES
(2)	(3)	(3)	(4)	(5)	(6)	(7)	(9)	(10)	(11)	(12)	(13)	(14)
	PRODUCTION O & H EMPRISON OFFICE CONTRACTOR											
1	NOS-ENDENIVERSON	3,132	1,966	91	590	414	252		. 2	2,915	94	123
2	DOL	100,036	69,948	4,425	35,020	27,306	19,930	927	143	150, 496	8,050	21, 202
	001-FUEL EZBOVAL	(180, 796)	(60, 216)	(4, 316)	(34, 935)	(26, 632)	(19, 430)	(905)	(139)	(184, 891	(4,933)	(21, 202)
•	901-022 901-02200	4,060	1,729	109	085	674	492	22	•	3,915	125	•
	DOGS SELECTED	3,163	1,500	90	507	412	251		2	2,901	94	160
	BREAST MEASUR	423	169	11	87	66	40	2	- 0	363	12	20
	DOS-EFECTURE SOS	3,504	1,720	101	674	478	299		2	3,204	106	196
	PERIO FELITIO	2,941	1,287	74	404	360	207		1	2,393	77	71
	DEST PLATE	1,690	700	45	362	276	201	- 9	1	1,602	51	
10	SOCHESCHITTIMOOD	4,199	1,999	119		616	400		*	3,995	120	76
11	DBSID NEMED	4,760	1,900	110	717	503	306	1	2	3,944	115	1,101
12	BREINST DELASED	- 0			- 0	0						
13	TOTAL ACCOUNT SOC	4,760	1,905	110	717	503	306	1	2	3,544	115	1,101
14	007-REFES		17	1	7					33	1	
15	SAST RESUL OLDSTRANGE	19,781	0,940	\$31	3,719	2,690	1,760	34	12	17,686	560	1,496
16	\$10-SUPERVISION	3,080	1,833	69	877	405	247	•	2	2,053		105
17	213-BOILEN PLANT 211-STRUCTURES	1,711	644	49	310	223	136	•	1	1,571		89
10	DESCRIP MELASTED	7,772	3,947	229	1,487	1,044	635	1	3	7,340		106
19	CHERGY RELACED	0,236	2,045	180	1,450	1,111	011	36	6	6, 649		1,981
20	513-ELBOTREC FLANT	16,000	4,792	409	2,945	2,155	1,444	39	11	13,707	444	1,767
21	Desir Related	5,563	2,061	166	1,070	757	460	1	3	5, 324		65
22	EMPAT MILATED	2,640	1,546	90	792	604	441	21	3	3, 909	112	23
23	STA-MERCELAMBOON	9,203	4,407	264	1,670	1,361	901	22	6	0,633	204	00
24	DESCRIPTION RELATED	2,193	1,002	63	412	209	176	•	1	2,033	66	94
25	SHERGY MILLATED				0	0			0	0	0	
26	TOTAL ACCOUNT \$14	2,193	1,092	63	412	289	176		1	2,033	66	94
27	POTAL MAINTENANCE	32,165	14,660	874	6, 122	4,433	2,906	61	21	29,005	937	2,143
24	TOTAL STEAM POMER CHAMBRASICS	8 91,916	23,608	1,405	9,041	7,123	4,666	95	33	66,771	1,506	3, 639

### GULF POWER COMPANY 12 MONTHS MEDING DECEMBER 31, 1989 12/12 DESEMB ALLOCATION N/O MINISON DISTRIBUTION STREEM AMALTSIS OF OPERATIONS AND MAINTENANCE EXPENSE (\$000, 8)

		TATOR	No.							20202	TOTAL	CHILL
LINE ED.	DESCRIPTION	BERCHRIC	PASS No	RATE GS	CS-D	DATES LP & LPT	PATE	OS OS	OS-III	C. CC. SECTOR STREET, N. P.	ALL OFFICE	PORTER
(1)	(9)	(3)	(4)	(5)	(6)	(7)	(9)	(10)	(11)	(12)	(13)	(14)
	COURT POWER CONTRACTOR											
29	307-0003											
30	847-PORS, REDIGVES.	-	9	- ;	- 0	-;	-;		- :	- ;	<u>:</u>	
31	847-tm2 9003.	•	-	•	-	-	0	0	-	-	-	-0
32	844-CENTRACTOR EXPENSES			ENGLISH DE							St. Market M.	
33		18 -0 -19 13	=		=======================================	1	-0 -1 1		=======================================	15		•
34	TOTAL ACCOUNT 548	13	-;	-	-3				-	- 11		
39	SOUL COURSE ON	15		~ ~	7	7	一节	-	-	15 _0 _15 _15	-	
	MATERIAL PROPERTY.											
36	981-600100VIA300											
	883-STREETERMS											
37			•	•	1			•	•		•	•
39	TOTAL ACCOUNT BAS	-	-0	- 0	-:	-0	-0	-0	- 0	- 3	-:	-:
50.00	\$83-ELBOSREC PLANT											
60		123	64	•	24	17	10			119	4	•
43	TOTAL ACCOUNT 883	123	-0	-:	24 0 24	17 - 0 17	10 0 10	-:	-:	119	-0	-
	884-MESCHLASHOUS PLANT									119		
63	DESIGN CONTRACTOR	7	4		1	1	1	0		7		
44	TOTAL ACCOUNTY SSA	e	-	_0	_0	_•	_0	_ 0	_ 0			_ 0
44	SOCAT POTENTIAL SEA	125	- 4	- 0	-1		-1	-	-0	_7	_0	_0
47	TOTAL OTHER CENT. EXPENSE	7 _0 7 _135 180	-9 -4 -71 -00	99	_0 _1 _26 _29	_0 _1 _19 _21	_0 _1 _11 _12	=======================================	0 0		_0 _0 _4	=======================================
										-		
40	TOTAL COMPANYION EXPENSES	52,066	23,000	1,409	9, 870	7,144	4,678	93	33	46, 917	1,310	
49	DERED	34,069	16,691	946	6,206	4,413	2,685	";	19	31,063	1,004	3,639
50	MINNST .	17,997	6,997	443	3, 584	2,731	1,993	92	14	15,034	505	1,637
81	SOS-PURCHASED PORTS	(0, 991)	(2,972)	(170)	(1,045)	477.61	(409)					
52	DESIGN	(6, 782)	(3, 529)	(205)	(1, 330)	(716) (933)	(560)	(1)	(3)	(6, 309)		(3, 110)
53	COMMON	(1,009)	587	35	205	217	159	'7'	1	1, 261	40	(3, 110)
54 55	PACE RESERVED	902	(943)	(60)	(464)	(369)	(269)	(13)	(2)	(2, 140)	(60)	3,110
56	MET TOTAL ACCOUNT 555	(7, 689)	(3,915)	(25)	(199)	(162)	(110)	(6)	(1)	(879)	(20)	0
	TVAME MOOVED 333	(1,000)	(3, 915)	(230)	(1,529)	(1,005)	(678)	(7)	(5)	(7, 449)	(240)	0

## GOLF PORES COMPANY 12 HOWERS EMPIRE DECEMBER 31, 1909 12/13 DEMEND ALLOCATION W/O MENDERS DISTRIBUTION STATUM AMALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE [8000'8]

5.350R (3.)	(3)	STREET STREET (3)	80 (4)	RASTR GS (5)	8859 68-0 (6)	9ATES 10 4 107 (7)	83/2% 927 (9)	08 (10)	08-111 (11)	POPAL PERVICE (12)	ALL OTHER SURVICE (13)	PORES BALGO (14)
97 90 90	SO4-DESIGNE CONTROL DESIGNED MARIAGE TORRA ACCOUNTY SO4	1,170 1,170	000 0 600	35 	229 0 229	161 0 161	94 9	<b>:</b>	÷	1,133 0 1,133	37 -0 -37	-
60 61 62 63 64 65 66 67 69	SOT-OWNER EXPENSES FULL ACCOUNT SET TOTAL ACCOUNT SET TOTAL OWNER PAGE. REPUBLIC DESIGNED BERGOOT	(8, 200) 8, 200 0 0 0 (6, 510) (8, 612) (907)	0 -0 (3,306) (2,920) (386)	0 -0 (195) (170) (25)	0 0 0 (1,300) (1,101) (199)	0 0 0 (926) (772) (152)	0 0 0 (500) (470) (110)	(1) (1) (6)	0 0 0 (4) (3) (1)	(6, 316) (5, 437) (679)	(175)	
69 70 71	TOTAL PRODUCTION EXPENSES	48,547 28,457 17,090	20,302 13,771 6,611	1,214 796 410	6,570 5,105 3,305	6,220 3,641 2,579	4,000 2,215 1,063	00 2 04	29 16 13	40,401 25,424 14,975	1,307 629 476	3,639 2,002 1,637
72 73 74 78 76 77 70 79	TRANSMISSION O & M EXPENSE OPERATION 561-LORD DESPACETING 563-OPERATION 563-OPERATION 564-OPERATION 560-GUESTON 56	418 337 213 6 948 417 119 2,994 4,488	198 199 71 0 425 194 85 1,433 2,100	11 9 4 	73 60 26 0 159 73 21 336 789	51 62 19 0 112 51 15 379 534	31 24 11 0 66 30 9 223 328	0 0 0 0 0		361 294 131 0 706 361 103 2,651 3,901	12 9 4 0 25 11 3 04 123	42 34 70 0 154 45 13 249 461
01 02 03 04 05 06 07	MAINTENNICE  569-STRECTURES  570-STRETCH RESTRICT  571-OVERHEAD LINES  500-STVEAL  560-SUVENVEROUS  573-MESCRELAMENCE  TOTAL TRAMBULISSION EXPENSE	4 838 665 1,224 294 92 1,610	2 251 312 865 126 43 744	15 10 33 6 2 43	1 95 117 213 51 16 200	0 67 	99 99 21 7 117		- 0 0 0 0	3 467 579 1,049 252 79 1,390	14 19 33 0	1 34 67 142 34 11 167

### GULF POWER COMPANY 12 MONTES ENDING DECIMER 31, 1909 12/13 DEMOND BLLOCATION W/O MINISHEM DISTRIBUTION STETEM AMALYSIS OF OPENATIONS AND MAINTENANCE EXPENSE

		TOTAL								TATOR	TOTAL	00177
LUMB		BYNCESTG	RATE	RASE	PATE	PATES	RATE	PATE	RATE	REPAIL	ALL OTHER	POWER
(1)	(B)	(3)	(4)	(5)	(6)	19 4 187 - (7)	(9)	(10)	(11)	(15)	REMAICE	BALRO
			(4)	(3)	(0)		(19)	(10)	(111)	(127)	(23)	(24)
	PERSONAL O A M ENVIRON											
89	861-5000 DESPARCHESS	240	147		55	20				240		
90	808-50002000	256	191	11	74	46	21			343	13	•
92	843-040BURAO LUMBO											
93	CHECK	490	310	23	120	25	_;	- :	_:	490		•
83	Sonwy Woodens sea	490	310	-0	120	25			-0	690	- 0	-:
	504-ENDREADOUND S.20000											
94	DECOMO GIOSCOMA	341	217	16	88	17	•	•		361	. 0	•
94	POURS ACCOUNT SAA	341	217	16	-0	-0	-0		- :	341	- 0	
97	508-000000 Lighten	223						223		223		
90	SOC-CURREN	1,116	543	247	314	11	1			1,116		•
99	907-COSTONER INSTALLATION	250	220			0		- 0		250		
101	PORTO.	1,435	1,644	320	666 345	124	27	230		3,011	13	•
102	CONTROL	1,809	771	262	321	113	26	223		1,422	13	
	800-60040A1030M											
103		516	313	21	124	41	•	,		511		
100	TOTAL ACCOUNT 500	1,000	279 892	115	239	45		80		1,003	- 0	- 0
	900-billocer Leemoup			***			Vigina Con	•		2,003		
106		202	178	12	70	23		1		200	,	
107	COOPONER	324 616	_189 337	_ <u>83</u>	135	- 23		45		324 613		
100	TOTAL ACCOUNT 566	616	337	68	135	23		46	0	613	3	
100	DOCAD	16	10				_					-
110	CHETURAL	10		1	: :	1				16		
111	TOTAL ACCOUNT SES	34	10	-3	4	1	-	- 1	- 6	34		-0
112	TOTAL OPERATION	19 34 4,762	2,501	504	1,040	195	-0 0 41	362	0	10 34 4,741	21	0
	MAZISEROMICA											
213	SOI-STREETSES	10	,									
114	SP2-GERRION DOSTRUCTO	738	309	23	182	96	40			10 700		
	993-OVERMEND LINES				***	-			•		•	
118	CERTO	3,747	2,176	190	881	423	76	31	2	3,747	•	•
116	TOTAL ACCOUNT 593	1,964	1,306	120	57	1		31		1,964		
	104-Widenmone Lines	5, 311	3, 562	276	938	424	76	31	3	5,311	0	•
110	DEBEND	795	462	34	197	90	16			795	•	
119	CURPOMER		0					·		0		
120	TOTAL ACCOUNT 394	795	462	34	187	90	16	- 6	0	795		-

### GULF POMER COMPANY 12 HOMERS EMPING DECEMBER 31, 1909 12/13 DEMAND ALLOCATION W/O MINISTER DISTRIBUTION SYSTEM

	BHALTSIS.	OF 0	PERATIONS	AND HATFYIN	MICE EXPENSE	
			(800	10'8)		
84	ure 1	BASE	PATES	DASE	RAPE	

LINE	DESCRIPTION	STATES!	RASTE 2.0	RACES	RASTR GG-D	DATES	DATE PAR	RATE	SATE OS-III	BETAIL	ALL OTHER	POMER
(2)	(3)	(3)	(4)	(5)	(6)	(7)	(9)	(10)	(11)	(12)	(13) 886655CS	(14)
	SOS-LINE TRANSFORMERS											
131	10.10 · 10.00	463	296	21	119	23	•		•	463	•	
132	CORROBA	463	296	_ 0	119	-0	_ •	- 0 0 291		663	- 0	_ •
123	Soury Wooden 200	863		31			•	•	0	443	•	•
125	SOC-GENERY LEGITING	281		•		•	•	251	•	251	•	
326	SUPPORAL.	7, 680	4,762	377	1,424			- •	- 0	- 94	0	- 0
117		8,780	3,330	236	1,341	635	140	292		7, 632 8, 723	27	
120	CONTRACT CON	1,900	1,432	141	83	2		41 291		1,900	27 0	
	500-600-600/10100											
120	D0000	847	317	22	120	60	13			544	,	
130	CONTROLED	_ <u>101</u> 720	134	-13 35	134	- 60	- 0	26	_ 0	181 725	_ •	_ •
231	SOUTH ACCOUNT SOU		483	25	136	•	13	20	•	725	•	•
132	DEGEO	62	40		19		2	1		62		
133	CONSTINUE	_27	_20	_==	_1	0	_ 0	-4	_ 0	_27	_ •	_•
234	TORIS ACCOUNT 598	27 100 6,496			1		2			109	30	
138		0,496	5,263	417	1,500	704	155	325		0, 466	340	•
136	TOTAL DESTRIBUTED FROM ENDANCE	13,290	7,074	921	2,620	899	196	687	2	13,207	51	
137	TOTAL DENGED	8,630	5,069	353	2,033	880	195	97	2	0,307		
130	SUEAL CHUSCHER	4,620	2,005	568	597	19	1	630		4,620	•	
139	CHIPTER ACCOUNTS EXPRISE	7,963	6,734	635	460	30	,	70	6	7,950		"
140	CHITCHEN AND STREET, S	913	273	24	11					312		
	900-CHERTHER ARRESTHER											
141	PROTERRIFIAL LOAD HOST.	730	730	•		0				730		
142	NOW OWNERS	363	263	•	•	0	•	•		363		•
143	OTHER LOAD ISHINGHER?	474	•	319	153	2	•	•	•	674	•	•
344	ME OCHLEAMORS	090	779	67	32			11	1	090	0	
145	TOTAL ACCOUNTY SOS	2,469	1,000	386	105	2	•	11	1	2,465		
147	000-adving10190	019	019		0	•	•	•	•	019	•	•
140	910-KESCHILLINGCOM	980	631	72	34			12	1	930		•
149	SCCE TO MARKETAL SCORE CONTRIBUTES SCORE	3, 222	1,605	69	720	567	420	19	3	3,222		•
150	WET ENTRY COST COMMEN.	(3,223)	(1,405)	(09)	(720)	(\$67)	(420)	(19)	(3)	(3, 222	,	
				•	•	•	•	•		•		•
151	TOTAL CUSTOMER ASSISTANCE	4, 546	3,063	482	230	2		27	2	4,346	•	

# GULF POWER COMPANY 12/13 DEMAND ALLOCATION N/O HINTERNANCE EXPENSE AMBLYSIS OF OPERATIONS AND MAINTENANCE EXPENSE (8000'S)

		TOTAL								TOTAL	TOTAL	CHITY
LIM		BLBCERIC	DATE	DATE	8888	RATES	BASE	BATE	PARE	PRIMIL	ALL OTHER	POMER
(1)	DROCKSPTSON	STOTIM_	80	08	GS-0	LP & LPT	PER	99	OS-III	BERAZCE	SHEEVZCE	SALED
(1)	3)	(3)	(4)	(5)	(6)	(7)	(9)	(10)	(11)	(12)	(13)	(14)
	ATTECH, & COMMAN EMPEROR											
	934-PROPERT DESCRIPT											
192	PROPUREDU	1,802	734	43	203	200	123	1	1	1,305	45	192
183	COURSE PRESENTED TO THE											
184			606	60	259	102	110	•		1,276		
196	TO STORY TO STORY	50	20		11		13			107 84		
106	DISTRIBUTION	176	100		33	14				175		
187	DEMINO	136	01		32	13	STOCKER STOCKER			135		
180	CRESCORA CONTRACTOR	40	27			1				40		
150	CONSCIONA ACCOUNTS	60	38				•	. 0		40		•
160	CUSTOMER ASSISTANCE	22	19		1	•	•			22	•	. 0
161	<b>CONTINUA</b>	22	19	2	1	•	•	•	•	22		•
162						0				0		•
163	SOURL ACCOUNT 024	1,079	924	89	332	222	131	7	1	1,676	40	195
164	DOMES	1,670	798	47	302	203	110	1	1	1,467	69	155
268	CONTROL	102	61	•		1	•		•	103	•	•
166	920-SEGRASORY CREATERS	107	40	•	24	10	13		•	107	•	•
167	6206T	960	461	53	100	103	50	12		060	•	
168	FIDENAL										20	
269	BORNA ACCOUNT 930	900	461	83	100	103	34	12	1	860	20	0
170		1,406	660	41	332	261	194		1	1,406		
171		164	72		37	20	21	1		164		
172		39, 423	20, 635	1,713	8,701	3,355	1,915	354	10	23,691	600	1,004
173		20,320	12,328	736	4, 693	3,070	1,726	27	12	22,591	655	1,044
174		9,600	7,647	934	671	20		310		9,605	3	
179		1,498	663	41	337	287	167		1	1,495		
176		(203)	(09)	(6)	(69)		(26)	(1)		(203)		
***	TOTAL MINER. & CENTRAL	39, 637	22,651	1,063	6,537	3,933	2,293	362	21	37,602	756	1,199
170		117,046	64,297	5,299	19,494	11,836	7,035	1,234	60	109,275	2,205	5,486
179		69,180	34,013	2,096	13,200	0,546	4,699	87	31	63, 552		3,849
100		20,139	7,983	502	4,070	3,107	2,272	105	15	10,024	478	1,637
101		26, 839	21,670	2,648	1,964	80	•	1,050	13	26,631		
103	NAME OF TAXABLE PARTY.	960	461	53	100	103	58	12	1	868	20	

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### GULF POWER COMPANY 12 MONTHS ENDING DECEMBER 31, 1989

	12,	/13 DE. AND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM AN. YSIS OF OPERATIONS & MAINTENANCE EXPENSE
T d ma		Footrate Text
Line 1.	(A)	
	(~)	assigned.
2.	(B)	Allocated per Level 1 Energy Allocator; UPS directly
٤.	(8)	assigned.
3.	(B)	asst Augus.
5.	(A)	
6.	(B)	
8.	(A)	
9.	(B)	
ii.	(A)	Excludes associated EPRI dues.
12.	(B)	and a description of the contract of the contr
14.	(A)	
16.	(A)	
17.	(A)	
18.	(A)	
19.	(B)	
21.	(A)	
22.	(B)	
24.	(A)	
25.	(B)	
29.	(c)	Allocated per Level 1 Energy Allocator.
30.	(C)	
32.	(D)	Allocated per Level 1 Demand Allocator.
33.	(C)	
36.	(C)	
37.	(D)	
38.	(C)	
40.	(D)	
41.	(C)	

44. (C) Includes an adjustment from IIC Capacity Charge due to 52. (A) Daniel UPS.

53. (B) 54. (B) 57. (D)

(D)

(C) 58.

43.

63. (A) 64.

72. (E) Allocated per Level 2 Demand Allocator; UPS directly assigned.

Allocated per Transmission Substations Gross Plant; UPS 73. (P) directly assigned.

Allocated per Transmission Lines Gross Plant; UPS directly 74. (G) assigned.

Allocated per Transmission Account 358 Gross Plant. 75. (里)

Allocated per Subtotal of Transmission Operations O & M; 77. UPS directly assigned.

78. (I) Excludes associated EPRI dues.

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### GULF POWER COMP. NY 12 MONTHS ENDING DECEMB R 31, 1989 12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE

and the second second	tinue	
Line		Footnote Text
79.		
81.	(3)	Allocated per sum of Transmission Accounts 352, 354, and 355 Gross Plant; UPS directly assigned.
82.	(K)	Allocated per Transmission Account 353 Gross Plant; UPS directly assigned.
83.	(G)	
85.	(L)	Allocated per Subtotal of Transmission Maintenance O & M; UPS directly assigned.
86.	(L)	
89.	(M)	Allocated per Level 3 Demand Allocator.
90.	(N)	Allocated per Distribution Substations Gross Plant.
91.	(0)	Allocated per corresponding Distribution Account 368 Gross
***	(0)	Plant.
92.	(0)	
94.	CONTRACTOR NOT	
95.	CHARLES CONTRACTOR	
10 P. St. 10 P.	100000000000000000000000000000000000000	Allocated per Distribution Account 373 Gross Plant.
97.		
98.		Allocated per Distribution Account 370 Gross Plant.
99.	and the second reads	Allocated per Distribution Account 369 Gross Plant.
103.	(5)	Allocated per corresponding Subtotal of Distribution Operations 0 & M.
104.	(5)	•
106.		
107.		
109.		
110.	STREET, STREET	Excludes associated EPRI dues.
113.		Allocated per Distribution Account 361 Gross Plant.
	THE RESERVE THE PARTY OF THE PA	Allocated per Distribution Account 362 Gross Plant.
114.		Allocated per Distribution account 302 Gross Plant.
115.		Allocated per Common portion of Distribution Accounts 364, 365 and 369 - other services Gross Plant.
116.	(W)	Allocated per Customer portion of Distribution Accounts 364, 365, and 369 - other services Gross Plant.
118.	(X)	Allocated per Common portion of Distribution Accounts 366 and 367 Gross Plant.
119.	(Y)	Allocated per Customer portion of Distribution Accounts 366 and 367 Gross Plant.
121.	(0)	
122.		
124.	(P)	
125.		
129.		Allocated per corresponding Subtotal of Distribution
		Reintenance O & M.
130.	(2)	
132.		
133.	(2)	
139.	(AA)	Direct assignment to rate provided by Gulf Power Company.

Floride Public Service Commission
Docket No. 801345-E1
GALF POWER COMPANY
Witness: O'Sheasy
Exhibit No. \_\_\_\_(NTO-1)
Schedule 1 Page 30

### GULF POWER COMPANY 12 MONTHS ENDING DECEMBER 31, 1989 ALLOCATED COST OF SERVICE - HISTORICAL STUDY ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE

(Con	tinue	d)
Line		Footnote Text
140.	(BB)	Allocated per Average Number of Customers. Includes Account 911.
141.	(AA)	
	(AA)	
		Allocated per Average Number of Customers excluding Rates RS, OS, and OS III.
144.	(BB)	
		Includes Account 913.
		Includes Account 912 and excludes EPRI dues.
		Allocated per Retail MWH Sales.
	(DD)	
152.	(EE)	Retail jurisdiction sum of corresponding demand and energy pieces; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned.
153.	(D)	
154.	(C)	
155.	(FF)	Allocated per Transmission Gross Plant; UPS directly assigned.
156.	(GG)	Allocated per corresponding Distribution Gross Plant.
157.	(GG)	
158.	(GG)	
		Allocated per Customer Accounts O & M.
160.	(II)	Allocated per corresponding Customer Assistance O & M.
161.	(II)	
162.	(II)	
167.	(33)	Allocated per Retail Revenue from Sales.
168.	(KK)	Assigned to Total All Other.
170.		
		Allocated per Retail portion of Level 1 Energy Allocator. Includes an adjustment for Chamber of Commerce and Lobbying.
172.	(101)	Allocated per corresponding Salaries and Wages; UPS directly assigned. Includes Area Development advertising adjustment.
173.	(101)	
174.		
175.		
176.		

## GULF POWER COMPANY 12 MONTHS EMPINE DECIMENT 21, 1909 12/13 DEMOND ALLOCATION N/O MEMBERS DESCRIBED STATEM AMALYSIS OF DEPOSECIATION EXPENSE [0000'8]

		20222								SOUNT.	SORAL	CHIT
11300		REBURREC	RASE	RATE	RATE	PATRO	MACE	RATE	PARTE	PERMIT	ALL OTHER	POSER
(1)	DESCRIPTION	_ CENTRAL _	RO	<u>es</u>	C0-D	LP 6 LPT	PER	(10)	(11)	(12)	(13)	(14)
(11)	(2)	(3)	(4)	(8)	(4)	(7)	(0)	(10)	(17)	(12)	(23)	(10)
1	School Deconference	29,620	12,722	742	4,904	3,467	2,168	15	16	24,014	777	4,237
	REBLIA JUNISDICTION			a de la companya de l								
;			11,987	650 32	4,487	3,149	1,916		14	22,167		
			•									
	SANGE DE SANGE											
•	380-mathemes	120	89	3	22	18	•	•		100		
	393-6990009000	73	25 700		13	,		•		1,312	TANKS OF THE PARTY	130
·	263-SUMPTON DOUGHTERN 264-TOWNS & PENNISS	1,482	384	41 21	266 138	187	109			669		63
	205-DOLDS A PERSONS	498	206	10	115		49			567		70
Male	104-OVERSEED COMD.	731	340	20	120	90	98			633		70
30	356-WENNINGER COM.	23	11	1			2	•		23	2000000000	•
21	359-RORDS AND TRAILS			_ •						0		
12	TOTAL TRANSMISSION	3,084	1,014	106	684	479	287	•	1	3,371	107	376
	DISPRIBUTION											
13	300-01/00/00/00			•					•			•
24	261-6000099389	273	181		60		•	•	•	262		•
15	344-POLES & PERFORM	1,902	1,005	50	1194	249	134	•	•	1,033		•
16	G100000	2,232	1,297	94	929		45	10	1	2,232	•	•
17	COSTORIA				0		_ 0		- 0	2,232	- 0	
10	TOTAL ACCOUNT 366 368-OVERMAN COMD.	2,232	1,297	94	825	252	45	10	1	2,232	•	•
19		1,600	902	71	397	191	34	14	1	1,690		
20	COURTER	2,000	203				- "	_ ;		331		
21	TOTAL MODOWN 345	2,022	1,275	97	410	191	34	14	1	2,021	0	-
	266-6MDS. COMPUTY											
22	COMMET EI	24	14	1		,				24		
23	COSTORER	- 0	-0	-0	-0	-0	-0	-:	- 0	- 1	- 0	- 0
24	SOURL ACCOUNT 366 367-THERMOUND COMD.	24	14	. 1	•	,	•		•	20	•	
28	COLOGIA	722	419	30	170	02	15			721		
26	COSTONER				170		-15	_ 0		721		
27	10TAL AUGUST 367 360-LUIE TRANSFORMERS	722	419	30	170	62	15	•	•	721		
28	COMMON	3,861	2,271	165	914	177		32	2	3, 561		•
29	CESTONIA								0			-
30	TOTAL ACCOUNTY 368	3,561	2,271	165	914			32	2	3, 561		
31	365-SERVICES	1,700	1,982	100	60		•		•	1,700		
32	370-MINES 373-STREET LIGHTING	744	360	165	210		1		0	744		•
	112-013001 Fidshind	606	•	•	•	•	•	606	•	600		•
34	TOTAL DISTRIBUTION							***				
35	SOUTH DISTRIBUTION	13,066	6, 139	720 429	2,737		220	757	;	10,32		
36	COST	3,442	2, 205	291	2,400		***	605		3.46		

JI

Floride Public Service Compi on Decket No. 891345-EI GALF POMER COMPANY Vitness: 0°Sheasy Facility No. (NTD-1)

### GOLF POWER COMPANY 12 HOWERS EMDING DECEMBER 31, 1909 12/13 DEBOND ALLOCATION W/O MINIMUM DISTRIBUTION STATEM AMALYSIS OF DEPOSCIATION EXPENSES

(80000'8)

		DELCHIOLOGICAL CONTRACTOR OF THE PARTY OF TH										
LINE NO.	DESCRIPTION	STATES STATES	10.75 0.0	RATE GB	RATE GB-D	RATES LF & LPT	DASS TES	RATE	RATE OS-III	SERVICE SOTAL	SURVICE	PORER
(1)	(4)	(3)	(4)	(5)	(6)	(7)	(9)	(10)	(11)	(12)	(13)	(14)
37	GIRMA DAIR	8,117	2,979	247	023	404	276	51	,	4,863		195
30	DOMES	3,814	1,779	106	677	443	249		2	3,260	99	188
20	COUPONIN	1,307	1,104	135	97		•	46	. 1	1,387		
40		216	94	•	49	37	27	1		216		•
41	FOUNA DOPA. EXPENSE	\$1,845	29,000	1,915	9,160	5,425	2,939	823	25	66,034	1,063	4,760
42	DECEMBER OF THE PERSON OF THE	44,983	23,639	1,331	0,314	3,058	2,679	79	22	39, 122	1,063	4,760
63	COPSCION	4,849	3,309	426	360	12	1	732	1	4,049		
44	CORDUCT .	2,063	911	50	466	395	250	12		2,063	•	

Florida Public Service Commission Docket No. 891345-EI GUAF POWER COMPANY Witness: O'Sheasy Exhibit No. \_\_\_(NTO-1) Schedule 1 Page 3

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#### GULF POWER COMPANY 12 MONTHS ENDING DECEMBER 31, 1989 12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM ANALYSIS OF DEPRECIATION EXPENSE

Line		Footnote Text
١.	(A)	Retail jurisdiction sum of Lines 2 and 3; Total All Other Allocated per Level 1 Demand Allocator; UPS directly
٤.	(B)	assigned. Excludes Coal Cars and Base Coal adjustment. Allocated per Level 1 Demand Allocator.
3.	(c)	
4.	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned. Includes a Reserve Imbalance adjustment.
5.	(E)	Allocated per corresponding Transmission Gross Plant account: UPS directly assigned. Includes a Reserve imbalance adjustment.
6.	(E)	
7.	(E)	
8.	(E)	
9.	(E)	
10.	(E)	
11.	(E)	
13.	(F)	Allocated per corresponding Distribution Gross Plant
		account. Includes a Reserve imbalance adjustment.
14.	(F)	
15.	(F)	
16.	(F)	
17.	(F)	
19.	(F)	
20.	(F)	
22.	(F)	
23.	(F)	
25.	(F)	
26.	(F)	
28.	(P)	
29.	(F)	
31.	(P)	
32.	(F)	
33.	(F)	111
37.	(G)	Allocated per corresponding Salaries and Wages; UPS directly assigned. Includes a Reserve imbalance adjustment, and excludes transportation.
38.	(G)	
39.	(G)	
40.	(G)	

# GULF POMER COMPANY 12 MONTHS MADING DECEMBER 31, 1909 12/13 DESCRIP ALLOCATION W/O MEMBERS DISTRIBUTION STATUS AMALYSIS OF TAXES OTHER TRAN INCOME TAXES (\$000° 8)

		90835 90835										
7 33 34		TOTAL								SULL CONTRACTOR OF SULL CONTRACTOR	CONTROL OF A CONTROL OF THE PARTY OF THE PAR	data
1.110		BLOCKRIC	BASIS	RACES	RASE	RASSES	BACTE	RATE	DATE	PRETAIL	ALL OTHER	POWER
(1)	DESCRIPTION	STOTING _	D.O	<u> </u>	69-0	LP & LPT	(9)	(10)	00-111	(13)	BERVICE	(14)
(2)	(2)	(3)	(4)	(3)	(6)	(7)	(6)	(10)	(11)	(88)	(13)	(10)
	MAS & PRINCESSA PROPERTY											
1	PRODUCERON	9,616	4,634	370	1,706	1,263	703			8,747	203	506
	RUMAIS JURISDICTION											
2	0300		4,330	251	1,634	1,147	694	1		8,074		
3	THE RESERVE OF THE PARTY OF THE		294	19	192	116	85		1	673		
4	TRANSPORTED TO THE PROPERTY OF	829	423	24	150	112	67		•	705	25	19
	DISTRIBUTION	2,254	1,366	117	454	174	45	79	1	2,236		
	Demo	1,700	1,023	70	409	172	44	11	1	1,730	10	•
7	COUPLIER COUPLING ACCOUNTS	806	243	47	45	2	1	60		906		•
			49	3		•	•	1	. 0	80		•
	CONSCION ASSISTANCE	23	20			•	•			33		•
10	COURCIAN	33	20	3	2	•	•	•	•	33	•	
11			•	- 0		0	- 0		- 0	0	_ 0	
12	TOTAL RESCENSE PROP. TAXBS	12,790	6,800	419	2,404	1,549	895	85		11,099		605
13		11,520	8,704	345	2,202	1,431	600	12	•	10,989		605
14	COUNCERA BERNARE	897	420	55	50	•		69	•	597		•
15		673	294	19	192	116	05	•	•	673	•	•
	PANNOLA TAXBO											
16	PRODUCTION	2,047	1,000	59	300	274	170	1	1	1,901	62	64
	DEPAIL JURISDICTION											
17	Dibitio		943	55	295	249	192		1	1,780		
1.0	THE RESIDENCE OF THE PARTY OF T		68	•	33	25	10	1	•	144		
19	TOGORNEZ DE JON	122	60	•	22	16	•			110		
20	DISTRIBUTION	533	316	37	106	36		20		531		•
21	DESIGNO	347	204	14	02	35		2		349		
33	CONTRACT	106	112	23	24	1	•	26	0	100		
23	CONTROL ACCOUNTS	462	400	40	20		•	4		483		. 0
24	CUSTOMIR ASSESSANCE	272	227	29	14			2		272		•
25	CHICAGO	272	227	29	14		•	. 2		272		
26		- 0		- 0	_ 0						_	-
27	SUSSOERE BLES. PAYROLE TAX		2,019	160	950	320	167	35	1	3, 290		92
20	DESTRUCTION OF THE PROPERTY OF	2,370	1,207	72	459	300	169	2	. 1	2,210		92
29	COPPOSED	960	747	92	66	3	•	32	0	940		•
30	B6841	146	65	4	33	25	10	1	0	140		•
31	BOCK UATROLL ADJOURNMENT	(97)	(41)	(3)	(22)		(13)	(1)	0			
32	HET BLEC. PATROLL TAXES	3,359	1,978	165	536	311	174	34	1	3, 190		92
33	DERMO	2,370	1,207	72	459	300	169	2	1	2,210		92
34	COUPLINED.	940	747	92	66	3		32	•	940		•
35	SECOND T	48	24	1	11		3	0	0	41		0

34

GULF POWER COMPANY
Witness: O'Sheasy
Exhibit No. \_\_\_(MTO-1)
Schedule 1

## COLF POWER COMPANY 12 MONTHS MEDIES DECEMBER 31, 1969 12/13 DESCRIPTION W/O NUMBER DISTRIBUTION STITEM ANALYSIS OF TAKES OTHER THAN ENCORE TAKES (\$000'S)

LINE		HOURS BLEUTREC	PASSE	RASS	RACEL	PARES	RACES	RATE	Man	PEPALE	ALL OFFER	BOMES CHILL	
(1)	DESCRIPTION	CTITIS!	88		GS-0	LP & LPT	PET	OB	08-111	SSERVE CO.	SERVICE	BALRS	
(7)	(8)	(3)	(4)	(5)	(6)	m	(a)	(10)	(11)	(12)	(13)	(14)	
36	GROOM ENCHIPS TAX	6,104	3,291	374	1,279	730	413	89		6,104	۰		
37	FLA DEG. COOK. ASSESSMENT	200	111	13	43	25	14			209			
30	BOOR BEV. & FRAM. REV. ADJ	(337)	(88)	(4)	(20)	(32)	(17)	(1)		(127)			
39	PURE DELACTED DOV. TRANS	(2,396)	(1,270)	(148)	(493)	(203)	(140)	(34)	(3)	(2,395)			
40	DOUGH REPORTED GARDS	3,671	2,072	230	799	450	250	97	•	3,071	•	•	
41	NUMBER SOURCE PROPERTY.	192	100			26							
63	FLA. FRANCISCO TAX	4,019	2,964	292	997	569	16 322	69		106			
43	MISCHILLMHOUS TAXES	207	125	10	34	20	12			4,019			
	DETROID	140	76		20	10	10			203 136			
44	COSTON	50	43									Marin Assessed	
86										50			
67	SOURL OFFICE SERVICE	8,220	2,700	300	1,069	615	390	n	:	8,208	10	-:	
60	PRINCESIE FOR REPURSERY	(4, 619)	(2,864)	(292)	(997)	(969)	(322)	(69)	(6)	(4,019)			
49	SOURCE SERVICE COMME THAN THE	29, 419	10,778	630	3,011	2,394	1,367	170	13				
80	DODGE OF THE PARTY AND ADDRESS OF THE PARTY AN	14,222	7,167	427	2,727			14	***	19,310	404	697	
81	COSTONER			199		1,775	1,004			13, 131	604		
-		1,996	1,212		120			103		1,598	•	•	
52 53	NEVENTR BILLIAND	731	334	20	165	126	91			731	•		
		3,671	2,072	230	799	450	250	57		3,871	•	•	

Florida Public Service Commission
Docket No. 891345-E1
GULF POWER COMPANY
Witness: 0'Sheesy
Exhibit No. (MTO-1)
Schedule 1 Pag

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## GULF POWER COMPANY 12 MONTHS ENDING DECEMBER 31, 1989 12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Line		Footnote Text
1.	(A)	Retail jurisdiction sum of Lines 2 and 3; Total All Other Allocated per Level 1 Demand Allocator; UPS directly assigned.
2.	(B)	
3.	(c)	
4.	(D)	
•		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.
		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)	Allocated per Retail MWH Sales.
36.	(3)	Allocated per Retail Revenue from Sales.
37.	(3)	
38.	(I)	
39.	(K)	Retail portion allocated per Retail Revenue from Sales; Total All Other Assigned.
41.	(B)	The Milyan Control of the Control of
42.	(3)	
43.	(H)	
44.	(H)	
45.	(H)	
46.	(H)	
48.	(3)	

### QULF POWER COMPANY 12 MONTES MEDING DECEMBER 31, 1909 12/13 DEMOND ALLOCATION W/O MINISHEM DISTRIBUTION SYSTEM LIME ALLOCATORS AND PRICEPTAGES

					PTIME WPPANTS	LOGIN WIND LAND	CORN T SERVICES				
1.134R 100. (1)	DRACKUPTEON (2)	ELECTRIC STREET (3)	PASTR (4)	RATE GB (S)	RATE GS-D (6)	RATES LP & LPT (7)	PATE (9)	08 (10)	08-III (11)	SERVICE (12)	ALL OFFER SERVICE (13)
1	BURNET - LEVEL 1	0,346,767	3, 549, 502	225,049	1,020,016	1,393,529	1,017,115	47,331	7,206	0,000,620	250, 139
2		1.000000	0.4276508	0.0270583	0.2190009	0.1669543	0.1218574	0.0056706	0.0008729	0.9690732	0.0309268
3	MAN BALLO	7,610,443	3, 299, 220	200,749	1,689,993	1,330,580	907,271	43,747	6,734	7,566,302	252,141
4		1.000000	0.4219802	0.0266996	0.2161547	0.1701848	0.1262746	0.0055954	0.0000613	0.9677505	0.0322495
	O MINIO										
8	REVERS 1 6 2	1,305,667	721,000	41,791	271,706	190,470	116,020	217	840	1,342,253	43,414
6	•	1.0000000	0.8203335	0.0301595	0.1960832	0.1376016	0.0037286	0.0001546	0.0006062	0.9486692	0.0313300
7	LEVEL 3	1,162,622	707,631	41,017	266,455	120,577	26,085	213	824	1,162,622	
	•	1.0000000	0.6005635	0.0352737	0.2291451	0.1036934	0.0224325	0.0001832	0.0007086	1.0000000	0.000000
	INCO DEMEND										
9	LEVEL 4	1,627,216	945,635	60,627	302,503	183,802	32,951	13,273	945	1,627,216	
10	•	1.0000000	0.5007600	0.0421745	0.2351151	0.1129549	0.0202499	0.0001569	0.0005007	1.0000000	0.0000000
11	LEVEL S	1,426,134	909, 634	66,046	366,044	70,724		12,776	910	1, 426, 134	
12	•	1.000000	0.6370321	0.0463112	0.2566687	0.0495914	0.000000	0.0009585	0.6606381	1.0000000	0.0000000
	AVERAGE NO. OF COUTCOMES	_									
13	LEVEL 4	204,680	240,906	21,500	10,317	129	2	3,494	324	284,680	0
14		1.0000000	0.0742361	0.0755315	0.0362407	0.0004531	6.0000076	0.0122734	0.0011301	1.0000000	0.0000000
15	LEVEL 5	204,619	248,906	21,507	10,293	99	0	3,494	324	204,619	0
16	•	1.0000600	0.6745225	0.0755642	0.0361641	0.0003330	0.0000000	0.0122761	0.0011304	1.0000000	0.0000000
17	TOTAL	294,705	248,904	21,500	10, 322	139	6	3, 494	324	294,699	6
18	•	1.0000000	0.8742993	0.0799449	0.0362551	0.0004882	0.0000211	0.0122724	0.0011300	0.9999769	0.0000211

## GULF POWER COMPART 12 HOWERS ENDING DECEMBER 31, 1909 12/13 DESGRID ALLOCATION W/O HINDERS DISTRIBUTION STREET LINE ALLOCATORS AND PRACESSTREES

The Control		SOURCE SERCERIC								BOSAL	LATOR
1200	DOSCRIPTION		DATE .	RASE	EASTE GO-D	LP 4 LPT	PER	COS	08-111	RETAIL	ALL OTHER
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	(10)	(11)	(12)	(13)
		107							,	(40)	
	ANALYSIS AND WARE										
20	PRODUCTION REMAIN JUNIOUSCEPTON	19,881	10,033		3,060	2,734	1,694	12	12	10,930	613
207	12/13 DESIGNED BELLESIO		9,390	544	3,539	2,483	1,511		11	17,481	
21	1/13 DEDGT BELASED		643	41	329	251	183	•		1,497	
22		1.0000000	0.5131707	0.0299217	0.1978415	0.1398394	0.0066452	0.0006138	0.0006138	0.9686461	0.0313539
23	TRANSPISSION	1,130	594	34	223	197	93		•	1,103	35
24		1.0000000	0.5237290	0.0290770	0.1959578	0.1379613	0.0017223	0.0000000	0.0000000	0.9692443	0.0307557
	DISTRIBUTION										
28	DENAMO	3,488	2,030	141	612	352	76	23	1	3,435	20
26	COUPONEIR	1.000	1,122	227	239			252		1,040	
27	SOUN DISTRIBUTION	8,303	3,190	360	1,051	360	78	275	1	5,263	20
20	•	1.0000000	0.5940034	0.0693947	0.1901097	0.0678861	0.0167097	0.0510874	0.0001806	0.9942205	0.0037715
29	COSTONER ACCOUNTS	4,004	4,002	395	278	10		41		4,001	
30		1.0000000	0.0455454	0.0022231	0.0570604	0.0037469	0.6004163	0.0007427	0.0000326	0.9993735	0.0006245
	COUPOIGN ASSISTEMES										
31	CONSTINENT	2,713	2,270	200	137	1		16	1	2,713	
32				- 0	- 0		_ •	- 0	_ 0	- 0	
33	TOTAL COSTUME LOST.	2,713	2,270	200	137	1		16	1	2,713	•
34		1.0000000	0.0367121	0.1061355	0.0504976	0.0003686	0.0000000	0.0038973	0.0003686	1.0000000	0.0000000
	SUPPORTE SALARING & SEASO								1000	2002	
35		22,687	12,614	719	4, 574	2,992	1,682	26	12	22,019	640
36		9,365	7,454	910	654	27		310		9,362	,
37		1,457	643	- 41	329	251	103	- 9		1,497	- 0
39	eassant correctes e arms	33,800	20,111	1,670	8,887	3,270	1,867	345	16	32,630	671
29		1.0000000	9.6001671	0.0498374	0.1650360	0.0975057	0.0557164	0.0102937	0.0005372	0.9799755	0.0200245
40	ADMINISTRATIVE & COMMAL	10,783	6,472	537	1,700	1,092	601	111		10,967	216
41		1.0000000	0.6002040	0.0490006	0.1698166	0.0975610	0.0337359	0.0102949	0.0005564	0.9799688	0.0207315
42	TOTAL SALARIES & TROPS	44,292	26, 983	2,207	7,345	4,322	2,468	456	24	43,409	887
43	•	1.9000000	0.6001761	0.0497284	0.1658313	0.0975797	0.0557211	0.0102953	0.0005419	0.9799738	0.0200262

Vitness: O'Sheesy Exhibit No. (NTO-1

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GULF POWER COMPANY

12 MONTHS ENDING DECEMBER 31, 1989

12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

Line		Footnote Text
1.	(A)	Energy at point of generation.
2.	(B)	Percent of above lines total.
3.	(C)	
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)	Noncoincident peak demand at level 4.
10.	(B)	The state of the s
11.	(G)	Noncoincident peak demand at level 5.
12.	(B)	The state of the s
13.	(H)	Average number of customers at levels 4 & 5.
14.	(B)	motogo moment or outstanding at 181628 4 2 5.
15.	(I)	Average number of customers at level 5.
16.	(B)	
17.	(3)	Total average number of customers at all levels.
18.	(B)	Total divide industrial of descents at all levels.
19.	(K)	Retail Jurisdiction sum of lines 2 & 3; Total All Other
	,	and Total Retail Service Allocated per Level 1 Demand Allocator.
20.	(L)	Allocated per level 1 Demand Allocator.
21.	(M)	Allocated per level 1 Energy Allocator.
22.	(B)	
23.	(N)	Allocated per Total Transmission O & M Expense excluding UPS.
24.	(B)	
25.	(0)	Allocated per Distribution O & M Demand piece excluding UPS.
26.	(P)	Allocated per Distribution O & M Customer piece excluding UPS.
28.	(B)	
29.	(0)	Allocated per Customer Accounts Expense excluding UPS.
30.	(B)	
31.	(R)	Allocated per Customer Assistance Customer piece excluding UPS.
32.	(S)	Allocated per Customer Assistance Energy piece excluding UPS.
34.	(B)	
40.	(T)	Allocated per Subtotal Salaries and Wages.

# GULF POWER COMPANY 12 MONTHS ENDING DECEMBER 31, 1984 COMPLIANCE STUDY 12/13 DENAMB ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM LINE ALLOCATORS AND PERCENTAGES

LINE 800. (1)		PERCEIPTION (2)	TOTAL ELECTRIC RATE SYSTEM RS (3) (4)		RATE GS (5)	RATE GS-D (6)	RATE LP (7)	RATE LPT (8)	RATE PHT (9)	RATE OS (10)	RATE 08-111 (11)	TOTAL RETAIL SERVICE (12)	ALL OTHER SERVICE (13)	
	1 2	EHERGY - LEVEL 1			164,854 0.0261336	1,191,213 0.1888379		767, 171 0.1216164	764,157 0.1211386	36,127 0.0057271	3,718 0.0005894	5,973,193 0.9469050	334,930 0.0530950	
	3 4	MM SALES	5,894,596 1.0000000	2,519,599 0,4274422	152,286 0.0258348	1,100,604 0.1867141	295,554 0.0501398	733,007 0.1243524	734,362 0.1245822	33,372 0.0036615	3,434 0.0005836	5,572,218 0.9453096	322,378 0.6546904	
	5 6 7 8	CP DEBMB LEVELS 1 & 2 X LEVEL 5 X	1,006,583 1,0000000 850,255 1,000000	547,873 0.5226228 550,043 0.6469153	25, 128 0.0231257 24,339 0.0286255	198,608 0.1827822 192,372 0.2262521	37,501 0.0345128 33,210 0.0390509	111,073 0.1022223 48,411 0.0569370	87,574 0.0805958 0 0.0008000	1,501 0.0013614 1,454 0.0017101	0.0004049 426 0.0005010	0.9476478 810,255	0	
40	9 10 11 12	LEVEL 4 LEVEL 5	1,219,264 1,0000000 1,101,541 1,0000000	745,369 0.6113270 726,154 0.6574009	50,134 0.0411182 48,707 0.0442171	201,377 0.2307761 270,912 0.2459391	51,631 0.0425101 39,129 0.0355221	81,383 0.0667476 9,730 0.008331	0.000000.0	8,691 0.0071281 8,444 0.0076656	479 0.0003029 465 0.0004221	1,101,541	0.0000000 0.0000000	
	13 14 15 16 17 18	AVERAGE NO. OF CUSTOMERS  LEVEL 4  LEVEL 5  TOTAL  X	234,951 1.0000000 234,892 1.000000 234,978 1.000000	207,475 0.8830545 207,475 0.8832783 207,475 0.8829550	16,698 0.0710701 16,698 0.6710889 16,698 0.0710620	8,142 0.0346540 8,116 0.0345520 8,143 0.0346543	0.0004426 87 0.0003704 108		0.0000000 0.0000000 4 0.0000170	2,302 9.0101303 2,302 9.0101408 2,302 9.0101371	129 0.0005491 129 0.0005492 129 0.0005490	234,951 1.0000000 234,892 1.000000 234,967 0.9999532	0.0000000 0.0000000 11 0.000048	

# GULF POWER COMPANY 12 MONTHS EMDING DECEMBER 31, 1984 COMPLIANCE STUDY 12/13 DEMAND ALLOCATION M/O MINIMUM DISTRIBUTION SYSTEM LINE ALLOCATORS AND PERCENTAGES

LINE 80. (1)	6ESCRIPTION (2)	ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	GS-D (6)	RATE LP (7)	RATE LPT (8)	PRT (9)	05 (10)	08-111 (11)	TOTAL RETAIL SERVICE (12)	ALL OTHER SERVICE (13)	
19	SALARIES AND UNGES PRODUCTION	9,887	5,099	251	1,812	353	1,026	827	17		9,369	518	
	RETAIL JURISDICTION												
20	12/13 DENAND RELATED		4,769		1,668	315	933	735	13	4	8,648		
21	1/13 ENERGY RELATED	1 0000000	0.5157277	0.0233640	0,1832710	0.0357034	0,1037726	0.0036452	0 001710		721		
23	TRANSMISSION	1,042	549	24	191	0.0337030	107	83	0.0017194	0.0001010	0.9476000		
24	and the second second	1,0000000	0.5268714	0.0230526	0.1833013	0.0335893		0.0796545	0.0009597	0,0000000	0.9500960	0.0499040	
22 23 24 25 26 27	DISTRIBUTION										4.7300700	0.0177040	
26	DENAID	2,608	1,586	99	589	109	153	29	15	1	2,581	27	
24	CUSTORER	1,784	1,087	211	235		3	1	244	0	1,784		
20	TOTAL DISTRIBUTION	4,392	2,673	310	0.1876138	112	0.0355191	30	259		4,365	27	
27	CUSTONER ACCOUNTS	3,538	3,023	9.9793829	9.18/9138	0.0255009	0.0333191	0.0068306	0.0589709	0.0002277	0.9938525	0.0061475	
28	2	1.0000000	0.8541549	0.000344	0.0522896	0.0011306	0.0022612	0.0002826	0.0070641	0.0005453	3,533 0,9985848	0.0014132	
28	CUSTOWER ASSISTANCE	111	***************************************					A. S. S. D. S. S.		0.000000	0.7703000	0.0016132	
30	CUSTORER	473	317	102	50	1		. 0	3	. 0	473		
31	EMERGY	2,204	997	60	435	117			13	_ 2	2,204	. 0	
32	TOTAL CUSTOMER ASST.	2,677	1,314	162	485	118	290	290	16	5		0	
33 34	TOTAL SALARIES & WAGES	1.0000000	0.4908480	0.0000100	0.1811/30	0.0440/92	0.1083302	0.1083302	0.0059768	0.0037471	1.0000000	0.0000000	
35	DENAID	12,816	6,904	334	2,448	459	1,193	847	29		12,219	597	25
36	CUSTOMER	5,795	4,426	599	470	8	11	2	272	;	5,790	241	9
37	ENERGY	2,925	1,327	80	579	155	383	382	17	ž	2,925		N
38	TOTAL SALARIES & MAGES	21,536	12,657	1,013	3,497	622	1,587	1,231	318	9	20,934	602	
39	1	1.0000000	0.5877136	0.0470375	0.1623793	0.0255519	0.0736906	0.0571601	0.0147660	0.0004179	0.9720468	0.0279532	2

1		GULF POWER COMPANY Before the Florida Public Service Commission
2		Supplemental Direct Testimony of
3		Jack L. Haskins In Support of Interim Rate Relief
4		Docket No. 891345-EI Date of Filing December 15, 1989
5	Q.	Please state your name, business address, and
6		occupation.
7	A.	My name is Jack L. Haskins. My business address is
8		500 Bayfront Parkway, Pensacola, Florida 32501. I am
9		Director of Rates and Regulatory Matters at Gulf Power
10		Company.
11		
12	Q.	Are you the same Jack Haskins that has prefiled direct
13		testimony in this docket in connection with Gulf Power
14		Company's request for permanent rate relief?
15	A.	Yes.
16		
17	Q.	What is the purpose of this supplemental direct
18		testimony?
19	A.	The purpose of this supplemental direct testimony is
20		to address how the Company's request for immediate
21		interim rate relief should be allocated among the
22		Company's existing rate classes. This testimony is in
23		addition to my other set of direct testimony prefiled
24		in this docket, which should also be considered in
25		

connection with the Company's Petition and Request for 1 Interim Relief. 3 For what interim relief amount have you designed rates? 5 The amount is \$22,847,000 as stated in Mr. McMillan's A. Interim Schedule 4 and in Gulf's Petition. 7 8 How would you propose to implement the interim rate 9 0. 10 request? My Exhibit \_\_\_(JLH-li) details the allocation of the 11 A. \$22,847,000 to rate class. From Exhibit \_\_\_(JLH-1), 12 Schedule 1, I took the proposed revenue increase 13 (Column 3), without the reduction in rate class OSIII 14 or no increase to rate class GS, developed a 15 percentage of the total, and then applied that 16 percentage to the Section 366.071 interim request. I 17 then developed a percentage to be applied to present 18 rates to achieve these new revenue targets. 19 20 Is this procedure different from that prescribed in 21 0. Rule 25-6.0435 F.A.C.? 22 Yes. Rule 25-6.0435 P.A.C. requires that an interim 23 increase pursuant to Section 366.071 F.S. be spread 24 among all rate classes on a uniform percentage of base 25

revenues. Such an allocation would be inequitable in 1 the present case, because, under the proposal for 2 permanent relief, certain rate classes have been 3 designated to receive either no increase or a decrease 5 in base rates in order to achieve the goal of moving class rate of return indices closer to the system average. If an interim increase were spread across 7 the board, the rate of return indices for these rate 8 classes would remain at their present levels. 9 Both Staff, as indicated in past recommendations, 10 11

and the Company believe that giving any increase to the classes not slated for an increase in the request 12 for permanent relief would be unduly discriminatory 13 because these rate classes have rates of return which 14 are too high on a relative basis, when compared to the 15 other rate classes. The interim increase requested by 16 the Company should be allocated in a manner that moves 17 class rate of return indices closer to unity, except 18 that no class should receive a decrease. The 19 Company's proposed interim rate schedules achieve this 20 goal. 21

22

- 23 Q. How does Gulf propose to recover the interim from the 24 present rate schedules?
- 25 A. For simplicity and efficiency of implementation, Gulf

Docket No. 891345-EI Witness: Jack L. Haskins Page 4

proposes that the percentage adder should apply to the 1 total bill for each customer calculated under existing 2 rates. This has the same effect as increasing each 3 base rate component by the same percentage, in that there is no change in rate structure within a rate 5 class, and all customers within a rate class would 5 experience the same percentage increase in their base 7 rate bills. Gulf's proposal also enjoys the advantage 8 that it is simpler to explain and easier for the 9 customers to understand. 10 11 Does this conclude your supplemental testimony? 12 Yes, it does. A. 13 14 15 16 17 18 19 20 21 22 23 24 25

#### AFFIDAVIT

STATE OF FLORIDA )
COUNTY OF ESCAMBIA )

Before me the undersigned authority personally appeared Jack L. Haskins, who first being duly sworn, says that he is the witness named in the testimony to which the Affidavit is attached; that he prepared said testimony and any exhibits included therein on behalf of Gulf Power Company in support of its petition for an increase in rates and charges in Florida Public Service Commission Docket No. 891345-EI; and that the matters and things set forth herein are true to the best of his knowledge and belief.

Dated at Pensacola, Florida this 8th of December, 1989.

Jack L. Haskins

MATHOR WOTEN

Sworn to and subscribed before me this day of December, 1989.

Notary Public

MY COMMISSION EXPIRES MAY 18, 1991

TOTAL PRESENT PRESENT AND TOTAL FILL INCREASE PRESENT UNSTLLED UMBILLED PROPOSED REGUEST (1) INTERIM REVENUE REVENUE REVERSES ...... (4) (5) (7) (1) (2) (3) (6) (8) (1,062,771) 125,343,092 \$140,617,973 RS/251 \$17,538,000 66.9% \$15,274,881 \$126,405,863 4,642,000 17.7% 94,042,992 (549,083) 49,620,732 \$53,663,724 8.1478% GSD/GSDT 50,169,815 LP/LPT 3,397,000 12.9% \$2,958,648 27,949,446 (353,960) 27,595,486 \$30,554,134 10.7215% PK/PXT 469,000 16,075,968 \$16,484,448 2.5409% 051 & 11 3,404,673 \$3,559,505 186,000 0.7% ...... \$26,232,000 \$22,847,000 \$224,005,765 (\$1,972,981) \$222,032,784 \$244,879,784 CONSTRUCCT SECRETARIES SECRETARIES DESCRIPTIONS DESCRIPTIONS

(1) NO INTERIN ALLOCATED TO RATE GS AND OSIII SINCE THESE CLASSES ARE DESIGNATED TO GET A DECREASE OR NO INCREASE UNDER GULF'S PROPOSAL FOR PERMANENT RELIEF. rida Public Service Commission ket No. 891345-EI F POWER COMPANY ness: Haskins

### Docket No. 891345-EI Minimum Filing Requirements

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### Docket No. 891345-EI Minimum Filing Requirements

#### Index

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EVALUE OF	e 6-1 B9 Jurisdictional Factors	INTERIN REVENUE REQUIREMENTS INCREASE REQUESTED	PERIOD END	Page 1 of
	PODLIC SERVICE COMMISSION EXPLANATION:	Provide the calculation of the requested requirements increase.		yoe of Bata Shown: historical Test Year Ended 9/30/89
SPAN	: GULF POWER COMPANY			Projected Test Year Ended
OCKET	W.:011345-E1			A. E. Scarbrough
Line	Boscription	Source	Basel	(000)
ī.	Jarisofitional Adjusted Rate Sase	Schedule 6-2		902,767
2.	Rate of Return on Rate Base Requested	Schedule G-38		0.201
3.	Jurisdictional Income Reseasted	Line I = Line 2	•	74,744
4.	Jurisdictional Adjusted Not Operating Inc	one Schedule G-14		40,742
5.	Income Deficiency (Excess)	lim 1 - lim 4		14,002

Line 4/Line 1

Schedule 6-37

Line 5 x Line 7

Schedule 6-44

Line 8 + Line 9

6.732

1.631697

22,847

8 22,847

Supporting Schedules: 6-2,6-14,6-37,6-38,6-44

Earned Rate of Meturn

Attrition Allowance

Not Operating Income Multiplier

Rovense Deficiency (Escess)

Revenue Increase Requested

Recap Schedules:

Schedule 6-2 89 Jurisdictional Factors

INTERIN ADJUSTED RATE BASE PERIOD ENG

Page 1 or 1

FLORIDA FUBLIC SERVICE COMMISSION

COMPANY: SULF POWER COMPANY

ESFLAMMIDM: Provide a schedule of Period End rate base as adjusted for the test year, and the prior year if the test year is projected. Provide detail of all adjustments on Schedule 6-3.

Type of Bata Shown: Mistoric Test Year Ended Projected 1-st Year Ended Prior Year Ended Witness: R. J. McMillan

A. E. Scarbrough

9/24/89

BOCKET NO. 091345-E1

Adjusted Period End Rate Base (Thousands)

Line In.	Rate Bose Cooperants	Total Cospony per Books	Han- Electric Utility	Electric Utility (11 + (2)	Consission Adjustments Made in Lost Case as Applicable (Sch. G-4)	Adjusted our Commission (3)+(4)	Coopany Adjustments (Sch. 8-5)	Total Utility with Commission & Company Adjustments (5) + (6)	Unit Poorr Sales Rate Bose	Total Utility Adjusted for UPS (7) - 18)	Jurisdictional Rate Base Factor	Jorisdictional Utility Advest Per Cotsony & Consission (91 x (10)
1	Plant-in-Service	1,407,896	(2,3%)	1,407,500	(167)	1,407,333		1,407,333	140,340	1,266,993	0.9763753	1.257.061
2	Accomplated Provision for Depreciation & Americation	455,310	(643)	454,667	(110)	454,557		454,665	16,493	430,112	0.9755537	427,462
1	Met Plant-in-Service (1) - (2)	954,586	(1,753)	952,833	(57)	952,776	1401		123,847	820,001	0.9768097	809,459
•	Plant Hold for Future Dos	3,702		3,702		3,702		3,702		3,702	0.9751131	1,616
5	Construction Bort-in-Progress	13,860		13,060	(4,041)	9,011		9,011		7.011	0.9783397	8,814
٠	Plant Acquisition Adjustment	8,734		0.234		0.734		8,234	5,786	2,448	0.9763753	2,390
1	Met Utility Plant (31+141+(51+14)	180,382	(1,753)	978,629	(4,706)	973,773	(48)	ALC: N. P. S. O. S. D. S. C.	179,633	844,047	0.9768173	824,475
	Morting Capital Allowance	223,375	(7,840)	213,535	120,8721	184,663	(100,910)	83,753	3,395	80.338	0.9735434	78.232
•	Other Rate Base											
10	Total Rate Base 171 + (8) + (9)	1,263,757	(11,593)	1,192,164	133,7781	1,130,396	(100, 938)	1,057,429	133,020	924,400	0.9765329	902,767
11	Operating Incuse	83,635		£3,675	1,332	84.367	(2.370)		19,816	62.173	0.9769836	60,747
12	Rate of Return (11) / (10)	4.902		6.972		7.291		7.752		6.732		6. 73

Supporting Schedules: 6-3,6-4,6-5,6-6.6-7.6-14

Recap Schedules: 6-43

Schedule 6-3	89 Jurisdictional Factors	INTERIN RATE DASE ABJUSTMENTS		Page 1 of 2			
FLORIBA POOLIC SERVICE COMRISSION COMPANY: GULF POWER COMPANY DOCKET NO.091345-E1		EIPLAMMTION: List and explain all proposed a the Period End rate base for the test year, an year if the test year is projected. Calculate of each adjustment, assuming the requested rate expansion factor remain constant. List the ad Commission in the last case not proposed in the reasons for excluding them.	epact f by the and	Type of Bata Shown: Historic Test Year Ended 9/30/8 Projected Test Year Ended Prior Year Ended Witness: R. J. McMillan A. E. Scarbrough			
7.1		Rate Base Adjust (Thousands)	sents				
			(E)	(2)	(3) Jurisdictional Assumt of Adjustment	(4) Increase/ (Decrease) in Revenue	
Line Bo.	Adjustment Title	Reason for Adjustment or Daissian (provide supporting schedule)	Assunt (000)	Jurisdictional Factor	(1) x (2) (000)	Requirement (000)	
1	Non-Electric Adjustments:						
2	Plant-in-Service - Appliance Sales & Service	To exclude amounts from rate base associated with Non-Electric - Appliance Sales & Service.	(2,396)	1.0000000	(2,3%)	12721	
. 3	Depreciation Reserve - Appliance Sales & Service	To exclude accounts from rate base associated with Mon-Electric - Appliance Sales & Service.	40	1.0000000	413	n	
•	Morting Capital Adjustments per MFR 6-7	To exclude amounts from rate base associated with Mon-Utility investments.	(9,840)		(9,846)	(1,118)	
5	Total Non-Electric Adjustments		(11,593)		(11,593)	(1,317)	
	Commission Adjustments:						

To exclude amounts associated with Plant

Bansel Coal Cars that are recovered through the Fuel Adjustment Clause.

~

Coal Cars

Depreciation Reserve - Plant Daniel

P. 444 C. W. W. W. C. W.	89 Jurisdictional Factors	ENTERIN RATE BASE ADJUSTMENTS	PERIOD END		•	age 2 of 2
PLUMINA PUNCIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY BUCKET NO. 091345-E1		ETPLANATION: List and explain all proposed a the Period End rate base for the test year, an year if the test year is projected. Calculate of each adjustment, assuming the requested rat expansion factor remain constant. List the ad Commission in the last case not proposed in th reasons for excluding them.	pact by the	Type of Bata Shown: Historic Test Year Ended 9/30 Projected Test Year Ended Prior Year Ended Bitness: R. J. RcMillan A. E. Scarbrough		
		Rate Bose Adjust (Thousands)	aents			
			(1)	(2)	(3) Jurisdictional Assumt of Adjustment	(4) Increase/ (Decrease) in Revenue
Line Sp.	Adjustment Title	Reason for Adjustment or Coissian (provide supporting schedule)	Assunt (000)	Jurisdictional Factor	PROPRIESTO CONTRACTOR DE LA CONTRACTOR D	Requirement (900)
	Commission Adjustments, continued					
•	Plant-in-Service - Leisere Labes	To reduce plant-in-service in accordance with commission order 14030	(167)	0.9920261	(166)	(19)
•	Depreciation Reserve - Leisere Labos	To reduce depreciation reserve in accordance with commission order 14030	25	0.992021-1	75	,
10	Construction Nort-in-Progress	To exclude from rate base CMIP eliquible for AFUNC.	(4,807)	0.9783397	(4,794)	(539)
11	Morting Capital Adjustments per MFR 6-7	To properly state Working Capital.	(20,872)			(3,021)
12	Total Commission Adjustments		(33,778)		(31,392)	(3,567)
13	Company Adjustments:					
14	Accumulated Deprec. Investigation	To exclude amounts associated with the Corporate Investigation	(48)	0.9940381	(48)	(5)
15	Working Capital Adjustments per	To properly state Morting Capital.	(100,910)	0.8104747	(81,785)	(9,292)

Supporting Schedules: 6-7,6-38

Recap Schedulen: 6-2,6-43

(81,833)

\*\*\*\*\*\*\*\*\*

(9,297)

...........

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\*\*\*\*\*\*\*\*

(100,958)

Schedule 6-4 87 Jurisdictsonal Factors

INTERIN COMMISSION RATE BASE ADJUSTMENTS PERIOD END

Page i oi i

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: BULF POWER COMPANY

EMPLAMBATION: List all promoted Commission admissions to the Period End rate base for the test year, and the prior year of the test year is projected.

BECKET NO. 071345-E1

Type of Bata Shown: Historical lest tear Ended 9/20/89 Projected lest tear Ended Prior tear Ended University 8. J. HcMillan M. E. Scarbrough

Line	Mjesteeske	Plant-in- Bervice	(2) Accustated Provision for Bopreciation & Appreciation	(3) Bet Plant- in-Service (1 - 2)	Plant Held For Fotore Use	Construction Bork-in- Progress	Nuclear Fuel - No AFUEC	tr) Ret Utility Plant (3+0+3+6)	Rorting Constal Allowance	Other Rate Bese Stees	Total Rate Base (7-8-9)
1	Plant Baniel Coal Cars	•	65	/ <b>5</b>	•	•	•		•	•	85
1	Lessere Lakes	(167)	75	(142)		•		t142)	•	•	(145)
3	Construction Work-in-Progress	•	•	•	•	(4,507)	•	14,899)	•		14,8491
•	Corting Copital Adja. per CFR 6-7 Blackmeter Cooling Lake & Funded Fraperty Inserance Temporary Cash Investments		•					•	(3,320)		13,320
١,	Notes Receivable	•							(36)		(36)
•	Lean to Explorer		•			•	•	•	(1.232)	•	(1,232)
,	Interest & Dividend Receivable			•	•			•	11300	•	(130)
10	Carvville Sub. Study-Pusp				•	, .	•		14501		14501
11	Boarsetized Date Case	•	•				•	•	(334)	•	(334)
12	Fact & Conservation Overrocovery		•	•	•	•			(1,695)		11,6951
13	Cost Inventory Adjustant		•		•	•	•	•	(2,336)	•	(2,336)
14	Total Comession Adjustments	(167)	110	(57)		14,849)		(4,906)	(20,072)	0	(33,770)

Supporting Schedules: 6-7

Recas Schedules: 6-2

•			в	
•	•	п	•	
	•			
7	770			

INTERIS COMPANY MATE BASE ABJUSTMENTS PERIOD END Page 1 of 1 Schedule 6-5 89 Jurisdictional Factors FLORISM FUNLIC SERVICE COUNTSSION ESPLANNIES: List all proposed Company adjustments to the Period End rate hase for the test year, and the orier Historical Test Year Ended 9/30/89 Projected Test Year Ended COMPANY: GULF POWER COMPANY year of the test year is projected. Prior Year Ended Bitness: R. J. McRillan BOCKET NO.891345-E1 A. E. Scarbrough (2) (4) 151 (1) (8) (9) (10) 111 (2) Accumulated Mitity Morting Other Total Bot Plant-Plant Construction Provision for Rate Base Plant Capstal Rate Base Line Plant-in-Depreciation in-Service **Held For** Acquisition 17+8+97 Adjustments & Apprization (1 - 2) Future Use Progress Ad pust aget (3+4+5+6) Allgeance Iteas Service Accomplated Degree, Investigation Morking Capital Adjs. per NFR 8-7 13471 (347) far Products Bill Croust (49.1601 149,1601 Plant Seniol Coal Buyest 154.7601 154,7601 Postody Coal Buyout Corporate Lougstigation & Acid Rain (106) 11061 Esployee Lasset & Risc. 1241 Baniel Tree to & Scherer Coson F&C Rossanto Advance 2,779 2,779 710 710 Peabndy Presevent (100,710) (100,950) Total Coopeny-Proposed Adjustments ADDRESSED STREET, STRE

Supporting Schedules: 8-7

ecap Schedules: 6-2

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8	2	ĸ	3		ı
	a	٦	8	2	۰

FLORIDA PUBLIC SERVICE CONTISSION COMPANY: GULF POWER COMPANY DUCKET NO.:1891345-E1		factors fo	EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.			Type of Bata Shown: Historic Test Year Ended 9/30/ Projected Test Year Ended Prior Year Ended Witness: R. J. McMillan O. T. O'Sheesey		
			989 JURISDICTIO	INL FACTURS				
Line to.	Description	RETAIL	OTHER/ UNDLESALE					
1	NATE MALE							
	PLANT IN SERVICE							
	PRODUCTION	6,7484670	0.0313310			Transfer Tr		
	TOMOGRESSION	9.9692922	0.0207078					
	DISTRIBUTION	0.9920261	0.0079739					
	CEN	0.9799741	0.6200237					
	OVERALL	0.9763753	0.0236297					
8	ACCUMULATED REPRECIATION							
	PRODUCTION	0.9484400	0.0313320					
	TRANSMISSION	0.9692326	0.0307674					
	DESTRIBUTION	0.9940381	0.0039619					
	CENT	0.9799749	1250050.0					
	OVERALL (JUST ELECTRIC)	0.9755537	0.0244463					
3	PLANT HELD FOR FUTURE USE	0.9751131	0.0240047					
•	CHIP NOT INTEREST BEARING	0.9763397	0.0216603					
5	MONITING CAPITAL							
	FIEL	9.968692	0.0313308					
	H L L - OTHER	0.9769415	0.0230385					
	PREPAYMENTS	0.9750000	0.0250000					
	MET CA & CL	0.9434084	0.0186475	0.0379421				
	PRELIM. SURVEY/MUCLEAR SITE	0.8103025	0.0261652	0.1635323				
	CLEARING ACCTS	0.9534313	0.0171569	0.0294118				

Schedule 8-6	07 Jurisdictional Factors	JURISDICTIONAL SI	EPARATION FACTOR	S - RATE BASE PERIOD END INTERIN RATE RE	LIEF		Page 2 of 2
FLORIDA PUBLIC SERVICE CONVISSION  CONVANY: GULF POWER CONVANY  DOCKET NO.		factors for	N: Provide a de r rate base for is projected.	velopment of jurisdictional separation the test year, and the prior year if the		Type of Bata Sh Historic Test Y Projected Test Prior Year Ende Witness: R. J. H. T.	ear Ended 9/30/0 Year Ended d
		ı	189 JURISDICTION	A. FECTIONS			
Line No. Descr	iplice	RETAIL	OTHER/ UNDLESALE				
NISC E HISC E	LLE SUBSURFACE EF, UR./CR. EF, CR. FUEL & CONSERVATION 1 BOUNGE RESERVE ITY INSURANCE RESERVE	0.0102650 0.0104662 1.000000 0.7516500 0.0427770	0.0265811 0.0261653 0.0177052 0.020000	0.1631538 0.1633665 0.0684360 0.1378222			
MPPLSI DIGITE	DAGE ADJUSTMENTS  MICE BALES & SERVICE  CORL CARS  HE LAKES - PIS/AD	9.768672	1.0000000 0.0212398 0.0079739				

<sup>.</sup> UPS ANDUNTS WERE DIRECTLY ASSIBNED FOR ALL ITEMS EXCEPT THE WORKING CAPITAL ITEMS WHICH MAVE A UPS FACTOR IDENTIFIED.

FLORIDO PUBLIC STRVICE CONVISSION

CEMPANY: GELF PENER CEMPANY

ESPLANNISM: Provide the 13 month average working capital allonance for the test year, and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes. Type of Beta Shoen: Historic Test Year Ended 09/30/89 Ustness: N. J. HcMillan A. E. Scarbrough

BOOKET 48.: 671345-E1

(2000)

	l trocal	13 Built Average Ending September 1989 Account	(1) (Steer levestamets	Correct Sesets	t31 Befored Behits	Ron-Corrent Liabilities	Correct Lisb. 232-242	661 Beforred Credits	(7) Total
ite le.	D.		194-129	131-174	107-109	229	Less 235, 230-100	236-523	10.000
!		Total Coopeny Morting Capital	3,224	177,945	112,432	(6,329)	(52,827)	(11,770)	823,375
ì		Less Ros-Electric Adjustments:							7,076
4	142-200,250,260	Accounts Neceivable-Appliance Sales & Service		9,076					113
\$	144-200	Provision For Micell. Accis. Appliance Sales & Serv.		(137)					17
	143-907, 908	Accounts Ancelveble-Bod Foro & Vision Design		179		well with the state of the stat			1,39
7	135-100, 156-100	Marchandiss-Appliance Sales & Service		1,394					16
	189-350,4	Leosabald Reprovements-Gerchandising			144			(837)	(83
*	523-650.4	Appliance Borrosty Reviews							
11		Loos Other Regulatory Adjustments:							3,30
12	120-051, 002	Blackwater Cooling Labe & Funded Property Insurance	3,224						17,32
13	129	Temperary Cosh Insentents		19,327					
14	INI	Rotes Receivable							1,8
15	143-120,120,600,981	Leans to Exployees		1,232					17
16	171	Interest & Bividonds Roceivable		139					
17	101-910	Air Products Bill Credit			347				
10	186-945,946	Coryville Subserface Study-Condensate Pump			450				47.10
19	189-735	Plant Societ Coal Support			47,160				
20	186-930	Postady Coal Daysol			54,760				54,71
21	105-990	Unaccriticed flate Cose			334				
22	106-911,914	Corporate Seventigation & Acid Rain			104				
2	184-918,994,997,10	OP Riscottanous Referred Babits			15				
25	106-905	Fuel & Conservation (Over)/Under Recovery			1,475				1,6
25	233-914,919, 101-9				1			(49)	
27	853-909	Successio Advance						(5,254)	12,7
20	853-430	Postody Propayment						(710)	17
27		Coal Investory Adjustment		2,336					2,3
30			************		************				*********
31		Total Cospany Adjusted Morting Capital		144,365	3,301	16,389	(32,827)	(7,445)	83,75
M 33		Loss that Pour Salos:							
39	151	Fuel Stack		3,798					3,7
35	154, 163	Other Reterials & Supplies		327					
34	165	Propayarets		53					
37		Other		645,5	956	1884	1 (8,8)0 1	(908)	(7
39		Total Company Adjusted Morting Capital Met of UPS		137,994	4,433	(5,505	1 (47,987)	(4,537)	90,3
40				0,977137	0.999323	0,990191	0.995676	0.960073	0.9735
41		Jurisdictional Factor							
43		Jurisdictional Adjusted Morting Capital		134,000	4,430	(5,451	The second secon	(4,276)	70,21

<sup>45 •</sup> Applicable Account Humbers Listed in Meadings and are listed by account on MFR 8-2a and 9-2b.

<sup>46 . .</sup> Allocated Per Jurisdictional Faction.

FLORIDA POR	IC SERVICE COMISSION	FEEL COST CONTRACTOR SERVICES AND AND AND ADDRESS OF THE	Provide period and balan accounts 120.1, 120.2, 120			Type of Data Shown: Historic Test Year En	ded 9/30/89
DEPARTS DE	F POWER COMPANY	and 120.6 for	the test year, and the po			Projected Test Year E	aded
MICKET NO. 1	191345-EI	II the test p	our is projected.			Hitness: A. E. Scarbr	
		(9000)		1			
	(A)	(9)	(6)	(0)	(6)	(F)	(0)
	Reclear Feet	Noctear Fuel	Huclear Fuel Ausenb-	Macteur Feet	Accusulated Provi-	Nuclear Feel Under	Not Nocioer
102	le Process	Stock Account 120.7	lies in Meacter 120.3	Speat Feel 120,4	sion for Amertizatio	Captial Leason 120.6	Fuel (63+(6)+(6)+(6)+(6)

朗 柳乳比喻

C

Schedule

INTEREM SYSTEM FLEEL IMMENTORY

Page 1 of 5

RESIDENCE DESIGNATION OF THE PERSON OF THE P

EMPLIBITION: Provide conventional fuel account balances in dollars and quantities for each fuel type by senth for the test year, and the prior year if the test year is projected. Include Natural Ses even though no immunitary is carried.

18:ve Units in Burrels, Tons, or MED.1

Type of Bota Shown: Historic Toot Year Ended Projected Test Year Ended Prior Year Ended Bitmoss: A. E. Scarbrough

9/39/89

COMPON'S GALF POSES CONTROLS DOCKET HOL I 891345-E1

MINE T	INC. OF VOICE	Sogin	ning Balan	60		Receipts		Feel Iss	utd To liter	eration	Feel 19	ened fifthe	rl	Invento	ry Rijests	god s	Ending	Balance		In-Transit	Ending Bal.
No.	Ronth	Units	(9990)	9/Unit	Units	(0000)	6/Unit	Units	(9000)	\$/@nst	Units	(9000)	S/Unit	Units	(1000)	6/(Init	Units	(0918)	\$/thit	(9898)	(句詩)
Coel	(Tem)																				4.7
1 2 3 4 5 6 7 8 9 10 11 12 13	Sup 85 Grt 65 Sur 65 Su	627, 119 886, 6325 888, 725 888, 725 884, 325 884, 325 884, 325 884, 325 887, 225 877, 945 691, 515	20,645 20,138 21,458 31,458 31,159 31,27 31,27 31,423 31,47 31,47	38. 432 39. 642 41. 376 43. 453 43. 453 43. 453 43. 453 43. 453 44. 387 44. 387 44. 182	245, 631 256, 862 285, 872 285, 825 285, 917 235, 391 243, 869 217, 385 162, 946 184, 716	18, 127 11, 841 9, 467 9, 612 9, 756 18, 625 12, 356 11, 159 7, 625 8, 238	41.155 45.753 44.959 44.4551 42.466 45.721 45.219 46.766	271, 289 185, 464 211, 639 226, 672 225, 919 231, 776 276, 498 275, 285 276, 295 287, 139	10,005 7,251 6,317 9,461 9,762 11,673 10,005 12,913 12,915 11,795	39.632 44.392 44.393 42.473 42.694 42.927 43.939 43.859 44.151	000000000000000000000000000000000000000		0. 000 0. 000	4,972 0 1,411 8 0 2,499 8 0 0 2,022 9 4,767	282 9 53 9 9 185 6 8 8 8 177 9	40, 529 6, 609 37, 552 9, 609 42, 579 6, 609 9, 609 91, 543 9, 609 37, 139 9, 609	805, 613 606, 675 665, 675 605, 175 606, 217 700, 225 606, 217 705, 915 671, 515 671, 681	至。1.33 37,453 37,453 37,250 37,250 37,28 37,23 37,23 37,47 38,47	39. 862 41. 394 42. 144 43. 455 43. 455 43. 466 43. 466 44. 166 44. 166 44. 166	1,624 5,246 5,515 5,519 5,192 5,741 4,846	31,655 44,784 41,744 41,765 44,953 44,953 33,38 31,74
14	Total				3,087,318	132,182		3,241,018	130, 399		0	0		15,662	655						
13	13 Rs. Reg.	847,833	35, 191	42,699	231,332	10, 163	43.964	249, 309	10,646	42.613			0.000	1,285	46	0.000	631,666	25,756	43.661	4,979	40, 735

All data shown is actual.

Supporting Schooles:

Recap Schedulos:

Schoolel 9

INTERIN SYSTEM FLEL INVENTORY

Page 2 of 5

9/39/89

FLETEN FILLT SERVICE CONTISTON CONTRACT: GULF POLES CONTRACT

BEDET NO. : 891345-ET

ENCOUNTER: Provide conventional fuel account balances in dollars and quantities for each fuel type by south for the test year, and the prior year if the test year is projected. Include Natural Eas even though no incombary is carried.

(Sive Units in Burrels, Tons, or MEF.)

Type of Beta Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Historics: A. E. Scarbrough

	FRUIN	Bogin	ning Bolen	CO.		Mocaripta		Feel Iss	and to Gen	eration	Feel 1s	seed little	-1	Invento	ry Adjusti	ged 5	Ending	Balance		In-Transit	Ending Bal.
Line No.	Henth	Units	(9000)	\$/Brit	Units	(10000)	9/Unit	Units	(9999)	6/Unst	Units	(9886)	\$/Unit	Units	(9889)	6/Unst	Units	(0000)	9/Unit	(9600)	(1000)
Less Si Cool	alfor (Tons)																				
1 2 3 4 5 6 7 0 9 10 11 12 13	Sup 88 Oct 88 Nov 88 Jan 89 Feb 89 Her 89 Her 89 Jun 89 Jun 89 Jun 89 Jun 89 Jun 89 Jun 89 Jun 89 Jun 89	201, 901 387, 925 276, 728 276, 728 276, 728 376, 676 382, 238 211, 542	19, 179 19, 376 19, 657 17, 639 16, 469 17, 663 28, 251 23, 919 24, 653 21, 266 16, 672 13, 737	50, 456 61, 600 61, 674 60, 600 59, 363 50, 160 60, 170 60, 170 60, 170 60, 173 61, 346 62, 443 63, 438	集记1.44份 1.44份 1.54份 1.56 1.56 1.56 1.56 1.56 1.56 1.56 1.56	159 1,500 1,200 1,	62.727 59.392 45.313 45.281 55.171 63.635 53.695 63.616 64.818 64.871 63.774	188, 953 75, 727 84, 710 76, 175 11, 365 46, 812 61, 812 157, 956 122, 991	5,916 4,500 6177 2,511 2,511 2,511 2,511 3	54, 299 35, 622 53, 146 51, 143 54, 658 57, 509 50, 361 50, 769 60, 200 60, 541	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	58 53 8 9 12 9 13 68 99 67 67	G. 608 G. 600 G. 600 G. 600 G. 600 G. 600 G. 600 G. 600 G. 600 G. 600 G. 600	4,858 8 6 17521 8 4,518 8 9 425 2,812	0 250 0 0 (46) 0 230 0 25, 171	6, 659 6, 659 6, 659 6, 659 6, 659 6, 659 6, 659 6, 659 6, 659 6, 659	317, 325 276, 730 276, 730 276, 730 276, 730 276, 730 374, 676 374, 676 374 374, 676 374 374, 676 374 374 374 374 374 374 374 374 374 374	19, 376 19, 657 17, 639 16, 464 17, 683 26, 351 23, 919 24, 653 22, 633 21, 872 13, 737 11, 681	61. 659 68. 668 39. 562 59. 393 68. 108 68. 578 68. 178 68. 373 61. 346 62. 443 63. 694	683 539 539 627 1, 674 379 287 333 1, 687 A30 729 845 655	20, 609 19, 5% 18, 3% 18, 11, 11, 111 18, 677 24, 26, 24, 26, 24, 26, 21, 6, 3, 19, 601 14, 5,3,
14	Total				785, 974	46, 397		930, 278	53, 597			647		11,662	639						
15	13 Ro. Avg.	322, 980	19,392	60.730	60, 390	3,562	58. 612	72,175	4, 123	\$6.252	0	58	0.000	851	49	0.000	312,046	19, 031	61.148	626	19,637

All data shown is actual.

Supporting Schedules:

Nocap Schooless

Schoole G-So INTERIM SYSTEM FUEL IMPRITORY

Page 3 of 5

CHORNY BULF FORER CONTROL
BUCKET NO. : 891345-E1

EXECUTATION: Provide conventional fuel account balances in dollars and questities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gos even though no inventory is corvied.

Type of Bota Stooms Historic Test Year Ended 9/38/89 Projected Test their Ended Prior Year Ended

BIE!	IF PLANT	Digin	ning Balan	00	July June	Receipts	A STATE OF	Feel Too	and To East	sration	Feel 1s	ound little	-1	Invento	ry Mijesto	poly	Ending	Balance	
Line lb.	North	Units	(4000)	9/Unit	Units	(1000)	6/Unit	Units	(4000)	6/Unit	Units	(0000)	\$70nst	Units	(10000)	8/Unit	Units	(1000)	6/Unit
R L	pter Dil We	tels																	
1234567691611213	Sup 68 Oct 68 Nov 68 Nov 68 Dec 69 Ten 89 Feb 89 Nov 69 Nov 69 Jun 89 Jun 89 Jun 89 Sup 89 Sup 89	學 200 200 200 200 200 200 200 200 200 20	286 226 137 187 184 183 183 182 137 185 285 285	6. 495 6. 467 6. 465 6. 465 6. 463 6. 526 6. 526 6. 524 6. 574 6. 541 6. 541	114, 722 (41, 303) (22, 134) (53, 357) (41, 522) (53, 354) (118, 619) (54, 545) (54, 545)	110 1110 1110 1110 1110 1110 1110 1110	8. 479 8. 434 8. 471 8. 168 8. 557 8. 563 8. 505 8. 505 8. 519 8. 519 8. 532	91,709 124,625 116,123 94,625 66,973 156,681 131,688 131,688 131,688 137,355	48 57 41 53 38 72 74 69 43	0.312 0.300 0.463 0.500 0.500 0.500 0.542 0.543 0.543 0.543	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	0,000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	1, 533 0 0 (835) 0 180 0 110 675;	000000000000000000000000000000000000000	0, 000 0, 000	443, 101 277, 543 282, 554 282, 654 283, 379 283, 284 287, 460 283, 554 283, 554 283, 554 283, 554 283, 554 283, 554	216 136 137 167 164 128 163 142 137 165 265 302	8, 467 6, 498 9, 465 8, 472 8, 463 8, 520 9, 541 8, 574 8, 541 8, 549 9, 569
14	Total	A View			1,694,435	397		1,290,162	668			-		1,772	5				
15	13 Ro. Avg.	345,189	176	0.505	84, 187	- 45	0.518	99,245	51	0.518	_ •		0.000	135		0,000	138,268	170	0.512

All data shown is actual. Note : All that figures are shown in Gallona

Supporting Schedules:

Rocap Schoolstes

chedele 6

ENDRET MR.: 091345-E1

INTERIM SYSTEM FUEL INVENTORY

Page 4 of 5

COMPANY - BLE FOREN COMPANY

EIRLEGITES Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Retural Sea even though no investory is carried.

(Bive Units in Bervela, Tona, or MCF.)

Nistoric Test Year Ended 9/30/89 Projected Test Year Ended Prior Year Ended

Line	e rue	Begin	ming Selan	69	st //100gs	Naces pt s	1000	Feel Tea	und To No	eration	Funt 1s	sold little	<del>(1</del> )	Invento	ry Aljeste	gel s	Ending	Balance	
Liner Rb.	Runth	Units	(10000)	Minit	Units	(0000)	9/Unit	Units	(1000)	6/thit	Units	(9888)	9/Unst	Units	190000	6/Unit	Units	(0000)	6/Unit
Contra	estion Terbin	Oil (Gals	1																
234567891011213	Supplement of the supplement o	进行。 15 99 90 90 90 90 90 90 90 90 90 90 90 90	17 48 42 59 47 49 39 17 39	8.619 8.435 8.435 8.436 8.436 8.436 8.443 8.443 8.443 8.443	17, 3880 125, 292 13, 4811 66, 213 0 0 0 74, 381 0 316, 534	(3) 3) 0 0 0 0 0 0 0 0	0.432 0.435 0.506 0.600 0.600 0.600 0.600 0.400 0.430 0.432	26,695 2,999 46,778 1,768 2,815 15,552 2,953 47,607 34,459 7,112	23 1 27 1 8 20 15 3 3	6.693 6.436 6.46A 6.46A 6.46A 6.46A 6.46A 6.46A 6.46A 6.443 6.430	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	000000000000000000000000000000000000000	000000000000000000000000000000000000000	6, 600 6, 600	作。4個 個人 別 例 例 例 例 例 例 例 例 例 例 例 例 例 例 例 例 例 例	66 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8.69% 8.435 8.456 8.466 8.466 8.465 8.463 8.463 8.463
14	Total			148	554, 379	247		109, 392	165	-1,542						7			
15	13 Rs. Avg.	73,973	34	8.465	42,645	19	6.439	16, 167		0.472			0.000		0	0.600	160,511	- 46	0. 470

All dots shown is actual. Note : All Unit figures shown in Callena

Supporting Scientifes:

Recep Schools les

BEDIET NO. : 891345-E1

INTERIN SYSTEM FUEL INVENTORY

Page 5 of 5

FLIMING ROLL SERVICE COMMISSION COMPANY: BULF FORER COMPANY

ENCLOSITION Provide conventional for account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Matural Gas even though no inventory is carried.

(Give thits in Barrels, Tens, or MCF.)

Type of Bata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Historics: A. E. Scarbrough

9/30/09

	OF FLINI	Vegin	ning Balan	100	34. V.A.	Rice pl s	E Hillands	Feel 199	erd to ten	eration	Feet 16	serd little	7)	[mento	ry Rijeste	ent's	Enting	Balance	
No.	Ronth	Units	(1000)	9/Unit	Units	(10000)	6/(hit	Units	(0000)	9/Unit	Units	(1000)	9/Unit	Units	(9888)	9/Unit	Units	(9000)	1/Unit
65 01	1 (Bbls)																		
1 2 3 4 5 6 7 8 9 10 11 12 13	Sup 88 Oct 68 Nov 68 Jun 89 Feb 89 Ray 89 Jun 89 Jun 89 Jun 89 Jun 89 Sup 89	70, \$33 76, \$33 76, \$33 76, \$33 76, \$33 77, \$38 77, \$38 77, \$38 77, \$38	1,058 1,058 1,058 1,058 1,058 1,058 1,058 1,054 1,054 1,054	11.663 11.663 11.663 11.663 11.663 11.663 11.663 11.663 11.663 11.663	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8, 550 8, 555 6, 555 6, 555 6, 555 8, 555 6, 655 6, 655 6, 655 6, 655	9 9 9 9 770 6 0	0 0 0 0 0 14 0	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	6, 600 6, 600		000000000000000000000000000000000000000	6, 659 6, 659	78, 533 78, 533 78, 533 78, 533 78, 533 77, 530 77, 530 77, 530 77, 530 77, 530	1, 658 1, 658 1, 658 1, 658 1, 658 1, 658 1, 654 1, 654 1, 654 1, 654	
14	Total				0	0	X.E	995	14					0	0				
15	13 No. Rep.	78,150	1,063	13.663			0.000	n	1	0.000			0.000			0.000	78,674	1,062	13.68

All data shown is actual. Note : All Unit Figures shown in Barrels

Superting Schedules:

liscap School es:

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r	•	м		а
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COM	ON VEHICLE SEN DIV: OULF PON T NO.: 091345	ER COMPANY		centh f		Marin a	d the pric	as even to	type by the lest coupt to				Historic 1	te Shown out Your I lept Your Ended E. Scort	nded Ended rough	1/30/09			
Line	Penth	Bogin Units	reses	err errent	thits	Tocospt's (900p)	9/0nit	Fuel Iso	(1600)	eretion e/dhit	Feel Is	COORDS	e/Unit	Units	ry Réjusti (6000)	6/Ehit	Exito	Enlarch (9880)	9/Ehit
Plan	Crist (Tons)																		
-27-55-05-01111	Out to Out out to Out to Out to Out to Out to Out to Out to Out to Out to Out out out out out out out out out out o	NAME OF STREET	が の の の の の の の の の の の の の	4.55 4.55 4.55 4.55 4.55 4.55 4.55 4.55	では、 では、 では、 では、 では、 では、 では、 では、	<b>東京大学を対象の最近の大学</b>	41.005 45.465 45.466 45.005 41.466 41.466 41.566 41.566 41.566 41.566 41.566 41.566	施。 (15.645 15.645 16.456	を記述の を を を を を を を を を を を を を	40.357 41.852 41.953 41.957 41.957 41.957 44.964 44.658	0		0. 650 0. 650	2,450		0.000 0.000 0.000 0.000 0.000 42.665 0.000 42.7133 0.000 0.000	14. 65. 65. 65. 65. 65. 65. 65. 65. 65. 65	21,622 24,889 25,899 24,225 24,217 26,025 21,726 21,726 21,726	他に記憶を はは、 はは、 はは、 はは、 はは、 はは、 はは、 は、
14	Total				2,650,982	92,330		2, 132,653				-		3,970	171				
15	13 fb, fbg.	530,000	453,63	41.192	139,146	7,184	44.610	165,543	7,213	43.550	•	•	0.000	385	. 13	0.000	531,997	23, 136	43.2
	fill data th		-	Tis	133,146		47.610	163,943		4		_·					531,997	24,136	

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Schools 6-36 INTERIN FIEL INTERINT BY PLANT

St to 5 age#

FLUREN VIOLE SERVICE CONTROLS
CONTROL OILF POWER CONTROL
STORET NO. 1 891346-E1

ENCOUNTIES

Indiances in deliars and quantities for each fuel type by
modifier the test year, and the prior year if the test
year is projected. Include Matural Eas even though no
incentury is corried.

There there is correct,
There is no included the control of the control
of the control of

Historic lest Year Ended 5/38/89 Proported lest Year Ended Prior Year Ended Uttess: A. C. Scarbrough

翻覆 伊 和	100	Biogsin	nated galan	19		Necespes		Feet 198	und to tim	oral ion	Feel To	send filling	rl .	Ensepoil 9	ry Mijusto	met s	Englag	Bolonce	
No. No	olh	Skits	(0000)	6/thát	Units	(9890)	S/Ehit	Units	(0000)	S/Unot	Units	190001	0/Unit	Units	(9008)	9/Enst	Units	190001	0/Onit
Plant Bonie Los Solfer	Cost (T	one)																	
1 100 1 100			11、被称 11、被称 11、被称 11、数 12、数 13、数 13、数 13、数 13、数 13、数 13、数 13、数 13	38. 120 38. 126 38. 126 38. 126 38. 126 38. 126 38. 126 39. 127 39. 117 39. 117 39. 117	75, 970 59, 683 62, 100 44, 926 3, 633 59, 674 61, 386 71, 516 41, 550 23, 616 51, 163	3.200 2.000 2.000	64.027 59.394 41.268 41.621 54.218 65.119 62.461 66.372 65.392 65.114 61.999	94,673 64,334 64,334 63,668 74,973 94,359 84,359 84,359 84,359 84,359 84,359	2.351 2.351 2.351 2.352 2.353	51.609 52.603 51.601 51.601 52.600 53.500 53.500 53.409 53.409 53.409 53.409 53.409 53.409 53.409 53.409 53.409 54.409 54.409	000000000000000000000000000000000000000	000000000000000000000000000000000000000	0, 000 0, 000 2, 000 0, 000		0 0 0 0 0 0 213 0 0	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	217.575 20.50 17.60 17.60 18.34 20.34 20.34 20.35 20.35 20.35 20.45 20.45	11, 669 11, 165 10, 600 6, 714 16, 665 15, 653 16, 373 15, 663 16, 23, 653 16, 350	33.638 53.736 52.634 53.121 53.789 53.789 53.479 53.479 53.479 53.911 64.61
14 Total	1				673,346	40,002		886, 560	43,557		0	. 0		4,449	233				
15 13 16	a. Aug.	225, 502	12,423	34.935	51,7%	3,677	39.502	62,043	1,565	33,730	:		0.000	342	18	0.000	213,5%	12,013	\$5,759

All data show is actual.

Supporting Schoolsess

RICED REMOVED

INVERIN FUEL IMPORTORY BY PLANT

Page 3 of 12

HY: GOLF FOREN CONFIUN

ENCOUNTION

halances in dollars and quantities for each fuel type by
mads for the test year, and the prior year if the test
year is projected. Include Natural Gas even though no
immediary is carried.

Give thits in Servels, Toma, or NOT.1

9/30/89

BEDIET ML: 091345-E1

Line	<b>F KIM</b>	Regin	Made Ballet	93		Natural Party	215 AS	Feel To	ued to tien	eral ion	Feel In	seed title	ना छ।	Invento	ry Rijesti	ents	Entire	Balance 1	205
Line	Book	Units	(6000)	9/(bit	Units	(4000)	\$/Ent	Units	(10000)	Minit	Units	(4500)	6/Unit	Units	(0988)	Ment	Units	(0000)	0/Qmit
Plant Los S	lictorer ulter Coal I	Tons)																	
12345678998111213	Sup 68 Oct 88 Nov 68 Nov 68 Nov 69 Feb 59 Nov 69 Nov 69 No	等の できません こうかん こうかん こうかん こうかん こうかん こうかん こうかん こうか	7.007 7.007 7.007 7.005 6.001 7.005 6.002 6.002	62-61 51-546 61-335 68-550 61-155 61-257 68-	16.100 11.335 2.356 2.575 (2.694) 1.433 16.114 13.33	1,037 663 542 341 22 479 (531) 135 671 668 4,50	35. 591 35. 536 35. 630 64. 691 125. 693 31. 673 6. 525 67. 594 62. 665 61. 280	9,880 11,461 11,236 2,316 6,700 11,580 21,682 17,632 17,933	571 659 681 221 65 465 427 1,249 1,249	61.540 60.511 60.626 60.626 6.600 60.623 6.600 64.236 66.877 66.839 61.734 60.800		46 33 30 82 83 83 83 83 83 83	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	4,866 0 (762) 9 9 9 405 2,612	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.000 61.546 6.000 6.000 62.626 6.000 66.637 6.000 6.000 6.000	別、734 (ML、744 (ML、744 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML、244 (ML ML M	7, 767 7, 700 7, 770 7, 700 6, 169 6, 909 5, 501 5, 121	61.54 61.35 61.35 61.35 61.35 61.75 61.75 61.75 61.75 61.75
14	fotal				111,728	6,305		131,716	0,030			647		6,622	465				
15	13 No. Step.	97,478	7,169	61.135	8,594	485	62.335	10,132	618	51.450		39	0.000	309	31	23.319	95,450	7,018	61.60

(A) In July, 1567 Bulf participated in Cool Contract buyout related to Plant Scharer for 62,915,300. This cost non recorded to Record 151 and is associated to Feel Burn on a monthly basis. This buyout cost is not included in actual cost/ton rules.

All data shown is actual.

kincap Schodulos:

Ichedale 0-9

BEDIET 160. 1 891345-E1

INTERIM FUEL INVENTORY BY PLANT

Page 4 of 12

COMPANY: GLA.F POWER COMPANY

ENCOMPLESS; belonces in dellars and quantities for each fuel type by could fur the test year, and the prior year if the test year is projected. Include Retural Ses even though no inventory is carried. Sive Units in Barrels, Tons, or MCT.)

Type of Bata Shoun: Historic Test Year Ended 9/38/89 Projected Test Year Ended Prior Year Ended Nitemate & E. Sanchassah

				OF RISK STATE				San Delivery											
SEE.	FILM	Begin	ning Balan	C9		Receipts		Feet Tot	ead To time	eration	Feel In	pand 10th	141	Transport o	ry Mjeste	ged 9	Enting	Malance	
Line Ro.	Nonth	Units	(1000)	6/thit	Units	(10000)	6/Unst	Units	(0000)	s/Unit	Units	(10000)	9/Unit	Units	(1000)	8/Unit	Units	(0000)	8/Ghit
Plent Cool	Scholz (Tons)																		
1 2 3 4 5 6 7 8 9 10 11 12 13	Sep 88 Oct 88 Nev 88 Der 85 Feb 85 Rey 85 Rey 85 Jun 85 Jun 85 Sep 85 Rey 85 Sep 85 Sep 85	4. ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・	1,473 1,489 1,152 1,179 1,991 1,991 2,482 1,665 1,655	及及2000年 2000年	30,236 17,665 25,729 26,174 26,567 27,621 27,621 27,623 21,76	1,666 682 1,627 679 1,526 1,225 1,163 6137 662	2.513 34.510 34.510 34.510 34.510 34.510 35.	20, 135	929 994 946 1,694 975 1,616 683 1,687 933 980 992	35.279 34.058 34.277 34.286 35.657 34.766 37.375 35.280 35.615	000000000000000000000000000000000000000	000000000000000000000000000000000000000	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	(3, 466) 9 397 0 0 0 0 0 542 8 4,601	(121) 0 14 0 0 0 0 0 0 0 0 17 143	25.002 6.000 25.287 6.000 6.000 6.000 6.000 5.000 5.000 5.000 5.000 5.000 5.000 5.000	42,162 33,884 33,273 25,117 24,387 35,477 54,477 54,876 42,880	1,469 1,154 1,155 1,175 1,981 1,981 1,981 1,982 1,665 1,625	是一种 是一种 是一种 是一种 是一种 是一种 是一种 是一种
14	Total				332,237	12,481		352,613	12,404		0	0	-	1,460		7	7		
15	13 Rs. Reg.	41,,335	1,457	15.129	27,095	954	35.179	27,124	954	25.152			0.000	114		0.730	41,420	1,461	35.15

All duta shown is actual.

Supporting Schedules:

Recep Schedules:

INTERIM FUEL INVENTORY BY PLANT

Page 5 of 12

FLERICK POLIC SERVICE CORNSIDER

COMPANY: GLF POLEN COMPANY BEDIET NO. 1 891345-E1

EXPLIBITION:
balances in dollars and quantities for each feel type by
month for the test year, and the prior year if the test
year is projected. Include Matural Gos even though no
inventory is corried.
(Bive Units in Borrels, Tona, or MEE.)

Type of Bata Shows: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Ustness: A. E. Scarbrough

9/38/89

	OF FURNI	Begin	ning Balan	C#		Receipts		Feel Ist	end To Ge	eration	Feel 1s	seed 10ths	FI	Imped o	ry Rijests	ged s	Ending	Balance	
Line No.	Ronth	Units	(9000)	6/Unit	Units	(9888)	\$/Unit	Units	(1000)	9/Unit	Units	(0000)	6/Unst	Units	(1000)	6/Uhut	Units	(9880)	\$/Unit
Plant Coal	Soith (Tons)			The second							70-56	NAC SE				15	=%		
1 2 3 4 5 6 7 8 9 10 11 12 13	Sep 68 Sep 69 Se	261, 614 246, 615 264, 653 241, 653 241, 653 277, 214 381, 496 381, 680 381, 784 227, 467 161, 389	18, 228 9, 617 11, 946 11, 197 18, 445 12, 857 13, 769 15, 763 16, 151 7, 246	基務的 44.200 44.300 44.300 44.101 44.001 44.001 44.001 44.001 44.001	15.63万 64.996 27.657,667 67.649 74.529 74.529 76.65 76.76 76 76 76 76 76 76 76 76 76 76 76 76 7	を記された。 と、1955 と、1955 と、1955 と、1955 と、1957 14 20 20 20 20 20 20 20 20 20 20 20 20 20	43, 621 59, 689 49, 195 44, 576 42, 596 47, 145 43, 577 44, 574 56, 471 58, 977 53, 461	41,001 31,457 45,252 51,376 52,347 53,725 64,670 70,686 71,314 71,271 74,383	1,665 2,003 2,208 2,319 2,231 2,231 2,230 1,230	35.003 41.160 42.360 43.160 44.005 44.005 44.005 44.005 44.005	000000000000000000000000000000000000000	000000000000000000000000000000000000000	6. 000 6. 000	6, 432 0 1,814 0 0 0 0 0 0 0 0 766	323 6 37 0 0 0 0 0 0 0 0	30. 251 8. 600 35. 717 9. 600 9. 600 9. 600 9. 600 9. 600 9. 600 9. 600 9. 600 9. 600 9. 600	246, 813 264, 853 243, 457 243, 337 275, 214 383, 4% 383, 486 383, 784 227, 439 121, 875	9,617 11,197 10,464 11,415 12,852 14,798 15,169 12,763 10,1246 5,765	35.003 41.100 42.304 43.305 44.100 44
14	Total				586, 179	27, 371		736, 350	32,230		0			515,01	3%				
15	IJ Ro. Avg.	258,415	11,599	42.639	45,691	2,165	48. 129	35,642	2,479	43.441			0.000	785	30	0.650	257,649	11,157	43.44

All data shown is actual.

Supporting School Ps:

Victor lichedules:

INTERIN FUEL INVENTORY BY PLANT

Page 6 of 12

**凡即即用是尼夏斯拉 动卵蛋白** 

COMPROY: GOLF FORER COMPONY

BOCKET 105.1 851345-E1

ENCOMPTEN:
halances in dollars and quantities for each fuel type by
much for the test year, and the prior year if the test
year is pragated. Include Natural Ses even though no
incentary is carried.
\*\*Give theirs in Europe, Tons, or 1907.1

Type of Bala Shount Historic Test Year Ended Projected Test Year Ended Prior Year Ended Historics A. C. Scarbrough 9/30/89

					THE STREET, COMM	Et line Sharings	Control (Sec													
	Line	FILEI	Bigin	ning Solan	E6	av English	Receipts	ALC: N	Fiel To	and to the	eretion	Feet 14	seed little	te-1	Impole	ry Mjesta	ped's	Ending	Bolance	
	Bb.	Rooth	Units	(1000)	9/thit	Units	(0220)	6/Unit	Units	(9999)	8/Unit	Units	(0000)	9/Unit	Units	(0000)	8/(Init	Units	(1000)	9/Unit
	Ment Se Li	Crist ghter Sil 4	letsi					W												
01	1 2 3 4 5 6 7 8 9 10 11 12 13	Step 68 Oct 69 Nov 60 Doc 80 Doc 80 Doc 90 Feeb 89 Ray 89 Jun 69 Jun 69 Jun 69 Jun 69 Jun 69 Jun 69 Jun 69 Jun 69 Jun 69 Jun 69	13,95 185,25 183,96 183,96 51,34 111,94 111,94 127,73 123,96	## ## ## ## ## ## ## ## ## ## ## ## ##	8.498 8.481 8.482 8.487 8.493 8.493 8.493 8.597 8.397 8.397	67, 465 60, 680 60, 135 67, 592 55, 531	8 21 8 9 9 9 9 9 8 8 8 8 8 8 8 8	0.000 0.000 0.000 0.479 0.000 0.500 0.500 0.500	25、25、35、35、35、35、35、35、35、35、35、35、35、35、35	13 13 9 16 18 15 15 13 14 16	8.462 8.462 8.462 8.463 8.493 8.557 8.557 8.557	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0. 659 0. 659 0. 659 0. 659 0. 659 0. 659 0. 659 0. 659 0. 659 0. 659	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	0. 000 0. 000	188, 256 184, 189 184, 189 184, 189 184, 189 184, 187, 188 187, 188 187, 188 187, 188 187, 188 187, 188 187, 188 187, 188 187, 188 188, 188 188 188 188 188 188 188 188 188 188	***************************************	8. 498 8. 462 8. 462 9. 461 9. 493 8. 493 8. 597 8. 597 8. 595
	14	Total				332, 745	165		374, 757	184			_			0			-	
	15	13 No. Avg	180,015		8.493	25,9%	13		20,627	14	0.494			0.000	0	0	0.000	104, 763		0.494

All data shown is actual. Note : All Unit Figures are shown in Ballons

Supporting Schooless

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Schoole 6-96 IMPRIN FOR IMPRINT BY PLANT
FIGURE FOR CONTROLS

EXCEPTION:

BODET NO.: 891315-E1 ENCIRCULAR

BODET NO.: 891315-E1 ENCI

Page 7 of 12

Historic Test Year Ended Prejected Test Year Ended	9/38/89
Prior Year Ended Witness: A. E. Scartrough	

L LOSS	<b>東</b> 東	Regis	ning telan	C-0		Necesiptes		Feel Ton	and to the	orelien	Feet 19	seed With	FI	Invited	ry Rijeste	ents.	Ending	Balance	
Line	South	Units	(1033)	s/shit	Units	(1000)	6/Unit	Units	(6000)	6/69:48	Bhits	(9889)	8/Best	Bhits	(1000)	9/Ibit	Units	(0000)	1/Shet
Plant 62 Lt	Boniel phor Dil G	lalish																	
234567891011	Single And	別。 別。 別。 別。 別。 別。 別。 別。 別。 別。	SERBENDES CHE	6.495 6.465 6.472 6.472 6.599 6.595 6.595 6.714 6.714	14,671 4,678 65,994 17,413 17,413 17,413 17,413	New Work III was	0.449 0.457 0.461 0.663 0.653 0.576 0.576 0.509 0.600	11. 25% 45. 36% 14. 25. 36% 14. 25. 36% 15. 3	52157 1219 BAA7 18-65	0.485 0.472 0.472 0.527 0.599 0.599 0.714 0.714			6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000			6.000 6.000 6.000 9.000 6.000 6.000 6.000 6.000 6.000 6.000	100,707 25,337 20,340 20,300 2	THE SERVICE OF STREET	6.465 6.472 6.472 6.528 6.538 6.538 6.576 6.714 6.714
14	Total				339,600	193		342,918	1973										
13	13 No. Ang.	85,313	49	0.565	23,622	15	0.330	26, 379	15	0.583	•		0.000		_ •	0.000	62,757	49	0.583

All data shown is actual. Note : All Units Figures shown in Gallous

Supporting Schedules:

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INTERIN FUEL IMMENTORY BY PLANT Page & of 12 ENCLOSE Spire to deliary and quantities for each fuel type by month for the took year, and the prior year if the test year is progressed. Fortube Natural Sea even though to immostery is carried.

Sive thats in Serveta, Tona, or 1907.1 9/30/89 S/Unit Plant Scherer 62 Lighter Sil (Sale) 6.630 6.630 6.631 6.631 6.234 6.234 6.233 6.233 6.233 6.233 8.669 8.663 8.629 6.191 8.234 8.234 8.318 8.325 8.533 8.535 8.535 0.465 0.000 0.510 0.525 0.525 0.525 0.525 Total 143,817 72 149,982 79 1,772 11,063 11,537

All data shown is actual. Note : All Units figures shown in Gallons

Supporting School lest

Service Schools Lan.

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School	fole	C-9		INTERIM FU	D. IMENTO	RY BY PLAN	1											Page 9 of	15
050	THE PROCESSION OF THE PERSON O			ENCHOR			d the pric	er year if les even th	i type by the best ough no				destorice Projectes Prior less Milement de	ont Year ( lent Year Ented E. Scort	Ended	9/30/69			
WEE	E FLIM	Birgin	ning data	0		Microspts		Feel 199	and to ten	eration	Feel In	<b>100 O</b>	el	Impite	ry Mijest	epid's	Edia	Bulance	
N.	Shedh	Units	(1989)	9/thit	Units	(4000)	6/Unit	thets	(10000)	\$/Chit	Units	(1003)	9/Unit	Units	(1000)	6/tinet	Units	(1900)	6/Unit
Plan RP L	t Scholz ighter Gil 46	alsi			37 (1-7)														
ł	E	6.384 15.100	1	4.00	7,400	i	4.42	\$100 \$100	ł	140	i	:	12	:		12	1:18	1	14
-		11111111111111111111111111111111111111	1	0. WE 0. WE 0. WE 0. WE 0. SHO 0. SHO	45		0.407 0.600 0.355 0.491 0.491 0.491 0.491 0.555	と記録 このは した。 ののは した。 ののは とないな とないな とないな とないな とないな とないな とないな とないな とないな とないな とないな とないな とないな とないな とないな とないないな とない とない	į	8.463 9.463 9.465 9.510 9.510 9.517 9.517 9.517 9.517			0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000			0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	11, 110 7, 384 9,97 9,463 87,694 51,666 11,666 1,787 9,289 7,136 3,11,049	43	8.46 6.46 6.49 6.49 6.51 6.51 6.51 6.54 6.54
1	74	1/2	1		7,467		0.49	1,875	į	6.510 9.510			12	i		0.000	11,258	1	8.51 8.51
10	14.41 10.00	1707	į	0.500 0.507	7,45	i	13	5,653	į	8.5A7	i			i		18	9,289		8.54
13	Sep 69	5,634		0.547			0.5%	-	i	6.525			1.00			0.000	11,649		0.53
14	Total				37,149	8		2,414	17										
15	13 fb. fire.	13,5%	6	0.597	2.658		0.512	2.493		0.509			0.000			0.600	13,500	1	8.59

All data chass is actual. Note : All Unit Figures shown in Ballons

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INTERIN FLEL DINENTORY BY PLANT

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believes in collers and quantities for each fuel type by
moth for the test year, and the prior year if the test
year is prayected. Include Natural Eas even though so
incontary it carvies. Test, or (REF.) COMPANY: GULF POLES COMPANY BODET NO. 1 091345-E1

Page 10 of 12

9/30/09

100	E OF PLANT	Segio	wied folio	459		Macaipte	A SEASON	Feel Iss	need to the	opraft ion	Feet 1s	send Total	pri	Invest	ry Mjusto	ord's	Enting	Balance	
E L	Renth	thits	(4603)	6/EMIL	Units	(19800)	6/Shit	Units	190001	9/Unit	Units	(1000)	s/gost	Units	(1000)	9/Unit	Units	(10000)	6/Bhit
PI R	nt South Lighter Gil (	Balsi			+ ,														
1 23 45 67 09 10 112 13 13 13 13 13 13 13 13 13 13 13 13 13	\$10,000 \$10,00	以, 经3 经股份 经股份 股份 股份 股份 股份 股份 (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	63 69 17 27 29 29 24 21 153	0.457 0.453 0.453 0.475 0.517 0.517 0.510 0.518 0.518	74,002 (112,004) (46,003 (46,003) (46,003) (47,0	38 18 18 18 18 18 18 18 18 18 18 18 18 18	8.453 9.437 9.435 6.494 9.534 9.536 9.536 9.536 9.537 9.533	25,767 41,985 41,586 31,577 32,985 37,685 27,685 27,685	14 20 20 20 16 9 4 20 16 15 15 11	6.455 6.453 6.445 6.472 6.517 6.517 6.512 6.520 6.530 6.530 6.530 6.439			6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00			0. 000 0. 000 0. 000 0. 000 0. 000 0. 000 0. 000 0. 000 0. 000	182, 570 12, 527 15, 767 16, 874 17, 1131 17, 170 16, 121 18, 357 18, 357	83 19 17 23 19 20 21 16 151 152	0. 455 0. 453 0. 472 0. 475 0. 517 0. 518 0. 531 0. 520 0. 518 0. 439
14	Total				271,945	130		390,111	193						0				7
13	13 No. Avg	103,563	51	0.493	29,650		0.504	33,000	15	8.42	•	_ •	0.000	_ •		0.660	94,466	47	6.492

All data shown is actual. Note : All Unit Figures shown in Gallons

Support log Schoolsburg

BEDIET HIL : 871345-ET

INTERIN FLED, INSENTORY BY PLOUT

Page 11 of 12

ENCION 1985 Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the Lest year is projected. Include Natural Eas even though no inventory is carried.

See that is Barrels, long, or MOCF.)

9/39/09

					MILES 111 800		of on some	0.00											
Line	& Mal	Begin	ning Salas	CA	100 H SW	Moceupts		Feet Is	reed To Sen	eration	Feel 1s	seed 10th	e)	Immento	ry Mijusto	ont's	Ending	Balance	
Line Ro.	Rooth	Units	(1939)	6/Shot	Units	(1000)	6/Unit	Units	(9000)	6/Unit	Units	(0000)	9/Unit	Units	(0000)	6/Unit	Units	(9999)	\$/(hit
Plant	Boith estion Turbin	e Oil (Sols	,							en te e									
123456769		26、637 代、951 9、958 66、957 68、627 68、637 68、637 68、637 68、637 68、637 68、64 68、67 68、67 68、67 68、68 68、67 68、68 68、68 68、68 68 68 68 68 68 68 68 68 68 68 68 68 6	17 69 62 79 63 64 79 71 73	8.659 8.436 8.436 8.466	17, 3680 185, 292 13, 4811 66, 213 0 0 0 0 74, 381	(3) 32) 31 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6.432 6.435 6.500 6.600 6.600 6.600 6.600 6.600 6.600 6.600	26,685 2,930 46,776 1,985 2,953 67,687 34,939 7,112	29 1 0 23 1 27 1 0 82 15 3 3	8.693 8.435 8.464 8.464 8.464 8.466 8.466 8.463 8.463		0	G. 600 G. 600	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6, 650 6, 650	19, 4181 187, 991 94, 566 185, 975 184, 412 65, 8377 82, 877 82, 877 82, 877 82, 877 84, 462 371, 462 371, 462	60 60 50 60 60 60 60 60 70 71 73 73 74	8.670 8.435 8.454 8.464 8.464 8.465 8.465 8.443 8.443
14	Total		200		354, 379	247	30-1	203, 392	165		. 0								
15	13 No. Avg.	73,973	34	0.465	42,645	19	0.439	16, 107		0.472			0.000			0.000	100,511		6,470

All date shown is ectual. Note : All that figures shown in Ballons

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Becap School less

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INTERIN FUEL INVENTORY BY FLANT

Page 12 of 12

PLONTON PUBLIC SERVICE CONTISSION COMPANY: OLAF POWER COMPANY ENCOUNTED:
belonces in dollars and quantities for each fuel type by
much for the test year, and the prior year if the test
year is projected. Include Natural Gas even though no
insendary is carried.
Give theirs in Burrels, Town, or MEF.)

Projected Test Year Ended Prior Year Ended Hitsense A. F. Scartenses 9/30/89

DODET ID. : 691,345-E1 immtory is carried.

-	OF FURN	Begin	ning Balan	09		Receipts	20001-000	Feel 1ss	end To tion	oration .	Feel 1s	sued Willer	-)	Invento	ry Rijesia	ents	Ending	Balance	
No.	Ronth	Units	(9868)	8/Unit	Units	(0000)	6/Unct	Units	(9888)	6/Unit	Units	(0000)	0/Unit	Units	(1000)	\$/(b)ct	Units	(10000)	9/that
Plant 65 Di	Crist 1 (Bils)																		
12345670910111213	Sup dis Oct dis Nov dis Dec dis De dis Dec dis De dis De dis De dis De dis De dis De dis De dis De dis Dec dis De dis De dis De dis De dis De dis De dis Dec dis De dis Dec dis De	78, 533 76, 533 76, 533 76, 533 76, 533 77, 538 77, 538 77, 538 77, 538	1, 658 1, 658 1, 658 1, 658 1, 658 1, 658 1, 654 1, 654 1, 654 1, 654	13.663 13.663 13.663 13.663 13.663 13.663 13.663 13.663 13.663 13.663 13.663	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	975		6, 000 6, 000 6, 000 6, 000 6, 000 13, 663 6, 000 6, 000			0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6, 600 6, 600	76, 533 76, 533 76, 533 76, 533 76, 533 77, 536 77, 536 77, 536 77, 536 77, 536	1, 656 1, 656 1, 656 1, 656 1, 656 1, 656 1, 654 1, 654 1, 654 1, 654 1, 654	13.66 13.66 13.66 13.66 13.66 13.66 13.66 13.66 13.66
14	Total						-	995	14	Wat.	0			9	0				
15	13 No. Aug.	70, 159	1,663	13.683			8.600	17	1	0.000			0.000			0.000	70,074	1,662	13.60

All data shown is actual. Note : All Unit Figures shown in Barrels

Supporting Schedules:

Riccop Schedules:

FLURIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POLER COMPANY

DOCKET NO: 891345-E1

EXPLANATION: Provide not generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Data Shown: Historic Test Year Ended 69/30/89 Projected Test Year Ended Prior Year Ended Witness: C. R. Lee

Line So.	Month	Plant: CR	187						
	Period	CRIST 1	CRIST 2	CRIST 3	CRIST 4	CRIST 5	CRIST 6	CRIST 7	
12	1988 OCTOBER	0.0	0.6	1.0	0.0	63.8	0.0	66.5	
3	1988 HOVERHER	0.0	0.0	0.0	0.0	56.7	52.7	42.8	
•	1908 DECEMBER	0.0	0.0	0.0	0.0	63.7	29.3	55.0	
	1989 JANUARY	0.0	0.0	0.0	6.8	63.7	10.4	67.8	
•	1909 FEBRUARY	0.0	0.0	0.0	54.3	24.0	46.3	57.2	
7	1989 MARCH	0.0	0.0	0.0	55.5	. 16.1	70.4	46.5	
	1909 APRIL	0.0	0.0	0.0	58.2	66.3	58.7	69.7	
. •	1900 MAY	0.0	0.0	0.0	61.6	76.1	69.2	19.3	
10	1989 JUNE	7.6	8.3	8.7	65.9	45.5	39.9	63.2	
11	1989 JULY	4.3	3.6	5.4	67.6	40.3	63.6	54.0	
12	1909 AUGUST	0.0	0.0	0.0	72.2	57.5	62.2	51.4	
13	1909 SEPTEMBER	0.0	0.0	0.0	70.0	59.4	56.6	40.9	

Supporting Schedules:

Recap Schedules:

25

Schedule 6-10

## INTERIN CAPACITY FACTORS

Page 2 of 4

FLORIDA PUBLIC SERVICE CORNISSION COMPANY: GULF POWER COMPANY

DOCKET NO: 891345-E1

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Bate Shows: Historic Test Year Ended 09/30/89 Projected Test Year Ended Prior Year Ended Witness: C. R. Lee

Line No.	Flores	Plant: SCHOLZ		
	Period	SCHOLZ 1	SCHOOL S	
2	1988 OCTOBER	90.3		
3	1988 NOVEMBER	65.4	037	
•	1988 BECENBER	99.6	<b>036</b>	
5	1909 JAKKART	29.4		
•	1989 FERMANY	89.4	97.2	
7	1909 NARCH	89.4	<b>8.3</b>	
•	1909 APRIL	85.5	61.4	
•	1989 RAY	80.3	<b>e.</b>	
10	1909 AURE	82.4	7.9	
11	1989 JULY	80.5	7.1	
12	1989 AUGUST	81.7	0.4	
13	1909 SEPTEMBER	88.5	84.6	

Supporting Scheduler:

Recap Schedul 28:

Schedule 6-10

INTERIN CAPACITY FACTORS

Page 3 of 4

FLORIDA PUBLIC SERVICE CONSISSION

COMPANY: GULF PEWER COMPANY

DOCKET NO: 091345-E1

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Bata Shown: Bistoric Test Year Ended 09/30/09 Projected Test Year Ended Prior Year Ended Witness: C. R. Lee

line lo. North		Plant: SHITH		
1 Ported		SHITH 1	SHITH 2	CHUTS A
2 1988 GC1	COER	62.0	0.0	0.0
3 1988 NO	CUER	77.8	17.1	0.2
4 ) 1988 BES	200	55.7	37.0	2.0
5 1909 JA	RUNRY	33.9	56.7	0.0
4 1989 FEE	BRUARY	36.2	66.9	0.0
7 1989 866	ICH .	0.0	80.1	0.6
8 1909 AP	m	4.3	84.2	0.0
9 1909 1901		67.8	52.1	0.0
10 1989 Ju		67.9	61.3	2.0
11 1909 JU	•	73.5	58.8	1.3
12 1989 AM	IUST	58.6	71.8	0.2
13 1989 SEI	PTEMBER	73.2	65.1	0.0

Supporting Schedules:

Page 4 of 4

FLORIDA PUBLIC SERVICE CORRISSION

COMPANY: GLA.F POMER COMPANY

DOCKET NO: 891345-E1

EXPLANATION: Provide not generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Bata Shown: Historic Test Year Ended 09/30/89 Projected Test Year Ended Prior Year Ended Witness: C. R. Lee

Lir Ro.		Personal	Plant: DANIEL & 1				
	1	Period	DANIEL 1	DWIEL S	SCHERER		
	2	1988 GCTGSER	20.2	64.1	19.1		
	3	1988 NOVEMBER	52.2	52.4	18.2		
	4	1988 DECEMBER	45.8	41.0	9.6		
	5	1909 JANUARY	16.6	0.0	0.0		
	6	1909 FEBRUARY	9.0	6.6	3.9		
	7	1989 MARCH	15.3	0.0	0.0		
	8	1989 APRIL	32.9	13.7	11.3		
	•	1989 MAY	32.7	63.8	22.7		
	10	1989 AME	60.2	64.0	32.8		
	11	1909 JULY	61.9	48.6	21.7		
	12	1989 AUGUST	68.4	68.1	32.9		
	13	1989 SEPTEMBER	52.1	55.6	29.8		
							15 AL 780

Supporting Schedules:

Recap Schedules:

C

6-11

INTERIM ACCOUNTS PAYABLE -- FUEL

Page 1 of 2

9/30/89

FLUMIN PUBLIC SERVICE COMPASSION

COMPANY: GILF POWER COMPANY

EXPLIBITION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected include transportation of fuel separately if it is billed separately.

Type of Mata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A. E. Scarbrough

BOCKET NO.: 831345-E1

[1] Exclude transportation if billed separately [2] If billed separately

Fuel Type	Nonth	Funi Funi Perchases (9888)	Quantity Purchased	9/Unit	(2) Transportation Costs (6800)	113 + 123 Total Fuel + Transp. (9888)	Payable	Payable	Total (See Note) Accounts Payable (9000)
All Plants Coal (Tons)	Sep 88 Oct 88 New 88 Dec 86 Jan 89 Feb 89 Har 89 Ray 89 Jun 89 Jun 89 Sep 89	11, 535 12, 978 18, 537 8, 674 9, 654 6, 465 9, 356 11, 732 12, 698 9, 631 6, 468	383, 867 367, 373 335, 385 262, 137 281, 339 164, 639 427, 286 268, 689 335, 417 341, 366 233, 190 228, 284	38, 158 33, 269 32, 568 33, 699 32, 176 39, 414 34, 796 35, 156 35, 156 35, 121 32, 639 37, 659	3, 476 2, 553 2, 297 2, 732 1, 772 2, 158 2, 667 3, 123 2, 661 4, 912 2, 226 2, 992	15,671 15,541 13,274 11,466 10,625 6,623 17,475 12,489 14,453 16,162 11,546 9,637 11,452	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13,682 7,722 8,228 7,316 7,326 11,891 11,716 19,852 11,552 12,384 9,327 7,732 16,543
13 Nonth	Total	132,929	3,696,601		35, 129	168, 657			
13 Month	Average	10,225	292,631	35.657	2,702	12,927	0		10,014

All data show: is actual. Note : Accounts Payable is not identifiable by fuel and transportation.

INTERIM ACCOUNTS PRYABLE -- FUEL

Page 2 of 2

9/30/09

FLUXIBA MUBLIC SERVICE CURNISSIDA

CONTRY: GLF POWER CORNINY

DOCKET NO. : 891345-ET

INTENTA MAZADATO PARABLE - PUEL

EXPLIBITION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected include transportation of fuel separately if it is billed separately.

[1] Exclude transportation if billed separately
[2] If billed separately

Type of Nata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Hitness: A. E. Scarbrough

ಚ

Feel Type	Rookh	Fuel Purclases (1000)	Quantity Perchased	9/Unit	Transportation Costs (9888)	[1] + [2] Total Fuel + Transp. (1886)	Payable	Accounts [2] Payable Transp. (6000)	Total Accounts Payable (9808)
All Plants 82 Lighter Dil (Bels)	Sep 88 Oct 88 Nov 68 Dec 88 Jan 89 Feb 89 Ray 89 Jun 89 Jun 89 Jun 89 Jun 89 Sep 89	46 46 35 44 99 37 74 33 68 72 212 61	90, 637 94, 672 116, 344 119, 876 162, 693 64, 731 132, 552 116, 677 421, 663 6, 682	0, 490 0, 466 0, 473 0, 357 0, 555 0, 572 0, 596 0, 553 0, 617 0, 583 0, 617 0, 583		46 46 55 44 99 37 74 33 68 72 212 61		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
13 Month 1	otal	845	1,621,676			845			
13 Month A	lvarage	65	124,744	0.521		65			

All data shown is actual.

Supporting Schedules:

	DA PUBLIC SERVICE COMMISSI DAY: QUAF POMER COMPANY ET NO.: 891345-E1		EXPLANCIABLE For each of the accounts (Nos. 198, 201, 202, beginning with the test year the interim test year, and (interim test year.	, 283) provide (1) annual r in the last rate case a	belences and ending with	Type of Bata Shown: Historic Test Year End Projected Test Year End Prior Year Ended Witness:	
Line		(A)	(8)	(C)	(D)	(E) Not Beforred	
No.	Period	Root 190	Acct 281	Acct 202	Acct 283	Income Taxes	
	Arier Year 1984	67,767	42,199	9112,098	96, 102	9112,632	HARA TON LAW THE MENT SAN THE PARTY OF THE P
2	Prior Year 1985	912, 782	95, 291	0132, 974	09, 394	9134,987	
4.	Prior Year 1985	916, 378		0148,442	940, 400	6179,776	
6.		018,520	-	9150,048	139, 992	9188, 478	
7.	Prior Year 1987	A10 <sup>4</sup> SCI	a ecococococo		620000000000000000000000000000000000000	ananon-renonas	
9.	Prior Year 1988	915,670		6160, 283	937, 333	0200, 394	
1.	Interio Test Year						
2.	Ended September, 1989	616, 141	610, 443	6174, 297	635, 527 cooperances	9294, 125 eanneamanna	
14.							
15.							
17.	End of Paried (9/30/89)				22.392		
18.	Company Total	16, 14		174,297	35,527	284, 126 8, 8883974	
19.	Jurisdictional Factor	0.0003974		<b>0. 888397</b> 4 154, 845	0.0003974 31,552	181,345	
89. 21.	Jerisdictional Rement	14, 34		000000000000000000000000000000000000000	211595	*************	
22. 21.	Hon-Juris, Assunt	1,80	1,165	19,452	3, 965	22,781	
24.	HORT PET SES PERPENS	000000000000	ns seasonsasses	***************************************	***********	CC000000000000000000000000000000000000	

Schedule 6-13	INTERIN ACCOUNTING POLICY CHANGES	Rege 1 of 1
FLORIBA FUBLIC SERVICE COMMISSION COMPRINT: GLLF POMER COMPRINT	EXPLIGITION: Provide a statement of changes in accounting policy since the last rate case. Explain any changes in accounting procedures that affect the interio rate base or the interio nat operating income.	Type of Bata Shown:Historical Test Year Ended 9/30/99Projected Test Year Ended _/_/Prior Year Ended _/_/_
BIENET HO.: 891345-E1		Mitnesss A. E. Scartrough

### **EMECIATION**

Effective January 1, 1904, the Company changed the depreciation essemption from whole life to remaining life authodology. Per Florida Public Service Commission (FPEC) Rele master 25-6.0142, the Company changed depreciable life categories of the required plant items from depreciable life to fixed recovery effective January 1, 1986.

# ACCEPATING FOR INTERCHARE SILES

Effective January 1, 1985, the Company began reporting scheduled interchange sales of energy to other electric utilities as revenue instead of as a reduction to fuel and purchased power empenses to comply with FFSC reporting requirements.

#### PENSION COSTS

On January 1, 1967, the Company implemented FASD Statement No. 87 on accounting for parasions costs which required the use of the "projected unit credit" actuarial method for financial reporting purposes.

# POST-RETIREMENT MEDICALALIFE MEMEFITS

Prior to 1987, the costs of health care and life insurance benefits for retired exployees were recognized as payments were made. In 1987, to reflect the full costs of such benefits, the Company began recognizing those benefit costs on an accrual basis using the "aggregate cost" actuarial method.

## HERICA, INEMPIEE RESERVE - ACTIVE ENGLOYEES

During 1987, the Company established a reserve and began accruing for Medical Insurance benefits for active employees. The accrual is calculated based on the number of employees in each benefit class and assumes a 70/30 split between the company paid and employee paid portions.

#### ACCUMALATED PROVISION FOR UNCULLECTURE ACCOUNTS

Effective September 1989, Gulf changed the method of accruing for bad debts. The change was from a three (3) year average percentage of charge-offs to revenue to an aging of accounts receivable method.

Supporting	Schedules:

OF Jurisdictional Factors Schedule 6-14

ADJUSTED NET SPERATERS INCOME - PERSON END TRYEREN MATE MEL SEF

Page 1 of 1

FLORIDA PUBLIC SERVICE CORRESSION

ENPLANATION: Provide a schedule of proposed and consission adjustments to not operating income per book: for the test year.

COMPANY: GOLF POWER COMPANY

BOCKET NO.: 071345-E1

(thousands)

Type of Bota Shown: Systemic Test Year Ended 9/30/09 Projected Test Year Ended Prior Year Ended Stineous R. J. McHillan A. E. Scarbrough

		Adjusted Jurisdic	ctional Not Oper oriod End	rating Income C 1989 jurisdicti	alculation for onal factors	the Taelvo Roat	bs Ended 9/30/01					
	(Remedy)		(0)	(C)	(0)	OE) Utility	ŋ	(G) Total	tin Unit Proor	(1) Total Adjusted	(J)	(E)
Line		Total Company	Electric	Electric	Adjustments (Sch. 8-16)	Adjusted per Countries (C + D)	Coopeny Adjustments (Sch. 8-17)	Adjusted Utility (E + F)	Soles But Operating Second	set of the	Approvious Superation Factor	Jeriodictions Acoust (1 = J)
lb.	Direct letters	per Books	Mility	th - B1	1308. 9-101		180, 9-17					
	Operating Revenues											
;	Sales of Electricity Other Barration Browness	401,101		481,101	(195,478) (5,663)	205,760 4,102		6,102	41,241	\$64,465	0.9720240	237,623
		472,346		492,349	(200,533)	291,905		291,883	41,241	250,584	0.97190%	243,500
	Total Operating Revenues	44544										
	Operating Expenses:											
•	Operation - Feet	179,407		170,407	(178,407)					14,650	0.9957866	(3,99)
	Interchange Other Corretion & Matelenesco	9,069		7,067	(2,927)	117,003	3,013	129,676	7,154	113,742	0.9797325	111,321
i	Depreciation & Americation	30,627		30,827	(3)	20,024		30,824	4,571	44,853	0.9764929	43,211
	Apprilipation of Investment Credit	12,1421		(2,142)		(2,142)		6,161	1821		0.9778423	(1,74)
	Toors Other than Secons Toors	88,779		24,161	(7,943)	21,036 24,670	(1,435)	21,636 223,63	5,621	17,399	0.0876405	13,444
11	Income Tones Investment Tex Credit	24,161		0						•		1
									21,423	100,391		182,730
15	Total Operating Expresss	407,313		409,313	(201,675)	897,439	2,376	410,405	es (ves			
12	Not Operating Tecomo	60,455		63,605	1,332	84,367	(2,378)	81,997	19,814	62,173		60,74

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Supporting Schedules: 6-18,6-37

Sched	ele 6-15	89 Jurisdictional Factors	INTERIN JURISDICTIONAL NET OPERATING INCOME AS	JUSTMENTS - PER	100 END		Page 1 of 4			
CHP AL	ON PUBLIC SER BY: BULF PONE T NO.:891345-		EXPLANATION: Provide a schedule of proposed Schedule 3-14) jurisdictional components, and on each and total. Indicate which adjustments full revenue requirements case. (thousands)	the revenue req	miresent effect	ıt	Type of Data Shoun: Historic Test Year Ended 9/30/81 Projected Test Year Ended Prior Year Ended Witness: R. J. NcMillan A. E. Scarbrough			
			Jerisdictional Adjustments for the Tuels Period End 1989 jurisdiction		9/30/89					
Line No.	Adjesteer		Reason for Adjustment or Gaissian (Provide Supporting Schodules)	(1) Tetal Adjustment	(2) Jurisdictional : Factor		(4) Increase/(Decrease) in New.Requirement			
	Consission (	Né justicents:								
1	Franchise Fo	i ferman	To recove franchise revenues and expenses from MDI for ratemaking purposes.	(3,285)	1,0000000	(5,885	5,318			
5	Franchise F	n Espress	To recove franchise revenues and expenses from NOT for ratemaking purposes.	5,143	1.0000000	5,143	(5,234)			
3	Fuel Revenu	•	To recove all fuel-related revenues and expenses from NDI for ratemating purposes.	(193,353)	Direct	186,266	1 167,207			
٠	Fuel Expens		To recove all feel-related revenues and espenses from HDI for ratemaking purposes.	176,117	0.8575143	151,023	(153,695)			
5	Feel Portio	n of Interchange Energy	To remove all feel-related revenues and expenses from MOI for ratemaking purposes.	13,162	0.8575143	11,235	(11,433)			
6	ECCR Revene		To recove all ECCR revocates and expenses from NOI for rateasking purposes.	(2,430)	1.0000000	(2,430	284,5			
7		very of Metail Fuel Clause in other Operating Revenues	To remove all fuel-related revenues and expenses from NOI for ratemaking purposes	(42)	1.0000000	(45	1) 42			
		very of ECCR Revenues in perating Revenues	To recove all ECCR-related revenues and expenses from WOI for ratemaking purposes	505	1.0000000	200	(206)			
9	Over Recove Expense	ery of Relail Fuel Clause	To recove all fuel-related revenues and expenses from NOI for ratemaking purposes	9,290	1.0000000	2,29	0 (2,330)			

CERM	NA PUBLIC SERVICE COMMISSION  IT: BULF PUBLIC COMPANY  I NO.:071345-E1	EIPLANATION: Provide a schedule of proposed a Schedule G-i4) jurisdictional components, and to on each and total. Indicate which adjustments full revenue requirements case.  (thousands)	Type of Bata Shown: Historic Test Year Ended 9/30/0 Projected Test Year Ended Prior Year Ended Hitness: R. J. McHillan A. E. Scarbrough				
		Jurisdictional Adjustments for the Tuelve Period End 1989 jurisdiction		9/20/89			
Lime	Mjestaent	Reason for Adjustment or Coission (Provide Supporting Schadules)	(1) Total Adjustment	(2) Jurisdictional Factor		(4)   Increase/(Decrease)   in New, Negatrosent	
10	ECCR Expenses in GM Expense	To receive all ECCR revenues and expenses from HDI for ratemaking purposes.	1,874	1.0000000	1,674	(1,997)	
11	ECCR Expenses to Other Tax Expense	To recove all ECCR revenues and expenses from MDI for ratemaking purposes.	70	1.0000000	, ,	(8)	
12	Industry Resociation Dues	To recove Industry Association dues related to Chamber of Commerce and lobbying activities to comply with Commission quidelines.	97	0.9799070		(59)	
13	Area & Econocic Development	To recove expenses defined as image building and promotional by the Commission in Order No. 6463.		1,0000000	201	(839)	
14	Mational Advertising	To recove expenses defined as image building and premotional by the Commission in Order No. 6463.	170	0.9799878	167	(170)	
15	Taxes Other Than Income Taxes	To reflect the effects of the Franchise Fee Revenue, Feel Revenue and ECCR Revenue adjustments on Taxes Other Than Income Taxes.	2,722	1.0000000	2,700	(2,771)	
16	Leisure Lates Depreciation expense	To remove expenses associated with Leisure Lobes.	5	0.9929261	•	(5)	
17	Retail Base Rate Revenue Refund	To recove the refund of base rate revenues related to prior years.	313	1.0000000	313	(310)	

INTERIN JURISDICTIONAL NET OPERATING INCOME ABJUSTMENTS - PERIOD END

Schedule 6-15

89 Jurisdictional Factors

Supporting Schedules: 6-18,6-37

Page 2 of 4

CERN	DA PUBLIC SERVICE COMPISSION NY: BULF POWER COMPANY ET NO.:1091345-ET	EIPLANATION: Provide a schedule of proposed at Schedule G-14) jurisdictional components, and to on each and total. Indicate which adjustments of full revenue requirements case.  (thousands)	DET SUBSYST OF	siresent effect	•	Type of Bata Shown: Historic Test Year Ended 9/30/ Projected Test Year Ended Prior Year Ended Witness: R. J. HcWillen A. E. Scarbrough		
		Jurisdictional Adjustments for the Tuelve Period End 1909 jurisdiction		9/30/09				
Line	Adjestorat	Reason for Adjustment or Opinsion (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor		(4)   Increase/(Decrease)   in New.Requirement		
10	Income Taxes - Adjustments	To reflect the tax effect of all Commission Adjustments.	(693)		(731			
19	Income Taxes - Interest Synchronization	To reflect the tax effect of Interest Synchronization	104		1,155	11,885)		
80	Total Consission Adjustments		1,332		2,379			
	Coopeny Proposed Adjustments:							
15	Accounting Change-Oscollectible esp.	To recove the effect of adjustments to customer accts emp.	(840)	0,9993721	(640	1 451		
22	Peabody Equity Return	To recove assemts related to the equity return on the Peabody Coal Buyout which is recovered through the fuel classe.	(5,487)	0.9680126	(5,231	5,331		
23	3 Marketing Support Activites	To recove expenses defined as image building or promotional by the Commission in Order No.	M63 88	. 1.0000000		(83)		
24	1 Investigation Expense	To recove expenses that are associated with the investigations.	394	0.9797480	58	(592)		

Schedule 6-15	07 Jurisdictional Factors	INTERIN JURISDICTIONAL NET OPERATING INCOME ABJU	ISTREMTS - PER	100 END		Page 4 of	4
FLORIDA PUBLIC COMPANY: GOLF DOCKET NO.:071		EXPLANATION: Provide a schedule of proposed at Schedule 0-14) jurisdictional components, and to on each and total. Indicate which adjustments to full revenue requirements case.  (thousands)	st	Type of Bata Shown: Historic Test Year Ended 9/30 Projected Test Year Ended Prior Year Ended Witness: R. J. McMillan A. E. Scarbrough			
		Jurisdictional Adjustments for the Tuetve Period End 1907 jurisdiction					1 18
Line No. Adjus	Steed Sept. As 2 Sept.	Reason for Adjustment or Onjesion (Provide Supporting Schedules)	(1) Total Adjustment	(5)	(3) Jurisdictions	(4)   Increase/(Decrease)   in New.Nequirement	
25 Employer	Llevill	To recove expenses that are associated with the Employee Laureit.	103	0.1903320		(188)	
26 Concell	ed Rate Case	To recove expenses that are associated with the case from ASS Expense.	1,006	1.000000	1,025	(1,04)	
27 SCS Bui	lding Concellation	To recove expenses that are associated with the SCS Building Concellationfrom AGG Expense.	344	0.9803520	337	(94)	
28 Income	Taxes - Adjustments	To reflect the tax effect of all Commission Adjustments.	1,435		1,300		
29 Total C	Coopany Proposed Adjustments		(2,778)		(2,887		

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LORISM FORLIC SERVICE COMMISSION  DISPORT: BULF FOREX CONFAIN  BEXET NO. 1091345-E1	ESPLONITION: Li not operating inc the test year is	one for the ter	Type of Bata Shoom: Historic Test Year Ended 9/30/89 Projected Test Year Ended Prior Tear Ended Bitmess: R. J. McMillan A. E. Scarbrough							
(Postunds)	full forences fr CCS forences to firtail forence to	ndor vec. Feel		O) Peel (e).	Concer, cop free dov. ladestry feen, does	(F)	Comp. Bov. Fool Rev. Fran. foo	Com. Esp. Fram. Sev.	III In see Ioon	Total
Operating Developes										
1 Sales of Electricity 2 Other Operating Revenues	(195,478) 0	(3,065)	:	:	:	•	•			(195,478)
3 Total Operating Devenues	1195,4783	(5,665)	•	•		•	•	•	•	(200,543)
Operating Expensess										
6 Operation - Foot 5 Interchange 6 Other Operation & Maintenance 7 Depreciation & Americation 6 Americation of Investment Credit 9 Tames Other Than Immon Taxes			(175,467)	(13,102)	(2,927)	(5)	(7,700)	(143)		(170,467) (13,162) (2,927) (3) 0 (7,943)
10 Bocone Tones 11 Investment Ton Credit		•			:	:	:	:	507	9n •
12 Total Operating Expenses	•	•	(170,467)	(13,102	(2,7/1)	(5)	(7,700)	(163)	309	(201,873)
13 Net Querating Income	(195,478)	(5,065)	178,467	13,100	2,987	•	7,700	163	(369)	1,392

Supporting Schedoles:

Schedulo 8-17 89 Jurisdictional Factors

THRENTH COMPANY HET GRENATING INCOME AGUISTMENTS - PERIOD END

FLISH POR IC SERVICE COUNTSIDE

ENLANTION: List all proposed and Company adjustments to met operating income for the test year and the prior year of the test year is projected.

CONPANT: SOLF POUCH COMPANY

BREET NO. : 591345-61

42

(thousands)

Type of Buta Shoun: Ristoric Test Year Ended 9/30/89 Projected Test Year Ended Prior Year Ended Bitmess R. J. RCBillon A. E. Scarbrouth

(I) Employee Cancel led Cancel led Investigation Accounting Morteties facuse Total Support Activities 202 flate Bui iding Case Tones Bescription. Operating Revenues: Sales of Electricity Ster Geration Rever . 3 Votal Operating Revenues Operating Esperances Buration - Feel Cotorchospo Other Operation & Uninterspace 3,813 Degraciation & Americation Szertisation of Josephson Credit Loops Other Then Income Taxon 11,4351 Incase lases Investment Tex Credit 2,378 (296) (1,433) (1,026) 840 3,407 (82) (294) 12 Total Operating Expenses 12,370) 1,625 346 1,425 (5,407) 13 Not Operating Income

Supporting Schodules:

CONTRA PUBLIC SERVICE COUNTSSION  COPANY: COLF POWER COMPANY  CONTRA DE LA DELLA DEL		EXPLANATION: P factors for met year if the test	operating incom	Type of Bata Shown: Historic Test Year Ended 9/30 Projected Test Year Ended Prior Year Ended Nitness: R. J. NcWillan R. T. O'Sheasey				
			1989 JURISDICTIO	MAL FACTORS				
Line No.	lescriptios 2000	mal	OTHER/ INDLESALE	•				
	HET OPERATING INCOME							
1 2 3	MENTERRITORIAL CAPACITY ALTERNATE AND SUPPLEMENTAL MARKED OTHER OFERATING NEW, (MET OF FUEL)	0.968692 0.9670732 0.9631370	0.0313300 0.0309260 0.0313300					
•	0 t 0 EXPENSES							
	PRODUCTION TRANSMISSION DISTRIBUTION CONTONER ACCTS CONTONER INFO	0.7688126 0.7673245 0.7961533 0.7973721 1.000000	0.0311874 0.0304735 0.0038467 0.0006219					
	A & G OVERALL (NET OF FUEL)	0.9903320 0.9795177	0.0196600					
3	BEPRECIATION							
	PRODUCTION TRANSMISSION DISTRIBUTION GENERAL GVERALL	0.9686580 0.9592352 0.9942305 0.9800484 0.97774296	0.0313420 0.0307648 0.0037673 0.0177516 0.0225704					
6 7 8	AMORTIZATION AMORTIZATION OF LTC TAIES OTHER THAN ENCORE TAIES	0.9686273 0.9776021 0.9793153	0.0313725 0.0223979 0.0204847					

Supporting Schedules:

Recap Schedules: 6-14,6-15

Schedele	6-18	97 Jurisdictional Factors	JURISDICTIONAL S	EPARATION FACTO	NS - NET OPERATING	INCOME PERIOD END	INTERIN RATE RELIEF		Page 2 of 2
COMPANT:	PUBLIC SERVICE SURFERING		EXPLANATION: P factors for net year if the test	operating incom	poent of jurisdict se for the test yes ted.	tional separation or, and the prior		Projected Tes Prior Year En Witness: R. J M.	Veer Ended 9/30/8 It Year Ended Ided I. McMillan T. 8'Sheasey
				1909 JUNISDICTIO	MAL FACTORS				
Line Do.	Bescript		METAIL	OTHER/ IMPLESALE					
	INDESTRY		1.000000 1.000000 0.979928 0.979928 9.9729261	0.0250122 0.0200122 0.0077737					

PLANTON PARTY BENEFICE COMMISSIO

COMPANY: SIGLE POWER COMPANY

EXPLANATION: Provide a echebule of sporating revenue by primary account for the test year, and the prior year if the test year is projected. Provide the jer beeks assumes and the adjustments required to adjust the per beeks assumes to reflect the requested test year operating revenues.

Type of Beta Shows Minterical Test Test Ended 9/38/89 Projected Test Vew Ended Prior Year Ended Witness R. J. Skillian A. E. Starbrough

BROXET 180.1691345-E1

4383 Adjusted 133 (5) 113 Franchiso **Entai** Intel **Aurtedictional** (4) thru (ii) (3)+(9) **Billity** (12-12) Account Title ALES OF ELECTRICITY 126,911 197,588 197,583 70,324 Residential Salos 47,719 69,470 Consercial Seles 117,197 117,197 47,044 Industrial listes 04,139 44,347 45,827 39,132 04,139 1,178 1,330 347 Public Street & Highesy Lighting Other Sales to Public Octorities 33 Interdepertagetal Bales 31 (313) Provinces for Referd - Batail (313) (313) (313) 184,199 234,306 (313) 2,430 Total Sales to Ultiesto Cosacco 96,476 400,495 \$42,005 3,300 Sales for Rosale - Territorial 11,007 11,000 5,381 2,468 67,148 67,516 25,907 - Amterritorial 67,416 234,719 264,652 481,181 193,393 (3(3) 2,438 621,101 TOTAL SILES OF ELECTRICITY CHANGE OFFICE STATES 5,200 5,200 **Municipal Franchism For** 17 County Franchise Foo 17 17 Miscellaneous Service Sevens 2,474 2,474 2,474 Rest from Electric Preserty Interdoportagetal State Boforred Fool & Concervation Spen (160) **(160)** 130 130 pensation for Blass Services Prov 150 37 37 Prufit on Bale of MS ant Forchosed a 1,142 1,142 Revenues from Trace, of Others 1,142 163 Proceeds from sale of Bat. Resources 163 163 38 34 34 Miscellansons Other Electric Davesse 5,223 6,102 TOTAL CTUES OPERATION REVENUES 11,167 11,167 5,225 241,764 230,564 TOTAL ELECTRIC OPERATING REVENUES 2,236 41,241 492,348 193,395 (313) 492,340

Supporting Schodules:

Rocas Schodulos: 6-14

45

DOUGET SO.

Page 1 of 3

PLANTA PALIC MANIO COMINSTA

801365-83

CHEARL: GILL POUR CHEART

ESPLANTION: Provide the calculation of unbilled recourse for the test year, and the prior year if the test year is projected. Document the recourses received in the first month efter the test year (and the prior year), the propertion of these revenues allocated to the test year and prior year as unbilled revenues, and the retinante for the propertion chosen.

Type of Bots Shown: Bistoric Yest Year Boded 9/30/89

Vitness: A. E. Scarbrough

COMPANY CONCENTRATIONS
COMPANY SAME CONCENTRATIONS

	(3)	(0)	(c)	(0)	(8)	(7)	(6)	(0)	(1)	(1)	(2)	(1)	· (II)	(8)
	tees tota billed Beressa (\$500)	Billed Secret	Current Booth Same Sete (5/EBS)	Risterical Policetes Rooth Bose Bate Reseasal Adjustment (E/RES)	Botionted following Booth Base Date (\$/EEE)	Current Houth Foel Pactor (8,7880)	Pelioning Smoth Peel Bacter (\$/ESE)	Following Booth BCCR Bactor (\$/EUB)	Total Accreed Sobilled Energy (200)	Sotal Accreding Sobilied Sevense (\$000)	Accreed Unbilled Poel Clause Sevence (\$000)	Accrued Dehilled SCCR Devesor (\$500)	Total Accred Dabilled Sevene (\$800)	Total But Bubilled Beresen   \$500
October 1900	414	252171	0.0378		0.0378	0.0262	0.0242	0.00025	87976	3209	2106	u	5418	-2739
NAMES OF TAXABLE PARTY OF TAXABLE PARTY.	9526	170183	0.0003		0.0493	0.0262	0.0242	0.00025	83217	3357	2013	21	5391	-26
Heveshor	7189		0.0362		0.0382	0.0242	0.0242	0.00025	102083	3934	2989	26 11	6448	1057
peceaper	9021	235950			0.0377	0.0262	9.8262	8.00025	16727	2095	1056	111	4770	-1678
January 1909	9623	255049	8.8377		6.0387	0.0202	8.6262	0.00025	- 77107	2981	1065	19	4866	95
teptents	6163	222006	0.0307			8,8262	0.8219	0.00000	79499	3034	1669	19	6734	-132
Retch	9186	239450	0.8382		0.0302			0.00000	79642	3124	1651	11	6866	13
April	7710	194250	0.6397		0.0397	0.0210	0.0210	0,00000	121872	5491	2550	11	8090	3292
Beg	2009	203273	0.0396	0.0657		0.0210	0.8210	0.00000	142400	\$0.15	2991	57	9002	995
Jose	13136	319129	8.0424		0.0424	0.0219	0.0210	DOMESTIC DESCRIPTION OF THE PROPERTY OF THE PR		5901	3009	51	8998	-85
July	15283	367684	0.0436		0.8416	0.0210	0.0210	63080.0	102923	6474	1266	63	5002	804
Angest	15005	362552			0.0416	0.0210	0.0210	0.00040	155587		2275	62 17	6007	-3784
Angest September	15283	345257	0.0416	8.0957	0.0359	0.0210	0.0213	0.00016	105947	384	****			*******
														-2059
Potal	127550	3103091												

BUTE: BETAILS MAY BUT SER TO TOTALS DOE TO BURBURG

1) Clat. A(at; B(a)

2) 9(8) = (Jose thre Sept \$/ESS) - (Oct thre May \$/ESS) . .63716 - .63168

1) Bistorical E(a) . C(a) . D(a)

4) Bistorical G(m) : P(m+1)

5) Bistroical J(a) . E(a)\*1(a)

6) Histroical E(m) . G(B)\*1(m)

7) Eistorical L(a) . B(a)\*I(a)

8) Bistorical B(B) . Jelel

9) Bistorical B(a) : B(a) - B(a-1)

FLORIDA POPULE SERVICE COMMISSION

COMPANY: 40LF PUBER COMPANY

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

Type of Data Shown: Historic Test Tear Ended 9/30/89

DOCERT ED. 091365-61

Vitness: A. E. Scarbrough

# COMMERCIAL STREETS CALCULATIONS EMBELLED REVISION CALCULATIONS

	(4)	(2)	(c)	(9)	121	(2)	(6)	(0)	(1)	(3)	(8)	(LI)
<b></b>	tione Bota Billed Boreauce (6000)	Billed Bourgy (1998)	Current Booth Baso Bato (6/688)	Cerrent Beath Fuel Bacter (\$/800)	Pollowing Stock Pool Factor (0/100)	Following Booth BCCR Factor (6/EWB)	Total Accreed Subilled Seargy (SSE)	Total Accreed Unbilled Bose Boie Bovesse (1800)	Accrued Unbilled Poel Closse Seconse (\$000)	Accreed tobilled ECCS temoses (4009)	Total Accred Unbilled Dounce (8000)	Total Not Bubliled Service (1000)
October 1900	5886	179185	0.0328	0.0161	0.6241	0.00025	61873	2032	1409	15	1537	-1204
Devenher	5190	152014	0.0302	0.0241	0.8241	0.00025	10995	2425	1709	18	6156	617
December	5060	156689	0.0309	0.0261	0.0241	0.00025	60319	2384	1644	17	4846	-109
Jonesty 1989		156923	0.0339	9.8261	0.0261	0.00025	67200	1682	1136	12	2750	-1295
Pabruary	5324	144619	0.0360	0.0201	0.0241	0.00025	50229	1845	1209	13	3071	120
Barch	5481	150681	0.0364	0.8241	0.9299	0.00040	50005	1819	1044	20	2000	-187
April	5374	191935	0.0354	0.0209	0.0209	0.00000	61526	2176	1285	25	3486	602
Bay	5540	163264	0.0339	0.0209	0.0209	9,90040	97005	3321	2045	39	5494	1920
June	6418	200098	0.6303	0.0209	0.0209	0.00040	95604	2949	1997	39	6904	-621
July	6400	226794	0.0294	0.0209	0.0209	9.00040	87380	2569	1826	35	6629	-355
Aspet	6607	216177	0.0305	0.0209	0.6299	0.00000	92771	2836	1938	37	4611	302
Suptamber	6683	221968	THE RESIDENCE OF THE PARTY OF T	0.0209	0.0210		64390	1939	1376	10	3325	-1486
enfermen	******	*******										******
	69934	2126334										-1016

Sote: DETAILS MAY NOT SEE TO TOTALS DEE TO BORRDING

1) C(a): A(a)/ B(a)

2) Eistorical 6(a) . 9(s:1)

3) Bistroical B(a) . C(8)\*C(a)

4) Historical I(a) - B(a)\*G(a)

5) Misterical J(m) . P(m)\*G(m)

6) Bistorical E(a) : Beled

7) Eisterice! L(m) : E(m) - E(m-1)

PLOSINA PURALE SERVICE CHRISTING

COMPANY: COLF PONES COMPANY

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

Type of Bota Shown: Historic Test Tear Ended 9/38/89

DOCKET DD. 891345-81

Witness: A. S. Scarbrough

DESCRIPTION OF THE PROPERTY OF

	(A)	(8)	(c)	(0)	(14)	in	(c)	(8)	(1)	(4)	(E)	14
and the second	Base Bota Billed Bovenne (\$800)	Billed Beergy (2000)	Correct Rooth Base Bote (8/808)	Current Booth Poel Poeter (\$/EBB)	Pollowing South Puel Factor (\$/EES)	Pollowing Booth SCCR Factor [5/EUR]	Total Accrued Sobilied Energy (MMS)	Total Accrued Dubilled Dase Rate Desense (\$500)	Accreed tabilled Feel Closse Second (\$880)	Accreed tabilled pres Sevence (\$000)	Total Accrued Unbilled Sevenue (\$600)	Total Bet Bubilled Beronne (\$000)
		46104	0.0235	0.0236	0.0236	0.00025	15920	376	375	•	156	-194
October 1988			0.0229	0.8236	0.8235	0.00025	20922	469	692	5	957	202
Boveshee	101	04790		0.0235	0.0236	0.00025	17760	393	419	1	816	-141
Ducesher	501	46796	0.0221		9.0235	COOP SUB-ZOOZE ZEMEZNI	12761	270	300	1	377	-239
Jamescy 1961	911	42354	0.4215	0.0236		0.00023	15120	116	156		696	119
Policenty	960	43535	0.6222	0.0235	0.6235	The second second	CONTRACTOR OF THE PARTY OF THE	284	173		552	-131
Borch	853	60385	0.0212	0.0235	9.0206		13379		311	i	884	242
april	1037	45508	0.0225	0,6290	0.0294		10061	626			1257	652
Say	1009	40350	8.8225	0.0204	0.8284	0.00049	26993		592	12		-167
3000	1199	56293	0.6213	0.0204	0.0200	0.00060	25862		526	18	1689	
tiles	1209	56984	0.0220	0.8294	9.6296	0.00060	21373		436	,	915	-176
sari	990	42947	0.6210	PARTY SHOWING THE ADMINISTRA	0.8200		25378	533	518	10	1062	147
Requet Reptember		36401	0.0219	CONTROL STATE	THE REPORT OF THE PARTY OF THE		16360	350	343	,	703	-399
	1233	562363										-947

Bole: SCYALLS MAY BOY SHE TO TOTALS SEE TO SCHOOLSE

1) C(a)= 8(a)/ 8(a)

2) Sistorical E(a) . B(a+1)

3) Bistreical B(a) - C(B)\*G(a)

4) Eistorical I(a) . E(a)\*G(a)

5) Historical J(n) = P(n)\*G(n)

6) Bistorical E(a) - Beled

7) Bistorical L(a) : E(a) - E(a-1)

200

89 Jeridictional Factors ENTERIN HIMTHLY FUEL REVENUES AND EXPENSES - PERIOD END Schedele 6-21 EXPLOMATION: Provide a detailed analysis of fuel revenues, Type of Bata Shown: FLORIDA PUBLIC SERVICE CONNISSION expenses and over/under recovery of fuel expenses for the test Historic Test Year Ended 9/30/89 Projected Test Year Ended CEMPANY: GILF POUER COMPANY year and the prior year. Prior Year Ended Witness: R. J. McMillan DECKET NO.: 891345-E1 A. E. Scarbrough Recoverable Items

	Line No.	Renth & Year	(1) Deginning Over/(Under) Recovery	(2a) Roothly Expenses	(B)	(2c) Other	(2) Total (2a)+(2b)+(2c	(3) Fuel Revenue	(4) Over/(Under) Recovery for (3) - (2)	(S) Other Refunds	(6) Interest	(7) Total Over/(Under) Recovery for Heath (11+(4)+(5)+(6)	
						(9000)							
	1.	October 60	(6,230)	10,463	(85)	1,570	12,007	12,240	81	1,570	(37	(4,576)	
	.5	November	(4,576)	10,185	(86)	1,570	11,729	11,637	100	1,570	126	1 (2,924)	
4		Becesber	12,9241	11,410	(88)	1,570	13,154	13,178		1,570	(16	1 (1,346)	
C		January 69	(1,346)	10,442	(45)	1,570	12,206	12,322	116	1,570	14	1 336	
	5.	February	334	10,901	(88)	1,570	12,445	12,300	(57)	1,370	•	1,850	
	6.	March	1,050	10,954	(85)	1,570		12,421	180	1,570	22	3,578	
	7.	April	3,578	10,698	13	(836		10,798	913	(859)	27		
	0.	May	3,661	13,535	13	(839		12,86	173	(839)	26	3,001	
	9.	June	3,001	16,900	13	(839		14,800		(859)	13	895	
	10.	July	875	17,609	13	1659	1 16,763	15,825	(938)	(857)	•	(509)	
	11.	August	(992)	10,062	13	(859	1 17,216	16,381	(835)	(839)	(12	(800,5)	
	12.	Seatesber	(804.5)	13.649	13	(859		14,19	(605)	(859)	(23)	1 (4,097)	

Page 1 of 1

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7	-	•		

Oched	hale 0-82		INTERIN	COMMEN	MTION RE	VOLEN A	IO EXPO	BEE (The	(abnaaus			Page 1 of 2		
PLORIDA PUBLIC GENVICE COMMISSION COMMISSION GLAF POWER COMMISSION DOCHET HE, 1 091345-E1		EXPLIGITION: Provide an annual itemization of revenues and expenses incurred pursuant to Commission goals for the interim year.								Type of Bata Showns Interis Test Year Ended Projected Test Year Ended Prior Year Ended Witnesss				
Line No.	Description	10/80	11/00	12/06	1/89	2/89	3/89	4/89	5/09	6/89	7/89	8/89	9/09	
1.														
2	Cloupe Revenues Prior True-up	127	184	138 137	129 137	129	158 137	209 279	248 279	279	245 279	315 279	289 279	
5	Conservation Nov. Applicable	865	861	273	255	266	255	465	527	364	594	595	987	
7.	Conservation Expenses				14		66	8	25	44	64	46	41	
	Super Good Cents Hose Hose Energy Redit	45	63	3	8	36 24	8	8	19	22	80	17	29	
9.	Energy Education Programs	39	51	46	20	38	37	39	37	20	35	84	43	
11.	E.A. and T.A.A. Programs	10	82	28	12	19	16	24	19	16	19	22	19	
12.	Bood Conts Building	18	3	43	21	27	44	. 22	27	24	27	27	41	
13.	Propentations / Bosinary	1	4	5	5	5	6	7	7	6	6	6	6	
14.					-	—	—		-	-		—	-	
15.	Total All Progress	135	865	888	116	149	199	164	144	140	171	142	178	
17.														
18.	Revenues Incl. in Page Rates						. 0		. 0				•	
19.			_			440	400		144	140	171	142	178	- Table 1988
28.	Nat Racoverable	136	285	880	115	149	199	164	144	140	1/1	146	170	
21.						-15%								
23.	Trus-up This Paried	129	55	67	159	117	95	324	363	484	413	453	329	
24	Interest Provision This Period	2	2	1	1	1	1	1	2	3	4	5	6	
25.	True-up and Interest BOP	-816	-682	-301	-370	-356	-373	-415	-369	-063	-115	23	202	
86.		0		0	0				. 0			. 0	0	
27.		-137	-137	-137	-137	-137	-137	-279	-279	-279	-279	-279	-279	
.85														
29.	Over / (Under) Recovery	-522	-301	-370	-356	-375	-415	-369	-863	-115	23	585	258	
30.		00000	99000	******	. 86656	88888	080468	(VEICEON)		*****	BOOKS.	estas	87588	

Supporting Schedules:

chedule 0-02	INTERIN CONSERVATION REVENUES AND EXPENSES (Thousands)	logo 2 of 2			
CONTRA PARLIC SERVICE COMMERCIAN COMMIN CRAF PRICE COMPONY CONET NO. 1 091245-E1	EXPLORATIONS Provide an answell itemization of revenues and expenses incurred pursuant to Commission goals for the interior year.	Type of Buta Shows Interia Test Year Ender Projected Test Year End Prior Year Ended Witnesss			
ine Its Bacription					
L. Bran/(Batter) Recovery 0 9/28/05 2. Lesse 5. Sevents for 9/09 888 6. Expenses for 9/09 (176) 7					
10. 11. Leons 12. Interest for 9/89 13. 14. Over/Gleder) Recovery per 15. Books for Interio Period 16.					
17. 18. 19. 88. 21. Notes Although the Conservation Reven 22. the reculting Over/library Recovery is 22.	ess and Expenses are booked in the paried they occur, booked in the following paried.				
8. 8. 7. 8.					

FLORING PIELIC SERVICE COMPISSION

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

Type of Data Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A.E.

9-39-89

DODIET NO.: 891345-E1

COMPRENT: SIAF POWER COMPRONY

A.E. Scarbrough

				Beferre	d Taxes		Jurisdictional	
ine		Tan Rate	Total Utility	Debit	Credit	<b>M</b>	Factor	
Į.	Property Related Timing Differences Excess Deferred Tax Mrite-off	5.58	27,593	1,359	159 15	1,518		
4.5	Total Property Related Deferred Taxes			1,359	176	1,533		
6.7.6.9.16.11.12.13.14.15.16.17.16.19.20.20.20.20.20.20.20.20.20.20.20.20.20.	Fully Normalized Timing Bifferences  Pip Supplemental Fension Employee Savings Plan Energy Concervation Property Ins. Reserve 1 & 9 Reserve Peabody Coal Prepayment Post Retirement Retical ATST Lease SCS Early Retirements Fuel Clause Rejustment Loss on Reacquired Bebt 01 Unbilled Revenues Accrued Vacation Beniel Coal Bayout Deferred Compensation Plan Redical Benefit Reserve Post Retirement Life Rate Case Loss on Reacquired Bebt 62	5.54 5.54 5.54 5.54 5.54 5.54 5.54 5.54	(5) (280) 36 (225) (1,122) (287) 2,792 967 37 (92) (2,253) (465) (1,046) (1,515) (4,515) (4,515) (7) (40) (847) (64) (75)	35 154 76 2 10	(111) (121) (653) (655) (655) (656) (105) (124) (256) (1162) (232) (248) (11) (2) (47) (4) (4)	6 (111) 2 (12) (62) (111) 154 54 2 (5) (124) (26) (182) (11) (248) (11) (248) (11) (24) (47) (44)		
38. 31. 32.	Subtotal (cont'd on pg. 2)		(8, 146)	334	(782)	(448)		

Supporting Schedules:

Page 2 of 2

COMPANY: BLA.F POWER COMPANY

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

Type of Sata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Hitness: A.E.

9-30-69

NODET NO. : 891345-E1

A.E. Scarbrough

Line	Total		Total	Deferred Taxes				Jurisdictional	
Line		Tax Rate	Utility	Dobit	Credit	Net	Factor	Recent	
Fully	Mornalized Timing Differences (cont'd)								
AND MINES	Inventory Rijusteent Sctorer Coal Byout BRC Punsion Expense Uncollectable Reserve	134 134 135 136 137	(1,892) (1,892) (1863) (48A)		(1) (104) (8) (6) (27)	(1) (104) (6) (6) (27)			
46.	Total Other Tieing Differences		(10,007)	334	(928)	(594)			
ななな	Total State Deferred Income Taxes			1,693	(754)	939	0.6392120	680	

Supporting Schedules:

PERIOD EIG

FUNDER PURICE SERVICE CURRESTUR

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

Type of Bata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A.E.

9-39-89

COMPREY: GLEF POWER COMPREY

DOCKET NO.: 891345-EI

A.E. Scarbrough

				Deferre	Deferred Taxes		Jerisdictional	
Line No		Tax Rate	Total Utility	Dobit	Credit	<b>104</b>	Factor	Resount
1.	Property Related Timing Differences Excess Deferred Tan Write-off State Deferred Income Tax Impact	344	25,941	A,624 (462)	536 (833) (39)	9, 160 (0.33) (501)		
3456	Total Property Related Deferred Tames			8,162	333	7,626		
1. 8. 9. 10. 11. 12. 13. 15. 17. 18. 19. 21. 22. 22. 23. 25. 27. 28. 31. 23. 23. 23. 23. 23. 23. 23. 23. 23. 23	Pip Supplemental Persion Employee Savings Plan Emergy Conservation Property Ins. Reserve 1 & B Reserve Peabody Coal Prepayment Post Retirement Redical Affit Loase SCS Early Retirements Fuel Clause Adjustment Loss on Rescopired Bett 01 Unbilled Revenues Recrued Vacation Baniel Coal Bayout Beformed Compensation Plan Redical Reverti Reserve Post Retirement Life Rate Case Loss on Reacquired Bett 62	34s 34s 34s 34s 34s 34s 34s 34s 34s 34s	(5) (280) 35 (225) (1, 129) (287) 2, 792 957 37 (92) (2, 253) (4, 515) (1, 046) (1, 046) (1, 515) (4, 515) (4, 515) (40) (64) (75)	0 9 12 0 28 330 950 467 12 61 0 0	(2) (68) (0 (76) (408) (408) (138) (0 (138) (158) (628) (190) (11,535) (2) (14) (288) (22) (26)	(2) (60) 12 (76) (38A) (70) 958 329 12 (31) (766) (158) (628) (53) (1, 533) (1, 533) (14) (286) (22) (26)		
31.	Subtotal (cont'd on pg. 2)		(8, 153)	2,657	(4,829)	(2,772)		

Supporting Schedules:

Schedule 8-24 1989 JURISDICTIONAL FACTORS INTERIM FEBERAL DEFERRED INCOME TAKES (Thousands)

Page 2 of 2

9-30-69

FLORIDA PUBLIC SERVICE CORRESSION CONSTRUCT STAF POMER COMPREY

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

Type of Bata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A.E.

A.E. Scarbrough

DODIET HD.: 891345-E1

<b>"我们就是自身性,但是这个企业,</b> "				laferre	d Tanes		Jeristic	tional
Line		Tan Rate	Total Utility	Debit	Credit	•	Factor	Assessit
Fully	Hermalized Timing Differences (cont'd)							
34. 35. 37. 38.	Inventory Adjustment Scherer Coal Beyout BESC Persion Expense Uncollectable Reserve	34s 34s 34s 34s 34s	(1,652) (1,652) (165) (464)	i	(9) (643) (52) (36) (165)	(9) (643) (52) (36) (165)		
33.41.42.	Excess Deferred Tax Write Off State Deferred Income Tax Impact		(10,014)	2,057 0 (124)	(5,734) 1740) 323	(3,677) 1740) 199		
44.	Total Other Timing Differences			1,933	(6, 151)	(4,218)		
d47.44	Adjustment-Electric Total Federal Deferred Income Taxes			10,145	(6, 487)	3,658	0.6392120	2,330

Supporting Schedules:

FURTIN RELIC SERVICE COMESSION COMPANY: GULF FOMER COMPANY

EXPLISATION: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income and investment tex credits generated.

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

9-30-89

BOCKET NO.: 891345-EI

A.E. Scarbrough

		744	Jurisdict	tonal	
Line No.		Total Utility	Factor	-	
li gi	Utility Taxable Operating Espens Louis Interest Charges	107, 196 (30, 520)			
1	Other (Beductions) /Additions:	64,676			
6.7. 8.9. 18.	United Programment Preferred Stack Deduction Appropriation of ITC Excess Book Over Tax Reprociation	(150) 74 (199) (2, 142) 2, 407			
12.	Taxable Income Adjustments to State Taxable Income	68,666 (19,873)			
15.	State Taxable Income State Income Tax Rate	46,793 5.5#			
17. 18. 19.	State Income Tan Currently Payable State Income Tan Deferred	2,684	0.6392120 0.6392120	· 1,715	
21.	State Income Tax	3,623		2,316	
23.	Adjustments to Federal Tamable Income	(19,020)			
27.	Federal Taxable Income (Line 12 - Line 24) Federal Income Tax Rate	49,646 34s			
11. 12. 14. 15. 16. 17. 18. 19. 21. 22. 23. 25. 27. 28. 28. 28. 28. 28. 28. 28. 28. 28. 28	Federal Income Tax Currently Payable Federal Income Tax Deferred	16, 869 3, 658	0.6392120 0.6392120	10, 790 2, 338	
31.	Federal Income Taxes	20,538		13,128	

Supporting Schedules:

COMPAN	R PUBLIC SERVICE COMMISSION EXPLIBITION: Provide the test year. Provide deta Y: BULF POWER COMPANY tax credits generated.  NO.: 691345-E1	e calculation of state and federal income taxes for il on adjustments to income and investment	Type of Bata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness:  A.E Scarbroug
Line No.		lotal Willity	
1.	Line 13 - Adjustments to State Taxable Incom		
3	Allocated Income Adjustment	(2,001)	
5.	Excess Book Repreciation	L,191 (5)	
7.	State Rate Change State Tising Differences Prior Period	200 (17, 073) (2, 164)	
1.23.45.67.89.811.12.13.14.516.77.	Prior Period Total Adjustments For State	(19, 873)	
13. 14. 15.	Line 24 - Adjustments to Federal Taxable Income		
	State Income Tax Currently Payable Other Endoctions	(3,623) (35) (4,627) (10,759)	
1 19. 21. 21. 22. 23. 25. 27. 28.	State Income Tax Currently Payable Other Bedections Rate Change Rdjustment Federal Timing Differences Prior Period	(4,627) (10,759)	
SI.		(19,020)	
24.	Total Adjustments for Federal		
8			

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMPASSION

COMPANY: BULF POWER COMPANY

DODIET NO.: 891345-E1

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

Type of Bata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A. 9/30/09

A.E. Scarbrough

1989 Jurisdictional Common Equity 13.68%

	Lim	Ju Description Ju	risdictional Rate Base	Meighted Cost Rate	Costed Equity	Federal	State	
	į	Comon Equity Preferred Stock Post - 1978 JDIC	<b>爱</b> , 766	4,01% 0.49% 0.28%	36, 199 4, 423 2, 520			
	4	Taxes - Federal State			43, 150	43, 150 20, 313	43, 150 28, 313 3,579	
	S.	Book Tanable Income				63,463	67,042	
ος Ο1	10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27.	Adjustments to Book Taxable Income Reversal of Timing Differences Flow Amortization of ITC Other Adjustments	ed Through			2,006 (1,544) (267)	2,899 (1,435) (177)	
	15. 16. 17.	Réjusted Tanable Income Statutory Tan Rates				63, 738 0.34	68, 329 0.055	
	18. 19. 20. 21.	Tax Expense at Statutory Rate Mrite off of Excess Deferred Taxes Prior Period Adjustment				21,671 (1,363) 7	3,758 9 (188)	
	22. 23. 24.	Tax Expense Adjusted Tax Expense in Filing				28, 315	3,579	23,89A 23,892
	25. 26. 27.	Difference						5

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Schedule 8-27 89 Jurisdictional Factors		INTERIN INTEREST IN TAX EXPENSE CALCULATION PERIOD END	Page 1 of 1	
PLORISM PUBLIC SERVICE COMMISSION COMPANY: BBLF POWER COMPANY BREKET NO. 1871345-E1		ESPLANTION: Provide the assent of interest expense used to calculate jurisdictional set operating income taxes on Schedule 0-14. Explain any changes in interest expense in detail giving assent of change and reason for change. If the books for allocating interest used in the tax calculation differs from the books used in allocating current income taxes payable, the differing books should be clearly identified.	Type of Buta Shows Historic Test Year Ended 9/30/89 Projected Test Year Ended Prior Year Ended Hitness R. J. HcHillen A. E. Scarbreegh	
		Interest in Ter Exposer Calculation (Thomsende)		
Line Ro.	Boriștia	Took Year Godod 9/20/09		
1	Interest on First Nortgage Code	2,01		
1	Interest on Pollution Control Dondo	N,86		
,	Approach Lose on Rescault, Presiden, 1 Expense & Lose on Rescaulted Bobt			
	Interest en lateria ladobtedness			
3	Other Solerost Espense	1,577		
٨	Allowance for Funds Head Baring Construct	Hen (413)		
,	Total Interest Espense	<b>3,520</b>		
•	Jurisdictional Factor	1.7904023		
,	Jurisdictional Interest Expense	3,50		

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Schedole 6-28 FLORIBA PUBLIC SERVICE COMMISSION COMPARY: BGCLET MB.: 891345-E1			INTERIN PARENTIS) BEDT INF	ORMATION	Fage 1 of 1
		tax experses invested in the base is used,	Provide information required in the second of interest expense of the utility in que provide on both a year end and d test period is used, provide the second of the secon	Type of Data Shown: Historical Test Year Ended 9730/6 Witness: A. E. Scarbrough	
Line No.		Accept	Percent of Capital	Cost Rate	Unighted Cost
1.	Long Toro Bobt	•			•
2.	Short Tern Beht				
3.	Preferred Stock				
4.	Coases Equity				
5.	Deferred Income Tax				
۵.	Other (specify)				
- I	Total	,	100.001		

Southern Coopany Services, the parent coopany of Gulf Power Coopany, has incurred no debt and consequently no interest expense for the prior year or the current year. It is the general policy of the parent not to incur any debt; therefore, no interest expense is gapected for the projected test year.

				122
-	200		-	-29
90		ue.	150	40.0

## IMPERIM RECORCILIATION OF TOTAL INCOME TAX PROVISION

Page 1 of 1

9/39/89

COMPANY: GLLF POWER COMPANY

BOOKET 183. 1 691345-E1

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

Type of Bata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Hitness:

A. E. Scarbrough

	Line No		Description	\$1880
61	1.	Total (	Operating Income Tax Provision (Note)	22,019
-	.5	Less:	Beforred Federal and State Income Taxes on Operating Income	(4,597)
	3.		Current Year Investment Tax Credit on Utility Assets	
	4.	Adds	Investment Tax Credit Americation on Utility Assets	2,142
	5.	Current	t Income Tax Provision on Operating Income	19,564

Note: Includes Assortization of ITC.

Schedule 6-39

62

## INTERIN MISCELLIMEDIS TAX INFORMATION

Page 1 of 2

PLINIES PUBLIC SERVICE CHARGESTER EXPLINE FEBRUARY Provide the requestes information

CONTROL GULF FORER CENTROL

BECKET NO.: 631345-E1

Type of Bata Shown: Mistoric Test Year Ended Projected Test Year Ended Prior Year Ended Witness

1990 1989

Chock Weither Note in: Materic ( ) or Projected ( )

Average ( ) or Year end ( )

- I. For profit and loss purposes, shigh IRC section 1552 author is came for tax allocation? 1552(a) (1)
- 2. What tex years are open with the IRS? 1983 forward.
- 3. Is the treatment of customer deposits at issue with the IRS? No.
- to or received from the parent for federal income tames?

1984 1985 1986 1987 1988 928, 316, 861 912, 768, 769 (912, 928, 838) 924, 345, 674 916, 448, 729

(For detail, see page 2 of this schedule)

- 5. How were the assumts in (4) treated? Estimated payments were remitted to IRSI refunds were received from IRS by parent and distributed to setaidiaries, including Gulf Power.
- For each of the last five years, what was the dollar assumt of interest deducted on the parent DRLY tax return?

1984

1985

1986

1987 1988 6367,819 61,198,816

7. Complete the following chart for the last five years:

Income (loss)

	THE RESERVE OF THE PARTY OF THE	PARTICLE OF COSC ASSESSMENT OF	CONTRACTOR		Control of the Contro	The state of the s	A STATE OF THE PARTY OF THE PAR			
		<b>65</b>	Book Basis ( Year 86	Before Divide 87	ndis) 88	•	65	Tax Basis Vear 85	67	
Parent Only	(6, 392, 687)	(7,552,527)	(7,584,444)	(15, 255, 473)	(14, 178, 959)	(5, 926, 986)	(18, 458, 552)	(9, 255, 956)	(10, 176, 622)	(37, 252, 339)
Applicant Only	46,676,267	51,775,220	52,634,169	48,241,585	51,459,610	65,091,598	44, 369, 599	(22, 101, 263)	64, 789, 864	52,521,779
Total Group	834, 415, 585	954, 272, 936	1,008,748,972	685, 287, 787	975, 468, 311	786, 345, 998	829, 438, 272	455, 698, 358	388, 327, 013	530, 694, 688
Total Group Excluding Parent & Applicant	794,241,925	910,650,243	963,699,247	652, 301, 675	938, 119, 660	647, 181, 386	795,519,225	486, 455, 577	333, 794, 571	514,625,248

Supporting Schedules:

Schedule 6-39

## INTERIM HISCELLANEOUS TAX INFORMATION

Page 2 of 2

FIRE DESCRIPTION THE PROPERTY INFOVESTION FIRST FIRST CONTROLL

COMPANY: BILF POMEN COMPANY

DEDICT NO.: 631345-EI

Type of Bata Shows Historic Test Year Ended Projected Test Year Ended Prior Year Ended

ste las Misteric ( ) or Projectal ( )

Average ( ) or Year and ( )

Retail for Item 4

Sussery of Estimated Van Payments (Refunds)

	1908	1987	1995	1985	1984
1st Installment	6,460,690	6,388,088	1,280,580	4,100,000	300,000
2nd Installment	800,000	3,000,000	3,280,600	2,588,680	988,680
3rd Installment	2,513,396	7,200,000	. 0	(1,500,600)	1,688,689
4th Installment	9,492,916	15,460,600	(15, 680, 660)	8,288,688	5, 100, 000
7004 •	1 0	(5,742,000)	(700, 600)	1,498,418	12,660,000
Re Filed •	(2,757,573)	(1,692,386),	(2,720,658)	(1, 930, 433)	(243, 139)
Carryback of 1986 General Business Credit	7.5			(167, 216)	
Total	16,448,729	24, 345, 674	(12,629,658)	12,760,769	29, 316, 861

Payment of income taxes are made to the Southern Company (parent) who pays the income taxes to the IRS. Refund of income taxes from the IRS are received by the Southern Company who distributes the refund to its subsidiaries.

\*Payments or refunds made in subsequent calendar year for identified tax year? i.e. for the column headed "1987", the \$5,742,000 refund and the \$1,892,325 refund were received in 1988.

Supporting Schedules:

COMMON REPLIC SERVICE COMMONION COMMON Gulf Four Company ASSET SO. 1 00030-E1	ESPLEATION Provide a schedule of gain on deposition of plant and property previously se electric services for the test year and the feer p List each itee sith a gain or less of 11 million care than .15 of total plant. List amonto allow cases, and the test year of each prior cases.	ed in providing rier years. er core, or		Pregat	ted Test Tear End	Your Ends Your Ends of 12,/30	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
Bestription Bute Sale of Property Experted Stapes	Griginal Classification Reclassification Reclassification of Recent Recent let Batelyl	Briginal Steam Abiltion or Securities Statismental	Expreciation and Coortication	Mat Book Value on Disposal Bake		All based	Prior Coses Test Year Ended

Schedule 8-32

## INTERIN D & M BENCHMARK COMPARISON DY FUNCTION

Page 1 of 1

FLESISIA PURLIC SERVICE COMMISSION

For test year functionalized 0 & N oupenses, Type of Bata Shown; provide the banchaart veriances.

COMPANY: BULF POSES COMPANY

100XET 10.+ 011345-61

Hestorical Tost Year Ended 9/30/89 Projected Test Year Ended Prior Year Ended Mitnese: A. E. Scarbrough

READUR	(A) STEAR PRISO	CONTRACTOR PRODUCT CONTRACTOR CON	ICI BINER PRIER BIFFLY	101AL P000	1E) 10046- HESSESS RENTS	IF) TOAKS- WESSION OTHER	101AL 101AL 101AS- 01951QB	805101- 805100	CUSTOMEN ACCOUNTS	CUSTONER BERNICE & FIND.	BUTER .	SEMESSE SET	GINED SINED ASIR, & UENERAL	TOTAL TOTAL SEREMAL	10104
PROJECTED FOR OUR ENTEREE LESS 2 DIRECT FORE AND PURCHASED PORTS	40,073	04	1,624	41,181	1,387	2,607	3,990	7,911	6,763	5,393	176	4,578	23,806	20,764	94,104
NET GPENNING EXCORE OUR ADJUSTMENTS	•		•							13,7300	11750		(717)	(717)	14,627
I FFEC CON ASSESSMENTS ENCIRE DIVISION ES	13,9861	139	141	13,9130	1473)	12721	NOT NUMBER	(393)	STATE OF THE PARTY OF	11001	m	100000000000000000000000000000000000000	HILLINGS AND APPEALING		19,35
S 1104 ALLENED DEN LESS DENEET FUEL, CECH LAND FUNCIONES FOREN - AGUSTES DYSTEM DAN	36,167	01	1,620	37,260	962	2,335	3,297	7,670	6,074	1,500		1,193	21,004	24,391	69,785
THEE-UP OF 1904 CHAPGING MALTURLIER SPECTORS						0.6368		0.0369	0.0300	0.0300	0.0360		0.0360		
ADDISTRUT TO ACTUAL CP1-COST GROUND CONSUMY)		•	٠.	•	•	32	53	167	140	13		•	373	373	764
POICE ACLISIES OUR LESS SCREET FOOL AND PORCHASED POICE FOR ACTUAL FACTOR	36,167	01	1,620	37,361	942	2,500	1,330	7,837	6,219	1,530		3,309	21,379	24,764	50,971
AND PLANT BANGEL MELATED ASJUSTMENTS BECKET GROODS-ET					423		423					1,573		1,573	1,99
FEMALES CCCN FEMALESS NEVER TO BASE DATE										2,249			310	319	2,594
1970L OUR DOSE ASSURED FOR PLANT CHIEFL & FRANCE SCCO.	35,167	81	1,020	37,260	1,307	2,300	3,773	7,857	8,214	1,795	. •	4,930	21,727	26,669	65,965
CONTROL OF TAXABLE   1004 - 8077   1107	1.1800	1.1500	1.1910	1.1000	1.1000	1.3910		1.3010	1.3070	1.3000	1.3010	1.1000	1.3010		
INTERNA DERICESTE LEGO UND PLANT CONTRE, CELATED CON TIMENTALISMO LINE CONTRE, AND STREET FREE AND PRICEMED FRIEN - BYSTEN	62,677	•	1,204	43,976	1,637	3,317	4,931	10,003	0,431	5,299	•	3,850	30,179	36,029	109,730
FLANT SCHOOL AND ASSECTATED TOMO LINE SENTS	1,393			1,393	1,010	n	1,720					310		310	3,431
O SUMBBON BENESHMAR LESS BORSET FUEL AND O PRICONDED FORES - SYSTEM	64,670	*	1,204	43,367	3,939	3,339	4,674	10,885	8,631	5,299	•	6,160	50,179	36,347	113,367
I SOUGHIS ACTUAL OUR LEGS STREET FUIL AND 2 PROCESSED POUGH - SYSTEM	52,819	24	1,004	53,979	3,139	2,965	6,004	13,907	6,714	3,364	1,677	3,440	31,902	37,542	125,417
S MET OPERATING EXCEPT OUR ADJUSTMENTS	0-								642	11,7501	18521		12,5521	(2,932)	14,570
I INTERON DAN LESS DYNECT FUEL, 3 AND PUNCHASED FONEN - ABJUSTED SYSTEM DAN	52,019	24	1,006	53,929	3,139	2,945	6,000	13,907	7,396	3,006	625	3,440	29,330	34,990	120,611
G DEVICUANTE VIRGINICE - ABJUSTED SYSTEM DAN	8,709	(72)	12100	0,540	(3%)	(394)	(796)	3,922	(1,275)	(1,453)	623	(528)	18291		7,530

Suppryting Schedules: Recap Schedules:

	C	7	2
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COPPER	POIL PRINCE COMMENTS	(IPLASSIUM) Provide the detail of adjustments made to test your per books  8 t W copenions by function.										Page 1 of 1  Type of Outa Shooms Historical lest Year Ended 9/30/89 Projected fest Year Ended Prior Year Ended Ditness: A. E. Bearbrough				
Line Ba	Position	till Interto Ported Ended 1/20/07 Option For Basks	Birect Fuel, Fuel-Related Expenses and Purchased Passer	ectible	Change in Settant of Secretary For Bod Boot	6	Berboling Support Activities	fros Broslap- cent	General & Setional Advert- toing	fadostry Book. Book	Exployer Districtation Lessoit Sottle- and 4	Cancollation of Sute Case Sector 001167-E1	ECS 1904 Building Concellation	tos loresti- gation Exponens	Sel- Total dejust- costs	Total Adjusted 0 & 11
1	Production				L.				1							
2	Steen Production	233,653	8878,0300												1176,6381	52,6
1	Other Production	186	100												(63)	
•	Other Power Supply	7,636	(5,452)												(5,952)	1,4
,	Total Production	233,997	(182,060)					•			•	•			(182,068)	33,
	Transsission	4,604													•	4
,	Distribution	13,967													•	13,
	Centenor Accounts	6,714			2 640										642	1,
•	Contoner Service and Inferenties	3,264				11,694	ı (8)							m	(1,790)	3,
10	Notes Expenses	1,677					(27)	1001	•					a	(832)	
11	Administrative & Compreh	17,342				(10)	)		(17)	80 (3	91 (10)	11,62	ja (34	7) (584)	(2,552)	34,
12	Total Adjusted System 8 & 8	397,485	(102,668)		2 640	(1,870	1 682	(82)	1 (17	B (3	9) (10)	a (1,63)	ia (34	7) (394)	(184,580)	128,

<sup>13 •</sup> This edjectant relates to the resoval of the costs associated with the suttlement of an employee discrimination leavest. Those costs should have been recorded below the line in 1988. The 1989 expenses associated with this cattlement were recorded below the line.

Supporting Schoduless

Poras Schodulos:

on This adjustment relates to the receival of the logal flow and other expenses sesociated with the IRS and Brand Jury investigations associated with Bulf Power Company's quilty plos.

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Schodule 0-	•	INTERIO REJEMBAR VEN	RECOVERABLE O & M EXPENSES OF FUNCTION		Page 1 of 1
	LIC SERVICE COMMERCION  J PONDA COMMEN  ON 340-EL		adjustments to beacheart year 0 5 % expenses trable through exchanisms other than been teents.	Typo of Data Shoos Biotorical Toot Year Ended Projected Toot Year Ended Prior Year Ended Bitmoos A. E. Scarbrough	S/AMD
Lites Ba:	Function	Sociaart Veer Actual 9 6 8 6000	Adjustments for Non-Dani Bate Expense Decements 1888	Deschapit Year Adjusted 0 to 9 1000)	

Autor to Ochadulo 0-33 for the Energy Conservation Cost Recovery edjectment which is the only non-feel Shill recovered through either rate recovery exchanican evaluation.

Supporting Schoduloss

PLONIS POR IC SERVICE CONSISSION

DOLF POWER COMPANY

ESPLANATION: For each year since the beachaurt year, provide the assents and percent increases seneciated with customers and everage CPI. Show the calculation for each compound cultiplier.

Type of Bata Shown: Historical Test Year Ended 9/30/09 Projected Test Year Ended Prier Year Ended Ditnesor A. E. Scarbrough

980XET 10.1 1913/45-E1

Buerage CP1-8 11967 - 1001 **Total Customers** \*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\* leftation and fronth Compound Rultiplier ount I increase Rulligitor Assent I Increase Reltiplier **Total Costooors** Average CP9-0 11782-1984 \* 1001 tellation and Brooth pound Multiplier I increase Waltiplier 1.0000 1.639339 1,00000 229, 196 1.0924 233,125 3.4922 1.076230 1,03352 1.1994 263,446 0.1523 1,001017 1,05540 1.2376 1.137000 1.09003 271,440 2.9992 1.13120 1.3187 277,693 2.3712 1.15004 1.13071 1.3889 1.4390

•		BAGE VEND HOLTSPLASHS 11979 - 198	NI, PORSECTED TO SCTUTE.	
10	1994 OCTOR	1.25106	LOB	1,7616
11	1904 PROJECTED	1.20439	L416	1.7742
12	PHYSICAL	0.02367 ************************************	0.0000	0.0300

<sup>. 1904</sup> ACTUAL CP1 WAS 4.32 AND CHRYZIER GROWN AND 3.50St.

Supporting Schedules: Recap Schedules:

13

<sup>1984</sup> PROJECTED ASSUMES CP1 MAS 4.31 AND CHRISTER GROWTH GAS 3.311.

Schedule G-35

Line

FLORISM PUBLIC SERVICE COMISSION

EIPLANATION:

## INTERIM PERSION COST

Page 1 of 1 Provide the following information concerning pension Type of Bata Shown: cost for the test year, and the prior year if the test year is projected. \_\_\_Historic Test Year Ended 9/39/89 \_Projected Test Year Ended \_/\_/\_

CORPON: Bulf Paser Company \_\_Prior Year Ended \_/\_/\_ Witness: A. E. Scarbrough BODIET HEL: 891345-E1

	beripties	Test Year 1909	
1	Service Cost	2,773,285	
5	Interest Cost	5,342,669	
3	Actual Actum on facats	(7, 125, 661)	
4	Net Aportization and Doferral	(936, 866)	
5	Amerization of Prior Service Cost	12,900	
6	Total Not Periodic Pension Cost	45,648	
7	For the Years		
8	Expected Return on Resets	(7, 125, 661)	
9	Resumed Bate of Return on Plan Assets	8.56	
10	Amortization of Transition Asset or Obligation	(738, 391)	
11	Percent of Pension Cost Capitalized	22.01	
15	Pension Cost Recorded in Recount 925	47,000	
13	Minimum Anguired Contribution For IRS	•	
14	Wasimum Allemable Contribution Per ISS		
15	Actual Contribution Made to the Trust Fund	•	
16	Actuarial Attribution Approach Used for Funding	Frozen Initial Liability	,
17	Research Discount Rate for Computing Funding	7.56	
18	Allocation Mathed Used to Assign Costs if the Utility Is Not the		
19	Sole Perticipant in the Plan. Attach the Rolevant Procedures.	M/A	
20	At Year End:		
21	Accumulated Benefit Obligation	45, 200, 600	<ul> <li>Projections</li> </ul>
22	Projected Benefit Obligation	69, 357, 889 •	
23	Vested Demofit Coligation	44,580,688 •	
24	Rosumed Discount Rate (Set', Lessont Rate)	8.36	
22	Resumed Rate for Salary Increases	6.00	
25	Fair Value of Plan Assets	97, 462, 688 •	
27	Rarket Related Value of Assets	%3, 165, 000 •	
88	Balance in Morking Capital (Acct 165-911) n are for calendar year 1989, since this information is not available for the 12-months ended	1,485,221	0.00 90000000

Supporting Schedules:

Chadale 8-37 OF Jeriodicticael Factors  LENIER PUBLIC SERVICE CONSISSION EXPLANATION: the test year.  SERVET NO. 091345-E1	NEVEROE EXPANSION FACION PERIOD EIN  Provide the calculation of the revenue expansion factor for	Type of Bota Shouns Historic Test Year Ended 9/38/89 Projected Test Year Ended Prior Year Ended Witness: R. J. HcMillan A. E. Scarbrough
ion n. Boscription	Percent Percent	
L. Brown Squirment	www r	
2. Gress Receipts Tax Rate		
1. Regulatory Accessment Rate	COLOR	
4. But Balt Balon	. <u>Aliis</u>	
S. Not Defero Jacons Teores (11 - 123 - 135 - 145	90.2017	
6. State Income Tax Bate	1 1.000	
7. State Income Tan (S) a (d)		
8. Not Defero Federal Income Tox (5) - (7)	12.60	
9. Federal Income Ten Rate	31.000	
10. Federal locome Ten (8) x (9)	31.5715	
11. Revenue Expension Factor (D - (10)	<b></b>	
12. Not Sporeting Income Multiplier (1981 / Line 11)	. 1.631077	
· Receive for Bad Dabt Accreal (for AFR C-		
Div. by Total Territorial Sales & Other Operation	9 Revenues (Per HFR C-10) 0451,004,000	

	5-38	

99 Jurisdictional Factors

COST OF CAPITAL - PERIOD END

Page 1 of 1

FLORIBA POOLIC SERVICE COUNTSSION

COMPANY: GULF POWER COMPANY

EIPLANATION: Provide the company's Period End cost of capital for:

1) the test year,

2) the prior year if the test year is projected, and

3) the test year of the last rate case

Type of Bata Shoun: Historic Test Year Ended 9/30/89 Projected Test Year Ended Prior Test Year Ended Bitness: R. J. McHillan A. E. Scarbrough

BOCKET NO.: 891345-E1

13-MONTH AVERAGE

				ast Rate Co		R WARE Administration	THE RESERVE				PERIOR Present S		
			Reques	sted			Approx	red			est Year Es	ided 9/30/89	
Line No.	Class of Capital	Juri odiction Rate Base (000)	al Ratio I	Cost Rate	Heighted Rate I	Jurisdictio Rate Beso (000)	nol Ratio Z	Cost Rate	Reighted Rate Z	Jurisdiction Rate Base (000)	nel Ratio I	Cost Rate	Heighted Rate 1
1	Long-Tora Bobt	285,157	42.42	9.21	3.91	269,192	43.63	9.24	3.97	329,380	36.49	8.70	3.17
2	Short-Tora Bobt	6,252	0.93	9.20	0.07	5,894	0.94	9,20	0.07	•	0.00	0.00	0.00
3	Preferred Stock	57,139	8.50	8.63	0.73	56,242	0.67	9.45	0.75	56,124	6.22	7.00	0.49
	Common Equity	107,485	27.92	15.05	4.43	173,641	27.76	15.60	4.33	278,217	30.82	13.00	4.01
3	Custoser Descrits	9,478	1.41	7.00	0.11	9,230	1.40	7.88	0.12	15,261	1.69	7.55	0.13
٠	Beforred Taxes	06,583	12.00			80,858	12.92			181,345	20.07		
1	Invostment Credit - Zero Cost	1,412	0.21			1,304	0.21			913	0.10		
	Investment Credit - Weighted Cost	30,510	3.73	9.83	0.56	31,241	4.99	9.75	0,47	41,437	4.59	10.43	0.40
		672,224	100.00		9.83	625,602	100.00		9.73	902,707	100.00		6.70

Supporting Schedules: 6-39,6-40,6-41,6-42,6-43

FLORIDA PUBLIC SERVICE COMMISSIO	ERPLAMATION:	Provide the priod and basis for	specified data on si or the test year.	hort-tera debt	Type of Bata Shown: Mistorical Test Year Ended 9/30/89
COPPANY: GULF POWER COMPANY MICKET NO.: 891345-E1					Projected Test Year Ended Prior Year Ended Bitness: R. J. McMillan A. E. Scarbrough
Beath	Annat	Cost Rate	ânnoal Interest	Cost Rate	
SEPTEMBRA	<u>.</u>	•	•	14.	

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Supporting Schedules:

ä	ě,	S	3
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chedul	e 6-40 89 Jurisdictio	mal Factors		INTERIN LONG-TER	M DEBT OUTSTANK	INS PERIOD	END			age 1 of 2
	PUBLIC SERVICE COMPLISSION		debt issues on	Provide the spec a Period End bar of issue te.g.	ses for the tes	year.		Type of Data Shount Historic Test Year Ended 9/30// Projected Test Year Ended Prior Year Ended		
CERT	NO. 1091345-E1		(Thousan	ds of Bollars)				Bitoess R. J. Refiller A. E. Scarbrough		
			Long-Torn Bobi	for the Test Y	eer Ended 9/30/	<b>3</b>				
	<b>(A)</b>	(9)	(C)	(9)	€1	(F)	(6)	(S) Usamerti red	(I) Unsport, Issuin	(I)
Line No.	Descripton, Coupon Rate Years of Life	losse Bate	Returity Date	Call Provisions Special Restriction (See 8-46)	Principal Assent Sold (Face Value)	Principal Securit Detstanding as of 7/30/07	Assert Dor Sithin One Year	Biscount (Prenium) Associated Bith (F)	Expense & Loss of Reocquired Debt Resociated	
	First Martgage Bonds			4.96						
	5 1 Series due 1990	7-61-40	7-01-99		5,600	3,890	3,899			3.0
,	4 5/81 Series due 1994	10-07-64	10-01-94		12,000	12,000		119	11	12,0
	& I Series dep 1996	6-13-66	6-01-96		13,000	15,000		129	1 12	15,0
	7 3/4% Series dee 1999	3-06-69	3-01-99		15,000	15,000		(1)	1 19	14,1
3	8 7/81 Series des 2000	7-08-79	7-01-00		14,000	12,123	•		19	12,1
	7 1/2% Series due 2001	10-13-71	10-01-01		21,000	21,000		74	ALLERS COMMENS COMES	20,8
7	7 1/21 Series dee 2002	5-14-72	5-01-02		27,000	22,000	•	94		21,9
	7 1/21 Series due 2003	5-01-73	5-01-03		25,000	25,000		41		24,1
	0 3/81 Series due 2007	3-17-77	3-01-07		33,000	33,000			NAMED OF THE PARTY	34,
10	9 I Series due 2000	9-28-78	9-01-08		25,000	25,000	•	101	COLONIA CONTRACTOR CON	20,
11	10 1/42 Series ése 2009	3-01-79	5-01-09		30,000	30,008	***	281		27,1
12	15 1 Series due 2010	2-29-00	2-01-10	•	50,000	•				14,
13	10 1/8E Series 6se 2015	2-19-06	2-01-16		50,000	50,000		301		49,
14	9 1/SE Series due 1998	5-03-00	4-01-78		35,000	32,465			) 202	32,
	Pollution Control Bonds									
15	8 1 Series due 2004	12-01-74	12-01-04		8,930	8,930		100	THE RESERVE THE PROPERTY OF	0,1
16	6 3/42 Series due 2006	5-01-76	5-01-06		12,800	12,000		147		12,
17	6 I Series due 2006	10-01-76	10-01-06	•	12,500	12,500		16		12,
10	5.90 1 Mate due 2003	8-01-69	11-01-03	•	8,475	0,075				0,0
19	11 1/21 Series due 2011	5-20-81	5-01-11		21,200	21,200		22		20,0
20	12 3/5% Series due 2012	8-01-E2	8-01-17	•	32,000					19,
21	10 1 Series due 2013	8-24-83	8-01-13		20,000	20,000	•	221 48		41.3
23	10 1/2% Series due 2014 8 1/4% Series due 2017	12-01-04 6-01-87	12-01-14 6-01-17		42,000 32,000	42,000 32,000				31,
24	Tetal				545,905	456.003	3,890	2,69	9,810	443,

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COPAG	PURLIC SERVICE COMMISSION 1: OULF POWER COMPANY NO.:091345-E1		EXPLANATION: Pridebt issues outst. Arrange by type o	Type of Bata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Ditness: B. J. Achillan A. E. Scarbrough	1/50/01				
			Long-Tera	Brot Oststand	ing as of 7/30/0	,			
		(8)	· w	CEED	(2)	(8)	(P)		
Line fo.	Bescripton, Coupen Rate Years of Life	of Biscount/	THE COMPANY STATE OF THE PARK AS A SECOND STATE OF THE PARK AS A S	Total Annualized Assortization (E) + (L)	Amoualized Interest Cost (A) v (F)	Total Interest Cost (R) + (R)	Effective Cost Rate 10) / (2)		
	First Mortgage Dands								
	5 1 Bories due 1990				195	195	5.01		
2	4 5/8% Series due 1994	14		(2)	555	353	4.61		
1	A 2 Series dep 1996	10		(2)	900	878	5.49		
	7 3/4% Series due 1999	- 41	5(1)(/0)(0)953(0)~(2)5(0)95 <b>(2)</b> (0)6	1	1.163	1,164	7.76		
	8 7/85 Series due 2000		2	2	1,074	1,678	8.91		
	7 1/21 Series due 2001		3	•	1,575	1,594	7.50		
1	7 1/21 Series due 2002		3	1	1,450	1,657	7.50		
	7 1/21 Series dee 2003		3		1,873	1,601	7.33		
	8 3/81 Series dec 2007	21		25	2,931	2,956	0.55		
10	9 1 Series due 2000			11	2,750	2,761	9.12		P
11	10 1/41 Series due 2009			29	3,075	3,095	10.45		
12	15 I Series der 2010		243	193	•	243	0.00		
13	10 1/62 Series due 2016			39	5,063	5,093	10.35		
14	9 1/SI Series due 1998		23	23	2,999	3,012	9.33		
	Pollution Control Bands								
15	8 1 Series due 2004		, 11	18	714	732	8.4		
16	6 3/4% Series den 2006			15	864	879	7.00		
17	6 I Series due 2006			14	750	766	6.2		
18	5.90 1 Note due 2003			4	476	410	3.9		
19	11 1/21 Series due 2011			73	2,438	2,461	11.8		
20	12 3/51 Series due 2012		75	75		75	0.00		
21	10 1 Series due 2013			21	2,000	2,021	10.3		
22	10 1/22 Series due 2014			31	4,410	4,441	10.7		
23	8 1/42 Series due 2017		33	33	2,640	2,673	8.6		
24	fetal	13	8 481	609	39,589	40,198	9.0		
			* **********						

Schedu	le 6-41	09 Jurisd	ictional Factors		INTERIN	PREFERRED STO	CK - PERIOD EN	9				Page 1 of 1
COMPAN	A PUBLIC SERV Y: GULF POMER NO.: 091345	COMPANY	Sion		EXPLAMATION: stock on a per					Type of Data SI Historic Test ' Projected Test Prior Year End Witness: R. J. A. E.	Year Ended Year Ended ed	9/30/89
(1) Line No.	(2) Description	(3) Issue Bate	(4) Call Provision Callable At	(5) Principal Amount Sold	(6) Principal Amount Outstanding	(7) Presius on Principal Assunt Sold	(8) Presium Associated With (6)	(9) Issuing Expense Associated With (5)	(10) Issuing Expense Associated with (6)	(11) Met Proceeds (6)-(10)+(8)	0011ar Bividend On Face Value (2) X (6)	(13) Effective Cost Rate (12)/(11)
1	4.641	11-15-50	105.00	5,103	5,103	23	es	106	106	5,020	237	4.72
S	5.16%	7-07-60	103.47	5,000	5,000	6	6	30	30	4,976	528	5.18
3	5.448	6-15-66	104.42	5,000	5,000	15	15	14	14	5,001	515	5.44
•	7.52%	3-06-69	105.38	5,000	5,000	50	50	17	17	5,003		7.52
3	8.521	0-24-71	108.43	5,060	5,060		7	35	35	5,035	431	8.56
	7.00%	5-16-72	107.59	5,000	5,000	16	16	16	16	5,000	394	7.88
1	10.40%	12-04-75	110.40	15,000	7,500			234 392	167	7,333	780	10.64
	195.8	2-17-77	109.28	15,000	15,000			185	185	14,608	1242	9.70
10	9.521	5-02-79 2-21-80	107.52	10,000	10,000	i	ò	170	105	7,815 5,898	691	11.55
11	TOTAL			80,163	68,663	67	67	1,196	1,061	67,689	5,623	8,31

75

Explanation: Provide monthly balances, interest rates, and interest Type of data shown: PLOBIDA PUBLIC SERVICE CONSIDERIOS payments on customer deposits for the test year and, if the test year \_\_Misterical Test Year Ended 9/30/89 is projected, the prior year. Indicate the company policy on \_\_Projected Test Year Ended \_/\_/ Company: CHLF POMER COSPANY collecting deposits, deposit size, payment of interest, and refunds. \_Prior Year Ended \_/\_/\_ Witness: A. E. Scorbrough Bocket So. 891345-81 (1) (2) (3) (4) (5) (63 Total Inactive Set ive Concelte Interest Customer Line Customer (3)+(4)+(5) Paymente lookh and Year Demonito Deposite (888) (000) (000) (000) 8 90,340 8 15,827,127 8 15,492,620 8335,107 Bootomber 68 15,540,683 99,930 October 88 15,341,330 207,333 207,223 15,426,816 96.571 Bornsber 68 15,219,593 15,315,890 107,322 207,223 mber 88 15,100,667 107.643 15,342,411 205,939 my 69 15,135,472 94.347 15,243,913 204,781 15,450,694 Pobemary 01 15,557,709 103,424 194,572 Merch 89 15,363,137 194,572 15,576,199 95,037 15,301,507 April 89 15,440,479 98,435 13,426,675 21,024 May 09 10 15,616,783 89,584 21,124 June 89 13,595,659 105,384 15,544,717 20,823 July 80 15,523,894 15,713,554 94,512 12 August 89 15,692,981 20,573 15,727,509 98,985 13 7.223 September 89 15,720,366

Interim Customer Deposits

13 Heath Average

\$142,409

12 Month Total

SCHEDNILE G-42

\$106,269,484

\$1,191,174

**Effective Interest Rate** 12 Month Interest empense divided by Column 5

.6294903

Supporting Schodules:

Bocop Schodules:

Page 1 of 1

(7)

Actual

Paymente end

Credite en Bille

8 11,244

17,500

20,755

19,234

22,975

23,418

25,022

29.022

34,459

974,893

3,729

6,907

10,560

(600)

FLORIDA PUBLIC SERVICE CORRESSION COMPANY: GULF POWER COMPANY DOCKET NO.: 891345-E1			name on Scheduli nd rate base for us shown on Sch	econcile the tot e 6-38) with the r the correspond edule 6-2). Pro nd the prior we	jurisdictional ling time period wide this school	Period I Jule for	Type of Bata Shown: Historic Test Year Ended 9/30/89 Frosected Test Year Ended Prior Year Ended Ditness: R. J. RcHillan A. E. Scarbrough			
Line to Concription	68) Long Tera Bubt	(D) Short Term Bobt	(C) Preferred Stack	(B) Common Equity	(E) Customer Reposits	efi Belerred Taxes	(6) Investment Credit Zero Cost	(S) Investment Credit Beighted Cost	()) Tetal	
1 Total Company per Books	490,131		60,463	373,570	15,720	264,125	***	49,728	1,202,900	
2 Loss Sporific Adjustments 3 Poubody Financing 4 Baniel Coal Beyout Financing 5 Common Bividends Declared 6 Leisore Lakes 7 Non-Utility Adjustments 8 Unit Paper Sales Cap. Struct.	32,283 46,634		0.370	23,771 0 142 14,340 41,562		0.49		3,777	56,654 66,634 6 167 14,346 833,629	
9 Total Company not of Specific dds	347,767		39,284	293,735	15,720	191,463	963	43,749	952,60	
10 Less Pro-Rata Adjustments 11 (Breatdown on IEER 6-43 Pg 2 0F 2)	10,327		1,760	0,772	667	5,485	27	1,299	28.20	
12 Total Coopeny Adjusted	337,440	•	57,524	205,013	15,261	105,770	934	42,450	924,400	
13 Jurisdictional Factor	0.9761385	0.9761385	0,9761385	0.9761385	1.000000	0.9761385	0,9761305	1.9761385		
14 Jurisdictional Capital Structure	329,300	0	56,151	278,212	15,761	181,345	412	41,437	982,707	

Susporting Schedules: 6-2.6-3

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Supporting Schedules: 8-2,6-3

CHEN	tion  Item  The Ministructure to Capital Structure  To Done Adjustments per 1970 G-3 (Not of Non-Otility Adj. & Directly	EXPLANATION: Reconcile the total capital structure tos shown on Schedule G-SB) with the surisdictional Period End rate base for the corresponding time period tas shown on Schedule G-21. Provide this schedule for the test year, and the prior year if the test year is projected.	A. F. Srarbrough
		Interio Period Ended	
ime No			
-			
	Pro-Bata Adjustments to Capital Structure		
15		& Directly Assigned )	
16	Not Investment Samiel Coal Core	(5)	
17			
18		4,041	
19		Charles to valid each case about the control of the state of the state of	
20		1,331	
21		19,327	
22			
23		1,232	
24			
25		2,536	
26			
27		NI Control of the Con	
28			
29		<b>07,100</b>	
30		51,760	
31		1,695	
33			
22	. HEALTH TO THE CONTROL OF THE PARTY OF THE		
34		334	
33			
36			
37	5.18 (45.18) 1.20(1.18) 1.20(1.18) 1.20(1.18) 1.20(1.18) 1.30(1.18) 1.30(1.18) 1.30(1.18) 1.30(1.18) 1.30(1.18)	(2,779)	
29		(7)00	
24	Baniel True-Up & Schorer Connon FAC		
	Total Rate Bose Adjustments not of Man-Utility	134.594	
41	Less; Difference in 13co. Average & Period End	3.617	
42	Peabody Financines	34.054	
43	Daniel Coal Devout	44.634	
**	Courte Cons payout	10,634	
	Total Pro-Rata Adjustments	28.289	
**	TOTAL TTO MOSE MOJESTORMES	20,207	

Reces Schedules: 6-38

# INTERIM REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE ADJUSTMENT TO TEST YEAR UNBILLED REVENUE

Page 1 of 2

Schedule G-45

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO .: 891345-E1

EXPLANATION: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. (The calculation of test year unbilled revenue at present rates is provided in Schedule C-11.)

Type of Data Shown:

Mistoric Test Year Ended 09 / 30 / 89

Witness: J. L. MASKINS

#### FOR EACH RATE SCHEDURE :

PROPUSED INCREASE AFTER ADJUSTMENTS / (1 + ( PRESENT UNBILLED REVENUE / PRESENT BASE REVENUE ))

	(1)	(2)	(3)		(3)
RATE CLASS RS	PROPOSED INCREASE AFTER ADJUSTMENT \$15,274,881	PRESENT UMBILLED REVENUE (\$1,062,771)	PRESENT BASE REVENUE \$126,405,863	ADJUSTED REVENUE TARGET INCREASE COL(1)/(1+COL(2)/COL(3) \$15,404,395	INCREASE IN UNBILLED REVERUE COL(1) - COL(4) (\$129,514)
CS	. 0	(67,671)	13,509,067	\$0	. 0
CSD .	4,042,992	(549,083)	50,169,815	\$4,087,730	(44,738)
LP .	2,958,648	(353,960)	27,949,446	\$2,996,598	(37,950)
PXT	408,480	0	16,075,968	\$408,480	0
081 & 0811	161,999	(7,167)	3,404,673	\$162,341	(342)
05111	0	(1,545)	331,216	90	0
TOTAL :	\$22,847,000	(\$2,042,197)	\$237,846,048	\$23,059,544	(\$212,544)

Supporting Schedules:

G-47, G-48

#### INTERIM REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO .: 891345-EI

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification. Provide the calculation of the revenue from fuel, ECCR, oil backout, including the factors used for the test year. (\$000)

Type of Data Shown:

Historic Test Year Ended 09 / 30 / 89

Witness: J. L. MASKINS

#### PRESENT RATES - TEST YEAR

												The total by Tuning		
		REVENUES U	NDER PRES	ENT RATES	(\$000)	127	REVENUES U	IDER PROP	OSED RATES	(\$000)	Bas	•	Tota	1
	(1)	(2)	(3)	(4) TOTAL	(5)	(6)	(7)	(8)	(9) TOTAL	(10)	(11)	(12)	(13)	(14)
Rate	TOTAL Base	TUTAL Fuel	TOTAL	UNBILLED BASE	TOTAL	TOTAL Base	TOTAL Fuel	TOTAL ECCR	UNBILLED BASE	TOTAL	(6) - (1)	(11) / (1)	(10) - (5)	(13) / (5)
RS/RST	\$126,406	\$70,030	\$1,046	(\$1,063)	\$196,419	\$141,810	\$70,030	\$1,046	(\$1,192)	\$211,694	\$15,404	12.19%	\$15,275	7,783
GS/GST	13,509	4,145	62	(68)	17,648	13,509	4,145	62	(68)	17,648	0	0.00%	0	0.00X
GSD/GSD1	50,170	37,194	554	(549)	87,369	54,258	37,194	554	(594)	91,412	4,088	8.15%	4,043	4.633
LP/LPT	27,949	28,537	435	(354)	56,567	30,946	28,537	435	(392)	59,526	2,997	10.72%	2,959	5.23%
PX/PXT	16,076	20,870	321	0	37,267	16,484	20,870	321	0	37,675	408	2.54%	408	1.09%
OS 1811	3,405	976	14	(7)	4,388	3,567	976	14	(8)	4,549	162	4.76%	161	3.67%
OS 111	331	150	2	(2)	481	331	150	2	(2)	481	0	0.00%	0	0.003
	\$237,846	3161,902	\$2,434		8400,139	\$260,905	\$161,902	\$2,434	(\$2,256)	\$422,985	\$23,059	9.69%	\$22,846	5.713

Supporting Schedules:

G-47, G-48

Recap Schedules:

a

7 Totals

113,905

SCHEDULE G-46 Interim - Revenues Prom Service Charges (Account 451) Page 1 of 3 PLOSIDA PUBLIC SERVICE COMMISSION Emplemation: Provide a schedule of revenues from all service Type of data shown: Historical Test Year Ended 9/30/89 charges (initial connection, etc.) under present and proposed rates. Company: GULF POMER COMPANY Projected Test Year Ended 1990 Prior Year Ended 1989 Docket Ho. 891345-81 Witness: A. E. Scarbrough October 88 - September 89 Type of Increese Service Humber of Proposed Charge Revenues at Charge\* Transactions Charge Present Charges Proposed Charges Bollars Percent 6,579 216 \$ 105,264 86,251 16 1,380,916 16 10,193 163,088 10,074 60,444

24,240

81,733,052

\*1-Initial Service; 2-Reconnecting a Subsequent Subscriber; 3-Reconnection of Existing Customer After Disconnection for Cause; 4-Field Credit Visit; 5-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules:
Recap Schedules:

SCHEDULE 0-46 Interim - Revenues From Service Charges (Account 451)

Page 2 of 3

FLORIDA PUBLIC SERVICE COUNTSSION Expismation: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of data shown: Wistorical Test Year Ended 9/30/89

Company: GULF POMER COMPANY

Docket So. 891345-EI

October 88 - September 89

Projected Test Year Ended 1990
Prior Year Ended 1989 Witness: A. E. Scarbrough

			Revenues at	Revenues at	Incresse		
erge*	Transactions	Charge	Charge	Present Charges	Proposed Charges	Dollars	Percent
and the state of t	1,210	816		\$ 19,488			
	2,444	16		39,104			
	1,223	26		19,568			
	1,209	•		7,254			
	3,444	48		165,312		<b>发</b> 公司第二次经验已经	
	11	30		330			
Totals	9,549			8251,054			

\*1=Initial Service; 2-Reconnecting a Subsequent Subscriber; 3-Reconnection of Existing Customer After Disconnection for Cause; 4-Field Credit Visit; 5-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules:

SCHEDULE G-46 Interim - Revenues From Service Charges (Account 451)

Page 3 of 3

PLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of revenues from all service

Company: GULF POWER COMPANY

Docket Mo. 891345-EI

Type of data shown: charges (initial connection, etc.) under present and proposed rates. \_\_ Nistorical Test Year Ended 9/30/89 \_ Projected Test Year Ended 1990 Prior Year Ended 1989 Witness: A. E. Scarbrough

parge parge pe of	Mumber of Transactions	Present Cherge	Proposed Charge	Revenues et Present Charges	Revenues at Proposed Charges	Increase Dollars Percent
!	325 1,150	\$16 16		8 5,200		
	576	16		18,400 9,216	i Por e Pilo Sommitte de Destit	
	•••			3,414		
		*		150		
Totals	2,623			836,380		

\*1-Initial Service; 2-Reconnecting a Subsequent Subscriber; 3-Reconnection of Existing Customer After Disconnection for Cause; 4-Field Credit Visit; 5-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules:

DOCKET NO .: 891345-E1

#### INTERIM BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY

EXPLAMATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors Historic Year Ended 09/ are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL MUMBER OF BILLS, MAN'S, AND BILLING KUM FOR Witness: J. L. MASKINS EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

#### REVENUE CALCULATION FOR RATE SCHEDULE RS AND RST

#### PRESENT REVENUE CALCULATION

REVEILES CUSTOMER CHARGE NUMBER OF BILLS 2,828,382 BILLS @ \$6.25 /BILL \$17,677,388 STANDARD : 199 BILLS 8 \$9.25 /BILL TOU : 12 BILLS 0 \$6.25 /BILL EMERGY & DEMAND CHARGE KWH IN BLOCK ....... STANDARD \$50,044,028 1,346,717,648 KMM 8 \$ 0.03716 /KMM JUME-SEPT. : 1,702,350,900 KMN 0 \$ 0.03148 /KMH \$53,590,006 OCT .- MAY : \$5,741 73,625 KWH @ \$ 0,07797 /KWH TOU : ON-PEAK 223,390 KWH 8 \$ 0.01378 /KWH \$3,078 TOU : OFF-PEAK BASE REVENUE \$121,322,157 \*\*\*\*\*\*\*\*\*\*\*\* 1.04190254 CORRECTION FACTOR \$126,405,864 HISTORIC YEAR ENDED 09/30/89 BASE REVENUE \*\*\*\*\*\*\*\*\*\*\*

12.1865%

00

TRANSFERS FROM RATE SCHEDULE	TRANSFERS TO RATE SCHEDULE
NONE	NONE

INTERIM 8

TOTAL PROPOSED REVENUE

Supporting Schedules:

Recap Schedules:

\$15,404,451

\$141,810,315

\*\*\*\*\*\*\*\*\*\*

## INTERIN BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Page 2 of 6

FLORIDA PUBLIC SERVICE CORNELSSION

COMPANY: GLR.F POWER COMPANY

DOCKEY NO.: 891345-E1

EXPLAMATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schodule to enother, show revenues separately for the transfer group. Correction factors Historic Year Ended 09/ are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL MUMBER OF BILLS, MUMP's, AND BILLING KNM FOR Witness: J. L. HASKINS EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown;

Historic Yeer Ended 09/30/89

REVENUE	CALCULATION	FOR	RATE	SCHEDULE GS	AND	GST

#### PRESENT REVENUE CALCULATION

CALCULATED CUSTORER CHARGE MUNISER OF BILLS REVENUES ........ ........... STANDARD : 243,316 BILLS 8 87.00 /BILL \$1,703,212 82 BILLS 8 \$10.00 /BILL TOU : EHERGY & DEMAND CHARGE KAR IN BLOCK ....... 74,736,816 KMH 8 \$ 0.06348 /KMH \$4,744,293 JUNE-SEPT. : 102,729,227 KMH 0 \$ 0.06174 /KMH 22,773 KMH 8 \$ 0.14727 /KMH 86,342,502 OCT. -MAY : 83,354 TOU : OH-PEAK TOU : OFF-PEAK 86,122 KMH @ \$ 0.02296 /KMH \$1,977 ............ BASE REVENUE \$12,796,158 \*\*\*\*\*\*\*\*\*\*\* 1.05571274 CORRECTION FACTOR HISTORIC YEAR ENDED 09/30/89 BASE REVENUE \$13,509,067 \*\*\*\*\*\*\*\*\*\*

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TRANSFERS FROM RAYE SCHEDULE	TRANSFERS TO FATE SCHEDULE
NOME	NONE
E-markles Education - 6./F	SECTION AND ADDRESS OF THE PROPERTY OF THE PRO

supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

EXPLAMATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL MUMBER OF BILLS, MMH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP. Type of Data Shown: Mistoric Year Ended 09/30/89 Witness: J. L. HASKINS

#### REVENUE CALCULATION FOR RATE SCHEDULE GSD AND GSDT

	BEVEN		

PRESE	NT REVENUE CALC	MOLTAJU		
CUSTOMER CHARGE		NUMBER OF	BILLS	REVENUES
STANDARD : TOU:	1,792	BILLS B BILLS B	\$27.00 /BILL \$32.40 /BILL \$27.00 /BILL	\$3,133,215 \$58,061 \$3,213
DENAND CHARGE	BILLIN	IG KW IN BL	ock	
STAIDARD TOU : HAX DEHARD TOU : ON-PEAK	5,492,160 127,242 101,046	KH 8 S	6.25 /KM 2.96 /KM 3.42 /KM	\$34,326,000 \$376,636 \$345,577
EHERGY CHARGE		KWH IN BLO	CX	
STANDARD TOU: ON-PEAK TOU: OFF-PEAK STANDARD	1,620,692,287 5,790,643 16,739,831 15,360	KIM 8 S KIM 8 S KIM 8 S MINIMAN 81	0.00641 /KIRI 0.01385 /KIRI 0.00302 /KIRI LL KIRI	\$10,388,638 \$80,200 \$50,554
REACTIVE CHARGE STANDARD TOU	5,666	EVARS 8	\$1.00 /KVAR \$1.00 /KVAR	\$5,666 \$0
VOLTAGE DISCOUNTS STANDARD : PRIMARY				
60,554 ( 60,554 ( 20,728,434	KM 9	\$0.25 / \$6.25 / \$0.00641 / MINIMUM BI	KW )*1% KW )*1%	(15,139) (3,785) (1,329)
BASE RE	VENUE			848,747,507
CORRECT	1.02917704 \$50,169,815			
INTERIM TOTAL O	8 8.1478	•		\$4,087,736 \$54,257,551

TRANSFERS FROM RATE SCHEDULE

TRANSFERS TO RATE SCHEDULE

MONE

NONE

Supporting Schedules:

G-45

Recap Schedules:

\*\*\*\*\*\*\*\*\*\*\*\*

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues seperately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, MAN'S, AND BILLING KAN FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Nistoric Year Ended 09/30/89

Witness: J. L. MASKINS

## REVENUE CALCULATION FOR RATE SCHEBULE LP AND LPT

#### PRESENT REVENUE CALCULATION

	LKEZENI MEAEMON	CALCULATION	
CUSTOMER CHARGE		MARBER OF BILLS	REVENUES
STANDARD : TOU : DEMAND CHARGE		BILLS 8 SS1.00 /BILL BILLS 8 SS1.00 /BILL IG KW IN BLOCK	\$62,781 \$19,584
STANDARD TOU: NAX DEMAND TOU: ON-PEAK EHERGY CHARGE		KM 8 \$ 6.25 /KM KM 8 \$ 2.97 /KM KM 8 \$ 3.35 /KM KM 10 BLOCK	95,650,438 95,734,696 96,270,017
STANDARD TOU: ON-PEAK TOU: OFF-PEAK STANDARD TOU	273,522,876	KAM 8 \$ 0.00861 /KAM KAM 8 \$ 0.01928 /KAM KAM 8 \$ 0.00390 /KAM STRIPPAR BILL KAM MINIPALM BILL KAM	\$2,993,624 \$5,273,521 \$2,708,229
REACTIVE CHARGE	46 100	KWARS 8 51.00 /KWAR	\$46,100
YOUTAGE DISCOUNTS	67,158		867,158
STAMDARD : PRIMA 260,034 ( 260,034 ( 95,133,600 STAMDARD	RY MAX KU S MAX KV S KUN S	\$0.25 /KW \$6.25 /KW )*1% \$0.00861 /KWH )*1% MINIMUM BILL KWH	(65,009) (16,252) (8,191)
TOU: PRIMARY 1,219,034 ( 1,219,034 ( 1,168,23 ( 173,353,880 ( 448,370,650 TOU	MAX KM 8 ON-PEAK KM 8 OFF-PEAK KMM 8	\$0.25 /KW   \$2.97 /KW   \$1.35 /KW   \$1.35 /KW   \$1.2 \$0.01928 /KW   \$1% 80.00390 /KW   \$1% HINHUM BILL KW	(304,799) (36,205) (39,156) (33,423) (17,486)
		SUBTOTAL BASE REVERUE	28,305,667

28,305,667

TRANSFERS FROM RATE	SCHEDULE		TRANSFERS TO RATE SCHEDULE	
NONE			NOME	

Supporting Schedules:

G-45

Recap Schedules:

00

#### INTERIN BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Page 5 of 6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO .: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, NUM'S, AND BILLING KUM FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown: Historic Year Ended 09/30/89 Witness: J. L. MASKINS

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT .............

PRESENT REVENUE CALCULATION 

**VOLTAGE DISCOUNTS** .......

> TOU : TRANSMISSION 604,100 MAX KW \$0.70 /KM (422,870) \$2.97 /KM 3\*2% \$3.35 /KM 3\*2% 504,100 MAX KM 8 598,800 ON-PEAK KM 8 (35,884) (40, 120) 85,553,030 ON-PEAK KIM 8 80.01928 /KIM )\*2% 207,287,970 OFF-PEAK KUM 259,00390 /KMM )\*2% (16, 168)

BASE REVENUE \$27,757,636 DEASTORDEDSEED CORRECTION FACTOR 1.00691017 HISTORIC YEAR ENDED 09/30/89 BASE REVENUE \$27,949,446 \*\*\*\*\*\*\*\*\*\*\* INTERIM 10.7215% \$2,996,600 TOTAL PROPOSED REVENUE \$30,946,046

TRANSFERS FROM RATE SCHEDULE TRANSFERS TO RATE SCHEDULE NONE NONE

Supporting Schedules:

G-45

Recap Schedules:

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88

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY DOCKET NO.: 891345-E1 EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL MARKER OF BILLS, MARY'S, AND BILLING KUM FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown: Nistoric Year Ended 09/30/89 Witness: J. L. MASKINS

REVENUE CALCULATION FOR RATE SCHEDULE PX AND PXT

PRESENT REVENUE CALCULATION MURBER OF BILLS REVENUES CUSTOMER CHARGE ...... STANDARD : BILLS 9 /BILL \$0 72 BILLS & \$146.00 /BILL TOU : DEMAND CHARGE BILLING NW IN BLOCK ........ .......... KW a s 3.560 /KW 3.990 /KW 1,475,758 KW 8 \$ \$5,253,698 TOU : MAX DEMAND 1,453,565 KW @ 8 TOU : ON-PEAK 22,527 KM a 8 8.883 /KW ENERGY CHARGE KWM IN BLOCK ....... ....... STANDARD KUN 8 \$ 0 /KUN \$3,112,370 239,597,378 KMH 8 \$ 0.01299 /KMH TOU : ON-PEAK TOU : OFF-PEAK 729,342,465 KWH 8 8 0.00242 /KWH \$1,765,009 9,626,600 MINIMUM BILL KWM REACTIVE CHARGE ........ STANDARD \$1.00 /KVAR TOU 71,525 KVARS @ \$1.00 /KVAR \$71,525 \$16,212,945 BASE REVENUE -----CORRECTION FACTOR 0.99155138 HISTORIC YEAR ENDED 09/30/89 BASE REVENUE \$16,075,968 .............. \$408,474 INTERIM & 2.5409% TOTAL PROPOSED REVENUE \$16,484,442 ----

			FOLDE

TRANSFERS TO RATE SCHEDULE

-

MOVER

Supporting Schedules:

6-45

Recap Schedules:

30

Schedule

INTERIM - REVENUE BY LIGHTING SCHEDULE CALCULATION

Page 1 of 2

FLORIDA MIRLIC SERVICE COMMISSION

COMPANY: GILF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Colculate revenue under present rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not.

Type of Data Shown:

Historical Test Year Ended 09 / 30 / 89

Witness: J.L. WASKINS

Type of	Annual	7730094555							
Facility	Billing Items	Est. Ronthly KMI	Armust 1000	Fixture Charge	Energy Charge	Maint. Charge	Total Monthly Charge	S Total Reverse	
HIGH PRESSURE SOUL	N VAPOR (	( 05-1)	0.000						
5400 LUNEN 8800 LUNEN	25,192 107,779 14,957 3,064 7,956	28	705,376	\$1.76	10.51	81.65	83.92	998,753	
20000 LUNEN	107,779	40 81	4,311,160	1.77	0.73	1.67	4.17	449,438	
25000 LUMEN	3 044	102	312,528	2.06	1.47	1.77	5.30	79,272 17,649	
46000 LUNER	7,956	161	1,280,916	2.93	2.93	1.99	5.76 7.85	62,455	
20000 LUNER *	0	0	0	0.00	0.00	0.00	0.00	0	
46000 LUNEN *	0	. 0	. 0	0.00	0.00	0.00	0.00	0	
BBOO LUNEH **	0	. 0	. 0	0.00	0.00	0.00	0.00	0	
MERCURY VAPOR (OS-1)	•								(SEE PAGE 2 OF 2)
3200 LUMEN	88.100	39	3,439,410	1.28	0.71	1.26	3.25	286,618	
7000 LUKEN	24,466	67	1,639,222	1.28	1.22	1.22	3.71	90,769	
9400 LUNEN	24,466 2,626 7,103 1,205	95	249,470	1.37	1.73	1.38	4.48	11,764	
17000 LUNEN	7,103	152	1,079,656	1.80	2.77	1.39	5.96	42,334 13,653	
18000 FINES	1,205	372	448,260	2.73	6.77	1.83	11.33	13,653	
CUSTOMER CAMED STREET	ET LIGHT	ING (08-1	•						
			829,248		\$0.01821		90.01821	15,101	
			••••••				THE RESERVE OF THE PERSON NAMED IN		
YOTAL (OS-1)			15,506,763				4.5	\$1,167,806	

Supporting Schedules:

<sup>.</sup> NEW OFFERING, DIRECTIONAL NEW OFFERING, DECORATIVE

Schedule

FLORIDA PUBLIC SERVICE CONHISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Calculate revenue under present rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not.

Type of Data Shown:

Nistorical Test Year Ended 09 / 30 / 89

Witness: J.L. MASKINS

					A STATE AND POST OF THE PARTY OF	resent R	lates		Interim	Rates	
Type of Facility	Annual Billing Items	Est. Monthly KWM	Annual KWH	Fixture Charge	Energy	Maint. Charge	Total Monthly Charge	\$ Total Revenue	Historic Year Ended 9-30-89 Base Revenue	Interim 3 4.7682% for OSI,11 0.0000% for OSI11	Total Proposed Base Revenue
FIGH PRESSURE SOUTH 5400 LUMEN 5500 LUMEN 20000 LUMEN 25000 LUMEN 20000 LUMEN 66000 LUMEN 66000 LUMEN 85000 LUMEN	15,073 219,104 6,748 819 4,939 6,239 44,368 0	05-11) 28 40 81 102 161 84 167 40	422,044 8,764,160 546,588 83,538 795,179 524,076 7,409,456	1.48 1.67 2.06 1.97 2.93 3.26 3.39 0.00	0.51 0.73 1.47 1.86 2.93 1.53 3.04 0.00	1.60 1.66 1.77 1.91 1.99 2.85 2.09 0.00	3.59 4.06 5.30 5.74 7.85 6.84 8.52 0.00	54,112 889,562 35,764 4,701 38,771 42,675 378,015 0			
MERCURY VAPOR (OS- 7000 LUMEN 17000 LUMEN * FOTAL (OS-11)	11) 126,013 8,646 1,304	67 152 163	8,442,871 1,314,192 212,552 28,514,656	0.82 1.80 2.56	1.22 2.77 2.97	1.24 1.50 1.70	3.28 6.07 7.23	413,323 52,4A1 9,418 \$1,918,832			
ADDITIONAL FACILIT POLES OTHER FIXTUR TOTAL OS-1 (PG 1 O TOTAL OS-1 AN) OS-	ES F 2)		15,506,763					\$128,808 \$258,937 \$1,167,806			
REVENUE CORRECTION TOTAL REVENUE (O		, 1						0.97993601	83,404,673	\$162,342	\$3,567,015
TOTAL OS-111 REVENUE CORRECT! TOTAL REVENUE (O	ON FACTOR		6,725,684		0.04581		0.04581	\$308,104 1.07501363	\$331,216	90	8331,216
* DIRECTIONAL ** NEW OFFERING, D	ECORATIVE										

MEW OFFERING, DECORATIVE

Supporting Schedules:

G-45

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Schedule 6-1 84 Jerisdictional Factors INTEREM NEVENUE REGULARMENTS LINCREASE REQUESTED

FLORIDA PUBLIC SERVICE CORNESSION EXPLANATION

Provide the calculation of the requested

interio revenue requirements increase.

COMPANY: GULF POSES COMPANY

MENET 10.: 1991345-EI

Type of Bata Shown: Historical Test Year Ended 9/30/89 Projected Test Year Ended Prior Year Ended Bitness: R. J. Mcmillan A. E. Scarbrough

Line No	Description	Berro	i de la la juliura de la	munt (888)	
1.	Jerisdictional Adjusted Rate Date	Schodule 6-2	•	887,869	
2.	Bate of Return on Rate Base Requested	Schodule 0-30	•	0.792	
1.	Jorisdictional Incom Requested	Line I z Line 2	•	78,044	
4.	Jurisdictional Adjusted Not Operating Income	Schodule 0-14		62,229	
5.	Income Delicioncy (Encess)	Line 3 - Line 4	•	15,013	
6.	Earned Rate of Return	Line 4/Line 1 7.012			
1.	Not Operating Income Multiplier	Schodule 6-37		1.631699	
1.	Bevenue Beficiency (Estate)	Line S x Line 7	•	25,005	
۹.	Attrition Allowance	Schodule 6-44		•	
10.	Revenue Secrete Requested	Line 8 • Line 9		25,865	
				**********	

INTERIN ADJUSTED RATE BASE PERIOD END

9/30/89

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

EXFLAMATION: Provide a schedule of Period End rate base as adjusted for the test year, and the prior year if the test year is projected. Provide detail of all adjustments on Schedule 6-3.

Type of Data Shown: Historic Test Year Ended Projected Test Year Ended

Prior Year Ended

BECHET NO. 891345-E1

Untness: R. J. McHillan A. E. Scarbrough

## Adjusted Period End Rate Base (Thousands)

Line Bo.	Rate Dase Components	Total Coopeny per Books	Bus- Electric Utility	Electric Utility (1) + (2)	Consission Adjustments Rade in Lost Case as Apolicable (Sch. 6-4)	Adjusted per Casai vsi po (3)+(4)	Company Adjustments (Sch. 6-5)	(7) Total Utility with Commission & Company Adjustments (5) + (6)	that Pour Sales Rate Sase	Total Utility Adjusted for UPS (7) - (8)	Jurisdictional Rate Base Factor	Jurisdictional Utility Adjust Per Commany & Commission 191 x (10)
1	Plant-in-Service	1,409,876	(2,3%)	1,407,500	(167)	1,407,333		1,407,333	140,340	1.266.993	0.9663128	1,216,710
7	Accessiated Provision for Deprociation & Reprization	455,310	(643)	454,667	(110)	454,557		454,665	16,493	430,112	0.9592792	420,272
1	Not Plant-io-Service (1) - (2)	934,386	(1,753)	952,833	(57)	952,776	(48)		123,847	629,681	0.9608593	796,438
	Plant Held for Feture Use	3,762		3.702		3,702		3,702		3,702	8.9643200	3,571
5	Construction Mark-in-Progress	13.860		13,860	(4,849)	9,011		7,011		9,011	0.9763780	8,798
	Plant Acquisition Adjustment	8,734		8,234		8,234		8,738	5,706	2,440	0.9603128	2.351
,	Not Utility Plant (3)+(4)+(5)+(6)	980,382	(1,753)	978.629	(4,906)	973,723	(48)		179,633	844,042	0.9410399	811,159
	Morting Capital Allowance	223,375	(7,840)	213,535	(20,872)	184,663	(100,710)	83,753	3,453	80,300	0.9353051	76,711
	Other Rate Base											
10	Total Rate Base (7) + (8) + (9)	1.203,757	(11,593)	1,192,164	(33,778)	1,130,306	(100,738)	1.057,428	133,086	924,342	0,9605417	887.869
11	Operating Income	83,635		83.635	1.332	84,367	(2,378)	-	19.816	62,173	1,0007007	62,279
12	Nate of Meturn (11) / (10)	6.902		6.972		7.201		7,752		6.733		7.012

Supporting Schedules: 6-3,6-4,6-5,6-6,6-7,6-14

Arrap Schedules: 6-43

Supporting Schedules: 8-7,6-38

	IC SERVICE COMMISSION  UP POWER COMPANY  1345-E1	EXPLANATION: List and explain all proposed a the Period End rate base for the test year, an year if the test year is projected. Calculate of each adjustment, assuming the requested rat expansion factor remain constant. List the ad Commission in the last case not proposed in th reasons for excluding them.	pact         by the	Type of Bata Shown: Historic Test Year Ended 9/30/0 Projected Test Year Ended Prior Year Ended Bitness: R. J. McRillon A. E. Scarbrough		
		Rate Bose Adjust (Thousands)	arekt .			
Lier No.	Adjustomt Title	Rosson for Adjustment or Baissian (provide supporting schedule)	Adjustment Assunt 1000)	(2) Jurisdictional Factor	(3) Jurisdictional Assest of Adjusteent (1) = (2) (000)	(4) Increase/ (Decrease) in Revous Exquirement (000)
1	Non-Electric Adjustments:					
2	Plant-in-Service - Appliance Sales & Service	To exclude assusts from rate base associated with Non-Electric - Appliance Sales & Service.	(2,3%)	1.000000	(2,3%)	(277)
1	Depreciation Reserve - Appliance Sales & Service	To exclude assumts from rate base associated with Mon-Electric - Appliance Sales & Service.	45	1.000000	443	7
•	Sorting Capital Adjustments per USB 8-7	To exclude assumts from rate base associated with Non-Utility investments.	(7,000)	1.000000	(7,840)	(1,200)
3	Total Non-Electric Adjustments		(11,593)		(11,593)	(1,414)
•	Countries Adjustments:					
,	Bopreciation Reserve - Plant Basiel Coal Cars	To exclude amounts associated with Plant Baniel Cool Cars that are recovered through the Fool Adjustemat Clause.	65	0.9476478	81	10

Recap Schedules: 8-2,6-43

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•	-	•	

	84 Jurisdictional Factors	INTERIN NATE DASE ADJUSTMENTS PERIOD END			Pi	ige 2 of 2
JORIBA PUBL	LE PROBER COMPANY N.S.45-E1	EXPLAINTION: List and explain all proposed a the Period End rate hase for the test year, an year if the test year is projected. Calculate of each adjustment, assuming the requested rat expansion factor remain constant. List the ad Commission in the last case not proposed in th reasons for excluding them.	wart I by the	Type of Bata Shown: Historic Test Year Ended 9/30/8 Projected Test Year Ended Prior Year Ended Sitness: B. J. RcMillan A. E. Scarbrough		
		Rate Dase Adjust (Thousands)	easts .			
			(1) Adjustansk	(2)	(3) Jurisdictional Amount of Adjustment	(4) Increase/ (Decrease) in Revenue
Line No.	66 justmet Title	Reason for Adjustment or Balanton (provide supporting achedule)	Anount (000)	Jurishictional Fuctor	(1) n (2) (000)	Requirement (000)
	Consission Adjustments, continued					
•	Plant-in-Service - Leisure Lates	To reduce plant-in-service to accordance with commission order 14030	(167)	0.9701478	(185)	(20)
10	Depreciation Reserve - Leisure Lates	To reduce depreciation reserve in accordance with consission order 10030		0.7701478	5	
11	Construction Bork-in-Programs	To exclude from rate base CMIP eligible for AFERC.	(4,807)	0.9763760	(4,734)	(577
•	Morting Capital Adjustments per MSR 8-7	To properly state Morking Capital.	(28,872)	0.6001267	(25,642)	(3,127)
10	Total Coomission Adjustments		(33,778)		(30,433)	(3,711)
11	Company Adjustments:					
12	Accessiated Deproc. Investigation	To exclude assumts associated with the Corporate Investigation	(48)	0.9907078		"
12	Morting Capital Adjustments per MFR 6-7	To properly state Morking Capital.	(100,710)		(79,316)	(9,671
14	Total Coopany Adjustments		(100,958)		(79,364)	(9,677

Recap Schedules: 6-2,6-43

Schedule 6-4 84 Jurisdictional Factors

INTEREM COMMISSION MATE DASE ADJUSTMENTS

PERIOD END

Face 1 cr 1

FLORIDA PUBLIC SERVICE CONNISSION

COMPANY: BULF POWER COMPANY

EXPLANATION: List all proposed Commission adjustments to the Period End rate base for the test year, and the prior

year if the test year is projected.

Prosected lest Year Ended Prior Year Ended

DOCKET NB. 891345-E1

Prior Year Ended Ustness: R. J. McMillan A. E. Scarbrough

Historical Test Year Ended 9/30/89

Ivoe of Data Shown:

in III	Al justice-1s	Plant-io- Service	(2) Accountated Provision for Booreciation & Apprization	Met Plant- in-Service (1 - 2)	Plant Held For Future Use	Construction Bort-in- Progress	factor feet - the AFEEC	(7) Ret Stricty Plant (3+0+5+6)	Marking Capital Allowance	Other Rate Bose Items	(30) Total Rate Base (74949)
ı	Plant Bancel Coal Cars	•	6	65		•	•	85	•	•	65
2	Leisure Lales	(167)	2	(142)	•	•	•	1142)	•	•	(192)
1	Senstruction Mark-in-Progress			•	•	(4,049)	•	(4,849)	•	•	(4,807)
;	Hortson Constal Adjs. our NFR 8-7 Blackwater Cooling Late & Funded Property Insurance	•			•		•	•	(3,320)	1	(3,324)
٠	Temporary Cosh Investments	•	•			•		• •	(19,327)	•	(19,327)
1	Notes Necessable	•	•	•	•		•	•	(36)	•	136
•	Loans to Exployees			•		•	•	•	11,2321	•	(1.232
•	Interest & Dividend Receivable		•	•					11301	•	(139
10	Carveille Seb. Study-Peop	•		•		•	•		(450)	•	(450
u	Unapprized Rate Case		•				•	•	(334)		1334
12	Fuel & Conservation Overrocovery		•				•		(1,675)	•	(1,475
13	Coal Inventory Advestment								(2,334)		(2,336
14	Total Commission Adjustments	(167	110	(57)		(4,847)		(4,906)	(20,072)		(33,778

Susperting Schedules: 8-7

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INTER IN COMPANY NATE BASE ADJUSTMENTS PERIOD END Page 1 of 1 Schedule 6-5 @4 Jurisdictional Factors FLORIBA PUBLIC SERVICE COMMISSION EEPLANATION: List all proposed Company adjustments to Type of Bata Shown: Historical Test four Ended 9/39/89 the Period End rate base for the test year, and the prior CONFANY: SULF POWER COMPANY Presented lest Year Ended year if the test year is projected. Prior Year Ended 860X51 NO.891345-E1 Mitness: R. J. Reffillan A. E. Scarbrough 171 (9) (10) (1) 121 133 Account ated Het Plant-Construction Plant Relite Borking Total Provision for Plant Rate Base Line Plant-ie-Held Fer Acquisition Plant Capital Rate Base Depreciation in-Service (3+6+5+6) (7+8+9) 11 - 21 Fature Boe Ad sest prat A) Sevence Itees. Ad instancts & Amortization Accesulated Seprec. Investigation Morting Capital Odjs. per MFR 6-7 (347) (347) Accountated Deprec. Investigation 149,1401 149,1601 Plant Baniel Coal Boyout 154,7601 **Foobady Coal Buyout** 154,7601 (104) Corporate Investigation & Acid Raia (105) (24) Esployee Lawseit & Misc. Bancel True Up & Schorer Concen FAC Bensanto Advance 2.729 Peabody Prepayment 11 Total Company-Proposed Adjustments 

Supporting Schedules: 6-7

COMPANY	PUBLIC SERVICE CONTISSION  : GULF POWER COMPANY  NO.:1091345-E1	factors for test year i	l: Provide a di rate base for s projected.	Type of Data Shown: Historic Test Year Ended 4/30/ Projected Test Year Ended Prior Year Ended Witness: R. J. RcHillan M. T. O'Sheasey	
			94 JURISDICTIO	IN, FACTORS	
Line No.	Description	NETAIL	OTHER/ WHOLESALE		
1	NATE MASE				
	PLANT IN SERVICE PROBUCTION	0.9476478	0.0523522		
	TRANSMISSION	0.948645	0.0513355		
	DISTRIBUTION	0.9992228	0.0107772		
	GENERAL.	0.9709464	0.0291536		
	OVERALL	0.9613128	0.0396872		
5	ACCUMULATED DEPRECIATION				
	PRODUCTION	0.9475478	0.0523522		
	TRANSHISS:168	0.7466418	0.0513582		
	DISTRIBUTION	0,9907078	9565600'0		
	CENERAL	0.9671329	0.0328671		
	OVERALL (JUST ELECTRIC)	0.9592792	0.0407208		
3	PLANT HELD FOR FUTURE USE	0.9845200	0.0354800		
4	CHIP NOT INTEREST BEARING	0.9763760	0.0236240		
5	MORKING CAPITAL				
	rue:	4 6171470	A 4893833		
	FUEL H & S - OTHER	0.9476478	0.0368011		
	PPEPAYMENTS	0.9602804	0.0397196		
	MET CA & CL	0.9064963	0.0311150	0.0653897	
	PRELIM. SURVEY/NUCLEAR SITE	0.7855297	0.0430663	0.1714040	
	CLEARING ACCTS	0.9111111	0.0266667	5555590.0	

Supporting Schedules:

Recap Schedules: 6-2,6-3,6-7

FLORIBA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COPPANY

DOCKET NO.: 891345-E1

ETPLANKION: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected. Type of Data Shown: Historic Test Year Ended 9/39/89 Projected Test Year Ended Prior Year Ended Witness: R. J. McMillan M. T. B Sheasey

## 1994 JURISDICTIONAL FACTORS

Line No.	Description	EUL	OTHER/ UNDLESALE	urs ·	· · · · · · · · · · · · · · · · · · ·	
	CHRYTLLE SUBSIBLE	0.7854641	0.0437828	0.1707531		
	MISC DEF. DR./CR.	0.7860169	0.0434322	0.1705309		
	RISC BEF. CR. FREL & CONSERVATION	1.0000000	V.OHJHJEE	4.1143361		
	INJUNY & DANNE NESERVE	0.9135618	0.0258321	0.0606061		
	PROPERTY INSURANCE RESERVE	0.8384677	0.0340000	0.1272443		
<b>加州</b>						
	RATE DASE ADJUSTRENTS					
	***************					
	APPLIANCE SALES & SERVICE		1.0000000			
	BANTEL CORL CARS	0.9476478	0.0523522			
	LEISURE LAKES - PIS/AD	0.9901478	0.0098522			

UPS AMBUNITS WERE DIPECTLY ASSIGNED FOR ALL ITEMS EXCEPT THE WORKING CAPITAL ITEMS WHICH MAVE A UPS FACTOR IDENTIFIED.

Page 1 of 1 INTERIR MONETRIS CAPITAL - PERIOD CHO 84 Jurisdictional Factors Schedule 6-7 Type of Bata Shown: EPPLANNITION: Provide the 13 month average working capital allowance for FLORIDA PUBLIC SERVICE CORRESSION the test year, and the prior year if the test year is projected. All Historic Test Year Ended 09/30/89 Witness: R. J. McRillan adjustments are to be provided by account number. One a balance sheet COMPANY: COLF POWER COMPANY A. E. Scarbrough nethed and any other aethed the company proposes. BUCKET #9.: 691345-E1 (6000) (5) 143 (7) (1) (2) 131 Total Correct Beferred Mon-Current Correct Lisb. Deferred Other Credits Limitities 232-545 Investments Assets Bebite Account Account Levs 235, 239-100 252-253 103-198 124-120 131-174 152,2271 111,7701 203,375 14,3291 3,324 177,945 112.A22 **Total Coopeny Horking Capital** Less Bro-Electric Adjustments: 9,076 9,076 Accounts Ancoivable-Anniliance Sales & Service 143-200,250,268 (137) (137) 144-250 Provision For Uncell, Acrts. - Appliance Sales & Serv. 179 Accounts Receivable-Sed Fore & Vision Besign 179 143-907, 908 1,399 Marchandisp-Appliance Sales & Service 1,394 135-160, 134-160 166 Lecuphold Exprovements-Merchandisting 100-300's (837) Appliance Corranty Reserve 8, 609-653 Loss Other Regulatory Adjustments: 3,324 109-001, 002 Blockwater Cooling Labo & Funded Property Insurance 3.324 19,327 19,327 Temporary Cosh Investments 126 Hates Sprainable 141 585,1 Logis to Exployees 1,232 143-120,139,400,000 138 Interest & Dividends Receivable 347 181-770 Air Products Bill Credit 459 Caryville Subserface Study-Condensate Pusp 184-945,944 49,160 Plant Seniel Coal Sevent 47,160 184-195 105-930 Peabody Coal Buyout 334 **Bossertized Rate Case** 181-995 Corporate Investigation & Acid Rain 106-911,914 24 23 184-910,994,997,1002 Employee Discrimination Case & Heat and Air Loans 1,495 Feel & Conservation (Over)/Onder Recovery (68) Bantol True to & Scherer Con FAC 25 253-914,919, 106-998 12,729) (2,729) Resenta Advance 27 253-401 (716) (7101 **Peabody Prepayment** P33-430 2,336 85,336 Coal Inventory Adjustment (7,445) 83,753 (52,227) Total Coopeny Adjusted Morting Capital 144,365 蒙 33 Less Bait Peopr Sales: 3,798 34 151 Feel Stack 327 35 327 154, 163 Other Materials & Supplies 23 35 23 Prepayments 14951 1,013 (3,860)

3,900

136,317

0.963935

131,270

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Total Company Adjusted Morting Capital Ret of UPS

Jurisdictional Adjusted Moraing Capital

Ether

Jurisdictional Factor

(5,529)

0.974498

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(48,367)

0,970029

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(47,343)

0.942743

\*\*\*\*\*\*\*\*\*

16,1251

0.935305

\*\*\*\*\*\*\*\*

76,711

4,376

0.900119

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37

38

39

45

43

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<sup>\*</sup> Applicable Account Musbers Listed in Meadings and are listed by account on MFR 8-2s and 8-2b.

<sup>.</sup> Allocated Per Jurisdictional Factors.

FLOREDA PUBLIC COMPANY: GOLF P BOCKET NO.:0912	The Parish Program	end 120,6 for	Provide period and balar accounts 120.1, 120.2, 120 the test year, and the pr ner is projected.	8.3, 120.4, 120.5		ype of Bota Shown: Historic Tost Year En Projected Tost Year E Prior Year Ended Hitness: A. E. Scarbr	
Line No. Period	fill Reclear Feel In Process 120-1	Recloar Feel Stock Account 120.2	(C) Reclear Feel Resemb- lies in Reacter 120.3	(D) Macteur Feel Spent Feel 120.4	(E) Accessisted Provi- sion for Americatio 120.3	(F) Bucleer Fuel Under Captial Leases 120.6	(6) Not Nuclear Feel (8)+(8)+(5)+(9)-(6)+(6)

MET APPLICABLE

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Supportion Schodules:

chadelo 6

MODET 10. 1 091345-E1

INTERIM SYSTEM FUEL IMPERTORY

Page 1 of 5

9/30/89

FLINTEN PUBLIC BENVICE CHRYSCIPS COMPON: BALF FREE CHRONY ENLIGHTHM: Provide conventional Fuel account balances in dollars and quantities for each fuel type by conth for the test year, and the prior year if the test year is projected. Include Natural Ses even though no investory is carried.

(Sive Units in Burrels, Tons, or NOCT.)

Type of Bata Shows: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A. E. Scarbrough

	FRUIT	Dogia	ning Balan	CS.		Receipts		Feel Iss	and to ten	eration	Feel To	sund filtre	m)	Immedia	ry Mijesto	get s	Ending	Balance		In-Transit	Ending Bal.
line lin.	Renth	Units	(10000)	0/Unit	Units	(0000)	6/Onit	Units	(1650)	S/Unit	Units	(9888)	\$/Unst	Units	(9889)	9/Unit	Units	(8000)	8/Unit	(9000)	(9889)
Coal	(Tens)		9				T-19				7.6.5	14	100	ŠL.	1.8	AN VIE			187	751/74	
	Sup 88 Such 98 Sup	527, 119 686, 633 688, 675 680, 728 673, 695 664, 140 984, 225 664, 219 987, 256 7%, 945 691, 515	2,615 26,438 37,638 37,638 37,224 38,022 38,223 38,497	39, 432 39, 842 41, 294 41, 453 41, 453 41, 453 41, 418 41, 418 41, 418 41, 418 41, 418 41, 418	845, 631 236, 646 236, 637 284, 638 287, 917 235, 391 243, 369 241, 385 162, 646 184, 716	10, 127 11, 043 5, 641 5, 667 5, 662 12, 366 12, 366 12, 368 12, 368 12, 368 12, 368 13, 625 14, 625 15, 625 16, 625	41.195 45.793 46.993 44.4631 41.4631 42.4644 45.219 45.219 46.761	271, 289 185, 464 213, 639 289, 672 282, 884 251, 776 276, 499 275, 285 276, 275 276, 275 276, 275 276, 275 276, 275	10, 886 7, 351 8, 866 9, 317 9, 461 9, 762 11, 873 16, 381 12, 983 12, 983 11, 775	39. 632 48. 727 41. 592 42. 553 42. 553 42. 624 42. 941 43. 259 44. 151 44. 151	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	0. 009 0. 009 0. 009 0. 009 0. 009 6. 009 0. 009 0. 009 0. 009	4, 972 0 1, 411 0 8 2, 499 6 8 2, 022 0 4, 757	202 0 53 8 9 105 6 0 8 8 8 177 0	40, 629 0, 609 37, 362 0, 609 6, 609 6, 609 6, 609 6, 609 7, 139 0, 609	666, 633 688, 975 688, 975 681, 975 685, 185 986, 219 981, 775 671, 585 671, 581	22, 138 33, 438 37, 428 37, 428 37, 129 37, 232 38, 310 38, 497 26, 958	39.842 41.374 42.146 42.453 42.453 42.466 42.261 44.261 44.367 44.367 44.367	7,042 1,624 5,515 5,515 5,192 5,192 5,193 1,670 1,255 1,780	39. 18 50 70 14 70 50 70 14 70 50 70 14 70 50 70 50 70 50 70 50 70 70 70 70 70 70 70 70 70 70 70 70 70
14	Total				3,687,318	132, 122		3,241,018	138,399			0		15,662	622						
15	13 Rs. Reg.	847,630	35, 191	42.650	231,332	10, 163	43.964	249, 389	10,646	42.613	0	.0	0.000	1,865	40	0.000	631,656	15,735	43.661	4,979	40,73

All date shown is actual.

Supporting Schoolies:

Rocas Schooleless

INTERIN SYSTEM FUEL IMPORTORY

Page 2 of 5

19,657

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PLEATER PUBLIC SERVICE CONTISSION CONTROL: BLF FORER CONDRAY

DUDNET NO. 1 891345-E1

EXPLIBITION: Provide conventional fuel account balances in dollars and quantities for each fuel type by south for the test year, and the prior year if the test year is projected. Include Matural Gas even though no inventory is carried.

(Give Units in Berrels, Tons, or MEF.)

Type of Beta Shown; Historic Test Year Ended Projected Test Year Ended Prior Year Ended Hitness: A. E. Scarbrough

851

0.000

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9/30/89

312,046

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19, 631

61.148

REF FROM Segiming Balance Receipts Feel Isseed To Generation Feel Issued (Other) Inventory Idjustments Ending Balance In-Transit Ending Bal. Line Units \$/Ehrit Units 6/Unit Units \$/ilnst Units \$/imit Unite S/Unit Units 9/Unit Los Sulfer Coal (Tons) 20, 059 19, 596 16, 300 17, 111 16, 877 20, 730 24, 266 23, 840 21, 636 317, 325 337, 756 276, 753 276 62.727 59.392 45.313 45.281 55.171 62.914 63.695 64.671 64.518 64.774 54.299 53.622 53.146 51.143 53.886 57.589 58.3612 59.769 68.541 19, 376 19, 657 17, 630 16, 404 17, 883 28, 351 23, 919 24, 653 21, 266 18, 872 13, 737 683 539 539 627 1,674 333 1,697 333 1,697 945 635 38.456 61.654 59.353 59.353 64.576 64.576 64.576 64.346 61.346 5人人工 とちんながら 1968年 1978年 982289 4,658 61.874 23 61.674 60.688 39.362 59.393 66.570 64.178 64.973 61.346 62.443 63.488 17621 との以給気候別の 4,518 171 2,812 53, 597 647 Total 46, 387 11,652 679

All data shown is actual.

19,592

68, 739

Supporting Schedules:

Recap Schooleles:

60, 390

3,562

COLUMN CONSIST DECIMENT CONTRACTS CHESCARD CONTRACTS DATERNALS

58, 812

72,175

4, 123

55.252

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dedale 6-9

INTERIN SYSTEM FUEL INVENTORY

of Sala Shows

Historic Tot Projected To Prior Year E

Prior Year Ended Hitmens R. E. Scartweeth

FINITE FOR IC SERVICE CONTINUES EXPLOSES IN EXPLOSES IN SOllars and quantities for each fund to make the poor is projected. Include Natural San even thought sollars in the second sollars and sollars and quantities for each fund to make the poor is projected. Include Natural San even though investigating the convention of the second sollars and second so

-	E FURI	Single	ning Valer	09		Nacespie		Feel Iso	and To tion	eret ion	Fuel Is	sand tilting	F)	Invento	ry Réjeste	geds	Ending	Balance	SP(A)
Ho.	Ronth	Units	100500	9/Enst	Units	(4850)	6/Unit	Units	190000	6/Unit	Units	(1688)	6/thit	Units	(1000)	9/thit	Units	(1003)	6/(bit
es Li	pter 0:1 G	tele																	3
12345567091011213	Sup 68 Oct 68 Nor 68 Dic 69 Feb 69 Sup 69 Jun 69 Jun 69 Sup 69 Sup 69 Sup 69 Sup 69 Sup 69	48、100 44、101 577、543 582、100 583 583 583 583 583 583 583 583 583 583	286 127 197 194 128 149 127 163 265 265	6.467 6.467 6.467 6.65 6.47 6.55 6.55 6.55 6.55 6.55 6.55 6.55 6.5	114、200 121.50	55 (10) 58 11 62 37 65 31 69 100 59 (1.30)	6,479 8,434 6,471 6,166 8,567 8,563 8,563 8,519 6,519 6,530 8,530	93,789 124,685 116,423 94,635 86,973 165,577 %,681 13,631 13,631 77,355 76,418	CASSAN WEST SAN	0.512 6.500 6.433 6.506 6.506 6.509 6.549 6.542 6.539 6.531 6.531	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000	1,533 0 0 0 0 100 0 875 0 0	000000000000000000000000000000000000000	0, 600 0, 600 0, 600 0, 600 0, 600 0, 600 0, 600 0, 600 0, 600	443, 101 277, 543 282, 559 285, 379 285, 654 281, 724 277, 688 281, 724 277, 688 281, 724 277, 688 281, 724 281, 581	2% 13% 197 197 198 198 193 193 193 193 193 193 193 193 193 193	0. 467 0. 499 0. 469 0. 477 0. 463 0. 524 0. 524 0. 547 0. 541 0. 554
14	Total				1,094,435	587		1,290,102	664	á	0	•		1,772	5				
15	13 fb. fbg.	345,189	176	0.505	84, 187	45	0.510	99,245	31	0.518	_ •		0.000	136		0.000	339,868	170	0.51

All data shown is actual. Note : All Unit figures are shown in Balloos

Supporting Schooles:

SECULO SESSESSION NO

INTERIN SYSTEM FUEL INNERFORY

Page 4 of 5

ALBIM HELE SWILL CHRISTIN

COMPANY: GULF POWER COMPANY

ESCAMBLIBIT Provide conventional Fuel account belances in dellars and quantities for each fuel type by most for the test year, and the prior year if the test year is projected. Include Return Gas even though no insurance is corried.

When theirs in Bervela, Tong, or 1907.)

9/30/09

MOST 10.: 891345-E1

Type of Bala Shom: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Hitness: A. E. Scarbrough

NEE.	E NUM	Wigin			BE 7540	Miceipts	or 1 and	Feel les	and To ten	eration	Feel Is	out wh	r)	Imunic	ry Mjusta	gent's	Ending	Balance	
Line Ro.	Resid	Units	(4689)	6/Ehit	Units	(1000)	6/Unit	Units	(1000)	6/Unit	Units	(1080)	\$/@ut	Units	(4900)	\$A.hit	Units	(1000)	6/(bit
Coulo	sation Terbino	Oil Wals	,																
1 2 3 4 5 6 7 8 9 10 11 12 13	temp 66 Sect 67 Sec	25, 617 (9, 416) (67, 791 (9, 328) (10, 628) (10, 638) (10, 637) (10, 637) (	17 40 40 42 50 47 47 40 39 39 39	8.619 8.436 8.456 8.456 8.456 8.456 8.466 8.466 8.466 8.466	17,3889 120,232 13,4811 60,213 0 0 0 0 0 74,381	(3) (2) 3) 0 0 0 0 0 0 134	2.427 2.428 2.428 2.488 2.488 2.488 2.488 2.488 2.488 2.488 2.488	28,695 2,956 46,776 1,285 25,953 6 47,459 7,112	23 1 22 1 27 1 0 22 15 3 3	0.693 0.435 0.456 0.466 0.466 0.466 0.466 0.466 0.466 0.466	8 9 9 9 9 9 9	000000000000000000000000000000000000000	6. 609 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	6, 610 6, 620 6, 620 6, 610 6, 610 6, 610 6, 610 6, 610 6, 610 6, 610 6, 610	15, 418 167, 951 94, 358 165, 975 184, 442 65, 677 55, 678 16, 972 16, 984 371, 684	64 99 49 99 17 13 12	8.659 8.43 8.43 8.464 8.464 8.464 8.464 8.464 8.464 8.464
14	Total				234, 179	247	185	2071, 372	162		0								
15	13 No. Avg.	73,973	34	0.465	42,645	19	6.450	16, 107		0.472			0.000			0.000	169,511	46	0.470

All data shown is actual. Note : All Unit figures shown in Gallers

Supporting Schoolsless

ecop Scholeles:

Schedule

0-9a

INTERIN SYSTEM FUEL INVENTORY

Page 5 of 5

9/30/09

FLORISH MULTIC SERVICE COURSESSION

COMPON: GLAF FOLER COMPON

DECKT IS. : 691345-ET

EXPLIBITION: Provide conventional feel account balances in dollars and quantities for each feel type by senth for the test year, and the prior year if the test year is projected. Include Natural Ses even though no inventory is carried.

(Sive Units in Barrels, Tons, or MCC.)

Type of Bata Shown; Historic Test Year Ended Projected Test Year Ended Prior Year Ended Ustness: A. E. Scarbrough

	FIUM	THE IN	aing Balan	CW W		Receipts.		Feel Too	esed To See	eration	Feet Is	sund lijthe	r)	[ment o	ry Mjesta	ints	Ending	Balance	
Ro.	Ronth	Units	(1008)	s/thit	Units	(10000)	6/(hit	Units	(9888)	s/Unit	Units	(9889)	6/Onit	Units	(0000)	6/thit	Units	(9008)	6/Unit
05 04	(leldi)																		
1 2 3 4 5 6 7 8 9 10 11 12 13	Sup 88 Sct 88 Nov 88 Jan 89 Feb 89 Ray 89 Ray 89 Jun 89 Jun 89 Jun 89 Jun 89 Jun 89 Jun 89	76, \$33 76, \$33 76, \$33 76, \$33 76, \$33 77, \$36 77, \$36 77, \$36 77, \$36	1, 656 1, 658 1, 658 1, 658 1, 656 1, 656 1, 656 1, 656 1, 654 1, 654 1, 654 1, 654 1, 654	13,663 13,663 13,663 13,663 13,663 13,663 13,663 13,663 13,663	000000000000000000000000000000000000000	000000000000000000000000000000000000000	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	9755 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	0 0 0 0 0 0 14 0 0	8, 859 6, 659 6, 659 6, 659 6, 659 6, 659 6, 659 6, 659 8, 659	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6. 600 6. 000 6. 000 6. 000 6. 000 6. 000 6. 000 6. 000 6. 000 6. 000 6. 000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0, 659 0, 659 0, 659 0, 659 0, 659 0, 669 0, 669 0, 669 0, 669 0, 669 0, 669	76, \$33 76, \$33 76, \$33 76, \$33 76, \$33 77, \$38 77, \$38 77, \$38 77, \$38	1, 658 1, 658 1, 658 1, 658 1, 658 1, 658 1, 654 1, 654 1, 654 1, 654 1, 654	13.663 13.663 13.663 13.663 13.663 13.663 13.663 13.663 13.663 13.663
14	Total					0		995	14					0					
15	13 No. Avg.	78, 159	1,663	13.683	0		0.000	77	1	0.000			0.000		0	0.000	78,674	1,662	13.603

All data show is artual. Note : All Unit Figures show in Barrels

Supporting Schedules:

Schodule

BECRET NO. 1 891345-E1

**6-95** 

INTERIN FUEL INNENTORY BY PLANT

Page 1 of 12

FLINI IN FIEL IL SENVICE COMPOSITOR

COMPANY: GLAF POMEN COMPANY

ENGINITIEM:
balances in dollars and quantities for each fuel type by
south for the test year, and the prior year if the test
year is projected. Include Material Gos even though no
inventory is carried.
(Bive Units in Borrels, Toma, or MCF.)

Type of Bata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A. E. Scarbrough

9/30/09

	F RUSH	Begin	ning Balan	6.6		Receipts		Feel Tee	ued To Ger	oration	Feet Is	seed little	p-)	Invento	ry Rijesta	ents	Encing	Balance	
Ito.	Renth	Units	(9000)	6/Shit	Units	(9880)	9/Unit	Units	(9888)	6/Unit	Units	(10000)	6/thit	Units	(4000)	6/Unit	Units	(1000)	6/Unit
Plant Cool	Crist (Tem)										,								
1234567891911213 14	Sup 48 Suct 56	32, 36 34, 643 398, 643 398, 164 398, 164 398, 389 398, 467 398, 398 398, 398 398, 398 398, 398 398, 398	がいる。 の の の の の の の の の の の の の	福島の 福島の 福島の 福島の 福島の 福島の 福島の 福島の 福島の 福島の	199, 905 167, 999 166, 963 164, 166, 111, 667 174, 261 161, 516 262, 165 163, 363 124, 737 2, 666, 982	6.389 6.364 6.365 5.463 7.463 7.462 7.462 5.389 9.339	41.955 45.880 47.880 45.290 41.466 47.651 41.651 41.780 41.780	203,876 125,475 144,475 156,477 176,6675 174,465 174,266 174,276 174,276 174,78 174,78 174,78 174,78	6,271 5,254 5,935 6,165 6,237 6,561 7,672 6,966 6,353 7,975 6,691 6,945 7,313	48,557 41,816 42,555 41,561 41,677 41,797 44,742 44,669 44,381	000000000000000000000000000000000000000	000000000000000000000000000000000000000	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	2,495 0 0 0 0 0 0 1,460 0 0	0 0 0 0 106 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6.000 6.000 6.000 6.000 6.000 6.000 6.000 6.000 6.000 6.000	518, 456 538, 643 538, 671 535, 659 535, 659 536, 210 536, 210 536, 210 541, 230 441, 234	21、6配 21、6配 25、16的 25、25 25、27 26、27 27、27 21 21 21 21 21 21 21 21 21 21 21 21 21	40, 557 41, 815 42, 551 43, 593 43, 677 43, 789 44, 677 44, 684 44, 684 44, 381
					Destroy No.	**, 339		*********	20,763		CORRECTO	and the same of		50 NIMEON	-				
15	13 th. Avg.	530,000	23,234	47.18	159,146	7,104	44.610	165,543	7,213	43.558	0		0.000	365	13	0.000	531, 997	23, 139	41.27

All data show is actual.

Supporting Schedules:

108

INTERIN FUEL INVENTORY BY PLANT Page 2 of 12 Type of Bota Sheems Historia: Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A. E. Scarbrough tentions per the last year, and the prior year if the test year, and the prior year if the test year, and the prior year if the test year is projected. Include Material Gas even though to incompany is corrised. Give thete in Europe 10. 9/39/89 6/Shit Units 6/Unit \$/Ibdit \$/(bit 11,600 11,105 16,000 16,007 16,007 16,007 16,377 15,104 12,236 1,326 1,3 यां 40,000 45,557 233 12,423 54.935 51,755 0.600 215,595 12,613 55.750 All date them is actual.

Macab Statester

INTERIM FUEL EMIENTORY BY PLANT

Page 3 of 12

FURNISH FRANK SERVICE COMPANIES

COURSEY: BULF FOREN CONSTRU BEDIET 45. : 891345-E1

EXCLUSION TOOL STATE OF THE PROPERTY OF THE PROPERTY OF THE LESS THE PROPERTY OF THE PROPERTY

9/30/89

-	FREE	Benis	nima Maleo	79		Enviole		Emil In	To Dec	mark Lon	Keel II		-1 -01	Towns II	-	A DEST			
Line	Rooth	Units	(6000)	5/5hit	Ibits	10000)	0/Shat	Units	100501	9/lihit	Buile	(4860)	6/this	Harta	tages	S/Unit	thits	Enlance (	6/Shit
										wights	Ontio		47 Dinit	fmira		avenit.	Units	100001	avante
Plant Lou S	Scherer Julier Coel (	Tona)																	
1 2 3 4 5 6 7 8 9 10 11 12 13	Sup dis distribution di sup distribution di sup distribution di sup di s	98,841 98,770 163,794 163,794 163,794 163,794 163,794 163,794 163,794 163,794 175,665	7,287 7,707 7,706 7,706 7,706 7,206 6,169 7,206 6,460 6,909 5,501	62. 461 51. 546 61. 325 68. 928 61. 125 68. 754 59. 997 68. 239 68. 577 68. 531 64. 531 61. 733	16,189 11,336 2,536 2,536 2,473 14,314 14,35 16,35	1,637 663 642 341 22 479 (531) 155 676 685 1,681	36. 591 50. 536 56. 491 120. 609 36. 473 6. 935 60. 935 62. 665 61. 289	9,289 11,356 5,259 2,566 6,789 11,589 20,389 11,682 17,955	571 659 681 321 0 151 657 1,294 1,674	61.546 68.511 68.665 60.625 6.600 60.230 68.877 60.830 61.734 63.600	000000000000000000000000000000000000000	· · · · · · · · · · · · · · · · · · ·	6. 600 6. 000 6. 000 6. 000 6. 000 6. 000 6. 000 6. 000 6. 000 6. 000 6. 000	4,060 0 0 (752) 0 70 0 485 2,812	0 239 0 0 0 (463) 0 5 5 0 26 171 0	0,000 61,546 6,600 6,600 60,626 6,000 60,000 60,000 60,000 6,000 6,000	99, 759 101, 744 101, 744 101, 234 101, 234 112, 663 112, 663 66, 112 77, 473	7, 707 7, 872 7, 770 7, 776 7, 665 8, 169 6, 622 5, 591 5, 521	61.548 61.336 68.758 61.135 61.322 66.754 53.787 68.250 68.831 61.558 61.558
14	fotal				111,728	6,385		131,718	0,630			6A7		6,622	465				
15	13 No. Avg.	97,478	7, 169	61.135	6,594	465	62.336	10, 132	618	51.439		9	0.650	509	31	23.319	95,450	7,018	61.087

(A) In Joly, 1987 Bulf participated in Coal Contract buyout related to Plant Scherer for 62, 915, 500. This cost use recorded to Recount 131 and is exertised to Fuel Burn on a monthly basis. This buyout cost is not included in actual cost/ton rates.

fill data shown is actual.

Supporting Schooles:

INTERIN FUEL INVENTORY BY PLANT

Page 4 of 12

9/30/09

FLORIGIN PARTY SERVICE COMPASSION

BODIET 163.1 891345-E1

EMPLIBRITION: belonces in dollars and quantities for each fuel type by south for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tone, or NGE.)

Type of Bata Shows: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Historics: A. E. Scarbrough

-	G ROSE	No.		Yeardon - Ja			N. W.							-					
Ling	or roun	endi	ming Balan	CA.	-	Receipts		P401 195	wed To Eer	eration	Pept 19	sued Wh	(F)	Invento	ry Mijeste	ibing 8	Ending	Balance	
Ho.	Month	Units	(1000)	s/thit	Units	(1000)	s/Unit	Units	(6000)	6/Unst	Units	(1000)	9/Unit	Units	(9600)	6/Unit	Units	(9889)	6/Unit
Plant Coal	Scholz (Tons)	100												10000		1	7. VIV	1 113	
1 2 3 4 5 6 7 8 9 10 11 12 13	Sup 88 88 88 88 88 88 88 88 88 88 88 88 88	44、696 44、25 84 25 84 25 25 25 25 25 25 25 25 25 25 25 25 25	1,473 1,489 1,152 1,179 1,991 1,991 1,965 1,665	33.339 33.459 34.657 34.259 34.257 35.455 34.375 35.355 35.355	第1,765 256 26,765 26,767 26,76 26,76 26,76 27,62 27,62 23,79	1,066 609 002 1,027 690 1,325 1,235 1,169 613 617 667	3.20 3.50 34.50 34.50 34.50 34.50 34.50 34.50 34.50 34.50 34.50 35.60 35.60 35.60 35.60 35.60 35.60 35.60 35.60 35.60 36	26, 329 26, 953 26, 963 26, 468 26, 767 23, 979 27, 864	929 994 946 1,004 975 667 1,616 683 1,657 933 954 972	25.279 25.279 24.038 34.279 34.254 34.365 25.255 25.255 25.255 25.615	000000000000000000000000000000000000000	0 0 0 0 0 0	0. 000 0. 000	(3, 456) 9 397 8 9 9 9 9 542 9	(121) 8 14 8 8 8 8 9 19 143	25. 602 5. 600 9. 600 9. 600 9. 600 9. 600 9. 600 14. 646 9. 600 15. 631	4.1625 11,289 13,273 25,117 25	L, 469 1, 104 1, 112 1, 175 699 1, 681 1, 589 1, 582 1, 582 1, 665 1, 665 1, 525	35.279 35.329 34.656 34.356 34.365 34.375 35.385 35.615
14	Total				352, 237	12,401		352,613	12,404		0	0		1,400					
15	13 No. Avg.	41,335	1,457	35, 129	27,095	954	35.179	27, 124	954	25.152		0	0.000	114	4	0.000	41,420	1,461	35. 151

All data shown is actual.

Supporting Schoolies:

Marcap School es:

Schedule

INTERIM FUEL INNENTORY BY PLANT

Page 5 of 12

COMPRENT: GLALF POWER COMPREN

BODIET NO.: 891345-ET

EXPLUSITION:
balances in dollars and quantities for each fuel type by
anoth for the test year, and the prior year if the test
year is projected. Include Natural Gas even though no
inventory is carried.
(Give Units in Barrels, Tona, or NEF.)

Type of Beta Shown: Historic Tast Year Ended Projected Tast Year Ended Prior Year Ended Witness: A. E. Scarbrough

9/30/89

BUE!	FILE	Begin	ning Balan	C6		Receipts		Fugi Igo	und To Ger	eration	Feet 1s	seed (Uthe	pr)	Invento	ry Rejests	ent's	Ending	Bolance	
No.	Ronth	Units	(0000)	9/Ehit	Units	(0000)	9/Unit	Units	(1000)	S/Unit	Units	(1000)	\$/Unit	Units	(9880)	6/Unst	Units	(9889)	9/Unit
Plant Coel	Soith (Tons)	W. L						Ž.,					la pr	- 11					
1 2 3 4 5 6 7 8 9 10 11 12 13	Sup 68 Scri 68 Nor 68 Jan 69 Nor 69 N	24, 63 24, 61 26, 61 26, 65 24, 45 26, 33 27, 27 27, 21 36, 76 36, 76 36	10, 229 9, 617 11, 946 11, 197 10, 454 11, 352 14, 750 15, 163 16, 151 7, 246	基式に必要が はない。 はな。 は は は は は は は は は は は は は	以3.4.5.5.6.7.6.7.6.7.6.7.6.7.6.7.6.7.6.7.6.7	672 2,195 2,195 1,475 2,387 1,676 2,387 1,676 2,387 2,687	43.001 50.002 45.155 44.576 47.145 43.574 44.574 54.977 53.461	41,081 31,457 49,852 51,376 52,377 53,775 56,670 70,686 71,271 74,583	1,666 1,266 2,266 2,266 2,319 2,231 2,231 2,231 1,236	39, 693 41, 168 42, 209 43, 349 44, 169 44, 169 44, 169 44, 522 44, 509 46, 639	000000000000000000000000000000000000000	000000000000000000000000000000000000000	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	6, 432 0 1,814 0 0 0 0 0 0 0 0 0 0 0 0 0 0	323 8 39 8 8 8 8 8 8 8 9	38. 251 6. 609 38. 717 6. 609 6. 609 6. 609 6. 609 6. 609 6. 609 6. 609 6. 609	244, 813 244, 853 243, 457 273, 214 273, 256 345, 256 345, 256 345, 256 345, 256 345, 256 345, 256 345, 256 345, 256	9,617 11,197 10,464 11,415 12,852 14,798 15,169 12,763 16,753 17,248 5,765	39. 873 41. 1188 42. 289 43. 346 43. 181 44. 195 44. 183 44. 183 44. 183 46. 837
14	Total				505, 179	27, 371		735, 330	32,230		0			10,212	3%	*********			
15	13 No. Avg	. 268,415	11,500	42.630	45,691	2,165	48. 129	35,642	2,479	43.441	0	0	0.000	785	30	0.000	257,649	11,157	43.441

All data shown is actual.

Supporting Schooles:

Recep | Chedules:

Schodule

INTERIN FUEL IMPORTORY BY PLANT

Page 6 of 12

FLESSON NO. 12 SWILL COMPANY

CORROR: GAF FORER CONTINY **SECURIT NO. 1 891345-61** 

ENCORPTION:
balances in dollars and quantities for each fuel type by
modified the last year, and the prior year if the last
year is projected. Include Natural Gas even though no
immentary is carried.
(Sive Units in Barrels, Tons, or MET.)

Type of Buta Shown: Historic Test Year Ended Prajected Test Year Ended Prior Year Ended Ustness: A. E. Scarbrough 9/30/89

California (	507(0)(1)(5)(5)(5)						the last limited												
Link	FRET	Regis	ning Bila	0	131,340	Decespts		Feel Iss	and To Sen	eretion	Feel Is	sued lifthe	<del>37</del> )	Invent	ry Alpesta	eds.	Ending	Volume .	
Ho.	Month	Units	(10000)	6/Shit	Units	19800)	9/Unst	Units	(9999)	s/thit	Units	(9889)	6/Ehit	Units	(0080)	0/Unit	Units	(0000)	6/Enit
別の対象とは	Crist ghter 0:1 ti	lelel																	
1230567891011213	Sup uil Sect 60 Succ 60	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	954499 24 77 55 44 57 53 54 57 57 54 57 54 57 54 57 54 57 54 57 54 57 54 57 54 57 54 57 54 57 57 54 57 57 57 57 57 57 57 57 57 57 57 57 57	电电电电电电电电电电电电电电电电电电电电电电电电电电电电电电电电电电电电电	67, 485 60, 688 60, 125 67, 592 53, 531	8 9 9 9 9 9 9 9	8.600 6.600 6.600 6.475 6.476 6.476 6.500 6.500 6.500 6.500 6.500	25. 100 mm m	15 13 13 9 16 18 15 13 14 14	0. 498 0. 462 0. 462 0. 493 0. 493 0. 597 0. 597 0. 597 0. 597			6. 900 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600	0	0	0. 600 0. 500 0. 500 0. 500 0. 600 0. 600 0. 600 0. 600 0. 600	100, 235 130, 495 100, 505 51, 343 94, 605 141, 934 161, 762 97, 354 162, 767 98, 368	54 49 24 47 53 44 65 53 65 65 65 65 65 65 65 65 65 65 65 65 65	6.498 6.468 6.469 6.493 6.397 6.397 6.397 6.396
14	Total				332,745	165		374,757	184										
15	13 No. Reg	100,013		0.493	23,5%	13	0.493	26,627	14	0.494		0	0.000	0		0.000	164, 763	22	0.494

All data shown is actual. Note : All Unit Figures are shown in Ballons

Schedule 6-% INTERIN FEEL INMENTERY BY FLANT
FLANTEN FRELL'S SERVICE CONTROLS
CONTROL: BRAF POWER CONTROL
BOCKET NO.: 891345-E1

BOCKET N

Page 7 of 12

9/30/89

				LELIAS S	mics in Bi	rese, ton	e' a un	•											
SEE LINE	<b>日本</b>	Bagan	nisy lalan	C09	a is the name	locuspto	Mary III	Feel To	and to bes	eral ion	Fuel Is	seed folks	r)	Envente	ry Mjento	ests	Entire	Valuece	
Ling No.	Renth	Units	(0000)	e/this	Units	(0000)	9/Unit	Units	(9000)	6/Unit	Units	(0000)	9/Shit	Units	(0000)	6/Unit	Units	(1000)	\$/Unit
Plani 92 Li	Buniel ighter Gil (6	als)																	
1234567091011213	Sep 66 Oct 00 Oc	99,316 102,776 55,677 56,437 62,600 63,500 61,500 61,500 94,513	\$1.25 46 19 213 18 26 66 66 66 66 66 66 66 66 66 66 66 66	8.491 8.465 8.472 8.472 8.594 8.599 8.595 8.714	14,671 4,676 65,994 39,381 37,413 35,699 72,625 35,631 8	7 1 22 8 25 25 25 25 25 25 25 25 25 25 25 25 25	6.4657 6.461 6.4613 6.6633 6.339 6.339 6.339 6.339 6.339 6.339	11, 219 47, 569 32, 469 14, 123 22, 763 25, 753 25, 753 27, 763 27, 763 27, 763	523 155 7 122 199 204 7 16 15	6.466 6.472 6.527 6.527 6.599 6.597 6.714 6.714	0		6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600 6. 600		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	100,776 35,437 50,334 50,600 61,500 61,500 61,111 61,000 61,111 61,000 61,111 61,000 61,111 61,000 61,111 61,000 61,111 61,000 6	55 55 55 55 55 55 55 55 55 55 55 55 55	8. 465 8. 472 8. 472 8. 528 8. 599 8. 595 8. 714 8. 6714 8. 714
14	Total				309,680	193	73	342,910	195		0		grave.	0	0				
13	13 Ro. Arg.	65,313	49	0.565	23,622	15	0.330	26, 378	15	0.503			. 0.000			0.000	62,757	49	0.583

All data shown is actual. Note : All Units figures shown in Gallors

Supporting Schoolules:

INTERIN FUEL IMPERIORY BY PLANT

Page 6 of 12

9/30/09

FLORISH PARTY SERVICE COMPENSAGE COUNTY: BUT FORER COSTON

ENCHARTERS

balances in dollars and quantities for each fund type by
made for the Lock year, and the prior year if the Lock
year is proported. Include Retural Sea even though no
Lessenbury is corried.

Sive thits in Servete, Tone, or MET.)

Projection rest for Prior Year Ended Hitness: A. E. Scarbrough

BECKET NO. 1 691345-61

REET	FRUIR	Begin	ming Splan	8		Receipt s		Feel Iss	und To Nam	eret ion	Feet 1s	send Utte	rl	Invento	ry diljesto	ents.	Ending	Balance	
Up.	Rock	Units	(60000)	e/det	Units	(0000)	\$70mit	Units	(10000)	9/Unit	Units	(9000)	6/Unit	Units	(9889)	s/(Init	Units	(9999)	6/Ont
문법	Scharer piter 011 6	lelsi																	
103456789811113	のでは、100mmの	25% 27.445 27.455 27.78% 27.78% 24.76 27.78% 24.76 27.78% 24.71 27.78% 24.76 27.78% 24.76 26.76	20 20 20 10 10 10 10 10 10 10 10 10 10 10 10 10	0.612 0.609 0.613 0.623 0.191 0.234 0.510 0.510 0.323 0.323	17. 河南北京 (17. 河南北京 (17. 河南) (	11 12 8 (19) 5 7 11 10 6 12	0.665 0.632 0.632 0.600 0.500 0.546 0.546 0.546 0.546	20,461 20,455 14,659 12,76 14,75 14,75 14,75 15,35 14,75 15,35 14,75 15,35 16,	13 0 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.614 0.612 0.613 0.179 0.000 0.465 0.510 0.515 0.535 0.535			0.009 0.009 0.009 0.009 0.009 0.009 0.009 0.009 0.009	1,533 8 6836.1 8 100 8 6757.	000000000000000000000000000000000000000	6.627 6.600 6.600 6.600 6.600 6.600 6.500 6.500 6.600 6.600	17,465 17,465 17,465 17,764 27,764 28,511 11,112 11,112 11,112 11,112 11,112 11,112 11,112	23 23 23 1 6 7 16 22 15 16 18 22 19	0.610 9.669 9.613 9.629 9.191 9.234 9.518 9.518 9.525 9.535 9.535
14	Total				143,817	15		149,982	79					1,772	5				
13	13 Ro. Reg	34,740	17	0.461	11,653	6	0.629	11,537	6	0.514			0.000	135		0.000	34,462	17	6.455

All data skewn is actual. Note : All Units Figures shown in Gallons

Strap Straphles:

INTERIN FUEL INVESTORY BY PLANT

Page 9 of 12

9/39/69

FLOTION ROLL SERVICE CONTISSION

CONTROL GIALF FORER CONTROL BROVET NO. 1 891345-ET

ENCORPORTS
balances in dollars and quantities for each fuel type by south for the lest year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.

Give Units in Barrels, Tons, or MCF.)

	IF FURN	Bogin	ning Balan	69	00.000	Receipts		Feel Iss	ned To Ben	eretion	Feet In	send little	r)	Imputo	ry Majosto	gml s	Ending	Balance	
Line No.	Renth	Units	198001	9/(hst	Units	(1000)	6/Unst	Units	(1000)	9/Unit	Units	(9000)	6/Unit	Units	(1000)	9/Unit	Units	(1000)	\$/Unit
Plant C Li	Scholz ghter Gil G	lals)															THE.		
1 2 3 4 5 6 7 8 9 10 11 12 13	Sup 15 Col. 100 Nove 80 Jun 80 Febr 80 Febr 80 Febr 80 Febr 80 Febr 80 Jun 80 Jun 80 Febr 80 F	6,314 11,110 7,325 4,947 9,463 87,694 11,250 1,661 1,787 7,195 5,634	none gunner	6. 582 6. 663 6. 463 6. 463 6. 463 6. 510 6. 510 6. 510 6. 547 6. 547	7, 400 6 9 7, 195 68, 600 7, 467 0 0 7, 457 0 0 7, 457	3 8 4 40 (48) 5 5	0. 467 0. 600 0. 600 0. 491 0. 491 0. 600 0. 555 0. 600 0. 525	2,604 2,379 2,660 1,709 2,675 4,577 2,623 1,522 2,201	1222	8. 463 8. 463 8. 463 8. 465 8. 493 8. 510 8. 510 8. 547 8. 547 8. 547	000000000000000000000000000000000000000	000000000000000000000000000000000000000	0.059 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	G. (659 G. (659	11, 110 7, 325 4, 947 9, 463 87, 694 5, 646 11, 238 6, 661 3, 787 9, 289 7, 136 3, 634 11, 009	53244325315436	0. 463 0. 463 0. 465 0. 455 0. 516 0. 516 0. 516 0. 547 0. 547 0. 547
14	Total				37,149	29		32,414	17		0	0			0				
15	13 Ro. Avg.	13,536	6	0.507	629,5	2	9.512	2,493		0.509	0	0	0.000	0	0	0.000	13,928	7	6,309

All data shown is actual. Note : All Unit Figures shown in Gallons

Supporting School lest

Micay Schoolstes:

Schadule

INTERIN FUEL INVENTORY BY PLANT

Page 10 of 12

FLORIDA PRINCE SERVICE COMPASSION

COMPANY: OLL POLEN COUNTY

DECRET WILL BY JUS-ET

ENGINEER NOT SHEET AND ADDRESS OF THE PROPERTY OF THE PROPERTY

9/39/89

NEE.	G FURN	gediu	ning Bolan	C9		Receipts.		Fuel Iss	end to tim	eret ion	Fuel Is	sund filling	r)	Invento	ry Mjusto	guid's	Ending	Balance	A CANADA
No.	Month	Units	(4050)	\$/OHS\$	Units	(1)	6/Datt	Units	(0888)	9/Unit	Units	(0000)	9/Ehst	Units	(9899)	9/Unit	Units	(9500)	6/Ehit
Plant R L	t Smith ighter Oil (Go	tele								8 (12)									
123456709101111213	See 65 Carl 66 Serv 65 Jan 69 Feb 69 See 69 Jan 69 Jan 69 Jan 69 See 69	以此 以 以 以 以 以 以 以 以 以 以 以 以 以	22 19 17 219 MAAU 16 151 151	0.457 0.453 0.453 0.475 0.517 0.516 0.531 0.530 0.530	7. 100 00 00 00 00 00 00 00 00 00 00 00 00	30 525 10 25 10 25 10 25 11 120 14 (134)	0. 453 0. 457 0. 479 0. 544 0. 534 0. 536 0. 500 0. 545 0. 523 0. 531	21,765 44,666 31,627 44,666 31,327 31,379 52,466 31,565 31,664	14 12 20 20 16 9 4 14 28 16 15	0. 455 0. 453 0. 445 0. 475 0. 517 0. 517 0. 532 0. 538 0. 518 0. 439	000000000000000000000000000000000000000		0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000		000000000000000000000000000000000000000	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	182,576 413,767 46,874 33,768 73,153 47,163 46,121 46,121 46,121 46,121 46,121 46,121 46,121 46,121 46,121	83 19 17 23 19 38 31 64 151	6. 402 6. 452 6. 452 6. 517 6. 518 6. 533 6. 538 6. 538 6. 437
14	Total				271,045	138		390,111	193		•	_							
15	13 Rs. Reg.	103,565	51	0.493	20,650		0.304	30,609	15	0.492	_ •		8.000			0.600	94,465	47	0.4%

All data show is actual. Note: All Unit Figures show in Sellow

INTERIN FUEL INVENTORY BY PLANT

Page 11 of 12

RUMBE RILL REVIEW CONTROL

COMPINET: GIALF PONCE COMPINIT BEDIET HEL: EPIJAS-EI

ENCONTINUE Provide conventional Fuel account beliances in deliars and quantities for each feel type by month for the test year, and the prior year if the test year is projected. Include Matural Sea even though no incentury is carried. Test of 1967.)

9/30/89

Type of Note Misses; Historic Test Year Ended Projected Test Year Ended Prior Year Ended Historics: A. E. Scarbrough

Rest.	E NUM	Deglin	ning Golds	CP .		Recoupts	Taran Int.	Feel Tot	ued To een	eration	Feet Is	seed little	r)	Invento	ry Mjeslo	ents .	Ending	Balance	
Line	Renth	Units	(9000)	6/Bnit	Units	(0000)	6/Enit	Units	(4688)	S/Unct	Units	(16000)	6/Unit	Units	(1000)	6/Unst	Units	(6000)	6/Unit
Plant	Soith stion Turbing	Oil Wals	1																
12345 67899 111111	Sup 48. Sect 48. Surv 58. Surv	表。\$17 15、50 167、50 167、50 168、827 168 168 168 168 168 168 168 168 168 168	17 60 48 99 97 97 98 77 117 117 117 117 117 117 117 117 117	6.619 6.435 6.435 6.464 6.464 6.464 6.465 6.463 8.463	(7, 550) 120, 232 (3, 481) 66, 213 0 0 0 0 74, 381		6.425 6.436 6.300 6.600 6.600 6.600 6.600 6.400 6.400 6.400	25,655 2,590 46,776 1,765 2,550 5,953 6,7,807 34,459 5,112	23 1 23 1 27 7 1 0 22 15 3 3	8.653 6.436 6.464 6.464 6.464 6.466 6.466 6.466 6.464 6.464	000000000000000000000000000000000000000	000000000000000000000000000000000000000	0.000 6.000 6.000 6.000 6.000 6.000 6.000 6.000 6.000			6. 600 6. 600	15,41回 187,339 185,935 185,935 185,837 185,837 185,837 185,837 185,837 185,837 185,837 185,837 185,837 185,837 185,837 185,838 185,83	663 68 62 59 67 67 69 67 79 17 34 162	8.696 8.436 8.456 8.466 8.466 8.466 8.465 8.463 8.463 8.463
14	Total				354, 379	247		209, 392	165					0			18.00		
15	13 Rs. Reg.	73,973	34	0.465	42,645	19	0.450	16, 107		8.472			6,600			0.000	168,511	46	0.470

All date shown is actual. Note : All Unit Figures shown in Gallons

Supporting Schedulen:

Rocap School 1041

BEDIET 40.: 691345-E1

INTERIN FUEL IMPERTORY BY PLANT

Page 12 of 12

9/38/89

EXPLOSUREMENT AND ADDRESS OF THE PROPERTY OF THE PROPERTY OF THE LOSS WASHINGTON OF THE PROPERTY OF THE PROPER

SEE T	F FUN	Degin	aing Balan	0		Bacospt s		Feel Is	and to ten	eral ion	Feel Is	sand their	न	Invent	ry Nijesti	uprit s	Enting	Belance	MEE ST
Line Ito.	Honth	Units	(9000)	9/Shit	Units	(1000)	9/Ehit	Units	(9880)	s/dait	Units	(1000)	9/thit	Units	(0000)	0/Unit	Units	(0000)	1/Unit
Plant 65 Or	Crist 1 (Bbts)																		
1 23 4 5 6 7 8 9 10 11 12 13	Sep 48 Sect 48	78, 533 76, 533 76, 533 76, 533 76, 533 77, 538 77, 538 77, 538 77, 538	1, 058 1, 058	11.683 11.683 11.683 11.683 11.683 11.683 11.683 11.683 11.683	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	8, 600 8, 600 9, 600 9, 600 6, 600 6, 600 9, 600 9, 600 9, 600 9, 600 9, 600	775	0 0 0 0 0 0 0 14	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000		000000000000000000000000000000000000000	6.000 6.000 6.000 6.000 6.000 6.000 6.000 6.000 6.000 6.000	000000000000000000000000000000000000000	0 0 0 0 0 0 0 0	0, 000 0, 000	78, 533 78, 533 78, 533 78, 533 78, 533 77, 538 77, 538 77, 538 77, 538	1, 656 1, 656 1, 656 1, 656 1, 656 1, 656 1, 654 1, 654 1, 654 1, 654 1, 654 1, 654	13.603 13.603 13.603 13.603 13.603 13.603 13.603 13.603 13.603 13.603 13.603
14	Total							995	14		. 0								
15	13 No. Avg.	70, 130	1,063	13.683			0.000	77	1	0.000			0.000			0.000	78,674	1,652	13.603

All data shown is actual. Note : All that figures shown in Burrels

INTERIN CAPACITY FACTORS

Page 1 of 4

FLORIDA PUBLIC SERVICE CONNISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 891345-E1

EMPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Data Shown: Historic Test Year Ended 09/30/89 Projected Test Year Ended Prior Year Ended Witness: C. R. Lee

ine to.	Renth	Plant: CR	167						
	Period	CRIST 1	CRIST 2	CRIST 3	CRIST 4	CRIST 5	CRIST 6	CRIST 7	
2	1988 OCTOBER	0.0	0.6	1.0	0.0	63.8	0.0	66.5	
3	1988 HOVEHBER	0.0	0.0	0.0	0.0	56.7	52.7	42.8	
•	1988 DECEMBER	0.0	0.0	0.0	0.0	63.7	29.3	55.0	
5	1989 JANUARY	0.0	0.0	0.0	6.8	63.7	10.4	67.8	
	1989 FEBRUARY	0.0	0.0	0.0	54.3	24.0	46.3	57.2	
7	1989 MARCH	0.0	0.0	0.0	55.5	. 16.1	70.4	46.5	
. 8	1909 APRIL	0.0	0.0	0.0	58.2	66.3	58.7	69.7	
•	1909 MAY	0.0	0.0	0.0	61.6	76.1	69.2	19.3	
10	1989 JUNE	7.6	8.3	8.7	65.9	41.5	39.9	63.2	
11	1989 JULY	4.3	3.6	5.4	67.6	40.3	63.6	54.0	
12	1989 AUGUST	0.0	0.0	0.0	72.2	57.5	62.2	51.4	
13	1909 SEPTEMBER	0.0	0.0	0.0	70.0	69.4	56.6	40.9	

Supporting Schedules:

## INTERIN CAPACITY FACTORS

Page 2 of 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POLER COMPANY

DOCKET NO: 891345-E1

EMPLAMATION: Provide net generation capacity factors by plant as a percent of installed capability by manth for 13 manths for the test year, and the prior year if the test year is projected.

Type of Bata Shows: Historic Test Year Ended 09/30/89 Projected Test Year Ended Prior Year Ended Witness: C. R. Lee

Line No.	Rooth	Plant: SCHOLZ					
1,	Period	SCHOLZ 1	SCHOLZ 2				
2	1988 OCTOBER	90.3	84.6				
3	1986 HOVERBER	65.4	93.7				
4	1903 DECEMBER	90.6	93.6				
5	1989 JARUARY	89.4	88.8				The state of
6	1989 FEBRUARY	89.4	87.2				
7	1989 RARCH	89.4	86.3				
	1989 APRIL	85.5	61.4				
•	1989 MAY	88.3	88.8				
10	1989 JUNE	82.4	78.9				
11	1989 JRY	80.5	77.1				
12	1989 AUGUST	81.7	80.4				
13	1989 SEPTEMBER	88.5	84.6				

Supporting Schedules:

## INTERIN CAPACITY FACTORS

Page 3 of 4

FLORISA PUBLIC SERVICE CONSISSION

COMPANY: SULF POWER COMPANY

DOCKET NO: 891345-E1

EMPLAMATION: Provide not generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Data Shown: Bistoric Tent Year Ended 09/30/89 Projected Test Year Ended Prior Year Ended Witness: C. R. Lee

Line No.	Renth	Plant: SRITH			
1	Period	SMITH 1	SMITH 2	SHITH A	
2	1908 OCTOBER	62.0	0.0	0.0	
3	1988 NOVEMBER	77.8	17.1	0.2	
4	1908 DECEMBER	55.7	37.0	2.0	
3	1999 JAMMANY	33.9	56.7	0.0	
6	1909 FEBRUARY	36.2	66.9	0.0	
7	1989 RARCH	0.0	80.1	0.6	
	1909 APRIL	4.3	84.2	0.0	
• •	1989 RAY	67.8	52.1	0.0	
10	1909 June	67.9	61.3	2.0	
11	1989 JULY	73.5	58.8	1.3	
12	1989 AUGUST	58.6	71.8	0.2	
13	1909 SEPTEMBER	73.2	65.1	0.0	

Supporting Schedules:

FLORIDA PUBLIC SERVICE CONSISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 891345-E1

EMPLANATION: Provide net generation especity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Bata Shown: Historic Yest Year Ended 09/30/89 Projected Test Year Ended Prior Year Ended Witness: C. R. Lee

Line Bo.	Honth	Plant: DANIEL	& scieren		
1	Period	DANTEL 1	DANIEL 2	SCHOOL	
2	1988 OCTOBER	20.2	64.1	19.1	
3 1	1900 NOVERBER	52.2	52.4	16.2	
•	1988 DECEMBER	45.8	41.0	9.6	
3	1909 JANUARY	16.6	0.0	0.0	医毒素性多种心理学 建闭塞 政治
•	1969 FEBRUARY	9.0	6.6	3.9	
7	1989 FMACH	15.3	0.0	0.0	
	1989 APRIL	32.9	13.7	11.3	
•	1989 MAY	32.7	63.8	22.7	
10	1989 JUNE	60.2	64.0	32.8	
11	1989 JULY	61.9	48.6	21.7	
12	1989 AUGUST	68.4	68.1	32.9	
13	1989 SEPTEMBER	52.1	55.6	29.8	

Supporting Schedules:

Recap Schedules:

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INTERIM ACCOUNTS PAYABLE - FUEL

Page 1 of 2

9/30/89

FLUMINA MUNCIC SERVICE COMISSION

COMPANY: GRLF POWER COMPANY

EXPLIGATION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected include transportation of fuel separately if it is billed separately.

Type of Data Shown: Historic Test Year Ended Arojected Test Year Ended Arior Year Ended Mitness: A. E. Scarbrough

DODKET NO.: 891345-E1

[1] Enclude transportation if billed separately [2] If billed separately

Witness: A. E. Scarbrough

Fuel Type	Month	Fuel Purchases (9888)	Quantity Purchased	8/Unit	Transportation Costs (\$200)	[1] + [2] Total Fuel + Transp. (6000)	Payable	Payable	Total (See Mote) Accounts Payable (\$800)	
All Plants Coal (Tons)	Sep 88 Oct 88 Nov 88 Dec 86 Jan 89 Feb 89 Ray 89 Jan 89 Jan 89 Jan 89 Sep 89	11, 595 12, 978 18, 937 8, 674 9, 654 6, 465 11, 752 12, 690 9, 611 8, 466	303, 867 367, 973 335, 905 262, 137 281, 390 164, 286 427, 286 260, 009 335, 417 341, 947 257, 366 233, 190 228, 284	38. 158 35. 269 32. 569 32. 176 39. 414 34. 747 35. 156 35. 356 35. 261 37. 659	3,476 2,563 2,297 2,732 1,772 2,158 2,687 3,123 2,661 4,012 2,226 2,226 2,992	15,671 15,541 13,234 11,486 16,626 6,623 17,475 12,489 14,453 16,182 11,452 11,452	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13,680 7,722 6,228 7,316 7,322 11,891 11,716 10,652 11,552 12,384 9,327 7,732 10,543	
13 Month	Total	132,929	3, 805, 801		35, 126	168, 857				
13 Month	Average	10, 225	292,631	35.657	2,702	12,927			10,014	

All data shown is actual.

Note: Accounts Payable is not identifiable by fuel and transportation.

INTERIM ACCOUNTS PRYABLE -- FUEL

Page 2 of 2

FUNDA PUBLIC SERVICE COMISSION

COMPANY: BULF POWER COMPANY

DOCKET NO.: 891345-EI

EXPLIGITION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected include transportation of fuel separately if it is billed separately.

[1] Exclude transportation if billed separately [2] If billed separately

Type of Bata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Hitness: A. E. Scarbrough

9/30/89

Funi Type	Ronth	Fuel Purchases (9000)	Quantity Purchased	9/Unit	Transportation Costs (9008)	[1] + [2] Total Fuel + Transp. (6888)	Accounts [1] Payable Fuel (9888)	Recounts [2] Payable Transp. (9888)	Total Accounts Payable (9880)
All Plants 62 Lighter Oil (Gals)	Sep 68 Gct 88 Nov 86 Dec 88 Jan 89 Feb 89 Har 89 Jul 89 Jul 89 Sep 89	48 46 56 44 99 37 74 33 68 72 212 61	98, 639 94, 672 118, 344 119, 876 162, 993 132, 551 55, 462 121, 652 116, 673 8, 662	9, 499 6, 466 8, 473 9, 367 9, 555 9, 575 9, 553 9, 617 9, 583 9, 617 9, 595 9, 595	0 0 0 0 0 0 0	46 46 56 44 99 37 74 33 68 72 212 61	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
13 Wonth T	otal	845	1,621,676			845			
13 Month A	verage	65	124,744	0.521		65			

All data shown is actual.

Supporting Schedules:

O PA	IA FABLIC GERVICE COINIINBI N'1 BLAF FONER COMPANY T NO. 1 891345-E1		XPLANATION: For each of the cocounts (Nos. 198, 281, 282, aginning with the test year he interis test year, and (2 mteris test year.	203) provide (1) annual in the last rate case a	belances nd ending with	Type of Beta Shows Historic Test Year Ended Projected Test Year Ended Prior Year Ended Hitmann	9/30/0 A. E. Scartroug
ine No.	Period	(A) Acct 190	(B) Acct 281	(C) Acct 202	(B) Neet 283	(E) Not Deferred Income Taxon	
1.	Prior Year 1984	67,767	92,199	9112,698	16, 102	6112,632	
1	Prior Year 1985	612,722	65,891	0132,974	19,594	6134, 987	
4	Prior Year 1986	916, 370	67,225	6148,442	940, 466	6179,778	
6.	Prior Year 1987	918, 528	68, 974	0136,040	439, 992	6188, 478	
£. 9.	Prior Year 1988	915,670	118,448	9160, 263	637, 333	6280, 394	
10. 11. 12. 13. 14.	Interia Test Year Ended September, 1989	616, 141	918, 443 etmanoscomm	9174, 297	635, 327	4294, 125 enconcensors	
15. 16. 17.	End of Paried (9/30/89)						
19. 29. 21.	Company Total Jurisdictional Factor Jurisdictional Assunt	16, 141 0. 8733977 14, 180	16, 443 6. 6735977 9, 123	174, 297 6. 8733977 152, 265	33,527 0.6739977 31,036	284, 125 6. 8739977 178, 324	
22. 23. 24.	Mon-Juris. Assunt	2,841	1,329	22,632	4,491	25,002	

125

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Schedule 6-13	INTERIM ACCOUNTING POLICY CHOIGES	Page 1 of 1
FLORIDA PUBLIC SERVICE CORNISSION CERTARY: BULF POLES COMPANY	EXPLOSITION: Provide a statement of changes in accounting policy since the last rate case. Explain any changes in accounting procedures that affect the interio rate base or the interio net operating income.	Type of Beta Shown: Historical Test Year Ended 9/30/89Projected Test Year Ended _/_/Prior Year Ended _/_/_
BBDIET NO. 1 891345-EI		Witness A. E. Scarbrough

### **EMECIATION**

Effective January 1, 1904, the Company changed the depreciation accomption from whole life to remaining life methodology. Per Florido Public Service Commission OFFECT Rule number 25-6.0142, the Company changed depreciable life catagories of the required plant items from depreciable life to fined recovery effective January 1, 1988.

## ACCOUNTING FOR INTERDORSE SILES

Effective January 1, 1985, the Company began reporting scheduled interchange sales of evergy to other electric utilities as revenue instead of as a reduction to fuel and purchased power expenses to comply with FPSC reporting requirements.

## FENSION COSTS

On January 1, 1987, the Company implemented FRSB Statement No. 87 on accounting for pensions costs which required the use of the "projected unit credit" actuarial method for financial reporting purposes.

### PIST-ETIEIENT IEDICALALIFE IEDIFTIS

Prior to 1987, the costs of health core and life insurance benefits for retired employees were recognized as payments were each. In 1987, to reflect the fell costs of such benefits, the Company began recognizing these benefit costs on an accrual basis using the "aggregate cost" actuarial method.

### HEDICAL THRUNKEE RESERVE - ACTIVE DIRLINGES

Buring 1987, the Company established a reserve and began accruing for Medical Insurance benefits for active employees. The accrual is calculated based on the number of employees in each benefit class and assumes a 70/30 split between the company paid and employee paid portions.

### ACCURALATED PROVISION FOR UPCOLLECTIBLE ACCOUNTS

Effective September 1989, Gulf changed the method of accruing for bad debts. The change was from a three (3) year average percentage of charge-offs to revenue to an aging of accounts receivable method.

Supporting Schedules:	Recap Schadules:	

Schedule 6-14

EXPLANATION: Provide a schedule of proposed and consission adjustments to met operating income per books for the test year.

COMPANY: OULF POUR COMPANY

DOCKET NO. OPISAS-EI

Historic Test Year Ended 9/38/89 Projected Test Year Ended Prior Year Ended Ditness: R. J. McRillan A. E. Scarbrough

Type of Bata Shown:

(thousands)

		Adjusted Jurisdic	ctional firt Oper oried End	rating Income C	alculation for	the Torive Sout	hs Ended 9/30/01					
	(Thousands)	(A)	(9)	(C)	(9)	(E) Utility	(F)	(6) Total	(SI) Unit Power	(1) Total Adjusted	Œ	(C)
		Total	Rot-	Electric	Comission	Adjusted per	Coupony	Adjusted	Sales	Otility	Jurisdictional	Company of the last of the las
Lies		Cospany	Electric	Otility	Adjustopate	Commission	Adjustanuts	meility	Met Operating		Separation	Recont
<b>b</b> .	Description	per Books	Mility	(A - B)	(Sch. 6-16)	(C + B)	(Sch. 6-17)	E + F)	Income	(8 - 11)	Factor	(( 1)
	Operating Revenues:											
	Sales of Electricity	401,101		401,101	(193,478)	205,703		265,703	41,241	204,462	0.7717038	237,59
•		11,167		11,167	(3,045)	4,162		6,102		4,102	0.7911460	4,04
3	Total Operating Revenues	492,348		412,348	(200,543)	E91,095		271,003	41,841	230,564	0.9723743	243,64
	Operating Espensors											
	Operation - Fee!	179,467		178,407	(179,467)							
,	Interchange	9,667		9,009	(13,102)	(4,033)		(4,033)		(4,633)	9548492	13,80
	Other Operation & Haintenance	120,010		120,010	12,9271	117,093	3,013	120,0%	7,134	113,742	0.7650764	109,77
7	Depreciation & Assertization	50,627		50,027	(5)	30,624		30,624	6,571	44,233	0.9619105	42,58
	Apprilization of Investment Credit	(2,142)		(2,142)		(541,5)		(2,142)	(361)		0.1635394	(1,7)
	Taxon Other Then Income Texas	89,979		20,979	(7,943)	21,036		21,036	2,825	10,811	0.9524430	17,91
10	Income Taxon	181,05		141,45	301	24,670	(1,433)	83,835	5,836	17,399	0.9589992	14,40
11	Investment Toe Credit			•						•		
18	Total Operating Expenses	469,313	•	407,313	(201,673)	897,438	2,370	207,816	21,425	100,371		101,41
	Net Overeting Income	63,635		63,623	1,332	84,367	(2,370)	81,797	17,816	42,173		42,20

Supporting Schedule: 6-18, 6-37

	ole 0-15 04 Jurisdictional Factors	INTERIA JURISDICTIONAL MET OPERATING INCOME				
	NA PUBLIC SERVICE COMPISSION BY: GULF POWER COMPANY	EXPLANATION: Provide a schedule of proposed Schedule 6-14) jurisdictional components, and on each and total. Indicate which adjustments full revenue requirements case.	st I	Type of Bata Shown: Historic Test Year Ended 9/30/8 Projected Test Year Ended Prior Year Ended		
BOCKET	r ms. 091345-E1	(thousands)	Hitness: R. J. AcMillan A. E. Scarbrough			
		Jurisdictional Adjustments for the Tuels Period End	re Henths Ended	9/30/89		
			(I)	(5)	(3)	(4) Increase/(Decrease)
Line No.	Adjustment	Reason for Adjustment or Unission (Provide Supporting Schedules)	Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment	
	Consission Adjustments:					
1	Franchise Fee Bavenues	To recove franchise revenues and expenses from NOI for rateoaking purposes.	(5,225)	1.0000000	(5,825)	5,310
ŧ	Franchise Foe Expenses	To recove franchise revenues and expenses from HDI for rateoaking purposes.	5,143	1.0000000	5,143	(5,831)
3	Feel feverses	To remove all fuel-related revenues and expenses from HOI for ratemaking purposes.	(193,353)	Birect	(166,266)	169,897
١	Fuel Exposse	To recove all fuel-related revenues and expenses from NOI for ratemaking purposes.	176,117	0.8575143	151,023	(153,495)
5	Faci Portion of Interchange Energy	To recove all fuel-related revenues and expenses from HDI for ratemaking purposes.	13,102	0.8575143	11,235	(11,433)
٥	ECCR Revenues	To recove all ECCR revenues and expenses from MDI for ratemaking purposes.	(2,430)	1.0000000	(2,438)	e, we
7	Under Recovery of Retail Feel Clouse Revenues in other Operating Revenues	To recove all fuel-related revenues and expenses from HDI for ratemaking purposes	(42)	1.000000	(42)	
•	Under Recovery of ECCR Revenues in Other Operating Revenues	To recove all ECCR-related revenues and expenses from HBI for rateasking purposes	505	1.0000000	505	(201)
•	Over Recovery of Retail Fuel Clause Expense	To remove all fuel-related revenues and expenses from MDI for ratemating purposes	2,270	1.0000000	2,290	(2,330)

Recap Schedules: 6-14

Supporting Schedule: 6-18, 6-37

INTERIN JURISDICTIONAL NET OPERATING INCOME ABJUSTNEWTS - PERIOD END Page 2 of 4 84 Jurisdictional Factors Schodule 6-15 Type of Bata Shown: EMPLACATION: Provide a schedule of proposed adjustments to Wil (from FLORIDA PUBLIC SERVICE COMMISSION Historic Test Year Ended 9/30/09 Schedule 6-14) jurisdictional components, and the revenue requirement effect Projected Test Year Ended on each and total. Indicate which adjustments were made in the company's last COMPANY: GALF POWER COMPANY Prior Year Ended full revenue requirements case. Mitness: R. J. McMillan (thousands) DOCKET NO. 091345-E1 A. E. Scarbrough Jurisdictional Adjustments for the Tuelve Months Ended 9/30/09 Period End (4) (2) (3) (1) Increase/(Becreese) Resea for Adjustment Jurisdictional Jurisdictional in Revenue Total or Gaission (Provide Lim Factor Adjustment Requirement Supporting Schedules) **Adjustorat** fid iwaterot (1,987) 1.0000000 1.874 1,874 To remove all ECCR revenues and expenses 10 ECCR Enpenses in GSR Expense from HOI for ratemaking purposes. (80) To receive all ECCR revenues and expenses 11 ECCR Expenses in Other Tax Expense from HOL for ratemaking purposes. 57 (59) To recove Industry Association dues related 0.9739130 12 Industry Association Dues to Chamber of Commerce and lobbying activities to comply with Commission quidelines. (839) To recove expenses defined as image building 13 Area & Econopic Development and propotional by the Commission in Order No. 6463. (170) 170 0.9789474 To recove expenses defined as image building 14 Mational Advertising and procetional by the Consission in Order No. 6463. (2,771) 2,722 To reflect the effects of the Franchise Fee 2.722 1.0000000 15 Taxes Other Than Income Taxes Revenue, Fuel Revenue and ECCR Revenue adjustments on Taxes Other Than Income Taxes. 5 (5) 0.9901478 To recove expenses associated with 16 Leisure Lakes Depreciation expense Leisure Lakes. 313 (318) 313 1.0000000 17 Retail Base Rate Revenue Refund To remove the refund of base rate revenues related to prior years.

Recap Schedules: 6-14

Schedu	le 6-15 84 Jus	risdictional Factors	INTERIN JUNISDICTIONAL NET OPERATING INCOME ADJU		Page 3	of 4		
COMPAN	A PUBLIC SERVICE COM N: COLF POWER COMPANY NO. 091345-E1		EXPLANATION: Provide a schedule of proposed adjustments and the on each and total. Indicate which adjustments we full revenue requirements case.  (thousands)	ist	Type of Data Shoun: Mistoric Test Year Ended 9/30/89 Projected Test Year Ended Prior Year Ended Witness: R. J. McMillan A. E. Scarbrough			
			Jurisdictional Adjustments for the Tuelve II Period End					
				m	(5)	(3)	(4) (acrosse/(Becrosse)	
Line No.	Adjustment		Reason for Adjustment or Omission (Provide Supporting Schedules)	Total Adjustment	Jurisdictional Factor	Jurisdictions! Adjustment		
10	Income Taxes - Adjus	locals	To reflect the tax effect of all Commission Adjustments.	(693)		(738)		, in the second
19	Income Taxes - Inter	est Synchronization	To reflect the tax effect of Interest Synchrenization	194	1	1,137	(1,857)	
20	Total Consission Ad	Justoents		1,332		2,362	(3,657)	
	Company Proposed Ad	jestaents:						
21	Accounting Change-D	ecollectible esp.	To recove the effect of adjustments to customer accts exp.	16401	1.0000000	(540)	651	
22	Peabody Equity Note	n	To recove assumts related to the equity return on the Peabody Coal Buyout which is recovered through the fuel clause.	(5,407)	0.9474718	(5,123)	5,213	
23	Marketing Support A	ctivites	To recove expenses defined as image building or procetional by the Coomission in Order No. 64	63 BE	1.0000000		(83)	
24	Investigation Expen	se	To remove expenses that are associated with the investigations.	394	0.7676770	576	(586)	

Schedule 6-15	DA Jurisdictional Factors	INTERIN JURISDICTIONAL MET OPERATING INCOME A	DJUSTNENTS - 1	PERIOD END		Page 4 of 4				
FLORIDA PUBLIC SI COMPANY: GULF PO DOCKET NO. 091345		EMPLAMATION: Provide a schedule of proposed a Schedule G-14) jurisdictional components, and to on each and total. Indicate which adjustments full revenue requirements case. (thousands)	st	Type of Bata Shown: Historic Test Year Ended 9/30 Projected Test Year Ended Prior Year Ended Witness: R. J. McMillan A. E. Scarbrough						
		Jurisdictional Adjustments for the Tuelve Period End	Months Ended	9/30/09						
Line No, Adjusto		Recess for Adjustment or Onission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jerisdictional Factor	(3) Jurisdictional Adjustment	(4) Encrease/(Decrease) in Revenue Requirement				
25 Employee L		To resove exponses that are associated with the Employee lawseit.	100	0.9695440	180	(100)				
26 Concelled	Rate Case	To remove expenses that are associated with the case from ALG Expense.	1,026	1.0000000	1,026	(1,644)				
27 SCS Deildi	ng Cancellation	To recove expenses that are associated with the SCS Building Cancellationfrom ASS Expense.	344	0.9695440	305	(341)				
20 Income Tax	res - Adjustaents	To reflect the tax effect of all Commission Adjustments.	1,435		1,341					
29 Total Coop	eany Proposed Adjustozets		(2,378)		(8,883)	THE STATE OF THE PARTY OF THE STATE OF THE S				

Page 1 of 1 INTERIN CONSIDER WET OPERATING INCOME ABJUSTMENTS - PERIOD END Schedule 0-16 60 Juriodictional Factors Type of Bata Shown: ENPLANATION: List all proposed and consission adjustments to FLERISH PUBLIC SERVICE CHRISTISH Historic Test Year Ended 9/30/89 met operating tecome for the test year and the prior year if Projected Test Year Ended the test year is projected. CHIPGHY: GOLF POWER COMPANY Prior Year Ended Witness R. J. McHillan **BBCXET 88. 891345-61** A. E. Scarbrough (thousands) (81 680 m (9) (2) (F) 483 139 (Thomsands) Consor. enp Cons. Esp. Income Total Leisure Com. Rev. Fort int. Area Grv. Feel Revenues Fran. fee Rev. Feel esp. Fran. Rov. Tares Feel Spr. ECCH Revenues Under rec. Feel over rec. Feel Endustry Labor Fran. fee Retail Refund Under rec. ECCR Asso. dees Specription. Operation Revenues: (195,478) (195,470) Sales of Electricity (5,045) (5,045) Other Sperating Sevenues (200,543) (195,479) (5,665) 3 Total Operating Revenues Operating Expenses:

(13,102)

(13,162)

13,100

12,9271

12,9271

2,927

(3)

(3)

3

17,7901

(7,780)

7,780

11637

(163)

163

1178,4671

(170,407)

170,407

(3,063)

(195,478)

Supporting Schodule:

Speration - Feel

Other Operation & Maintenance

Town Other Then Incom Towns

Depreciation & Asortization Assertization of Investment Credit

Enterchange

Encode Taxos Envestment Tax Credit

12 Total Operating Expenses

13 Not Operating Income

509

(178,487)

(13,102)

12,9271

17,9431

(201,873)

1,332

507

(3)

Page 1 of 1 ENTEREM COMPANY NET OPERATING ENCOME AGDISTNEMTS - PERIOD END 86 Jurisdictional Factors Schodule 6-17 Type of Bata Shown; ENPLOANTION: List all proposed and Company adjustments to not operating income for the test year and the prior year if FLORISM PUBLIC SERVICE CHRISSISS Historic Test Year Ended 9/30/89 Projected Test Year Ended the test year is projected. CONNEY: GET POICE CONNEY Prior Year Ended Witness: R. J. RcWillen DOCKET NO. 891345-ET A. E. Scarbrough (thousands) (1) 183 4803 191 (F) (2) (2) (Thousands) Cancel led Cencelled Employed Peabody Imestigation Accounting **Marbeting** Incom Total SCS Rate Change Uncellectible Out Iding Tanes Case Activities Line Bescription Operating Revenues: Sales of Electricity Other Operating Revenues 3 Total Operating Revenues Operating Esponses: Sporation - Furt Interchange 3,813 Other Operation & Maintenance Represiation & Sepretization Americation of Investment Credit Taxes Other Then Income Taxes

(1,006)

1,005

(106)

13041

(1,435)

1,433

Supporting Schedule:

Sococo Tares Investment Tax Credit

13 Not Operating Income

12 Total Operating Expenses

15401

15,4671

Recap Schedules: 6-14

2,370

(2,378)

r	9	9	ĸ
ä	×	2	а
E	a	•	r
ь	4	5	3
ü	۵	ü	20
2	e	7	39

SEP GUT	PUBLIC SERVICE COMMISSION  1 GOLF POWER COMPANY  100. 1871345-E1	EXPLANATION: P factors for net year if the test	operating incom	Type of Bata Shown: Historic Test Year Ended 9/30/ Projected Test Year Ended Prior Year Ended Hitness: R. J. McHillan H. T. G'Sheasay				
			1984 JURISDICTIO	MAL FACTORS				
Line So.	e de la complicación de la compl	<b>METAL</b>	OTHER/ UNDLESALE					
	NET OPERATION LINCOME							
•	MONTERRITORIAL CAPACITY							
2	ALTERNATE AND SUPPLEMENTAL MARKUP	0.9476478	0.0523522					
3	OTHER OPERATION NEV. (NET OF FUEL)	0.9911460	0.0088540					
•	O L N EIPENSES							
	PRODUCTION	0,9474718	0.0525202					
	TRANSMISSION	0,9494574	0.0505426		mency 自己的基本分类 医多种性毒素			
	DESTRIBUTION	0.9948893	0.0051107					
	CUSTOMER ACCTS	1.0000000						
	CUSTOMER 19F0	1.0000000						
	A & G OVERALL (NET OF FREL)	0.9695046 0.9650579	0.0304560					
		6.7E36377	0.0001461					
5	DEPRECIATION							
	Passaction	0.9477294	0.0322796					
	TRANSHISSION	0.9400109	0.0511811					
	DISTRIBUTION	0.9930270	0.0049722					
	FER	0.9720972	0.0271028					
	OVERALL	0.9635394	0.0364606					
	AMERITIZATION	0.9472973	0.0527027					
7	AMORTIZATION OF ITC	0.9635394	0.0364606					
	TAXES OTHER THAN ENCORE TAXES	0.9524638	0.0475342					
	ALL UPS ARBURTS WERE DIRECTLY ASSIGNED.							

OPER N

Schedule 6-10 84 Jerisdictional Factors JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME PERIOD END INTERIN RATE RELIEF S to S speq Type of Bata Shoun: FLORIDA PUBLIC SERVICE COMISSION EXPLANATION: Provide a development of jurisdictional separation Historic Test Year Ended 9/30/8 factors for not operating income for the test year, and the prior Projected Test Year Ended COMPANY: GOLF POWER COMPANY year if the test year is projected. Prior Year Ended Witness: R. J. McWillen DOCKET 100.:071345-E1 N. T. O'Sheasey 1984 JURISDICTIONAL FACTORS RETAIL WHEN ESALE Lim Description FRANCISE FEES AREA BEV. & MATERIAL ASV SALES PORTION A & C PORTION 0.9709474 0.0210326 0.9739130 0.0260970 WETER ASSOCIATION DUES SEPRECIATION LEISUSE LAKES 0.9901478 0.0098522

PLENISH PUBLIC DESPICE COUNTISSION EXPLANATIONs Provide a echodale of operating revenue by primary account for the test year, and the prior year if the test year is projected. Providu the per books accounts and the adjustments required to adjust the per books accounts to reflect the requested test year operating revenues.

Type of Bata Showns Distorical Test Year Ended 9/30/89 Projected Test Year Ended Prier Your Ended Mitnooss R. J. McMillan A. E. Scarbrough

BECKET NO. : 891345-ET

CEMPARY: GILF POWER CEMPARY

3000			Care and the latest				Mississato	*******			(10)
Access Ep.	eccount Title	(1) Per Becks	(2) Non- Rillity	(3) Jurisdictional (1)-(2)	(4) Feet	(5) Rote Refund	(6) Conservation	(7) Franchise Foot	181 1875	(9) Total (9)thre10)	Religiosted Total (3)+(7)
	SALES OF GLECTRICITY										
440	Posidostial Dales	197,885		197,003	70,324		1,450			71,374	120,311
442	Connected Sales	117,197		117,197	47,015	•	763			47,719	69,478
442	Industrial Dates	04,199		84,139	64,347		400			43,427	39,133
444	Public Street & Highway Lighting	1,530		1,530	347		9			332	1,170
445	Other Galos to Public Authorities						•				•
448	Interdepertmental Sales	3			31					31	7
469	Provision for Refund - Retail	(313)		(313)		(313)	•			(312)	•
	Total Sales to Eltinote Commers	480,495		400,496	182,065	(313)	2,430	•		164,190	235,306
447	Sales for Socale - Turritorial	11,069		11,067	3,301					5,381	3,460
	- Bostorritorial	67,616	•	69,616	23,907				41,241	67,140	2,466
	TOTAL BALES OF ELECTRICITY	481,181	•	491,181	193,333	(313)	2,439	•	41,241	236,719	244,462
	OTHER OPERATION REVENUES										
451	Numicipal Franchise Fee	5,200		5,200				5,200		5,200	
451	County Franchise Fee	17		17				17		17	
451	Riocellanoses Service Revenues	2,090		2,010							2,090
454	Rent free Electric Preparty	2,474		2,474							2,470
455	Interdepartmental Rents										
496	Boforred Feel & Concervation Revocace	(140)		(160)	42		(202	9		(180)	
455	Coopensation for Minor Services Prov	130		130							130
456	Profit on Sale of MAR not Perchased	37		37							20
436	Revenues from Trans. of Others	1,142		1,142						. 0	1,147
435	Proceeds from sale of Mat. Resources			143							163
436	Miscellaneous Other Electric Revenue	34		34				A		•	34
	TOTAL OTHER OPERATING REVENUES	11,167	•	11,167	42	0	(202	3,225		5,065	4,192
	TOTAL ELECTRIC OPERATING REVENUES	492,348	•	492,340	193,395	(313)		5,225	41,241		230,364

Supporting Schodules:

Rocap Schodulos: 6-14

PLANTA PHANE SHIPLE CHARLES

COMPANY: GRAF PORTE COMPANY

OCEST 80. 051345-81

CIPAINATION: Provide the colculation of unbilled revenues for the test year, and the prior year if the test year is projected. Because the revenues received in the first menth eiter the test year (and the prior year), the proportion of these revenues allocated to the test year and prior year as unbilled revenues, and the rationals for the proportion chosen.

Type of Bata Shown: Bistoric Yest Tear Ended 9/30/09

Vitness: &. E. Scerbrough

## DESIDERTIAL THE PROPERTY CALCULATIONS ESDED 9/30/09

	(A) Bose Bote	0)	(C)	(D) Biotorical Polloring Book Bate	(B) Estimated Following	(F) Cerrent Booth	(6) Following Booth	(II) Following Booth	(1) Total Accreed	(J) Total Accreed Debilled	Accrued Dabilled Feel	(L) Accreed publised	total accreed	Total Not Unbilled
	Billed Geropes	Boargy	Booth Base Sate	Mijustoset	Base Sate	Factor	Pactor	Factor 14/7900	Spilled Energy	Base Bate Devenue [\$000]	Clause Devenue (\$800)	(\$880) Beacage BCCS	Derusee (\$000)	Devence (5000)
Boath	(\$000)	(1996)	(\$/8ME)	(8/EME)	(\$/230)	(8,100)	(\$\cms)	(6\zag)	(1000)	1,000				
October 1988	9526	252171	0.0378		0.0370	6.0202	0.0242	0.00025	87976	3209	2106	22	5410	-2739
Dovember	7109	170183			0.0403	0.0242	0.0202	0.99025	83217	3357	2013	21	5391	-26
December	9021	235950	0.0302		0.6382	0.0242	0.0202	0.00025	162003	3934	2489	26	6660	1057
Jennary 1989	9623	255049	0.0377		0.0377	0.0242	0.0262	0.00025	16727	2095	1056	19	4770	-1670
Pehrenry	8503	222006	0.0307		0.0387	0.0242	0.0242	0.00025	77107	2981	1065	19	4866	95
Berch	9186	239489	0.0302		0.0382	0.0262	0.0210	0.00000	79490	3034	1669	12	4734	-112
April .	7714	194250	0.0397		0.0397	0.0210	0.0210	0,00040	38665	3124	1651	31	4006	13
Bay	0000	203273	The second secon			0.0210	0.6219	9.00049	121872	5491	2558	49	8050	3292
Jone	13136	310120			0.0024	0.0210	0.0210	9,00019	142460	6835	2991	57	9002	905
July	15283	367684			0.0016	0.0210	0.0210	0.00040	162923		3889	57	6998	-85
Angest	15000	362552	983011967 41965,0145-0152		0.0416	0.0210	0.0210	0.00040	155507	6474	1266	62	5002	804
September	15203	365257			0.0359	9.0210	0.0215	0.00016	105967	3886	2275	17	6097	-3794
Total	127550	3185991												-2050

BOTE: DETAILS BAT BOT SEN TO JURES DEL TO DUSTOIN

1) C(a): A(a); B(a)

2) 8(8) = (June thru Sept \$/EHE) - (Oct thru Hay \$/EHE) = .03716 - .03148

3) Bistorical E(a) : C(a) + D(a)

4) Historical G(n) : P(u+1)

5) Bistroical J(a) = B(a)\*1(a)

6) Bistroical E(a) = G(B)'a(a)

7) Eisterical L(a) : B(a)\*1(a)

8) Mistorical Mis) : Jelet

9) Historical B(s) : H(s) - H(s-1)

PLEATER PROLICE PROVICE COUNTRIES

ESPLANATION: Provide the calculation of unbilled revenues for the test year, and the prior year if the test year is projected. Document the revenues received in the first mosth after the test year (and the prior year), the proportion of these revenues allocated to the test year and prior year as unbilled revenues, and the retionals for the proportion chosen.

Type of Bota Shoon: Bistoric Test Tear Ended 9/30/89

BOCKET ED. 891365-81

COMPANY: -COLF PRODE COMPANY

Witness: A. E. Scarbrough

COMMERCIAL

WHILLES REVENUE CALCULATIONS
ENORD 9/30/09

	(8)	(0)	(c)	(0)	10)	(2)	(6)	(8)	(1)	(3)	(E)	(II)
in the second	Base Bata Billod Borisce (\$800)	Billed Georgy (MM)	Correct Booth Base data (§/NM)	Current donth Fuel factor (\$/800)	Pollowing South Feel Pactor (5,7888)	Following South SCCR Factor (\$/ESS)	Total Accreed Dubilled Energy (MMH)	Total Accrued Dabilled Bose Date (\$000)	Accrued Unbilled Foel Clause Revenue (§200)	Accrued Unbilled ECCR Bovesoo (\$500)	Yotel Accrued Unbilled Devence (\$500)	Yotal Not Subilled Zeronce [[500]
October 1988	5005	179103	0.0328	0.0261	0.0241	0.00025	61873	2032	1409	15	3537	-1204
Bevester	5190	152014	8.8362	0.0241	0.0201	0.00025	70995	2428	1709	18	6156	617
December	5460	156600	0.0349	0.0241	0.0241	0.00025	68319	2394	1644	17	6046	-109
Japuaty 1909	5326	156923	3.0339	0.0241	0.0261	0.86825	67200	1502	1136	12	2750	-1295
Pebraery	5324	144619	0.0360	0.8241	0.0241	0.00025	50229	1889	1209	13	3071	320
Berch	5001	150651	0.0354	0.7201	0.0209	0.00010	50005	1819	1004	20	2884	-187
April	5374	151035	0.0354	0.0200	0.0209	0.00000	61526	2176	1285	25	3486	602
Per	3540	163264	0.0339	8.8289	0.0209	0.00040	97885	3321	2043	39	5486	1920
Roy Jame	6410	269094	0.0300	0.0209	0.0209	0.00040	95604	2949	1997	38	4984	-621
Jely	6600	220794		0.0209	0.0209	0.00040	87300		1826	35	6429	-555
	6687	216177	0.0306	0.6289	0.0209	0.00000	92771	2836	1930	37	4011	382
Regnet September	6683	221900	9.0303	0.0209	0.0214	0.00016	64390	1939	1376	10	3325	-1686
nt bromer		*******	0.000	0.0207	******					100		*******
	69914	2126334										-1016

Dote: BETAILS MAY BOY STM TO TOTALS UPE TO BODEDING

1) C(a): 1(a)/ 8(a)

2) Bistorical E(a) . B(a+1)

3) Bistroical B(a) . C(B)\*C(a)

4) Misterical I(a) . 8(a) . G(a)

5) Bistorical J(m) . P(m)\*G(m)

6) Bistorical E(a) : Belej

7) Historical L(m) : E(m) - E(m-1)

PLEATER PERSON DESCRIPTION CONSTRUCTOR

COMPAST: COLF POUCE COMPAST

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

Type of Boto Shown: Historic Test Test Saded 9/30/89

BOCKET BD. 891345-81

Witness: A. S. Scarbrough

# INDESTRIAL SCRILLED REVENUE CALCULATIONS EMOUD 9/30/09

	(A)	(8)	(C)	(0)	(8)	(8)	(e)	(8)	(1)	(3)	iri	in.
Exath.	Donn Sate Billed Berusse (\$000)	Billed Boargy (MID)	Current Booth Baco Bata (\$/808)	Current month Poel Factor (1/ESE)	Policeing South Fuel Factor (\$/\$00)	Following Booth BCCD Factor (5/200)	Total Accreed Subilled Energy (MMH)	Total Accreed Debilled Dame Bate Devenue (\$500)	Accrued Unbilled Feel Cloune Beverue [2000]	Accrued Subilled SCCR Sevence (\$500)	Total Accrued Unbilled Sevence (\$000)	Total Not Dobilled Devoces (\$000)
October 1988	1090	06100	0.0236	0.0236	0.0236	0.00025	15920	376	375		156	-194
Bovenher	984	44790	0.8220	0.0236	0.0235	0.00025	20922	660	692	. 5	957	202
Docashor	901	60795	0.0221	0.0235	0.0236	0.00025	17700	393	419		816	-161
The second secon			0.0215	0.0236	0.0235	WIND CONTRACTOR AND AND ADDRESS.	12761	276	300	3	577	-239
January 1989		62356		0.0235	0.0235		15120	136	300 356		696	119
Leptestl	968	63535	0.0222		0.0214		13379	204	. 273		562	-131
Barch	855	68305	0.0212	0.0235	CALL OF THE PARTY AND ADDRESS OF THE PARTY AND	1100-00111EUZDB2Z.	10461	620	377	1	804	242
April	1037	45569	0.0229	0.0204	0.0204		28993	653	592	12	1257	052
Bay	1009	68354	0.0225	0.0204	9.8294	CURRENT ENGINEERING	A	551	528	10	1009	-167
2000	1199	56293	0.0213	0.0294	0.0204		25062		436		915	-176
July	1209	54984	0.0220	0.0294			21373			10	1062	197
Report	900	92947	0.0210	0.0204			25378	533	518		703	-359
Angest September	1233	55001	0.0219	0.0294	0.0209	0.00016	16369	350	343		103	POST SUPPLY TO SERVED FOR
	12377	562363										-447

Note: DETAILS MAY MOY SHE TO TOTALS DOE TO BOHEDING

1) C(a)= A(a)/ B(a)

2) Sisterical S(a) = D(a+1)

3) Bistroical B(s) : C(B)\*G(s)

4) Bistorical I(a) . E(a)\*G(a)

5) Bistorical J(a) = F(a)\*G(a)

6) Bistorical E(B) : BoloJ

7) Eisterical L(m) : E(m) - E(m-1)

FLORIDA PUBLIC SERVICE CONDISSION

COMPANY: GULF POWER COMPANY

DOCKET 189.: 091345-E1

ESPLANATION: Provide a detailed analysis of fuel revenues, expenses and over/under recovery of fuel expenses for the test year and the prior year.

Type of Bata Shown: Mistoric Test Year Ended 9/30/89 Projected Test Year Ended Prior Year Ended Witness: R. J. McMillan

A. E. Scarbrough

Recoverable Itees (1) (2a) (65) (20) (5) (3) (4) (5) (6) (7) Deer / (Under ) Total Over/(Under) Deginning Total Fuel Recovery for Recovery for Month Line Over / (Under ) Monthly Other (3) - (2) Refunds (11+(4)+(5)+(6) & Year Expenses **GPIF** 25)+(d5)+(dc Revenue Interest Recevery Other (8000) October 88 (6,350) 10,463 1,570 12,007 12,248 1,570 (37) (4,576) (86) 145 Reveaber 1,570 (26) 12,9241 (4,576) 10,185 (45) 1,570 11,729 11,837 108 2. December (2,924) 11,610 (85) 13.154 13,178 24 1,570 (16) (1,346) 3. 1,570 January 89 10,662 (26) 12,206 12,322 116 1,570 (4) 336 4. (1,346) 1,570 February 336 10,901 (85) 1,570 12.445 12,388 (57) 1,570 9 1,658 128 3,578 12,498 454,51 1,570 6. March 1,858 10,954 (65) 1,570 913 7. April 13 (836) 9.875 10,788 (859) 29 3,661 3,578 10,698 173 (859) 8. 13 (859) 12,489 12,862 3,001 May 3,661 13,535 9. 16,062 (585,1) (859) 15 893 June 3.001 16,908 13 (859) 14,800 (938) (859) (902) 10. July 895 17,609 13 (859) 16,763 15,825 . (902) 18,042 (835) (859) (12) (2,600) 11. August 13 (859) 17,216 16,381 (605) (859) 15,649 13 (859) (25) (4.097) 12. September (808.5) 14.803 14,198

Supporting Schedules:

Recap Schedules:

Page 1 of 2 INTERIN CONSERVATION REVOLUES AND EXPENSES (Thousands) Schodule 9-22 EXPLIGRATION: Provide an annual itemization of revenues and expenses Type of Bata Shows PLORIDA REALIC GENVICE CONGRESSION incurred pursuant to Commission goals for the interim year. Interio Test Year Ended 9/20/09 Projected Test Year Ended COMPANY: BILL POWER COMPANY Prior Year Ended BODIET 10.: 691245-E1 Mitneger Line Doscription No. 1. 240 220 Clause Revenues 124 138 129 129 289 279 137 137 137 137 137 137 279 279 279 279 279 Arier Trus-up 275 255 327 Conservation Ray. Applicable Conservation Example: Super Good Cents Home 63 45 17 28 23 Hose Energy Rudit 37 39 37 35 43 38 Energy Education Programs 39 19 E.A. and T.A.A. Programs 19 11. . 32 27 27 27 27 Bood Cents Building 18 21 12. 7 7 13. Presentations / Sominare 14. 171 116 149 199 164 144 178 15. Total All Programs 135 142 16. 17. Rovenuss Incl. in Rose Rates 19. 149 145 140 171 142 178 28. Hot Recoverable 136 116 21. 22. 453 329 117 413 Tren-up This Period 129 Interest Provision This Period 2 5 4 2

Supporting Schedules:

27. 28.

29.

38.

True-up and Interest BOP

Prior True-up Collected/(Refended)

Deferred Trus-up EDP

Over / (Under) Recovery

-216

-137

-222

-137

-391

-137

-370

-137

-356

Recep Schedules:

-137

-415

-369

-279

-115

-135

-137

-375

-115

-279

23

-279

258

Boho	Min CHIR	INTERIN COMMENNATION REVENUES AND EXPENSES (Thousands)	Page 2 of 2
FLORISM FUSILIC SERVICE COMMISSION COMPANY: GLF FOREN COMPANY DECRET NO.: 891345-E1		EXPLOSITION: Provide an annual itemization of revenues and expanses incurved pursuant to Commission goals for the Interio year.	Typo of Data Shom: Interio Test Year Ended 9/38/8 Projected Test Year Ended Prior Year Ended Hitness: A. E. Scarbrog
Line			
1. 8.	Drar/ (Under) Recovery 6 9/38/69		
1 4 5 6	Laces   100		
7.			
11.			
13.			
16. 17. 18.			
21. 21. 22.	Hotes Although the Conscription Revo the resulting Over/Alnder) Recovery S	muon and Expanses are backed in the pariod they occur, is backed in the following pariod.	
23. 24. 25.			
25. 27. 28.			

Recap Schedules:

Supporting Schodules:

9-30-09

FLUMBA MULTIC SERVICE DESIRESTED

EXPLIBITION: Provide the calculation of state deferred income taxes for the test year. Provide detail on other items resulting in tax deferrals besides accolerated degreciation.

Type of Data Showns Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A.E.

A.E. Scarbrough

COMPANY: GULF POWER COMPANY

DODIET NO.: 891345-E1

	Tax	Total	Deferri	ed Taxes		Jerisli	ctional
	Rate	Utility	Debit	Credit	Net	Factor	Assount
Property Related Timing Differences Excess Deverved Tax Write-off	5.58	27,593	1,359	159 15	1,518 15		
Total Property Related Deferred Taxes			1,359	174	1,533		
Fully Normalized Timing Differences							
Supplemental Pension Employee Savings Plan Emergy Conservation Property Ins. Reserve 1 & B Reserve Peabody Coal Prepayment Post Retirement Redical ATET Loase SES Early Retirements Fuel Clause Adjustment Loss on Resequired Bebt 01 Unbilled Revonues Accrued Vacation Baniel Coal Beyout Deferved Compensation Plan Nudical Benefit Reserve Post Retirement Life Rate Case Loss on Reacquired Bebt 02	5.5% 5.5% 5.5% 5.5% 5.5% 5.5% 5.5% 5.5%	(5) (200) 36 (225) (1,122) (267) 2,792 967 37 (92) (2,253) (465) (1,846) (15) (4,515) (4,515) (4,515) (40) (847) (64) (75)	8 0 2 8 4 555 154 76 2 18 8 8 8 8 9	(11) (12) (66) (66) (66) (0 (22) (0 (15) (124) (26) (182) (32) (248) (1) (2) (47) (4)	(11) 2 (12) (62) (11) 154 54 2 (15) (124) (26) (182) (11) (248) (1) (27) (47) (4)		
Subtotal (cont'd on pg. 2)		(8, 146)	334	(782)	(448)		

Supporting Schedules:

Recap Schedules:

1904 ARRISOLCTIONAL FACTORS INTERIM STATE DEFENSED INCOME TAXES (Thousands) PERIOD EN

Page 2 of 2

CONFINEL GIALF POWER COMPANY

EXPLIBITIONS Provide the calculation of state deferred income tames for the test year. Provide detail on other items resulting in tax deferrals besides accelerated degreciation.

Type of Data Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Hitness: A.E.

BOCHET NO.: 891345-EI

A.E. Scarbrough

ine		Tau	Total	Before	ed Taxes		Jerisdie	tional
		Tax Rate	Total Utility	Debit	Credit	let	Factor	Amount
Felly	Moraslized Timing Bifferences. (cont'd)							
M. M	Inventory Adjustment Scherer Coal Buyout SIGC Pension Expense Uncollectable Reserve	224 224 224 224 224	(26) (1,892) (186) (186) (484)		(1) (104) (8) (6) (27)	(1) (104) (6) (6) (27)		
41.	Total Other Timing Differences		(10, 807)	334	(928)	(594)		
224	Total State Beforred Income Taxes			1,693	(754)	939	0.6965343	- 64

COMPRINY: GULF POWER COMPRINY

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

Type of Bata Stram; Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A.E.

9-30-09

DOCKET NO.: 891345-EL

A.E. Scarbrough

Line	的复数形式 建铁矿 美国国家美国国家	Tax	Total	) lefern	ed Tanes	194 Block	Jurisdi	ctional
No		Rate	Wility	Debit	Credit	No.	Factor	- Carouni
1.23	Property Related Timing Differences Excess Deferred Tax Write-off State Deferred Income Tax Impact	***	88,983	8,624 (462)	536 (833) (39)	9,160 (833) (501)		
5	Total Property Related Deferred Taxes			8, 162	(336)	7,826		
7.	Felly Normalized Timing Differences							1
** III. II. II. II. II. II. II. II. II.	Pip Supplemental Punsion Employee Savings Plan Energy Conservation Property Ins. Reserve 1 & D Reserve Peabody Coal Prepayment Pust Retirement Redical AT&T Lease SCS Early Retirements Fuel Clause Rejustment Loss on Resequired Bebt 01 Unbilled Revenues Accrued Vacation Daniel Coal Bayout Deferred Compansation Plan Redical Benefit Reserve Post Retirement Life Rate Case Loss on Resequired Bebt 02	345 345 345 345 345 345 345 345 345 345	(5) (200) 36 (225) (1,129) (207) 2,792 967 37 (92) (2,253) (465) (1,846) (15) (4,515) (4,515) (4,515) (4,64) (847) (64)	12 0 24 338 950 467 12 61 0	(2) (60) (76) (400) (400) (400) (130) (92) (766) (150) (628) (198) (1,535) (2) (14) (200) (22) (26)	(2) (68) 12 (76) (384) (776) 950 329 12 (31) (766) (158) (628) (5) (14) (288) (22) (26)		
31.	Subtotal (cont'd on pg. 2)		(8, 153)	2,057	(4, 829)	(2,772)		

Supporting Schedules:

Recap Schedules:

Schedule 6-24 1904 JURISDICTIONAL FACTORS INTERIN FEDERAL DEFENSED INCOME TAXES (Thousands) PERIOD END

Page 2 of 2

FUGILIER PARTIE SERVICE DURISSIER

EXPLIBITION: Provide the calculation of state deferred income tames for the test year. Provide detail on other items resulting in tan deferrals besides accolorated depreciation.

Type of Bata Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Hitness: A.E.

9-30-09

COMPANY: BULF POWER COMPANY DOCKET NO. : 891345-E1

A.E. Scarbrough

Line		Tan	Total	Deferr	ed Yaxes		Jerisdi	ctional
Line No		Tau Rate	Utility	Debit	Credit	Net .	Factor	Recent
Felly	Normalized Timing Differences (cont'd)							
3A. 35. 37. 39.	Inventory Adjustment Scherer Coal Buyout BRIC Pension Expense Uncollectable Reserve	34s 34s 34s 34s 34s	(26) (1,892) (153) (186) (484)		(9) (6A3) (52) (36) (165)	(9) (643) (52) (36) (165)		
48. 41. 42. 43. 45.	Excess Deferred Tax Write Off State Deferred Income Tax Impact		(10, 814)	2,957	(5,734) 1746) 323	(3,677) (748) 199		
44.	Total Other Timing Differences			1,933	(6, 151)	(4,218)		
467.4449.	Adjustment-Electric Total Federal Deferred Incume Tames			10,145	(6, 487)	3,656	0.69853A3	2,52

Schedule 6-25 1904 JURISDICTIONAL FACTORS

INTERIM STATE AND FEDERAL INCOME TAXES (Thousands) PERIOD END

Page 1 of 2

FLUNTER POINT SERVICE CONTISSION EXPLANATION: the test year.
COMPONY: SALF POWER COMPONY tax credits ser

EXPLIBITION: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income and investment tax credits generated.

Type of Data Shown: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Hitness:

A.E. Scarbrough

DOCKET NO.: 891345-E1

	Total	Jurisdict	ional	
	Utility	Factor	Rout	
1. Utility Taxable Operating Income 2. Less: Interest Charges	107, 196 (30, 520)			
S. Other (Dedections)/Additions:	68,676			
6. Other 7. Hools and Entertainment 8. Preferred Stock Beduction 9. Amortization of ITC 10. Excess Book Over Tax Depreciation	(158) 74 (199) (2,142) 2,467			
12. Taxable Income 13. Adjustments to State Taxable Income	68,666 (19,873)			
15. State Taxable Income 16. State Income Tax Rate	48,793 5.58			
16. State Income Tax Currently Payable 19. State Income Tax Referred	2,684 939	0.69853A3 0.69853A3	1,853 648	
21. State Income Ten 22.	3,63		2,502	
23. 24. Adjustments to Federal Tenable Income	(19,020)			
26. Federal Taxable Income (Line 12 - Line 24) 27. Federal Income Tax Rate	49,646 34s			
11. 12. Taxable Income 13. Adjustments to State Taxable Income 14. 15. State Taxable Income 16. State Income Tax Rate 17. 18. State Income Tax Currently Payable 19. State Income Tax Referred 20. 21. State Income Tax 22. 23. Adjustments to Federal Taxable Income 25. Federal Taxable Income (Line 12 - Line 24) 27. Federal Income Tax Rate 28. 29. Federal Income Tax Currently Payable 19. Federal Income Tax Deferred	16, 880 3, 658	0.69053A3 0.69053A3	11,656 2,526	
31. Federal Income Taxes	20,538	70.4	14,162	

Supporting Schedules:

Mecap Schadules:

COMPRN	Y: GULF POWER COMPANY tax credits generated.  MD.: 891345-EI	the calculation of state and federal income tames for etail on adjustments to income and investment	Type of Bata Shown: Historic Test Year Ende Projected Test Year End Prior Year Ended Witness:
Line No.		Total Utility	er kan ing Kraji ya 1970 Mana Mana wa Mana wa
j.	Line 13 - Adjustments to State Taxable Income		
1	Allocated Income Adjustment Other	(5,00)	
5.	Encess Book Depreciation State Burtan Enception	1,10	
8.8	Encess Book Repreciation State Surtan Enception State State Change State Timing Differences Prior Parise	(17, 073) (2, 164)	
1234567.8981121345	Total Adjustments For State	(19,873)	
14,	Line 24 - Adjustments to Federal Tamable Income		
16. 17. 18.	State Income Tax Currently Payable Other Dobuctions	0,뗉	
19. 20. 20. 20. 20. 20. 20. 20. 20. 20. 20	State Income Tax Currently Payable Other Robuctions Rate Change Adjustment Federal Timing Differences Prior Pariod	(3,623) (35) (4,627) (18,759)	
22.	Total Adjustments for Federal	(15,020)	
27		A. A. B.	

Page 2 of 2

A.E Scarbrough

9/30/89

## FLORIDA PUBLIC SERVICE COMISSION

CERPTON: GLAF POWER COMPONY

DOCKET NO.: 891345-E1

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

Type of Bata Shows: Historic Test Year Ended Projected Test Year Ended Prior Year Ended Witness: A.E. 9

A.E. Scarbrough

1984 Jurisdictional | Common Equity 14.60%

Line No.	Jer Description Jer	risdictional Rate Base	Weighted Cost Rate	Costed Equity	Federal	State	
ŧ	Common Equity Preferred Stock Post - 1970 JDIC	887, 869 887, 869 887, 869	4,595 0,485 0,315	33, 954 4, 262 2, 752			
4	Taxes - Federal State			46,968	46,958 22,380	46, 968 22, 300 3, 926	
	Book Taxable Income				69,268	73,194	
11. 12. 13. 14. 15. 16. 17. 18. 19. 28. 21. 22. 23. 24. 25.	Adjustments to Book Taxable Income Reversal of Timing Differences Flow Amortization of ITC Other Adjustments	ed Through			2,067 (1,529) (265)	2,602 (1,328) (164)	
i6.	Adjusted Tanable Income Statutory Tax Rates				69,541 0.34	74,384 0.655	
18. 19. 20. 21.	Tax Expense at Statutory Rate Write off of Excess Deferred Taxes Prior Period Adjustment				23,644 (1,351) 7	4,091 8 (174)	
22. 23. 24.	Tax Expense Adjusted Tax Expense in Filing				22,300	3,925	85,225 86,286
25. 26.	Difference						(1)

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Supporting Schodules:

chedule 0-27 04 Jurisdictional Factors		INTERIM INTEREST IN TAL EXPENSE CALCULATION PERIOD END	Page 1 of 1		
MP CETT	MAILIC SERVICE COMMISSION  GULF POWER COMMISS  G. 1991345-E1	ENPLANATION Provide the assent of interest expense used to calculate jurisdictional not operating income taxes on Schedule 8-14. Explain any changes in interest expense in detail giving assent of change and reners for change. If the basis for allocating interest used in the tax calculation differs from the basis used in ellecating current income taxes payable, the differing bases should be clearly identified.	Type of Bata Shows Minturic Test Year Ended 9/30/07 Projected Test Year Ended Prior Year Ended Mitness S. J. McMillan S. E. Scarbrough		
		Interest in The Engages Calculation (Thousands)			
Lime th.	Buscription	Test Year Color 1730/09			
. 1	Interest on First Sertyage Binds	2.00			
2	Interest on Pulleties Control Books	W.EM.			
3	Americation of Data Discount, Freeign, Expanse & Loss on Macapired Bott	leading			
4	interest en interio indubteduses				
3	Other Interest Espense	1,977			
٨	Allesence for Funds Good Burling Constru	ction (CID)			
1	Total Interest Expense	3,50			
•	durisdictional Factor	0.7284187			
	Jurisdictional Interest Espenso				

Rocop Schedules: 6-15

Schedul	e 6-28		Minat I Da	Fage L of			
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: DGCKET NO.: 091345-E1		tax expenses to invested in to base is used,	Provide information required in my reason of interest expense of the equity of the utility in quer provide on both a year end and d test period is used, provide of	Type of Bata Shown: Historical Test Year Ended 9/30/6 Hitness: A. E. Scarbrough			
Line No.		Annual Abount	Percent of Capital	Cost Bate	Weighted Cost		
1.	Long Torn Dobt	•					
5.	Short Tera Beht						
3.	Preferred Stock						
4.	Common Equity						
5.	Seferred Income Tax						
۵.	Other (specify)						
	Total		100.003		<b></b>		
	no interest expense for the	prior year or the cur	Gulf Power Company, has incurre	olicy of the parent not to			

incur any debt; therefore, we interest expense is expected for the projected test year.

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7	76	7	
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Schedule 6-29

## INTERIN RECONCILIATION OF TOTAL INCOME TAX PROVISION

Page 1 of 1

9/39/99

CONSTRUCTOR SERVICE CONTROLS
CONTROL

BOCHET NO.: 091345-E1

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

Type of Beta Shows Mistoric Test Year Ended Projected Test Year Ended Prior Year Ended Mitness:

A. E. Scarbrough

Cine No		Description	Sicon Sicon	
1.	Total 0	parating Income Tax Provision (Note)	22,019	
2.	Less	Deferred Federal and State Income Taxos on Operating Income	(4,597)	
3.		Current Year Investment Tax Credit on Utility Assets	•	
4.	Adds	Investment Tex Credit Reprization on Utility Assets	2,142	
5.	Current	Income Tax Provision on Operating Income	19,564	

Note: Includes Amortization of ITC.

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A DATA BUT A DESCRIPTION OF THE PROPERTY OF TH

COMPONY: DIEF PONER CENSORY

MIDET III.: DRIMS-ET

Type of Bata Shows Historic Test Year Ended Projected Test Year Ended Prior Year Ended

ale les Meteric ( ) or Projected ( )

Average ( ) or Year and ( )

- ro profit and loss perposes, which IR eaction ISSE method is used for tax allocation? ISSE(a)(1)
- that tax years are egen with the IMS? 1983 forward.
- Is the treatment of customer deposits at issue with the INS?
- For the last five tax years, that dollars more paid to or received from the parent for federal income taxes?

(912,020,650) 624,345,674 616,448,729 929, 316, 861 912, 769, 769

(For detail, see page 2 of this schedule)

- Estimated payments were remitted to INSI refunds were received from INS by parent and distributed to submidiaries, including Bulf Power. Now wore the assembs in (4) treated?
- For each of the last five years, shat was the dollar assumt of interest deducted on the parent BELY tax return?

1984

9257,837

4367, 819 61, 198, 816

Complete the following chart for the last five years:

Income (lone)

	8	65	Book Basis ( Vestr 65	Before Divide 67	nds) 86		65	Tax Pasis Year 85	87	
Parent Only	(6, 302, 687)	(7,552,527)	(7,584,444)	(15, 255, 473)	(14, 178, 959)	(5, 926, 986)	(10, 450, 552)	(9, 235, 956)	(10, 176, 622)	(37, 252, 339)
Applicant Only	46,676,267	51,775,220	52, 634, 169	48,241,565	51,459,610	65,091,598	44, 369, 599	(22, 101, 263)	64, 709, 664	52,121,779
Total Group	834, 415, 585	954, 272, 936	1,008,748,972	685, 287, 787	975, 400, 311	786, 345, 998	829, 438, 272	455, 698, 358	388, 327, 613	570, 694, 688
Total Group Excluding Parent & Applicant	794,241,925	910, 050, 243	963,699,247	652, 301, 675	938, 119, 660	647, 181, 386	795,519,225	486, 455, 577	333, 794, 571	514,825,248

Schedule 6-30

CT

## INTERIN NISCELLINGUES THE INFORMATION

Page 2 of 2

FIRST MALE SAVIE COMPANIE ENGINEERING Provide the requested information

CONSTRUCT: GRAF PENER COMPANY

BOCKET NO. : 091345-E1

Type of Data Showns Mistoric Test Year Ended Projected Test Year Ended Prior Year Ended Mitness

190

Check Engine Take ist Mistoric ( ) or Projected ( )

Regrage ( ) or Year and ( )

Dotail for Item 4

Summery of Estimated Tan Payments (Referrins)

en e	1900	1987	1985	1905	1984
1st Installment	6,400,000	6,380,600	3,200,000	4, 100, 000	300,000
2nd Installment	600,000	3,000,000	3,200,000	2,580,680	900,000
3rd Installment	2,513,386	7,200,000	0	(1,500,000)	1,680,600
4th Installment	3,492,916	15,400,000	(15,000,000)	8,200,000	5, 160, 660
700.0		(5,742,600)	(786,688)	1,498,418	12,660,600
An Filed •	(2,757,573)	(1,892,386),	(2,728,658)	(1, 930, 433)	(243, 139)
Corryback of 1986 Governel Business Credit				(187,216)	
Total	16,440,729	24,345,674	(12,620,658)	12,760,769	29, 316, 861

Payment of income taxes are made to the Southern Company (serent) who pays the income taxes to the IRS. Refund of income taxes from the IRS are received by the Southern Company who distributes the refund to its subsidiaries.

ePayments or refunds made in subsequent calendar year for identified tax year! i.e. for the rolumn headed "1987", the \$5,742,000 refund and the \$1,832,326 refund more received in 1906.

Supporting Schedules:

Necap Schedules:

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	7	Ņ		

Actualists (0-3) PLEASEN PRINCE SERVICE CONSIDERED CONSIST: Built Fount Company SECRET VII. 1 (001315-61)	EXELUTION Provide a schedule of pains and losses on deposition of plant and property previously used in providing electric service for the test peer and the four prior years.  List each item with a gain or less of 61 million or sure, or some them .15 of total plant. List assume allowed in prior coses, and the test peer of each prior coses.	Page_1_0f_1  Type of Bata Sheats				
Description Date Date of Property Supered Sequence	Briginal Classification Seclassification Because feature Bacont Secure S	But Each Security Prior Coops  Repreciation Value on Silened Sect Veer and Disposal Sain or Prior Each  Restitation Sale Sans Coops _/_/_				

Supporting Schadoless

Becay Schedoles:

FLORIDA PONLIC MENVICE COMMISSION

For test year functionalized 8 & N expenses, Type of Sala Shown: provide the banchourt variances.

COMPANY: OULF POUCH COMPANY

980XET 18. 1 891345-61

Misterical Test Year Ended 7/30/89 Projected Test Year Ended Prior Your Ended Urtnoon A. E. Scarbrungh

		S-105 HAM	NEZSTATE									CONTRACTOR OF THE			
Marrie	STEER PROP	OTHER PROD	STREET TOMET SUPPLY	101 1014L PROD	TOMES- RESIDENT RESIDENT	171 10000- 0295300 07460	101AL 100AL 100AL 100AL	003101- 901100	OCCOUNTS CHEAGNAIN	COSTONES SERVICE & INFO.	(E)	PRODUCE AGE, & GENERAL	SENERAL SENERAL	SENERAL S	19144
1 PREJECTED 1904 DAN EXPENSES LESS 2 BIRECT FUEL AND PUNCHOSED PRINTS	99,073	91	1,024	41,101	1,387	2,607	3,999	7,911	6,763	3,393	176	4,938	23,004	20,764	94,184
3 NET OPERATING INCOME OUR ADJUSTMENTS	•	•					•			13,7301	(173		(717)	17175	14,627
4 FFSC CAN AGGISTISHED DECKET BARAGE-E1	(3,986)	(3)	160	(3,913)	1423)	12721	1097)	(261)	1687)	£1600	- 41	(1,373)	12,033)	(3,656)	19,337
S 1904 GLANES VAN LESS DIRECT POST, BEER 6 NOT PURCHISTO PONEY - MANUFES SPENEY VAN	36,167	81	1,620	37,260	162	2,335	3,297	7,670	6,679	1,985		3,705	21,006	24,391	69,203
7 TRUE-UP OF 1991 CHIPCHIN MILTERLIES STACTORS						0.6300		0.0360	0.0360	0.0300	0.0310		0.0380		
S ASSESSMENT AS VELOCIF CALL CORE AND					•	33	53	167	100	33		•	373	373	766
T FIRST ALLERED DES LESS DESECT FOR AND PURCHASED OF PRINCIPAL FOLIAGE.	36,167	01	1,620	37,268	962	2,180	3,330	7,837	6,214	1,530		3,365	21,379	29,764	99,971
1 400 PLANT BARGEL AGLATED ASJESTAGETS BECKET \$10036-E1					425		423					1,973		1,573	1,999
2 FORKER OCCU PROSNOUS HOVED TO BASE MATE										2,248			349	349	2,516
3 107GL DER BADE AGUSTED FOR PLANT DANIES, & FORMER SCEN	36,167	. 81	1,000	37,260	1,307	2,300	3,775	7,857	6,214	3,706	•	4,950	21,727	26,685	65,345
4 CENTROLO HOLTERLIER 1904 - SEPT 1909	1.1900	1.1000	1.1000	1.1000	1.1800	1.3000		1.3000	1.3000	1.3000	1.3990	1.1000	1.3070		
S DIFFERIN BENEZHARIK LESS MED PLANT SEMINEN, & MELANEN HUN WANDERSONN LINE SENTELS, AND IT DIRECT FOIL AND PUNCHNIES PENER - SYSTEM	42,677	*	1,204	43,976	1,637	3,317	4,956	10,003	0,631	3,299		3,000	30,179	36,629	109,730
O PLANT SCHEMEN AND ADDRESSATED TORRE LINE NEWS	1,393			1,393	1,979	22	1,920					310		310	3,630
19 SUTERIU EUROPERIU LESS BINETT FUEL AND R. FRECUNEED FUREN - EYSTEN	64,670	*	1,294	45,369	3,935	3,339	6,679	10,663	0,631	5,299	•	6,180	30,179	36,367	113,367
PE SOTERON ACTUAL CON LESS BONECT FUEL AND PERCONOUP POWER - EVETEN	32,819	24	1,006	53,929	3,139	2,993	6,000	13,507	6,714	3,364	1,477	5,440	31,902	37,592	125,41
23 MET OPERATION DUCKINE SUA ADJUSTICENTS	6.								642				12,552	A	and the second
14 SATERON GON LEGS DONECT FUEL, 15 AND PUNCHASED POWER - ABJUSTED SYSTEM OOM	52,619	24	1,006	53,529	3,139	2,943	6,004	13,707	7,336	3,806	623	3,640	29,330	34,990	120,09
26 DENEMINAN WANTANCE - ABJUSTED SYSTEM DOM	8,749	(72)	(110)	0,360	(396)	(394)	(790)	1,022	11,273	11,453	623	(520)	1829	11,3371	1,537

Supporting Schedules: Recap Schedules:

Schedul	e 0-33				INTERNA O	6 II ABJUST	MENTS OF FUN	TION							Page 1 of 1	
CONTRACT	POOLEC CONTROL COMMISSION TO COLF PORCE COMPANY TO L. 1 091340-CI		EMPLIANTIES. Provide the detail of adjustants cade to test year per basis  8 S T expresses by function.							Type of Bate Shown: Historical Yest Year Ended 9/30/07 Projected Test Year Ended Prior Year Ended Bitness: A. E. Starbrough						
Lieo Bo.	Parties	tial Seterio Period Ended 9/35/97 System Per Books	threat Funt, Funt-Related Expenses and Perchaned Percer	C) SSD Discall- extible	Change in Sothest of Secretary For Sed Bubb	•	Gartoting Engagert Activities	free Bovelep- eest	Conserved & Stational Schoort-	tadastr Sacre.	Coplayer Deur inication Levelt Dettionent cont 0	Concellation of Bute Come Bucket Come Bucket	ESS 1901 Building Concellation	Investi- gation Exposure	Deb- Tetal Adjust- costs	Total Adjusted 0 h 0
1.00	Production														40年	
1	Please Production	220,003	(176,030)				TERROR S								(176,034)	32,81
1	Other Production	186													(62)	
•	Other Forer Supply	7,619	(3,153)												(5,952)	1,0
,	Total Production	233,997	(182,060)							,					(102,060)	\$3,40
6	Transolepton	6,000													•	4,00
,	Distribution	13,907													•	13,91
	Contacor Accounts	6,714			2 649										645	7,30
•	Costoser Barvice and Inferestion	3,564				11,690								(9)	(1,750)	3,0
10	Boles Enperoze	1,677					127	4834	10					(1)	(832)	
11	Administrative & Compret	37,962				(180	1	- 7	(17)	D) (5	JP1 130	i (1,62	j) (36	71 (304)	(2,552)	34,9
12	Total Adjusted System 8 & S	307,483	(102,000)		2 - 640	(1,674	1 182	(82	6) (17		99) (18)	u (1,62	u (30	7) (594)	(104,500)	120,0

This adjustment relates to the recoval of the costs associated with the exitlement of an employee discrimination lammit. These costs about here been recorded below the line in 1988. The 1989 expanses associated with this settlement were recorded below the line.

Supporting Schoduless

<sup>14 \*\*</sup> This adjustment relates to the received of the legal fees and other expenses associated with the IRS and Brand Jury investigations associated with Bulf Power Company's smilty plos.

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PLANSON PUBLIC BERVICE COMMENSION COMPANY BOLF POWER COMPANY BOCKET NO. 1 091349-21	EMPLANTIUM Provide offi- related to expenses recovered rates. Explain any adjustment	stancts to beacker's your 0 & M empospes to through exchanises after then have in-	Type of Sata Shouns tisterical Test Year Ended Projected Test Year Ended Prior Year Ended Sitness: A. E. Starbrough	
Lice Ss. Feetler	Speciment Very School 9 & 8 0000	Adjustants for Man-Bass Nato Expense Recoveries (800)	Boocheart Year Adjusted 0 ti 0 10001	- 1 · · · · · · · · · · · · · · · · · ·

heler to Schools 0-13 for the Ecoryy Concervation Cost Successy adjustment which is the only non-fact SMS recovered through other rate recovery anchesism available.

Supporting Schodolose

Rocap Schools ous

INTERIN O & I COMPOUND MULTIPLIED CALCULATION Page 1 of 1 ESPLANDISCH: For each year since the beacheart year, provide Type of Bate Shows: the accounts and percent increases associated with customers and Misterical Test Year Ended 9/30/89 everage CPI. Then the calculation for each compound oultiplier. Projected Test Year Ended COLF POSES COMPANY Prior Year Ended Mitnesst A. E. Scarbrough BOCKET HB. 1 071343-61 **Total Casteours** Overage CP1-8 11967 - 1001 Inflation and Growth Report 2 Increese Rettiglier Command Rultistier Accest I Incress Multiplier Average CP1-0 (1982-1984 - 100) Total Customers Indiation and Greath Compound Multiplier Assust 2 Increese Rultiplier Assent I increes Multiplier 1.009333 1.0000 239,934 233,139 9,4921 1.05492 1.076250 3,9521 1.43352 1.6924 263,446 4,1921 1,096917 1.1594 271,000 1.13320 1,137084 1.2376 277,883 2.3712 1.13071 8.3087 1.103300 1.17692 1.226500 1.3399 202,468 THEE - UP ST BASE TEAM WILL FUTLERS (1979 - 1984), PROJECTED TO ACTURE 1991 ACTES. 1.23006 1.4316 1.7650 1.7242 1904 PROJECTED 1.29439 1.4316 \*\*\*\*\*\*\*\*\* ...... \*\*\*\*\*\*\*\*\*\* 0.00000

12

DIFFERENCE

Supporting Schedules: Recap Schedules:

0.0368

0.62567

<sup>13</sup> . 1734 ACTUAL CP1 UNG 4.32 AND CHETGHER BROWN UNG 3.3032.

<sup>14</sup> 1984 PROJECTED ASSUMES CP1 UND 4.32 AND CUSTOMER GROWTH UND 3.312.

INTERIN PERSION

Page 1 of 1

FLORIBA FROLIC SERVICE COMMISSION EXPLICATION: Provide the following information concerning pension  Cost for the test year, and the prior year if the test year is projected.  Type of Data Shown:		
COMPONITE Gulf Power Company		Projected Test Year Ended _/_/_
100ET 10.1	6936-E1	Prior Year Ended //_ Witness: A. E. Scarbrough
Line Ib.	Description	- Recent - Test Year
		1909
1	Service Cost	2,773,386
5	Interest Cost	5,342,669
3	Acteal Autorn on Assets	(7, 125,661)
4	Net Asertization and Beformal	(936, 666)
5	Amertization of Prior Service Cost	12,990
	Total Het Periodic Pension Cost	46,640
1	For the Years	
	Expected Return on Assets	(7, 125,661)
,	Resused Rate of Return on Flan Resets	
10	Reartization of Transition Reset or Obligation	(738, 391)
11	Percent of Pension Cost Crpitalized	22.04
15	Pension Cost Recorded in Account 925	47,000
13	Minister Required Contribution For 186	
14	Maximum Allonable Contribution Per IRS	•
15	Actual Contribution Made to the Trest Fund	•
16	Actuarial Attribution Approach Used for Funding	Frozen Initial Liability
17	Assumed Discount Note for Computing Funding	7.56
18	Allocation Nothed Used to Resign Costs if the Utility Is Not the	
19	Sole Participant in the Flam. Attach the Relevant Procedures.	N/A
89	fit Year Ends	
21	Accumulated Demefit Obligation	45,289,690 • • Projections
22	Projected Benefit Obligation	69,357,000 •
23	Vested Deverfit Obligation	44,599,689 •
24	Resumed Discount Rate (Settlement Rate)	8.54
25	Resumed Rate for Salary Increases	6.05
26	Fair Value of Plan Assets	97,482,688 +
27	Market Related Value of Resets	93, 165, 660 +
89	Balance in Norking Capital (Acct 165-911) are for calendar year 1989, since this information is not available for the 12-months ended 9/89. Pens	1,485,221

	PUBLIC SERVICE CONSISSION ENGLACATION, the test year.  1. SELF POWER COMPANY  10. 091345-E1	Provide the calculation of the reven		Type of Bots Shown: Historic Toot Year Ended Projected Toot Year Ended Prior Year Ended Witness R. J. Schillen A. E. Scarbrough
Ling Is.	Description	Percent	Porcent	
1.	Revenue Regularement		100,0000	
2.	Gross Receipts for Rote		1.5000	
1.	Regulatory Assessment Note		0.1200	
4.	but but fater		0.1133	
5.	Unt Before Income Taxons ([1] - (2) - (3) - (4)		9.807	
۵.	State Sicone Tex Bate			
7.	State facese Ten (S) x (6)		3.600	
0.	Not Before Federal Jacobs Tox (5) - (7)		92.0073	
9.	Federal Income Tex Rate	3.000		
10.	Poteral Income Tax (II) x (II)		31.9719	
11.	Revenus Espansies Factor (8) - (10)		M.200	
12.	Not Sporating Second Smitiplior (100% / Lino 10)		1.43169	
Stv. by	* Recervo for Bud Built Accresi ther AFE Total Torritorial Solos & Other Operat		• 0.001133	

62

Schedule 6-38

FLISH PUBLIC SERVICE COUNTSSTON

COMPANY: GULF POWER COMPANY

SECRET 10.:071345-E1

84 Jurisdictional Factors

-	-	-		-	-	
CEST	-	ESP !	TAL -	- P65	12000	-61

Page 1 of 1

ESPLANNIJER: Provide the company's Period End cost of capital for:

Il the test year,

2) the prior year if the test year is prejected, and

3) the test year of the last rate case

Type of Bata Shown: Historic Test Year Ended 9/38/89 Projected Test Year Ended Prior Test Year Ended Witness: R. J. McMillan A. E. Scarbrough

13-MENTH AVERAGE PERIOD END Lost Rate Case Test Year Ended 12/31/88 Present Rate Case Test Year Ended 9/30/69 Beighted Jurisdictional Meighted Jurisdictional **Meighted Jerindictional** Rate Rate Base Cost Rate Rate Base Rate Bose Cost Rate Ratio Line 1 1 1 1 1 Da. Class of Capital 3.17 269,192 43.03 9.24 323,871 8.70 Long-Tors Bobt 265,157 42.42 9.21 3.91 0.00 0.00 Short-Tere Bobt 6,232 0.93 7.20 5,894 0.98 8.63 54,242 8.67 8.65 0.75 55,211 6.22 7.79 0.48 Preferred Start 57,139 8.50 0.73 173,441 27.76 15.40 4.33 273,350 30.61 14.60 4.50 107,405 27.92 15.65 4.43 Common Equity 0.12 15,261 1.72 7.25 0.13 Customer Deposits 9,478 1.41 7.88 8.11 9,230 1.40 7.68 84,583 12.00 80,558 12.92 178,324 29.60 Belerred Taxes 0.10 1.412 1,304 0.21 Investment Credit - Zero Cost 0.21 4.99 4.59 11.10 0.51 Investment Credit - Unighted Cost 38,518 5.73 9.83 31,241 8.79 100.00 672,224 675,602 ...... ....... ....... ------\*\*\*\*\*\*\*\* ....... ......

Supporting Schedules: 6-37,6-40,6-41,6-42,6-43

MODELL MO.: MIJAS-EI

Britanss: N. J. Mchilles
N. E. Scorbrouph

Cost
Late Interest Rate

Intal

Total

INTERIN SHORT-TERM DEBT PERIOD END

issues on a poriod end basis for the test year.

Provide the specified data on short-term debt

163

Supporting School/es:

Schedule 6-39 84 Jerisdictional Factors

COMPANY: BULF PERER COMPANY

FLORIBA PUBLIC SERVICE CONNISSION EIPLANATION:

Recap Schodules: 6-30

Page 1 of 1

Type of Bata Shows:

Historical Test Year Ended 9/30/89

Projected Test Year Ended

Supporting Schodules:

Schedule 6-40 84 Jurisdictional Factors INTERIN LONG-TERR DEST BUTSTANDING ETPLESSTIBLE Provide the specified data on long-tero Type of Bata Shows: FLORIBA PROLIC SERVICE CONTISSION 9/38/89 Misteric Test Year Ended debt issues on a Poriod End basis for the test year. Projected Test Year Ended COMPOST: GULF POWER COMPAST Arrange by type of issue le.g., first mortgage bonds). Prior Year Ended BBEXET 80.:891345-ET (Thousands of Bollars) Bitores: R. J. McRellan A. E. Scarbrough Long-Toro Bobt for the Test Your Ended 9/30/89 (1) 133 (2) Unaportized Unaport, Issuing Discount Erprese & Loss on Call Provisions Principal Rescamired Bebt Bearristen. Special Principal (Preside) Restriction Butstanding Bithin Annac i aled Busec i atod Coupun Rate mith (F) (f) - (f) - (l) Sears of Life Roterity Bate (Spe 8-46) Gace Value! as of 9/30/09 mth (F) First Hartgage Gands -----3,890 5 I Series dee 1990 7-01-40 7-01-90 12,000 4 5/81 Series due 1994 1191 10-67-58 10-81-94 17,600 12,000 1291 15,817 & I Series due 1998 6-15-66 4-01-96 15,000 15,000 15,000 1111 10,992 7 3/42 Series dee 1999 3-01-49 3-01-99 15,000 12,101 8 7/8% Series due 2000 7-00-70 7-91-00 14,000 12,123 20,091 21,000 74 7 1/22 Spries due 2001 10-13-71 19-01-01 34 21,911 7 1/25 Series due 7802 3-14-72 3-01-07 22,600 77,000 7 1/21 Series due 2003 5-01-03 25,000 25,000 41 24,914 5-01-73 73 34,577 13,000 8 3/82 Series dec 2007 3-17-77 3-01-07 35,000 101 113 24,786 9 I Series due 2008 25,000 9-20-70 9-01-60 25,000 291 115 79,604 10 1/41 Series dur 2009 5-01-79 5-01-09 30,000 30,000 4,933 (4,933) 15 I Series due 2010 2-29-60 2-01-10 201 49,210 13 10 1/82 Series der 2016 2-19-86 2-01-16 59,000 50,000 32,485 32,283 4-01-10 35,000 9 1/52 Series der 1998 5-03-00 Poliution Control Rands 844,8 12-01-70 8,930 2,930 187 8 I Series due 2004 12-01-04 12,558 17,500 142 6 3/42 Serses due 2006 3-01-76 3-01-04 12,000 12,230 6 I Series due 2006 10-01-76 10-01-06 12,500 12,500 5.90 1 Note due 2003 0-01-00 11-01-03 8,475 8,075 8,014 20,494 11 1/23 Series due 2011 5-20-81 5-01-11 21,200 1,720 (1,720) 12 3/51 Series due 2012 8-01-82 9-01-12 37,000 19,496 21 10 1 Sories due 2013 0-24-63 9-01-13 20,000 20,000 274 10 1/23 Series due 2014 12-01-84 291 41,223 17-01-14 42,000 42,000 8 1/42 Series due 2017 32,000 31,003 6-91-87 6-01-17 32,000 1,890 2,495 9,310 443,498 545,995 456,003 

PERIOD END

Page 1 of 2

Recay Schedules: 6-38

EXIL	1: SULF PRIER COMPANY NO. 1071345-E1		debt issues outs Arrange by type	tending at the	, first mortgage	Type of Bata Shoun: Misteric Test Year Ended 9/30/09 Projected Test Year Ended Prior Year Ended Universit A. J. REWillon A. E. Scarbrough			
		(IC)	(L)	man (M)	(D)	(4)	(P)		unic resistanti di
Line Bo.	Coupen Rate Years of Life	of Discount!	Boart. of Loos o Buncaptived Bobt & Isoming Exp. on Principal Sutstanding	Total Annualized Assortization (E) + (L)	Annualized Interest Cost (8) x (F)	Total Interest Cost (0) + (0)	Effective Cost Note (8) / (2)		
	First Martgage Bands								
1	5 1 Series due 1999			•	193	195	5.01		
2	4 3/61 Series dec 1994	- 14	1 2	(2)	335	227	4.61		
1	6 1 Series du 1996	14		(2)	990	910	5.91		
	7 3/4% Series des 1999	ti ti			1,163	1,164	7.76		
	8 7/8E Series dec 2000			:	1,076	1,078	7.5		
	7 1/21 Series der 2001			*	1,650	1,657	7.3		
	7 1/22 Spries due 2002 7 1/22 Spries due 2003				1,873	1,001	7.33		
	8 3/70 Series due 2007	21	MISSELF TO A STATE OF THE PROPERTY OF THE PARTY OF THE PA	75	2,931	2,936	0.55		
10	9 I Series der 2000			ii	2,230	2,261	9.17		
11	10 1/42 Series dec 2009	14		29	3,075	3,095	10.43		
12	15 I Series due 2010		243	243		243	0.00		
13	10 1/8% Series der 2016	19		39	5,063	3,093	10.3		
14	9 1/51 Sories due 1998	•	23	23	2,909	3,012	9.3		
	Pollution Control Bonds								
15	8 1 Spries der 2004	1	11	10	714	732	0.4		
14	4 3/41 Series due 2004		•	15	864	879	1.0		
17	6 I Spries den 2005	10	AND ACCOUNT AND THE COURSE OF MAN	16	750	786	6.3		
10	5.90 1 liste due 2005			•	476	489	3.9		
14	ti 1/21 Series der 2011	11		23	2,439	2,461	11.0		
29	12 3/32 Series due 2012		CHOCKETON SERVICE CONTRACTOR	75		15	10.3		
21	10 I Spries due 2013	10	Company of the Compan	21 31	2,000	2,021	10.3		
23	10 1/2% Series des 2014 8 1/4% Series des 2017	11		77	4,410 2,640	2,673	8.6		
	0 1146 Series one 2017		7		*,***	2,073			
24	Total	120		609	39,509	40,170	7.0	The Control of the Co	

Supporting Schodules:

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FLOR	MIE 8-41 IDA PUBLIC SER MNY: GULF PONE ET NO.1 89134	VICE COMMIS	ictional Factors		EXPLANATION:	PREFERRED STOC Provide data a iod end basis (0000)	s specified or	n preferred		Type of Data SI Historic Test Yrojected Test Prior Year Endo Witness: R. J. A. E.	Year Ended Year Ended	Page 1 of 1
Lin		(3) Issue Bate	(4) Call Provision Callable At	(5) Principal Assunt Sold	(6) Principal Amount Outstanding	(7) Presius on Principal Assunt Sold	(8) Premium Associated With (6)	(9) Issuing Expense Associated With (5)	(10) Issuing Expense Associated with (6)	(11) Net Proceeds (6)-(10)+(8)	Boller Bovidend On Face Value (2) I (6)	(13) Effective Cost Rate (12)/(11)
1	4.641	11-15-50	105.00	5,103	5,103	23	23	106	106	5,020	237	4.72
. 5	5.168	7-07-60	103.47	5,000	5,000			30	30	4,976		5.18
3	5.441	6-15-66	104.42	5,000	5,000	15 20	15 20	14	14	5,001 5,003	272 376	5.44 7.52
•	7.52% 8.52%	3-06-69	105.38 100.43	5,000 5,060	5,000 5,060	7	7	35	32	5,035		8.56
3	7.881	5-16-72	107.59	5,000	5,000	16	16	16	16	5,000		7.88
,	10.401	12-04-75	110.40	15,000	7,500			234	167	7,333		10.64
	285.8	2-17-77	100.20	15,000	15,000		0	392	392	14,608	[20] [[] [] [] [] [] [] [] [] [] [] [] [] [	8.50
•	9.521	5-02-79	109.52	10,000	10,000		0	185	185	7,815		9.70
10		5-51-00	111.36	10,000	6,000	•	0	170	102	5,898		11.55
11	TOTAL			80,163	60,663	67	87	1,196	1,061	67,689	5,623	8.31

Supporting Schedules:

Supporting Schodules:

SCHEDULE C-42 Interim Customer Descrits Page 1 of 1 Type of data shown: Deplemention: Provide monthly belonces, interest rates, and interest PLONIDA PUBLIC SERVICE COMMISSION payments on customer deposits for the test year and, if the test year Mistorical Test Year Ended 9/30/89 \_Projected Test Year Ended \_/\_/\_ is projected, the prior year. Indicate the company policy on Company: GULF POMER COMPANY \_Prior Year Ended \_\_/\_/\_ collecting deposits, deposit size, payment of interest, and refunds. Witness: A. E. Scarbrough Bocket Mr. 891345-81 (1) (3) (3) (4) (5) (6) (7) Total Activo Innet Ive Actual Line Contempr Customer Descelts Interest Payments and Paymente Credite on Bille th and Year Deposits Descrits (3)+(4)+(5) (000) (000) (000) (000) (000) September 08 October 08 8 15,827,127 \$ 98,360 \$ 11,244 8 15,492,020 8335,107 15,540,683 99,930 17,500 207,333 15,341,250 Bevanber 80 15,219,593 207,223 15,426,816 96.571 20,755 15,315,690 107,322 19.234 15,100,647 207.223 22,975 204,939 15,342,411 107,643 15,135,472 SEA 88 15,450,694 94,347 23,418 15,243,913 206,781 February 89 15.557.700 103,424 25,822 March 69 15,363,137 194.572 29,022 194.572 15,576,150 95,037 15,361,507 April 89 15,448,479 34.459 98,435 15,426,655 21,824 May 09 15,616,703 89,584 976,893 15,595,459 21,124 June 89 10 11 20,623 15,544,717 105.384 3,729 July 89 15,523,694 12 6,907 PO SUNGER 15,692,981 20,573 15,713,554 94,512 September 89 15,727,509 90,985 10,540 7,223 15,720,366 13 Month Average \$142.409 6206,269,484 \$1.191.174 12 Booth Total Effective Interest Sate 12 Booth Internet empense divided by Column 5 .639490S

Rocap Schodulos:

84 Jurisdictional Factors

INTERIM RECONCILIATION OF JURISDICTIONAL RATE BASE AND CAPITAL STRUCTURE PERIOD END

Page 1 of 2

FLORIDA PUBLIC SERVICE CONSISSION

COMPANY: GILF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLIBITION: Reconcile the total capital structure (as shown on Schedule 6-30) with the jurisdictional Period End rate base for the corresponding time period (as shown on Schedule 6-2). Provide this schedule for the test year, and the prior year if the test year is projected. Type of Bata Shown: Historic Test Year Ended 9/30/89 Projected Test Year Ended Prior Year Ended Witness: R. J. Heffillan A. E. Scarbrough

		(8)	(8)	(C)	(D)	(E)	(F)	(6) Investment	(II) Investment	m ·
No	Description	Long Toro Book	Short Tore Bobt	Professed Stack	Common Equity	Costoner Beposits	Beforred Taxes	Credit Zoro Cost	Credit Brighted Cost	lotal
1	Total Coopery per Books	410,131		60,663	373,570	15,720	204,125	983	47,728	1,202,908
2	Loss Specific Adjustments									
3	Peabody Financing	32,283			23,771					55,05
•	Beniel Coal Deyout Financing	46,634								64,63
	Cosson Dividends Doclared				142					
	Leisure Lates				14,360					14,36
	Hon-Utility Adjustments Unit Power Sales Cap. Struct.	63,479		1,384	41,583		12,662		5,979	133,00
						•				
9	Total Company net of Specific Adj	347,735	•	59,279	293,714	15,728	191,463	963	43,749	952,43
10	Louis Pro-Rata Adjustments									
11	(Broubdown on 167) 0-43 Pg 2 OF 21	10,327	•	1,760	0,722	467	3,485	29	1,299	20,20
12	Total Coopeny Adjusted	337,460	•	57,319	284,992	15,261	105,770	934	42,450	920,36
13	Jorisdictional Factor	0.9598793	0.9998793	0.9398793	0.9598793	1.000000	0.9598793	0.9590793	0.9598793	
14	Jurisdictional Capital Structure	323,871	0	35,211	273,550	15,261	178,324	697	46,747	887,86

FLOR	IBA PUBLIC SERVICE CONNISSION	EIPLANATION: Reconcile the total capital structure (as	Type of Bata Shown:			
COMP	MIT: BULF POWER COMPANY	shown on Schedule 6-30) with the jurisdictional Period End rate base for the corresponding time period	Historic Test Year Ended 9/38/89 Projected Test Year Ended			
BOCK	ET 100.:1091345-E1	is shown on Schedule G-21. Provide this schedule for the test year, and the prior year if the test year is projected.	Prior Year Ended Mitness: A. J. McMillon A. E. Scarbrough			
Limp		Interio Feriod				
Ro	llen	\$/30/00				
14 17	Note Rose Adjustments per SFR 8-3 (Not of Non-Stillty Adj. Not Investment Daniel Con! Coru Accumulated Repreciation - Investigation					
LUMBER	Interest - Bearing CHIP Adjustments to Current Assets and Other Propertys					
20 21 22	Black Hoter Cooling Late & Funded Property Ins. Res. Temperary Eash Investment; Notes Receivable	3,326 19,327 26				
23 24	Loans to Employees Interest & Dividends Receivable					
25 26 27	Coal leventery Adjustment Adjustments to Deferred Ophits: Air Products Dill Credit	2,136 387				
28 29	Caryville Subsurface Study - Condensate Pump Plant Baniel Coal Bayout	0) 10,100				
21 20	Postody Propayant Feel & Concervation Under Recovery	\$1,765 1,675				
33	Corporate Investigation & Acid Rain Employee Laussit & Misc. Unaparitized Rate Case	106 20 310				
35	Schorer Tree-up Adjustments to Deferred Creditss					
39 31	Honosite Advance Peobody Prepayment Bassel True-Up & Scherer Cossess FAC	(2,729) (710) (49)				
	Total Rule Base Adjustments not of Hon-Utility	134,594				
41	Loss; Difference in 13mm. Average & Period End Probody Financings	3,617 54,054				

...............

44 Total Pro-Rata Adjustments

## INTERIN REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE ADJUSTMENT TO TEST YEAR UNBILLED REVENUE

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase.

Historic Test Year Ended 09 / 30 / 89

Witness: J. L. RASKINS

Type of Data Shown:

FOR EACH RATE SCHEDULE :

PROPOSED INCREASE AFTER ADJUSTMENTS / (1 + ( PRESENT UNBILLED REVENUE / PRESENT BASE REVENUE ))

		167	(3)		
RATE CLASS	PROPOSED INCREASE AFTER ADJUSTMENT	PRESENT UNBILLED REVENUE	PRESENT BASE REVENUE	ADJUSTED REVENUE TARGET INCREASE COL(1)/(1+COL(2)/COL(3)	INCREASE IN LHBILLED REVENUE COL(1) - COL(4)
RS	\$13,716,818	(\$1,062,771)	\$126,405,863	\$13,833,121	(\$116,303)
GS .	1,470,948	(67,671)	13,509,067	\$1,478,354	(7,406)
CSD	5,430,204	(549,083)	50,169,815	\$5,490,292	(60,088)
v	3,019,889	(353,960)	27,949,446	\$3,058,624	(38,735)
PXT	1,759,260	. 0	16,075,968	\$1,759,260	. 0
051 & 0511	371,803	(7,167)	3,404,673	\$372,587	(784)
0\$111	36,078	(1,545)	331,216	\$36,247	(169)
TOTAL :	\$25,805,000	(\$2,042,197)	\$237,846,048	\$26,028,485	(\$223,485)

Supporting Schedules:

G-47, G-48

# FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO .: 891345-E1

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification. Provide the calculation of the revenue from fuel, ECCR, oil backout, including the factors used for the test year. (\$000)

Type of Data Shown:

Historic Test Year Ended 09 / 30 / 89

Witness: J. L. NASKINS

# PRESENT RATES - TEST YEAR

												*******	***********	**********	
			REVENUES U	HOER PRES	ENT RATES	(8000)		REVENUES U	IDER PROP	OSED RATES	(\$000)	Bas		Tota	1
		(1)	(2)	(3)	(4) TOTAL	(5)	(6)	(7)	(8)	(9) TOTAL	(10)	(11)	(12)	(13)	(14)
	Rate SCHEDULE	TOTAL Base	TOTAL Fuet	TOTAL	BASE	TOTAL	TOTAL Base	TOTAL Fuel	TOTAL	UNBILLED BASE	TOTAL	(6) . (1)	m / m	(10) - (5)	(13) / (5)
	RS/RST	\$126,406	\$70,030	\$1,046	(\$1,063)	\$196,419	\$140,239	\$70,030	\$1,046	(\$1,179)	\$210,136	\$13,833	10.94%	\$13,717	6.98%
	GS/GST	13,509	4,145	62	(68)	17,648	14,987	4,145	62	(75)	19,119	1,478	10.94%	1,471	8.34%
	650/650	50,170	37,194	554	(549)	87,369	55,660	37,194	554	(609)	92,799	5,490	10.94%	5,430	6.22%
i	LP/LPT	27,949	28,537	435	(354)	56,567	31,008	28,537	435	(393)	59,587	3,059	10.94%	3,020	5.34%
	PX/PXT	16,076	20,870	321	0	37,267	17,835	20,870	321	0	39,026	1,759	10.94%	1,759	4.72%
	OS 1811	3,405	976	14	(7)	4,388	3,777	976	14	(8)	4,759	372	10.93%	371	8.45%
	OS 111	331	150	2	(2)	481	367	150	2	(2)	517	36	10.88%	36	7.48%
		\$237,846	\$161,902	\$2,434	(\$2,043)	\$400,139	\$263,873	\$161,902	\$2,434	(\$2,266)	8425,943	\$26,027	10.94%	\$25,804	6.45%

Supporting Schedules:

G-47, G-48

SCHEDULE G-46 Interim - Revenues From Service Charges (Account 451)

Page 1 of 3

FLORIDA PUBLIC SERVICE COMMISSION Explanation: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of data shown: \_ Historical Test Year Ended 9/30/89

Company: GULF POWER COMPANY

\_ Projected Test Year Ended 1990 Prior Year Ended 1989 Witness: A. E. Scarbrough

Docket No. 891345-EI

October 68 - September 89

type of torvice thorges	Busher of Present Transactions Charge		Proposed Charge	Revenues at Present Charges	Revenues at Proposed Charges	Increase Dollars Percent		
	6,579 66,251 10,193 10,074	016 10 10 10		\$ 105,264 1,380,016 163,000 60,444				
	808	30		24,240				
7 Totals	113,905			81,733,052				

#1-Initial Service; 2-Reconnecting a Subsequent Subscriber; 3-Reconnection of Existing Customer After Disconnection for Cause; 4-Field Credit Visit; 5-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules:

SCHEDULE G-46 Interim - Revenues From Service Charges (Account 451)

Page 2 of 3

PLORIDA PUBLIC SERVICE COMMISSION Explanation: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Company: GULF POMER COMPANY

Type of data shown: \_ Historical Test Year Ended 9/30/89 \_\_ Projected Test Year Ended 1990

Prior Year Ended 1989 Witness: A. E. Scerbrough

Docket No. 891345-E1

October 88 - September 89

stayee	Bumbor of Present		Proposed	Revenues at	Rovenues at	Incresse		
herge*	Transactions	Charge	Charge	Present Cherges	Proposed Charges	Dollars	Percent	
	1,210	\$16		\$ 19,489				
	2,444	16		39,104				
Manus Miss	1,223	26		19,568				
	1,200	6		7,254				
	3,444	40		165,312				
	11	30		330				
	· · · · ·							
Totals	9,549			\$251,056				

\*1=Initial Service; 2=Seconnecting a Subsequent Subscriber; 3-Seconnection of Existing Customer After Disconnection for Cause; 4-Field Credit Visit; S-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules:

	DO HOUSE SEEDINGS			GSD	
ICHEOULE G-46		Interim - Revenues	From Service	Charges	(Account 451)

Page 3 of 3

FLORIDA PUBLIC SERVICE COMMISSION Explanation: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

\_ Historical Test Year Ended 9/30/89

Company: CULF POMER COMPANY

Projected Test Year Ended 1990

Prior Year Ended 1989 Witness: A. E. Scarbrough

Type of data shown:

Docket Es. 891345-EI

October 88 - Sentember 89

	Present	Proposed	Revenues et	Devenues et	Inc	rease	
	Charge	Prosent Charges	Proposed Charges	Bollers	Percent		
	325	\$16		8 5,200			1 1 to 1
	1,150	16		18,400			
	569	•		3,414			Kiliki III
		30		150			
Totals	2,625			836,380			

\*1-Initial Service; 2-Reconnecting a Subsequent Subscriber; 3-Reconnection of Existing Customer After Disconnection for Cause; 4-Field Cradit Visit; 5-Installing and Removing Temporary Service; 6-Minimum Investigation Fee

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO .: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to emother, show revenues separately for the transfer group. Correction factors Historic Year Ended 09, are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, MAN'S, AND BILLING KNN FOR Witness: J. L. MASKINS EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Nistoric Year Ended 09/30/89

#### REVENUE CALCULATION FOR RATE SCHEDULE RS AND RST \_\_\_\_\_\_\_

#### PRESENT REVENUE CALCULATION

CUSTOMER CHARGE MUMBER OF BILLS REVENUES STANDARD : 2,828,382 BILLS 8 \$6.25 /BILL 199 BILLS 8 \$9.25 /BILL TOU : 12 BILLS @ \$6.25 /BILL ENERGY & DEMAND CHARGE KAM IN BLOCK STANDARD 1,346,717,648 KM 8 \$ 0.03716 /KMH 1,702,350,900 KMH 8 \$ 0.03148 /KMH JUNE - SEPT. : \$50,044,028 \$53,590,006 OCT. -NAY : TOU : ON-PEAK 73,625 KM 0 \$ 0.07797 /KMH \$5,741 223, 390 KWN @ \$ 0.01378 /KWN \$3,078 TOU : OFF-PEAK BASE REVENUE \$121,322,157 ----1.04190254 CORRECTION FACTOR HISTORIC YEAR ENDED 09/30/89 BASE REVENUE \$126,405,864 \*\*\*\*\*\*\*\*\*\*\* INTERIM & 10.9434% \$13,833,099 TOTAL PROPOSED REVENUE \$140,238,963

TRANSFERS FROM RATE SCHEDULE	TRANSFERS TO RATE SCHEDULE
HONE	WOIE

Supporting Schedules:

G-45

Recap Schedules:

\*\*\*\*\*\*\*\*\*\*\*\*

### INTERIM BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Page 2 of 6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO .: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed

Type of Data Shown:

rates for the test year. If any customers are to be transferred from one schedule
to another, show revenues separately for the transfer group. Correction factors
are used for historic test years only. The total base revenue by class must equal
that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, HAM'S, AND BILLING KUM FOR
Historic Year Ended 09/
and the shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, HAM'S, AND BILLING KUM FOR
EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Historic Year Ended 09/30/89

# REVENUE CALCULATION FOR RATE SCHEDULE GS AND GST

# PRESENT REVENUE CALCULATION

***************************************		************
CUSTONER CHARGE	, MUMBER OF BILLS	CALCULATED REVENUES
STANDARD : TOU :	243,316 BILLS # \$7.00 /BILL 82 BILLS # \$10.00 /BILL	\$1,703,212 \$820
ENERGY & DEMAND CHARGE STANDARD	KWI IN BLOCK	
JAME-SEPT.: OCTMAY: TOU: ON-PEAK TOU: OFF-PEAK	74,736,816 KMH 8 \$ 0.06348 /KMH 102,729,227 KMH 8 \$ 0.06174 /KMH 22,773 KMH 8 \$ 0.14727 /KMH 86,122 KMH 8 \$ 0.02296 /KMH	\$4,744,293 \$6,342,502 \$3,354 \$1,977
BASE REV	VENUE	\$12,796,158 1.05571274
HISTORIC	C YEAR ENDED 09/30/89 BASE REVENUE	\$13,509,067
INTERIM	a 10.9434X	21,478,351
TOTAL PI	ROPOSED REVENUE	\$14,987,418

TRANSFERS FROM RATE SCHEDULE	TRANSFERS TO RATE SCHEDULE
NOME AND ADDRESS OF THE PARTY O	NONE
Supporting Schedules: 6:45	Becan School es:

COMPANY: GULF POWER COMPANY DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL MUMBER OF BILLS, MANY'S, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. NASKINS

## REVENUE CALCULATION FOR RATE SCHEDULE GSD AND GSDY

#### PRESENT REVENUE CALCULATION CUSTOMER CHARGE NUMBER OF BILLS \*\*\*\*\*\*\* 116,045 BILLS B \$3,133,215 \$27.00 /BILL STANDARD : 1,792 BILLS 8 TOU : \$32.40 /BILL 958,061 119 BILLS B \$27.00 /BILL \$3,213 DEMAND CHARGE BILLING KW IN BLOCK \*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\* 5,492,160 KW 8 8 6.25 /KW 834,326,000 127,242 KW 8 \$ TOU : MAX DEMAND 2.96 /KW \$376,636 3.42 /KW TOU : ON-PEAK 101,046 KW @ S \$345,577 ENERGY CHARGE KWH IN BLOCK ....... \* STANDARD 1,620,692,287 KM 8 \$ 0.00641 /1081 \$10,388,638 TOU : ON-PEAK 5,790,643 KMM 8 \$ 0.01385 /KWH \$80,200 TOU : OFF-PEAK 16,739,831 KWH @ \$ 0.00302 /KWH \$50,554 STANDARD 15,360 MINIMUM BILL KWM REACTIVE CHARGE ........ STANDARD 5,666 KVARS 0 \$1.00 /KVAR TOU O KVARS & \$1.00 /KVAR **VOLTAGE DISCOUNTS** STANDARD : PRIMARY 60,554 (15, 139)\$0.25 /KW KW \$6.25 /KW )\*1% (3,785)( 20,728,434 KWH @ \$0.00641 /KWH )\*1% (1,329) 15,360 MIHIMM BILL KUM BASE REVENUE \$48,747,507 \*\*\*\*\*\*\*\*\*\*\*\* 1.02917704 CORRECTION FACTOR HISTORIC YEAR ENDED 09/30/89 BASE REVENUE \$50,169,815 \*\*\*\*\*\*\*\*\*\*\* INTERIN A 10.9434% \$5,490,284

TRANSFERS FROM RATE SCHEDULE	TRANSFERS TO RATE SCHEDULE
NOME	NONE

TOTAL PROPOSED REVENUE

Supporting Schedules:

G-45

Recap Schedules:

\$55,660,099 \*\*\*\*\*\*\*\*\*\*

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GLR.F POMER COMPANY DOCKET NO .: 891345-E1

EXPLAMATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to mother, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL NUMBER OF BILLS, MANYS, AND BILLING KUM FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Historic Year Ended 09/30/89

Witness: J. L. HASKINS

#### REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

#### PRESENT REVERUE CALCULATION IRMBER OF BILLS 1,231 BILLS 8 851.00 /BILL 962,781 STANDARD : TOU: 384 BILLS & 851. 384 BILLS & \$51.00 /BILL \$19,584 DEMAND CHARGE \*\*\*\*\*\*\*\* STANDARD 904,070 KM 8 \$ 6.25 /KM TOU : MAX DEMAND 1,930,874 KM 8 \$ 2.97 /KM \$5,650,438 \$5,734,696 1,871,647 KW 8 \$ 3.35 /KW TOU : ON-PEAK \$6,270,017 ENERGY CHARGE KWH IN BLOCK ....... \$2,993,624 STANDARD 347,691,565 KMM @ \$ 0.00861 /KMM 273,522,876 tom a \$ 0.01928 /tom TOU : ON-PEAK \$5,273,521 694,417,654 KM 8 8 0.00390 /KM TOU : OFF-PEAK \$2,708,229 STANDARD MINIMUM BILL KAM MINIPARA BILL KWK TOU REACTIVE CHARGE STANDARD 46,100 KVARS 8 \$1.00 /KWAR 246,100 67,158 KVARS 8 867, 158 TON \$1.00 /KVAR VOLTAGE DISCOUNTS STANDARD : PRIMARY 260,034 MAN KW B \$0.25 /KW (65,009) 260,034 MAX KW 8 96.25 /KW )\*1% (16,252) 95,133,600 **ECPLIS** 90.00861 /KWH )\*1% (8, 191) MINIMUM BILL KWN STANDARD TOU : PRIMARY (304,759) 1,219,034 MAX KW 9 90.25 /KW 1,219,034 MAX KW 8 \$2.97 /KW )\*1% (36,205) 1,168,823 ON-PEAK KW 8 \$3.35 /KW )\*1% (39, 156) ON-PEAK KIM 8 90.01928 /KIM )\*1% (33,423)173,353,880 OFF-PEAK KWN 880.00390 /KWN )\*1% (17,486) ( 448,370,650 36.800 MINIMUM BILL KWN TOU

SUUTOTAL BASE REVERUE

28,305,667 -----

TRANSFERS FI.OM RATE SCHEDULE

TRANSFERS TO RATE SCHEDULE

NONE

MONE

Supporting Schedules:

6-45

DOCKET NO .: 891345-ET

#### INTERIM BASE REVENUE BY RATE SCHEDULE - CALCULATIONS

Page 5 of 6

FLORIDA PUBLIC SERVICE CONVISSION COMPANY: GULF POWER COMPANY EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL MUMBER OF BILLS, MAMP'S, AND BILLING KUM FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Witness: J. L. HASKINS

Historic Year Ended 09/30/89

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

PRESENT REVENUE CALCULATION

VOLTAGE DISCOUNTS

TOU: TRANSMISSION
604,100 MAX KM 8 \$0.70 /KM (422,870)
( 604,100 MAX KM 8 \$2.97 /KM )\*2% (35,884)
( 598,800 ON-PEAK KM 8 \$3.35 /KM )\*2% (40,120)
( 85,553,030 ON-PEAK KM 8 \$0.01928 /KMM )\*2% (32,989)
( 207,287,970 OFF-PEAK KMH 800.00390 /KMM )\*2% (16,168)

BASE REVENUE \$27,757,636
CORRECTION FACTOR 1.00691017

HISTORIC YEAR ENDED 09/30/89 BASE REVENUE \$27,949,446

INTERIM 8 10.9434X \$3.058,620

TOTAL PROPOSED REVENUE \$31,008,066

TRANSFERS FROM RATE SCHEDULE	TRANSFERS TO RATE SCHEDULE	
NONE	NOME	
Supporting Schooling: 6.45	Basan Schadulas	

179

FLORIDA PUBLIC SERVICE COMMISSION

TRANSFERS FROM RATE SCHEDULE

6-45

Supporting Schedules:

COMPANY: GULF POWER COMPANY BOCKET NO.: 891345-EI EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule G-45. PROVIDE TOTAL MUMBER OF BILLS, MMH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown: Historic Year Ended 09/30/89 Witness: J. L. HASKINS

STANDARD: 72 BILLS 0 /BILL 80 TOU: 72 BILLS 0 \$146.00 /BILL \$10,512  MEMARD CHARGE BILLING KW IN BLOCK  STANDARD KW 0 \$ /KW \$0 TOU: MAX DEMAND 1,475,758 KW 0 \$ 3.560 /KW \$5,253,698 TOU: ON-PEAK 1,453,565 KW 0 \$ 3.990 /KW \$5,799,724 22,527 KW 0 \$ 8.883 /KW \$200,107  ENERGY CHARGE KWN IN BLOCK  STANDARD KWN 1 BLOCK  STANDARD KWN 0 \$ 0 /KWN \$3,712,370 TOU: OFF-PEAK 239,597,378 KWN 0 \$ 0.00242 /KWN \$3,112,370 TOU: OFF-PEAK 729,342,465 KWN 0 \$ 0.00242 /KWN \$1,765,009 9,626,600 MINIMUM BILL KWN		ULATION FOR RATE S ESENT REVENUE CALC		X AND PAT	
STANDARD : 72 BILLS @ 5146.00 /BILL \$10,512	CUSTORER CHARGE		NUMBER OF	BILLS	REVENUES
### BILLING KM IN BLOCK    STANDARD	STANDARD : TOU :	72	BILLS 8	\$146.00 /BILL	\$0 \$10,512
STANDARD TOU: MAX DEMAND TOU: MAX DEMAND TOU: ON-PEAK TOU	DENAND CHARGE		IG KW 1N 8	LOCK	
STANDARD TOU: ON-PEAK TOU: OFF-PEAK TOU: OFF	STANDARD		KW 8 S KW 8 S KW 8 S KW 8 S	3.560 /KW 3.990 /KW 8.883 /KW	\$5,253,698 \$5,799,724 \$200,107
STANDARD TOU: ON-PEAK TOU: OFF-PEAK TOU: OFF	ENERGY CHARGE				
STANDARD TOU 71,525 KVARS @ \$1.00 /KVAR 80 871,525  BASE REVENUE \$16,212,945  CORRECTION FACTOR 0.99155138  HISTORIC YEAR ENDED 09/30/89 BASE REVENUE \$16,075,968	STANDARD TOU : ON-PEAK	239,597,378 729,342,465	KWH 8 S	0.01299 /KWH 0.00242 /KWH	\$3,112,370
STANDARD KVARS 9 \$1.00 /KVAR 80 TOU 71,525 KVARS 9 \$1.00 /KVAR \$71,525  BASE REVENUE \$16,212,945  CORRECTION FACTOR 0.99155138  HISTORIC YEAR ENDED 09/30/89 BASE REVENUE \$16,075,968	REACTIVE CHARGE				
CORRECTION FACTOR 0.99155138  NISTORIC YEAR ENDED 09/30/89 BASE REVENUE \$16,075,968	STANDARD	71,525	KVARS 8	\$1.00 /KVAR \$1.00 /KVAR	\$0 \$71,525
CORRECTION FACTOR 0.99155138 HISTORIC YEAR ENDED 09/30/89 BASE REVENUE \$16,075,968	BASE	REVENUE			
	CORRE	CTION FACTOR			
	MISTO	RIC YEAR ENDED 09	/30/89 BAS	SE REVENUE	
그리스(1991) 그리고 그리고 그리고 그리고 그리고 아버릇을 가지면 그리고 되었다. 그리고 아버릇이 되었다는 그리고 하는데 그리고	INTER	IN 9 10.9434	•		\$1,759,257
TOTAL PROPOSED REVENUE \$17,835,225	TOTAL	PROPOSED REVENUE			\$17,835,225

Recap Schedules:

080

Schedule 6-4

INTERIM - REVENUE BY LIGHTING SCHEDULE CALCULATION

Page 1 of 2

FLORIDA PUBLIC SERVICE COMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLAMATION: Calculate revenue under present rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not.

Type of Date Shown:

Historical Test Year Ended 09 / 30 / 89

Witness: J.L. MASKINS

						resent I	ates	A POST DE	Interim Rates
Type of Facility	Annual Sitting Items	Est. Monthly KWH	Armuel	Fixture Charge	Energy Charge	Maint. Charge	Total Nonthly Charge	S Total Revenue	
NIGH PRESSURE SON 5400 LUMEN 8800 LUMEN 20000 LUMEN 25000 LUMEN 46000 LUMEN 46000 LUMEN 8800 LUMEN *	91UN VAPOR 25, 192 107, 779 14, 957 3, 064 7, 956 0	28 40 81 102 161 6	705,376 4,311,160 1,211,517 312,528 1,280,916 0	\$1.76 1.77 2.06 1.97 2.93 0.00 0.00 0.00	\$0.51 0.73 1.47 1.86 2.93 0.00 0.00	\$1.65 1.67 1.77 1.93 1.99 0.00 0.00 0.00	\$3.92 4.17 5.30 5.76 7.65 0.00 0.00	\$98,753 449,438 79,272 17,649 62,455 0	
HERCURY VAPOR (OS	3-1)								(SEE PAGE 2 OF 2)
3200 LUMEN 7000 LUMEN 9400 LUMEN 17000 LUMEN 48000 LUMEN	88,190 24,466 2,626 7,103 1,205	67 95	3,439,410 1,639,222 249,470 1,079,656 448,260	1.28 1.27 1.37 1.80 2.73	0.71 1.22 1.73 2.77 6.77	1.26 1.22 1.38 1.39 1.83	3.25 3.71 4.48 5.96 11.33	286,618 90,769 11,764 42,334 13,653	
CUSTOMER OWNED ST	TREET LIGHT	ING (05-1							
TOTAL (05-1)			829,248 15,506,763		\$0.01821			15,101 \$1,167,806	

Supporting Schedules:

<sup>\*</sup> NEW OFFERING, DIRECTIONAL \*\* NEW OFFERING, DECORATIVE

Schedule

INTERIM - REVENUE BY LIGHTING SCHEDULE CALCULATION

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO.: 891345-E1

COMPANY: GULF POWER COMPANY

EXPLANATION: Calculate revenue under present rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not.

Type of Data Shown:

Historical Test Year Ended 09 / 30 / 89

Witness: J.L. HASKINS

			Present Rates						Interim Rates			
Type of Facility	Armuni Billing Items	Est. Monthly KMM	Armuel KMR	Fixture Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue	Historic Year Ended 9-30-89 Base Revenue	Interim 8 10.9434% for OSI,11 10.9436% for OSI11	Total Proposed Base Revenue	
HIGH PRESSURE SO \$400 LUMEN \$8000 LUMEN \$20000 LUMEN \$20000 LUMEN \$20000 LUMEN \$46000 LUMEN \$6000 LUMEN	5 073 219, 104 6,748 819 4,939 6,239 44,368	40 81 102	422,044 8,764,160 546,588 83,538 795,179 524,076 7,409,456	1.48 1.67 2.06 1.97 2.93 3.26 3.39 0.00	0.51 0.73 1.47 1.86 2.93 1.53 3.04 0.00	1.60 1.66 1.77 1.91 1.99 2.05 2.09 0.00	3.59 4.06 5.30 5.74 7.85 6.84 8.52 0.00	54,112 889,562 35,764 4,701 38,771 42,675 378,015				
MERCURY VAPOR (O 7000 LUMEN 17000 LUMEN * 17000 LUMEN *	126,013 8,646 1,304	152		0.82 1.80 2.56	1.22 2.77 2.97	1.24 1.50 1.70	NUMBER OF STREET	413,323 52,481 9,428 81,918,832				
ADDITIONAL FACIL POLES OTHER FIXT TOTAL OS-1 (PG 1	URES OF 2)		15,506,763					\$128,808 \$258,937 \$1,167,806				
REVENUE CORRECTOTAL REVENUE	TION FACTOR		44,021,419		1. W			83,474,383 0.97993601	\$3,404,673	\$372,587	83,777,260	
TOTAL OS-III REVERUE CORRECTOTAL REVERUE		l .	6,725,684		0.04581			\$308,104 1.07501363	\$331,216	\$36,247	\$367,463	

<sup>.</sup> DIRECTIONAL

Supporting Schedules:

G-45

<sup>\*\*</sup> NEW OFFERING, DECORATIVE