

BEFORE THE
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) | Docket No. 891345-EI |
| | for an increase in its rates) | Submitted for filing |
| | and charges.) | December 15, 1989 |
| <hr/> | | |

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.

DOCUMENT NUMBER-DATE

12015 DEC 15 1989

FPSC-RECORDS/REPORTING

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, 1989. 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 §366.071.¹ 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

¹ 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

² Section 366.071(1) Fla. Stat. (1989).

³ See Citizens of Florida v. Public Service Commission 435 So.2d 784,786 (Fla. 1983) wherein the Supreme Court stated:

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.

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

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

⁴ 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 means⁵ have been provided for the Commission to preserve and protect a utility's financial integrity during the time necessary

⁵ 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 O & 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."

11. The Company reasserts its need for immediate rate 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 this⁶

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-11) filed in connection with this petition (Section III d).

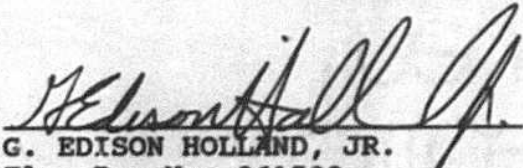
There are two sets of interim rate schedules attached to this petition. The first set reflects the Company's proposed method for implementing the interim relief requested (Section II a). The second set of rate schedules attached are based on a strict reading of the statute and reflect a spread of the 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.
Fla. Bar No. 261599
JEFFREY A. STONE
Fla. Bar No. 325953
Beggs & Lane
P.O. Box 12950
(700 Blount Building)
Pensacola, FL 32576-2950
(904) 432-2451
Attorneys for Gulf Power Company

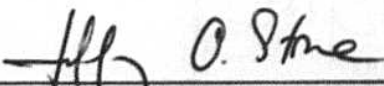
By: 
D. L. McCrary, President

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

GULF POWER COMPANY

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.

DEPOSIT - 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.

GULF POWER COMPANY

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. 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.

GULF POWER COMPANY

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:

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).

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.

ISSUED BY:

EFFECTIVE:

GULF POWER COMPANY

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.

ISSUED BY:

EFFECTIVE:

GULF POWER COMPANY

Section No. VI
Third Revised Sheet No. 6.12.2
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 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-EI 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.

GULF POWER COMPANY

Section No. VI
Fifteenth Revised Sheet No. 6.17
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:

\$9.25

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).

Energy - Demand Charge:

On-Peak Period
7.797 ¢ per KWH

Off-Peak Period
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.

ISSUED BY:

EFFECTIVE:

GULF POWER COMPANY

Section No. VI
Twelfth Revised Sheet No. 6.21
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:

| <u>On-Peak Period</u> | <u>Off-Peak Period</u> |
|-----------------------|------------------------|
| 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).

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.

ISSUED BY:

EFFECTIVE:

GULF POWER COMPANY

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:

| <u>On-Peak Period</u> | <u>Off-Peak Period</u> |
|-----------------------|------------------------|
| 1.928¢ per KWH | 0.390¢ 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).

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.

ISSUED BY:

EFFECTIVE:

GULF POWER COMPANY

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

URSC: GSLOT1

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:

| <u>On-Peak Period</u> | <u>Off-Peak Period</u> |
|-----------------------|------------------------|
| 1.299¢ per KWH | 0.242¢ 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).

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.

GULF POWER COMPANY

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 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.

DEPOSIT - 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.

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.

APPLICABILITY - 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.

DEPOSIT - 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. 6.16

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.

GULF POWER COMPANY

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. 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 the Customer Charge plus the Demand Charge.

GULF POWER COMPANY

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: | Rate Adjustment: |
|---------------------------------|--|
| \$51.00 | 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). |
| Demand Charge: | |
| \$6.25 per kw of billing demand | |
| Energy Charge: | |
| 0.861¢ per KWH | |

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.

GULF POWER COMPANY

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.

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.

GULF POWER COMPANY

Section No. VI
Third Revised Sheet No. 6.12.2
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 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-EI 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, 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.

**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:**

\$9.25

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).

Energy - Demand Charge:On-Peak Period

7.797 ¢ per KWH

Off-Peak Period

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.

GULF POWER COMPANY

Section No. VI
Thirteenth Revised Sheet No. 6.19
Canceling Twelfth Revised Sheet No. 6.19

RATE SCHEDULE GST 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:

Pursuant to Order No. _____ of the Florida Public Service Commission in Docket No. 891345-E1 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.

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 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.

GULF POWER COMPANY

Section No. VI
Twelfth Revised Sheet No. 6.21
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:

| <u>On-Peak Period</u> | <u>Off-Peak Period</u> |
|-----------------------|------------------------|
| 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 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.

GULF POWER COMPANY

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:

| <u>On-Peak Period</u> | <u>Off-Peak Period</u> |
|-----------------------|------------------------|
| 1.928¢ per KWH | 0.390¢ 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).

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.

ISSUED BY:

EFFECTIVE:

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:

| | |
|-----------------------|------------------------|
| <u>On-Peak Period</u> | <u>Off-Peak Period</u> |
| 1.299¢ per KWH | 0.242¢ 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).

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.

GULF POWER COMPANY

Before the Florida Public Service Commission
Supplemental Direct Testimony of
Arlan E. Scarbrough
In Support of Interim Rate Relief
Docket No. 891345-EI
Date of Filing December 15, 1989

Q. Please state your name, business address, and occupation.

A. My name is Arlan E. Scarbrough. My business address is 500 Bayfront Parkway, Pensacola, Florida 32501. I am Vice President - Finance of Gulf Power Company.

Q. Are you the same Arlan Scarbrough that has prefiled direct testimony in this docket in connection with Gulf Power Company's request for permanent rate relief?

A. Yes.

Q. What is the purpose of this supplemental direct testimony?

A. The purpose of this supplemental direct testimony is to address the Company's need for immediate interim rate relief. This testimony is in addition to my other set of direct testimony 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 Q. 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 A. 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 Q. On what period is the Company basing its request
21 for interim relief?

22 A. 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
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

which the available data is complete enough for us to prepare the Minimum Filing Requirements (MFRs) associated with this interim filing.

Q. What is the amount of interim relief the Company is seeking in this filing?

A. The amount is \$22,847,000, as set forth in the interim petition and the MFRs in Section IVa of the interim package. With two exceptions, this is the amount determined in accordance with Section 366.071. First, we have used the 13.00 percent return on equity we are requesting in our permanent filing rather than the 14.60 percent which is specified by Florida Statute Section 366.071(5)(b)3. The 14.60 percent is the minimum of the range of the last authorized rate of return on equity established in Gulf's most recent completed rate case, Docket No. 840086-EI. Second, we have taken note of the Company's loss of the major portion of its territorial wholesale load, and have utilized the Company's 1989 jurisdictional separation factors. Gulf's loss of territorial wholesale load is directly associated with the decisions of the

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 A. 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

1 rates will be in effect. The Company's increased
2 investment in generating capacity committed to
3 serve territorial customers, brought about by the
4 scheduled end of the Plant Daniel unit power
5 sales, is not fully reflected in the 13-month
6 average investment rate base until February 1990.

7 Section 366.071 clearly allows the use of
8 end-of-period investment rate base. The Supreme
9 Court, in a 1983 opinion, also made it clear that
10 the use of end-of-period investment rate base for
11 interim rates need not be justified by
12 extraordinary growth. In any event, the
13 Company's commitment of 362 megawatts of
14 additional Plant Daniel generating capacity to
15 territorial service on February 1, 1989
16 constitutes extraordinary growth. The use of
17 end-of-period investment rate base for
18 determining the level of interim rate relief is
19 clearly warranted in this case.

20
21 Q. Mr. McMillan's supplemental direct testimony
22 details several adjustments made in the interim
23 filing before the revenue deficiency for the
24 interim test period was calculated. Why have
25 these adjustments been made?

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

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

21
22 Q. Would other adjustments to the interim filing be
23 appropriate in determining the revenue deficiency
24 to be addressed through increased interim rates?

25 A. No. Adjustments to rate base, other than those

1 just discussed and those made in our last
2 completed rate case, should not be made for
3 purposes of setting interim rates. The Company
4 should and will be afforded the opportunity to
5 satisfy the Commission as to the reasonableness
6 of rate base expenditures and the appropriateness
7 of their recovery. This opportunity to be heard
8 takes place at the hearings on the permanent
9 request for rate relief. Until such time as the
10 Company is allowed to be heard at those hearings,
11 fairness dictates that the Company be allowed to
12 recover a return on rate base expenditures
13 through interim rates, subject of course to the
14 appropriate refund with interest if the
15 Commission later determines that adjustments
16 should be made prior to setting "permanent"
17 rates. The mechanism of interim rates allows the
18 Commission to protect the best interests of both
19 the Company as well as its customers, but only if
20 increased interim rates are approved.

21 Adjustments to expenses such, as through an
22 Operation and Maintenance (O & M) Benchmark
23 adjustment, should likewise not be made in
24 connection with this request for interim relief
25 because the Company will not have the opportunity

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

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

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

16
17 Q. Does this conclude your supplemental direct
18 testimony?

19 A. Yes, it does.
20
21
22
23
24
25

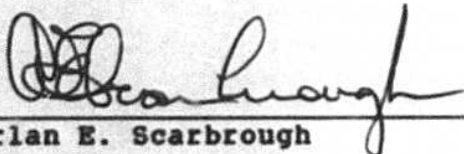
AFFIDAVIT

STATE OF FLORIDA)

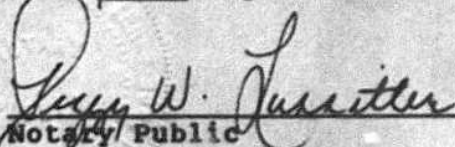
COUNTY OF ESCAMBIA)

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 7th day of December, 1989.


Notary Public

Notary Public, State of Florida
My Commission Expires March 23, 1991
Bonded thru Tary Fain - Insurance Inc.

GULF POWER COMPANY

Before The Florida Public Service Commission
Supplemental Direct Testimony of
Richard J. McMillan
In Support of Interim Rate Relief
Docket No. 891345-EI
Date of Filing December 15, 1989

Q. Please state your name, business address and
occupation.

A. My name is Richard J. McMillan and my occupation is
Supervisor of Financial Planning at Gulf Power
Company. My business address is 500 Bayfront
Parkway, Pensacola, Florida, 32501.

Q. Are you the same Richard J. McMillan that has
prefiled direct testimony in connection with
Gulf Power Company's request in this docket for
permanent rate relief?

A. Yes.

Q. What is the purpose of this supplemental direct
testimony?

A. The purpose of this supplemental direct testimony is
to support the Company's need for immediate interim
rate relief. This testimony is in addition to my
other set of prefiled direct testimony in this
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 A. Yes.

7 Counsel: We ask that Mr. McMillan's Exhibit,
8 comprised of 8 Schedules, be marked for
9 identification as Exhibit___ (RJM-11)

10

11 Q. What information have you prepared in support of the
12 Company's request for interim rate relief?

13 A. 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
17 income (NOI), cost of capital, and resulting revenue
18 requirements. This information was prepared using
19 the same methodology and adjustments made in the
20 rate order from our 1984 rate case, excluding the
21 adjustments made to our forecast and the benchmark
22 adjustments. The forecast adjustments are
23 inappropriate since the interim test period is based
24 on actual data, and as discussed by Mr. Scarbrough,

25

1 a benchmark adjustment is not appropriate when
2 determining the need for interim rate relief.

3 As directed by Mr. Scarbrough, I have also made
4 adjustments to NOI and rate base to remove the
5 amounts included in the historic test period related
6 to the corporate investigations and the 1988 rate
7 case.

8
9 Q. Have you computed the interim revenue requirements
10 in accordance with Section 366.071 of the Florida
11 Statutes?

12 A. Yes, I have. My Schedules 5 through 8 include the
13 calculation using the 1984 jurisdictional factors
14 and 14.60 percent floor of our authorized return on
15 equity in our last completed case as specified by
16 Section 366.071(5)(b)3 of the Florida Statutes.
17 These schedules correspond to the MFRs in Section
18 IVb of the Company's interim filing.

19 As discussed in Mr. Scarbrough's supplemental
20 direct testimony, I have also computed the interim
21 revenue requirements on my Schedules 1 through 4
22 utilizing more accurate 1989 jurisdictional factors
23 and the 13 percent return on equity we are
24 requesting in our permanent filing. These schedules

25

1 correspond to the MFRs in Section IVa of the
2 Company's interim filing.
3

4 Q. Please discuss the adjustments you have made in
5 developing the end-of-period investment rate base on
6 page 2 of 2 on both Schedules 1 and 5.

7 A. Adjustments 1 and 3 are to remove the plant
8 investment allocated to our Appliance Sales and
9 Service operations. Adjustments 2 and 5 are to
10 exclude the remaining Leisure Lakes investment in
11 accordance with the 1984 rate case. Adjustment 4 is
12 to remove the investment related to the Daniel Coal
13 Cars which are recovered through the fuel docket.
14 Adjustment 7 is related to interest bearing
15 construction work in progress on which Allowance for
16 Funds Used During Construction (AFUDC) has been
17 calculated. Adjustment 8 includes numerous working
18 capital adjustments to exclude amounts related to
19 non utility operations, fuel and conservation
20 recovery items, and items which earn or incur
21 interest charges. It should also be noted that I
22 have reduced working capital for the over-recoveries
23 related to fuel and conservation and also reduced
24 the coal inventory to the 107.5 days burn level as
25

1 approved in our 1984 rate order.

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

8

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

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

25

1 1984 rate order and 1990 test period, and are
2 discussed in more detail in my direct prefiled
3 testimony.

4 In addition to the adjustments included above, I
5 have made the following adjustments to either
6 conform with our 1984 rate order, adjust for out of
7 period expenses, or to exclude other expenses which
8 the Company feels are not appropriate for
9 determining future rates in an interim rate request
10 as discussed below. Adjustment 3 is required to
11 remove the impact of the retail base rate revenue
12 refund related to our 1987 Tax Rule made during the
13 twelve month period ending September 1989.
14 Adjustments 12 and 14 for Area and Economic
15 Development and Depreciation Expense - Leisure
16 Lakes were made in accordance with the decision in
17 our 1984 rate case. Adjustment 18 titled Accounting
18 Change-Uncollectible Expense is necessary to remove
19 the prior year amounts related to the adjustment
20 made in September 1989 to restate the balance in the
21 uncollectible reserve based on an aging of accounts
22 receivable methodology (additional explanation for
23 this account change is on B-26). Adjustments 22 and
24 24 titled Employee Lawsuit and SCS Building
25

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
4 audit exceptions.

5 Finally, and again at the direction of
6 Mr. Scarbrough, I made two adjustments which
7 related to the corporate investigations and the
8 1988 rate case. Adjustment 21 is to remove the
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
16 Q. How did you calculate the cost of capital shown on
17 Schedules 3 and 7?

18 A. The cost of capital was calculated in strict
19 accordance with the Commission decisions in our 1984
20 rate case. As shown on page 2 of these schedules, I
21 have removed the non utility amounts and Leisure
22 Lakes investment from equity consistent with the
23 1984 decision. The columns titled Daniel Coal
24 Buyout and Peabody Financings have been removed from
25

1 the specific debt and equity used in these coal
2 renegotiations, and approved by the Commission for
3 recovery in the Fuel Cost Recovery Clause.
4

5 Q. What are the resulting interim revenue deficiencies?

6 A. Shown on my Schedule 8 is the interim revenue
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
15 equity supported by Dr. Morin in his prefiled direct
16 testimony submitted in conjunction with our request
17 for permanent rate relief. As shown on my
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

22 Q. Does this conclude your supplemental direct
23 testimony?

24 A. Yes.
25

AFFIDAVIT

STATE OF FLORIDA)

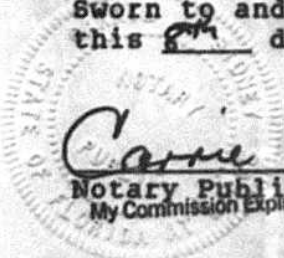
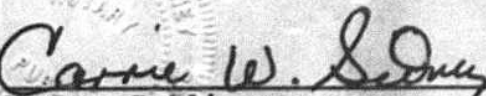
COUNTY OF ESCAMBIA)

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.


Richard J. McMillan

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



Notary Public
My Commission Expires September 5, 1991

Florida 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> | <u>Schedule Number</u> |
|---|----------------------------|
| Period End Rate Base for the Period Ended September 30, 1989 Using 1989 Jurisdictional 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 Capital for the Period Ended September 30, 1989 Using 1989 Jurisdictional 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 Factors | 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 Factors | 7 |
| Calculation of the Revenue Deficiency for the Period Ended September 30, 1989 Using 1984 Jurisdictional Factors | 8 |

GULF POWER COMPANY

Period End Rate Base
for the Period Ended September 30, 1989
Using 1989 Jurisdictional Factors

(Thousands of Dollars)

| | Total System | (1) Regulatory Adjustments | UPS Amounts | System Adjusted | Jurisdictional Factor | Jurisdictional Adjusted Rate Base |
|---|-----------------|----------------------------------|----------------|--------------------|--------------------------|---|
| Plant-in-Service | 1,409,896 | (2,563) (1.2) | 140,340 | 1,266,993 | 0.9763753 | 1,237,961 |
| Accumulated Depreciation and Amortization | 455,310 | (705) (3-b) | 16,493 | 438,112 | 0.9755537 | 427,402 |
| Net Plant-in-Service | 954,586 | (1,858) | 123,847 | 828,881 | 0.9768097 | 809,659 |
| Plant Held for Future Use | 3,702 | | | 3,702 | 0.9751131 | 3,610 |
| Construction Work-in-Progress | 13,860 | (4,849) (7) | | 9,011 | 0.9783397 | 8,816 |
| Plant Acquisition Adjustment | 8,234 | | 3,786 | 2,448 | 0.9763753 | 2,390 |
| Net Utility Plant | 980,382 | (4,707) | 129,633 | 844,042 | 0.9768175 | 824,475 |
| Working Capital Allowance (Per NFR 5-7) | 223,375 | (139,622) (8) | 3,395 | 80,358 | 0.9725434 | 78,222 |
| Total Rate Base | 1,203,757 | (146,329) | 133,028 | 924,400 | | 902,707 |
| Net Operating Income - Jurisdictional | 83,635 | | | | | 80,742 |
| Rate of Return - Jurisdictional | 6.903 | | | | | 6.733 |

(1) See Page 2

GULF POWER COMPANY

Schedule of Adjustments to Test Year
Period End Rate Base
for the Period Ended September 30, 1989
Using 1989 Jurisdictional Factors

(Thousands of Dollars)

| Description of Adjustments | Total System Adjustment | Jurisdictional Allocation Factor | Total Jurisdictional Adjustment | Jurisdictional Revenue Effect |
|--|-------------------------------|--|---------------------------------------|-------------------------------------|
| (1) Plant-in-Service - Appliance Sales and Service | (2,396) | 100.00% | (2,396) | (272) |
| (2) Plant-in-Service - Leisure Lakes | (167) | 99.20261% | (166) | (19) |
| (3) Accumulated Depreciation - Appliance Sales and Service | 643 | 100.00% | 643 | 73 |
| (4) Accumulated Depreciation - Plant Daniel Coal Cars | 85 | 96.86692% | 82 | 9 |
| (5) Accumulated Depreciation - Leisure Lakes | 25 | 99.20261% | 25 | 3 |
| (6) Accumulated Depreciation - Investigation | (48) | 99.40381% | (48) | (5) |
| (7) CNIP - Interest Bearing | 14,849 | 97.83397% | 14,744 | (539) |
| (8) Working Capital Adjustments (Per WFR 6-7) | (139,422) | 84.66717% | (118,214) | (13,431) |
| Total Adjustments | (146,329) | | (124,818) | (14,181) |

GULF POWER COMPANY

Period End
Net Operating Income and Adjustments
For the Twelve Months Ended September 30, 1989
Using 1989 Jurisdictional Factors

(Thousands of Dollars)

| Description | Total System | (1) Regulatory Adjustments | UPS Accounts | System Adjusted | Jurisdictional Factors | Jurisdictional Adjusted |
|-----------------------------------|-----------------|----------------------------------|-----------------|--------------------|---------------------------|----------------------------|
| Operating Revenues: | | | | | | |
| Sales of Electricity | 481,181 | (195,478) (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 Revenues | 492,348 | (200,543) | 41,241 | 250,564 | 0.9718876 | 243,500 |
| Operating Expenses: | | | | | | |
| Operation | | | | | | |
| Fuel Expense | 178,407 | (178,407) (7,8) | | 0 | | 0 |
| Interchange | 9,069 | (13,182) (9) | | (4,033) | 0.9687866 | (3,907) |
| Other Operation and Maintenance | 120,010 | 886 (10-13) (18-24) | 7,154 | 113,742 | 0.9787336 | 111,323 |
| Depreciation and Amortization | 50,829 | (5) (14) | 6,571 | 44,253 | 0.9764988 | 43,213 |
| Amortization of Investment Credit | (2,142) | | (361) | (1,781) | 0.9776021 | (1,741) |
| Taxes Other Than Income Taxes | 28,979 | (7,943) (15-17) | 2,225 | 18,811 | 0.9795153 | 18,426 |
| Income Taxes | 24,161 | (926) (25,26) | 5,836 | 17,399 | 0.8876405 | 15,444 |
| Total Operating Expenses | 409,313 | (199,497) | 21,425 | 188,391 | | 182,758 |
| Net Operating Income | 83,035 | (1,046) | 19,816 | 62,173 | | 60,742 |

(1) See pages 2 and 3

GULF POWER COMPANY

Period End
 Schedule of Adjustments to NOI
 For the Twelve Months Ended September 30, 1989
 Using 1989 Jurisdictional Factors

Revenues
 (Thousands of Dollars)

| Description of Adjustment | System Amount | Allocation Factor | Jurisdictional Amount | NOI Effect | Revenue Effect |
|--|---------------|-------------------|-----------------------|------------|----------------|
| (1) Fuel Clause Revenues | (193,353) | Direct | (166,266) | (163,700) | 169,207 |
| (2) ECCR Revenues | (2,438) | 100.00% | (2,438) | (1,521) | 2,482 |
| (3) Retail Base Rate Refund | 313 | 100.00% | 313 | 195 | (216) |
| (4) Franchise Fee Revenues | (5,225) | 100.00% | (5,225) | (3,259) | 5,218 |
| (5) Under Recovery of Retail Fuel Revenues | (42) | 100.00% | (42) | (26) | 42 |
| (6) Under Recovery of ECCR Revenues | 202 | 100.00% | 202 | 126 | (206) |
| Total Revenue Adjustments | (200,543) | | (173,456) | (168,785) | 176,525 |

GULF POWER COMPANY

 Period End
 Schedule of Adjustments to NOI
 For the Twelve Months Ended September 30, 1989
 Using 1989 Jurisdictional Factors

| Description of Adjustment | Expenses (Thousands of Dollars) | | | | |
|---|------------------------------------|----------------------|--------------------------|---------------|-------------------|
| | Amount | Allocation Factor | Jurisdictional Amount | NOI Effect | Revenue Effect |
| (7) Fuel Expense | (176,117) | 85.751431 | (151,023) | 94,193 | (157,695) |
| (8) Over Recovery of Retail Fuel Clause Expense | (2,290) | 100.000000 | (2,290) | 1,428 | (2,320) |
| (9) Fuel Portion of Interchange Energy | (113,102) | 85.751431 | (111,235) | 7,097 | (111,433) |
| (10) Conservation Expense in G&H | (1,874) | 100.000000 | (1,874) | 1,169 | (1,907) |
| (11) Industry Association Dues | (59) | 97.998781 | (58) | 36 | (59) |
| (12) Area and Economic Development | (824) | 100.000000 | (824) | 514 | (839) |
| (13) National Advertising | (170) | 97.998781 | (167) | 104 | (170) |
| (14) Depreciation Expense - Leisure Lakes | (5) | 99.202613 | (5) | 3 | (5) |
| (15) Franchise Fee Expense | (5,143) | 100.000000 | (5,143) | 3,208 | (5,234) |
| (16) Conservation Expense in Other Taxes | (78) | 100.000000 | (78) | 49 | (80) |
| (17) Taxes Other Than Income | (2,722) | 100.000000 | (2,722) | 1,698 | (2,771) |
| (18) Accounting Change - Uncollectible Expenses | 640 | 99.937211 | 640 | (399) | 651 |
| (19) Passbody Equity Return | 5,407 | 96.801263 | 5,238 | (3,267) | 5,331 |
| (20) Marketing Support Activities | (82) | 100.000000 | (82) | 51 | (83) |
| (21) Investigation Expenses | (594) | 97.979801 | (582) | 363 | (592) |
| (22) Employee Layoff | (186) | 98.033201 | (182) | 114 | (186) |
| (23) Cancelled Rate Case | (1,026) | 100.000000 | (1,026) | 640 | (1,044) |
| (24) GCS Building Cancellation | (346) | 98.033201 | (339) | 211 | (344) |
| (25) Tax Effect of Interest Synchronization | (184) | | (1,155) | 1,155 | (1,005) |
| (26) Tax Effect of Adjustments | (742) | N/A | (641) | - | - |
| Total Expense Adjustments | (199,077) | | (173,948) | 108,277 | (176,675) |

GULF POWER COMPANY

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

| <u>Item</u> | <u>Jurisdictional Amount (\$000's)</u> | <u>Ratio %</u> | <u>Cost Rate %</u> | <u>Weighted Component %</u> |
|-----------------------------------|--|--------------------|------------------------|-------------------------------------|
| Long-Term Debt | 329,388 | 36.49 | 8.70 | 3.17 |
| Short-Term Debt | 0 | 0.00 | 0.00 | 0.00 |
| Preferred Stock | 56,151 | 6.22 | 7.80 | 0.49 |
| Common Equity | 278,212 | 30.82 | 13.00 | 4.01 |
| Customer Deposits | 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 | 0.48 |
| Total | 902,707 | 100.00 | | 8.28 |
| | ***** | ***** | | ***** |

GULF POWER COMPANY

Period End Capital Structure
September 30, 1989
Using 1989 Jurisdictional Factors

(Thousands of Dollars)

| | Total Company | Less: Daniel Coal Buyout | Less: Peabody Financing | Non-Utility Rate Base Adjustments | Less: Common Dividends Declared | Less: Leisure Labs | Less: Unit Power Sales Investment | Subtotal | Ratio | Other Rate Base Adjustments | Balance Sheet Items Excluded from Rate Base | Total Adjusted Capital Structure Net of EPS | Jurisdictional Factor | Jurisdictional Capital Structure |
|--------------------------------------|------------------|--------------------------------|-------------------------------|---|--|--------------------------|--|----------------|---------------|-----------------------------------|--|--|--------------------------|--|
| Long-Term Debt | 443,497 | | 32,283 | | | | 63,467 | 347,767 | 36.51 | 49,132 | (38,885) | 337,440 | 0.9761385 | 329,388 |
| Long-Term Note | 46,634 | 46,634 | | | | | | 0 | 0.00 | 0 | 0 | 0 | 0.9761385 | 0 |
| Short-Term Debt | 0 | | | | | | | 0 | 0.00 | 0 | 0 | 0 | 0.9761385 | 0 |
| Preferred Stock | 48,663 | | | | | | 9,379 | 59,284 | 6.22 | 8,376 | (6,616) | 57,524 | 0.9761385 | 56,151 |
| Common Equity | 373,570 | | 23,771 | 14,360 | 0 | 142 | 41,562 | 293,735 | 30.83 | 41,098 | (32,776) | 285,013 | 0.9761385 | 278,712 |
| Customer Deposits | 15,720 | | | | | | | 15,720 | 1.65 | 2,222 | (1,753) | 15,261 | 1.0000000 | 15,261 |
| Deferred Taxes | 204,125 | | | | | | 12,662 | 191,463 | 20.10 | 27,049 | (21,364) | 185,778 | 0.9761385 | 181,343 |
| Investment Credit - Zero Cost | 963 | | | | | | | 963 | 0.10 | 136 | (107) | 934 | 0.9761385 | 913 |
| Investment Credit - Weighted Cost | 49,720 | | | | | | 5,979 | 43,749 | 4.59 | 6,181 | (4,882) | 42,450 | 0.9761385 | 41,437 |
| Total | 1,382,900 | 46,634 | 56,054 | 14,360 | 0 | 142 | 133,629 | 952,689 | 100.00 | 134,598 | (106,305) | 924,400 | | 902,707 |

GULF POWER COMPANY

Period End Cost of Long-Term Debt
 at September 30, 1989
 Using 1989 Jurisdictional Factors

| (1) Issue | (2) Issue Date | (3) Maturity Date | (4) Principal | (5) Unamortized Prep. & Disc.. Issuing Exp. & Loss on Rescued Debt | (6) Net (4) - (5) | (7) Amortization | (8) Interest (1) x (4) | (9) Annual Total Cost (7) + (8) |
|---|-------------------|----------------------|------------------|---|-------------------------|---------------------|------------------------------|--|
| First Mortgage Bonds | | | | | | | | |
| 5 1/2 Series due 1990 | 7-01-60 | 7-01-90 | 3,890 | 0 | 3,890 | 0 | 195 | 195 |
| 4 5/8 Series due 1994 | 10-07-64 | 10-01-94 | 12,000 | (8) | 12,008 | (2) | 855 | 551 |
| 6 1/2 Series due 1996 | 6-15-66 | 6-01-96 | 15,000 | (17) | 15,017 | (2) | 900 | (78) |
| 7 3/4 Series due 1999 | 3-06-69 | 3-01-99 | 15,000 | 8 | 14,992 | 1 | 1,163 | 1,164 |
| 8 7/8 Series due 2000 | 7-00-70 | 7-01-00 | 12,123 | 22 | 12,101 | 2 | 1,076 | 1,078 |
| 7 1/2 Series due 2001 | 10-13-71 | 10-01-01 | 21,800 | 109 | 20,691 | 9 | 1,575 | 1,584 |
| 7 1/2 Series due 2002 | 5-16-72 | 5-01-02 | 22,000 | 89 | 21,911 | 7 | 1,650 | 1,657 |
| 7 1/2 Series due 2003 | 5-01-73 | 5-01-03 | 25,000 | 86 | 24,914 | 6 | 1,873 | 1,881 |
| 8 3/8 Series due 2007 | 3-17-77 | 3-01-07 | 25,000 | 423 | 24,577 | 25 | 2,931 | 2,956 |
| 9 1 Series due 2008 | 9-20-78 | 9-01-08 | 25,000 | 214 | 24,786 | 11 | 2,250 | 2,261 |
| 10 1/4 Series due 2009 | 5-01-79 | 5-01-09 | 36,000 | 396 | 29,604 | 20 | 3,075 | 2,995 |
| 15 1/2 Series due 2010 | 2-20-80 | 2-01-10 | 6 | 4,933 | 14,933 | 243 | 0 | 243 |
| 10 1/8 Series due 2014 | 2-19-86 | 2-01-16 | 50,000 | 790 | 49,210 | 30 | 5,063 | 5,093 |
| 9 1/8 Series due 1990 | 5-03-80 | 4-01-90 | 32,485 | 202 | 32,283 | 23 | 2,909 | 2,912 |
| Pollution Control Bonds | | | | | | | | |
| 8 1/2 Series due 2004 | 12-01-74 | 12-01-04 | 8,930 | 262 | 8,668 | 18 | 714 | 722 |
| 4 3/4 Series due 2006 | 5-01-76 | 5-01-06 | 12,800 | 242 | 12,558 | 15 | 864 | 874 |
| 6 1/2 Series due 2006 | 10-01-76 | 10-01-06 | 12,500 | 269 | 12,231 | 16 | 750 | 766 |
| 5.90 1 Note due 2003 | 8-01-80 | 11-01-03 | 8,675 | 61 | 8,614 | 6 | 476 | 480 |
| 11 1/2 Series due 2011 | 5-20-81 | 5-01-11 | 21,200 | 506 | 20,694 | 23 | 2,438 | 2,461 |
| 12 3/8 Series due 2012 | 8-01-82 | 8-01-12 | 0 | 1,720 | (1,720) | 75 | 0 | 75 |
| 10 1 Series due 2013 | 8-24-83 | 8-01-13 | 20,000 | 504 | 19,496 | 21 | 2,000 | 2,021 |
| 10 1/2 Series due 2014 | 12-01-84 | 12-01-14 | 42,000 | 777 | 41,223 | 31 | 4,410 | 4,441 |
| 8 1/4 Series due 2017 | 6-01-87 | 6-01-17 | 32,000 | 917 | 31,083 | 33 | 2,640 | 2,673 |
| Total Long-Term Debt | | | 456,003 | 12,303 | 443,699 | 609 | 39,509 | 40,198 |
| Less: 9 1/8 Bond Issued Related to Peabody | | | 32,485 | 202 | 32,283 | 23 | 2,909 | 2,912 |
| Total Long-Term Debt net of Peabody | | | 423,518 | 12,303 | 411,215 | 586 | 36,600 | 37,186 |
| Embedded Cost of Long-Term Debt | | | | | | | | 9,041 |
| Less: Adjustment for Unit Power Sales | | | 63,667 | | 63,667 | | | 6,934 |
| Long-Term Debt net of UPS | | | 359,851 | 12,303 | 347,548 | 586 | 36,600 | 26,751 |
| Embedded Cost of Long-Term Debt net of UPS | | | | | | | | 8,707 |

GULF POWER COMPANY

Period End Cost of Preferred Stock
 at September 30, 1989
 Using 1989 Jurisdictional Factors

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---------------------------------------|------------|------------|------------------------------------|-----------------------------|---------------|-----------------------------|--|---|----------------------------|
| Issue | Issue Date | Call Price | Principal Amount Outstanding | (Premium) or Discount | Issue Expense | Net Proceeds (4)-(5)-(6) | Percent of Principal Amount (7) / (4) | Dividends Declared and Paid (11) x (4) | Cost of Money (1) / (8) |
| All \$100 Per Value. | | | | | | | | | |
| Cumulative | | | | | | | | | |
| 4.642 | 11-19-50 | 105.00 | 5,183 | (23) | 106 | 5,020 | 98.37 | 237 | 4.72 |
| 5.162 | 7-07-60 | 103.468 | 5,000 | (7) | 30 | 4,977 | 99.34 | 250 | 5.18 |
| 5.442 | 6-15-66 | 104.42 | 5,000 | (13) | 14 | 5,001 | 100.02 | 272 | 5.44 |
| 7.322 | 3-06-69 | 105.38 | 5,000 | (20) | 17 | 5,003 | 100.06 | 376 | 7.32 |
| 8.322 | 8-30-71 | 106.43 | 5,010 | (7) | 32 | 5,013 | 99.51 | 431 | 8.56 |
| 7.002 | 9-16-72 | 107.39 | 5,000 | (16) | 16 | 5,000 | 100.00 | 394 | 7.00 |
| 10.402 | 12-04-75 | 110.40 | 7,500 | | 167 | 7,333 | 97.77 | 700 | 10.44 |
| 8.202 | 2-17-77 | 108.20 | 15,000 | | 392 | 14,608 | 97.39 | 1,242 | 8.50 |
| 9.322 | 9-08-79 | 109.32 | 10,000 | | 100 | 9,915 | 98.15 | 932 | 9.70 |
| 11.362 | 2-21-80 | 111.36 | 6,000 | | 102 | 5,998 | 98.30 | 481 | 11.56 |
| Total | | | 60,663 | (80) | 1,061 | 67,690 | | 5,623 | 6.312 |
| Less: Adjustment for Unit Power Sales | | | | | | | | | |
| | | | 9,379 | | | 9,379 | | 1,077 | |
| | | | 59,284 | | | 58,311 | | 4,546 | 7.802 |

Florida Public Service Commission
Docket No. 891345-E1
GULF POWER COMPANY
Witness: McMillan
Exhibit No. _____ (RJM-11)
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)

| | <u>Amount</u> |
|--|------------------------|
| Adjusted Jurisdictional Rate Base | 902,707 |
| Requested Jurisdictional Rate of Return | <u>8.28%</u> |
| Jurisdictional NOI Required | 74,744 |
| Less: Achieved Adjusted Jurisdictional NOI | <u>60,742</u> |
| Return Requirement (After Taxes) | 14,002 |
| NOI Multiplier (from WFR Schedule B-37) | <u>1.631699</u> |
| Revenue Deficiency | <u>22,847</u> ***** |

GULF POWER COMPANY
Period End Rate Base
for the Period Ended September 30, 1989
Using 1984 Jurisdictional Factors
 (Thousands of Dollars)

| | Total System | (1) Regulatory Adjustments | UPS Accounts | System Adjusted | Jurisdictional Factor | Jurisdictional Adjusted Rate Base |
|---|-----------------|----------------------------------|-----------------|--------------------|--------------------------|---|
| Plant-in-Service | 1,409,896 | (2,563) (1,2) | 140,340 | 1,266,993 | 0.9603128 | 1,216,710 |
| Accumulated Depreciation and Amortization | 435,310 | (705) (3-6) | 16,493 | 438,112 | 0.9592792 | 420,070 |
| Net Plant-in-Service | 954,586 | (1,858) | 123,847 | 828,881 | 0.9608593 | 796,438 |
| Plant Held for Future Use | 3,762 | | | 3,762 | 0.9645260 | 3,571 |
| Construction Work-in-Progress | 13,860 | (4,849) (7) | | 9,011 | 0.9763760 | 8,798 |
| Plant Acquisition Adjustment | 8,234 | | 5,786 | 2,448 | 0.9603128 | 2,351 |
| Net Utility Plant | 980,382 | (6,707) | 129,633 | 844,042 | | 811,156 |
| Working Capital Allowance (Per NFR 6-7) | 223,375 | (139,622) (8) | 3,453 | 80,300 | 0.9553051 | 76,711 |
| Total Rate Base | 1,203,757 | (146,329) | 133,086 | 924,542 | | 887,869 |
| Net Operating Income - Jurisdictional | 83,635 | | | | | 62,229 |
| Rate of Return - Jurisdictional | 6.90% | | | | | 7.01% |

(1) See Page 2

GULF POWER COMPANY

Schedule of Adjustments to Test Year
Period End Rate Base
for the Period Ended September 30, 1989
Using 1984 Jurisdictional Factors

(Thousands of Dollars)

| Description of Adjustments | Total System Adjustment | Jurisdictional Allocation Factor | Total Jurisdictional Adjustment | Jurisdictional Revenue Effect |
|--|-------------------------------|--|---------------------------------------|-------------------------------------|
| (1) Plant-in-Service - Appliance Sales and Service | (2,396) | 100.00% | (2,396) | (292) |
| (2) Plant-in-Service - Leisure Lakes | 1167 | 99.01478% | (165) | (20) |
| (3) Accumulated Depreciation - Appliance Sales and Service | 643 | 100.00% | 643 | 78 |
| (4) Accumulated Depreciation - Plant Daniel Coal Cars | 85 | 94.76478% | 81 | 10 |
| (5) Accumulated Depreciation - Leisure Lakes | 25 | 99.01478% | 25 | 3 |
| (6) Accumulated Depreciation - Investigation | (48) | 99.07878% | (48) | (6) |
| (7) CNIP - Interest Bearing | (4,849) | 97.63760% | (4,734) | (577) |
| (8) Working Capital Adjustments (Per RFR 8-7) | (139,622) | 82.22057% | (114,798) | (13,998) |
| Total Adjustments | (146,329) | | (121,392) | (14,002) |

GULF POWER COMPANY

Period End
Net Operating Income and Adjustments
For the Twelve Months Ended September 30, 1969
Using 1969 Jurisdictional Factors

(Thousands of Dollars)

| Description | Total System | (1) Regulatory Adjustments | UPS Amounts | System Adjusted | Jurisdictional Factors | Jurisdictional Adjusted |
|-----------------------------------|-----------------|----------------------------------|----------------|--------------------|---------------------------|----------------------------|
| Operating Revenues: | | | | | | |
| Sales of Electricity | 406,101 | (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 | 0.9911460 | 6,040 |
| Total Operating Revenues | 417,268 | (200,543) | 41,241 | 250,564 | 0.9723743 | 243,642 |
| Operating Expenses: | | | | | | |
| Operation | | | | 0 | | 0 |
| Fuel Expense | 178,407 | (178,407) (7,8) | | | | |
| Interchange | 9,069 | (13,102) (9) | | (4,033) | 0.9440422 | (3,807) |
| Other Operation and Maintenance | 120,010 | 886 (10-13) (10-24) | 7,154 | 113,742 | 0.9650464 | 109,772 |
| Depreciation and Amortization | 50,829 | (5) (14) | 6,571 | 44,253 | 0.9618105 | 42,563 |
| Amortization of Investment Credit | (2,142) | | (361) | (1,781) | 0.9635394 | (1,716) |
| Taxes Other Than Income Taxes | 28,979 | (7,943) (15-17) | 2,225 | 18,811 | 0.9524658 | 17,917 |
| Income Taxes | 24,161 | (926) (25,26) | 5,836 | 17,399 | 0.9389092 | 16,604 |
| Total Operating Expenses | 409,313 | (199,497) | 21,425 | 188,391 | | 181,413 |
| Net Operating Income | 87,955 | (1,046) | 19,816 | 62,173 | | 62,229 |

(1) See pages 2 and 3

GULF POWER COMPANY

Period End
Schedule of Adjustments to NOI
For the Twelve Months Ended September 30, 1989
Using 1989 Jurisdictional Factors

Revenues
(Thousands of Dollars)

| <u>Description of Adjustment</u> | <u>System Amount</u> | <u>Allocation Factor</u> | <u>Jurisdictional Amount</u> | <u>NOI Effect</u> | <u>Revenue Effect</u> |
|--|----------------------|--------------------------|------------------------------|-------------------|-----------------------|
| (1) Fuel Clause Revenues | (193,793) | Direct | (166,266) | (103,700) | 169,207 |
| (2) ECCR Revenues | (2,438) | 100.00% | (2,438) | (1,001) | 2,482 |
| (3) Retail Base Rate Refund | 313 | 100.00% | 313 | 195 | (216) |
| (4) Franchise Fee Revenues | (5,225) | 100.00% | (5,225) | (3,259) | 5,218 |
| (5) Under Recovery of Retail Fuel Revenues | (42) | 100.00% | (42) | (26) | 42 |
| (6) Under Recovery of ECCR Revenues | 202 | 100.00% | 202 | 126 | (206) |
| Total Revenue Adjustments | (200,543) | | (173,456) | (100,185) | 176,525 |

GULF POWER COMPANY

Period End
 Schedule of Adjustments to NOI
 For the Twelve Months Ended September 30, 1989
 Using 1989 Jurisdictional Factors

| Description of Adjustment | Expenses (Thousands of Dollars) | | Jurisdictional Amount | NOI Effect | Revenue Effect |
|---|------------------------------------|----------------------|--------------------------|---------------|-------------------|
| | Amount | Allocation Factor | | | |
| (7) Fuel Expense | (176,117) | 85.75143% | (151,023) | 94,193 | (152,675) |
| (8) Over Recovery of Retail Fuel Clause Expense | (2,290) | 100.00000% | (2,290) | 1,428 | (2,320) |
| (9) Fuel Portion of Interchange Energy | (13,162) | 85.75143% | (11,235) | 7,007 | (11,423) |
| (10) Conservation Expense in O&M | (1,874) | 100.00000% | (1,874) | 1,169 | (1,907) |
| (11) Industry Association Dues | (59) | 97.39130% | (57) | 36 | (59) |
| (12) Area and Economic Development | (824) | 100.00000% | (824) | 514 | (839) |
| (13) National Advertising | (170) | 97.89474% | (166) | 104 | (170) |
| (14) Depreciation Expense - Leisure Lakes | (5) | 99.01478% | (5) | 3 | (5) |
| (15) Franchise Fee Expense | (5,143) | 100.00000% | (5,143) | 3,208 | (5,234) |
| (16) Conservation Expense in Other Taxes | (78) | 100.00000% | (78) | 49 | (80) |
| (17) Taxes Other Than Income | (2,722) | 100.00000% | (2,722) | 1,698 | (2,771) |
| (18) Accounting Change - Uncollectible Expenses | 640 | 100.00000% | 640 | (399) | 651 |
| (19) Passbook Equity Return | 3,407 | 94.74718% | 3,123 | (1,195) | 3,213 |
| (20) Marketing Support Activities | (82) | 100.00000% | (82) | 51 | (83) |
| (21) Investigation Expenses | (594) | 96.96970% | (576) | 359 | (586) |
| (22) Employee Layoff | (186) | 96.95440% | (180) | 112 | (183) |
| (23) Cancelled Rate Case | (1,026) | 100.00000% | (1,026) | 640 | (1,044) |
| (24) SCS Building Cancellation | (346) | 96.95440% | (335) | 209 | (341) |
| (25) Tax Effect of Interest Synchronization | (184) | | (1,139) | 1,139 | (1,859) |
| (26) Tax Effect of Adjustments | (742) | N/A | (603) | - | - |
| Total Expense Adjustments | (199,497) | | (173,995) | 108,325 | (176,755) |

GULF POWER COMPANY

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

| <u>Item</u> | <u>Jurisdictional Amount (\$000's)</u> | <u>Ratio %</u> | <u>Cost Rate %</u> | <u>Weighted Component %</u> |
|-----------------------------------|--|--------------------|------------------------|-------------------------------------|
| Long-Term Debt | 323,871 | 36.48 | 8.70 | 3.17 |
| Short-Term Debt | 0 | 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 |
| Customer Deposits | 15,261 | 1.72 | 7.35 | 0.13 |
| Deferred Taxes | 178,324 | 20.08 | | |
| Investment Credit - Zero Cost | 897 | 0.10 | | |
| Investment Credit - Weighted Cost | 40,747 | 4.59 | 11.10 | 0.51 |
| Total | <u>887,869</u> | <u>100.00</u> | | <u>8.79</u> |

GULF POWER COMPANY
Period End Capital Structure
September 30, 1989
Using 1984 Jurisdictional Factors
(Thousands of Dollars)

| | Total Company | Less: Daniel Caul Divest | Less: Peabody Financing | Non-Utility Rate Base Adjustments | Less: Common Dividends Declared | Less: Leisure Lanes | Less: Unit Power Sales Investment | Subtotal | Ratio | Other Rate Base Adjustments | Balance Sheet Items Excluded from Rate Base | Total Adjusted Capital Structure Out of UPS | Jurisdictional Factor | Jurisdictional Capital Structure |
|--------------------------------------|------------------|--------------------------------|-------------------------------|---|--|---------------------------|--|----------------|---------------|-----------------------------------|--|--|--------------------------|--|
| Long-Term Debt | 443,497 | | 32,283 | | | | 63,479 | 347,735 | 36.51 | 49,131 | (10,804) | 337,460 | 0.9598793 | 323,871 |
| Long-Term Note | 46,634 | 46,634 | | | | | | 0 | 0.00 | 0 | 0 | 0 | 0.9598793 | 0 |
| Short-Term Debt | 0 | | | | | | | 0 | 0.00 | 0 | 0 | 0 | 0.9598793 | 0 |
| Preferred Stock | 68,663 | | | | | | 9,304 | 39,279 | 4.22 | 8,373 | (6,613) | 57,319 | 0.9598793 | 55,211 |
| Common Equity | 373,370 | | 23,771 | 14,360 | 0 | 142 | 41,583 | 293,714 | 30.83 | 41,498 | (32,776) | 284,992 | 0.9598793 | 273,338 |
| Customer Deposits | 13,720 | | | | | | | 13,720 | 1.43 | 2,722 | (1,733) | 13,261 | 1.0000000 | 13,261 |
| Deferred Taxes | 204,123 | | | | | | 12,662 | 191,463 | 20.18 | 27,051 | (21,366) | 185,778 | 0.9598793 | 178,324 |
| Investment Credit - Zero Cost | 963 | | | | | | | 963 | 0.10 | 136 | (167) | 934 | 0.9598793 | 897 |
| Investment Credit - Weighted Cost | 49,720 | | | | | | 5,979 | 43,741 | 4.59 | 6,181 | (4,882) | 42,450 | 0.9598793 | 40,747 |
| Total | 1,282,908 | 46,634 | 56,054 | 14,360 | 0 | 142 | 133,087 | 952,631 | 100.00 | 134,594 | (106,305) | 924,342 | | 887,869 |

GULF POWER COMPANY

Period End Cost of Long-Term Debt
 at September 30, 1989
 Using 1984 Jurisdictional Factors

| (1) Issue | (2) Issue Date | (3) Maturity Date | (4) Principal | (5) Unamortized Prem., Disc., Issuing Exp. & Loss on Reacquired Debt | (6) Net (4) - (5) | (7) Amortization | (8) Interest (1) x (6) | (9) Annual Total Cost (7) + (8) |
|---|-------------------|----------------------|------------------|---|-------------------------|---------------------|------------------------------|--|
| First Mortgage Bonds | | | | | | | | |
| 5 1 Series due 1990 | 7-01-60 | 7-01-90 | 3,890 | 0 | 3,890 | 0 | 195 | 195 |
| 4 5/81 Series due 1996 | 10-07-64 | 10-01-94 | 12,000 | (8) | 12,000 | (2) | 935 | 933 |
| 6 1 Series due 1996 | 6-15-66 | 6-01-96 | 15,000 | (17) | 15,017 | (2) | 900 | 898 |
| 7 3/41 Series due 1999 | 3-00-69 | 3-01-99 | 15,000 | 0 | 14,992 | 1 | 1,163 | 1,164 |
| 8 7/81 Series due 2000 | 7-00-70 | 7-01-00 | 12,123 | 22 | 12,101 | 2 | 1,076 | 1,078 |
| 7 1/21 Series due 2001 | 10-13-71 | 10-01-01 | 21,000 | 109 | 20,891 | 9 | 1,575 | 1,584 |
| 7 1/21 Series due 2002 | 5-16-72 | 5-01-02 | 22,000 | 89 | 21,911 | 7 | 1,650 | 1,657 |
| 7 1/21 Series due 2003 | 5-01-73 | 5-01-03 | 25,000 | 86 | 24,914 | 6 | 1,875 | 1,881 |
| 8 3/81 Series due 2007 | 3-17-77 | 3-01-07 | 25,000 | 433 | 24,567 | 25 | 2,731 | 2,756 |
| 9 1 Series due 2008 | 9-20-78 | 9-01-08 | 25,000 | 214 | 24,786 | 11 | 2,750 | 2,761 |
| 10 1/41 Series due 2009 | 5-01-79 | 5-01-09 | 30,000 | 396 | 29,604 | 20 | 3,075 | 3,095 |
| 15 1 Series due 2010 | 2-20-80 | 2-01-10 | 0 | 4,933 | (4,933) | 243 | 0 | 243 |
| 10 1/81 Series due 2016 | 2-19-80 | 2-01-16 | 50,000 | 798 | 49,202 | 30 | 5,063 | 5,093 |
| 9 1/31 Series due 1995 | 5-03-88 | 6-01-98 | 32,485 | 202 | 32,283 | 23 | 2,909 | 3,012 |
| Pollution Control Bonds | | | | | | | | |
| 8 1 Series due 2004 | 12-01-74 | 12-01-04 | 8,930 | 267 | 8,663 | 18 | 714 | 732 |
| 6 3/41 Series due 2006 | 5-01-76 | 5-01-06 | 12,800 | 242 | 12,558 | 15 | 864 | 879 |
| 4 1 Series due 2006 | 10-01-76 | 10-01-06 | 12,500 | 269 | 12,231 | 16 | 750 | 766 |
| 5.90 1 Note due 2003 | 8-01-80 | 11-01-03 | 8,075 | 61 | 8,014 | 4 | 476 | 480 |
| 11 1/21 Series due 2011 | 5-20-81 | 5-01-11 | 21,200 | 506 | 20,694 | 23 | 2,438 | 2,461 |
| 12 3/31 Series due 2012 | 8-01-82 | 8-01-12 | 0 | 1,720 | (1,720) | 75 | 0 | 75 |
| 10 1 Series due 2013 | 8-20-83 | 8-01-13 | 20,000 | 504 | 19,496 | 21 | 2,000 | 2,021 |
| 10 1/21 Series due 2014 | 12-01-84 | 12-01-14 | 42,000 | 777 | 41,223 | 31 | 4,410 | 4,441 |
| 8 1/41 Series due 2017 | 6-01-87 | 6-01-17 | 32,000 | 917 | 31,083 | 32 | 2,640 | 2,673 |
| Total Long-Term Debt | | | 456,903 | 12,503 | 444,400 | 609 | 39,509 | 40,198 |
| Less: 9 1/31 Bond Issued Related to Potholes | | | 32,485 | 202 | 32,283 | 23 | 2,909 | 3,012 |
| Total Long-Term Debt net of Potholes | | | 423,518 | 12,301 | 411,217 | 586 | 36,600 | 37,186 |
| Embedded Cost of Long-Term Debt | | | | | | | | 9,041 |
| Less: Adjustment for Unit Power Sales | | | 53,479 | | 53,479 | | | 6,428 |
| Long-Term Debt net of UPS | | | 369,039 | 12,303 | 356,736 | 586 | 36,600 | 30,248 |
| Embedded Cost of Long-Term Debt net of UPS | | | | | | | | 8,701 |

GULF POWER COMPANY
 Period End Cost of Preferred Stock
 at September 30, 1989
 Using 1984 Jurisdictional Factors

| (1) Issue | (2) Issue Date | (3) Call Price | (4) Principal Amount Outstanding | (5) (Premium) or Discount | (6) Issue Expense | (7) Net Proceeds (4)-(5)-(6) | (8) Percent of Principal Amount (7) / (4) | (9) Dividends Declared and Paid (1) x (4) | (10) Cost of Money (1) / (8) |
|---------------------------------------|-------------------|-------------------|---|------------------------------------|----------------------|------------------------------------|---|---|------------------------------------|
| All \$100 Par Value, Cumulative | | | | | | | | | |
| 4,642 | 11-15-50 | 105.00 | 5,103 | (23) | 106 | 5,020 | 98.37 | 237 | 4.72 |
| 5,163 | 7-07-60 | 103.468 | 5,000 | (7) | 30 | 4,977 | 99.54 | 250 | 5.18 |
| 5,642 | 4-15-66 | 104.42 | 5,000 | (13) | 14 | 5,001 | 100.02 | 272 | 5.44 |
| 7,521 | 3-04-69 | 105.38 | 5,000 | (20) | 17 | 5,003 | 100.06 | 376 | 7.52 |
| 8,521 | 8-26-71 | 106.43 | 5,000 | (7) | 32 | 5,023 | 99.51 | 431 | 8.56 |
| 7,802 | 5-16-72 | 107.39 | 5,000 | (16) | 16 | 5,000 | 100.00 | 394 | 7.80 |
| 10,401 | 12-04-73 | 110.40 | 7,500 | | 167 | 7,333 | 97.77 | 780 | 10.64 |
| 8,282 | 3-17-77 | 108.38 | 15,000 | | 392 | 14,608 | 97.39 | 1,242 | 8.50 |
| 9,521 | 5-02-79 | 109.52 | 10,000 | | 180 | 9,815 | 98.15 | 952 | 9.70 |
| 11,365 | 2-21-80 | 111.56 | 6,000 | | 102 | 5,898 | 98.30 | 681 | 11.56 |
| Total | | | 68,663 | (80) | 1,061 | 67,600 | | 5,623 | 8.311 |
| Less: Adjustment for Unit Power Sales | | | 9,384 | | | 9,384 | | 1,079 | |
| | | | 59,279 | | | 58,216 | | 4,544 | 7.791 |

Florida Public Service Commission
Docket No. 891345-E1
GULF POWER COMPANY
Witness: McMillan
Exhibit No. _____ (RJM-11)
Schedule B
Page 1 of 1

GULF POWER COMPANY

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

(Thousands of Dollars)

| | Amount |
|--|----------|
| Adjusted Jurisdictional Rate Base | 807,869 |
| Requested Jurisdictional Rate of Return | 8.79% |
| Jurisdictional NOI Required | 78,044 |
| Less: Achieved Adjusted Jurisdictional NOI | 62,229 |
| Return Requirement (After Taxes) | 15,815 |
| NOI Multiplier (from NFR Schedule G-37) | 1.631699 |
| Revenue Deficiency | 25,805 |

GULF POWER COMPANY
Before the Florida Public Service Commission
Supplemental Direct Testimony of
Michael T. O'Sheasy
In Support of Interim Rate Relief
Docket No. 891345-EI
Date of Filing December 15, 1989

- 1
2
3
4
- 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

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-11).
12

13 Q. Please describe your Schedule 1.

14 A. Schedule 1 of Exhibit ____ (MTO-11) 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-11) 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

1 conclusion of Docket No. 840086-E1. This study was
2 subsequently filed with the Commission in Docket No.
3 850673-E1 (Standby Rates). The allocation percentage
4 by cost category used by Mr. McMillan can be derived
5 directly from this study.
6

7 Q. Does this conclude your supplemental testimony?

8 A. Yes, it does.
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

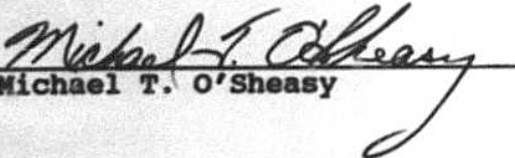
AFFIDAVIT

STATE OF FLORIDA)

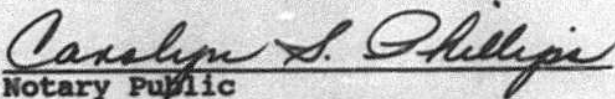
COUNTY OF ESCAMBIA)

Before me the undersigned authority personally appeared 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.


Notary Public

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



GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1960
12/13 DEBTED ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
PERCENT RATE SUMMARY
(\$000'S)

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC SYSTEM (3) | RATE NO (4) | RATE CO (5) | RATE CO-D (6) | RATES LP & LPT (7) | RATE PER (8) | RATE CO (9) | RATE CO-III (10) | TOTAL RETAIL SERVICE (11) | TOTAL ALL OTHER SERVICE (12) | UNIT POWER SALES (13) |
|-------------------|--------------------------------|------------------------------|----------------|----------------|------------------|-----------------------|-----------------|----------------|---------------------|------------------------------|---------------------------------|--------------------------|
| INVESTMENT | | | | | | | | | | | | |
| 1 | ELECTRIC GRID PLANT | 1,400,700 | 050,300 | 47,000 | 247,000 | 140,000 | 01,000 | 14,300 | 720 | 1,230,000 | 20,000 | 144,017 |
| 2 | ADJUSTED DEPRECIATION | <u>451,000</u> | <u>237,070</u> | <u>10,100</u> | <u>00,000</u> | <u>00,000</u> | <u>20,000</u> | <u>3,300</u> | <u>200</u> | <u>470,070</u> | <u>10,000</u> | <u>25,000</u> |
| 3 | NEW PLANT | 004,000 | 000,000 | 31,711 | 101,010 | 00,700 | 01,000 | 10,000 | 000 | 000,000 | 10,000 | 100,000 |
| 4 | MATERIALS AND SUPPLIES | 01,000 | 00,000 | 2,000 | 17,370 | 11,000 | 0,000 | 000 | 00 | 00,000 | 2,000 | 0,000 |
| 5 | OTHER WORKING CAPITAL | (7,000) | (2,000) | (200) | (1,000) | (700) | (000) | (00) | (00) | (0,000) | (100) | (1,000) |
| 6 | COST. WORK IN PROGRESS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | WORK NOT BEARING INTEREST | 11,000 | 0,000 | 000 | 2,300 | 1,300 | 000 | 100 | 0 | 11,000 | 000 | 0 |
| 8 | PLANT USED FOR FUTURE USE | 0,000 | 1,000 | 100 | 000 | 000 | 000 | 00 | 0 | 0,000 | 000 | 0 |
| 9 | UNDEVELOPED PLANT AND ADJUST. | 0,000 | 0,000 | 000 | 1,000 | 1,000 | 000 | 0 | 0 | 0,000 | 000 | 0 |
| 10 | UNDEVELOPED PLANT AND ADJUST. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | INVESTED AND UNDEVELOPED PLANT | <u>(1,000)</u> | <u>(000)</u> | <u>(00)</u> | <u>(100)</u> | <u>(100)</u> | <u>(00)</u> | <u>(0)</u> | <u>(0)</u> | <u>(1,000)</u> | <u>(00)</u> | <u>(00)</u> |
| 12 | TOTAL ELECTRIC INVESTMENT | 1,400,700 | 000,000 | 30,100 | 100,000 | 100,000 | 00,000 | 11,000 | 000 | 000,000 | 21,000 | 130,000 |
| REVENUE | | | | | | | | | | | | |
| 13 | REVENUE FROM SALES | 201,000 | 100,000 | 10,000 | 00,000 | 00,000 | 10,000 | 2,000 | 000 | 200,000 | 0,000 | 0 |
| 14 | OTHER OPERATING REVENUES | 10,000 | 0,000 | 000 | 1,000 | 000 | 000 | 00 | 0 | 10,000 | 000 | 0 |
| 15 | REVENUE-UNDEVELOPED PLANT | 00,000 | 000 | 00 | 00 | 00 | 00 | 00 | 00 | 00,000 | 000 | 00,000 |
| 16 | ADJUSTMENTS TO REVENUE | <u>(0,000)</u> | <u>(0,000)</u> | <u>(000)</u> | <u>(1,000)</u> | <u>(000)</u> | <u>(000)</u> | <u>(00)</u> | <u>(0)</u> | <u>(0,000)</u> | <u>(000)</u> | <u>0</u> |
| 17 | TOTAL ADJUSTED REVENUE | 200,000 | 100,000 | 10,000 | 00,000 | 00,000 | 10,000 | 2,000 | 000 | 200,000 | 0,000 | 00,000 |
| EXPENSE | | | | | | | | | | | | |
| 18 | OPERATIONS & MAINTENANCE | 117,000 | 00,000 | 0,000 | 10,000 | 11,000 | 0,000 | 1,000 | 00 | 100,000 | 2,000 | 0,000 |
| 19 | DEPRECIATION | 01,000 | 00,000 | 1,000 | 0,000 | 0,000 | 0,000 | 000 | 00 | 00,000 | 1,000 | 0,000 |
| 20 | ADJUST. OF INV. TAX CREDIT | (2,000) | (1,000) | (000) | (000) | (000) | (000) | (00) | (0) | (2,000) | (000) | (000) |
| 21 | OTHER MAINTENANCE | 000 | 000 | 0 | 00 | 00 | 00 | 00 | 00 | 000 | 000 | 000 |
| 22 | SALES & PROMOTION EXP. TAX | 10,000 | 0,000 | 000 | 2,000 | 1,000 | 000 | 00 | 00 | 10,000 | 000 | 000 |
| 23 | GENERAL TAX | 0,000 | 1,000 | 100 | 000 | 000 | 000 | 00 | 00 | 0,000 | 000 | 000 |
| 24 | REVENUE TAX | 0,000 | 0,000 | 000 | 000 | 000 | 000 | 00 | 00 | 0,000 | 000 | 000 |
| 25 | OTHER TAXES | 0,000 | 0,000 | 000 | 1,000 | 000 | 000 | 00 | 00 | 0,000 | 000 | 000 |
| 26 | ADJUSTMENT TO OTHER TAXES | <u>(0,000)</u> | <u>(0,000)</u> | <u>(000)</u> | <u>(000)</u> | <u>(000)</u> | <u>(000)</u> | <u>(00)</u> | <u>(0)</u> | <u>(0,000)</u> | <u>(000)</u> | <u>0</u> |
| 27 | EXPENSES GEN. AND TAX | 100,000 | 00,000 | 0,000 | 10,000 | 10,000 | 0,000 | 1,000 | 00 | 100,000 | 2,000 | 0,000 |
| 28 | OPERATING INCOME | 100,000 | 00,000 | 0,000 | 10,000 | 10,000 | 0,000 | 1,000 | 000 | 100,000 | 0,000 | 0,000 |
| 29 | SALES & PROMOTION EXP. TAX | 10,000 | 0,000 | 0,000 | 2,000 | 1,000 | 0,000 | 000 | 00 | 10,000 | 000 | 0,000 |
| 30 | GENERAL MAINTENANCE | <u>(000)</u> | <u>(000)</u> | <u>(00)</u> | <u>(00)</u> | <u>(00)</u> | <u>(00)</u> | <u>(00)</u> | <u>(0)</u> | <u>(000)</u> | <u>(000)</u> | <u>0</u> |
| 31 | TOTAL EXPENSE TAXES | 10,000 | 0,000 | 0,000 | 2,000 | 1,000 | 0,000 | 000 | 00 | 10,000 | 000 | 0,000 |
| 32 | NET OPERATING INCOME | 00,000 | 00,000 | 0,000 | 10,000 | 10,000 | 0,000 | 1,000 | 000 | 00,000 | 0,000 | 0,000 |
| 33 | RATE OF RETURN | 7.00% | 7.00% | 10.00% | 0.20% | 7.21% | 7.10% | 0.70% | 20.70% | 0.00% | 0.10% | 11.00% |

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

| <u>Line</u> | <u>Footnote Text</u> |
|-------------|---|
| 1. | (A) From "Analysis of Gross Plant." |
| 2. | (B) From "Analysis of Accumulated Depreciation." |
| 4. | (C) From "Analysis of Materials and Supplies." |
| 5. | (D) From "Analysis of Other Working Capital." |
| 6. | (E) From "Analysis of Other Rate Base Items." |
| 7. | (E) |
| 8. | (E) |
| 9. | (E) |
| 10. | (E) |
| 11. | (E) |
| 13. | (F) From "Analysis of Revenues." |
| 14. | (F) |
| 15. | (F) |
| 16. | (F) |
| 18. | (G) From "Analysis of Operations and Maintenance Expense." |
| 19. | (H) From "Analysis of Depreciation Expense." |
| 20. | (I) Allocated per Depreciation Expense; UPS directly assigned. |
| 21. | (J) Allocated per Total Production Gross Plant excluding UPS. |
| 22. | (K) From "Analysis of Taxes Other Than Income Taxes." |
| 23. | (K) |
| 24. | (K) |
| 25. | (K) |
| 26. | (K) |
| 29. | (L) Income Taxes allocated per formula $RC - KI = T$: where T = Total Income Taxes, R = Operating Income, C = Combined Effective Tax Rate of 0.3763, I = Total Electric Investment, and K = Income Tax Deduction factor of .0145832169. UPS directly assigned. |
| 30. | (N) Retail portion allocated per Retail Rate Base; Total All Other and UPS directly assigned. |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF GROSS PLANT
(0000'S)

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC SYSTEM (3) | RATE SO (4) | RATE OS (5) | RATE OS-D (6) | RATES LO & LPT (7) | RATE PST (8) | RATE OS (9) | RATE OS-III (10) | TOTAL RETAIL SERVICE (11) | TOTAL ALL OTHER SERVICE (12) | UNIT POWER SALES (13) |
|-----------------|---------------------------------|------------------------------------|-------------------|-------------------|---------------------|--------------------------|--------------------|-------------------|------------------------|------------------------------------|---------------------------------------|--------------------------------|
| 1 | TOTAL DISTRIBUTION PLANT | 666,664 | 347,726 | 20,373 | 134,081 | 64,761 | 66,717 | 393 | 434 | 666,346 | 21,229 | 132,320 |
| 2 | INTERNAL JURISDICTION | | 335,448 | 18,063 | 122,441 | 66,063 | 52,368 | 96 | 379 | 636,057 | | |
| 3 | WASTEWATER | | 22,261 | 1,410 | 11,410 | 6,690 | 6,349 | 295 | 45 | 50,690 | | |
| | TRANSMISSION PLANT | | | | | | | | | | | |
| | 300-LEVEL 2 LINES | | | | | | | | | | | |
| 4 | LEVEL 2 CABLES | 110 | 50 | 3 | 22 | 15 | 9 | 0 | 0 | 107 | 3 | 0 |
| 5 | LEVEL 3 CABLES | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| 6 | TOTAL SUBSTATION LINES | 120 | 60 | 3 | 22 | 15 | 9 | 0 | 0 | 109 | 3 | 0 |
| 7 | LEVEL 2 CABLES | 2,494 | 4,495 | 261 | 1,494 | 1,109 | 722 | 1 | 2 | 9,269 | 271 | 617 |
| 8 | TOTAL ACCOUNT 300 | 9,876 | 4,506 | 264 | 1,716 | 1,204 | 722 | 1 | 2 | 9,677 | 274 | 625 |
| | 300-CONDUCTORS | | | | | | | | | | | |
| 9 | LEVEL 2 CABLES | 2,636 | 1,214 | 79 | 457 | 321 | 195 | 0 | 1 | 2,290 | 73 | 195 |
| 10 | LEVEL 3 CABLES | 144 | 92 | 5 | 23 | 15 | 3 | 0 | 0 | 144 | 0 | 0 |
| 11 | TOTAL ACCOUNT 301 | 2,672 | 1,304 | 79 | 490 | 336 | 198 | 0 | 1 | 2,404 | 73 | 195 |
| | 300-CONDUCTOR EQUIPMENT | | | | | | | | | | | |
| 12 | LEVEL 2 CABLES | 125 | 0 | 0 | 0 | 125 | 0 | 0 | 0 | 125 | 0 | 0 |
| 13 | LEVEL 3 CABLES | 43,746 | 20,101 | 1,168 | 7,575 | 5,316 | 3,234 | 6 | 23 | 37,629 | 1,210 | 4,116 |
| 14 | LEVEL 3 CABLES | 2,014 | 1,227 | 71 | 461 | 299 | 49 | 0 | 1 | 2,014 | 0 | 0 |
| 15 | TOTAL ACCOUNT 303 | 44,885 | 21,328 | 1,239 | 8,036 | 5,630 | 3,279 | 6 | 24 | 39,768 | 1,210 | 4,116 |
| | 300-CONDUCTOR AND FIBER | | | | | | | | | | | |
| 16 | LEVEL 2 CABLES | 24,604 | 11,717 | 679 | 4,416 | 3,099 | 1,606 | 4 | 14 | 21,615 | 706 | 2,363 |
| | 300-CONDUCTOR AND FIBER | | | | | | | | | | | |
| 17 | LEVEL 2 CABLES | 19,309 | 9,045 | 524 | 3,609 | 2,392 | 1,454 | 3 | 11 | 16,660 | 345 | 1,625 |
| | 300-CONDUCTOR CONDUCTORS | | | | | | | | | | | |
| 18 | LEVEL 2 CABLES | 22,612 | 10,741 | 623 | 4,040 | 2,841 | 1,729 | 3 | 13 | 19,990 | 647 | 2,167 |
| | 300-CONDUCTOR CONDUCTORS | | | | | | | | | | | |
| 19 | LEVEL 2 CABLES | 2,061 | 1,060 | 62 | 402 | 262 | 172 | 0 | 1 | 1,907 | 64 | 0 |
| | 300-CONDUCTOR AND TRAILS | | | | | | | | | | | |
| 20 | LEVEL 2 CABLES | 33 | 15 | 1 | 6 | 4 | 3 | 0 | 0 | 29 | 1 | 3 |
| 21 | TOTAL TRANS. PLANT | 126,122 | 59,773 | 3,464 | 22,523 | 15,000 | 9,455 | 17 | 69 | 111,109 | 2,520 | 11,493 |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEBTED ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF GROSS PLANT
(0000'S)

| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE BS | RATE CS | RATE CS-D | RATES LS & LFT | RATE FWT | RATE CS | RATE CS-III | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES |
|--------------------------------|---------------------|-----------------------|---------|---------|-----------|----------------|----------|---------|-------------|----------------------|-------------------------|------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (10) | (11) | (12) | (13) | (14) |
| DISTRIBUTION PLANT | | | | | | | | | | | | |
| 22 | 300-SUBSTATION LAND | 33 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 5 | 20 | 0 |
| 23 | LEVEL 3 COST. SUB | 1,304 | 043 | 40 | 318 | 144 | 31 | 0 | 1 | 1,304 | 0 | 0 |
| 24 | LEVEL 4 CROWN | 00 | 35 | 3 | 14 | 7 | 1 | 0 | 0 | 00 | 0 | 0 |
| 25 | LEVEL 5 COST. SUB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | LEVEL 5 CROWN | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 27 | TOTAL ACCOUNT 300 | 1,400 | 679 | 52 | 332 | 154 | 32 | 0 | 1 | 1,452 | 20 | 0 |
| 301-CONDUCTORS | | | | | | | | | | | | |
| 28 | LEVEL 3 COST. CTD | 917 | 0 | 0 | 127 | 240 | 131 | 0 | 0 | 304 | 411 | 0 |
| 29 | LEVEL 3 CROWN | 9,032 | 5,498 | 319 | 2,070 | 937 | 203 | 2 | 4 | 9,032 | 0 | 0 |
| 30 | LEVEL 4 COST. SUB | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 31 | LEVEL 4 CROWN | 130 | 00 | 6 | 23 | 16 | 3 | 1 | 0 | 130 | 0 | 0 |
| 32 | LEVEL 5 COST. SUB | 17 | 0 | 0 | 0 | 17 | 0 | 0 | 0 | 17 | 0 | 0 |
| 33 | TOTAL ACCOUNT 301 | 10,104 | 5,575 | 325 | 2,230 | 1,219 | 237 | 3 | 4 | 9,695 | 411 | 0 |
| 302-SECTION EQUIPMENT | | | | | | | | | | | | |
| 34 | LEVEL 2 COST. SUB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | LEVEL 2 CROWN | 400 | 250 | 15 | 50 | 60 | 42 | 0 | 0 | 402 | 15 | 0 |
| 36 | LEVEL 3 COST. SUB | 0,004 | 0 | 0 | 521 | 2,001 | 3,076 | 0 | 0 | 5,198 | 2,490 | 0 |
| 37 | LEVEL 3 CROWN | 57,400 | 34,991 | 2,020 | 13,175 | 5,042 | 1,290 | 11 | 41 | 57,400 | 0 | 0 |
| 38 | LEVEL 4 COST. SUB | 00 | 0 | 0 | 0 | 00 | 0 | 0 | 0 | 00 | 0 | 0 |
| 39 | LEVEL 4 CROWN | 1,197 | 004 | 00 | 201 | 130 | 24 | 10 | 1 | 1,197 | 0 | 0 |
| 40 | LEVEL 5 COST. SUB | 24 | 0 | 0 | 0 | 24 | 0 | 0 | 0 | 24 | 0 | 0 |
| 41 | TOTAL ACCOUNT 302 | 60,004 | 35,945 | 2,033 | 14,073 | 6,916 | 7,432 | 21 | 42 | 65,524 | 2,492 | 0 |
| 304-POLES AND FIXTURES | | | | | | | | | | | | |
| 42 | LEVEL 4 CROWN | 49,691 | 20,039 | 2,004 | 11,083 | 5,613 | 1,004 | 405 | 20 | 49,691 | 0 | 0 |
| 43 | LEVEL 4 CROWN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 304 | 49,691 | 20,039 | 2,004 | 11,083 | 5,613 | 1,004 | 405 | 20 | 49,691 | 0 | 0 |
| 305-OVERHEAD CONDUCTORS | | | | | | | | | | | | |
| 45 | LEVEL 4 CROWN | 49,605 | 20,034 | 2,005 | 11,083 | 5,612 | 1,004 | 405 | 20 | 49,605 | 0 | 0 |
| 46 | LEVEL 4 CROWN | 9,747 | 5,432 | 745 | 350 | 4 | 0 | 0 | 0 | 9,747 | 0 | 0 |
| 47 | TOTAL ACCOUNT 305 | 59,432 | 27,495 | 2,641 | 12,040 | 5,616 | 1,004 | 405 | 20 | 59,432 | 0 | 0 |
| 306-UNDERGROUND CONDUIT | | | | | | | | | | | | |
| 48 | LEVEL 4 CROWN | 1,095 | 634 | 44 | 257 | 124 | 22 | 0 | 1 | 1,095 | 0 | 0 |
| 49 | LEVEL 4 CROWN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | TOTAL ACCOUNT 306 | 1,095 | 634 | 44 | 257 | 124 | 22 | 0 | 1 | 1,095 | 0 | 0 |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1960
12/13 DEFEND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF GROSS PLANT
(0000'S)

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC SYSTEM (3) | RATE DS (4) | RATE OS (5) | RATE OS-D (6) | RATES LP & LPT (7) | RATE FET (8) | RATE OS (9) | RATE OS-III (10) | TOTAL SERVICE (11) | TOTAL ALL OTHER SERVICE (12) | UNIT FORMS SALES (13) |
|-----------------|----------------------------|------------------------------|----------------|----------------|------------------|-----------------------|-----------------|----------------|---------------------|-----------------------|---------------------------------|--------------------------|
| 51 | 367-DEMANDING CORD. & DEV. | 19,045 | 11,041 | 003 | 4,470 | 2,151 | 306 | 155 | 11 | 19,045 | 0 | 0 |
| 52 | LEVEL 4 CORDON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | TOTAL ACCOUNT 367 | 19,045 | 11,041 | 003 | 4,470 | 2,151 | 306 | 155 | 11 | 19,045 | 0 | 0 |
| 54 | 368-LINE TRANSFORMING | 04,000 | 04,151 | 3,032 | 21,791 | 4,210 | 0 | 761 | 54 | 04,000 | 0 | 0 |
| 55 | LEVEL 5 CORDON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL ACCOUNT 368 | 04,000 | 04,151 | 3,032 | 21,791 | 4,210 | 0 | 761 | 54 | 04,000 | 0 | 0 |
| 57 | 369-SERVICES | 0,505 | 0,505 | 0 | 0 | 0 | 0 | 0 | 0 | 0,505 | 0 | 0 |
| 58 | POWER SERVICES | 21,741 | 20,125 | 2,421 | 1,163 | 11 | 0 | 0 | 0 | 21,741 | 0 | 0 |
| 59 | TOTAL ACCOUNT 369 | 01,336 | 07,731 | 2,421 | 1,163 | 11 | 0 | 0 | 0 | 01,336 | 0 | 0 |
| 60 | 370-CHURNS | 20,130 | 0,707 | 4,455 | 5,671 | 206 | 20 | 0 | 0 | 20,130 | 0 | 0 |
| 61 | 372-CHURN LIGHTING | 11,001 | 0 | 0 | 0 | 0 | 0 | 11,001 | 0 | 11,001 | 0 | 0 |
| 62 | TOTAL GENT. PLANT | 206,320 | 322,110 | 10,074 | 73,720 | 20,222 | 7,241 | 12,620 | 173 | 206,320 | 2,921 | 0 |
| 63 | DEMAND | 204,007 | 165,942 | 11,442 | 66,520 | 20,001 | 7,221 | 1,799 | 173 | 204,007 | 2,921 | 0 |
| 64 | CUSTOMER | 02,313 | 06,167 | 7,632 | 7,192 | 221 | 20 | 11,001 | 0 | 02,313 | 0 | 0 |
| 65 | GENERAL PLANT | 163,423 | 00,740 | 5,044 | 16,705 | 9,070 | 5,640 | 1,042 | 54 | 00,102 | 2,027 | 2,204 |
| 66 | DEMAND | 70,734 | 30,209 | 2,172 | 13,017 | 9,030 | 5,001 | 79 | 36 | 00,012 | 2,010 | 2,204 |
| 67 | CUSTOMER | 20,200 | 22,516 | 2,769 | 1,970 | 02 | 6 | 036 | 15 | 20,270 | 0 | 0 |
| 68 | ENERGY | 4,401 | 1,943 | 123 | 904 | 700 | 553 | 27 | 3 | 4,401 | 0 | 0 |
| 69 | NON-ELECTRIC | 2,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,532 | 0 |
| 70 | TOTAL GENERAL PLANT | 100,962 | 00,740 | 5,044 | 16,705 | 9,070 | 5,640 | 1,042 | 54 | 00,102 | 4,566 | 2,204 |
| 71 | TOTAL GENT. GROSS PLANT | 1,400,750 | 090,366 | 47,250 | 247,000 | 140,669 | 01,053 | 14,302 | 720 | 1,230,045 | 29,697 | 146,017 |
| 72 | DEMAND | 1,340,200 | 007,460 | 30,041 | 220,000 | 130,010 | 70,125 | 1,953 | 657 | 1,064,244 | 29,600 | 146,017 |
| 73 | CUSTOMER | 110,001 | 70,673 | 10,301 | 9,167 | 303 | 26 | 12,027 | 15 | 110,002 | 0 | 0 |
| 74 | ENERGY | 04,000 | 24,224 | 1,533 | 12,404 | 9,456 | 6,902 | 322 | 40 | 04,000 | 0 | 0 |
| 75 | TOTAL GROSS PLANT | 1,400,290 | 090,366 | 47,085 | 247,000 | 140,669 | 01,053 | 14,302 | 720 | 1,230,045 | 32,236 | 146,017 |

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

| <u>Line</u> | <u>Footnote Text</u> |
|-------------|--|
| 1. | (A) Retail jurisdiction sum of Lines 2 and 3; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned. |
| 2. | (B) Allocated per Level 1 Demand Allocator. |
| 3. | (C) Allocated per Level 1 Energy Allocator. |
| 4. | (D) Allocated per Level 2 Demand Allocator. |
| 5. | (E) Allocated per Level 3 Demand Allocator. |
| 7. | (D) |
| 9. | (D) |
| 10. | (E) |
| 12. | (F) Specific Assignment. |
| 13. | (D) |
| 14. | (E) |
| 16. | (D) |
| 17. | (D) |
| 18. | (D) |
| 19. | (D) |
| 20. | (D) |
| 22. | (F) |
| 23. | (E) |
| 24. | (G) Allocated per Level 4 NCP Demand Allocator. |
| 25. | (F) |
| 26. | (H) Allocated per Level 5 NCP Demand Allocator. |
| 28. | (F) |
| 29. | (E) |
| 30. | (F) |
| 31. | (G) |
| 32. | (F) |
| 34. | (F) |
| 35. | (D) |
| 36. | (F) |
| 37. | (E) |
| 38. | (F) |
| 39. | (G) |
| 40. | (F) |
| 42. | (G) |
| 43. | (I) Allocated per Average Number of Customers at Level 4. |
| 45. | (G) |
| 46. | (J) Allocated per Average Number of Customers at Level 4 excluding OS and OSIII. |
| 48. | (G) |
| 49. | (I) |
| 51. | (G) |
| 52. | (I) |
| 54. | (H) |
| 55. | (K) Allocated per Average Number of Common Customers at Level 5. |
| 57. | (F) |

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

| <u>Line</u> | <u>Footnote Text</u> |
|-------------|--|
| 58. (L) | Allocated per Average Number of Customers at Level 5 excluding OS and OSIII. |
| 60. (F) | |
| 61. (F) | |
| 65. (M) | Allocated per corresponding Salaries and Wages; UPS directly assigned. |
| 66. (M) | |
| 67. (M) | |
| 68. (M) | |
| 69. (N) | Assigned to All Other. |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
(0000' S)

| LINE NO. | DESCRIPTION | TOTAL ACCUMULATED SYSTEM | RATE RS | RATE CS | RATE GS-D | RATE LP & LPT | RATE PVT | RATE OS | RATE GS-III | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES |
|----------|---------------------------|--------------------------------|----------------|--------------|---------------|------------------|---------------|------------|----------------|----------------------------|-------------------------------|------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (10) | (11) | (12) | (13) | (14) |
| 1 | TOTAL DISTRIBUTION | 278,730 | 128,583 | 7,003 | 52,287 | 36,961 | 22,090 | 183 | 106 | 235,063 | 8,276 | 11,891 |
| 2 | DEMAND | | 128,060 | 7,383 | 47,000 | 33,330 | 20,415 | 20 | 140 | 236,101 | | |
| 3 | ENERGY | | 8,683 | 580 | 4,440 | 3,391 | 2,475 | 115 | 10 | 19,482 | | |
| | TRANSMISSION | | | | | | | | | | | |
| 4 | 300-TRANSFORMERS | 2,675 | 993 | 80 | 374 | 263 | 160 | 0 | 1 | 1,049 | 60 | 104 |
| 5 | 303-STRUCTURES | 600 | 324 | 19 | 121 | 63 | 49 | 0 | 0 | 896 | 10 | 36 |
| 6 | 303-SECTION EQUIPMENT | 14,000 | 7,312 | 434 | 2,780 | 1,937 | 1,124 | 2 | 0 | 13,562 | 415 | 722 |
| 7 | 304-TOOLS & FIXTURES | 10,097 | 5,172 | 300 | 1,940 | 1,360 | 833 | 2 | 6 | 9,630 | 312 | 905 |
| 8 | 305-TOOLS & FIXTURES | 4,306 | 2,974 | 172 | 1,121 | 707 | 479 | 1 | 4 | 5,330 | 179 | 549 |
| 9 | 306-OVERHEAD CORD. | 11,340 | 5,302 | 312 | 2,029 | 1,424 | 866 | 2 | 7 | 10,022 | 324 | 994 |
| 10 | 300-UNDERGROUND CORD. | 102 | 64 | 5 | 32 | 22 | 14 | 0 | 0 | 197 | 5 | 0 |
| 11 | 300-CORDS AND TRAILS | 2 | 4 | 0 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 1 |
| 12 | TOTAL TRANSMISSION | 66,050 | 22,249 | 1,290 | 8,263 | 5,689 | 3,526 | 7 | 26 | 41,362 | 1,313 | 3,623 |
| | DISTRIBUTION | | | | | | | | | | | |
| 13 | 300-TRANSFORMERS | 102 | 60 | 4 | 23 | 11 | 2 | 0 | 0 | 100 | 2 | 0 |
| 14 | 301-STRUCTURES | 1,009 | 611 | 47 | 304 | 177 | 69 | 0 | 1 | 1,009 | 60 | 0 |
| 15 | 302-SECTION EQUIPMENT | 15,910 | 8,400 | 490 | 2,293 | 2,006 | 1,037 | 8 | 10 | 15,329 | 501 | 0 |
| 16 | 304-TOOLS & FIXTURES | | | | | | | | | | | |
| 16 | CORRUM | 10,145 | 10,530 | 765 | 4,264 | 2,000 | 367 | 140 | 11 | 10,145 | 0 | 0 |
| 17 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL ACCOUNT 304 | 10,145 | 10,530 | 765 | 4,264 | 2,000 | 367 | 140 | 11 | 10,145 | 0 | 0 |
| 19 | 305-OVERHEAD CORD. | | | | | | | | | | | |
| 19 | CORRUM | 16,290 | 9,439 | 600 | 3,021 | 1,035 | 329 | 132 | 9 | 16,290 | 0 | 0 |
| 20 | CUSTOMER | 3,100 | 2,025 | 244 | 117 | 2 | 0 | 0 | 0 | 3,100 | 0 | 0 |
| 21 | TOTAL ACCOUNT 305 | 19,430 | 12,264 | 929 | 3,938 | 1,037 | 329 | 132 | 9 | 19,430 | 0 | 0 |
| 22 | 306-CORD. CORDITY | | | | | | | | | | | |
| 22 | CORRUM | 449 | 261 | 19 | 100 | 51 | 9 | 4 | 0 | 449 | 0 | 0 |
| 23 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL ACCOUNT 306 | 449 | 261 | 19 | 100 | 51 | 9 | 4 | 0 | 449 | 0 | 0 |
| 25 | 307-UNDERGROUND CORD. | | | | | | | | | | | |
| 25 | CORRUM | 4,695 | 2,727 | 190 | 1,104 | 530 | 95 | 30 | 3 | 4,695 | 0 | 0 |
| 26 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL ACCOUNT 307 | 4,695 | 2,727 | 190 | 1,104 | 530 | 95 | 30 | 3 | 4,695 | 0 | 0 |
| 28 | 308-LINE TRANSFORMERS | | | | | | | | | | | |
| 28 | CORRUM | 23,130 | 14,750 | 1,072 | 5,939 | 1,147 | 0 | 207 | 15 | 23,130 | 0 | 0 |
| 29 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL ACCOUNT 308 | 23,130 | 14,750 | 1,072 | 5,939 | 1,147 | 0 | 207 | 15 | 23,130 | 0 | 0 |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION U/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
(0000'S)

| LINE NO. | | TOTAL ELECTRIC SERVICE | RATE DS | RATE OS | RATE OS-D | RATES LP & LPT | RATE FTR | RATE OS | RATE OS-III | TOTAL DETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES |
|----------------------|------------------------------|------------------------------|------------|------------|--------------|-------------------|-------------|------------|----------------|----------------------------|-------------------------------|------------------------|
| NO. | DESCRIPTION | (2) | (4) | (5) | (6) | (7) | (8) | (10) | (11) | (12) | (13) | (14) |
| 31 | 360-SERVICES | 15,845 | 14,190 | 914 | 437 | 4 | 0 | 0 | 0 | 15,845 | 0 | 0 |
| 32 | 370-CUSTOMER | 6,324 | 3,171 | 1,443 | 1,837 | 67 | 6 | 0 | 0 | 6,324 | 0 | 0 |
| 33 | 372-CURRENT LIGHTING | 2,437 | 0 | 0 | 0 | 0 | 0 | 2,437 | 0 | 2,437 | 0 | 0 |
| 34 | TOTAL DISTRIBUTION | 107,083 | 67,100 | 3,081 | 21,264 | 7,060 | 1,094 | 2,971 | 69 | 107,209 | 643 | 0 |
| 35 | DEMAND | 60,150 | 47,000 | 3,300 | 18,675 | 7,007 | 1,000 | 534 | 49 | 79,515 | 643 | 0 |
| 36 | CUSTOMER | 27,694 | 20,100 | 2,001 | 2,291 | 73 | 6 | 2,437 | 0 | 27,694 | 0 | 0 |
| GENERAL PLANT | | | | | | | | | | | | |
| 37 | ELECTRIC | 14,001 | 7,000 | 461 | 2,031 | 1,017 | 1,070 | 17 | 0 | 14,110 | 430 | 53 |
| 38 | CUSTOMER | 6,001 | 4,777 | 503 | 419 | 17 | 1 | 190 | 3 | 5,000 | 2 | 0 |
| 39 | WINDY | 224 | 412 | 25 | 211 | 101 | 117 | 2 | 1 | 924 | 0 | 0 |
| 40 | TOTAL ELECTRIC | 21,226 | 12,000 | 1,070 | 3,561 | 2,005 | 1,196 | 221 | 12 | 21,043 | 430 | 53 |
| 41 | NON-ELECTRIC | 000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 000 | 0 |
| 42 | TOTAL GENERAL PLANT | 22,211 | 12,000 | 1,070 | 3,561 | 2,005 | 1,196 | 221 | 12 | 21,043 | 1,115 | 53 |
| 43 | TOTAL ELECTRIC DEPR. RESERVE | 451,206 | 237,074 | 16,144 | 68,467 | 22,001 | 29,906 | 3,382 | 253 | 425,477 | 10,642 | 15,067 |
| 44 | DEMAND | 206,000 | 203,013 | 12,304 | 77,000 | 49,230 | 26,907 | 806 | 231 | 271,160 | 10,600 | 15,067 |
| 45 | CUSTOMER | 22,600 | 24,943 | 3,104 | 2,010 | 00 | 7 | 2,436 | 3 | 23,603 | 2 | 0 |
| 46 | WINDY | 20,616 | 9,000 | 876 | 4,659 | 2,552 | 2,562 | 120 | 19 | 20,616 | 0 | 0 |
| 47 | TOTAL DEPRECIATION RESERVE | 451,001 | 237,074 | 16,144 | 68,467 | 22,001 | 29,906 | 3,382 | 253 | 425,477 | 11,247 | 15,067 |

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

| <u>Line</u> | <u>Footnote Text</u> |
|-------------|---|
| 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) | |
| 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) | |
| 28. (B) | |
| 29. (B) | |
| 31. (B) | |
| 32. (B) | |
| 33. (B) | |
| 37. (F) | Allocated per corresponding Gross Investment in Electric General Plant; UPS directly assigned. Includes reserve imbalance and JDITC adjustment. |
| 38. (F) | |
| 39. (F) | |
| 41. (G) | Assigned to All Other. |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1960
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF MATERIALS AND SUPPLIES
(0000'S)

| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SERVICE | RATE NO | RATE CO | RATE CO-D | RATES LG & INT | RATE VTR | RATE CO | RATE CO-INT | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES |
|----------|---------------------------------|------------------------|---------|---------|-----------|----------------|----------|---------|-------------|----------------------|-------------------------|------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (10) | (11) | (12) | (13) | (14) |
| 1 | <u>TRANSMISSION</u> | 68,863 | 66,167 | 2,342 | 15,685 | 10,947 | 6,782 | 45 | 49 | 75,617 | 2,452 | 2,994 |
| 2 | WIRE & FORTIFICATION | | 27,893 | 2,179 | 14,167 | 9,942 | 6,049 | 11 | 44 | 69,965 | | |
| 3 | WIRE | | 2,874 | 163 | 1,310 | 1,005 | 723 | 34 | 5 | 5,832 | | |
| 4 | <u>TRANSFORMATION</u> | 1,344 | 682 | 20 | 349 | 175 | 107 | 0 | 1 | 1,232 | 40 | 72 |
| 5 | WIRE & FORTIFICATION | 287 | 124 | 7 | 47 | 23 | 19 | 0 | 0 | 229 | 7 | 20 |
| 6 | TOTAL TRANS. M & S | 1,631 | 786 | 48 | 396 | 208 | 126 | 0 | 1 | 1,461 | 47 | 92 |
| 7 | <u>DIST. RELATED</u> | 8,711 | 2,493 | 251 | 1,394 | 455 | 67 | 48 | 3 | 8,711 | 0 | 0 |
| 8 | CUSTOMER RELATED | 2,399 | 1,249 | 212 | 201 | 0 | 1 | 310 | 0 | 2,399 | 0 | 0 |
| 9 | TOTAL DIST. M & S | 8,011 | 2,022 | 464 | 1,595 | 455 | 68 | 388 | 3 | 8,011 | 0 | 0 |
| 10 | <u>CUSTOMER ACCOUNTS</u> | 20 | 17 | 2 | 1 | 0 | 0 | 0 | 0 | 20 | 0 | 0 |
| 11 | CUSTOMER RELATED | 12 | 10 | 1 | 1 | 0 | 0 | 0 | 0 | 12 | 0 | 0 |
| 12 | WIRE & FORTIFICATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL CUST. ACCT. M & S | 12 | 10 | 1 | 1 | 0 | 0 | 0 | 0 | 12 | 0 | 0 |
| 14 | <u>TOTAL ELECTRIC M & S</u> | 81,907 | 66,002 | 2,684 | 17,379 | 11,656 | 6,976 | 483 | 53 | 85,322 | 2,499 | 4,086 |
| 15 | WIRE | 63,743 | 41,832 | 2,675 | 15,887 | 10,645 | 6,243 | 50 | 48 | 77,156 | 2,499 | 4,086 |
| 16 | CUSTOMER | 2,332 | 1,806 | 214 | 203 | 0 | 1 | 370 | 0 | 2,332 | 0 | 0 |
| 17 | WIRE | 8,832 | 2,874 | 163 | 1,310 | 1,005 | 723 | 34 | 5 | 5,832 | 0 | 0 |

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

| <u>Line</u> | <u>Footnote Text</u> |
|-------------|--|
| 1. | (A) Retail jurisdiction sum of Lines 2 and 3; Total All Other allocated per level 1 Demand Allocator; UPS directly assigned. |
| 2. | (B) Allocated per Level 1 Demand Allocator. |
| 3. | (C) Allocated per Level 1 Energy Allocator. |
| 4. | (D) Allocated per Level 2 Demand Allocator; UPS directly assigned. |
| 5. | (E) Allocated per Gross Investment in Transmission Substations excluding UPS. |
| 7. | (F) Allocated per demand-related Distribution Gross Plant excluding Substations. |
| 8. | (G) Allocated per customer-related Distribution Gross Plant. |
| 9. | (H) Allocated per Distribution Gross Plant less Substations. |
| 10. | (I) Allocated per Customer Accounts O & M. |
| 11. | (J) Allocated per Total Customer Assistance O & M less Energy Cost Conservation. |
| 12. | (K) Allocated per Customer Assistance O & M Energy Cost Conservation. |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEBTED ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF OTHER WORKING CAPITAL
(0000'S)

| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | DEBT AS | DEBT OS | DEBT OS-D | DEBT LP & LFT | DEBT FET | DEBT OS | DEBT OS-III | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES | |
|-----------------------|-------------------------|-----------------------|---------|---------|-----------|---------------|----------|---------|-------------|----------------------|-------------------------|------------------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| OTHER WORKING CAPITAL | | | | | | | | | | | | | |
| 1 | CURRENT ASSETS & LIAB. | (1,000) | (004) | (74) | (207) | (100) | (04) | (17) | (1) | (1,007) | (20) | (00) | |
| 2 | DEBT | (1,077) | (042) | (32) | (207) | (133) | (74) | (1) | 0 | (000) | (20) | (00) | |
| 3 | CUSTOMER | (367) | (200) | (36) | (27) | (1) | 0 | (10) | 0 | (367) | 0 | 0 | |
| 4 | INDEBT | (40) | (22) | (1) | (11) | (0) | (0) | 0 | 0 | (40) | 0 | 0 | |
| 5 | INVESTMENT | (00) | (31) | (4) | (12) | (0) | (4) | (1) | (1) | (01) | (1) | 0 | |
| PREPAYMENTS | | | | | | | | | | | | | |
| 6 | PRODUCTION | 000 | 101 | 11 | 74 | 03 | 23 | 0 | 0 | 202 | 12 | 22 | |
| 7 | DEBT | | 170 | 10 | 00 | 00 | 20 | 0 | 0 | 220 | | | |
| 8 | INDEBT | | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 20 | | | |
| 9 | TRANSMISSION | 01 | 21 | 2 | 12 | 0 | 0 | 0 | 0 | 00 | 2 | 1 | |
| 10 | DISTRIBUTION | 104 | 117 | 10 | 30 | 15 | 4 | 7 | 0 | 102 | 2 | 0 | |
| 11 | DEBT | 100 | 06 | 0 | 30 | 15 | 4 | 1 | 0 | 107 | 2 | 0 | |
| 12 | CUSTOMER | 00 | 21 | 4 | 0 | 0 | 0 | 0 | 0 | 00 | 0 | 0 | |
| 13 | CUSTOMER ACCOUNTS | 0 | 7 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 | CUSTOMER ASSISTANCE | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | |
| 15 | CUSTOMER | 4 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | |
| 16 | INDEBT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 17 | TOTAL PREPAYMENTS | 073 | 200 | 24 | 120 | 70 | 22 | 7 | 0 | 024 | 10 | 22 | |
| 18 | DEBT | 000 | 206 | 10 | 110 | 71 | 20 | 1 | 0 | 020 | 10 | 22 | |
| 19 | CUSTOMER | 07 | 02 | 0 | 0 | 0 | 0 | 0 | 0 | 07 | 0 | 0 | |
| 20 | INDEBT | 20 | 12 | 1 | 0 | 0 | 0 | 0 | 0 | 20 | 0 | 0 | |
| CLEARING ACCOUNTS | | | | | | | | | | | | | |
| 21 | PRODUCTION | 242 | 120 | 0 | 00 | 22 | 20 | 0 | 0 | 224 | 7 | 11 | |
| 22 | DEBT | | 112 | 0 | 02 | 20 | 10 | 0 | 0 | 207 | | | |
| 23 | INDEBT | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 24 | TRANSMISSION | 14 | 7 | 0 | 0 | 0 | 1 | 0 | 0 | 13 | 0 | 0 | |
| 25 | DISTRIBUTION | 03 | 30 | 4 | 12 | 4 | 1 | 3 | 0 | 03 | 0 | 0 | |
| 26 | DEBT | 01 | 24 | 2 | 10 | 4 | 1 | 0 | 0 | 01 | 0 | 0 | |
| 27 | CUSTOMER | 22 | 15 | 2 | 0 | 0 | 0 | 0 | 0 | 22 | 0 | 0 | |
| 28 | CUSTOMER ACCOUNTS | 07 | 00 | 0 | 0 | 0 | 0 | 0 | 0 | 07 | 0 | 0 | |
| 29 | CUSTOMER ASSISTANCE | 22 | 27 | 3 | 0 | 0 | 0 | 0 | 0 | 22 | 0 | 0 | |
| 30 | CUSTOMER | 22 | 27 | 3 | 0 | 0 | 0 | 0 | 0 | 22 | 0 | 0 | |
| 31 | INDEBT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 32 | TOTAL CLEARING ACCOUNTS | 000 | 242 | 10 | 00 | 20 | 22 | 3 | 0 | 000 | 7 | 11 | |
| 33 | DEBT | 000 | 142 | 0 | 00 | 20 | 20 | 0 | 0 | 000 | 7 | 11 | |
| 34 | CUSTOMER | 111 | 01 | 10 | 7 | 0 | 0 | 3 | 0 | 111 | 0 | 0 | |
| 35 | INDEBT | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 0 | |

13

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O NEWBORN DISTRIBUTION SYSTEM
ANALYSIS OF OTHER WORKING CAPITAL
(\$000'S)

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC SYSTEM (3) | RATE NO (4) | RATE OS (5) | RATE OS-D (6) | RATES LP & LPT (7) | RATE FET (8) | RATE OS (9) | RATE OS-III (10) | TOTAL RETAIL SERVICE (11) | TOTAL ALL OTHER SERVICE (12) | UNIT POWER COSTS (13) |
|-----------------|--|------------------------------------|-------------------|-------------------|---------------------|--------------------------|--------------------|-------------------|------------------------|------------------------------------|---------------------------------------|--------------------------------|
| 36 | DETAILED STUDY CHARGES RETAIL JURISDICTION | 1,223 | 826 | 20 | 202 | 143 | 89 | 0 | 1 | 991 | 22 | 200 |
| 37 | DETAILED | | 493 | 20 | 199 | 139 | 79 | 0 | 1 | 915 | | |
| 38 | RETAIL | | 34 | 2 | 17 | 13 | 10 | 0 | 0 | 76 | | |
| 39 | OTHER WORK. REEL CRY. AND RETAIL JURISDICTION | 1,001 | 400 | 27 | 100 | 120 | 60 | 0 | 1 | 604 | 29 | 170 |
| 40 | DETAILED | | 430 | 28 | 100 | 116 | 71 | 0 | 1 | 616 | | |
| 41 | RETAIL | | 30 | 2 | 10 | 12 | 9 | 0 | 0 | 60 | | |
| 42 | PROP. INSURANCE PREMIUMS | (3,400) | (3,289) | (179) | (814) | (542) | (293) | (62) | (3) | (4,001) | (100) | (741) |
| 43 | DETAILED | (4,771) | (3,171) | (133) | (834) | (507) | (267) | (9) | (2) | (3,922) | (100) | (741) |
| 44 | CUSTOMER | (430) | (304) | (41) | (36) | (1) | 0 | (53) | 0 | (430) | 0 | 0 |
| 45 | RETAIL | (194) | (84) | (5) | (44) | (34) | (23) | (1) | (1) | (194) | 0 | 0 |
| 46 | OTHER DEF. CR. & DEBITS RETAIL JURISDICTION | (4,540) | (1,982) | (114) | (783) | (532) | (330) | (3) | (2) | (3,606) | (119) | (743) |
| 47 | DETAILED | | (1,037) | (104) | (609) | (403) | (294) | (1) | (2) | (3,402) | | |
| 48 | RETAIL | | (129) | (9) | (64) | (49) | (36) | (2) | 0 | (204) | | |
| 49 | UNDEPT. RATE CASE DEF. REVENUE RELATED | 677 | 300 | 41 | 100 | 80 | 49 | 10 | 1 | 677 | 0 | 0 |
| 50 | TOTAL OTHER WORK. CAP. | (7,431) | (3,440) | (277) | (1,211) | (759) | (430) | (63) | (3) | (6,130) | (172) | (1,130) |
| 51 | DETAILED | (7,074) | (3,171) | (193) | (1,210) | (771) | (427) | (9) | (2) | (5,703) | (171) | (1,130) |
| 52 | CUSTOMER | (434) | (430) | (43) | (32) | (2) | 0 | (39) | 0 | (434) | 0 | 0 |
| 53 | RETAIL | (230) | (140) | (9) | (77) | (30) | (42) | (3) | (1) | (330) | 0 | 0 |
| 54 | REVENUE RELATED | 615 | 329 | 37 | 120 | 72 | 41 | 9 | 0 | 616 | (1) | 0 |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1989
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
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. |
| 2. | (B) Allocated per corresponding Total Expenses less Production Energy related O & 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 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 Expense. |
| 14. | (E) |
| 15. | (E) |
| 16. | (E) |
| 21. | (F) Allocated per corresponding Salaries and Wages; UPS 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 assigned. |
| 37. | (I) Allocated per corresponding Production Gross Plant. |
| 38. | (I) |
| 39. | (H) |
| 40. | (I) |
| 41. | (I) |
| 42. | (J) Allocated per corresponding Net Plant. UPS directly assigned. |
| 43. | (J) |
| 44. | (K) Allocated per corresponding Net Plant. |
| 45. | (K) |
| 46. | (H) |
| 47. | (I) |
| 48. | (I) |
| 49. | (L) Allocated per Retail Revenue from Sales. |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1960
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF OTHER RATE BASE ITEMS
(0000'S)

| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE RS | RATE OS | RATE OS-D | RATES LP & LPT | RATE FET | RATE OS | RATE OS-III | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES |
|------------------------------|---------------------|-----------------------|---------|---------|-----------|----------------|----------|---------|-------------|----------------------|-------------------------|------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (10) | (11) | (12) | (13) | (14) |
| <u>CURR. WKG IN PROGRESS</u> | | | | | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | RETAIL JURISDICTION | | | | | | | | | | | |
| 2 | DEMAND | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 3 | DEMAND | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 4 | TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | DISTRIBUTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | CUSTOMER ACCOUNTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | CUSTOMER ASSISTANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | TOTAL CURR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>WKG NOT BEARING INT.</u> | | | | | | | | | | | | |
| 16 | PRODUCTION | 2,320 | 1,196 | 70 | 461 | 336 | 202 | 1 | 1 | 2,287 | 73 | 0 |
| | RETAIL JURISDICTION | | | | | | | | | | | |
| 17 | DEMAND | | 1,110 | 68 | 432 | 296 | 100 | 0 | 1 | 2,003 | | |
| 18 | DEMAND | | 77 | 0 | 30 | 30 | 22 | 1 | 0 | 174 | | |
| 19 | TRANSMISSION | 4,601 | 2,300 | 130 | 904 | 635 | 300 | 1 | 3 | 4,600 | 141 | 0 |
| 20 | DISTRIBUTION | 4,607 | 2,028 | 243 | 937 | 350 | 92 | 163 | 2 | 4,620 | 37 | 0 |
| 21 | DEMAND | 3,611 | 2,111 | 148 | 846 | 366 | 92 | 22 | 2 | 3,874 | 37 | 0 |
| 22 | CUSTOMER | 1,046 | 714 | 97 | 91 | 3 | 0 | 141 | 0 | 1,046 | 0 | 0 |
| 23 | TOTAL WKG | 11,900 | 4,419 | 491 | 2,302 | 1,350 | 674 | 165 | 6 | 11,337 | 251 | 0 |
| 24 | DEMAND | 10,300 | 5,620 | 349 | 2,172 | 1,267 | 692 | 23 | 6 | 10,117 | 251 | 0 |
| 25 | CUSTOMER | 1,046 | 714 | 97 | 91 | 3 | 0 | 141 | 0 | 1,046 | 0 | 0 |
| 26 | DEMAND | 174 | 77 | 5 | 30 | 30 | 22 | 1 | 0 | 174 | 0 | 0 |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF OTHER RATE BASE ITEMS
(000'S)

| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE DS | RATE OS | RATE OS-D | RATES LP & LPT | RATE FEE | RATE OS | RATE OS-III | TOTAL DETAIL SERVICE | TOTAL ALL OTHER SERVICE | UTILITY POWER SALES | |
|---------------------------------------|-----------------------------------|-----------------------|--------------|-------------|--------------|----------------|-------------|------------|-------------|----------------------|-------------------------|---------------------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| FRANK HILL FOR FUTURE USE | | | | | | | | | | | | | |
| 27 | TRANSMISSION | 1,446 | 741 | 43 | 206 | 203 | 126 | 1 | 1 | 1,401 | 45 | 0 | |
| SMALL JURISDICTION | | | | | | | | | | | | | |
| 28 | SALES | | 694 | 40 | 242 | 184 | 112 | 0 | 1 | 1,293 | | | |
| 29 | SALES | | 47 | 3 | 24 | 19 | 14 | 1 | 0 | 100 | | | |
| 30 | TRANSMISSION | 100 | 82 | 3 | 20 | 14 | 0 | 0 | 0 | 97 | 3 | 0 | |
| GENERAL | | | | | | | | | | | | | |
| 31 | SALES | 1,347 | 711 | 43 | 272 | 178 | 100 | 2 | 1 | 1,307 | 40 | 0 | |
| 32 | CUSTOMER | 886 | 443 | 34 | 20 | 2 | 0 | 18 | 0 | 594 | 0 | 0 | |
| 33 | SALES | 87 | 41 | 2 | 19 | 14 | 11 | 0 | 0 | 87 | 0 | 0 | |
| 34 | TOTAL GENERAL | 1,900 | 1,196 | 99 | 330 | 194 | 111 | 20 | 1 | 1,900 | 40 | 0 | |
| TOTAL FEE HED FOR FUT. USE | | | | | | | | | | | | | |
| 35 | | 2,536 | 1,900 | 145 | 436 | 411 | 245 | 21 | 2 | 2,440 | 80 | 0 | |
| 36 | SALES | 2,705 | 1,457 | 85 | 384 | 376 | 220 | 2 | 2 | 2,697 | 80 | 0 | |
| 37 | CUSTOMER | 886 | 443 | 34 | 20 | 2 | 0 | 18 | 0 | 594 | 0 | 0 | |
| 38 | SALES | 190 | 80 | 5 | 43 | 23 | 28 | 1 | 0 | 190 | 0 | 0 | |
| UNASSIGNED SPILLER STE | | | | | | | | | | | | | |
| 39 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| SMALL JURISDICTION | | | | | | | | | | | | | |
| 40 | SALES | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 41 | SALES | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| INFLUENCE & DEMAND RESERVE | | | | | | | | | | | | | |
| 42 | TRANSMISSION | (626) | (300) | (16) | (110) | (84) | (52) | 0 | 0 | (300) | (19) | (27) | |
| SMALL JURISDICTION | | | | | | | | | | | | | |
| 43 | SALES | | (200) | (17) | (100) | (76) | (46) | 0 | 0 | (335) | | | |
| 44 | SALES | | (30) | (1) | (10) | (8) | (6) | 0 | 0 | (45) | | | |
| 45 | TRANSMISSION | (37) | (17) | (1) | (7) | (5) | (3) | 0 | 0 | (33) | (1) | (2) | |
| 46 | DISTRIBUTION | (142) | (97) | (11) | (32) | (11) | (2) | (8) | 0 | (161) | (1) | 0 | |
| 47 | SALES | (104) | (62) | (4) | (25) | (11) | (2) | (1) | 0 | (109) | (1) | 0 | |
| 48 | CUSTOMER | (80) | (38) | (7) | (7) | 0 | 0 | (7) | 0 | (56) | 0 | 0 | |
| 49 | CUSTOMER ACCOUNTS | (147) | (124) | (12) | (8) | (1) | 0 | (1) | 0 | (147) | 0 | 0 | |
| 50 | CUSTOMER ASSISTANCE | (83) | (70) | (9) | (4) | 0 | 0 | 0 | 0 | (83) | 0 | 0 | |
| 51 | CUSTOMER | (83) | (70) | (9) | (4) | 0 | 0 | 0 | 0 | (83) | 0 | 0 | |
| 52 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 53 | TOTAL INF. & DEM. RES. | (1,005) | (616) | (31) | (170) | (101) | (57) | (9) | 0 | (1,004) | (21) | (30) | |
| 54 | SALES | (724) | (367) | (22) | (140) | (92) | (51) | (1) | 0 | (673) | (21) | (30) | |
| 55 | CUSTOMER | (304) | (229) | (28) | (20) | (1) | 0 | (8) | 0 | (206) | 0 | 0 | |
| 56 | SALES | (45) | (20) | (1) | (10) | (8) | (6) | 0 | 0 | (45) | 0 | 0 | |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF OTHER RATE BASE ITEMS
(0000'S)

| LINE NO. | DESCRIPTION | TOTAL DEBITED SYSTEM | RATE DS | RATE CS | RATE CS-D | RATES LP & LPT | RATE FTY | RATE CS | RATE CS-III | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES | |
|----------|-------------------------------|----------------------|---------|---------|-----------|----------------|----------|---------|-------------|----------------------|-------------------------|------------------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| 57 | UNDEPR. PLANT ACQ. ADJ. | | | | | | | | | | | | |
| | DEMAND | 0,297 | 4,287 | 260 | 1,642 | 1,160 | 719 | 8 | 6 | 0,037 | 260 | 0 | |
| | SHORT JURISDICTION | | | | | | | | | | | | |
| 58 | DEMAND | | 3,908 | 231 | 1,302 | 1,084 | 641 | 1 | 8 | 7,419 | | | |
| 59 | SHORT | | 372 | 17 | 140 | 106 | 70 | 4 | 1 | 618 | | | |
| 60 | TRANSMISSION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | DISTRIBUTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | TOTAL UNDEPR. PLANT ACQ. ADJ. | 0,297 | 4,287 | 260 | 1,642 | 1,160 | 719 | 8 | 6 | 0,037 | 260 | 0 | |
| 65 | DEMAND | 7,679 | 3,908 | 231 | 1,302 | 1,084 | 641 | 1 | 8 | 7,419 | 260 | 0 | |
| 66 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | SHORT | 618 | 372 | 17 | 140 | 106 | 70 | 4 | 1 | 618 | 0 | 0 | |
| 68 | CUSTOMER ADVANCES FOR CREDIT. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 69 | TOTAL OTHER ADJUSTMENTS | 22,366 | 12,046 | 793 | 4,410 | 2,790 | 1,501 | 162 | 14 | 21,610 | 570 | (30) | |
| 70 | DEMAND | 20,100 | 10,703 | 644 | 4,000 | 2,635 | 1,642 | 25 | 13 | 19,860 | 570 | (30) | |
| 71 | CUSTOMER | 1,316 | 930 | 123 | 110 | 4 | 0 | 151 | 0 | 1,316 | 0 | 0 | |
| 72 | SHORT | 942 | 417 | 26 | 212 | 161 | 110 | 6 | 1 | 942 | 0 | 0 | |

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

| Line | Footnote Text |
|------|--|
| 1. | (A) Allocated per corresponding Gross Plant excluding UPS. |
| 2. | (B) Allocated per corresponding Gross Plant. |
| 3. | (B) |
| 4. | (A) |
| 5. | (B) |
| 6. | (B) |
| 7. | (B) |
| 8. | (C) Allocated per corresponding Operations and Maintenance expense. |
| 9. | (C) |
| 10. | (C) |
| 11. | (C) |
| 16. | (A) |
| 17. | (B) |
| 18. | (B) |
| 19. | (A) |
| 20. | (B) |
| 21. | (B) |
| 22. | (B) |
| 27. | (A) |
| 28. | (B) |
| 29. | (B) |
| 30. | (A) |
| 31. | (A) |
| 32. | (B) |
| 33. | (B) |
| 39. | (D) Allocated per Production Gross Plant. UPS directly assigned. |
| 40. | (B) |
| 41. | (B) |
| 42. | (E) Allocated per corresponding Salaries and Wages; UPS directly assigned. |
| 43. | (F) Allocated per corresponding Salaries and Wages. |
| 44. | (F) |
| 45. | (E) |
| 46. | (F) |
| 47. | (F) |
| 48. | (F) |
| 49. | (F) |
| 50. | (F) |
| 51. | (F) |
| 52. | (F) |
| 57. | (A) |
| 58. | (B) |
| 59. | (B) |
| 60. | (B) |
| 61. | (B) |
| 62. | (B) |
| 63. | (B) |
| 68. | (G) Specific Assignment. |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF REVENUES
(0000' \$)

| LINE NO. | DESCRIPTION | TOTAL REVENUE OTHER | RATE \$0 | RATE \$5 | RATE \$10 & 15T | RATE \$20 | RATE \$25 | RATE \$30 | RATE \$35 | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES | |
|----------------------------|----------------------------|---------------------|----------|----------|-----------------|-----------|-----------|-----------|-----------|----------------------|-------------------------|------------------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| REVENUE FROM SALES | | | | | | | | | | | | | |
| 1 | BASE RATE REV. FROM SALES | 261,203 | 130,000 | 14,033 | 50,710 | 20,000 | 16,360 | 3,023 | 300 | 260,207 | 3,996 | 0 | |
| 2 | BOOK DIFFERENTIAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | NET REVENUE INCLUDING FUEL | 261,203 | 130,000 | 14,033 | 50,710 | 20,000 | 16,360 | 3,023 | 300 | 260,207 | 3,996 | 0 | |
| OTHER REVENUE REVENUES | | | | | | | | | | | | | |
| 401-OTHER SERVICE REVENUES | | | | | | | | | | | | | |
| 4 | COST. CONNECTION FEE | 100 | 100 | 17 | 14 | 0 | 0 | 1 | 0 | 100 | 0 | 0 | |
| 5 | COST. RECONNECTION FEE | 1,400 | 900 | 207 | 216 | 7 | 1 | 10 | 1 | 1,400 | 0 | 0 | |
| 6 | RECONNECTION FEE | 170 | 122 | 20 | 20 | 1 | 0 | 1 | 0 | 170 | 0 | 0 | |
| 7 | END CHECK FEE | 76 | 66 | 6 | 3 | 0 | 0 | 1 | 0 | 76 | 0 | 0 | |
| 8 | FRANCHISE CHARGES | 4,007 | 2,007 | 206 | 1,013 | 570 | 327 | 70 | 0 | 4,007 | 0 | 0 | |
| 9 | INSTR. & DEL.-INST. CHG. | 104 | 107 | 12 | 6 | 0 | 0 | 1 | 0 | 104 | 0 | 0 | |
| 10 | DISCOUNTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11 | SALES PROMOTIVE CHARGES | 22 | 20 | 2 | 0 | 0 | 0 | 0 | 0 | 22 | 0 | 0 | |
| 12 | COLLECTION CHARGES | 0 | 74 | 7 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | |
| 13 | TOTAL ACCOUNT 401 | 7,016 | 4,104 | 873 | 1,203 | 504 | 320 | 80 | 7 | 7,016 | 0 | 0 | |
| 404-OTHER FROM REG. FEE. | | | | | | | | | | | | | |
| 14 | REVENUE FROM REG. FEE | 04 | 0 | 0 | 0 | 12 | 72 | 0 | 0 | 04 | 0 | 0 | |
| 15 | REG. FEE. REG. FEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | REG. FEE. REG. FEE | 1,000 | 900 | 70 | 200 | 107 | 30 | 10 | 1 | 1,000 | 0 | 0 | |
| 17 | DISCOUNTS FROM REG. FEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 18 | TOTAL ACCOUNT 404 | 2,122 | 1,214 | 0 | 607 | 200 | 100 | 10 | 1 | 2,122 | 0 | 0 | |
| 405-INTEREST. REVENUE | | | | | | | | | | | | | |
| 19 | INTEREST. REVENUE | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | |
| 406-OTHER REVENUE REVENUES | | | | | | | | | | | | | |
| 20 | OTHER. SUB. REVENUE REV | 1,003 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | |
| 21 | OTHER. SUB. REVENUE REV | 107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107 | 0 | 0 | |
| 22 | TOTAL ACCOUNT 406 | 1,100 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1,100 | 0 | 0 | |
| REV. INCREASE. CO.-ON REG | | | | | | | | | | | | | |
| 23 | REV. INCREASE. CO.-ON REG | 20,000 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 0 | 0 | |
| 24 | REV. INCREASE. CO.-ON REG | 1,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,700 | 0 | 0 | |
| 25 | TOTAL REV. INCREASE. CO. | 21,700 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 21,700 | 0 | 0 | |
| 26 | TOTAL OTHER. CO. REVENUE | 43,000 | 6,070 | 0 | 2,000 | 1,000 | 0 | 0 | 0 | 43,000 | 0 | 0 | |
| ADJUSTMENTS TO REVENUES | | | | | | | | | | | | | |
| 27 | FRANCHISE FEE REVENUE | (4,007) | (2,007) | (206) | (1,013) | (570) | (327) | (70) | (0) | (4,007) | 0 | 0 | |
| 28 | BOOK DIFFERENTIAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 29 | INSTRUMENTAL SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 30 | FUEL CHARGE-INTEREST SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 31 | NET ADJUSTMENT TO REVENUES | (4,007) | (2,007) | (206) | (1,013) | (570) | (327) | (70) | (0) | (4,007) | 0 | 0 | |
| 32 | TOTAL ADJUSTED REVENUE | 200,000 | 133,973 | 10,236 | 51,727 | 20,424 | 16,635 | 3,052 | 312 | 200,000 | 6,211 | 31,020 | |

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

| <u>Line</u> | <u>Footnote Text</u> |
|-------------|--|
| 1. | (A) Provided by Gulf Power Company. |
| 2. | (B) Allocated per Retail MWH 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 Customer Accounts. |
| 6. | (E) Per staff request, 49.0% - Account 586, 51.0% - General Customer Accounts. |
| 7. | (F) 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) |
| 11. | (H) |
| 12. | (F) |
| 14. | (A) |
| 15. | (I) Allocated per Total Gross Plant excluding UPS |
| 16. | (J) Allocated per Distribution Gross Plant in Account 364. |
| 17. | (K) Allocated per Production Gross Plant excluding UPS. |
| 19. | (L) Allocated per Total Salaries and Wages. |
| 20. | (M) Allocated per Level 1 Demand Allocator; UPS directly assigned. |
| 21. | (N) Assigned to All Other. |
| 23. | (N) |
| 24. | (O) Allocated per Level 1 Energy Allocator; UPS directly assigned. |
| 27. | (G) |
| 28. | (N) |
| 29. | (N) |
| 30. | (N) |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC SYSTEM (3) | RATE DS (4) | RATE OS (5) | RATE OS-D (6) | RATES LP & LPT (7) | RATE FTY (8) | RATE OS (9) | RATE OS-III (10) | TOTAL RETAIL SERVICE (11) | TOTAL ALL OTHER SERVICE (12) | UNIT POWER SALES (13) |
|--------------------------------------|------------------------------|------------------------------|----------------|----------------|------------------|-----------------------|-----------------|----------------|---------------------|------------------------------|---------------------------------|--------------------------|
| PRODUCTION O & M EXPENSES | | | | | | | | | | | | |
| STEAM POWER GENERATION | | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | | |
| 1 | S00-SUPERVISION | 3,132 | 1,565 | 91 | 590 | 414 | 232 | 0 | 2 | 2,915 | 94 | 123 |
| 2 | S01 | 184,036 | 69,945 | 4,425 | 29,020 | 27,306 | 19,930 | 927 | 143 | 150,496 | 5,050 | 21,282 |
| 3 | S01-FUEL REMOVAL | (100,796) | (69,216) | (4,216) | (24,929) | (26,632) | (19,439) | (908) | (139) | (124,591) | (6,932) | (21,282) |
| 4 | S01-UNIT | 4,060 | 1,729 | 109 | 685 | 674 | 492 | 22 | 4 | 3,915 | 125 | 0 |
| S02-STEAM | | | | | | | | | | | | |
| 5 | DEMAND RELATED | 3,163 | 1,589 | 90 | 587 | 412 | 231 | 0 | 2 | 2,901 | 94 | 160 |
| 6 | ENERGY RELATED | 423 | 159 | 11 | 87 | 64 | 48 | 2 | 0 | 383 | 12 | 29 |
| 7 | TOTAL ACCOUNT S02 | 3,586 | 1,728 | 101 | 674 | 476 | 279 | 2 | 2 | 3,284 | 106 | 189 |
| S03-ELECTRIC EXPENSES | | | | | | | | | | | | |
| 8 | DEMAND RELATED | 2,541 | 1,387 | 74 | 464 | 340 | 207 | 0 | 1 | 2,393 | 77 | 71 |
| 9 | ENERGY RELATED | 1,699 | 790 | 45 | 262 | 276 | 201 | 9 | 1 | 1,602 | 51 | 8 |
| 10 | TOTAL ACCOUNT S03 | 4,240 | 2,195 | 119 | 726 | 616 | 408 | 9 | 2 | 3,995 | 128 | 79 |
| S04-MISCELLANEOUS | | | | | | | | | | | | |
| 11 | DEMAND RELATED | 4,760 | 2,908 | 110 | 717 | 503 | 306 | 1 | 2 | 3,544 | 115 | 1,101 |
| 12 | ENERGY RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL ACCOUNT S04 | 4,760 | 2,908 | 110 | 717 | 503 | 306 | 1 | 2 | 3,544 | 115 | 1,101 |
| 14 | S07-SHOTS | 21 | 17 | 1 | 7 | 5 | 3 | 0 | 0 | 22 | 1 | 0 |
| 15 | TOTAL STEAM OPERATIONS | 19,781 | 8,940 | 531 | 3,719 | 2,690 | 1,760 | 34 | 12 | 17,606 | 560 | 1,496 |
| MAINTENANCE | | | | | | | | | | | | |
| 16 | S10-SUPERVISION | 3,080 | 1,533 | 89 | 577 | 405 | 247 | 0 | 2 | 2,853 | 92 | 108 |
| 17 | S11-STRUCTURES | 1,711 | 844 | 49 | 318 | 223 | 136 | 0 | 1 | 1,571 | 51 | 89 |
| S12-BOILER PLANT | | | | | | | | | | | | |
| 18 | DEMAND RELATED | 7,772 | 3,947 | 229 | 1,467 | 1,044 | 635 | 1 | 3 | 7,340 | 238 | 186 |
| 19 | ENERGY RELATED | 6,226 | 3,045 | 180 | 1,450 | 1,111 | 811 | 38 | 6 | 6,449 | 206 | 1,391 |
| 20 | TOTAL ACCOUNT S12 | 14,000 | 6,992 | 409 | 2,917 | 2,155 | 1,446 | 39 | 11 | 13,789 | 444 | 1,767 |
| S13-ELECTRIC PLANT | | | | | | | | | | | | |
| 21 | DEMAND RELATED | 5,563 | 2,861 | 166 | 1,070 | 757 | 460 | 1 | 3 | 5,326 | 172 | 65 |
| 22 | ENERGY RELATED | 3,640 | 1,546 | 98 | 792 | 604 | 441 | 21 | 3 | 3,909 | 112 | 23 |
| 23 | TOTAL ACCOUNT S13 | 9,203 | 4,407 | 264 | 1,862 | 1,361 | 901 | 22 | 6 | 9,235 | 284 | 88 |
| S14-MISCELLANEOUS | | | | | | | | | | | | |
| 24 | DEMAND RELATED | 2,153 | 1,092 | 63 | 412 | 289 | 176 | 0 | 1 | 2,033 | 66 | 94 |
| 25 | ENERGY RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | TOTAL ACCOUNT S14 | 2,153 | 1,092 | 63 | 412 | 289 | 176 | 0 | 1 | 2,033 | 66 | 94 |
| 27 | TOTAL MAINTENANCE | 22,165 | 14,448 | 874 | 6,122 | 4,423 | 2,906 | 61 | 21 | 20,009 | 927 | 2,143 |
| 28 | TOTAL STEAM POWER GENERATION | 51,916 | 23,608 | 1,405 | 9,841 | 7,113 | 4,666 | 95 | 33 | 47,615 | 1,506 | 3,639 |

Florida Public Service Commission
 Docket No. 881345-E1
 GULF POWER COMPANY
 Witness: O'Shaughnessy
 Exhibit No. (MTO-1)
 Schedule 1

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE DS | RATE OS | RATE OS-D | RATES LP & LPT | RATE FRY | RATE OS | RATE OS-III | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES | |
|--|---------------------------|-----------------------|---------|---------|-----------|----------------|----------|---------|-------------|----------------------|-------------------------|------------------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| OTHER POWER GENERATION | | | | | | | | | | | | | |
| 29 | 547-FUEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 547-FUEL REMOVAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 547-INT FUEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 548-GENERATION EXPENSES | | | | | | | | | | | | | |
| 32 | DEMAND | 15 | 9 | 0 | 3 | 2 | 1 | 0 | 0 | 15 | 0 | 0 | 0 |
| 33 | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL ACCOUNT 548 | 15 | 9 | 0 | 3 | 2 | 1 | 0 | 0 | 15 | 0 | 0 | 0 |
| 35 | TOTAL OPERATION | 15 | 9 | 0 | 3 | 2 | 1 | 0 | 0 | 15 | 0 | 0 | 0 |
| MAINTENANCE | | | | | | | | | | | | | |
| 36 | 551-SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 551-STRUCTURES | | | | | | | | | | | | | |
| 37 | DEMAND | 5 | 3 | 0 | 1 | 1 | 0 | 0 | 0 | 5 | 0 | 0 | 0 |
| 38 | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 551 | 5 | 3 | 0 | 1 | 1 | 0 | 0 | 0 | 5 | 0 | 0 | 0 |
| 552-ELECTRIC PLANT | | | | | | | | | | | | | |
| 40 | DEMAND | 123 | 64 | 4 | 24 | 17 | 10 | 0 | 0 | 119 | 4 | 0 | 0 |
| 41 | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL ACCOUNT 552 | 123 | 64 | 4 | 24 | 17 | 10 | 0 | 0 | 119 | 4 | 0 | 0 |
| 553-MISCELLANEOUS PLANT | | | | | | | | | | | | | |
| 43 | DEMAND | 7 | 4 | 0 | 1 | 1 | 1 | 0 | 0 | 7 | 0 | 0 | 0 |
| 44 | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL ACCOUNT 553 | 7 | 4 | 0 | 1 | 1 | 1 | 0 | 0 | 7 | 0 | 0 | 0 |
| 46 | TOTAL MAINTENANCE | 130 | 71 | 4 | 25 | 19 | 11 | 0 | 0 | 126 | 4 | 0 | 0 |
| 47 | TOTAL OTHER GEN. EXPENSE | 130 | 80 | 4 | 29 | 21 | 12 | 0 | 0 | 133 | 4 | 0 | 0 |
| OTHER POWER GENERATION EXPENSES | | | | | | | | | | | | | |
| 48 | TOTAL GENERATION EXPENSES | 52,066 | 23,680 | 1,409 | 9,670 | 7,146 | 4,678 | 93 | 33 | 46,917 | 1,310 | 3,639 | |
| 49 | DEMAND | 34,069 | 16,691 | 966 | 6,286 | 4,413 | 2,683 | 3 | 19 | 31,063 | 1,004 | 2,002 | |
| 50 | ENERGY | 17,997 | 6,989 | 443 | 3,384 | 2,731 | 1,993 | 92 | 14 | 15,854 | 306 | 1,637 | |
| OTHER PRODUCTION EXPENSES | | | | | | | | | | | | | |
| 51 | 555-PURCHASED POWER | (8,991) | (3,972) | (170) | (1,045) | (716) | (409) | 6 | (3) | (8,399) | (172) | (3,110) | |
| 52 | DEMAND | (6,782) | (3,529) | (205) | (1,330) | (933) | (568) | (1) | (4) | (6,570) | (212) | 0 | |
| 53 | ENERGY | (1,009) | 587 | 35 | 285 | 217 | 159 | 7 | 1 | 1,261 | 60 | (3,110) | |
| 54 | FUEL REMOVAL | 202 | (243) | (60) | (464) | (369) | (249) | (12) | (2) | (2,140) | (68) | 3,110 | |
| 55 | NET ENERGY | (197) | (284) | (25) | (199) | (182) | (110) | (6) | (1) | (879) | (29) | 0 | |
| 56 | NET TOTAL ACCOUNT 555 | (7,689) | (3,915) | (230) | (1,329) | (1,085) | (678) | (7) | (5) | (7,449) | (260) | 0 | |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE NO | RATE OS | RATE OS-D | RATES LP & LPT | RATE FKT | RATE OS | RATE OS-III | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES | |
|--------------------------|----------------------------|-----------------------|---------|---------|-----------|----------------|----------|---------|-------------|----------------------|-------------------------|------------------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| 504-SYSTEM CONTROL | | | | | | | | | | | | | |
| 57 | DEMAND | 1,170 | 609 | 35 | 229 | 161 | 98 | 0 | 1 | 1,133 | 37 | 0 | |
| 58 | EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 59 | TOTAL ACCOUNT 504 | 1,170 | 609 | 35 | 229 | 161 | 98 | 0 | 1 | 1,133 | 37 | 0 | |
| 507-OTHER EXPENSE | | | | | | | | | | | | | |
| 60 | FUEL REMOVAL | (5,299) | | | | | | | | | | | |
| 61 | EXP 507 | 5,299 | | | | | | | | | | | |
| 62 | DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 63 | EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 64 | TOTAL ACCOUNT 507 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 65 | TOTAL OTHER FACD. EXPENSE | (6,519) | (2,306) | (195) | (1,309) | (924) | (500) | (7) | (4) | (6,316) | (203) | 0 | |
| 67 | DEMAND | (3,612) | (2,920) | (170) | (1,301) | (772) | (470) | (1) | (3) | (5,437) | (175) | 0 | |
| 68 | EXPENSE | (907) | (386) | (25) | (199) | (152) | (110) | (6) | (1) | (879) | (28) | 0 | |
| 69 | TOTAL PRODUCTION EXPENSE | 48,547 | 20,302 | 1,214 | 8,570 | 6,220 | 4,090 | 80 | 29 | 40,001 | 1,307 | 2,630 | |
| 70 | DEMAND | 28,457 | 13,771 | 796 | 5,105 | 3,641 | 2,215 | 2 | 16 | 25,626 | 829 | 2,002 | |
| 71 | EXPENSE | 17,090 | 6,611 | 418 | 3,365 | 2,579 | 1,863 | 64 | 13 | 14,875 | 478 | 1,627 | |
| TRANSMISSION & M EXPENSE | | | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | | | |
| 72 | 561-LOAD DISPATCHING | 418 | 190 | 11 | 73 | 51 | 31 | 0 | 0 | 361 | 12 | 42 | |
| 73 | 562-STATION | 337 | 190 | 9 | 60 | 42 | 24 | 0 | 0 | 294 | 9 | 34 | |
| 74 | 563-OVERHEAD LINES | 213 | 71 | 4 | 26 | 19 | 17 | 0 | 0 | 131 | 4 | 70 | |
| 75 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 76 | SUBTOTAL | 968 | 429 | 24 | 159 | 112 | 64 | 0 | 0 | 766 | 25 | 134 | |
| 77 | 560-SUPERVISION | 417 | 196 | 11 | 73 | 51 | 30 | 0 | 0 | 361 | 11 | 45 | |
| 78 | 566-MISCELLANEOUS | 119 | 85 | 3 | 21 | 15 | 9 | 0 | 0 | 103 | 3 | 13 | |
| 79 | 567-RENTS | 2,094 | 1,423 | 61 | 336 | 370 | 222 | 0 | 0 | 2,651 | 64 | 249 | |
| 80 | TOTAL OPERATIONS | 4,085 | 2,109 | 119 | 789 | 556 | 326 | 0 | 0 | 3,901 | 123 | 461 | |
| MAINTENANCE | | | | | | | | | | | | | |
| 81 | 569-STRUCTURES | 4 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 3 | 0 | 1 | |
| 82 | 570-STATION EQUIPMENT | 535 | 251 | 15 | 95 | 67 | 39 | 0 | 0 | 467 | 14 | 54 | |
| 83 | 571-OVERHEAD LINES | 695 | 312 | 10 | 117 | 82 | 50 | 0 | 0 | 579 | 19 | 87 | |
| 84 | SUBTOTAL | 1,234 | 565 | 33 | 213 | 149 | 99 | 0 | 0 | 1,049 | 33 | 142 | |
| 85 | 568-SUPERVISION | 294 | 136 | 8 | 51 | 36 | 21 | 0 | 0 | 252 | 8 | 34 | |
| 86 | 573-MISCELLANEOUS | 92 | 43 | 2 | 16 | 7 | 7 | 0 | 0 | 79 | 2 | 11 | |
| 87 | TOTAL MAINTENANCE | 1,610 | 744 | 43 | 280 | 196 | 117 | 0 | 0 | 1,390 | 43 | 167 | |
| 88 | TOTAL TRANSMISSION EXPENSE | 6,095 | 2,853 | 162 | 1,069 | 752 | 443 | 0 | 0 | 5,291 | 166 | 640 | |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE RS | RATE CS | RATE GS-D | RATES LP & LPT | RATE FET | RATE OS | RATE GS-III | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES | |
|--------------------------|---------------------------|-----------------------|---------|---------|-----------|----------------|----------|---------|-------------|----------------------|-------------------------|------------------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| DISTRIBUTION & M REVENUE | | | | | | | | | | | | | |
| CONDUCTIONS | | | | | | | | | | | | | |
| 88 | 881-LAND DISPATCHING | 240 | 147 | 0 | 33 | 23 | 9 | 0 | 0 | 240 | 0 | 0 | |
| 89 | 882-STATION | 296 | 191 | 11 | 74 | 44 | 21 | 0 | 0 | 343 | 13 | 0 | |
| | 883-OVERHEAD LINES | | | | | | | | | | | | |
| 91 | DEMAND | 490 | 318 | 23 | 128 | 25 | 0 | 4 | 0 | 490 | 0 | 0 | |
| 92 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 93 | TOTAL ACCOUNT 883 | 490 | 318 | 23 | 128 | 25 | 0 | 4 | 0 | 490 | 0 | 0 | |
| | 884-UNDERGROUND LINES | | | | | | | | | | | | |
| 94 | DEMAND | 341 | 217 | 16 | 88 | 17 | 0 | 3 | 0 | 341 | 0 | 0 | |
| 95 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 96 | TOTAL ACCOUNT 884 | 341 | 217 | 16 | 88 | 17 | 0 | 3 | 0 | 341 | 0 | 0 | |
| 97 | 886-STREET LIGHTING | 223 | 0 | 0 | 0 | 0 | 0 | 223 | 0 | 223 | 0 | 0 | |
| 98 | 888-METER | 1,116 | 843 | 247 | 316 | 11 | 1 | 0 | 0 | 1,116 | 0 | 0 | |
| 99 | 887-CUSTOMER INSTALLATION | 290 | 290 | 15 | 7 | 0 | 0 | 0 | 0 | 290 | 0 | 0 | |
| 100 | SUBTOTAL | 3,024 | 1,644 | 328 | 666 | 124 | 27 | 230 | 0 | 3,011 | 13 | 0 | |
| 101 | DEMAND | 1,428 | 873 | 86 | 348 | 113 | 26 | 7 | 0 | 1,432 | 13 | 0 | |
| 102 | CUSTOMER | 1,599 | 771 | 242 | 321 | 11 | 1 | 223 | 0 | 1,589 | 0 | 0 | |
| | 889-SUPERVISION | | | | | | | | | | | | |
| 103 | DEMAND | 516 | 313 | 21 | 124 | 41 | 9 | 3 | 0 | 511 | 5 | 0 | |
| 104 | CUSTOMER | 572 | 279 | 34 | 113 | 4 | 0 | 80 | 0 | 572 | 0 | 0 | |
| 105 | TOTAL ACCOUNT 889 | 1,088 | 592 | 115 | 239 | 45 | 9 | 83 | 0 | 1,083 | 5 | 0 | |
| | 890-MISCELLANEOUS | | | | | | | | | | | | |
| 106 | DEMAND | 288 | 178 | 12 | 70 | 23 | 9 | 1 | 0 | 289 | 3 | 0 | |
| 107 | CUSTOMER | 324 | 189 | 32 | 63 | 2 | 0 | 43 | 0 | 324 | 0 | 0 | |
| 108 | TOTAL ACCOUNT 890 | 612 | 337 | 63 | 133 | 25 | 9 | 46 | 0 | 613 | 3 | 0 | |
| | 891-METERS | | | | | | | | | | | | |
| 109 | DEMAND | 16 | 10 | 1 | 4 | 1 | 0 | 0 | 0 | 16 | 0 | 0 | |
| 110 | CUSTOMER | 10 | 0 | 3 | 4 | 0 | 0 | 3 | 0 | 10 | 0 | 0 | |
| 111 | TOTAL ACCOUNT 891 | 26 | 10 | 4 | 8 | 1 | 0 | 3 | 0 | 26 | 0 | 0 | |
| 112 | TOTAL OPERATIONS | 4,762 | 2,891 | 504 | 1,048 | 199 | 41 | 362 | 0 | 4,741 | 21 | 0 | |
| MAINTENANCE | | | | | | | | | | | | | |
| 113 | 891-STRUCTURES | 10 | 7 | 0 | 2 | 1 | 0 | 0 | 0 | 10 | 0 | 0 | |
| 114 | 892-STATION EQUIPMENT | 736 | 389 | 23 | 152 | 96 | 48 | 0 | 0 | 706 | 27 | 0 | |
| | 893-OVERHEAD LINES | | | | | | | | | | | | |
| 115 | DEMAND | 3,747 | 2,176 | 190 | 881 | 423 | 76 | 31 | 2 | 3,747 | 0 | 0 | |
| 116 | CUSTOMER | 1,364 | 1,396 | 120 | 87 | 1 | 0 | 0 | 0 | 1,364 | 0 | 0 | |
| 117 | TOTAL ACCOUNT 893 | 5,111 | 3,562 | 278 | 938 | 424 | 76 | 31 | 2 | 5,111 | 0 | 0 | |
| | 894-UNDERGROUND LINES | | | | | | | | | | | | |
| 118 | DEMAND | 795 | 462 | 34 | 187 | 90 | 16 | 6 | 0 | 795 | 0 | 0 | |
| 119 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 120 | TOTAL ACCOUNT 894 | 795 | 462 | 34 | 187 | 90 | 16 | 6 | 0 | 795 | 0 | 0 | |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1966
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE DS | RATE OS | RATE OS-D | RATES LP & LPT | RATE PFT | RATE OS | RATE OS-III | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES | |
|-----------------------------|----------------------------|-----------------------|---------|---------|-----------|----------------|----------|---------|-------------|----------------------|-------------------------|------------------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| 594-LINE TRANSFORMERS | | | | | | | | | | | | | |
| 121 | DEMAND | 463 | 296 | 21 | 119 | 23 | 0 | 4 | 0 | 463 | 0 | 0 | |
| 122 | CUSTOMER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 123 | TOTAL ACCOUNT 594 | 463 | 296 | 21 | 119 | 23 | 0 | 4 | 0 | 463 | 0 | 0 | |
| 124 | 594-CURRENT LIGHTING | 251 | 0 | 0 | 0 | 0 | 0 | 251 | 0 | 251 | 0 | 0 | |
| 125 | 597-MISCELLANEOUS | 94 | 46 | 21 | 26 | 1 | 0 | 0 | 0 | 94 | 0 | 0 | |
| 126 | SUBTOTAL | 7,689 | 4,762 | 377 | 1,434 | 639 | 160 | 292 | 2 | 7,632 | 27 | 0 | |
| 127 | DEMAND | 5,780 | 3,330 | 234 | 1,341 | 633 | 160 | 41 | 2 | 5,723 | 27 | 0 | |
| 128 | CUSTOMER | 1,909 | 1,432 | 141 | 83 | 2 | 0 | 251 | 0 | 1,909 | 0 | 0 | |
| 500-SUPERVISION | | | | | | | | | | | | | |
| 129 | DEMAND | 547 | 317 | 22 | 120 | 60 | 13 | 4 | 0 | 544 | 3 | 0 | |
| 130 | CUSTOMER | 101 | 124 | 13 | 0 | 0 | 0 | 24 | 0 | 101 | 0 | 0 | |
| 131 | TOTAL ACCOUNT 500 | 720 | 483 | 35 | 126 | 60 | 13 | 28 | 0 | 720 | 3 | 0 | |
| 500-MISCELLANEOUS | | | | | | | | | | | | | |
| 132 | DEMAND | 82 | 40 | 3 | 19 | 9 | 2 | 1 | 0 | 82 | 0 | 0 | |
| 133 | CUSTOMER | 27 | 20 | 2 | 1 | 0 | 0 | 4 | 0 | 27 | 0 | 0 | |
| 134 | TOTAL ACCOUNT 500 | 109 | 60 | 5 | 20 | 9 | 2 | 5 | 0 | 109 | 0 | 0 | |
| 135 | TOTAL MAINTENANCE | 8,496 | 5,263 | 417 | 1,560 | 704 | 195 | 325 | 2 | 8,466 | 30 | 0 | |
| 136 | TOTAL DISTRIBUTION EXPENSE | 13,230 | 7,974 | 921 | 2,620 | 699 | 196 | 687 | 2 | 13,207 | 51 | 0 | |
| 137 | TOTAL DEMAND | 6,630 | 5,040 | 353 | 1,631 | 680 | 195 | 57 | 2 | 6,587 | 51 | 0 | |
| 138 | TOTAL CUSTOMER | 4,620 | 2,805 | 568 | 597 | 19 | 1 | 630 | 0 | 4,620 | 0 | 0 | |
| 139 | CUSTOMER ACCOUNTS EXPENSE | 7,843 | 6,734 | 655 | 460 | 30 | 3 | 70 | 6 | 7,908 | 5 | 0 | |
| CUSTOMER ASSISTANCE EXPENSE | | | | | | | | | | | | | |
| 140 | 907-SUPERVISION | 312 | 273 | 24 | 11 | 0 | 0 | 4 | 0 | 312 | 0 | 0 | |
| 908-CUSTOMER ASSISTANCE | | | | | | | | | | | | | |
| 141 | RESIDENTIAL LOAD MGMT. | 730 | 730 | 0 | 0 | 0 | 0 | 0 | 0 | 730 | 0 | 0 | |
| 142 | HOME SERVICE | 363 | 363 | 0 | 0 | 0 | 0 | 0 | 0 | 363 | 0 | 0 | |
| 143 | OTHER LOAD MANAGEMENT | 474 | 0 | 319 | 153 | 2 | 0 | 0 | 0 | 474 | 0 | 0 | |
| 144 | MISCELLANEOUS | 890 | 779 | 67 | 32 | 0 | 0 | 11 | 1 | 890 | 0 | 0 | |
| 145 | TOTAL ACCOUNT 900 | 2,465 | 1,865 | 306 | 165 | 2 | 0 | 11 | 1 | 2,465 | 0 | 0 | |
| 146 | 909-ADVERTISING | 819 | 819 | 0 | 0 | 0 | 0 | 0 | 0 | 819 | 0 | 0 | |
| 147 | 910-MISCELLANEOUS | 990 | 831 | 72 | 34 | 0 | 0 | 12 | 1 | 990 | 0 | 0 | |
| 148 | ENERGY COST CONSERVATION | 3,222 | 1,405 | 89 | 730 | 547 | 420 | 19 | 3 | 3,222 | 0 | 0 | |
| 149 | BOOK ADJUSTMENT | (3,222) | (1,405) | (89) | (730) | (547) | (420) | (19) | (3) | (3,222) | 0 | 0 | |
| 150 | NET ENERGY COST CONSERV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 151 | TOTAL CUSTOMER ASSISTANCE | 4,546 | 3,063 | 482 | 230 | 2 | 0 | 27 | 2 | 4,546 | 0 | 0 | |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(0000'S)

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC SYSTEM (3) | RATE DS (4) | RATE OS (5) | RATE OS-D (6) | RATES LP & LPT (7) | RATE FET (8) | RATE OS (9) | RATE OS-III (10) | TOTAL RETAIL SERVICE (11) | TOTAL ALL OTHER SERVICE (12) | UNIT POWER SALES (13) |
|--------------------------------------|----------------------------|------------------------------|----------------|----------------|------------------|-----------------------|-----------------|----------------|---------------------|------------------------------|---------------------------------|--------------------------|
| ADMIN. & GENERAL EXPENSE | | | | | | | | | | | | |
| 152 | 934-PROPERTY INSURANCE | | | | | | | | | | | |
| 153 | PRODUCTION | 1,832 | 734 | 43 | 203 | 200 | 123 | 1 | 1 | 1,305 | 45 | 152 |
| 154 | GENERAL JURISDICTION | | | | | | | | | | | |
| 155 | DEMAND | | 605 | 40 | 250 | 102 | 110 | 0 | 1 | 1,270 | | |
| 156 | ENERGY | | 40 | 3 | 24 | 10 | 13 | 1 | 0 | 107 | | |
| 157 | TRANSMISSION | 89 | 20 | 2 | 11 | 0 | 5 | 0 | 0 | 84 | 2 | 3 |
| 158 | DISTRIBUTION | 176 | 108 | 9 | 35 | 14 | 3 | 6 | 0 | 175 | 1 | 0 |
| 159 | DEMAND | 136 | 81 | 5 | 32 | 13 | 3 | 1 | 0 | 135 | 1 | 0 |
| 160 | CUSTOMER | 40 | 27 | 4 | 3 | 1 | 0 | 5 | 0 | 40 | 0 | 0 |
| 161 | CUSTOMER ACCOUNTS | 40 | 38 | 3 | 2 | 0 | 0 | 0 | 0 | 40 | 0 | 0 |
| 162 | CUSTOMER ASSISTANCE | 22 | 19 | 2 | 1 | 0 | 0 | 0 | 0 | 22 | 0 | 0 |
| 163 | CUSTOMER | 22 | 19 | 2 | 1 | 0 | 0 | 0 | 0 | 22 | 0 | 0 |
| 164 | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | TOTAL ACCOUNT 934 | 1,679 | 924 | 59 | 332 | 222 | 131 | 7 | 1 | 1,476 | 48 | 155 |
| 166 | DEMAND | 1,670 | 795 | 47 | 302 | 203 | 110 | 1 | 1 | 1,467 | 43 | 155 |
| 167 | CUSTOMER | 102 | 81 | 5 | 6 | 1 | 0 | 5 | 0 | 102 | 0 | 0 |
| 168 | ENERGY | 107 | 40 | 3 | 24 | 10 | 13 | 1 | 0 | 107 | 0 | 0 |
| 935-REGULATORY COMMISSION | | | | | | | | | | | | |
| 169 | DEMAND | 000 | 461 | 53 | 100 | 103 | 50 | 12 | 1 | 060 | 0 | 0 |
| 170 | FURNISH | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | 0 |
| 171 | TOTAL ACCOUNT 935 | 000 | 461 | 53 | 100 | 103 | 50 | 12 | 1 | 060 | 20 | 0 |
| 172 | OTHER DUES | 1,404 | 640 | 41 | 332 | 261 | 194 | 9 | 1 | 1,404 | 0 | 0 |
| 173 | OTHER INDUSTRY DUES | 164 | 72 | 5 | 37 | 20 | 21 | 1 | 0 | 164 | 0 | 0 |
| 174 | MISCELLANEOUS A & C | 20,623 | 20,624 | 1,713 | 5,701 | 3,355 | 1,915 | 354 | 10 | 23,691 | 600 | 1,044 |
| 175 | DEMAND | 20,320 | 12,325 | 730 | 4,693 | 3,070 | 1,726 | 27 | 12 | 22,591 | 695 | 1,044 |
| 176 | CUSTOMER | 9,608 | 7,647 | 934 | 671 | 20 | 2 | 310 | 5 | 9,608 | 3 | 0 |
| 177 | ENERGY | 1,495 | 643 | 41 | 337 | 257 | 167 | 9 | 1 | 1,495 | 0 | 0 |
| 178 | BOOK MISC A & C ADJUSTMENT | (203) | (69) | (6) | (69) | (36) | (26) | (1) | 0 | (203) | 0 | 0 |
| 179 | TOTAL ADMIN. & GENERAL | 20,637 | 22,451 | 1,645 | 6,537 | 3,933 | 2,293 | 302 | 21 | 37,462 | 754 | 1,199 |
| TOTAL OPER. & MAINTENANCE | | | | | | | | | | | | |
| 180 | DEMAND | 117,044 | 64,297 | 5,299 | 19,494 | 11,636 | 7,035 | 1,234 | 60 | 109,273 | 2,285 | 5,486 |
| 181 | ENERGY | 60,100 | 34,813 | 2,094 | 13,280 | 8,346 | 4,699 | 67 | 31 | 63,532 | 1,779 | 3,049 |
| 182 | CUSTOMER | 20,130 | 7,983 | 502 | 4,070 | 3,107 | 2,272 | 105 | 15 | 18,024 | 478 | 1,437 |
| 183 | REVENUE | 26,839 | 21,070 | 2,640 | 1,944 | 80 | 6 | 1,050 | 13 | 26,831 | 0 | 0 |
| 184 | | 000 | 461 | 53 | 100 | 103 | 50 | 12 | 1 | 060 | 20 | 0 |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1989
12/13 DE. AND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE

| Line | Footnote Text |
|------|---|
| 1. | (A) Allocated per Level 1 Demand Allocator; UPS directly assigned. |
| 2. | (B) Allocated per Level 1 Energy Allocator; UPS directly assigned. |
| 3. | (B) |
| 5. | (A) |
| 6. | (B) |
| 8. | (A) |
| 9. | (B) |
| 11. | (A) Excludes associated EPRI dues. |
| 12. | (B) |
| 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) |
| 43. | (D) |
| 44. | (C) |
| 52. | (A) Includes an adjustment from IIC Capacity Charge due to Daniel UPS. |
| 53. | (B) |
| 54. | (B) |
| 57. | (D) |
| 58. | (C) |
| 63. | (A) |
| 64. | (B) |
| 72. | (E) Allocated per Level 2 Demand Allocator; UPS directly assigned. |
| 73. | (F) Allocated per Transmission Substations Gross Plant; UPS directly assigned. |
| 74. | (G) Allocated per Transmission Lines Gross Plant; UPS directly assigned. |
| 75. | (H) Allocated per Transmission Account 358 Gross Plant. |
| 77. | (I) Allocated per Subtotal of Transmission Operations O & M; UPS directly assigned. |
| 78. | (I) Excludes associated EPRI dues. |

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

(Continued)

| Line | Footnote Text |
|-----------|---|
| 79. (I) | |
| 81. (J) | 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. (O) | Allocated per corresponding Distribution Account 368 Gross Plant. |
| 92. (O) | |
| 94. (O) | |
| 95. (O) | |
| 97. (P) | Allocated per Distribution Account 373 Gross Plant. |
| 98. (Q) | Allocated per Distribution Account 370 Gross Plant. |
| 99. (R) | Allocated per Distribution Account 369 Gross Plant. |
| 103. (S) | Allocated per corresponding Subtotal of Distribution Operations O & M. |
| 104. (S) | |
| 106. (S) | |
| 107. (S) | |
| 109. (S) | |
| 110. (S) | Excludes associated EPRI dues. |
| 113. (T) | Allocated per Distribution Account 361 Gross Plant. |
| 114. (U) | Allocated per Distribution Account 362 Gross Plant. |
| 115. (V) | 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. (O) | |
| 122. (O) | |
| 124. (P) | |
| 125. (Q) | |
| 129. (Z) | Allocated per corresponding Subtotal of Distribution Maintenance O & M. |
| 130. (Z) | |
| 132. (Z) | |
| 133. (Z) | |
| 139. (AA) | Direct assignment to rate provided by Gulf Power Company. |

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

(Continued)

| <u>Line</u> | <u>Footnote Text</u> |
|-------------|---|
| 140. (BB) | Allocated per Average Number of Customers. Includes Account 911. |
| 141. (AA) | |
| 142. (AA) | |
| 143. (CC) | Allocated per Average Number of Customers excluding Rates RS, OS, and OS III. |
| 144. (BB) | |
| 146. (AA) | Includes Account 913. |
| 147. (BB) | Includes Account 912 and excludes EPRI dues. |
| 148. (DD) | Allocated per Retail MWH Sales. |
| 149. (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) | |
| 159. (HH) | Allocated per Customer Accounts O & M. |
| 160. (II) | Allocated per corresponding Customer Assistance O & M. |
| 161. (II) | |
| 162. (II) | |
| 167. (JJ) | Allocated per Retail Revenue from Sales. |
| 168. (KK) | Assigned to Total All Other. |
| 170. (DD) | |
| 171. (LL) | Allocated per Retail portion of Level 1 Energy Allocator. Includes an adjustment for Chamber of Commerce and Lobbying. |
| 172. (MM) | Allocated per corresponding Salaries and Wages; UPS directly assigned. Includes Area Development advertising adjustment. |
| 173. (MM) | |
| 174. (MM) | |
| 175. (MM) | |
| 176. (DD) | |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF DEPRECIATION EXPENSE
(0000'S)

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC SYSTEM (3) | RATE \$0 (4) | RATE \$0 (5) | RATE \$0-D (6) | RATES LP & LPT (7) | RATE PWT (8) | RATE \$0 (9) | RATE \$0-III (10) | TOTAL RETAIL SERVICE (11) | TOTAL ALL OTHER SERVICE (12) | UNIT POWER SALES (13) |
|-----------------|----------------------|------------------------------|-----------------|-----------------|-------------------|-----------------------|-----------------|-----------------|----------------------|------------------------------|---------------------------------|--------------------------|
| 1 | TOTAL PRODUCTION | 29,628 | 12,722 | 742 | 4,804 | 3,467 | 2,148 | 15 | 16 | 24,014 | 777 | 4,237 |
| 2 | RETAIL JURISDICTION | | | | | | | | | | | |
| 3 | RETAIL | | 11,807 | 690 | 4,487 | 3,149 | 1,916 | 4 | 14 | 22,167 | | |
| 4 | RETAIL | | 615 | 52 | 417 | 310 | 232 | 11 | 2 | 1,847 | | |
| 5 | TRANSMISSION | | | | | | | | | | | |
| 6 | 300-STRUCTURES | 120 | 59 | 3 | 22 | 15 | 9 | 0 | 0 | 100 | 4 | 8 |
| 7 | 302-STRUCTURES | 73 | 35 | 2 | 13 | 9 | 5 | 0 | 0 | 64 | 2 | 7 |
| 8 | 303-EQUIPMENT | 1,482 | 700 | 41 | 265 | 187 | 109 | 0 | 1 | 1,312 | 40 | 130 |
| 9 | 304-POLES & FIXTURES | 770 | 384 | 21 | 135 | 95 | 58 | 0 | 0 | 665 | 22 | 83 |
| 10 | 305-POLES & FIXTURES | 638 | 305 | 18 | 115 | 80 | 49 | 0 | 0 | 567 | 18 | 70 |
| 11 | 306-OVERHEAD CND. | 731 | 340 | 20 | 120 | 80 | 55 | 0 | 0 | 632 | 20 | 76 |
| 12 | 307-UNDERGROUND CND. | 23 | 11 | 1 | 5 | 3 | 2 | 0 | 0 | 22 | 1 | 0 |
| 13 | 308-ROADS AND TRAILS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL TRANSMISSION | 3,684 | 1,814 | 106 | 684 | 479 | 297 | 0 | 1 | 3,371 | 107 | 376 |
| 15 | DISTRIBUTION | | | | | | | | | | | |
| 16 | 300-STRUCTURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 302-STRUCTURES | 273 | 151 | 9 | 60 | 33 | 9 | 0 | 0 | 262 | 11 | 0 |
| 18 | 303-EQUIPMENT | 1,902 | 1,005 | 59 | 104 | 249 | 124 | 1 | 1 | 1,833 | 69 | 0 |
| 19 | 304-POLES & FIXTURES | | | | | | | | | | | |
| 20 | 305-POLES & FIXTURES | 2,232 | 1,297 | 94 | 525 | 252 | 45 | 10 | 1 | 2,232 | 0 | 0 |
| 21 | 306-OVERHEAD CND. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 307-UNDERGROUND CND. | 2,232 | 1,297 | 94 | 525 | 252 | 45 | 10 | 1 | 2,232 | 0 | 0 |
| 23 | 308-ROADS AND TRAILS | 1,690 | 982 | 71 | 297 | 191 | 34 | 14 | 1 | 1,690 | 0 | 0 |
| 24 | 309-CUSTOMER | 232 | 232 | 24 | 12 | 0 | 0 | 0 | 0 | 232 | 0 | 0 |
| 25 | TOTAL ACCOUNT 309 | 2,622 | 1,279 | 97 | 410 | 191 | 34 | 14 | 1 | 2,622 | 0 | 0 |
| 26 | 300-STRUCTURES | 24 | 14 | 1 | 6 | 3 | 0 | 0 | 0 | 24 | 0 | 0 |
| 27 | 302-STRUCTURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | 303-EQUIPMENT | 24 | 14 | 1 | 6 | 3 | 0 | 0 | 0 | 24 | 0 | 0 |
| 29 | 304-POLES & FIXTURES | 722 | 419 | 30 | 170 | 82 | 15 | 6 | 0 | 722 | 0 | 0 |
| 30 | 305-POLES & FIXTURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 306-OVERHEAD CND. | 722 | 419 | 30 | 170 | 82 | 15 | 6 | 0 | 722 | 0 | 0 |
| 32 | 307-UNDERGROUND CND. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 308-ROADS AND TRAILS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 309-CUSTOMER | 3,561 | 2,271 | 165 | 914 | 177 | 0 | 32 | 2 | 3,561 | 0 | 0 |
| 35 | 310-SERVICES | 1,700 | 1,552 | 100 | 68 | 0 | 0 | 0 | 0 | 1,700 | 0 | 0 |
| 36 | 311-SERVICES | 744 | 360 | 165 | 210 | 0 | 1 | 0 | 0 | 744 | 0 | 0 |
| 37 | 312-STREET LIGHTING | 606 | 0 | 0 | 0 | 0 | 0 | 606 | 0 | 606 | 0 | 0 |
| 38 | TOTAL DISTRIBUTION | 13,666 | 8,344 | 720 | 2,737 | 995 | 220 | 757 | 5 | 13,786 | 80 | 0 |
| 39 | RETAIL | 10,604 | 6,139 | 429 | 2,464 | 967 | 227 | 71 | 5 | 10,324 | 80 | 0 |
| 40 | CUSTOMER | 3,462 | 2,305 | 291 | 271 | 0 | 1 | 686 | 0 | 3,462 | 0 | 0 |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF DEPRECIATION EXPENSE
(\$000'S)

| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE DS | RATE CS | RATE CS-D | RATES LP & LPT | RATE PXT | RATE OS | RATE OS-III | TOTAL RETAIL SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES |
|-------------|----------------------|-----------------------------|------------|------------|--------------|-------------------|-------------|------------|----------------|----------------------------|-------------------------------|------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (10) | (11) | (12) | (13) | (14) |
| 37 | <u>GENERAL PLANT</u> | 5,117 | 2,979 | 247 | 823 | 484 | 276 | 51 | 3 | 4,063 | 99 | 195 |
| 38 | DEMAND | 2,814 | 1,779 | 104 | 677 | 443 | 249 | 4 | 2 | 2,260 | 99 | 195 |
| 39 | CUSTOMER | 1,387 | 1,104 | 135 | 97 | 4 | 0 | 46 | 1 | 1,387 | 0 | 0 |
| 40 | SHEDDT | 216 | 94 | 6 | 49 | 37 | 27 | 1 | 0 | 216 | 0 | 0 |
| 41 | TOTAL DEPR. EXPENSE | 51,065 | 29,889 | 1,815 | 9,148 | 5,425 | 2,939 | 823 | 25 | 44,034 | 1,063 | 4,768 |
| 42 | DEMAND | 44,863 | 21,639 | 1,331 | 8,314 | 5,088 | 2,679 | 79 | 22 | 39,122 | 1,063 | 4,768 |
| 43 | CUSTOMER | 4,849 | 3,309 | 426 | 368 | 12 | 1 | 732 | 1 | 4,849 | 0 | 0 |
| 44 | SHEDDT | 2,063 | 911 | 58 | 466 | 355 | 259 | 12 | 2 | 2,063 | 0 | 0 |

Florida Pub. Service Commission
Docket No. W-445-EI
GULF POWER COMPANY
Witness: O'S. asy
Exhibit No. ____ (MTO-1)
Schedule 1

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

| <u>Line</u> | <u>Footnote Text</u> |
|-------------|---|
| 1. | (A) Retail jurisdiction sum of Lines 2 and 3; Total All Other Allocated per Level 1 Demand Allocator; UPS directly assigned. Excludes Coal Cars and Base Coal adjustment. |
| 2. | (B) Allocated per Level 1 Demand Allocator. |
| 3. | (C) Allocated per Level 1 Energy Allocator. |
| 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. | (F) |
| 29. | (F) |
| 31. | (F) |
| 32. | (F) |
| 33. | (F) |
| 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 POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF TAXES OTHER THAN INCOME TAXES
(0000'S)

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC RATES (3) | RATE RS (4) | RATE OS (5) | RATE OS-D (6) | RATES LP & LPT (7) | RATE FET (8) | RATE OS (9) | RATE OS-III (10) | TOTAL RETAIL SERVICE (11) | TOTAL ALL OTHER SERVICE (12) | UNIT POWER SALES (13) |
|-------------------------------------|----------------------------|-----------------------------|-------------------|-------------------|---------------------|--------------------------|--------------------|-------------------|------------------------|------------------------------|---------------------------------|--------------------------|
| REAL & PERSONAL PROPERTY | | | | | | | | | | | | |
| 1 | PRODUCTION | 9,616 | 4,634 | 370 | 1,704 | 1,263 | 703 | 5 | 6 | 8,747 | 203 | 504 |
| | RETAIL JURISDICTION | | | | | | | | | | | |
| 2 | DEMAND | | 4,330 | 251 | 1,634 | 1,147 | 694 | 1 | 5 | 8,074 | | |
| 3 | ENERGY | | 294 | 19 | 152 | 116 | 85 | 4 | 1 | 673 | | |
| 4 | TRANSMISSION | 629 | 423 | 24 | 150 | 112 | 67 | 0 | 0 | 705 | 25 | 19 |
| 5 | DISTRIBUTION | 2,284 | 1,944 | 117 | 654 | 174 | 45 | 79 | 1 | 2,236 | 18 | 0 |
| 6 | DEMAND | 1,740 | 1,023 | 70 | 609 | 172 | 44 | 11 | 1 | 1,730 | 18 | 0 |
| 7 | CUSTOMER | 506 | 343 | 47 | 63 | 2 | 1 | 60 | 0 | 506 | 0 | 0 |
| 8 | CUSTOMER ACCOUNTS | 00 | 40 | 3 | 3 | 0 | 0 | 1 | 0 | 52 | 0 | 0 |
| 9 | CUSTOMER ASSISTANCE | 33 | 20 | 3 | 2 | 0 | 0 | 0 | 0 | 33 | 0 | 0 |
| 10 | CUSTOMER | 33 | 20 | 3 | 2 | 0 | 0 | 0 | 0 | 33 | 0 | 0 |
| 11 | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | TOTAL ELECTRIC PROP. TAXES | 12,790 | 6,593 | 419 | 2,404 | 1,549 | 895 | 55 | 7 | 11,059 | 126 | 605 |
| 13 | DEMAND | 11,830 | 5,704 | 345 | 2,202 | 1,431 | 809 | 12 | 6 | 10,509 | 126 | 605 |
| 14 | CUSTOMER | 597 | 420 | 55 | 50 | 2 | 1 | 69 | 0 | 597 | 0 | 0 |
| 15 | ENERGY | 673 | 294 | 19 | 152 | 116 | 85 | 4 | 1 | 673 | 0 | 0 |
| PAYROLL TAXES | | | | | | | | | | | | |
| 16 | PRODUCTION | 2,047 | 1,000 | 59 | 308 | 274 | 170 | 1 | 1 | 1,901 | 62 | 64 |
| | RETAIL JURISDICTION | | | | | | | | | | | |
| 17 | DEMAND | | 943 | 55 | 355 | 249 | 152 | 0 | 1 | 1,798 | | |
| 18 | ENERGY | | 65 | 4 | 33 | 25 | 10 | 1 | 0 | 106 | | |
| 19 | TRANSMISSION | 122 | 60 | 3 | 22 | 14 | 9 | 0 | 0 | 110 | 4 | 0 |
| 20 | DISTRIBUTION | 533 | 316 | 37 | 106 | 36 | 0 | 20 | 0 | 531 | 2 | 0 |
| 21 | DEMAND | 347 | 204 | 14 | 82 | 35 | 0 | 2 | 0 | 345 | 2 | 0 |
| 22 | CUSTOMER | 106 | 112 | 23 | 24 | 1 | 0 | 26 | 0 | 106 | 0 | 0 |
| 23 | CUSTOMER ACCOUNTS | 482 | 400 | 40 | 20 | 2 | 0 | 4 | 0 | 482 | 0 | 0 |
| 24 | CUSTOMER ASSISTANCE | 272 | 227 | 29 | 14 | 0 | 0 | 2 | 0 | 272 | 0 | 0 |
| 25 | CUSTOMER | 272 | 227 | 29 | 14 | 0 | 0 | 2 | 0 | 272 | 0 | 0 |
| 26 | ENERGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | GENERAL ELEC. PAYROLL TAX | 3,454 | 2,019 | 160 | 950 | 320 | 107 | 35 | 1 | 3,294 | 60 | 92 |
| 28 | DEMAND | 2,370 | 1,207 | 72 | 459 | 300 | 169 | 2 | 1 | 2,210 | 60 | 92 |
| 29 | CUSTOMER | 940 | 747 | 92 | 66 | 3 | 0 | 32 | 0 | 940 | 0 | 0 |
| 30 | ENERGY | 144 | 65 | 4 | 33 | 25 | 10 | 1 | 0 | 144 | 0 | 0 |
| 31 | BOOK / PAYROLL ADJUSTMENT | (97) | (61) | (2) | (22) | (17) | (13) | (1) | 0 | (97) | 0 | 0 |
| 32 | NET ELEC. PAYROLL TAXES | 3,359 | 1,978 | 165 | 936 | 311 | 174 | 34 | 1 | 3,199 | 60 | 92 |
| 33 | DEMAND | 2,370 | 1,207 | 72 | 459 | 300 | 169 | 2 | 1 | 2,210 | 60 | 92 |
| 34 | CUSTOMER | 940 | 747 | 92 | 66 | 3 | 0 | 32 | 0 | 940 | 0 | 0 |
| 35 | ENERGY | 49 | 24 | 1 | 11 | 0 | 5 | 0 | 0 | 49 | 0 | 0 |

34

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF TAXES OTHER THAN INCOME TAXES
(0000'S)

| LINE NO. | | TOTAL ELECTRIC SYSTEM | RATE RS | RATE OS | RATE OS-D | RATES LP & LPT | RATE FET | RATE OS | RATE OS-III | TOTAL UTILITY SERVICE | TOTAL ALL OTHER SERVICE | UNIT POWER SALES | |
|---------------|-----------------------------|-----------------------|---------|---------|-----------|----------------|----------|---------|-------------|-----------------------|-------------------------|------------------|------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| REVENUE TAXES | | | | | | | | | | | | | |
| 36 | GROSS RECEIPTS TAX | 6,164 | 3,291 | 374 | 1,279 | 730 | 413 | 89 | 0 | 6,164 | 0 | 0 | |
| 37 | FLA REG. COMM. ASSIGNMENT | 309 | 111 | 13 | 43 | 25 | 14 | 3 | 0 | 309 | 0 | 0 | |
| 38 | BOOK REV. & FRAM. REV. ADJ | (137) | (88) | (4) | (26) | (32) | (17) | (1) | 0 | (137) | 0 | 0 | |
| 39 | FUEL RELATED REV. TAXES | (2,395) | (1,275) | (145) | (495) | (283) | (160) | (34) | (3) | (2,395) | 0 | 0 | |
| 40 | TOTAL REVENUE TAXES | 3,671 | 2,072 | 238 | 799 | 450 | 250 | 57 | 5 | 3,671 | 0 | 0 | |
| OTHER TAXES | | | | | | | | | | | | | |
| 41 | REGS. OTHER FROM. TAX | 192 | 100 | 6 | 30 | 26 | 16 | 0 | 0 | 192 | 6 | 0 | |
| 42 | FLA. FRANCHISE TAX | 4,619 | 2,564 | 292 | 997 | 569 | 322 | 69 | 6 | 4,619 | 0 | 0 | |
| 43 | MISCELLANEOUS TAXES | 207 | 125 | 10 | 34 | 20 | 12 | 2 | 0 | 207 | 4 | 0 | |
| 44 | DEMAND | 140 | 76 | 4 | 28 | 19 | 10 | 0 | 0 | 140 | 4 | 0 | |
| 45 | CUSTOMER | 88 | 45 | 4 | 4 | 0 | 1 | 2 | 0 | 88 | 0 | 0 | |
| 46 | SEVERAL | 0 | 4 | 0 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | |
| 47 | TOTAL OTHER TAXES | 5,218 | 2,789 | 308 | 1,069 | 615 | 350 | 71 | 6 | 5,218 | 10 | 0 | |
| | | | | | | | | | | | | | |
| 48 | FRANCHISE FEE ADJUSTMENT | (4,619) | (2,564) | (292) | (997) | (569) | (322) | (69) | (6) | (4,619) | 0 | 0 | |
| | | | | | | | | | | | | | |
| 49 | TOTAL TAXES OTHER THAN INC. | 20,419 | 10,778 | 630 | 2,811 | 2,364 | 1,347 | 178 | 13 | 19,318 | 604 | 697 | |
| 50 | DEMAND | 14,222 | 7,167 | 427 | 2,727 | 1,775 | 1,004 | 14 | 7 | 13,121 | 604 | 697 | |
| 51 | CUSTOMER | 1,998 | 1,212 | 153 | 120 | 8 | 2 | 103 | 0 | 1,998 | 0 | 0 | |
| 52 | SEVERAL | 731 | 354 | 20 | 165 | 126 | 91 | 4 | 1 | 731 | 0 | 0 | |
| 53 | REVENUE RELATED | 3,671 | 2,072 | 238 | 799 | 450 | 250 | 57 | 5 | 3,671 | 0 | 0 | |

**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**

| <u>Line</u> | <u>Footnote Text</u> |
|-------------|--|
| 1. | (A) Retail jurisdiction sum of Lines 2 and 3; Total All Other Allocated per Level 1 Demand Allocator; UPS directly assigned. |
| 2. | (B) Allocated per Level 1 Demand Allocator. |
| 3. | (C) Allocated per Level 1 Energy Allocator. |
| 4. | (D) Allocated per Transmission Gross Plant ; UPS directly assigned. |
| 5. | (E) Allocated per corresponding Distribution Gross Plant. |
| 6. | (E) |
| 7. | (E) |
| 8. | (F) Allocated per corresponding Operations and Maintenance Expense. |
| 9. | (F) |
| 10. | (F) |
| 11. | (F) |
| 16. | (G) Allocated per corresponding Salaries and Wages; UPS directly assigned. |
| 17. | (H) Allocated per corresponding Salaries and Wages. |
| 18. | (H) |
| 19. | (G) |
| 20. | (H) |
| 21. | (H) |
| 22. | (H) |
| 23. | (H) |
| 24. | (H) |
| 25. | (H) |
| 26. | (H) |
| 31. | (I) Allocated per Retail MWH Sales. |
| 36. | (J) Allocated per Retail Revenue from Sales. |
| 37. | (J) |
| 38. | (I) |
| 39. | (K) Retail portion allocated per Retail Revenue from Sales; Total All Other Assigned. |
| 41. | (B) |
| 42. | (J) |
| 43. | (H) |
| 44. | (H) |
| 45. | (H) |
| 46. | (H) |
| 48. | (J) |

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
LINE ALLOCATORS AND PERCENTAGES

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC SYSTEM (3) | RATE PS (4) | RATE OS (5) | RATE OS-D (6) | RATES LP & LPT (7) | RATE FWT (8) | RATE OS (9) | RATE OS-III (10) | TOTAL RETAIL SERVICE (11) | TOTAL ALL OTHER SERVICE (12) |
|-----------------|---------------------------------|------------------------------|----------------|----------------|------------------|-----------------------|-----------------|----------------|---------------------|------------------------------|---------------------------------|
| 1 | <u>RETAIL - LEVEL 1</u> | 8,346,767 | 3,349,502 | 225,049 | 1,628,016 | 1,393,329 | 1,017,115 | 47,331 | 7,206 | 8,088,620 | 258,139 |
| 2 | " | 1.0000000 | 0.4276300 | 0.0270583 | 0.2190089 | 0.1669543 | 0.1218574 | 0.0054706 | 0.0000729 | 0.9690732 | 0.0309268 |
| 3 | <u>NEW SALES</u> | 7,618,443 | 3,299,220 | 208,749 | 1,689,993 | 1,330,380 | 987,271 | 43,747 | 6,734 | 7,546,302 | 252,141 |
| 4 | " | 1.0000000 | 0.4219002 | 0.0266996 | 0.2161947 | 0.1701048 | 0.1262746 | 0.0055954 | 0.0000613 | 0.9677505 | 0.0322495 |
| 5 | <u>OF DEMAND</u> | | | | | | | | | | |
| 5 | <u>LEVELS 1 & 2</u> | 1,388,647 | 721,009 | 41,791 | 271,706 | 190,470 | 116,020 | 217 | 840 | 1,342,253 | 46,414 |
| 6 | " | 1.0000000 | 0.5203335 | 0.0301995 | 0.1960832 | 0.1376016 | 0.0837206 | 0.0001566 | 0.0000062 | 0.9686692 | 0.0313308 |
| 7 | <u>LEVEL 3</u> | 1,162,822 | 707,651 | 41,017 | 266,455 | 120,577 | 26,085 | 213 | 824 | 1,162,822 | 0 |
| 8 | " | 1.0000000 | 0.6085635 | 0.0352737 | 0.2291451 | 0.1034934 | 0.0224325 | 0.0001832 | 0.0000006 | 1.0000000 | 0.0000000 |
| 9 | <u>NEW DEMAND</u> | | | | | | | | | | |
| 9 | <u>LEVEL 4</u> | 1,627,216 | 945,036 | 68,627 | 302,503 | 183,802 | 32,951 | 13,273 | 945 | 1,627,216 | 0 |
| 10 | " | 1.0000000 | 0.5807600 | 0.0421745 | 0.2351151 | 0.1129549 | 0.0202699 | 0.0001569 | 0.0000807 | 1.0000000 | 0.0000000 |
| 11 | <u>LEVEL 5</u> | 1,426,134 | 909,434 | 66,046 | 366,044 | 70,724 | 0 | 12,776 | 910 | 1,426,134 | 0 |
| 12 | " | 1.0000000 | 0.6378321 | 0.0463112 | 0.2564687 | 0.0495914 | 0.0000000 | 0.0009583 | 0.0004381 | 1.0000000 | 0.0000000 |
| 13 | <u>AVERAGE NO. OF CUSTOMERS</u> | | | | | | | | | | |
| 13 | <u>LEVEL 4</u> | 204,680 | 248,906 | 21,508 | 10,317 | 129 | 2 | 3,494 | 324 | 204,680 | 0 |
| 14 | " | 1.0000000 | 0.0742361 | 0.0755315 | 0.0362407 | 0.0004531 | 0.0000070 | 0.0122734 | 0.0011301 | 1.0000000 | 0.0000000 |
| 15 | <u>LEVEL 5</u> | 204,610 | 248,906 | 21,507 | 10,293 | 95 | 0 | 3,494 | 324 | 204,610 | 0 |
| 16 | " | 1.0000000 | 0.0745235 | 0.0755642 | 0.0361641 | 0.0003330 | 0.0000000 | 0.0122761 | 0.0011304 | 1.0000000 | 0.0000000 |
| 17 | <u>TOTAL</u> | 204,705 | 248,906 | 21,508 | 10,322 | 139 | 6 | 3,494 | 324 | 204,699 | 6 |
| 18 | " | 1.0000000 | 0.0742593 | 0.0755449 | 0.0362551 | 0.0004882 | 0.0000211 | 0.0122724 | 0.0011300 | 0.9999789 | 0.0000211 |

37

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1969
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
LINE ALLOCATIONS AND PERCENTAGES

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC SYSTEM (3) | RATE RS (4) | RATE GS (5) | RATE GS-D (6) | RATES LP & LPT (7) | RATE FET (8) | RATE GS (9) | RATE GS-III (10) | TOTAL RETAIL SERVICE (11) | TOTAL ALL OTHER SERVICE (12) |
|-----------------|---------------------------------------|------------------------------|----------------|----------------|------------------|-----------------------|-----------------|----------------|---------------------|------------------------------|---------------------------------|
| 19 | SALARIES AND WAGES | | | | | | | | | | |
| 19 | PRODUCTION | 10,381 | 10,033 | 589 | 1,068 | 2,734 | 1,694 | 12 | 12 | 10,930 | 613 |
| 20 | RETAIL JURISDICTION | | | | | | | | | | |
| 20 | 12/13 DEMAND RELATED | | 9,300 | 544 | 3,329 | 2,403 | 1,511 | 3 | 11 | 17,481 | |
| 21 | 1/13 DEMAND RELATED | | 643 | 41 | 329 | 251 | 183 | 9 | 1 | 1,487 | |
| 22 | " | 1.000000 | 0.5131707 | 0.0299217 | 0.1976415 | 0.1390394 | 0.0844432 | 0.0006130 | 0.0006130 | 0.9484461 | 0.0313339 |
| 23 | TRANSMISSION | 1,130 | 896 | 34 | 223 | 157 | 93 | 0 | 0 | 1,103 | 36 |
| 24 | " | 1.000000 | 0.5237230 | 0.0290770 | 0.1999570 | 0.1379613 | 0.0817223 | 0.0000000 | 0.0000000 | 0.9492443 | 0.0307557 |
| 25 | DISTRIBUTION | | | | | | | | | | |
| 25 | DEMAND | 3,453 | 2,020 | 141 | 812 | 352 | 78 | 23 | 1 | 3,435 | 20 |
| 26 | CUSTOMER | 1,040 | 1,122 | 227 | 239 | 0 | 0 | 252 | 0 | 1,040 | 0 |
| 27 | JOINT DISTRIBUTION | 5,303 | 3,190 | 368 | 1,051 | 360 | 78 | 275 | 1 | 5,283 | 20 |
| 28 | " | 1.000000 | 0.5940034 | 0.0493947 | 0.1901097 | 0.0670061 | 0.0167007 | 0.0512574 | 0.0001804 | 0.9962285 | 0.0037715 |
| 29 | CUSTOMER ACCOUNTS | 4,004 | 4,002 | 395 | 276 | 18 | 2 | 42 | 4 | 4,001 | 3 |
| 30 | " | 1.000000 | 0.0455454 | 0.0027231 | 0.0570604 | 0.0037469 | 0.0004163 | 0.0007427 | 0.0000326 | 0.9993755 | 0.0006245 |
| 31 | CUSTOMER ASSISTANCE | | | | | | | | | | |
| 31 | CUSTOMER | 2,713 | 2,270 | 280 | 137 | 1 | 0 | 16 | 1 | 2,713 | 0 |
| 32 | RETAIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL CUSTOMER ACCT. | 2,713 | 2,270 | 280 | 137 | 1 | 0 | 16 | 1 | 2,713 | 0 |
| 34 | " | 1.000000 | 0.0367121 | 0.1061355 | 0.0004976 | 0.0003686 | 0.0000000 | 0.0005975 | 0.0003686 | 1.0000000 | 0.0000000 |
| 35 | SUPPORTAL SALARIES & WAGES | | | | | | | | | | |
| 35 | DEMAND | 22,007 | 12,014 | 719 | 4,574 | 2,992 | 1,682 | 26 | 12 | 22,019 | 660 |
| 36 | CUSTOMER | 9,369 | 7,454 | 910 | 654 | 27 | 2 | 310 | 5 | 9,362 | 3 |
| 37 | RETAIL | 1,457 | 643 | 41 | 329 | 251 | 183 | 0 | 1 | 1,457 | 0 |
| 38 | SUPPORTAL SALARIES & WAGES | 23,800 | 20,111 | 1,670 | 5,297 | 3,270 | 1,847 | 349 | 18 | 23,800 | 671 |
| 39 | " | 1.000000 | 0.0091671 | 0.0490374 | 0.1650360 | 0.0975057 | 0.0557164 | 0.0102957 | 0.0005372 | 0.9799755 | 0.0200245 |
| 40 | ADMINISTRATIVE & GENERAL | | | | | | | | | | |
| 40 | ADMINISTRATIVE & GENERAL | 10,783 | 6,472 | 537 | 1,700 | 1,052 | 601 | 111 | 6 | 10,567 | 216 |
| 41 | " | 1.000000 | 0.0093060 | 0.0490006 | 0.1650166 | 0.0975410 | 0.0557359 | 0.0102940 | 0.0005364 | 0.9799685 | 0.0200315 |
| 42 | TOTAL SALARIES & WAGES | 44,292 | 26,503 | 2,207 | 7,345 | 4,322 | 2,460 | 456 | 24 | 43,405 | 897 |
| 43 | " | 1.000000 | 0.0091761 | 0.0492284 | 0.1650313 | 0.0975797 | 0.0557211 | 0.0102953 | 0.0005419 | 0.9799730 | 0.0200262 |

**GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1989
12/13 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES**

| <u>Line</u> | <u>Footnote Text</u> |
|-------------|--|
| 1. | (A) Energy at point of generation. |
| 2. | (B) Percent of above lines total. |
| 3. | (C) Total sales of energy with no adjustments for losses. |
| 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) |
| 11. | (G) Noncoincident peak demand at level 5. |
| 12. | (B) |
| 13. | (H) Average number of customers at levels 4 & 5. |
| 14. | (B) |
| 15. | (I) Average number of customers at level 5. |
| 16. | (B) |
| 17. | (J) Total average number of customers at all levels. |
| 18. | (B) |
| 19. | (K) Retail Jurisdiction sum of lines 2 & 3; 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. | (O) Allocated per Distribution O & M Demand piece excluding UPS. |
| 26. | (P) Allocated per Distribution O & M Customer piece excluding UPS. |
| 28. | (B) |
| 29. | (Q) 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 DEMAND ALLOCATION W/O MINIMUM DISTRIBUTION SYSTEM
LINE ALLOCATORS AND PERCENTAGES

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC SYSTEM (3) | RATE RS (4) | RATE GS (5) | RATE GS-D (6) | RATE LP (7) | RATE LPT (8) | RATE PHT (9) | RATE OS (10) | RATE OS-111 (11) | TOTAL RETAIL SERVICE (12) | TOTAL ALL OTHER SERVICE (13) |
|-----------------|--------------------------|------------------------------|----------------|----------------|------------------|----------------|-----------------|-----------------|-----------------|---------------------|------------------------------|---------------------------------|
| 1 | ENERGY - LEVEL 1 | 6,308,123 | 2,727,554 | 164,854 | 1,191,213 | 318,399 | 767,171 | 764,157 | 36,127 | 3,718 | 5,973,193 | 334,930 |
| 2 | X | 1.0000000 | 0.4323876 | 0.0261336 | 0.1088379 | 0.0504744 | 0.1216164 | 0.1211386 | 0.0057271 | 0.0005894 | 0.9469050 | 0.0530950 |
| 3 | IRON SALES | 5,804,596 | 2,519,599 | 152,286 | 1,100,604 | 295,554 | 733,007 | 734,362 | 33,372 | 3,434 | 5,572,218 | 322,378 |
| 4 | X | 1.0000000 | 0.4274422 | 0.0258348 | 0.1067141 | 0.0501398 | 0.1243524 | 0.1245822 | 0.0056615 | 0.0005826 | 0.9453096 | 0.0546904 |
| 5 | CP DEMAND | | | | | | | | | | | |
| 6 | LEVELS 1 & 2 | 1,006,583 | 567,873 | 25,128 | 198,608 | 37,501 | 111,073 | 87,574 | 1,501 | 440 | 1,029,698 | 56,885 |
| 7 | X | 1.0000000 | 0.5228228 | 0.0231257 | 0.1827822 | 0.0345128 | 0.1022223 | 0.0885958 | 0.0013814 | 0.0004049 | 0.9476478 | 0.0523522 |
| 8 | LEVEL 3 | 850,255 | 550,843 | 24,339 | 192,372 | 33,210 | 48,411 | 0 | 1,454 | 426 | 850,255 | 0 |
| 9 | X | 1.0000000 | 0.6469153 | 0.0286255 | 0.2262521 | 0.0398589 | 0.0569370 | 0.0000000 | 0.0017101 | 0.0005010 | 1.0000000 | 0.0000000 |
| 10 | ICP DEMAND | | | | | | | | | | | |
| 11 | LEVEL 4 | 1,219,264 | 745,369 | 50,134 | 281,377 | 51,831 | 81,383 | 0 | 8,691 | 479 | 1,219,264 | 0 |
| 12 | X | 1.0000000 | 0.6113270 | 0.0411182 | 0.2307761 | 0.0425101 | 0.0667476 | 0.0000000 | 0.0071281 | 0.0003929 | 1.0000000 | 0.0000000 |
| 13 | LEVEL 5 | 1,101,541 | 726,154 | 48,707 | 270,912 | 39,129 | 9,730 | 0 | 8,444 | 465 | 1,101,541 | 0 |
| 14 | X | 1.0000000 | 0.6574009 | 0.0442171 | 0.2459991 | 0.0355221 | 0.0083331 | 0.0000000 | 0.0076656 | 0.0004221 | 1.0000000 | 0.0000000 |
| 15 | AVERAGE NO. OF CUSTOMERS | | | | | | | | | | | |
| 16 | LEVEL 4 | 234,951 | 207,475 | 16,698 | 8,142 | 104 | 21 | 0 | 2,382 | 129 | 234,951 | 0 |
| 17 | X | 1.0000000 | 0.8830565 | 0.0770701 | 0.0346540 | 0.0004426 | 0.0000094 | 0.0000000 | 0.0101383 | 0.0005491 | 1.0000000 | 0.0000000 |
| 18 | LEVEL 5 | 234,892 | 207,475 | 16,698 | 8,116 | 87 | 5 | 0 | 2,382 | 129 | 234,892 | 0 |
| 19 | X | 1.0000000 | 0.8832783 | 0.0770880 | 0.0345520 | 0.0003704 | 0.0000213 | 0.0000000 | 0.0101408 | 0.0005492 | 1.0000000 | 0.0000000 |
| 20 | TOTAL | 234,978 | 207,475 | 16,698 | 8,143 | 108 | 28 | 4 | 2,382 | 129 | 234,967 | 11 |
| 21 | X | 1.0000000 | 0.8829550 | 0.0770620 | 0.0346543 | 0.0004596 | 0.0001192 | 0.0000170 | 0.0101371 | 0.0005490 | 0.9999532 | 0.0000468 |

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

| LINE NO. (1) | DESCRIPTION (2) | TOTAL ELECTRIC SYSTEM (3) | RATE RS (4) | RATE GS (5) | RATE GS-D (6) | RATE LP (7) | RATE LPT (8) | RATE PNT (9) | RATE OS (10) | RATE OS-III (11) | TOTAL RETAIL SERVICE (12) | TOTAL ALL OTHER SERVICE (13) |
|---------------------------|------------------------|------------------------------|----------------|----------------|------------------|----------------|-----------------|-----------------|-----------------|---------------------|------------------------------|---------------------------------|
| SALARIES AND WAGES | | | | | | | | | | | | |
| 19 | PRODUCTION | 9,887 | 5,099 | 231 | 1,012 | 353 | 1,026 | 827 | 17 | 4 | 9,369 | 518 |
| 20 | RETAIL JURISDICTION | | | | | | | | | | | |
| 21 | 12/13 DEMAND RELATED | | 4,769 | 211 | 1,668 | 315 | 933 | 735 | 13 | 4 | 8,648 | |
| 22 | 1/13 ENERGY RELATED | | 330 | 20 | 144 | 38 | 93 | 92 | 4 | 0 | 721 | |
| 23 | % | 1.0000000 | 0.5157277 | 0.0233640 | 0.1832710 | 0.0357834 | 0.1037726 | 0.0836452 | 0.0017194 | 0.0004046 | 0.9476080 | 0.0523920 |
| 24 | TRANSMISSION | 1,042 | 549 | 24 | 191 | 35 | 107 | 83 | 1 | 0 | 990 | 52 |
| 25 | % | 1.0000000 | 0.5268714 | 0.0230326 | 0.1833013 | 0.0335893 | 0.1026871 | 0.0796545 | 0.0009597 | 0.0000000 | 0.9500960 | 0.0499040 |
| 26 | DISTRIBUTION | | | | | | | | | | | |
| 27 | DEMAND | 2,608 | 1,586 | 99 | 509 | 109 | 153 | 29 | 15 | 1 | 2,581 | 27 |
| 28 | CUSTOMER | 1,784 | 1,087 | 211 | 235 | 3 | 3 | 1 | 244 | 0 | 1,784 | 0 |
| 29 | TOTAL DISTRIBUTION | 4,392 | 2,673 | 310 | 824 | 112 | 156 | 30 | 259 | 1 | 4,365 | 27 |
| 30 | % | 1.0000000 | 0.6086066 | 0.0705829 | 0.1876138 | 0.0255009 | 0.0355191 | 0.0068306 | 0.0589709 | 0.0002277 | 0.9938525 | 0.0061475 |
| 31 | CUSTOMER ACCOUNTS | 3,538 | 3,022 | 286 | 185 | 4 | 8 | 1 | 25 | 2 | 3,533 | 5 |
| 32 | % | 1.0000000 | 0.8541549 | 0.0808366 | 0.0522894 | 0.0011306 | 0.0022612 | 0.0002826 | 0.0070661 | 0.0005653 | 0.9985868 | 0.0014132 |
| 33 | CUSTOMER ASSISTANCE | | | | | | | | | | | |
| 34 | CUSTOMER | 473 | 317 | 102 | 50 | 1 | 0 | 0 | 3 | 0 | 473 | 0 |
| 35 | ENERGY | 2,204 | 997 | 60 | 435 | 117 | 290 | 290 | 13 | 2 | 2,204 | 0 |
| 36 | TOTAL CUSTOMER ASST. | 2,677 | 1,314 | 162 | 485 | 118 | 290 | 290 | 16 | 2 | 2,677 | 0 |
| 37 | % | 1.0000000 | 0.4908480 | 0.0605155 | 0.1811730 | 0.0440792 | 0.1083302 | 0.1083302 | 0.0059768 | 0.0007471 | 1.0000000 | 0.0000000 |
| 38 | TOTAL SALARIES & WAGES | | | | | | | | | | | |
| 39 | DEMAND | 12,816 | 6,904 | 334 | 2,448 | 459 | 1,193 | 847 | 29 | 5 | 12,219 | 597 |
| 40 | CUSTOMER | 5,795 | 4,426 | 599 | 470 | 8 | 11 | 2 | 272 | 2 | 5,790 | 5 |
| 41 | ENERGY | 2,925 | 1,327 | 80 | 579 | 155 | 383 | 382 | 17 | 2 | 2,925 | 0 |
| 42 | TOTAL SALARIES & WAGES | 21,536 | 12,657 | 1,013 | 3,497 | 622 | 1,587 | 1,231 | 318 | 9 | 20,934 | 602 |
| 43 | % | 1.0000000 | 0.5877136 | 0.0470375 | 0.1623793 | 0.0288819 | 0.0736906 | 0.0571601 | 0.0147660 | 0.0004179 | 0.9720468 | 0.0279532 |

1 GULF POWER COMPANY
2 Before the Florida Public Service Commission
3 Supplemental Direct Testimony of
4 Jack L. Haskins
5 In Support of Interim Rate Relief
6 Docket No. 891345-EI
7 Date of Filing December 15, 1989

8 Q. Please state your name, business address, and
9 occupation.

10 A. My name is Jack L. Haskins. My business address is
11 500 Bayfront Parkway, Pensacola, Florida 32501. I am
12 Director of Rates and Regulatory Matters at Gulf Power
13 Company.

14 Q. Are you the same Jack Haskins that has prefiled direct
15 testimony in this docket in connection with Gulf Power
16 Company's request for permanent rate relief?

17 A. Yes.

18 Q. What is the purpose of this supplemental direct
19 testimony?

20 A. The purpose of this supplemental direct testimony is
21 to address how the Company's request for immediate
22 interim rate relief should be allocated among the
23 Company's existing rate classes. This testimony is in
24 addition to my other set of direct testimony prefiled
25 in this docket, which should also be considered in

1 connection with the Company's Petition and Request for
2 Interim Relief.

3
4 Q. For what interim relief amount have you designed
5 rates?

6 A. The amount is \$22,847,000 as stated in Mr. McMillan's
7 Interim Schedule 4 and in Gulf's Petition.

8
9 Q. How would you propose to implement the interim rate
10 request?

11 A. My Exhibit ____ (JLH-1i) details the allocation of the
12 \$22,847,000 to rate class. From Exhibit ____ (JLH-1),
13 Schedule 1, I took the proposed revenue increase
14 (Column 3), without the reduction in rate class OS111
15 or no increase to rate class GS, developed a
16 percentage of the total, and then applied that
17 percentage to the Section 366.071 interim request. I
18 then developed a percentage to be applied to present
19 rates to achieve these new revenue targets.

20
21 Q. Is this procedure different from that prescribed in
22 Rule 25-6.0435 F.A.C.?

23 A. Yes. Rule 25-6.0435 F.A.C. requires that an interim
24 increase pursuant to Section 366.071 F.S. be spread
25 among all rate classes on a uniform percentage of base

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

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

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

1 proposes that the percentage adder should apply to the
2 total bill for each customer calculated under existing
3 rates. This has the same effect as increasing each
4 base rate component by the same percentage, in that
5 there is no change in rate structure within a rate
6 class, and all customers within a rate class would
7 experience the same percentage increase in their base
8 rate bills. Gulf's proposal also enjoys the advantage
9 that it is simpler to explain and easier for the
10 customers to understand.

11

12 Q. Does this conclude your supplemental testimony?

13 A. Yes, it does.

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
Jack L. Haskins

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

Candace Klingensmith
Notary Public

MY COMMISSION EXPIRES MAY 18, 1991

| | FULL INCREASE REQUEST (1) | % | INTERIM | PRESENT REVENUE | PRESENT UNBILLED REVENUE | TOTAL PRESENT AND UNBILLED REVENUES | TOTAL PROPOSED REVENUE | % INCREASE |
|----------|------------------------------|-------|--------------|--------------------|--------------------------------|---|------------------------------|---------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| RS/RST | \$17,538,000 | 66.9% | \$15,274,881 | \$126,405,863 | (1,062,771) | 125,343,092 | \$140,617,973 | 12.1865% |
| GSD/GSDT | 4,642,000 | 17.7% | 94,042,992 | 50,169,815 | (549,083) | 49,620,732 | \$53,663,724 | 8.1478% |
| LP/LPT | 3,397,000 | 12.9% | \$2,958,648 | 27,949,446 | (353,960) | 27,595,486 | \$30,554,134 | 10.7215% |
| PK/PKT | 469,000 | 1.8% | \$408,480 | 16,075,968 | 0 | 16,075,968 | \$16,484,448 | 2.5489% |
| OSI & II | 186,000 | 0.7% | \$161,999 | 3,404,673 | (7,167) | 3,397,506 | \$3,559,505 | 4.7682% |
| | \$26,232,000 | | \$22,847,000 | \$224,005,765 | (\$1,972,981) | \$222,032,784 | \$244,879,784 | 10.2899% |

(1) NO INTERIM 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.

Florida Public Service Commission
Docket No. 891345-EI
GULF POWER COMPANY
Witness: Haskins
Exhibit No. ____ (JLH-11)
Page 1 of 1

GULF POWER COMPANY

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

Index

G. Interim Rate Relief Schedules

| <u>Schedules</u> | <u>Witness</u> | <u>Title</u> | <u>Page</u> |
|------------------|-------------------------|--|-------------|
| G-1 | McMillan Scarborough | Interim Revenue Requirements Increase Requested | 1 |
| G-2 | McMillan Scarborough | Interim Adjusted Rate Base | 2 |
| G-3 | McMillan Scarborough | Interim Rate Base Adjustments | 3 |
| G-4 | McMillan Scarborough | Interim Commission Rate Base Adjustments | 5 |
| G-5 | McMillan Scarborough | Interim Company Rate Base Adjustments | 6 |
| G-6 | O'Sheasy McMillan | Interim Jurisdictional Separation Factors - Rate Base | 7 |
| G-7 | McMillan Scarborough | Interim Working Capital - 13 Month Average | 9 |
| G-9a | Scarborough | Interim System Fuel Inventory | 11 |
| G-9b | Scarborough | Interim Fuel Inventory by Plant | 16 |
| G-10 | C. R. Lee | Interim Capacity Factors | 28 |
| G-11 | Scarborough | Interim Accounts Payable - Fuel | 32 |
| G-12 | Scarborough | Interim Total Accumulated Deferred Income Taxes | 34 |
| G-13 | Scarborough | Interim Accounting Policy Changes | 35 |

GULF POWER COMPANY
Docket No. 891345-EI
Minimum Filing Requirements

Index

G. Interim Rate Relief Schedules

| <u>Schedules</u> | <u>Witness</u> | <u>Title</u> | <u>Page</u> |
|------------------|-------------------------|--|-------------|
| G-14 | McMillan Scarborough | Interim Adjusted Jurisdictional Net Operating Income | 36 |
| G-15 | McMillan Scarborough | Interim Jurisdictional Net Operating Income Adjustments | 37 |
| G-16 | McMillan Scarborough | Interim Commission Net Operating Income Adjustments | 41 |
| G-17 | McMillan Scarborough | Interim Company Net Operating Income Adjustments | 42 |
| G-18 | McMillan O'Sheasy | Interim Jurisdictional Separation Factors - Net Operating Income | 43 |
| G-19 | McMillan Scarborough | Interim Operating Income Detail | 45 |
| G-20 | Scarborough | Interim Unbilled Revenues | 46 |
| G-21 | Scarborough McMillan | Interim Fuel Revenues and Expenses Reconciliation | 49 |
| G-22 | Scarborough | Interim Conservation Revenues and Expenses | 50 |
| G-23 | Scarborough | Interim State Deferred Income Taxes | 52 |
| G-24 | Scarborough | Interim Federal Deferred Income Taxes | 54 |
| G-25 | Scarborough | Interim State and Federal Income Taxes | 56 |
| G-26 | Scarborough | Interim Reconciliation of Tax Expense | 58 |
| G-27 | Scarborough McMillan | Interim Interest in Tax Expense Calculation | 59 |

GULF POWER COMPANY

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

Index

G. Interim Rate Relief Schedules

| <u>Schedules</u> | <u>Witness</u> | <u>Title</u> | <u>Page</u> |
|------------------|-------------------------|---|-------------|
| G-28 | Scarborough | Interim Parent(s) Debt Information | 60 |
| G-29 | Scarborough | Interim Reconciliation of Total Income Tax Provision | 61 |
| G-30 | Scarborough | Interim Miscellaneous Tax Information | 62 |
| G-31 | Scarborough | Interim Gains and Losses on Disposition of Plant or Property | 64 |
| G-32 | Scarborough | Interim O & M Benchmark Comparison by Function | 65 |
| G-33 | Scarborough | Interim O & M Adjustments by Function | 66 |
| G-34 | Scarborough | Interim Benchmark Year Recoverable O & M Expenses by Function | 67 |
| G-35 | Scarborough | Interim O & M Compound Multiplier Calculation | 68 |
| G-36 | Scarborough | Interim Pension Cost | 69 |
| G-37 | McMillan Scarborough | Interim Revenue Expansion Factor | 70 |
| G-38 | McMillan Scarborough | Interim Cost of Capital - 13 Month Average | 71 |
| G-39 | McMillan Scarborough | Interim Short-Term Debt | 72 |
| G-40 | McMillan Scarborough | Interim Long-Term Debt Outstanding | 73 |
| G-41 | McMillan Scarborough | Interim Preferred Stock | 75 |

GULF POWER COMPANY

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

Index

G. Interim Rate Relief Schedules

| <u>Schedules</u> | <u>Witness</u> | <u>Title</u> | <u>Page</u> |
|------------------|-------------------------|--|-------------|
| G-42 | Scarborough | Interim Customer Deposits | 76 |
| G-43 | McMillan Scarborough | Interim Reconciliation of Jurisdictional Rate Base and Capital Structure | 77 |
| G-45 | Scarborough Haskins | Interim - Revenue From Sale of Electricity by Rate Schedule | 79 |
| G-46 | Scarborough | Interim - Revenues From Service Charges (Account 451) | 81 |
| G-47 | Haskins | Interim - Base Revenue by Rate Schedule Calculations | 84 |
| G-48 | Haskins | Interim - Revenue by Lighting Schedule Calculation | 90 |

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the requested
interim revenue requirements increase.

Type of Data Shown:
Historical Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

| Line No | Description | Source | Amount (\$000) |
|---------|--|---------------------|----------------|
| 1. | Jurisdictional Adjusted Rate Base | Schedule G-2 | \$ 902,707 |
| 2. | Rate of Return on Rate Base Requested | Schedule G-30 | x 0.202 |
| 3. | Jurisdictional Income Requested | Line 1 x Line 2 | \$ 74,744 |
| 4. | Jurisdictional Adjusted Net Operating Income | Schedule G-14 | - 60,742 |
| 5. | Income Deficiency (Excess) | Line 3 - Line 4 | \$ 14,002 |
| 6. | Earned Rate of Return | Line 4/Line 1 6.73% | |
| 7. | Net Operating Income Multiplier | Schedule G-37 | x 1.631699 |
| 8. | Revenue Deficiency (Excess) | Line 5 x Line 7 | \$ 22,847 |
| 9. | Attrition Allowance | Schedule G-44 | 0 |
| 10. | Revenue Increase Requested | Line 8 + Line 9 | \$ 22,847 |

Supporting Schedules: G-2, G-14, G-37, G-30, G-44

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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 G-3.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected 1st Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

Adjusted Period End Rate Base
 (Thousands)

| Line No. | Rate Base Components | (1) Total Company per Books | (2) Non- Electric Utility | (3) Electric Utility (1) + (2) | (4) Commission Adjustments Made in Last Case as Applicable (Sch. G-4) | (5) Adjusted per Commission (3)+(4) | (6) Company Adjustments (Sch. G-5) | (7) Total Utility with Commission & Company Adjustments (5) + (6) | (8) Unit Power Sales Rate Base | (9) Total Utility Adjusted for UPS (7) - (8) | (10) Jurisdictional Rate Base Factor | (11) Jurisdictional Utility Adjust Per Company & Commission (9) x (10) |
|----------|--|--------------------------------------|------------------------------------|---|---|---|---|--|---|--|---|---|
| 1 | Plant-in-Service | 1,407,076 | (2,376) | 1,407,500 | (167) | 1,407,333 | | 1,407,333 | 140,340 | 1,266,993 | 0.9763753 | 1,237,061 |
| 2 | Accumulated Provision for Depreciation & Amortization | 455,310 | (643) | 454,667 | (110) | 454,557 | 40 | 454,605 | 16,493 | 438,112 | 0.9755537 | 427,402 |
| 3 | Net Plant-in-Service (1) - (2) | 954,586 | (1,753) | 952,833 | (57) | 952,776 | (40) | 952,728 | 123,847 | 828,881 | 0.9768997 | 809,659 |
| 4 | Plant Held for Future Use | 3,702 | | 3,702 | | 3,702 | | 3,702 | | 3,702 | 0.9751131 | 3,616 |
| 5 | Construction Work-in-Progress | 13,860 | | 13,860 | (4,049) | 9,811 | | 9,811 | | 9,811 | 0.9783397 | 9,616 |
| 6 | Plant Acquisition Adjustment | 8,234 | | 8,234 | | 8,234 | | 8,234 | 5,786 | 2,448 | 0.9763753 | 2,390 |
| 7 | Net Utility Plant (3)+(4)+(5)+(6) | 980,382 | (1,753) | 978,629 | (4,906) | 973,723 | (40) | 973,675 | 129,633 | 844,042 | 0.9768175 | 824,475 |
| 8 | Working Capital Allowance | 223,375 | (9,040) | 213,335 | (70,872) | 142,463 | (100,910) | 41,553 | 3,395 | 138,958 | 0.9735434 | 135,232 |
| 9 | Other Rate Base | 0 | | 0 | 0 | 0 | | 0 | | 0 | | 0 |
| 10 | Total Rate Base (7) + (8) + (9) | 1,203,757 | (11,593) | 1,192,164 | (33,778) | 1,158,386 | (100,950) | 1,057,428 | 133,028 | 924,400 | 0.9765329 | 902,707 |
| 11 | Operating Income | 83,635 | | 83,635 | 1,332 | 84,967 | (2,370) | 82,597 | 19,816 | 62,781 | 0.9769836 | 61,342 |
| 12 | Rate of Return (11) / (10) | 6.902 | | 6.972 | | 7.282 | | 7.752 | | 6.732 | | 6.732 |

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

Recap Schedules: G-43

Schedule G-3 OF Jurisdictional Factors

INTERIM RATE BASE ADJUSTMENTS PERIOD END

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO.091345-E1

EXPLANATION: List and explain all proposed adjustments to the Period End rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

Rate Base Adjustments
(Thousands)

| Line No. | Adjustment Title | Reason for Adjustment or Omission (provide supporting schedule) | (1) Adjustment Amount (000) | (2) Jurisdictional Factor | (3) Jurisdictional Amount of Adjustment (1) x (2) (000) | (4) Increase/ (Decrease) in Revenue 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 | (2,396) | (272) |
| 3 | Depreciation Reserve - Appliance Sales & Service | To exclude amounts from rate base associated with Non-Electric - Appliance Sales & Service. | 643 | 1.0000000 | 643 | 73 |
| 4 | Working Capital Adjustments per WFR G-7 | To exclude amounts from rate base associated with Non-Utility investments. | (9,840) | 1.0000000 | (9,840) | (1,118) |
| 5 | Total Non-Electric Adjustments | | (11,593) | | (11,593) | (1,317) |
| 6 | Commission Adjustments: | | | | | |
| 7 | Depreciation Reserve - Plant Daniel Coal Cars | To exclude amounts associated with Plant Daniel Coal Cars that are recovered through the Fuel Adjustment Clause. | 85 | 0.9686892 | 82 | 9 |

Supporting Schedules: G-7,G-18

Recap Schedules: G-2,G-43

Schedule G-7 89 Jurisdictional Factors

INTERIM RATE BASE ADJUSTMENTS PERIOD END

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO. 091345-E1

EXPLANATION: List and explain all proposed adjustments to the Period End rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

Rate Base Adjustments
(Thousands)

| Line No. | Adjustment Title | Reason for Adjustment or Omission (provide supporting schedule) | (1) Adjustment Amount (000) | (2) Jurisdictional Factor | (3) Jurisdictional Amount of Adjustment (1) x (2) (000) | (4) Increase/ (Decrease) in Revenue Requirement (000) |
|-----------------------------------|---|--|-----------------------------------|------------------------------|--|--|
| Commission Adjustments, continued | | | | | | |
| 8 | Plant-in-Service - Leisure Lakes | To reduce plant-in-service in accordance with commission order 14030 | (167) | 0.9920261 | (166) | (19) |
| 9 | Depreciation Reserve - Leisure Lakes | To reduce depreciation reserve in accordance with commission order 14030 | 25 | 0.9920261 | 25 | 3 |
| 10 | Construction Work-in-Progress | To exclude from rate base CHIP eligible for AFUDC. | (4,899) | 0.9783397 | (4,794) | (539) |
| 11 | Working Capital Adjustments per HFR G-7 | To properly state Working Capital. | (20,872) | 0.9209260 | (26,589) | (3,821) |
| 12 | Total Commission Adjustments | | (33,770) | | (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 HFR G-7 | To properly state Working Capital. | (100,910) | 0.8164747 | (81,785) | (19,292) |
| 16 | Total Company Adjustments | | (100,958) | | (81,833) | (19,297) |

Supporting Schedules: G-7, G-38

Recap Schedules: G-2, G-43

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 091345-E1

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.

Type of Rate Shown:
 Historical Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: D. J. McMillan
 A. E. Scarbrough

| Line No. | Adjustments | (1) Plant-in-Service | (2) Accumulated Provision for Depreciation & Amortization | (3) Net Plant-in-Service (1 - 2) | (4) Plant Held For Future Use | (5) Construction Work-in-Progress | (6) Nuclear Fuel - No AFUDC | (7) Net Utility Plant (3+4+5+6) | (8) Working Capital Allowance | (9) Other Rate Base Items | (10) Total Rate Base (7+8+9) |
|----------|---|-------------------------|--|-------------------------------------|----------------------------------|--------------------------------------|--------------------------------|------------------------------------|----------------------------------|------------------------------|---------------------------------|
| 1 | Plant Daniel Coal Cars | 0 | 85 | 85 | 0 | 9 | 0 | 85 | 0 | 0 | 85 |
| 2 | Lessor Lakes | (167) | 25 | (142) | 0 | 0 | 0 | (142) | 0 | 0 | (142) |
| 3 | Construction Work-in-Progress | 0 | 0 | 0 | 0 | (14,049) | 0 | (14,049) | 0 | 0 | (14,049) |
| 4 | Working Capital Adjs. per RFR 6-7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,324) | 0 | (3,324) |
| 5 | Blackwater Cooling Lake & Funded Property Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (19,327) | 0 | (19,327) |
| 6 | Temporary Cash Investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (36) | 0 | (36) |
| 7 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,232) | 0 | (1,232) |
| 8 | Loans to Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,380) | 0 | (1,380) |
| 9 | Interest & Dividend Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (450) | 0 | (450) |
| 10 | Carville Sub. Study-Pump | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (334) | 0 | (334) |
| 11 | Unamortized Rate Case | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,695) | 0 | (1,695) |
| 12 | Fuel & Conservation Overrecovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,336) | 0 | (2,336) |
| 13 | Coal Inventory Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Total Commission Adjustments | (167) | 110 | (57) | 0 | (14,049) | 0 | (14,906) | (20,072) | 0 | (35,770) |

Supporting Schedules: 6-7

Rebuttal Schedules: 6-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

EXPLANATION: List all proposed Company adjustments to the Period End rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historical Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

| Line No. | Adjustments | (1) Plant-in-Service | (2) Accumulated Provision for Depreciation & Amortization | (3) Net Plant-in-Service (1 - 2) | (4) Plant Held For Future Use | (5) Construction Work-in-Progress | (6) Plant Acquisition Adjustment | (7) Net Utility Plant (3+4+5+6) | (8) Working Capital Allowance | (9) Other Rate Base Items | (10) Total Rate Base (7+8+9) |
|----------|-------------------------------------|-------------------------|--|-------------------------------------|----------------------------------|--------------------------------------|-------------------------------------|------------------------------------|----------------------------------|------------------------------|---------------------------------|
| 1 | Accumulated Deprec. Investigation | 0 | 40 | (40) | 0 | 0 | 0 | (40) | 0 | 0 | (40) |
| 2 | Working Capital Adjs. per HFR G-7 | | | | | | | | | | |
| 3 | Air Products Bill Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (347) | 0 | (347) |
| 4 | Plant Daniel Coal Buyout | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (49,160) | 0 | (49,160) |
| 5 | Peabody Coal Buyout | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (54,760) | 0 | (54,760) |
| 6 | Corporate Investigation & Acid Rain | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (106) | 0 | (106) |
| 7 | Employee Layoff & Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (24) | 0 | (24) |
| 8 | Daniel True Up & Scherer Common F&C | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40 | 0 | 40 |
| 9 | Monsanto Advance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,729 | 0 | 2,729 |
| 10 | Peabody Prepayment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 710 | 0 | 710 |
| | Total Company-Proposed Adjustments | 0 | 40 | (40) | 0 | 0 | 0 | (40) | (100,910) | 0 | (100,950) |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 10P1345-E1

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 Data Shown:

Historic Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

B. T. O'Shea

1909 JURISDICTIONAL FACTORS

| Line No. | Description | RETAIL | OTHER/ WHOLESALE | UPS |
|----------|---------------------------------|-----------|---------------------|-----------|
| 1 | <u>RATE BASE</u> | | | |
| | PLANT IN SERVICE | | | |
| | PRODUCTION | 0.968690 | 0.0313310 | |
| | TRANSMISSION | 0.969292 | 0.0307070 | |
| | DISTRIBUTION | 0.970261 | 0.0077739 | |
| | GENERAL | 0.9799741 | 0.0200259 | |
| | OVERALL | 0.9763753 | 0.0236247 | |
| 2 | <u>ACCUMULATED DEPRECIATION</u> | | | |
| | PRODUCTION | 0.968680 | 0.0313320 | |
| | TRANSMISSION | 0.9692326 | 0.0307674 | |
| | DISTRIBUTION | 0.9740301 | 0.0059619 | |
| | GENERAL | 0.9799749 | 0.0200251 | |
| | OVERALL (JUS: ELECTRIC) | 0.9755537 | 0.0244463 | |
| 3 | PLANT HELD FOR FUTURE USE | 0.9751131 | 0.0248849 | |
| 4 | CHIP NOT INTEREST BEARING | 0.9703397 | 0.0216603 | |
| 5 | <u>WORKING CAPITAL</u> | | | |
| | FUEL | 0.9686492 | 0.0313308 | |
| | M & E - OTHER | 0.9769415 | 0.0230585 | |
| | PREPAYMENTS | 0.9750000 | 0.0250000 | |
| | NET CA & CL | 0.9434004 | 0.0186495 | 0.0379421 |
| | PRELIM. SURVEY/NUCLEAR SITE | 0.8103025 | 0.0261652 | 0.1635323 |
| | CLEARING ACCTS | 0.9534313 | 0.0171509 | 0.0294110 |

* UPS AMOUNTS WERE DIRECTLY ASSIGNED FOR ALL ITEMS EXCEPT THE WORKING CAPITAL ITEMS WHICH HAVE A UPS FACTOR IDENTIFIED.

Supporting Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.

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 Data Shown:

Historic Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

H. T. O'Sheesay

1909 JURISDICTIONAL FACTORS

| Line No. | Description | RETAIL | OTHER/ WHOLESALE | UPS * |
|----------|-----------------------------------|-----------|---------------------|-----------|
| | CANYVILLE SUBSURFACE | 0.0102630 | 0.0263011 | 0.1631531 |
| | WISC DEF. DR./CR. | 0.0104662 | 0.0261653 | 0.1633685 |
| | WISC DEF. CR. FUEL & CONSERVATION | 1.0000000 | | |
| | INJURY & DAMAGE RESERVE | 0.9516500 | 0.0199032 | 0.0204360 |
| | PROPERTY INSURANCE RESERVE | 0.0427770 | 0.0200000 | 0.1372222 |
| 6 | RATE BASE ADJUSTMENTS | | | |
| | APPLIANCE SALES & SERVICE | | 1.0000000 | |
| | DANIEL COAL CARS | 0.9606692 | 0.0313300 | |
| | LEISURE LAKES - PIS/AD | 0.9920261 | 0.0079739 | |

* UPS AMOUNTS WERE DIRECTLY ASSIGNED FOR ALL ITEMS EXCEPT THE WORKING CAPITAL ITEMS WHICH HAVE A UPS FACTOR IDENTIFIED.

Supporting Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-E1

EXPLANATION: Provide the 12 month average working capital allowance 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.
(0000)

Type of Data Shown:
Historic Test Year Ended 09/30/09
Witness: R. J. McMillan
R. E. Scarbrough

| 12 Month Average Ending September 1989 | | | (1) Other Investments 124-129 | (2) Current Assets 131-174 | (3) Deferred Debits 183-189 | (4) Non-Current Liabilities 200 | (5) Current Liab. 232-242 Less 235, 238-100 | (6) Deferred Credits 252-253 | (7) Total |
|--|-------------------------|--|--|-------------------------------------|--------------------------------------|--|--|---------------------------------------|--------------|
| Line No. | Account No. | Account Name | | | | | | | |
| 1 | 0 | Total Company Working Capital | 3,324 | 177,945 | 112,432 | (6,329) | (52,227) | (11,770) | 223,375 |
| 2 | | | | | | | | | |
| 3 | | Less Non-Electric Adjustments: | | | | | | | |
| 4 | 102-200, 230, 240 | Accounts Receivable-Appliance Sales & Service | | 9,076 | | | | | 9,076 |
| 5 | 144-200 | Provision For Uncoll. Accts.-Appliance Sales & Serv. | | (1,377) | | | | | (1,377) |
| 6 | 143-107, 900 | Accounts Receivable-Red Fox & Vision Design | | 170 | | | | | 170 |
| 7 | 150-100, 150-100 | Merchandise-Appliance Sales & Service | | 1,394 | | | | | 1,394 |
| 8 | 100-300's | Leasehold Improvements-Merchandising | | | 166 | | | | 166 |
| 9 | 253-000's | Appliance Warranty Reserve | | | | | | (837) | (837) |
| 10 | | | | | | | | | |
| 11 | | Less Other Regulatory Adjustments: | | | | | | | |
| 12 | 120-001, 002 | Blackwater Cooling Lake & Funded Property Insurance | 3,324 | | | | | | 3,324 |
| 13 | 130 | Temporary Cash Investments | | 19,327 | | | | | 19,327 |
| 14 | 141 | Notes Receivable | | 36 | | | | | 36 |
| 15 | 143-120, 130, 600, 000 | Loans to Employees | | 1,232 | | | | | 1,232 |
| 16 | 171 | Interest & Dividends Receivable | | 130 | | | | | 130 |
| 17 | 100-970 | Air Products Bill Credit | | | 367 | | | | 367 |
| 18 | 100-945, 946 | Caryville Subsurface Study-Condensate Pump | | | 450 | | | | 450 |
| 19 | 100-930 | Plant Daniel Coal Buyout | | | 49,160 | | | | 49,160 |
| 20 | 100-930 | Peabody Coal Buyout | | | 54,760 | | | | 54,760 |
| 21 | 100-970 | Unauthorized Rate Cost | | | 304 | | | | 304 |
| 22 | 100-911, 914 | Corporate Investigation & Acid Rain | | | 106 | | | | 106 |
| 23 | 100-910, 990, 997, 1002 | Miscellaneous Deferred Debits | | | 24 | | | | 24 |
| 25 | 100-923 | Fuel & Conservation (Over)/Under Recovery | | | 1,695 | | | | 1,695 |
| 26 | 253-914, 919, 100-970 | Daniel Train Up & Scherer Coal FAC | | | 1 | | | (49) | (48) |
| 27 | 253-999 | Monsonite Advance | | | | | | (1710) | (1710) |
| 28 | 253-930 | Peabody Prepayment | | | | | | | |
| 29 | | Coal Inventory Adjustment | | 2,336 | | | | | 2,336 |
| 30 | | | | | | | | | |
| 31 | | Total Company Adjusted Working Capital | 0 | 144,365 | 3,309 | (6,329) | (52,227) | (7,445) | 83,753 |
| 32 | | | | | | | | | |
| 33 | | Less Unit Power Sales: | | | | | | | |
| 34 | 151 | Fuel Stock | | 3,790 | | | | | 3,790 |
| 35 | 154, 163 | Other Materials & Supplies | | 327 | | | | | 327 |
| 36 | 103 | Prepayments | | 23 | | | | | 23 |
| 37 | 0 0 | Other | | 2,243 | 956 | (824) | (2,240) | (908) | (753) |
| 38 | | | | | | | | | |
| 39 | | Total Company Adjusted Working Capital Net of UPS | 0 | 137,954 | 4,433 | (5,505) | (49,987) | (6,537) | 80,250 |
| 40 | | | | | | | | | |
| 41 | | Jurisdictional Factor | | 0.977137 | 0.999323 | 0.990191 | 0.995676 | 0.960073 | 0.972343 |
| 42 | | | | | | | | | |
| 43 | | Jurisdictional Adjusted Working Capital | 0 | 134,800 | 4,430 | (5,451) | (49,271) | (6,276) | 78,232 |
| 44 | | | | | | | | | |

* Applicable Account Numbers Listed in Headings and are listed by account on FFR D-2a and D-2b.

* * Allocated Per Jurisdictional Factor.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide period end balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5 and 120.6 for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historic Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

INCRET NO.:091345-E1

(0000)

| Line No. | Period | (A) Nuclear Fuel in Process 120.1 | (B) Nuclear Fuel Stock Account 120.2 | (C) Nuclear Fuel Assemb- lies in Reactor 120.3 | (D) Nuclear Fuel Spent Fuel 120.4 | (E) Accumulated Provi- sion for Amortizatio 120.5 | (F) Nuclear Fuel Under Capital Leases 120.6 | (G) Net Nuclear Fuel (A)+(B)+(C)+(D)-(E)+(F) |
|----------|--------|--|---|---|--|--|--|---|
|----------|--------|--|---|---|--|--|--|---|

NOT APPLICABLE

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

SHEET NO.: 051345-E1

| LINE OF MONTH | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | | In-Transit Ending Bal. | |
|---------------|-------------|-------------------|--------|---------|-----------|---------|---------|---------------------------|---------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|------------------------|--------|
| Line No. | Month | Units | (1988) | \$/Unit | Units | (1988) | \$/Unit | Units | (1988) | \$/Unit | Units | (1988) | \$/Unit | Units | (1988) | \$/Unit | Units | (1988) | \$/Unit | (1988) | (1988) |
| Coal (Tons) | | | | | | | | | | | | | | | | | | | | | |
| 1 | Aug 88 | 827,119 | 38,615 | 39.432 | 245,831 | 18,127 | 41.195 | 271,289 | 18,886 | 39.832 | 0 | 0 | 0.000 | 4,972 | 282 | 48,628 | 885,633 | 38,138 | 39.842 | 7,042 | 39,180 |
| 2 | Oct 88 | 885,633 | 38,138 | 39.842 | 238,846 | 11,843 | 45.753 | 185,484 | 7,351 | 48.727 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 888,875 | 36,439 | 41.394 | 3,624 | 48,854 |
| 3 | Nov 88 | 888,875 | 36,439 | 41.394 | 228,872 | 9,841 | 44.355 | 212,638 | 8,866 | 41.582 | 0 | 0 | 0.000 | 1,411 | 53 | 37,562 | 888,728 | 37,458 | 42.148 | 5,246 | 42,704 |
| 4 | Dec 88 | 888,728 | 37,458 | 42.148 | 203,835 | 9,487 | 46.898 | 228,672 | 9,317 | 42.221 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 873,891 | 37,628 | 43.058 | 5,515 | 43,143 |
| 5 | Jan 89 | 873,891 | 37,628 | 43.058 | 284,868 | 9,812 | 44.162 | 222,884 | 9,481 | 42.353 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 855,135 | 37,159 | 43.453 | 5,546 | 42,785 |
| 6 | Feb 89 | 855,135 | 37,159 | 43.453 | 236,359 | 9,790 | 41.428 | 229,819 | 9,761 | 42.473 | 0 | 0 | 0.000 | 2,490 | 105 | 42,578 | 854,185 | 37,194 | 43.155 | 5,192 | 42,486 |
| 7 | Mar 89 | 854,185 | 37,194 | 43.155 | 287,917 | 12,568 | 43.651 | 251,776 | 10,782 | 42.824 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 988,326 | 39,888 | 43.486 | 5,435 | 44,515 |
| 8 | Apr 89 | 988,326 | 39,888 | 43.486 | 236,391 | 10,825 | 42.489 | 276,498 | 11,873 | 42.941 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 888,219 | 37,232 | 43.282 | 5,741 | 42,973 |
| 9 | May 89 | 888,219 | 37,232 | 43.282 | 283,181 | 12,366 | 43.668 | 248,158 | 10,381 | 43.227 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 983,258 | 39,217 | 43.418 | 4,848 | 44,865 |
| 10 | Jun 89 | 983,258 | 39,217 | 43.418 | 243,869 | 11,158 | 45.721 | 275,285 | 12,888 | 43.693 | 0 | 0 | 0.000 | 2,822 | 84 | 41,543 | 873,856 | 38,423 | 43.989 | 4,678 | 43,893 |
| 11 | Jul 89 | 873,856 | 38,423 | 43.989 | 217,385 | 9,838 | 45.219 | 294,296 | 12,943 | 43.980 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 796,945 | 35,318 | 44.387 | 3,256 | 38,566 |
| 12 | Aug 89 | 796,945 | 35,318 | 44.387 | 182,848 | 7,825 | 42.583 | 295,245 | 12,815 | 43.858 | 0 | 0 | 0.000 | 4,767 | 177 | 37,138 | 691,515 | 38,497 | 44.182 | 3,821 | 34,318 |
| 13 | Sep 89 | 691,515 | 38,497 | 44.182 | 184,716 | 8,258 | 44.756 | 267,158 | 11,795 | 44.151 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 689,881 | 26,968 | 44.263 | 4,788 | 31,748 |
| 14 | Total | | | | 2,887,318 | 132,182 | | 3,241,818 | 138,399 | | 0 | 0 | | 15,662 | 622 | | | | | | |
| 15 | 13 Mo. Avg. | 847,838 | 36,191 | 42.688 | 231,332 | 10,163 | 43.964 | 249,389 | 10,646 | 42.613 | 0 | 0 | 0.000 | 1,285 | 48 | 0.000 | 831,856 | 35,736 | 43.861 | 4,979 | 48,735 |

All data shown is actual.

Supporting Schedules:

Recap Schedules:

Schedule 6-9a

INTERIM SYSTEM FUEL INVENTORY

Page 2 of 5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

| LINE OF PLANT | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | | In-Transit | | Ending Bal. |
|------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|------------|--------|-------------|
| Line No. | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | (0000) | (0000) | |
| Low Sulfur Coal (Tons) | | | | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 88 | 308,891 | 19,179 | 58.456 | 98,187 | 6,199 | 62.727 | 188,953 | 5,916 | 58.299 | 0 | 46 | 0.000 | 0 | 0 | 0.000 | 317,325 | 19,376 | 61.060 | 683 | 28,899 | |
| 2 | Oct 88 | 317,325 | 19,376 | 61.060 | 62,139 | 3,690 | 59.392 | 75,527 | 4,281 | 55.622 | 0 | 58 | 0.000 | 4,050 | 230 | 0.000 | 307,996 | 19,057 | 61.074 | 539 | 19,596 | |
| 3 | Nov 88 | 387,996 | 19,057 | 61.074 | 73,444 | 3,328 | 45.313 | 84,710 | 4,582 | 53.146 | 0 | 53 | 0.000 | 0 | 0 | 0.000 | 296,730 | 17,839 | 68.000 | 558 | 18,388 | |
| 4 | Dec 88 | 296,730 | 17,839 | 68.000 | 58,198 | 2,273 | 45.281 | 78,175 | 3,589 | 51.144 | 0 | 38 | 0.000 | 0 | 0 | 0.000 | 276,753 | 16,484 | 59.562 | 627 | 17,111 | |
| 5 | Jan 89 | 276,753 | 16,484 | 59.562 | 37,085 | 2,046 | 55.171 | 13,326 | 681 | 51.183 | 0 | 0 | 0.000 | (762) | (46) | 0.000 | 299,750 | 17,083 | 59.593 | 1,074 | 18,077 | |
| 6 | Feb 89 | 299,750 | 17,083 | 59.593 | 53,399 | 3,399 | 62.914 | 14,565 | 799 | 54.058 | 0 | 12 | 0.000 | 0 | 0 | 0.000 | 338,575 | 28,351 | 68.100 | 379 | 28,730 | |
| 7 | Mar 89 | 338,575 | 28,351 | 68.100 | 68,695 | 3,826 | 63.036 | 8,000 | 496 | 55.086 | 0 | 0 | 0.000 | 4,518 | 230 | 0.000 | 394,980 | 23,919 | 68.570 | 287 | 24,206 | |
| 8 | Apr 89 | 394,980 | 23,919 | 68.570 | 45,122 | 2,486 | 55.095 | 48,324 | 2,319 | 57.589 | 0 | 33 | 0.000 | 0 | 0 | 0.000 | 399,690 | 24,053 | 68.178 | 333 | 24,386 | |
| 9 | May 89 | 399,690 | 24,053 | 68.178 | 62,867 | 3,989 | 63.451 | 88,089 | 5,141 | 58.361 | 0 | 68 | 0.000 | 0 | 0 | 0.000 | 374,476 | 22,833 | 68.973 | 1,087 | 23,940 | |
| 10 | Jun 89 | 374,476 | 22,833 | 68.973 | 85,095 | 5,224 | 68.818 | 115,121 | 6,782 | 58.912 | 0 | 95 | 0.000 | 426 | 26 | 0.000 | 345,676 | 21,206 | 61.346 | 430 | 21,636 | |
| 11 | Jul 89 | 345,676 | 21,206 | 61.346 | 51,782 | 3,416 | 66.071 | 97,960 | 5,855 | 59.769 | 0 | 66 | 0.000 | 2,812 | 171 | 0.000 | 388,238 | 18,072 | 62.443 | 729 | 19,681 | |
| 12 | Aug 89 | 388,238 | 18,072 | 62.443 | 36,583 | 2,344 | 63.518 | 122,591 | 7,388 | 68.288 | 0 | 99 | 0.000 | 0 | 0 | 0.000 | 216,542 | 13,737 | 63.438 | 845 | 14,582 | |
| 13 | Sep 89 | 216,542 | 13,737 | 63.438 | 67,456 | 4,167 | 61.774 | 98,049 | 5,936 | 68.541 | 0 | 87 | 0.000 | 0 | 0 | 0.000 | 185,949 | 11,081 | 63.094 | 655 | 12,536 | |
| 14 | Total | | | | 785,074 | 46,307 | | 938,278 | 53,597 | | 0 | 647 | | 11,062 | 639 | | | | | | | |
| 15 | 13 Mo. Avg. | 302,980 | 19,592 | 68.730 | 68,390 | 3,562 | 58.812 | 72,175 | 4,123 | 56.252 | 0 | 58 | 0.000 | 851 | 49 | 0.000 | 312,046 | 19,031 | 61.140 | 626 | 19,657 | |

All data shown is actual.

Supporting Schedules:

Recap Schedules:

FLINTSH PUBLIC SERVICE CORPORATION

EXPLANATION: Provide conditional Fuel account balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

9/30/09

COMPANY: GULF POWER COMPANY

Historic Test Year Ended

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarbrough

BUCKET NO.: 091345-E1

| NAME OF PLANT | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-----------------------|-------------|-------------------|--------|--------|-----------|--------|--------|---------------------------|--------|--------|---------------------|--------|--------|-----------------------|--------|--------|----------------|--------|--------|
| Line No. | Month | Units | (0000) | 0/Unit | Units | (0000) | 0/Unit | Units | (0000) | 0/Unit | Units | (0000) | 0/Unit | Units | (0000) | 0/Unit | Units | (0000) | 0/Unit |
| B2 Lighter Oil (Gals) | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 08 | 426,303 | 288 | 0.495 | 114,722 | 35 | 0.479 | 93,789 | 46 | 0.512 | 0 | 0 | 0.000 | 1,533 | 1 | 0.000 | 443,181 | 216 | 0.487 |
| 2 | Oct 08 | 443,181 | 216 | 0.487 | (41,383) | (18) | 0.434 | 124,835 | 62 | 0.588 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 277,543 | 136 | 0.498 |
| 3 | Nov 08 | 277,543 | 136 | 0.498 | 123,134 | 38 | 0.471 | 116,123 | 57 | 0.483 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 288,554 | 137 | 0.485 |
| 4 | Dec 08 | 288,554 | 137 | 0.485 | 65,367 | 11 | 0.168 | 39,635 | 41 | 0.433 | 0 | 0 | 0.000 | (836) | 0 | 0.000 | 252,458 | 187 | 0.424 |
| 5 | Jan 09 | 252,458 | 187 | 0.424 | 141,582 | 82 | 0.578 | 88,973 | 45 | 0.586 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 382,379 | 144 | 0.472 |
| 6 | Feb 09 | 382,379 | 144 | 0.472 | 65,252 | 37 | 0.567 | 185,577 | 53 | 0.582 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 265,854 | 128 | 0.483 |
| 7 | Mar 09 | 265,854 | 128 | 0.483 | 143,291 | 85 | 0.593 | 56,881 | 39 | 0.528 | 0 | 0 | 0.000 | 188 | 0 | 0.000 | 351,724 | 183 | 0.520 |
| 8 | Apr 09 | 351,724 | 183 | 0.520 | 51,394 | 31 | 0.683 | 131,888 | 72 | 0.549 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 272,638 | 142 | 0.532 |
| 9 | May 09 | 272,638 | 142 | 0.532 | 118,819 | 69 | 0.595 | 136,631 | 74 | 0.542 | 0 | 0 | 0.000 | 11 | 0 | 0.000 | 253,426 | 137 | 0.541 |
| 10 | Jun 09 | 253,426 | 137 | 0.541 | 189,862 | 68 | 0.619 | 76,963 | 41 | 0.533 | 0 | 0 | 0.000 | 893 | 1 | 0.000 | 287,218 | 165 | 0.574 |
| 11 | Jul 09 | 287,218 | 165 | 0.574 | 346,648 | 188 | 0.519 | 187,418 | 68 | 0.559 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 528,448 | 285 | 0.541 |
| 12 | Aug 09 | 528,448 | 285 | 0.541 | 188,981 | 59 | 0.585 | 77,365 | 42 | 0.543 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 549,976 | 382 | 0.549 |
| 13 | Sep 09 | 549,976 | 382 | 0.549 | (244,545) | (138) | 0.532 | 78,858 | 43 | 0.545 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 228,581 | 129 | 0.569 |
| 14 | Total | | | | 1,094,436 | 587 | | 1,298,182 | 668 | | 0 | 0 | | 1,772 | 2 | | | | |
| 15 | 13 Mo. Avg. | 345,189 | 176 | 0.586 | 84,187 | 45 | 0.518 | 95,245 | 51 | 0.518 | 0 | 0 | 0.000 | 136 | 0 | 0.000 | 338,268 | 178 | 0.512 |

All data shown is actual.

Note: All Unit figures are shown in Gallons

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE CORPORATION

EXPLANATION: 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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

SECRET NO.: 091345-E1

| LINE NO. | FUEL TYPE | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-------------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Combustion Turbine Oil (Gals) | | | | | | | | | | | | | | | | | | | |
| 1 | 000 00 | 25,837 | 17 | 0.619 | 17,500 | 130 | 0.432 | 26,695 | 20 | 0.093 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 19,410 | 161 | 0.694 |
| 2 | 010 00 | 19,410 | 161 | 0.694 | 120,292 | 25 | 0.457 | 2,003 | 1 | 0.435 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 107,991 | 40 | 0.435 |
| 3 | 020 00 | 107,991 | 46 | 0.435 | 13,401 | 121 | 0.435 | 9,990 | 4 | 0.435 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 94,360 | 42 | 0.435 |
| 4 | 030 00 | 94,360 | 42 | 0.435 | 60,213 | 31 | 0.300 | 40,770 | 23 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 105,995 | 30 | 0.464 |
| 5 | 040 00 | 105,995 | 30 | 0.464 | 0 | 0 | 0.000 | 1,760 | 1 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 104,227 | 49 | 0.464 |
| 6 | 050 00 | 104,227 | 49 | 0.464 | 0 | 0 | 0.000 | 2,015 | 2 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 101,412 | 47 | 0.464 |
| 7 | 060 00 | 101,412 | 47 | 0.464 | 0 | 0 | 0.000 | 15,502 | 7 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 85,630 | 40 | 0.464 |
| 8 | 070 00 | 85,630 | 40 | 0.464 | 0 | 0 | 0.000 | 2,953 | 1 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 82,677 | 39 | 0.464 |
| 9 | 080 00 | 82,677 | 39 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 82,677 | 39 | 0.465 |
| 10 | 090 00 | 82,677 | 39 | 0.465 | 0 | 0 | 0.000 | 47,007 | 22 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 35,670 | 17 | 0.443 |
| 11 | 100 00 | 35,670 | 17 | 0.443 | 74,301 | 32 | 0.433 | 34,459 | 15 | 0.443 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 74,992 | 34 | 0.443 |
| 12 | 110 00 | 74,992 | 34 | 0.443 | 0 | 0 | 0.000 | 6,500 | 3 | 0.443 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 68,492 | 31 | 0.443 |
| 13 | 120 00 | 68,492 | 31 | 0.443 | 310,534 | 134 | 0.432 | 7,112 | 3 | 0.434 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 371,024 | 162 | 0.434 |
| 14 | Total | | | | 594,379 | 247 | | 209,292 | 102 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 73,973 | 34 | 0.405 | 42,645 | 19 | 0.420 | 16,107 | 8 | 0.472 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 100,511 | 46 | 0.470 |

All data shown is actual.

Note: All Unit Figures shown in Gallons

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BOOKET NO.: 891345-E1

EXPLANATION: 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 Material Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarbrough

| NAME OF PLANT Line No. | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|---------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| 05 Oil (Bbls) | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 08 | 70,533 | 1,068 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,068 | 13.683 |
| 2 | Oct 08 | 70,533 | 1,068 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,068 | 13.683 |
| 3 | Nov 08 | 70,533 | 1,068 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,068 | 13.683 |
| 4 | Dec 08 | 70,533 | 1,068 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,068 | 13.683 |
| 5 | Jan 09 | 70,533 | 1,068 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,068 | 13.683 |
| 6 | Feb 09 | 70,533 | 1,068 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,068 | 13.683 |
| 7 | Mar 09 | 70,533 | 1,068 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,068 | 13.683 |
| 8 | Apr 09 | 70,533 | 1,068 | 13.683 | 0 | 0 | 0.000 | 995 | 14 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,094 | 13.683 |
| 9 | May 09 | 77,530 | 1,094 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,094 | 13.683 |
| 10 | Jun 09 | 77,530 | 1,094 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,094 | 13.683 |
| 11 | Jul 09 | 77,530 | 1,094 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,094 | 13.683 |
| 12 | Aug 09 | 77,530 | 1,094 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,094 | 13.683 |
| 13 | Sep 09 | 77,530 | 1,094 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,094 | 13.683 |
| 14 | Total | | | | 0 | 0 | | 995 | 14 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 70,150 | 1,063 | 13.683 | 0 | 0 | 0.000 | 77 | 1 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,074 | 1,062 | 13.683 |

All data shown is actual.

Note: All Unit figures shown in Barrels

Supporting Schedules:

Recap Schedules:

Schedule 8-2b

INTERIM FUEL INVENTORY BY PLANT

Page 1 of 12

FLORIAN PUBLIC SERVICE CORPORATION

COMPANY: GULF POWER COMPANY

INVENTORY NO.: 891345-E1

EXPLANATION:

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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarborough

| LINE NO. | NAME OF PLANT | Beginning Balance | | Receipts | | Fuel Issued to Generation | | Fuel Issued to Other | | Inventory Adjustments | | Ending Balance | |
|----------|-------------------------|-------------------|----------------|-----------|----------------|---------------------------|----------------|----------------------|----------------|-----------------------|----------------|----------------|----------------|
| | | Units | (1988) \$/Unit | Units | (1988) \$/Unit | Units | (1988) \$/Unit | Units | (1988) \$/Unit | Units | (1988) \$/Unit | Units | (1988) \$/Unit |
| 14 | Plant Creek Coal (Tons) | 10,000 | 10.00 | 10,000 | 10.00 | 10,000 | 10.00 | 10,000 | 10.00 | 10,000 | 10.00 | 10,000 | 10.00 |
| 15 | 12th St. Bldg. | 338,000 | 22.234 | 42,192 | 138,146 | 7,104 | 44,610 | 162,343 | 7,213 | 42,330 | 0 | 0 | 42,327 |
| 16 | Total | | | 2,064,902 | 22,330 | 2,132,003 | 21,765 | 0 | 0 | 2,970 | 171 | | |

All data shown is actual.

Supporting Schedules:

Recap Schedules:

FLORIAN PUBLIC SERVICE CORPORATION

EXPLANATIONS

COMPANY: GULF POWER COMPANY

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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

SECRET NO.: 091345-E1

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarborough

| LINE OF PLANT Line No. | Month | Beginning Balance | | | Receipts | | | Fuel Issued to Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|---------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (1988) | \$/Unit | Units | (1988) | \$/Unit | Units | (1988) | \$/Unit | Units | (1988) | \$/Unit | Units | (1988) | \$/Unit | Units | (1988) | \$/Unit |
| Plant Details | | | | | | | | | | | | | | | | | | | |
| Low Sulfur Coal (Tons) | | | | | | | | | | | | | | | | | | | |
| 1 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 2 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 3 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 4 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 5 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 6 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 7 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 8 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 9 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 10 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 11 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 12 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 13 | Aug | 237,250 | 11,165 | 38.45 | 75,980 | 5,102 | 64.807 | 55,633 | 5,345 | 52.609 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,595 | 11,609 | 52.630 |
| 14 | Total | | | | 675,346 | 48,002 | | 605,500 | 45,557 | | 0 | 0 | | 4,440 | 233 | | | | |
| 15 | 13 Mo. Avg. | 225,502 | 12,423 | 34.935 | 51,796 | 3,677 | 59.581 | 62,043 | 3,585 | 55.750 | 0 | 0 | 0.000 | 342 | 10 | 0.000 | 215,596 | 12,013 | 55.750 |

All data shown is actual.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE CORPORATION

EXPLANATION:

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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

SHEET NO.: 091345-E1

| NAME OF PLANT | | Beginning Balance | | | Receipts | | | Fuel Issued to Generation | | | Fuel Issued (Other) (1) | | | Inventory Adjustments | | | Ending Balance (2) | | |
|---|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|-------------------------|--------|---------|-----------------------|--------|---------|--------------------|--------|---------|
| Line No. | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Scherer Low Sulfur Coal (Tons) | | | | | | | | | | | | | | | | | | | |
| 1 | SEP 88 | 99,841 | 7,887 | 62.461 | 10,109 | 1,637 | 26.991 | 9,280 | 571 | 61.940 | 0 | 46 | 0.000 | 0 | 0 | 0.000 | 99,720 | 7,787 | 61.540 |
| 2 | OCT 88 | 99,720 | 7,787 | 61.940 | 11,327 | 663 | 28.350 | 11,481 | 670 | 60.511 | 0 | 30 | 0.000 | 4,060 | 270 | 61.540 | 103,744 | 7,872 | 61.336 |
| 3 | NOV 88 | 103,744 | 7,872 | 61.336 | 11,336 | 642 | 26.630 | 11,336 | 681 | 60.005 | 0 | 53 | 0.000 | 0 | 0 | 0.000 | 103,744 | 7,789 | 60.920 |
| 4 | DEC 88 | 103,744 | 7,789 | 60.920 | 5,292 | 341 | 64.491 | 5,292 | 321 | 60.620 | 0 | 30 | 0.000 | 0 | 0 | 0.000 | 103,744 | 7,770 | 61.125 |
| 5 | JAN 89 | 103,744 | 7,770 | 61.125 | 252 | 32 | 120.009 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | (762) | (46) | 60.620 | 103,234 | 7,726 | 61.322 |
| 6 | FEB 89 | 103,234 | 7,726 | 61.322 | 2,516 | 92 | 26.676 | 2,516 | 151 | 60.023 | 0 | 12 | 0.000 | 0 | 0 | 0.000 | 103,234 | 7,685 | 60.754 |
| 7 | MAR 89 | 103,234 | 7,685 | 60.754 | 3,296 | 479 | 51.473 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70 | 5 | 60.076 | 112,600 | 8,167 | 59.987 |
| 8 | APR 89 | 112,600 | 8,167 | 59.987 | (2,094) | (331) | 0.000 | 6,720 | 405 | 60.230 | 0 | 33 | 0.000 | 0 | 0 | 0.000 | 103,794 | 7,280 | 60.250 |
| 9 | MAY 89 | 103,794 | 7,280 | 60.250 | 1,479 | 135 | 104.325 | 13,580 | 827 | 60.877 | 0 | 60 | 0.000 | 0 | 0 | 0.000 | 91,693 | 6,460 | 60.877 |
| 10 | JUN 89 | 91,693 | 6,460 | 60.877 | 14,383 | 871 | 60.325 | 20,390 | 1,240 | 60.830 | 0 | 95 | 0.000 | 406 | 26 | 60.830 | 85,112 | 6,022 | 60.831 |
| 11 | JUL 89 | 85,112 | 6,022 | 60.831 | 10,114 | 600 | 67.994 | 13,406 | 826 | 61.500 | 0 | 66 | 0.000 | 2,012 | 171 | 60.830 | 85,632 | 5,989 | 61.350 |
| 12 | AUG 89 | 85,632 | 5,989 | 61.350 | 13,205 | 835 | 62.065 | 19,832 | 1,224 | 61.734 | 0 | 99 | 0.000 | 0 | 0 | 0.000 | 79,005 | 5,501 | 61.733 |
| 13 | SEP 89 | 79,005 | 5,501 | 61.733 | 16,353 | 1,001 | 61.280 | 17,953 | 1,094 | 60.000 | 0 | 87 | 0.000 | 0 | 0 | 0.000 | 77,473 | 5,321 | 61.017 |
| 14 | Total | | | | 111,720 | 6,305 | | 131,710 | 8,630 | | 0 | 647 | | 6,622 | 406 | | | | |
| 15 | 13 Mo. Avg. | 97,470 | 7,169 | 61.136 | 8,594 | 405 | 62.336 | 10,132 | 610 | 51.450 | 0 | 30 | 0.000 | 509 | 31 | 23.319 | 96,430 | 7,010 | 61.007 |

(1) In July, 1987 Gulf participated in Coal Contract buyout related to Plant Scherer for \$2,915,300. This cost was recorded to Account 151 and is amortized to Fuel Burn on a monthly basis. This buyout cost is not included in actual cost/ton rates.

All data shown is actual.

Supporting Schedules:

Recap Schedules:

Schedule 0-9b

INTERIM FUEL INVENTORY BY PLANT

Page 4 of 12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scribner

COMPANY: GULF POWER COMPANY

SECRET NO.: 091345-E1

| NAME OF PLANT | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|---------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| Line No. | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Scholz | | | | | | | | | | | | | | | | | | | |
| Coal (Tons) | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 88 | 41,698 | 1,473 | 35.330 | 38,256 | 1,866 | 35.223 | 26,332 | 929 | 35.297 | 0 | 0 | 0.000 | (3,468) | (121) | 35.002 | 42,162 | 1,489 | 35.299 |
| 2 | Oct 88 | 42,162 | 1,489 | 35.299 | 17,288 | 689 | 35.482 | 28,125 | 994 | 35.329 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 31,235 | 1,184 | 35.329 |
| 3 | Nov 88 | 31,235 | 1,184 | 35.329 | 27,865 | 882 | 35.373 | 24,893 | 846 | 34.858 | 0 | 0 | 0.000 | 397 | 14 | 35.287 | 33,884 | 1,152 | 34.857 |
| 4 | Dec 88 | 33,884 | 1,152 | 34.857 | 29,729 | 1,027 | 34.532 | 29,268 | 1,004 | 34.275 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 34,273 | 1,175 | 34.280 |
| 5 | Jan 89 | 34,273 | 1,175 | 34.280 | 28,174 | 690 | 34.218 | 28,468 | 975 | 34.254 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 29,979 | 890 | 34.254 |
| 6 | Feb 89 | 29,979 | 890 | 34.254 | 28,987 | 798 | 34.988 | 29,767 | 887 | 34.388 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 29,119 | 1,001 | 34.387 |
| 7 | Mar 89 | 29,119 | 1,001 | 34.387 | 41,767 | 1,526 | 35.542 | 28,547 | 1,016 | 35.657 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 42,339 | 1,589 | 35.656 |
| 8 | Apr 89 | 42,339 | 1,589 | 35.656 | 36,621 | 1,235 | 33.725 | 23,898 | 883 | 34.760 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 35,862 | 1,341 | 34.761 |
| 9 | May 89 | 35,862 | 1,341 | 34.761 | 27,365 | 1,169 | 42.711 | 23,875 | 1,087 | 37.375 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 34,152 | 2,023 | 37.375 |
| 10 | Jun 89 | 34,152 | 2,023 | 37.375 | 26,282 | 813 | 36.988 | 26,439 | 933 | 35.291 | 0 | 0 | 0.000 | 542 | 19 | 34.846 | 34,477 | 1,922 | 35.287 |
| 11 | Jul 89 | 34,477 | 1,922 | 35.287 | 17,897 | 637 | 35.364 | 26,989 | 954 | 35.255 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 45,285 | 1,685 | 35.255 |
| 12 | Aug 89 | 45,285 | 1,685 | 35.355 | 25,236 | 887 | 35.129 | 27,746 | 988 | 35.228 | 0 | 0 | 0.000 | 4,081 | 143 | 35.831 | 46,876 | 1,635 | 35.385 |
| 13 | Sep 89 | 46,876 | 1,635 | 35.385 | 23,798 | 862 | 36.226 | 27,864 | 992 | 35.615 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 42,882 | 1,525 | 35.615 |
| 14 | Total | | | | 352,237 | 12,481 | | 352,613 | 12,484 | | 0 | 0 | | 1,480 | 35 | | | | |
| 15 | 13 Mo. Avg. | 41,335 | 1,457 | 35.129 | 27,895 | 954 | 35.179 | 27,124 | 954 | 35.152 | 0 | 0 | 0.000 | 114 | 4 | 0.780 | 41,420 | 1,461 | 35.151 |

All data shown is actual.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

COMPANY: GULF POWER COMPANY

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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarbrough

SHEET NO.: 091345-E1

| NAME OF PLANT Line No. | | Beginning Balance | | Receipts | | Fuel Issued to Generation | | Fuel Issued (Other) | | Inventory Adjustments | | Ending Balance | |
|----------------------------|-------------|-------------------|--------|----------|---------|---------------------------|---------|---------------------|--------|-----------------------|-------|----------------|---------|
| | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Smith Coal (Tons) | | | | | | | | | | | | | |
| 1 | Sep 88 | 263,834 | 10,200 | 30,006 | 15,630 | 672 | 43,021 | 41,001 | 1,606 | 39,093 | 0 | 0 | 39,093 |
| 2 | Oct 88 | 246,015 | 9,617 | 39,093 | 53,639 | 2,723 | 30,001 | 31,457 | 1,296 | 41,100 | 0 | 0 | 41,100 |
| 3 | Nov 88 | 260,197 | 11,046 | 41,100 | 44,504 | 2,195 | 40,002 | 49,262 | 2,003 | 42,200 | 0 | 0 | 42,200 |
| 4 | Dec 88 | 264,053 | 11,197 | 42,200 | 29,500 | 1,475 | 49,195 | 51,376 | 2,200 | 42,983 | 0 | 0 | 42,984 |
| 5 | Jan 89 | 243,457 | 10,464 | 42,984 | 72,227 | 3,220 | 44,570 | 52,347 | 2,259 | 43,340 | 0 | 0 | 43,340 |
| 6 | Feb 89 | 263,337 | 11,415 | 43,340 | 69,450 | 2,955 | 42,546 | 53,573 | 2,313 | 43,100 | 0 | 0 | 43,101 |
| 7 | Mar 89 | 279,214 | 12,057 | 43,101 | 71,047 | 3,307 | 47,145 | 47,965 | 2,492 | 43,992 | 0 | 0 | 43,992 |
| 8 | Apr 89 | 303,496 | 13,352 | 43,992 | 83,409 | 3,670 | 43,959 | 50,725 | 2,224 | 44,005 | 0 | 0 | 44,005 |
| 9 | May 89 | 336,260 | 14,790 | 44,005 | 74,290 | 3,312 | 44,574 | 66,670 | 2,941 | 44,100 | 0 | 0 | 44,100 |
| 10 | Jun 89 | 343,000 | 15,169 | 44,100 | 15,502 | 714 | 46,055 | 70,606 | 3,120 | 44,193 | 0 | 0 | 44,193 |
| 11 | Jul 89 | 200,704 | 12,763 | 44,193 | 12,777 | 606 | 54,471 | 73,914 | 3,290 | 44,622 | 0 | 0 | 44,622 |
| 12 | Aug 89 | 227,467 | 10,151 | 44,622 | 6,427 | 253 | 54,977 | 74,271 | 3,290 | 44,904 | 0 | 0 | 44,904 |
| 13 | Sep 89 | 161,309 | 7,240 | 44,904 | 36,109 | 2,007 | 55,461 | 70,503 | 3,490 | 46,630 | 0 | 0 | 46,630 |
| 14 | Total | | | | 506,179 | 27,371 | | 736,350 | 32,230 | | 0 | | |
| 15 | 13 Mo. Avg. | 260,415 | 11,500 | 42,630 | 45,091 | 2,105 | 40,129 | 56,642 | 2,479 | 43,441 | 0 | 0 | 43,441 |

All data shown is actual.

Supporting Schedules:

Recap Schedules:

Schedule G-9a

INTERIM FUEL INVENTORY BY PLANT

Page 6 of 12

FLORIDA PUBLIC SERVICE CORPORATION

EXPLANATION:

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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

SHEET NO.: 091345-E1

| LINE NO. | MONTH | Beginning Balance | | | Receipts | | | Fuel Issued to Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-----------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Crist | | | | | | | | | | | | | | | | | | | |
| 82 Lighter Oil (Gals) | | | | | | | | | | | | | | | | | | | |
| 1 | SEP 88 | 138,955 | 09 | 0.490 | 0 | 0 | 0.000 | 25,720 | 15 | 0.490 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 109,235 | 54 | 0.490 |
| 2 | OCT 88 | 109,235 | 54 | 0.490 | 47,405 | 21 | 0.445 | 25,025 | 13 | 0.402 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 130,495 | 62 | 0.401 |
| 3 | NOV 88 | 130,495 | 62 | 0.401 | 0 | 0 | 0.000 | 25,000 | 13 | 0.401 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 103,980 | 49 | 0.402 |
| 4 | DEC 88 | 103,980 | 49 | 0.402 | 0 | 0 | 0.000 | 19,933 | 9 | 0.402 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 84,055 | 40 | 0.402 |
| 5 | JAN 89 | 84,055 | 40 | 0.402 | 0 | 0 | 0.000 | 32,712 | 16 | 0.402 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 51,343 | 26 | 0.401 |
| 6 | FEB 89 | 51,343 | 26 | 0.401 | 80,000 | 40 | 0.494 | 35,664 | 18 | 0.409 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 94,602 | 46 | 0.409 |
| 7 | MAR 89 | 94,602 | 46 | 0.409 | 80,135 | 40 | 0.490 | 30,737 | 15 | 0.493 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 144,001 | 71 | 0.493 |
| 8 | APR 89 | 144,001 | 71 | 0.493 | 0 | 0 | 0.000 | 32,147 | 16 | 0.493 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 111,934 | 55 | 0.494 |
| 9 | MAY 89 | 111,934 | 55 | 0.494 | 0 | 0 | 0.000 | 27,292 | 13 | 0.494 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 84,642 | 42 | 0.493 |
| 10 | JUN 89 | 84,642 | 42 | 0.493 | 69,992 | 35 | 0.524 | 25,907 | 13 | 0.507 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 127,727 | 65 | 0.507 |
| 11 | JUL 89 | 127,727 | 65 | 0.507 | 0 | 0 | 0.000 | 20,176 | 14 | 0.507 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 99,551 | 51 | 0.507 |
| 12 | AUG 89 | 99,551 | 51 | 0.507 | 35,531 | 20 | 0.502 | 31,504 | 16 | 0.505 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 122,490 | 63 | 0.505 |
| 13 | SEP 89 | 122,490 | 63 | 0.505 | 0 | 0 | 0.000 | 24,254 | 13 | 0.505 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 98,944 | 50 | 0.505 |
| 14 | Total | | | | 332,745 | 165 | | 374,757 | 104 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 100,015 | 53 | 0.493 | 25,995 | 13 | 0.493 | 20,027 | 14 | 0.494 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 104,703 | 52 | 0.494 |

All data shown is actual.

Note: All Unit figures are shown in Gallons

Supporting Schedules:

Miscellaneous Schedules:

FLORIAN PUBLIC SERVICE CORPORATION

EXPLANATION:

COMPANY: GULF POWER COMPANY

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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

SHEET NO.: 091345-E1

Type of Data Shown:

Historic Test Year Ended

9/30/99

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarbrough

| NAME OF PLANT Line No. | Month | Beginning Balance | | | Receipts | | | Fuel Issued to Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|---------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (1999) | \$/Unit | Units | (1999) | \$/Unit | Units | (1999) | \$/Unit | Units | (1999) | \$/Unit | Units | (1999) | \$/Unit | Units | (1999) | \$/Unit |
| Plant Detail | | | | | | | | | | | | | | | | | | | |
| 02 Lighter Oil (Gals) | | | | | | | | | | | | | | | | | | | |
| 1 | 01 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 2 | 02 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 3 | 03 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 4 | 04 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 5 | 05 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 6 | 06 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 7 | 07 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 8 | 08 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 9 | 09 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 10 | 10 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 11 | 11 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 12 | 12 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 13 | 01 | 15,671 | 7 | 0.449 | 11,239 | 5 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10 | 0.465 | |
| 14 | Total | 309,600 | 193 | | 242,910 | 173 | | 0 | 0 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 85,313 | 49 | 0.563 | 23,022 | 15 | 0.550 | 26,370 | 15 | 0.583 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 82,737 | 49 | 0.583 |

All data shown is actual.

Note: All Units figures shown in Gallons

Supporting Schedules:

Backup Schedules:

Schedule 6-7b

INTERIM FUEL INVENTORY BY PLANT

Page 8 of 12

FLORIDA PUBLIC SERVICE CORPORATION

EXPLANATION:

COMPANY: GULF POWER COMPANY

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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarbrough

BOOKET NO.: 891345-47

| Line No. | Name of Plant | Beginning Balance | | | Receipts | | | Fuel Issued to Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|---|---------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Scherer Oil Lighter Oil (Gals) | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 88 | 36,544 | 24 | 0.612 | 17,729 | 11 | 0.605 | 28,461 | 13 | 0.614 | 0 | 0 | 0.000 | 1,533 | 1 | 0.639 | 37,415 | 23 | 0.618 |
| | Oct 88 | 37,415 | 23 | 0.618 | 28,461 | 12 | 0.618 | 28,461 | 12 | 0.618 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 37,415 | 23 | 0.618 |
| | Nov 88 | 37,415 | 23 | 0.618 | 12,857 | 6 | 0.632 | 12,857 | 6 | 0.618 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 37,415 | 23 | 0.613 |
| | Dec 88 | 37,415 | 23 | 0.613 | 6,000 | 1190 | 0.000 | 14,079 | 3 | 0.179 | 0 | 0 | 0.000 | 1836 | 0 | 0.000 | 27,724 | 1 | 0.000 |
| | Jan 89 | 27,724 | 1 | 0.000 | 0 | 5 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 27,724 | 6 | 0.191 |
| | Feb 89 | 27,724 | 6 | 0.191 | 12,770 | 7 | 0.560 | 12,770 | 6 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 27,724 | 7 | 0.234 |
| | Mar 89 | 27,724 | 7 | 0.234 | 18,740 | 11 | 1.012 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 180 | 0 | 0.000 | 27,724 | 18 | 0.466 |
| | Apr 89 | 27,724 | 18 | 0.466 | 15,695 | 10 | 0.647 | 18,953 | 6 | 0.518 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 28,644 | 15 | 0.518 |
| | May 89 | 28,644 | 15 | 0.518 | 14,232 | 7 | 0.000 | 14,232 | 7 | 0.518 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 43,776 | 22 | 0.518 |
| | Jun 89 | 43,776 | 22 | 0.518 | 18,492 | 6 | 0.546 | 7,611 | 4 | 0.525 | 0 | 0 | 0.000 | 895 | 1 | 0.325 | 25,311 | 18 | 0.525 |
| | Jul 89 | 33,887 | 18 | 0.525 | 21,131 | 12 | 0.546 | 21,131 | 12 | 0.531 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 33,887 | 18 | 0.531 |
| | Aug 89 | 33,887 | 18 | 0.531 | 15,609 | 9 | 0.540 | 9,580 | 5 | 0.536 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 33,887 | 18 | 0.536 |
| | Sep 89 | 34,312 | 19 | 0.536 | 0 | 0 | 0.540 | 9,580 | 5 | 0.536 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 34,312 | 19 | 0.536 |
| 14 | Total | | | | 143,017 | 72 | | 149,902 | 79 | | 0 | 0 | | 1,772 | 2 | | | | |
| 15 | 13 Mo. Avg. | 34,740 | 17 | 0.461 | 11,063 | 6 | 0.629 | 11,537 | 6 | 0.514 | 0 | 0 | 0.000 | 136 | 0 | 0.000 | 34,402 | 17 | 0.455 |

All data shown is actual.

Note: All Units figures shown in Gallons

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE CORPORATION

EXPLANATIONS

COMPANY: GULF POWER COMPANY

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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarborough

SHEET NO.: 091345-E1

| NAME OF PLANT | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-----------------------|-------------|-------------------|-------|---------|-----------|-------|---------|---------------------------|-------|---------|---------------------|-------|---------|-----------------------|-------|---------|----------------|-------|---------|
| Line No. | Month | Units | (000) | \$/Unit | Units | (000) | \$/Unit | Units | (000) | \$/Unit | Units | (000) | \$/Unit | Units | (000) | \$/Unit | Units | (000) | \$/Unit |
| Plant South | | | | | | | | | | | | | | | | | | | |
| 62 Lighter Oil (Wals) | | | | | | | | | | | | | | | | | | | |
| 1 | Aug 88 | 127,423 | 83 | 0.457 | 74,892 | 34 | 0.453 | 25,785 | 14 | 0.455 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 102,338 | 83 | 0.455 |
| 2 | Sept 88 | 182,570 | 19 | 0.455 | (112,864) | (55) | 0.457 | 26,277 | 12 | 0.453 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 43,429 | 19 | 0.453 |
| 3 | Oct 88 | 43,429 | 17 | 0.443 | 46,253 | 10 | 0.435 | 43,535 | 20 | 0.445 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 39,767 | 17 | 0.443 |
| 4 | Nov 88 | 39,767 | 23 | 0.443 | 52,167 | 12 | 0.494 | 47,060 | 20 | 0.472 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 46,074 | 23 | 0.472 |
| 5 | Dec 88 | 46,074 | 19 | 0.472 | 22,551 | 16 | 0.544 | 31,635 | 16 | 0.495 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 39,760 | 19 | 0.495 |
| 6 | Jan 89 | 39,760 | 20 | 0.495 | 32,482 | 20 | 0.534 | 18,332 | 9 | 0.517 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 73,910 | 20 | 0.517 |
| 7 | Feb 89 | 73,910 | 30 | 0.517 | 7,515 | 4 | 0.586 | 7,272 | 4 | 0.517 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 74,153 | 30 | 0.517 |
| 8 | Mar 89 | 74,153 | 24 | 0.517 | 0 | 0 | 0.000 | 26,379 | 14 | 0.517 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 47,774 | 24 | 0.518 |
| 9 | Apr 89 | 47,774 | 21 | 0.518 | 44,827 | 25 | 0.546 | 32,468 | 20 | 0.532 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 46,121 | 21 | 0.531 |
| 10 | May 89 | 46,121 | 16 | 0.531 | 82,320 | 11 | 0.581 | 31,283 | 16 | 0.529 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 31,166 | 16 | 0.529 |
| 11 | Jun 89 | 31,166 | 151 | 0.529 | 289,011 | 100 | 0.517 | 69,594 | 15 | 0.518 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 292,303 | 151 | 0.518 |
| 12 | Jul 89 | 292,303 | 153 | 0.518 | 25,681 | 16 | 0.523 | 27,045 | 14 | 0.518 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 295,019 | 153 | 0.518 |
| 13 | Aug 89 | 295,019 | 0 | 0.518 | (252,560) | (134) | 0.531 | 2,494 | 11 | 0.439 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 10,357 | 0 | 0.439 |
| 14 | Total | | | | 271,015 | 130 | | 390,111 | 193 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 182,565 | 51 | 0.493 | 26,020 | 11 | 0.594 | 30,009 | 15 | 0.492 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 54,406 | 47 | 0.492 |

All data shown is actual.

Note: All Unit figures shown in Gallons

Supporting Schedules:

Recap Schedules:

Schedule 9-9b

INTERIM FUEL INVENTORY BY PLANT

Page 11 of 12

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

SECRET NO.: 891345-ET

EXPLANATION: 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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarbrough

| LINE NO. | MONTH | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-------------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant South | | | | | | | | | | | | | | | | | | | |
| Combustion Turbine Oil (Gals) | | | | | | | | | | | | | | | | | | | |
| 1 | Aug 88 | 25,637 | 17 | 0.619 | 17,500 | 13 | 0.432 | 28,695 | 29 | 0.693 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 19,418 | 16 | 0.639 |
| 2 | Sep 88 | 19,418 | 16 | 0.639 | 128,292 | 39 | 0.457 | 2,883 | 1 | 0.435 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 107,991 | 46 | 0.435 |
| 3 | Oct 88 | 107,991 | 46 | 0.435 | 13,481 | 12 | 0.435 | 9,759 | 4 | 0.435 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 94,560 | 42 | 0.435 |
| 4 | Nov 88 | 94,560 | 42 | 0.435 | 68,213 | 31 | 0.590 | 48,778 | 23 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 185,995 | 30 | 0.464 |
| 5 | Dec 88 | 185,995 | 30 | 0.464 | 0 | 0 | 0.000 | 1,768 | 1 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 184,227 | 49 | 0.464 |
| 6 | Jan 89 | 184,227 | 49 | 0.464 | 0 | 0 | 0.000 | 2,815 | 2 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 181,412 | 47 | 0.464 |
| 7 | Feb 89 | 181,412 | 47 | 0.464 | 0 | 0 | 0.000 | 15,582 | 7 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 165,830 | 48 | 0.464 |
| 8 | Mar 89 | 165,830 | 48 | 0.464 | 0 | 0 | 0.000 | 2,953 | 1 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 162,877 | 39 | 0.464 |
| 9 | Apr 89 | 162,877 | 39 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 162,877 | 39 | 0.465 |
| 10 | May 89 | 162,877 | 39 | 0.465 | 0 | 0 | 0.000 | 47,887 | 22 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 115,000 | 17 | 0.443 |
| 11 | Jun 89 | 115,000 | 17 | 0.443 | 74,381 | 32 | 0.433 | 34,459 | 15 | 0.443 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 74,992 | 34 | 0.443 |
| 12 | Aug 89 | 74,992 | 34 | 0.443 | 0 | 0 | 0.000 | 6,590 | 3 | 0.443 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 68,402 | 31 | 0.443 |
| 13 | Aug 89 | 68,402 | 31 | 0.443 | 318,534 | 134 | 0.432 | 7,112 | 3 | 0.434 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 371,824 | 162 | 0.434 |
| 14 | Total | | | | 554,379 | 247 | | 289,392 | 182 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 73,973 | 34 | 0.485 | 42,645 | 19 | 0.450 | 16,187 | 8 | 0.472 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 108,511 | 46 | 0.470 |

All data shown is actual.

Note: All Unit figures shown in Gallons

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarbrough

COMPANY: GULF POWER COMPANY

BOOKET NO.: 091345-E1

| NAME OF PLANT | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|---------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| Line No. | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Crist | | | | | | | | | | | | | | | | | | | |
| 06 Oil (Bbls) | | | | | | | | | | | | | | | | | | | |
| 1 | 01/01/00 | 70,533 | 1,050 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,050 | 13.683 |
| 2 | 02/01/00 | 70,533 | 1,050 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,050 | 13.683 |
| 3 | 03/01/00 | 70,533 | 1,050 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,050 | 13.683 |
| 4 | 04/01/00 | 70,533 | 1,050 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,050 | 13.683 |
| 5 | 05/01/00 | 70,533 | 1,050 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,050 | 13.683 |
| 6 | 06/01/00 | 70,533 | 1,050 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,050 | 13.683 |
| 7 | 07/01/00 | 70,533 | 1,050 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,050 | 13.683 |
| 8 | 08/01/00 | 70,533 | 1,050 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,050 | 13.683 |
| 9 | 09/01/00 | 70,533 | 1,050 | 13.683 | 0 | 0 | 0.000 | 795 | 14 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,330 | 1,054 | 13.683 |
| 10 | 10/01/00 | 77,330 | 1,054 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,330 | 1,054 | 13.683 |
| 11 | 11/01/00 | 77,330 | 1,054 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,330 | 1,054 | 13.683 |
| 12 | 12/01/00 | 77,330 | 1,054 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,330 | 1,054 | 13.683 |
| 13 | 01/01/01 | 77,330 | 1,054 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,330 | 1,054 | 13.683 |
| 14 | Total | | | | 0 | 0 | | 795 | 14 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 No. Aug. | 70,150 | 1,053 | 13.683 | 0 | 0 | 0.000 | 77 | 1 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,074 | 1,052 | 13.683 |

FLORIDA PUBLIC SERVICE COMMISSION

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

| Line No. | Month | Plant: CRIST | | | | | | |
|----------|----------------|--------------|---------|---------|---------|---------|---------|---------|
| 1 | 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 NOVEMBER | 0.0 | 0.0 | 0.0 | 0.0 | 56.7 | 52.7 | 42.8 |
| 4 | 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 |
| 6 | 1989 FEBRUARY | 0.0 | 0.0 | 0.0 | 54.3 | 26.0 | 46.3 | 57.2 |
| 7 | 1989 MARCH | 0.0 | 0.0 | 0.0 | 55.5 | 16.1 | 70.4 | 46.5 |
| 8 | 1989 APRIL | 0.0 | 0.0 | 0.0 | 58.2 | 66.3 | 58.7 | 69.7 |
| 9 | 1989 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 | 1989 AUGUST | 0.0 | 0.0 | 0.0 | 72.2 | 57.5 | 62.2 | 51.4 |
| 13 | 1989 SEPTEMBER | 0.0 | 0.0 | 0.0 | 70.0 | 69.4 | 56.6 | 40.9 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

| Line No. | Month | Plant: SCHOLZ | |
|----------|----------------|---------------|----------|
| 1 | Period | SCHOLZ 1 | SCHOLZ 2 |
| 2 | 1988 OCTOBER | 90.3 | 84.6 |
| 3 | 1988 NOVEMBER | 65.4 | 93.7 |
| 4 | 1988 DECEMBER | 90.6 | 93.6 |
| 5 | 1989 JANUARY | 89.4 | 88.8 |
| 6 | 1989 FEBRUARY | 89.4 | 87.2 |
| 7 | 1989 MARCH | 89.4 | 86.3 |
| 8 | 1989 APRIL | 85.5 | 61.4 |
| 9 | 1989 MAY | 88.3 | 88.8 |
| 10 | 1989 JUNE | 82.4 | 78.9 |
| 11 | 1989 JULY | 80.5 | 77.1 |
| 12 | 1989 AUGUST | 81.7 | 80.4 |
| 13 | 1989 SEPTEMBER | 88.5 | 84.6 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

| Line No. | Month | Plant: SMITH | | |
|----------|----------------|--------------|---------|---------|
| | | SMITH 1 | SMITH 2 | SMITH A |
| 1 | Period | | | |
| 2 | 1988 OCTOBER | 62.0 | 0.0 | 0.0 |
| 3 | 1988 NOVEMBER | 77.8 | 17.1 | 0.2 |
| 4 | 1988 DECEMBER | 55.7 | 37.0 | 2.0 |
| 5 | 1989 JANUARY | 33.9 | 56.7 | 0.0 |
| 6 | 1989 FEBRUARY | 36.2 | 66.9 | 0.0 |
| 7 | 1989 MARCH | 0.0 | 80.1 | 0.6 |
| 8 | 1989 APRIL | 4.3 | 84.2 | 0.0 |
| 9 | 1989 MAY | 67.8 | 52.1 | 0.0 |
| 10 | 1989 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 | 1989 SEPTEMBER | 73.2 | 65.1 | 0.0 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

| Line No. | Month | Plant: DANIEL & SCHERER | | |
|----------|----------------|-------------------------|----------|---------|
| 1 | Period | DANIEL 1 | DANIEL 2 | SCHERER |
| 2 | 1988 OCTOBER | 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 | 1989 JANUARY | 16.6 | 0.0 | 0.0 |
| 6 | 1989 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 |
| 9 | 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:

Schedule G-11

INTERIM ACCOUNTS PAYABLE -- FUEL

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. E. Scarbrough

DOCKET NO.: 891345-E1

(1) Exclude transportation if billed separately
 (2) If billed separately

| Fuel Type | Month | (1) Fuel Purchases (0000) | Quantity Purchased | \$/Unit | (2) Transportation Costs (0000) | (1) + (2) Total Fuel + Transp. (0000) | Accounts (1) Payable Fuel (0000) | Accounts (2) Payable Transp. (0000) | Total (See Note) Accounts Payable (0000) |
|---------------------------|--------|------------------------------------|-----------------------|---------|--|--|--|---|--|
| All Plants Coal (Tons) | Sep 88 | 11,535 | 383,867 | 38.158 | 3,476 | 15,071 | 0 | 0 | 13,682 |
| | Oct 88 | 12,978 | 367,373 | 35.269 | 2,563 | 15,541 | 0 | 0 | 7,722 |
| | Nov 88 | 18,937 | 335,985 | 32.568 | 2,297 | 13,234 | 0 | 0 | 8,228 |
| | Dec 88 | 8,674 | 262,137 | 33.090 | 2,732 | 11,406 | 0 | 0 | 7,316 |
| | Jan 89 | 9,854 | 281,398 | 32.176 | 1,772 | 10,626 | 0 | 0 | 7,322 |
| | Feb 89 | 6,465 | 164,838 | 39.414 | 2,158 | 8,623 | 0 | 0 | 11,891 |
| | Mar 89 | 14,868 | 427,286 | 34.796 | 2,687 | 17,475 | 0 | 0 | 11,716 |
| | Apr 89 | 9,366 | 268,889 | 34.947 | 3,123 | 12,489 | 0 | 0 | 18,852 |
| | May 89 | 11,792 | 335,417 | 35.156 | 2,661 | 14,453 | 0 | 0 | 11,552 |
| | Jun 89 | 12,890 | 341,947 | 35.356 | 4,812 | 16,182 | 0 | 0 | 12,384 |
| | Jul 89 | 9,839 | 257,366 | 35.121 | 2,589 | 11,548 | 0 | 0 | 9,327 |
| | Aug 89 | 7,611 | 233,198 | 32.639 | 2,226 | 9,837 | 0 | 0 | 7,732 |
| | Sep 89 | 8,468 | 228,284 | 37.859 | 2,992 | 11,452 | 0 | 0 | 18,543 |
| 13 Month Total | | 132,929 | 3,886,881 | | 35,128 | 168,057 | | | |
| 13 Month Average | | 10,225 | 298,831 | 35.857 | 2,782 | 12,927 | 0 | 0 | 18,814 |

All data shown is actual.

Note: Accounts Payable is not identifiable by fuel and transportation.

Supporting Schedules:

Schedule G-11

INTERIM ACCOUNTS PAYABLE -- FUEL

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DUCKET NO.: 891345-E1

EXPLANATION: 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 Data Shown:
Historic Test Year Ended
Projected Test Year Ended
Prior Year Ended
Witness: A. E. Scarbrough

9/30/89

| Fuel Type | Month | (1) Fuel Purchases (0000) | Quantity Purchased | \$/Unit | (2) Transportation Costs (0000) | (1) + (2) Total Fuel + Transp. (0000) | Accounts (1) Payable Fuel (0000) | Accounts (2) Payable Transp. (0000) | Total Accounts Payable (0000) |
|--|--------|------------------------------------|-----------------------|---------|--|--|--|---|-------------------------------------|
| All Plants 62 Lighter Oil (Bals) | Sep 88 | 48 | 98,839 | 0.490 | 0 | 48 | 0 | 0 | 0 |
| | Oct 88 | 46 | 94,672 | 0.486 | 0 | 46 | 0 | 0 | 0 |
| | Nov 88 | 56 | 118,344 | 0.473 | 0 | 56 | 0 | 0 | 0 |
| | Dec 88 | 44 | 119,876 | 0.367 | 0 | 44 | 0 | 0 | 0 |
| | Jan 89 | 98 | 162,893 | 0.555 | 0 | 98 | 0 | 0 | 0 |
| | Feb 89 | 37 | 64,731 | 0.572 | 0 | 37 | 0 | 0 | 0 |
| | Mar 89 | 74 | 132,351 | 0.558 | 0 | 74 | 0 | 0 | 0 |
| | Apr 89 | 33 | 55,482 | 0.596 | 0 | 33 | 0 | 0 | 0 |
| | May 89 | 68 | 123,852 | 0.553 | 0 | 68 | 0 | 0 | 0 |
| | Jun 89 | 72 | 116,677 | 0.617 | 0 | 72 | 0 | 0 | 0 |
| | Jul 89 | 212 | 421,464 | 0.583 | 0 | 212 | 0 | 0 | 0 |
| | Aug 89 | 61 | 186,693 | 0.572 | 0 | 61 | 0 | 0 | 0 |
| | Sep 89 | 4 | 8,882 | 0.495 | 0 | 4 | 0 | 0 | 0 |
| 13 Month Total | | 845 | 1,621,676 | | 0 | 845 | | | |
| 13 Month Average | | 65 | 124,744 | 0.521 | 0 | 65 | 0 | 0 | 0 |

All data shown is actual.

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 201, 202, 203) provide (1) annual balances beginning with the test year in the last rate case and ending with the interim test year, and (2) 13 month average balance for the interim test year.

Type of Data Shown:

Historic Test Year Ended

9/30/89

COMPANY: GULF POWER COMPANY

Projected Test Year Ended

Prior Year Ended

Witness:

A. E. Scarbrough

| Line No. | Period | (A) Acct 190 | (B) Acct 201 | (C) Acct 202 | (D) Acct 203 | (E) Net Deferred Income Taxes |
|----------|-------------------------|-----------------|-----------------|-----------------|-----------------|----------------------------------|
| 1. | Prior Year 1984 | 67,767 | 92,199 | 0112,098 | 66,182 | 0112,632 |
| 2. | | | | | | |
| 3. | Prior Year 1985 | 012,782 | 65,281 | 0132,974 | 69,594 | 0134,987 |
| 4. | | | | | | |
| 5. | Prior Year 1986 | 016,378 | 67,226 | 0148,442 | 648,488 | 0179,770 |
| 6. | | | | | | |
| 7. | Prior Year 1987 | 018,520 | 68,974 | 0150,040 | 639,992 | 0188,478 |
| 8. | | | | | | |
| 9. | Prior Year 1988 | 015,670 | 010,448 | 0160,283 | 637,333 | 0208,394 |
| 10. | | | | | | |
| 11. | Interim Test Year | | | | | |
| 12. | Ended September, 1989 | 016,141 | 010,443 | 0174,297 | 635,527 | 0204,126 |
| 13. | | | | | | |
| 14. | | | | | | |
| 15. | | | | | | |
| 16. | | | | | | |
| 17. | End of Period (9/30/89) | | | | | |
| 18. | Company Total | 16,141 | 10,443 | 174,297 | 35,527 | 204,126 |
| 19. | Jurisdictional Factor | 0.0003974 | 0.0003974 | 0.0003974 | 0.0003974 | 0.0003974 |
| 20. | Jurisdictional Amount | 14,340 | 9,278 | 154,845 | 31,352 | 181,345 |
| 21. | | | | | | |
| 22. | | | | | | |
| 23. | Non-Juris. Amount | 1,001 | 1,165 | 19,452 | 3,965 | 22,781 |
| 24. | | | | | | |
| 25. | | | | | | |
| 26. | | | | | | |
| 27. | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a statement of changes in accounting policy since the last rate case. Explain any changes in accounting procedures that affect the interim rate base or the interim net operating income.

Type of Data Shown:

___ Historical Test Year Ended 9/30/99

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-E1

DEPRECIATION

Effective January 1, 1984, the Company changed the depreciation assumption from whole life to remaining life methodology. For Florida Public Service Commission (FPSC) Rule number 23-6.0142, the Company changed depreciable life categories of the required plant items from depreciable life to fixed recovery effective January 1, 1988.

ACCOUNTING FOR INTERCHANGE SALES

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 expenses to comply with FPSC reporting requirements.

PENSION COSTS

On January 1, 1987, the Company implemented FASB Statement No. 87 on accounting for pensions costs which required the use of the "projected unit credit" actuarial method for financial reporting purposes.

POST-RETIREMENT MEDICAL/LIFE BENEFITS

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

MEDICAL INSURANCE RESERVE - ACTIVE EMPLOYEES

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.

ACCUMULATED PROVISION FOR UNCOLLECTIBLE 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.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of proposed and commission adjustments to net operating income per book for the test year.

COMPANY: GULF POWER COMPANY

Type of Data Shown:
 Historic Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended -
 Witness: R. J. McMillan
 R. E. Scarbrough

BUCKET NO.:091345-E1

(Thousands)

Adjusted Jurisdictional Net Operating Income Calculation for the Twelve Months Ended 9/30/09
 Period End 1909 Jurisdictional Factors

| (Thousands) | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
|-------------------------------------|------------------------|----------------------|--------------------------|------------------------------------|---------------------------------|---------------------------------|--------------------------------|---------------------------------------|---|-----------------------------------|-------------------------------|
| Line No. Description | Total Company per Book | Non-Electric Utility | Electric Utility (A - B) | Commission Adjustments (Sch. G-16) | Adjusted per Commission (E + D) | Company Adjustments (Sch. G-17) | Total Adjusted Utility (E + F) | Unit Power Sales Net Operating Income | Total Adjusted Utility not of UPS (G - H) | Jurisdictional Suppression Factor | Jurisdictional Amount (I x J) |
| Operating Revenues: | | | | | | | | | | | |
| 1 Sales of Electricity | 401,101 | | 401,101 | (193,470) | 207,631 | | 207,631 | 41,241 | 244,442 | 0.9700240 | 237,623 |
| 2 Other Operating Revenues | 11,167 | | 11,167 | (3,943) | 6,102 | | 6,102 | | 6,102 | 0.9631370 | 5,877 |
| 3 Total Operating Revenues | 412,268 | 0 | 412,268 | (197,413) | 213,833 | 0 | 213,833 | 41,241 | 250,584 | 0.9710076 | 243,500 |
| Operating Expenses: | | | | | | | | | | | |
| 4 Operation - Fuel | 170,407 | | 170,407 | (170,407) | 0 | | 0 | 0 | 0 | | 0 |
| 5 Interchange | 9,009 | | 9,009 | (13,102) | (4,093) | | (4,093) | 0 | (4,093) | 0.9687066 | (3,997) |
| 6 Other Operation & Maintenance | 109,010 | | 109,010 | (2,127) | 117,883 | 3,013 | 120,896 | 7,134 | 113,742 | 0.9707305 | 111,323 |
| 7 Depreciation & Amortization | 30,029 | | 30,029 | (3) | 30,026 | | 30,026 | 4,571 | 44,233 | 0.9764988 | 43,213 |
| 8 Amortization of Investment Credit | (2,142) | | (2,142) | | (2,142) | | (2,142) | (361) | (1,781) | 0.9776403 | (1,741) |
| 9 Taxes Other Than Income Taxes | 20,779 | | 20,779 | (7,943) | 21,836 | | 21,836 | 2,203 | 10,011 | 0.9795153 | 10,406 |
| 10 Income Taxes | 24,161 | | 24,161 | 209 | 24,370 | (11,435) | 23,235 | 3,031 | 17,379 | 0.8876405 | 15,444 |
| 11 Investment Tax Credit | 0 | | 0 | | 0 | | 0 | 0 | 0 | | 0 |
| 12 Total Operating Expenses | 409,313 | 0 | 409,313 | (120,475) | 288,838 | 2,378 | 291,216 | 21,403 | 100,391 | | 102,730 |
| 13 Net Operating Income | 3,955 | 0 | 3,955 | 1,332 | 6,467 | (2,378) | 4,089 | 19,816 | 62,173 | | 60,742 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091245-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule 3-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(thousands)

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

Jurisdictional Adjustments for the Twelve Months Ended 9/30/89
 Period End 1989 jurisdictional factors

| Line No. | Adjustment | Reason for Adjustment or Omission (Provide Supporting Schedules) | (1) Total Adjustment | (2) Jurisdictional Factor | (3) Jurisdictional Adjustment | (4) Increase/(Decrease) in Rev. Requirement |
|--------------------------------|---|--|----------------------------|---------------------------------|-------------------------------------|---|
| <u>Commission Adjustments:</u> | | | | | | |
| 1 | Franchise Fee Revenues | To remove franchise revenues and expenses from NOI for ratemaking purposes. | (5,225) | 1.0000000 | (5,225) | 5,318 |
| 2 | Franchise Fee Expenses | To remove franchise revenues and expenses from NOI for ratemaking purposes. | 5,143 | 1.0000000 | 5,143 | (5,234) |
| 3 | Fuel Revenues | To remove all fuel-related revenues and expenses from NOI for ratemaking purposes. | (193,333) | Direct | (166,266) | 169,207 |
| 4 | Fuel Expense | To remove all fuel-related revenues and expenses from NOI for ratemaking purposes. | 176,117 | 0.8575143 | 151,023 | (153,693) |
| 5 | Fuel Portion of Interchange Energy | To remove all fuel-related revenues and expenses from NOI for ratemaking purposes. | 13,102 | 0.8575143 | 11,235 | (11,433) |
| 6 | ECCR Revenues | To remove all ECCR revenues and expenses from NOI for ratemaking purposes. | (2,438) | 1.0000000 | (2,438) | 2,462 |
| 7 | Under Recovery of Retail Fuel Clause Revenues in other Operating Revenues | To remove all fuel-related revenues and expenses from NOI for ratemaking purposes | (42) | 1.0000000 | (42) | 42 |
| 8 | Under Recovery of ECCR Revenues in Other Operating Revenues | To remove all ECCR-related revenues and expenses from NOI for ratemaking purposes | 202 | 1.0000000 | 202 | (206) |
| 9 | Over Recovery of Retail Fuel Clause Expense | To remove all fuel-related revenues and expenses from NOI for ratemaking purposes | 2,290 | 1.0000000 | 2,290 | (2,330) |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule G-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(thousands)

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

Jurisdictional Adjustments for the Twelve Months Ended 9/30/89
 Period End 1989 jurisdictional factors

| Line No. | Adjustment | Reason for Adjustment or Conclusion (Provide Supporting Schedules) | (1) Total Adjustment | (2) Jurisdictional Factor | (3) Jurisdictional Adjustment | (4) Increase/(Decrease) in Rev. Requirement |
|----------|------------------------------------|--|----------------------------|---------------------------------|-------------------------------------|---|
| 10 | ECCR Expenses in O&M Expense | To remove all ECCR revenues and expenses from NOI for rate-making purposes. | 1,874 | 1.0000000 | 1,874 | (1,907) |
| 11 | ECCR Expenses in Other Tax Expense | To remove all ECCR revenues and expenses from NOI for rate-making purposes. | 78 | 1.0000000 | 78 | (80) |
| 12 | Industry Association Dues | To remove Industry Association dues related to Chamber of Commerce and lobbying activities to comply with Commission guidelines. | 57 | 0.9799878 | 58 | (59) |
| 13 | Area & Economic Development | To remove expenses defined as image building and promotional by the Commission in Order No. 6463. | 824 | 1.0000000 | 824 | (839) |
| 14 | National Advertising | To remove expenses defined as image building and promotional 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, Fuel Revenue and ECCR Revenue adjustments on Taxes Other Than Income Taxes. | 2,722 | 1.0000000 | 2,722 | (2,771) |
| 16 | Leisure Lakes Depreciation expense | To remove expenses associated with Leisure Lakes. | 5 | 0.9920261 | 5 | (5) |
| 17 | Retail Base Rate Revenue Refund | To remove the refund of base rate revenues related to prior years. | 313 | 1.0000000 | 313 | (318) |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO.:091345-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule G-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(thousands)

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

Jurisdictional Adjustments for the Twelve Months Ended 9/30/89
 Period End 1989 jurisdictional factors

| Line No. | Adjustment | Reason for Adjustment or Omission (Provide Supporting Schedules) | (1) Total Adjustment | (2) Jurisdictional Factor | (3) Jurisdictional Adjustment | (4) Increase/(Decrease) in Rev. Requirement |
|--------------------------------------|---|---|----------------------------|---------------------------------|-------------------------------------|---|
| 18 | Income Taxes - Adjustments | To reflect the tax effect of all Commission Adjustments. | (693) | | (739) | - |
| 19 | Income Taxes - Interest Synchronization | To reflect the tax effect of Interest Synchronization | 184 | | 1,155 | (1,885) |
| 20 | Total Commission Adjustments | | 1,332 | | 2,379 | (3,883) |
| Company Proposed Adjustments: | | | | | | |
| 21 | Accounting Change-Uncollectible exp. | To remove the effect of adjustments to customer accts exp. | (640) | 0.9993721 | (640) | 651 |
| 22 | Peabody Equity Return | To remove amounts related to the equity return on the Peabody Coal Buyout which is recovered through the fuel clause. | (5,487) | 0.9688126 | (5,288) | 5,331 |
| 23 | Marketing Support Activities | To remove expenses defined as image building or promotional by the Commission in Order No. 6463 | 82 | 1.0000000 | 82 | (83) |
| 24 | Investigation Expense | To remove expenses that are associated with the investigations. | 594 | 0.9797780 | 582 | (592) |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091243-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule G-14) Jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(Thousands)

Type of Data Shown:
 Historic Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

Jurisdictional Adjustments for the Twelve Months Ended 9/30/09
 Period End 1909 Jurisdictional factors

| Line No. | Adjustment | Reason for Adjustment or Omission (Provide Supporting Schedules) | (1) Total Adjustment | (2) Jurisdictional Factor | (3) Jurisdictional Adjustment | (4) Increase/(Decrease) in Rev. Requirement |
|----------|------------------------------------|---|----------------------------|---------------------------------|-------------------------------------|---|
| 25 | Employee Layoff | To remove expenses that are associated with the Employee Layoff. | 186 | 0.9803320 | 182 | (186) |
| 26 | Cancelled Rate Case | To remove expenses that are associated with the case free AGG Expense. | 1,026 | 1.0000000 | 1,026 | (1,044) |
| 27 | SCS Building Cancellation | To remove expenses that are associated with the SCS Building Cancellation from AGG Expense. | 346 | 0.9803320 | 339 | (344) |
| 28 | Income Taxes - Adjustments | To reflect the tax effect of all Commission Adjustments. | 1,435 | | 1,380 | |
| 29 | Total Company Proposed Adjustments | | (2,778) | | (2,287) | 3,733 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List all proposed and commission adjustments to net operating income for the test year and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 1/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

COMPANY: GULF POWER COMPANY

SHEET NO.: 091245-E1

(Thousands)

| (Thousands) | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
|----------------------------|-----------------------------------|---------------|-----------------|----------------|-----------|-------------|---------|------------|------------|--------------|-----------|
| Line No. | Description | Fuel Revenues | Fran. fee Rev. | Fuel exp. | Fuel int. | Comm. exp | Leisure | Cons. Rev. | Cons. Exp. | Income Taxes | Total |
| | | EXCR Revenues | Under rec. Fuel | over rec. Fuel | | Area div. | Lakes | Fuel Rev. | Fran. Rev. | | |
| | | Detail Refund | Under rec. EXCR | | | Industry | | | | | |
| | | | | | | Assoc. dues | | | | | |
| Operating Revenues: | | | | | | | | | | | |
| 1 | Sales of Electricity | (195,470) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (195,470) |
| 2 | Other Operating Revenues | 0 | (5,065) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,065) |
| 3 | Total Operating Revenues | (195,470) | (5,065) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (200,535) |
| Operating Expenses: | | | | | | | | | | | |
| 4 | Operation - Fuel | 0 | 0 | (170,407) | 0 | 0 | 0 | 0 | 0 | 0 | (170,407) |
| 5 | Interchange | 0 | 0 | 0 | (13,102) | 0 | 0 | 0 | 0 | 0 | (13,102) |
| 6 | Other Operation & Maintenance | 0 | 0 | 0 | 0 | (2,927) | 0 | 0 | 0 | 0 | (2,927) |
| 7 | Depreciation & Amortization | 0 | 0 | 0 | 0 | 0 | (5) | 0 | 0 | 0 | (5) |
| 8 | Amortization of Investment Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Taxes Other Than Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | (7,700) | (163) | 0 | (7,863) |
| 10 | Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 509 | 509 |
| 11 | Investment Tax Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Operating Expenses | 0 | 0 | (170,407) | (13,102) | (2,927) | (5) | (7,700) | (163) | 509 | (201,872) |
| 13 | Net Operating Income | (195,470) | (5,065) | 170,407 | 13,102 | 2,927 | 5 | 7,700 | 163 | (509) | 1,332 |

Supporting Schedules:

Recap Schedules: G-14

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List all proposed and Company adjustments to net operating income for the test year and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-C1

(Thousands)

| Line No. | (Thousands) Description | (A) Accounting change Noncollectible Expense | (B) Probody Equity Return | (C) Marketing Support Activities | (D) Investigation | (E) Employee Lumpsum | (F) Cancelled Rate Case | (G) Cancelled SES Building | (H) Income Taxes | (I) Total |
|----------------------------|-----------------------------------|--|------------------------------------|---|----------------------|----------------------------|----------------------------------|-------------------------------------|------------------------|--------------|
| Operating Revenues: | | | | | | | | | | |
| 1 | Sales of Electricity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Other Operating Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Total Operating Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses: | | | | | | | | | | |
| 4 | Operation - Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Interchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Other Operation & Maintenance | 640 | 3,407 | (102) | (394) | (106) | (1,006) | (346) | 0 | 3,813 |
| 7 | Depreciation & Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Amortization of Investment Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Taxes Other Than Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,435) | (1,435) |
| 11 | Investment Tax Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Operating Expenses | 640 | 3,407 | (102) | (394) | (106) | (1,006) | (346) | (1,435) | 2,370 |
| 13 | Net Operating Income | (640) | (3,407) | 102 | 394 | 106 | 1,006 | 346 | 1,435 | (2,370) |

Supporting Schedules:

Recap Schedules: G-14

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for net operating income for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 N. T. O'Sheasay

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091245-E1

1989 JURISDICTIONAL FACTORS

| Line No. | Description | RETAIL | OTHER/ WHOLESALE | UPS e |
|-----------------------------|------------------------------------|-----------|---------------------|----------|
| NET OPERATING INCOME | | | | |
| 1 | INTERTERRITORIAL CAPACITY | 0.9686492 | 0.0313308 | |
| 2 | ALTERNATE AND SUPPLEMENTAL MARKUP | 0.9670732 | 0.0309268 | |
| 3 | OTHER OPERATING REV. (NET OF FUEL) | 0.9631370 | 0.0368630 | |
| 4 | G & N EXPENSES | | | |
| | PRODUCTION | 0.9688126 | 0.0311874 | |
| | TRANSMISSION | 0.9693243 | 0.0306757 | |
| | DISTRIBUTION | 0.9961533 | 0.0038467 | |
| | CUSTOMER ACCTS | 0.9993721 | 0.0006279 | |
| | CUSTOMER TRF'S | 1.0000000 | | |
| | A & G | 0.9803320 | 0.0196680 | |
| | OVERALL (NET OF FUEL) | 0.9793177 | 0.0206823 | |
| 5 | DEPRECIATION | | | |
| | PRODUCTION | 0.9686580 | 0.0313420 | |
| | TRANSMISSION | 0.9592352 | 0.0407648 | |
| | DISTRIBUTION | 0.9942305 | 0.0057695 | |
| | GENERAL | 0.9800484 | 0.0199516 | |
| | OVERALL | 0.9774296 | 0.0225704 | |
| 6 | AMORTIZATION | 0.9686273 | 0.0313727 | |
| 7 | AMORTIZATION OF ITC | 0.9776021 | 0.0223979 | |
| 8 | TAXES OTHER THAN INCOME TAXES | 0.9793153 | 0.0206847 | |

e ALL UPS AMOUNTS WERE DIRECTLY ASSIGNED

Supporting Schedules:

Recap Schedules: G-14, G-15

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: Provide a development of jurisdictional separation factors for net operating income for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 H. T. O'Sheesey

1989 JURISDICTIONAL FACTORS

| Line No. | Description | RETAIL | OTHER/ WHOLESALE | UPS |
|----------|----------------------------|-----------|---------------------|-----|
| 9 | NOI ADJUSTMENTS | | | |
| | FRANCHISE FEES | 1.0000000 | | |
| | AREA DEV. & NATIONAL ADV | | | |
| | SALES PORTION | 1.0000000 | | |
| | A & O PORTION | 0.9799070 | 0.0200122 | |
| | INDUSTRY ASSOCIATION DUES | 0.9799070 | 0.0200122 | |
| | DEPRECIATION LEISURE LAKES | 0.9920261 | 0.0079739 | |

* ALL UPS AMOUNTS WERE DIRECTLY ASSIGNED

Supporting Schedules:

Recap Schedules: 0-14, 0-15

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 EXPLANATION: Provide a schedule of operating revenue by primary account for the test year, and the prior year if the test year is projected. Provide the , or book amounts and the adjustments required to adjust the per book amounts to reflect the requested test year operating revenues.

SECRET NO.:891303-01

Type of Data Shown:
 Historical Test Year Ended 9/30/87
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillin
 A. E. Scarbrough

| Account No. | Account Title | (1) Per Books | (2) Non- Utility | Adjustments | | | | | | (10) | |
|-----------------------------------|--------------------------------------|---------------------|------------------------|----------------------------------|-------------|-----------------------|---------------------|-------------------------|------------|------------------------------|--------------------------------|
| | | | | (3) Jurisdictional (1)-(2) | (4) Fuel | (5) Rate Refund | (6) Construction | (7) Franchise Fee | (8) MIS | (9) Total (4) thru (8) | Adjusted Total (3) + (9) |
| SALES OF ELECTRICITY | | | | | | | | | | | |
| 440 | Residential Sales | 197,800 | | 197,800 | 70,324 | 0 | 1,000 | | | 71,324 | 126,511 |
| 442 | Commercial Sales | 117,197 | | 117,197 | 47,016 | 0 | 703 | | | 47,719 | 69,478 |
| 442 | Industrial Sales | 04,139 | | 04,139 | 44,347 | 0 | 680 | | | 45,027 | 39,132 |
| 444 | Public Street & Highway Lighting | 1,330 | | 1,330 | 347 | 0 | 5 | | | 352 | 1,178 |
| 448 | Other Sales to Public Authorities | 0 | | 0 | 0 | 0 | 0 | | | 0 | 0 |
| 448 | Interdepartmental Sales | 30 | | 30 | 31 | 0 | 0 | | | 31 | 7 |
| 449 | Provision for Refund - Retail | (313) | | (313) | 0 | (313) | 0 | | | (313) | 0 |
| Total Sales to Ultimate Consumers | | 400,496 | | 400,496 | 162,008 | (313) | 2,430 | 0 | 0 | 164,190 | 236,306 |
| 447 | Sales for Resale - Territorial | 11,007 | | 11,007 | 5,301 | 0 | 0 | | | 5,301 | 5,608 |
| | - Nonterritorial | 69,616 | 0 | 69,616 | 23,007 | 0 | 0 | | 41,341 | 67,140 | 2,460 |
| TOTAL SALES OF ELECTRICITY | | 481,101 | 0 | 481,101 | 193,353 | (313) | 2,430 | 0 | 41,341 | 236,719 | 244,462 |
| OTHER OPERATING REVENUES | | | | | | | | | | | |
| 434 | Municipal Franchise Fee | 5,200 | | 5,200 | | | | 5,200 | | 5,200 | 0 |
| 434 | County Franchise Fee | 17 | | 17 | | | | 17 | | 17 | 0 |
| 434 | Miscellaneous Service Revenues | 2,090 | | 2,090 | | | | | | 0 | 2,090 |
| 434 | Rest from Electric Property | 2,474 | | 2,474 | | | | | | 0 | 2,474 |
| 435 | Interdepartmental Revenues | 4 | | 4 | | | | | | 0 | 4 |
| 436 | Deferred Fuel & Conservation Revenue | (160) | | (160) | 42 | | (202) | | | (160) | 0 |
| 436 | Compensation for Meter Services Prov | 130 | | 130 | | | | | | 0 | 130 |
| 436 | Profit on Sale of MIS not Purchased | 37 | | 37 | | | | | | 0 | 37 |
| 436 | Revenues from Trans. of Others | 1,142 | | 1,142 | | | | | | 0 | 1,142 |
| 436 | Proceeds from sale of Mat. Resources | 163 | | 163 | | | | | | 0 | 163 |
| 436 | Miscellaneous Other Electric Revenue | 34 | | 34 | | | | | | 0 | 34 |
| TOTAL OTHER OPERATING REVENUES | | 11,167 | 0 | 11,167 | 42 | 0 | (202) | 5,225 | 0 | 5,665 | 6,162 |
| TOTAL ELECTRIC OPERATING REVENUES | | 492,340 | 0 | 492,340 | 193,395 | (313) | 2,236 | 5,225 | 41,341 | 241,784 | 250,364 |

Supporting Schedules:

Recap Schedules: 8-14

FLORIDA PUBLIC SERVICE COMMISSION

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 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 Year Ended 9/30/05

COMPANY: GULF POWER COMPANY

DUCKET NO. 001363-01

Witness: A. E. Scarbrough

NECESSARY
UNBILLED REVENUE CALCULATIONS
THRU 9/30/05

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) |
|--------------|----------------------------------|----------------------|-----------------------------------|--|---|-------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--|--|---------------------------------------|--|------------------------------------|
| Month | Base Rate Billed Revenue (\$000) | Billed Energy (MMWH) | Current Month Base Rate (\$/MMWH) | Historical Following Month Base Rate Seasonal Adjustment (\$/MMWH) | Estimated Following Month Base Rate (\$/MMWH) | Current Month Fuel Factor (\$/MMWH) | Following Month Fuel Factor (\$/MMWH) | Following Month HCCN Factor (\$/MMWH) | Total Accrued Unbilled Energy (\$000) | Total Accrued Unbilled Base Rate Revenue (\$000) | Accrued Unbilled Fuel Clause Revenue (\$000) | Accrued Unbilled HCCN Revenue (\$000) | Total Accrued Unbilled Revenue (\$000) | Total Net Unbilled Revenue (\$000) |
| October 1900 | 9526 | 252171 | 0.0370 | | 0.0370 | 0.0262 | 0.0262 | 0.00025 | 67076 | 3209 | 2106 | 22 | 5610 | -2729 |
| November | 7199 | 179183 | 0.0403 | | 0.0403 | 0.0262 | 0.0262 | 0.00025 | 83217 | 3357 | 2013 | 21 | 5391 | -25 |
| December | 9621 | 239990 | 0.0362 | | 0.0362 | 0.0262 | 0.0262 | 0.00025 | 102803 | 2934 | 2009 | 26 | 6460 | 1857 |
| January 1905 | 9623 | 255049 | 0.0377 | | 0.0377 | 0.0262 | 0.0262 | 0.00025 | 76727 | 2095 | 1856 | 19 | 6770 | -1670 |
| February | 8563 | 222006 | 0.0307 | | 0.0307 | 0.0262 | 0.0262 | 0.00025 | 77187 | 2901 | 1865 | 19 | 6866 | 95 |
| March | 9106 | 239400 | 0.0302 | | 0.0302 | 0.0262 | 0.0210 | 0.00000 | 79490 | 3034 | 1660 | 32 | 6730 | -132 |
| April | 7714 | 198256 | 0.0397 | | 0.0397 | 0.0210 | 0.0210 | 0.00000 | 70662 | 3124 | 1651 | 31 | 6806 | 73 |
| May | 8000 | 203273 | 0.0399 | 0.0057 | 0.0451 | 0.0210 | 0.0210 | 0.00000 | 121872 | 5491 | 2550 | 89 | 8890 | 3292 |
| June | 13136 | 310120 | 0.0424 | | 0.0424 | 0.0210 | 0.0210 | 0.00000 | 162480 | 6035 | 2991 | 57 | 9082 | 965 |
| July | 15283 | 367604 | 0.0416 | | 0.0416 | 0.0210 | 0.0210 | 0.00000 | 162923 | 5901 | 3000 | 57 | 8990 | -85 |
| August | 15005 | 362552 | 0.0416 | | 0.0416 | 0.0210 | 0.0210 | 0.00000 | 155367 | 6474 | 3266 | 62 | 9082 | 804 |
| September | 15203 | 363257 | 0.0416 | 0.0057 | 0.0359 | 0.0210 | 0.0213 | 0.00016 | 105947 | 3006 | 2275 | 17 | 6097 | -3700 |
| Total | 127550 | 3183991 | | | | | | | | | | | | -2059 |

NOTE: DETAILS MAY NOT SUM TO TOTALS DUE TO ROUNDING

1) $C(n) = A(n) \cdot D(n)$

2) $D(n) = (\text{June thru Sept } \$/\text{MMWH}) - (\text{Oct thru May } \$/\text{MMWH})$
= .03716 - .03108

3) Historical $E(n) = C(n) + D(n)$

4) Historical $G(n) = F(n+1)$

5) Historical $J(n) = E(n) \cdot I(n)$

6) Historical $K(n) = G(n) \cdot I(n)$

7) Historical $L(n) = H(n) \cdot I(n)$

8) Historical $M(n) = J(n) \cdot L$

9) Historical $N(n) = M(n) - M(n-1)$

FLORIDA PUBLIC SERVICES COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 091345-01

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 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 Year Ended 9/30/09

Witness: A. E. Scarbrough

COMMERCIAL
UNBILLED REVENUE CALCULATIONS
THRU 9/30/09

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
|--------------|----------------------------------|----------------------|----------------------------------|------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|--|---------------------------------------|--|------------------------------------|
| Month | Base Rate Billed Revenue (\$000) | Billed Energy (\$MM) | Current Month Base Rate (\$/MMB) | Current Month Fuel Factor (\$/MMB) | Following Month Fuel Factor (\$/MMB) | Following Month UCCF Factor (\$/MMB) | Total Accrued Unbilled Energy (\$MM) | Total Accrued Unbilled Base Rate Revenue (\$000) | Accrued Unbilled Fuel Clause Revenue (\$000) | Accrued Unbilled UCCF Revenue (\$000) | Total Accrued Unbilled Revenue (\$000) | Total Net Unbilled Revenue (\$000) |
| October 1908 | 5066 | 179105 | 0.0328 | 0.0261 | 0.0261 | 0.00025 | 61873 | 2032 | 1689 | 15 | 3537 | -1204 |
| November | 5198 | 152014 | 0.0342 | 0.0261 | 0.0261 | 0.00025 | 39995 | 2628 | 1789 | 18 | 6154 | 617 |
| December | 5668 | 156601 | 0.0369 | 0.0261 | 0.0261 | 0.00025 | 60319 | 2304 | 1644 | 17 | 6066 | -109 |
| January 1909 | 5326 | 156923 | 0.0339 | 0.0261 | 0.0261 | 0.00025 | 67204 | 1682 | 1136 | 12 | 2750 | -1295 |
| February | 5324 | 146619 | 0.0360 | 0.0261 | 0.0261 | 0.00025 | 58229 | 1849 | 1209 | 13 | 3071 | 320 |
| March | 5481 | 150651 | 0.0364 | 0.0261 | 0.0209 | 0.00040 | 58005 | 1819 | 1044 | 20 | 2884 | -107 |
| April | 5374 | 191935 | 0.0354 | 0.0209 | 0.0209 | 0.00040 | 61526 | 2176 | 1285 | 25 | 3686 | 662 |
| May | 5548 | 163264 | 0.0339 | 0.0209 | 0.0209 | 0.00040 | 97885 | 3321 | 2045 | 29 | 5696 | 1920 |
| June | 6418 | 200096 | 0.0388 | 0.0209 | 0.0209 | 0.00040 | 95684 | 2949 | 1997 | 38 | 4984 | -621 |
| July | 6688 | 226798 | 0.0294 | 0.0209 | 0.0209 | 0.00040 | 87388 | 2569 | 1826 | 35 | 4429 | -555 |
| August | 6607 | 116177 | 0.0306 | 0.0209 | 0.0209 | 0.00040 | 92771 | 2836 | 1938 | 37 | 4811 | 582 |
| September | 6683 | 221988 | 0.0301 | 0.0209 | 0.0216 | 0.00016 | 64390 | 1939 | 1376 | 10 | 3325 | -1486 |
| | 69916 | 2126330 | | | | | | | | | | -1016 |

Note: DETAILS MAY NOT SUM TO TOTALS DUE TO ROUNDING

1) $C(n) = A(n) / B(n)$

2) Historical $B(n) = B(n-1)$

3) Historical $B(n) = C(n) * C(n)$

4) Historical $I(n) = B(n) * C(n)$

5) Historical $J(n) = F(n) * C(n)$

6) Historical $K(n) = H(n-1)$

7) Historical $L(n) = K(n) - K(n-1)$

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

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 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 Year Ended 9/30/89

Witness: A. E. Scarbrough

INDUSTRIAL
UNBILLED REVENUE CALCULATIONS
ENDED 9/30/89

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
|--------------|----------------------------------|---------------------|----------------------------------|------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|--|--|---------------------------------------|--|------------------------------------|
| Month | Base Rate Billed Revenue (\$000) | Billed Energy (MMH) | Current Month Base Rate (\$/MMH) | Current Month Pool Factor (\$/MMH) | Following Month Pool Factor (\$/MMH) | Following Month SCCS Factor (\$/MMH) | Total Accrued Unbilled Energy (MMH) | Total Accrued Unbilled Base Rate (\$000) | Accrued Unbilled Fuel Charge Revenue (\$000) | Accrued Unbilled PRCN Revenue (\$000) | Total Accrued Unbilled Revenue (\$000) | Total Net Unbilled Revenue (\$000) |
| October 1988 | 1000 | 66104 | 0.0236 | 0.0236 | 0.0236 | 0.00025 | 19920 | 376 | 375 | 0 | 756 | -394 |
| November | 901 | 61790 | 0.0220 | 0.0236 | 0.0235 | 0.00025 | 20922 | 460 | 492 | 5 | 957 | 202 |
| December | 901 | 60796 | 0.0221 | 0.0235 | 0.0236 | 0.00025 | 17760 | 393 | 419 | 0 | 815 | -161 |
| January 1989 | 911 | 62354 | 0.0215 | 0.0236 | 0.0235 | 0.00025 | 12701 | 270 | 300 | 3 | 577 | -230 |
| February | 960 | 43535 | 0.0222 | 0.0235 | 0.0235 | 0.00025 | 15120 | 310 | 356 | 0 | 666 | 119 |
| March | 855 | 60305 | 0.0212 | 0.0235 | 0.0204 | 0.00040 | 73379 | 204 | 273 | 5 | 562 | -124 |
| April | 1037 | 45360 | 0.0220 | 0.0204 | 0.0204 | 0.00040 | 10661 | 420 | 377 | 7 | 804 | 242 |
| May | 1009 | 60350 | 0.0225 | 0.0204 | 0.0204 | 0.00040 | 20993 | 453 | 592 | 12 | 1257 | 452 |
| June | 1190 | 56293 | 0.0213 | 0.0204 | 0.0204 | 0.00040 | 25062 | 551 | 520 | 10 | 1080 | -167 |
| July | 1269 | 56904 | 0.0220 | 0.0204 | 0.0204 | 0.00040 | 21373 | 470 | 436 | 9 | 915 | -170 |
| August | 900 | 62067 | 0.0210 | 0.0204 | 0.0204 | 0.00040 | 25370 | 533 | 510 | 10 | 1062 | 167 |
| September | 1233 | 56001 | 0.0219 | 0.0204 | 0.0200 | 0.00016 | 16360 | 350 | 363 | 3 | 703 | -359 |
| | 12377 | 562363 | | | | | | | | | | -607 |

Note: DETAILS MAY NOT SUM TO TOTALS DUE TO ROUNDING

1) $C(n) = A(n) / D(n)$

2) Historical $G(n) = D(n+1)$

3) Historical $H(n) = C(n) * G(n)$

4) Historical $I(n) = H(n) * G(n)$

5) Historical $J(n) = F(n) * G(n)$

6) Historical $K(n) = H(n+1)$

7) Historical $L(n) = K(n) - K(n-1)$

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a detailed analysis of fuel revenues, expenses and over/under recovery of fuel expenses for the test year and the prior year.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

Recoverable Items

| Line No. | Month & Year | (1) Beginning Over/(Under) Recovery | (2a) Monthly Expenses | (2b) UPIF | (2c) Other | (2) Total (2a)+(2b)+(2c) | (3) Fuel Revenue | (4) Over/(Under) Recovery for (3) - (2) | (5) Other Refunds | (6) Interest | (7) Total Over/(Under) Recovery for Month (1)+(4)+(5)+(6) |
|----------|--------------|--|--------------------------|--------------|---------------|-----------------------------|---------------------|--|----------------------|-----------------|--|
| (0000) | | | | | | | | | | | |
| 1. | October 88 | (4,830) | 10,463 | (26) | 1,570 | 12,007 | 12,248 | 241 | 1,570 | (37) | (4,576) |
| 2. | November | (4,576) | 10,185 | (26) | 1,570 | 11,729 | 11,837 | 108 | 1,570 | (26) | (2,924) |
| 3. | December | (2,924) | 11,610 | (26) | 1,570 | 13,154 | 13,178 | 24 | 1,570 | (16) | (1,346) |
| 4. | January 89 | (1,346) | 10,662 | (26) | 1,570 | 12,206 | 12,322 | 116 | 1,570 | (4) | 336 |
| 5. | February | 336 | 10,901 | (26) | 1,570 | 12,445 | 12,388 | (57) | 1,570 | 9 | 1,838 |
| 6. | March | 1,838 | 10,934 | (26) | 1,570 | 12,498 | 12,626 | 128 | 1,570 | 22 | 3,578 |
| 7. | April | 3,578 | 10,698 | 13 | (836) | 9,875 | 10,788 | 913 | (839) | 29 | 3,661 |
| 8. | May | 3,661 | 13,535 | 13 | (839) | 12,689 | 12,862 | 173 | (839) | 26 | 3,001 |
| 9. | June | 3,001 | 16,988 | 13 | (839) | 16,062 | 14,800 | (1,262) | (839) | 15 | 895 |
| 10. | July | 895 | 17,609 | 13 | (839) | 16,763 | 15,825 | (938) | (839) | 0 | (902) |
| 11. | August | (902) | 18,062 | 13 | (839) | 17,216 | 16,381 | (835) | (839) | (12) | (2,600) |
| 12. | September | (2,600) | 15,649 | 13 | (839) | 14,803 | 14,198 | (605) | (839) | (25) | (4,077) |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an annual itemization of revenues and expenses incurred pursuant to Commission goals for the interim year.

Type of Data Shown:

Interim Test Year Ended

9/30/89

COMPANY: GULF POWER COMPANY

Projected Test Year Ended

Prior Year Ended

Witness:

A. E. Scarborough

DOCKET NO.: 891345-E1

| Line No. | Description | 10/88 | 11/88 | 12/88 | 1/89 | 2/89 | 3/89 | 4/89 | 5/89 | 6/89 | 7/89 | 8/89 | 9/89 |
|----------|------------------------------------|-------|-------|-------|------|------|------|------|------|------|------|------|------|
| 1. | | | | | | | | | | | | | |
| 2. | Conservation Revenues | 188 | 184 | 138 | 129 | 129 | 158 | 289 | 248 | 285 | 385 | 316 | 288 |
| 3. | Prior True-up | 137 | 137 | 137 | 137 | 137 | 137 | 279 | 279 | 279 | 279 | 279 | 279 |
| 4. | | | | | | | | | | | | | |
| 5. | Conservation Rev. Applicable | 285 | 261 | 275 | 266 | 266 | 295 | 488 | 527 | 564 | 594 | 595 | 587 |
| 6. | | | | | | | | | | | | | |
| 7. | Conservation Expenses: | | | | | | | | | | | | |
| 8. | Super Good Cents Home | 45 | 63 | 58 | 25 | 35 | 68 | 35 | 35 | 44 | 64 | 45 | 41 |
| 9. | Home Energy Audit | 23 | 29 | 35 | 24 | 24 | 28 | 25 | 19 | 22 | 28 | 17 | 28 |
| 10. | Energy Education Program | 39 | 51 | 45 | 28 | 38 | 37 | 39 | 37 | 28 | 35 | 24 | 43 |
| 11. | E.A. and T.A.A. Program | 18 | 22 | 28 | 12 | 19 | 16 | 24 | 19 | 16 | 19 | 22 | 19 |
| 12. | Good Cents Building | 18 | 35 | 43 | 21 | 27 | 44 | 32 | 27 | 24 | 27 | 27 | 41 |
| 13. | Presentations / Seminars | 1 | 4 | 5 | 5 | 5 | 6 | 7 | 7 | 6 | 6 | 6 | 6 |
| 14. | | | | | | | | | | | | | |
| 15. | Total All Programs | 135 | 285 | 288 | 116 | 149 | 199 | 164 | 144 | 140 | 171 | 142 | 178 |
| 16. | | | | | | | | | | | | | |
| 17. | | | | | | | | | | | | | |
| 18. | Revenues Incl. in Pass Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19. | | | | | | | | | | | | | |
| 20. | Net Recoverable | 135 | 285 | 288 | 116 | 149 | 199 | 164 | 144 | 140 | 171 | 142 | 178 |
| 21. | | | | | | | | | | | | | |
| 22. | | | | | | | | | | | | | |
| 23. | True-up This Period | 129 | 95 | 67 | 158 | 117 | 95 | 324 | 383 | 424 | 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 EDP | -216 | -222 | -301 | -370 | -355 | -375 | -415 | -369 | -263 | -115 | 23 | 282 |
| 26. | Deferred True-up EDP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27. | Prior True-up Collected/(Refunded) | -137 | -137 | -137 | -137 | -137 | -137 | -279 | -279 | -279 | -279 | -279 | -279 |
| 28. | | | | | | | | | | | | | |
| 29. | Over / (Under) Recovery | -222 | -301 | -370 | -355 | -375 | -415 | -369 | -263 | -115 | 23 | 282 | 258 |
| 30. | | | | | | | | | | | | | |

Schedule 0-22

INTERIM CONSERVATION REVENUES AND EXPENSES (Thousands)

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an annual itemization of revenues and expenses incurred pursuant to Commission goals for the interim year.

Type of Data Shown:

Interim Test Year Ended

9/30/89

COMPANY: GULF POWER COMPANY

Projected Test Year Ended

Prior Year Ended

Witness:

A. E. Scarborough

DOCKET NO.: 891345-E1

Line
No.

Description

| | | | |
|-----|---|-------|-----|
| 1. | | | |
| 2. | Over/(Under) Recovery @ 9/30/89 | | 258 |
| 3. | | | |
| 4. | Less: | | |
| 5. | Revenues for 9/89 | 288 | |
| 6. | Expenses for 9/89 | (176) | |
| 7. | | | |
| 8. | | 50 | 50 |
| 9. | | | |
| 10. | | | 208 |
| 11. | Less: | | |
| 12. | Interest for 9/89 | | 6 |
| 13. | | | |
| 14. | Over/(Under) Recovery per | | |
| 15. | Books for Interim Period | | 262 |
| 16. | | | |
| 17. | | | |
| 18. | | | |
| 19. | | | |
| 20. | | | |
| 21. | Notes: Although the Conservation Revenues and Expenses are booked in the period they occur, | | |
| 22. | the resulting Over/(Under) Recovery is booked in the following period. | | |
| 23. | | | |
| 24. | | | |
| 25. | | | |
| 26. | | | |
| 27. | | | |
| 28. | | | |
| 29. | | | |
| 30. | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of state deferred income taxes for the
 COMPANY: GULF POWER COMPANY test year. Provide detail on other items resulting in tax deferrals besides
 accelerated depreciation.
 BOOKET NO.: 891345-E1

Type of Data Shown:
 Historic Test Year Ended 9-30-89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A.E. Scarbrough

| Line No | Tax Rate | Total Utility | Deferred Taxes | | Net | Jurisdictional | |
|------------|-------------|------------------|----------------|--------|-------|----------------|--------|
| | | | Debit | Credit | | Factor | Amount |
| 1. | 5.5% | 27,593 | 1,359 | 159 | 1,518 | | |
| 2. | | ----- | | 15 | 15 | | |
| 3. | | | ----- | ----- | ----- | | |
| 4. | | | 1,359 | 174 | 1,533 | | |
| 5. | | ----- | ----- | ----- | ----- | | |
| 6. | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | 5.5% | (5) | 0 | 0 | 0 | | |
| 10. | 5.5% | (288) | 0 | (11) | (11) | | |
| 11. | 5.5% | 36 | 2 | 0 | 2 | | |
| 12. | 5.5% | (225) | 0 | (12) | (12) | | |
| 13. | 5.5% | (1,122) | 4 | (66) | (62) | | |
| 14. | 5.5% | (287) | 55 | (66) | (11) | | |
| 15. | 5.5% | 2,792 | 154 | 0 | 154 | | |
| 16. | 5.5% | 967 | 76 | (22) | 54 | | |
| 17. | 5.5% | 37 | 2 | 0 | 2 | | |
| 18. | 5.5% | (92) | 10 | (15) | (5) | | |
| 19. | 5.5% | (2,253) | 0 | (124) | (124) | | |
| 20. | 5.5% | (465) | 0 | (26) | (26) | | |
| 21. | 5.5% | (1,846) | 0 | (102) | (102) | | |
| 22. | 5.5% | (15) | 31 | (32) | (1) | | |
| 23. | 5.5% | (4,515) | 0 | (248) | (248) | | |
| 24. | 5.5% | (7) | 0 | (1) | (1) | | |
| 25. | 5.5% | (48) | 0 | (2) | (2) | | |
| 26. | 5.5% | (847) | 0 | (47) | (47) | | |
| 27. | 5.5% | (64) | 0 | (4) | (4) | | |
| 28. | 5.5% | (75) | 0 | (4) | (4) | | |
| 29. | | ----- | ----- | ----- | ----- | | |
| 30. | | (8,146) | 334 | (782) | (448) | | |
| 31. | | | | | | | |
| 32. | | | | | | | |
| 33. | | | | | | | |

Subtotal
 (cont'd on pg. 2)

Schedule B-23 1989 JURISDICTIONAL FACTORS INTERIM STATE DEFERRED INCOME TAXES (Thousands) PERIOD END

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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 Data Shown:

Historic Test Year Ended

9-30-89

Projected Test Year Ended

Prior Year Ended

Witness:

A.E. Scarbrough

COMPANY: GULF POWER COMPANY

BOOKET NO.: 891345-E1

| Line No | | Tax Rate | Total Utility | Deferred Taxes | | Net | Jurisdictional | |
|--|-----------------------------------|----------|---------------|----------------|--------|-------|----------------|--------|
| | | | | Debit | Credit | | Factor | Amount |
| Fully Normalized Timing Differences (cont'd) | | | | | | | | |
| 34. | Inventory Adjustment | 5.5% | (26) | 0 | (1) | (1) | | |
| 35. | Scherer Coal Buyout | 5.5% | (1,892) | 0 | (184) | (184) | | |
| 36. | BWC | 5.5% | (153) | 0 | (8) | (8) | | |
| 37. | Pension Expense | 5.5% | (186) | 0 | (6) | (6) | | |
| 38. | Uncollectable Reserve | 5.5% | (484) | 0 | (27) | (27) | | |
| 39. | | | | | | | | |
| 40. | Total Other Timing Differences | | (10,887) | 334 | (928) | (594) | | |
| 41. | | | | | | | | |
| 42. | | | | | | | | |
| 43. | Total State Deferred Income Taxes | | | 1,693 | (754) | 939 | 0.6392120 | 680 |
| 44. | | | | | | | | |
| 45. | | | | | | | | |
| 46. | | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 891345-E1

EXPLANATION: 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 Data Shown:
 Historic Test Year Ended
 Projected Test Year Ended
 Prior Year Ended
 Witness:

9-30-89

A.E. Scarbrough

| Line No | Tax Rate | Total Utility | Deferred Taxes | | Net | Jurisdictional | |
|---------|----------|---------------|----------------|---------|---------|----------------|--------|
| | | | Debit | Credit | | Factor | Amount |
| 1. | | 26,943 | 8,624 | 536 | 9,160 | | |
| 2. | | | | (833) | (833) | | |
| 3. | | | (462) | (39) | (501) | | |
| 4. | | | | | | | |
| 5. | | | 8,162 | (336) | 7,826 | | |
| 6. | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| 10. | | (5) | 0 | (2) | (2) | | |
| 11. | | (288) | 0 | (68) | (68) | | |
| 12. | | 36 | 12 | 0 | 12 | | |
| 13. | | (225) | 0 | (76) | (76) | | |
| 14. | | (1,129) | 24 | (488) | (384) | | |
| 15. | | (287) | 338 | (488) | (150) | | |
| 16. | | 2,792 | 958 | 0 | 958 | | |
| 17. | | 957 | 467 | (138) | 329 | | |
| 18. | | 37 | 12 | 0 | 12 | | |
| 19. | | (92) | 61 | (92) | (31) | | |
| 20. | | (2,253) | 0 | (766) | (766) | | |
| 21. | | (465) | 0 | (158) | (158) | | |
| 22. | | (1,846) | 0 | (628) | (628) | | |
| 23. | | (15) | 193 | (198) | (5) | | |
| 24. | | (4,515) | 0 | (1,535) | (1,535) | | |
| 25. | | (7) | 0 | (2) | (2) | | |
| 26. | | (48) | 0 | (14) | (14) | | |
| 27. | | (847) | 0 | (288) | (288) | | |
| 28. | | (64) | 0 | (22) | (22) | | |
| 29. | | (75) | 0 | (26) | (26) | | |
| 30. | | | | | | | |
| 31. | | (8,153) | 2,857 | (4,829) | (2,772) | | |
| 32. | | | | | | | |
| 33. | | | | | | | |

Subtotal
 (cont'd on pg. 2)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 891345-E1

EXPLANATION: 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 Data Shown:
 Historic Test Year Ended 9-30-89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A.E. Scarbrough

| Line No | Tax Rate | Total Utility | Deferred Taxes | | Net | Jurisdictional | |
|--|-------------------------------------|---------------|----------------|--------|---------|----------------|-----------|
| | | | Debit | Credit | | Factor | Amount |
| Fully Normalized Timing Differences (cont'd) | | | | | | | |
| 34. | Inventory Adjustment | 34% | (26) | 0 | (9) | (9) | |
| 35. | Scherer Coal Buyout | 34% | (1,892) | 0 | (643) | (643) | |
| 36. | BQC | 34% | (153) | 0 | (52) | (52) | |
| 37. | Pension Expense | 34% | (185) | 0 | (36) | (36) | |
| 38. | Uncollectable Reserve | 34% | (484) | 0 | (165) | (165) | |
| 39. | | | | | | | |
| 40. | | | (10,014) | 2,057 | (5,734) | (3,677) | |
| 41. | Excess Deferred Tax Write Off | | | 0 | (740) | (740) | |
| 42. | State Deferred Income Tax Impact | | | (124) | 323 | 199 | |
| 43. | | | | | | | |
| 44. | Total Other Timing Differences | | | 1,933 | (6,151) | (4,218) | |
| 45. | | | | | | | |
| 46. | Adjustment-Electric | | | 50 | | 50 | |
| 47. | Total Federal Deferred Income Taxes | . | | 10,145 | (6,407) | 3,658 | 0.6392120 |
| 48. | | | | | | | 2,330 |
| 49. | | | | | | | |
| 50. | | | | | | | |
| 51. | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

9-30-89

Projected Test Year Ended

Prior Year Ended

Witness:

A.E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

| Line No. | Total Utility | Jurisdictional | |
|--|------------------|----------------|--------|
| | | Factor | Amount |
| 1. Utility Taxable Operating Income | 187,196 | | |
| 2. Less: Interest Charges | (38,528) | | |
| 3. | | | |
| 4. | 68,676 | | |
| 5. Other (Deductions)/Additions: | | | |
| 6. Other | (158) | | |
| 7. Meals and Entertainment | 74 | | |
| 8. Preferred Stock Deduction | (199) | | |
| 9. Amortization of ITC | (2,142) | | |
| 10. Excess Book Over Tax Depreciation | 2,487 | | |
| 11. | | | |
| 12. Taxable Income | 68,666 | | |
| 13. Adjustments to State Taxable Income | (19,873) | | |
| 14. | | | |
| 15. State Taxable Income | 48,793 | | |
| 16. State Income Tax Rate | 5.5% | | |
| 17. | | | |
| 18. State Income Tax Currently Payable | 2,684 | 0.6392120 | 1,715 |
| 19. State Income Tax Deferred | 939 | 0.6392120 | 600 |
| 20. | | | |
| 21. State Income Tax | 3,623 | | 2,316 |
| 22. | | | |
| 23. | | | |
| 24. Adjustments to Federal Taxable Income | (19,820) | | |
| 25. | | | |
| 26. Federal Taxable Income (Line 12 - Line 24) | 49,646 | | |
| 27. Federal Income Tax Rate | 34% | | |
| 28. | | | |
| 29. Federal Income Tax Currently Payable | 16,888 | 0.6392120 | 10,790 |
| 30. Federal Income Tax Deferred | 3,658 | 0.6392120 | 2,330 |
| 31. | | | |
| 32. Federal Income Taxes | 20,538 | | 13,120 |

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of state and federal income taxes for
the test year. Provide detail on adjustments to income and investment
tax credits generated.
COMPANY: GULF POWER COMPANY
DOCKET NO.: 891345-E1

Type of Data Shown:
Historic Test Year Ended 9-30-89
Projected Test Year Ended
Prior Year Ended
Witness: A.E. Scarbrough

| Line No. | | Total Utility |
|----------|---|-----------------|
| 1. | Line 13 - Adjustments to State Taxable Income | |
| 2. | | |
| 3. | Allocated Income Adjustment | (2,001) |
| 4. | Other | 59 |
| 5. | Excess Book Depreciation | 1,191 |
| 6. | State Surtax Exemption | (5) |
| 7. | State Rate Change | 280 |
| 8. | State Timing Differences | (17,073) |
| 9. | Prior Period | (2,164) |
| 10. | | |
| 11. | Total Adjustments For State | <u>(19,673)</u> |
| 12. | | |
| 13. | Line 24 - Adjustments to Federal Taxable Income | |
| 14. | | |
| 15. | | |
| 16. | | |
| 17. | State Income Tax Currently Payable | (3,623) |
| 18. | Other Deductions | (35) |
| 19. | Rate Change Adjustment | (4,627) |
| 20. | Federal Timing Differences | (10,759) |
| 21. | Prior Period | 24 |
| 22. | | |
| 23. | Total Adjustments for Federal | <u>(19,020)</u> |
| 24. | | |
| 25. | | |
| 26. | | |
| 27. | | |
| 28. | | |

Schedule G-26

RECONCILIATION OF TAX EXPENSE - PERIOD END - INTERIM RATE RELIEF

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: 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 Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness:

A.E. Scarbrough

1989 Jurisdictional Common Equity 13.00%

| Line No. | Description | Jurisdictional Rate Base | Weighted Cost Rate | Costed Equity | Federal | State |
|----------|---|--------------------------|--------------------|---------------|---------|---------|
| 1. | Common Equity | 982,786 | 4.81% | 36,199 | | |
| 2. | Preferred Stock | 982,786 | 8.49% | 4,423 | | |
| 3. | Post - 1978 JDTIC | 982,786 | 0.28% | 2,520 | | |
| 4. | | | | | | |
| 5. | | | | 43,150 | 43,150 | 43,150 |
| 6. | Taxes - Federal | | | | 28,313 | 28,313 |
| 7. | State | | | | | 3,579 |
| 8. | | | | | | |
| 9. | Book Taxable Income | | | | 63,463 | 67,042 |
| 10. | | | | | | |
| 11. | Adjustments to Book Taxable Income | | | | 2,886 | 2,899 |
| 12. | Reversal of Timing Differences Flowed Through | | | | (1,544) | (1,435) |
| 13. | Amortization of ITC | | | | (267) | (177) |
| 14. | Other Adjustments | | | | | |
| 15. | | | | | | |
| 16. | Adjusted Taxable Income | | | | 63,730 | 68,329 |
| 17. | Statutory Tax Rates | | | | 0.34 | 0.655 |
| 18. | | | | | | |
| 19. | Tax Expense at Statutory Rate | | | | 21,671 | 3,758 |
| 20. | Write off of Excess Deferred Taxes | | | | (1,363) | 9 |
| 21. | Prior Period Adjustment | | | | 7 | (188) |
| 22. | | | | | | |
| 23. | Tax Expense Adjusted | | | | 20,315 | 3,579 |
| 24. | Tax Expense in Filing | | | | | 23,894 |
| 25. | | | | | | 23,892 |
| 26. | Difference | | | | | 2 |
| 27. | | | | | | ===== |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO.:091343-E1

EXPLANATION: Provide the amount of interest expense used to calculate jurisdictional net operating income taxes on Schedule G-14. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarborough

Interest in Tax Expense Calculation
 (Thousands)

| Line No. | Description | Test Year Ended 9/30/89 |
|----------|---|-------------------------|
| 1 | Interest on First Mortgage Bonds | 22,473 |
| 2 | Interest on Pollution Control Bonds | 14,296 |
| 3 | Amortization of Debt Discount, Premium, Issuance Expense & Loss on Recquired Debt | 587 |
| 4 | Interest on Interio Indebtedness | 0 |
| 5 | Other Interest Expense | 1,577 |
| 6 | Allowance for Funds Used During Construction | (413) |
| 7 | Total Interest Expense | 38,520 |
| 8 | Jurisdictional Factor | (1,740,623) |
| 9 | Jurisdictional Interest Expense | 28,520 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

DOCKET NO.: 891345-E1

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If year end rate base is used, provide on both a year end and 13 month average basis. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:

Historical Test Year Ended 9/30/89

Witness: A. E. Scarbrough

| Line No. | | Amount | Percent of Capital | Cost Rate | Weighted Cost |
|----------|---------------------|--------|--------------------|-----------|---------------|
| 1. | Long Term Debt | 0 | % | % | % |
| 2. | Short Term Debt | | | | |
| 3. | Preferred Stock | | | | |
| 4. | Common Equity | | | | |
| 5. | Deferred Income Tax | | | | |
| 6. | Other (specify) | | | | |
| | Total | 0 | 100.00% | | % |

Southern Company Services, the parent company of Gulf Power Company, 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 expected for the projected test year.

Schedule 6-29

INTERIM RECONCILIATION OF TOTAL INCOME TAX PROVISION

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATIONS

Provide 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 Data Items

Historic Test Year Ended

9/30/69

Projected Test Year Ended

Prior Year Ended

Witness:

A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 691345-E1

| Line No. | Description | Amount \$(000) |
|-------------|---|-------------------|
| 1. | Total Operating Income Tax Provision (Note) | 22,019 |
| 2. | Less: Deferred Federal and State Income Taxes on Operating Income | (4,597) |
| 3. | Current Year Investment Tax Credit on Utility Assets | 0 |
| 4. | Add: Investment Tax Credit Amortization on Utility Assets | 2,142 |
| 5. | Current Income Tax Provision on Operating Income | <u>19,564</u> |

Note: Includes Amortization of ITC.

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the requested information

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-E1

Type of Data Shown:

Historic Test Year Ended

Projected Test Year Ended

Prior Year Ended

Witness

1990

1989

A. E. Scarbrough

Check whether data is: Historic () or Projected ()

Average () or Year end ()

1. For profit and loss purposes, which IRC section 1332 method is used for tax allocation? 1332(a)(1)

2. What tax years are open with the IRS? 1983 forward.

3. Is the treatment of customer deposits at issue with the IRS? No.

4. For the last five tax years, what dollars were paid to or received from the parent for federal income taxes?

| 1984 | 1985 | 1986 | 1987 | 1988 |
|-------------|-------------|---------------|-------------|-------------|
| 620,316,061 | 612,768,769 | (612,020,038) | 624,345,674 | 616,448,729 |

(For detail, see page 2 of this schedule)

5. How were the amounts in (4) treated? Estimated payments were remitted to IRS; refunds were received from IRS by parent and distributed to subsidiaries, including Gulf Power.

6. For each of the last five years, what was the dollar amount of interest deducted on the parent ONLY tax return?

| 1984 | 1985 | 1986 | 1987 | 1988 |
|----------|----------|----------|----------|------------|
| 6254,167 | 6233,491 | 6257,837 | 6367,819 | 61,198,816 |

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

Income (loss)

| | Book Basis (Before Dividends) | | | | | Tax Basis | | | | |
|--|-------------------------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 84 | 85 | 86 | 87 | 88 | 84 | 85 | 86 | 87 | 88 |
| Parent Only | 16,502,687 | 17,332,327 | 17,584,444 | 115,235,473 | 114,178,939 | 15,926,986 | 18,458,532 | 19,235,956 | 110,176,622 | 137,232,339 |
| Applicant Only | 46,676,267 | 51,775,220 | 52,634,169 | 48,241,585 | 51,459,610 | 65,091,598 | 44,369,599 | 122,101,263 | 64,789,064 | 52,521,779 |
| Total Group | 634,415,585 | 954,272,936 | 1,080,740,972 | 685,287,787 | 975,488,311 | 786,345,998 | 829,438,272 | 455,698,358 | 388,327,813 | 538,894,688 |
| Total Group Excluding Parent & Applicant | 794,241,925 | 910,050,243 | 963,699,247 | 652,381,675 | 938,119,668 | 647,181,386 | 795,519,225 | 486,455,577 | 333,794,571 | 514,825,248 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the requested information

COMPANY: GULF POWER COMPANY

DUCKET NO.: 031345-E1

Type of Data Shown:

Historic Test Year Ended

Projected Test Year Ended

Prior Year Ended

Witness

1990

1989

A. E. Scarbrough

Check whether data is: Historic () or Projected ()

Average () or Year end ()

Detail for Item 4

Gulf Power Company
Summary of Estimated Tax Payments (Refunds)

| | 1988 | 1987 | 1986 | 1985 | 1984 |
|--|-------------------|-------------------|---------------------|-------------------|-------------------|
| 1st Installment | 6,400,000 | 6,300,000 | 3,200,000 | 4,100,000 | 300,000 |
| 2nd Installment | 800,000 | 3,000,000 | 3,200,000 | 2,500,000 | 900,000 |
| 3rd Installment | 2,513,206 | 7,200,000 | 0 | (1,500,000) | 1,600,000 |
| 4th Installment | 3,452,916 | 15,400,000 | (15,000,000) | 8,200,000 | 5,100,000 |
| 700% * | 0 | (5,742,000) | (700,000) | 1,450,410 | 12,660,000 |
| As Filed * | (2,757,573) | (1,092,326) | (2,720,000) | (1,930,433) | (243,139) |
| Carryback of 1986 General Business Credit | | | | (107,216) | |
| Total | <u>16,440,729</u> | <u>24,345,674</u> | <u>(12,020,000)</u> | <u>12,760,769</u> | <u>20,316,061</u> |

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 \$1,092,326 refund were received in 1988.

Schedule G-21

INTERIM GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY

Page 1 of 1

FLORIDA PUBLIC SERVICE CORPORATION

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior years, and the test year of each prior year.

COMPANY: Gulf Power Company

SECRET NO.: 891305-01

Type of Data Shown:

Historical Test Year Ended ____/____/____

Projected Test Year Ended ____/____/____

____ Prior Year Ended 12/31/____ Through 12/31/____

Witness: A. E. Scarborough

| Description of Property | Date Acquired | Date Disposed | Original Cost | Classification (Account #) | Reclassification (Account #) | Original Cost | Additions or Retirements | Appreciation and Amortization | Net Book Value on Disposal Date | Gain or Loss | Amount Allowed in Prior Years | Test Year Ended |
|-------------------------|---------------|---------------|---------------|----------------------------|------------------------------|---------------|--------------------------|-------------------------------|---------------------------------|--------------|-------------------------------|-----------------|
| | | | | | | | | | | | | |

NONE

64

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For test year functionalized D & H expenses, provide the benchmark variances.

Type of Data Shown:
Historical Test Year Ended 9/30/09
Projected Test Year Ended
Prior Year Ended
Witness: A. E. Scarborough

COMPANY: GULF POWER COMPANY

SHEET NO.: 091342-E1

\$ IN THOUSANDS

| DESCRIPTION | (A) STEAM PROD | (B) OTHER PROD | (C) OTHER POWER SUPPLY | (D) TOTAL PROD | (E) TRANS- MISSION RENTS | (F) TRANS- MISSION OTHER | (G) TOTAL TRANS- MISSION | (H) DISTRIBU- TION | (I) CUSTOMER ACCOUNTS & INFO. | (J) CUSTOMER SERVICE | (K) SALES | (L) PROD REL ADM. & GENERAL | (M) OTHER ADM. & GENERAL | (N) TOTAL ADM. & GENERAL | (O) TOTAL |
|---|----------------------|----------------------|---------------------------------|----------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------|--|----------------------------|--------------|--------------------------------------|-----------------------------------|-----------------------------------|--------------|
| 1 PROJECTED 1904 OUR EXPENSES LESS | | | | | | | | | | | | | | | |
| 2 DIRECT FUEL AND PURCHASED POWER | 40,073 | 04 | 1,024 | 41,101 | 1,307 | 2,607 | 3,904 | 7,911 | 6,763 | 5,393 | 176 | 4,920 | 23,006 | 20,764 | 94,104 |
| 3 NET OPERATING INCOME OUR ADJUSTMENTS | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | (3,730) | (173) | | (717) | (717) | (4,622) |
| 4 FPSC OUR ADJUSTMENTS SHEET 090036-E1 | (13,906) | 130 | (4) | (13,913) | (423) | (272) | (697) | (200) | (609) | (180) | (1) | (1,373) | (2,003) | (3,656) | (9,357) |
| 5 1904 ALLOWED OUR LESS DIRECT FUEL, OCCR | | | | | | | | | | | | | | | |
| 6 AND PURCHASED POWER - ADJUSTED SYSTEM OUR | 36,167 | 01 | 1,620 | 37,200 | 962 | 2,333 | 3,297 | 7,670 | 6,074 | 1,503 | 0 | 3,303 | 21,006 | 24,391 | 80,703 |
| 7 TIME-UP OF 1904 COMPOUND MULTIPLIER (FACTOR) | | | | | | 0.0360 | | 0.0360 | 0.0360 | 0.0360 | 0.0360 | | 0.0360 | | |
| 8 ADJUSTMENT TO ACTUAL CPI-COST GROWTH (ADJUST) | 0 | 0 | 0 | 0 | 0 | 32 | 53 | 167 | 140 | 33 | 0 | 0 | 373 | 373 | 766 |
| 9 1904 ALLOWED OUR LESS DIRECT FUEL AND PURCHASED | | | | | | | | | | | | | | | |
| 10 POWER ADJUSTED FOR ACTUAL FACTOR | 36,167 | 01 | 1,620 | 37,201 | 962 | 2,300 | 3,330 | 7,837 | 6,214 | 1,530 | 0 | 3,303 | 21,379 | 24,764 | 80,771 |
| 11 ADD PLANT SAMPL RELATED ADJUSTMENTS SHEET 090036-E1 | | | | | 623 | | 623 | | | | | | 1,573 | 1,573 | 1,910 |
| 12 FURTHER OCCR PROVISIONS MOVED TO BASE RATE | | | | | | | | | | 2,240 | | | 340 | 340 | 2,580 |
| 13 TOTAL OUR BASE ADJUSTED FOR PLANT SAMPL & FURTHER OCCR | 36,167 | 01 | 1,620 | 37,200 | 1,307 | 2,300 | 3,773 | 7,837 | 6,214 | 3,706 | 0 | 4,920 | 21,727 | 26,693 | 83,363 |
| 14 COMPOUND MULTIPLIER 1904 - SEPT 1909 | 1.1000 | 1.1000 | 1.1000 | 1.1000 | 1.1000 | 1.3000 | | 1.3000 | 1.3000 | 1.3000 | 1.3000 | 1.1000 | 1.3000 | | |
| 15 INTERIM BENCHMARK LESS OUR PLANT SCHEDULE, | | | | | | | | | | | | | | | |
| 16 RELATED HIGH TRANSMISSION LINE RENTALS, AND | 42,677 | 96 | 1,304 | 43,976 | 1,637 | 3,317 | 4,954 | 10,003 | 8,631 | 5,299 | 0 | 5,850 | 30,179 | 36,029 | 109,736 |
| 17 DIRECT FUEL AND PURCHASED POWER - SYSTEM | | | | | | | | | | | | | | | |
| 18 PLANT SCHEDULE AND ASSOCIATED TRANS LINE RENT'S | 1,393 | | | 1,393 | 1,090 | 22 | 1,920 | | | | | 310 | | 310 | 3,631 |
| 19 INTERIM BENCHMARK LESS DIRECT FUEL AND | 44,070 | 96 | 1,304 | 45,369 | 3,333 | 3,330 | 6,664 | 10,003 | 8,631 | 5,299 | 0 | 6,160 | 30,179 | 36,347 | 113,367 |
| 20 PURCHASED POWER - SYSTEM | | | | | | | | | | | | | | | |
| 21 INTERIM ACTUAL OUR LESS DIRECT FUEL AND | | | | | | | | | | | | | | | |
| 22 PURCHASED POWER - SYSTEM | 52,019 | 24 | 1,006 | 53,929 | 3,139 | 2,943 | 6,084 | 13,907 | 6,714 | 5,364 | 1,677 | 3,640 | 31,902 | 37,302 | 125,617 |
| 23 NET OPERATING INCOME OUR ADJUSTMENTS | 0- | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 642 | (1,730) | (832) | | (2,532) | (2,532) | (4,520) |
| 24 INTERIM OUR LESS DIRECT FUEL, | | | | | | | | | | | | | | | |
| 25 AND PURCHASED POWER - ADJUSTED SYSTEM OUR | 52,019 | 24 | 1,006 | 53,929 | 3,139 | 2,943 | 6,084 | 13,907 | 7,356 | 3,006 | 825 | 3,640 | 29,330 | 34,990 | 120,077 |
| 26 BENCHMARK VARIANCE - ADJUSTED SYSTEM OUR | 8,749 | (72) | (110) | 8,560 | (376) | (394) | (790) | 3,922 | (1,273) | (1,453) | 825 | (520) | (829) | (1,357) | 7,330 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the detail of adjustments made to test year per books
G & H expenses by function.Type of Data Shown:
Historical Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: A. E. Scarborough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

G IN THOUSANDS

| Line No. | Function | (00) Interim Period Ended 9/30/89 System Per State | (01) Direct Fuel, Fuel-Related Expenses and Purchased Power | (02) G&H Miscellaneous | (03) Change in Method of Accruing For Bad Debt | (04) O&M | (05) Marketing Support Activities | (06) Area Development | (07) General & National Advertising | (08) Industry Assoc. Dues | (09) Employee Discrimination Litigation Settlement * | (10) Cancellation of Rate Case Budget 881167-E1 | (11) SEC 1984 Building Cancellation | (12) Investigation Expenses ** | (13) Sub-Total Adjustments | (14) Total Adjusted G & H |
|----------|----------------------------------|--|---|------------------------|--|----------|-----------------------------------|-----------------------|-------------------------------------|---------------------------|--|---|-------------------------------------|--------------------------------|----------------------------|---------------------------|
| 1 | Production | | | | | | | | | | | | | | | |
| 2 | Steam Production | 228,883 | 1178,034 | | | | | | | | | | | | (1178,034) | 52,819 |
| 3 | Other Production | 100 | 889 | | | | | | | | | | | | (889) | 24 |
| 4 | Other Power Supply | 7,838 | (5,952) | | | | | | | | | | | | (5,952) | 1,886 |
| 5 | Total Production | 236,821 | 1182,971 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1182,971) | 53,929 |
| 6 | Transmission | 6,884 | | | | | | | | | | | | | 0 | 6,884 |
| 7 | Distribution | 13,907 | | | | | | | | | | | | | 0 | 13,907 |
| 8 | Customer Accounts | 6,714 | | 2 | 640 | | | | | | | | | | 642 | 7,356 |
| 9 | Customer Service and Information | 3,584 | | | | 11,694 | (38) | | | | | | | (9) | (1,738) | 3,886 |
| 10 | Sales Expenses | 1,677 | | | | | (27) | (824) | | | | | | | (1) | (823) |
| 11 | Administrative & General | 37,342 | | | | (188) | | | (178) | (39) | (186) | (1,826) | (347) | (394) | (2,952) | 34,990 |
| 12 | Total Adjusted System G & H | 307,483 | 1182,971 | 2 | 640 | (1,874) | (823) | (824) | (178) | (39) | (186) | (1,826) | (347) | (394) | (186,588) | 120,897 |

13 * This adjustment relates to the removal of the costs associated with the settlement of an employee discrimination lawsuit. These costs should have been recorded below the line in 1988. The 1989 expenses associated with this settlement were recorded below the line.

14 ** This adjustment relates to the removal of the legal fees and other expenses associated with the IRS and Grand Jury investigations associated with Gulf Power Company's guilty plea.

Schedule G-34

INTERIM BENCHMARK YEAR RECOVERABLE O & N EXPENSES BY FUNCTION

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide adjustments to benchmark year O & N expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of Data Shown:

Historical Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091340-E1

| Line No. | Function | Benchmark Year Actual O & N (000) | Adjustments for Non-Base Rate Expense Recoveries (000) | Benchmark Year Adjusted O & N (000) |
|-------------|----------|---|--|---|
|-------------|----------|---|--|---|

Refer to Schedule G-33 for the Energy Conservation Cost Recovery adjustment which is the only non-fuel O&N recovered through other rate recovery mechanisms available.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:
Historical Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness A. E. Scarborough

BUCKET NO.: 091345-01

| Year | Total Customers | | | Average CPI-D 1967 = 1001 | | | Inflation and Growth Compound Multiplier |
|------|--|------------|---------------------|--------------------------------|------------|---------------------|--|
| | Amount | % Increase | Compound Multiplier | Amount | % Increase | Compound Multiplier | |
| 1 | Total Customers | | | Average CPI-D 1962-1964 = 1001 | | | Inflation and Growth Compound Multiplier |
| 2 | Year | Amount | % Increase | Compound Multiplier | Amount | % Increase | Compound Multiplier |
| 3 | 1961 | 229,736 | | 1.00000 | 1.039330 | | 1.0000 |
| 4 | 1962 | 253,120 | 2.4928 | 1.03492 | 1.076230 | 3.9321 | 1.03332 |
| 5 | 1963 | 263,646 | 0.1331 | 1.00073 | 1.091917 | 1.9201 | 1.02390 |
| 6 | 1967 | 271,440 | 2.9391 | 1.13120 | 1.137000 | 3.6671 | 1.09403 |
| 7 | 1968 | 277,003 | 2.3711 | 1.13006 | 1.183500 | 4.0021 | 1.13071 |
| 8 | Sept 12 MID 1969 | 282,400 | 1.6201 | 1.17092 | 1.200300 | 3.6331 | 1.16000 |
| 9 | NOTE - UP OF ONE YEAR MULTIPLIERS (1979 - 1984), PROJECTED TO ACTUAL | | | | | | |
| 10 | 1984 ACTUAL | | 1.23006 | | 1.4716 | | 1.7610 |
| 11 | 1984 PROJECTED | | 1.20439 | | 1.4316 | | 1.7262 |
| 12 | DIFFERENCE | | 0.02567 | | 0.04000 | | 0.0348 |
| 13 | * 1984 ACTUAL CPI WAS 4.31 AND CUSTOMER GROWTH WAS 3.5031. | | | | | | |
| 14 | 1984 PROJECTED ADJUSTED CPI WAS 4.31 AND CUSTOMER GROWTH WAS 3.311. | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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:

____ Historic Test Year Ended 9/30/89

____ Projected Test Year Ended __/__/__

____ Prior Year Ended __/__/__

Witness: A. E. Scarbrough

COMPANY: Gulf Power Company

BUDGET NO.: 091245-E1

| Line No. | Description | Amount Test Year 1989 | |
|----------|--|-----------------------------|---------------|
| 1 | Service Cost | 2,773,325 | |
| 2 | Interest Cost | 5,342,869 | |
| 3 | Actual Return on Assets | (7,125,661) | |
| 4 | Net Amortization and Deferral | (935,866) | |
| 5 | Amortization of Prior Service Cost | 12,988 | |
| 6 | Total Net Periodic Pension Cost | 45,648 | |
| 7 | For the Year: | | |
| 8 | Expected Return on Assets | (7,125,661) | |
| 9 | Assumed Rate of Return on Plan Assets | 8.5% | |
| 10 | Amortization of Transition Asset or Obligation | (738,391) | |
| 11 | Percent of Pension Cost Capitalized | 22.8% | |
| 12 | Pension Cost Recorded in Account 925 | 47,000 | |
| 13 | Minimum Required Contribution Per IRS | 0 | |
| 14 | Maximum Allowable Contribution Per IRS | 0 | |
| 15 | Actual Contribution Made to the Trust Fund | 0 | |
| 16 | Actuarial Attribution Approach Used for Funding | Frozen Initial Liability | |
| 17 | Assumed Discount Rate for Computing Funding | 7.5% | |
| 18 | Allocation Method Used to Assign Costs if the Utility is Not the | | |
| 19 | Sole Participant in the Plan. Attach the Relevant Procedures. | N/A | |
| 20 | At Year End: | | |
| 21 | Accumulated Benefit Obligation | 45,288,000 | • Projections |
| 22 | Projected Benefit Obligation | 69,357,000 | • |
| 23 | Vested Benefit Obligation | 44,588,000 | • |
| 24 | Assumed Discount Rate (Settlement Rate) | 8.5% | |
| 25 | Assumed Rate for Salary Increases | 6.8% | |
| 26 | Fair Value of Plan Assets | 97,482,000 | • |
| 27 | Market Related Value of Assets | 93,165,000 | • |
| 28 | Balance in Working Capital (Acct 165-911) | 1,485,221 | |

Amounts shown are for calendar year 1989, since this information is not available for the 12-months ended 9/89. Pension expense for 12-months ended 9/89 is \$ 518,231.76.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

COMPANY: GULF POWER COMPANY

DECKET NO. 091349-01

Type of Data Shown:
 Historic Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarborough

| Line No. | Description | Percent | Percent |
|----------|---|--------------|------------|
| 1. | Revenue Requirement | | 100.0000 |
| 2. | Gross Receipts Tax Rate | | 1.5000 |
| 3. | Regulatory Assessment Rate | | 0.1250 |
| 4. | Bad Debt Rates | | 0.1133 |
| 5. | Net Before Income Taxes (1) - (2) - (3) - (4) | | 98.2617 |
| 6. | State Income Tax Rate | 5.5000 | |
| 7. | State Income Tax (5) x (6) | | 5.0044 |
| 8. | Net Before Federal Income Tax (5) - (7) | | 92.8573 |
| 9. | Federal Income Tax Rate | 34.0000 | |
| 10. | Federal Income Tax (8) x (9) | | 31.5715 |
| 11. | Revenue Expansion Factor (8) - (10) | | 61.2858 |
| 12. | Net Operating Income Multiplier (100% / Line 11) | | 1.631699 |
| | • Reserve for Bad Debt Accrual (Per HFR C-23) | 8511,000 | |
| | | | = 0.001133 |
| Div. by | Total Territorial Sales & Other Operating Revenues (Per HFR C-10) | 0431,000,000 | |

Supporting Schedules: C-10, C-23, B-25

Recap Schedules: B-3, B-15

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

COMPANY: GULF POWER COMPANY

- 1) the test year,
- 2) the prior year if the test year is projected, and
- 3) the test year of the last rate case

Historic Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Test Year Ended
 Witness: R. J. McMillan
 G. E. Scarbrough

DOCKET NO.: 091345-E1

13-MONTH AVERAGE
 Last Rate Case Test Year Ended 12/31/04

PERIOD END
 Present Rate Case
 Test Year Ended 9/30/09

| Line No. | Class of Capital | Requested | | | | Approved | | | | | | | |
|----------|-----------------------------------|--------------------------------|---------|-------------|-----------------|--------------------------------|---------|-------------|-----------------|--------------------------------|---------|-------------|-----------------|
| | | Jurisdictional Rate Base (000) | Ratio % | Cost Rate % | Weighted Rate % | Jurisdictional Rate Base (000) | Ratio % | Cost Rate % | Weighted Rate % | Jurisdictional Rate Base (000) | Ratio % | Cost Rate % | Weighted Rate % |
| 1 | Long-Term Debt | 285,157 | 42.42 | 9.21 | 3.91 | 269,192 | 43.63 | 9.24 | 3.97 | 329,388 | 36.49 | 8.70 | 3.17 |
| 2 | Short-Term Debt | 6,252 | 0.93 | 9.20 | 0.09 | 5,894 | 0.94 | 9.20 | 0.09 | 0 | 0.00 | 0.00 | 0.00 |
| 3 | Preferred Stock | 57,139 | 8.50 | 0.63 | 0.73 | 56,242 | 8.67 | 0.65 | 0.75 | 56,114 | 6.22 | 7.00 | 0.49 |
| 4 | Common Equity | 187,685 | 27.92 | 15.85 | 4.43 | 173,641 | 27.76 | 15.60 | 4.33 | 278,212 | 30.82 | 13.00 | 4.01 |
| 5 | Customer Deposits | 9,478 | 1.41 | 7.00 | 0.11 | 9,230 | 1.48 | 7.00 | 0.12 | 15,261 | 1.69 | 7.55 | 0.13 |
| 6 | Deferred Taxes | 86,583 | 12.88 | | | 80,858 | 12.92 | | | 181,345 | 20.09 | | |
| 7 | Investment Credit - Zero Cost | 1,412 | 0.21 | | | 1,304 | 0.21 | | | 913 | 0.10 | | |
| 8 | Investment Credit - Weighted Cost | 38,518 | 5.73 | 9.83 | 0.56 | 31,241 | 4.99 | 9.75 | 0.49 | 41,437 | 4.59 | 10.43 | 0.40 |
| | | 672,224 | 100.00 | | 9.83 | 625,602 | 100.00 | | 9.75 | 902,707 | 100.00 | | 8.78 |

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

Recap Schedules: G-2

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the specified data on short-term debt issues on a period end basis for the test year.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

Type of Data Shown:

Historical Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

| Month | Amount | Cost Rate | Annual Interest | Cost Rate |
|-----------|--------|--------------|--------------------|--------------|
| SEPTEMBER | 0 | 0 | 0 | |
| Total | 0 | | 0 | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the specified data on long-term debt issues on a Period End basis for the test year. Arrange by type of issue (e.g., first mortgage bonds).

Type of Data Shown:
Historic Test Year Ended 9/30/09

COMPANY: GULF POWER COMPANY

Projected Test Year Ended
Prior Year Ended

DOCKET NO.: 091345-E1

(Thousands of Dollars)

Witness: R. J. McMillan
A. E. Scarbrough

Long-Term Debt for the Test Year Ended 9/30/09

| Line No. | (A) Description, Coupon Rate Years of Life | (B) Issue Date | (C) Maturity Date | (D) Call Provisions Special Restriction (See G-6b) | (E) Principal Amount Sold (Face Value) | (F) Principal Amount Outstanding as of 9/30/09 | (G) Amount Due Within One Year | (H) Unamortized Discount (Premium) Associated With (F) | (I) Unamort. Issuing Expense & Loss on Acquired Debt Associated With (F) | (J) Net (F) - (H) - (I) |
|--------------------------------|---|-------------------|----------------------|--|---|--|---|---|---|-------------------------------|
| First Mortgage Bonds | | | | | | | | | | |
| 1 | 5 1/2 Series due 1990 | 7-01-60 | 7-01-90 | - | 5,000 | 3,090 | 3,090 | 0 | 0 | 3,090 |
| 2 | 4 3/8 Series due 1994 | 10-07-64 | 10-01-94 | - | 12,000 | 12,000 | - | (119) | 11 | 12,000 |
| 3 | 6 1/2 Series due 1996 | 6-15-66 | 6-01-96 | - | 15,000 | 15,000 | - | (29) | 12 | 15,017 |
| 4 | 7 3/4 Series due 1999 | 3-06-69 | 3-01-99 | - | 15,000 | 15,000 | - | (11) | 19 | 14,992 |
| 5 | 8 7/8 Series due 2000 | 7-08-70 | 7-01-00 | - | 16,000 | 12,123 | - | 4 | 10 | 12,101 |
| 6 | 7 1/2 Series due 2001 | 10-13-71 | 10-01-01 | - | 21,000 | 21,000 | - | 74 | 35 | 20,891 |
| 7 | 7 1/2 Series due 2002 | 5-16-72 | 5-01-02 | - | 22,000 | 22,000 | - | 54 | 33 | 21,911 |
| 8 | 7 1/2 Series due 2003 | 5-01-73 | 5-01-03 | - | 25,000 | 25,000 | - | 61 | 45 | 24,914 |
| 9 | 8 3/8 Series due 2007 | 3-17-77 | 3-01-07 | - | 35,000 | 35,000 | - | 350 | 73 | 34,577 |
| 10 | 9 1 Series due 2008 | 9-20-78 | 9-01-08 | - | 25,000 | 25,000 | - | 101 | 113 | 24,786 |
| 11 | 10 1/4 Series due 2009 | 5-01-79 | 5-01-09 | - | 30,000 | 30,000 | - | 281 | 115 | 29,604 |
| 12 | 15 1 Series due 2010 | 2-20-80 | 2-01-10 | - | 50,000 | 0 | - | 0 | 4,933 | (4,933) |
| 13 | 10 1/8 Series due 2013 | 2-19-86 | 2-01-16 | - | 50,000 | 50,000 | - | 501 | 209 | 49,210 |
| 14 | 9 1/2 Series due 1998 | 5-03-88 | 4-01-98 | - | 35,000 | 32,485 | - | 0 | 202 | 32,283 |
| Pollution Control Bonds | | | | | | | | | | |
| 15 | 8 1 Series due 2004 | 12-01-74 | 12-01-04 | - | 8,930 | 8,930 | - | 162 | 160 | 8,668 |
| 16 | 6 3/4 Series due 2006 | 5-01-76 | 5-01-06 | - | 12,000 | 12,000 | - | 142 | 100 | 12,538 |
| 17 | 6 1 Series due 2006 | 10-01-76 | 10-01-06 | - | 12,500 | 12,500 | - | 169 | 100 | 12,231 |
| 18 | 5.90 1 Note due 2003 | 8-01-80 | 11-01-03 | - | 8,475 | 8,475 | - | 0 | 61 | 8,014 |
| 19 | 11 1/2 Series due 2011 | 5-20-81 | 5-01-11 | - | 21,200 | 21,200 | - | 221 | 205 | 20,694 |
| 20 | 12 3/4 Series due 2012 | 8-01-82 | 8-01-12 | - | 32,000 | 0 | - | 0 | 1,720 | (1,720) |
| 21 | 10 1 Series due 2013 | 8-24-83 | 8-01-13 | - | 20,000 | 20,000 | - | 220 | 276 | 19,494 |
| 22 | 10 1/2 Series due 2014 | 12-01-84 | 12-01-14 | - | 42,000 | 42,000 | - | 486 | 291 | 41,223 |
| 23 | 8 1/4 Series due 2017 | 6-01-87 | 6-01-17 | - | 32,000 | 32,000 | - | 0 | 917 | 31,083 |
| 24 | Total | | | | 545,905 | 456,003 | 3,090 | 2,695 | 9,810 | 443,498 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATIONS: Provide the specified data on long-term debt issues outstanding at the end of the test year. Arrange by type of issue (e.g., first mortgage bonds).

Type of Data Shown:
 Historic Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: D. J. McMillan
 A. E. Scarbrough

DOCKET NO.:091345-E1

(Thousands of Dollars)

Long-Term Debt Outstanding as of 9/30/09

| Line No. | Description, Coupon Rate Years of Life | (K) Amortization of Discount/ Premium on Principal Outstanding | (L) Acquired Debt & Issuing Exp. on Principal Outstanding | (M) Total Annualized Amortization (K) + (L) | (N) Annualized Interest Cost (M) x (F) | (O) Total Interest Cost (N) + (M) | (P) Effective Cost Rate (O) / (N) |
|--------------------------------|--|--|---|---|--|-----------------------------------|-----------------------------------|
| First Mortgage Bonds | | | | | | | |
| 1 | 5 1/2 Series due 1990 | 0 | 0 | 0 | 195 | 195 | 5.01 |
| 2 | 4 5/8 Series due 1994 | (4) | 2 | (2) | 533 | 533 | 4.61 |
| 3 | 6 1/2 Series due 1996 | (4) | 2 | (2) | 900 | 890 | 5.90 |
| 4 | 7 3/4 Series due 1999 | (11) | 2 | 1 | 1,163 | 1,164 | 7.76 |
| 5 | 8 7/8 Series due 2000 | 0 | 2 | 2 | 1,076 | 1,070 | 8.91 |
| 6 | 7 1/2 Series due 2001 | 6 | 3 | 9 | 1,375 | 1,384 | 7.50 |
| 7 | 7 1/2 Series due 2002 | 6 | 3 | 7 | 1,650 | 1,657 | 7.56 |
| 8 | 7 1/2 Series due 2003 | 3 | 3 | 6 | 1,873 | 1,881 | 7.35 |
| 9 | 8 3/8 Series due 2007 | 21 | 4 | 25 | 2,931 | 2,956 | 8.55 |
| 10 | 9 1 Series due 2008 | 5 | 6 | 11 | 2,250 | 2,261 | 9.12 |
| 11 | 10 1/4 Series due 2009 | 14 | 6 | 20 | 3,075 | 3,095 | 10.45 |
| 12 | 15 1 Series due 2010 | 0 | 243 | 143 | 0 | 243 | 0.00 |
| 13 | 10 1/8 Series due 2016 | 19 | 11 | 30 | 5,063 | 5,093 | 10.35 |
| 14 | 9 1/2 Series due 1990 | 0 | 23 | 23 | 2,909 | 3,012 | 9.33 |
| Pollution Control Bonds | | | | | | | |
| 15 | 8 1 Series due 2004 | 7 | 11 | 18 | 714 | 732 | 8.44 |
| 16 | 6 3/4 Series due 2006 | 9 | 6 | 15 | 864 | 879 | 7.00 |
| 17 | 6 1 Series due 2006 | 10 | 6 | 16 | 750 | 766 | 6.26 |
| 18 | 5.90 1 Note due 2005 | 0 | 4 | 4 | 476 | 0/0 | 5.99 |
| 19 | 11 1/2 Series due 2011 | 10 | 13 | 23 | 2,430 | 2,461 | 11.09 |
| 20 | 12 3/4 Series due 2012 | 0 | 75 | 75 | 0 | 75 | 0.00 |
| 21 | 10 1 Series due 2013 | 10 | 11 | 21 | 2,000 | 2,021 | 10.37 |
| 22 | 10 1/2 Series due 2014 | 19 | 12 | 31 | 4,410 | 4,441 | 10.77 |
| 23 | 8 1/4 Series due 2017 | 0 | 33 | 33 | 2,640 | 2,673 | 8.60 |
| 24 | Total | 120 | 401 | 609 | 39,309 | 40,190 | 9.66 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide data as specified on preferred stock on a period end basis for the test year.

Type of Data Shown:

Historic Test Year Ended 9/30/89

COMPANY: GULF POWER COMPANY

Projected Test Year Ended

Prior Year Ended

DOCKET NO.: 891345-E1

Witness: R. J. McMillan

A. E. Scarbrough

(\$000)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|----------|-------------|------------|----------------------------|-----------------------|------------------------------|----------------------------------|-----------------------------|-------------------------------------|-------------------------------------|---------------------------|---|-------------------------------|
| Line No. | Description | Issue Date | Call Provision Callable At | Principal Amount Sold | Principal Amount Outstanding | Premium on Principal Amount Sold | Premium Associated With (6) | Issuing Expense Associated With (5) | Issuing Expense Associated with (6) | Net Proceeds (6)-(10)+(8) | Dollar Dividend On Face Value (2) X (6) | Effective Cost Rate (12)/(11) |
| 1 | 4.64% | 11-15-50 | 105.00 | 5,103 | 5,103 | 23 | 23 | 106 | 106 | 5,020 | 237 | 4.72 |
| 2 | 5.16% | 7-07-60 | 103.47 | 5,000 | 5,000 | 6 | 6 | 30 | 30 | 4,976 | 258 | 5.18 |
| 3 | 5.44% | 6-15-66 | 104.42 | 5,000 | 5,000 | 15 | 15 | 14 | 14 | 5,001 | 272 | 5.44 |
| 4 | 7.52% | 3-06-69 | 105.38 | 5,000 | 5,000 | 20 | 20 | 17 | 17 | 5,003 | 376 | 7.52 |
| 5 | 8.52% | 8-24-71 | 108.43 | 5,060 | 5,060 | 7 | 7 | 32 | 32 | 5,035 | 431 | 8.56 |
| 6 | 7.08% | 5-16-72 | 107.59 | 5,000 | 5,000 | 16 | 16 | 16 | 16 | 5,000 | 394 | 7.88 |
| 7 | 10.40% | 12-04-75 | 110.40 | 15,000 | 7,500 | 0 | 0 | 234 | 167 | 7,333 | 780 | 10.64 |
| 8 | 8.28% | 2-17-77 | 108.28 | 15,000 | 15,000 | 0 | 0 | 392 | 392 | 14,608 | 1242 | 8.50 |
| 9 | 9.52% | 5-02-79 | 109.52 | 10,000 | 10,000 | 0 | 0 | 185 | 185 | 9,815 | 952 | 9.70 |
| 10 | 11.36% | 2-21-80 | 111.36 | 10,000 | 6,000 | 0 | 0 | 170 | 102 | 5,898 | 681 | 11.55 |
| 11 | TOTAL | | | 80,163 | 68,663 | 87 | 87 | 1,196 | 1,061 | 67,689 | 5,623 | 8.31 |

75

SCHEDULE C-42

Interim Customer Deposits

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

Company: GULF POWER COMPANY

Docket No. 891345-E1

Explanation: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year and, if the test year is projected, the prior year. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of data shown:

Historical Test Year Ended 9/30/89

Projected Test Year Ended ___/___/___

Prior Year Ended ___/___/___

Witness: A. E. Scarbrough

| (1) Line No. | (2) Month and Year | (3) Active Customer Deposits (000) | (4) Inactive Customer Deposits (000) | (5) Total Deposits (3)+(4)+(5) (000) | (6) Interest Payments (000) | (7) Actual Payments and Credits on Bills (000) |
|-----------------|-----------------------|--|--|---|-----------------------------------|--|
| 1 | September 88 | \$ 15,492,620 | \$335,107 | \$ 15,827,127 | \$ 98,360 | \$ 11,244 |
| 2 | October 88 | 15,341,330 | 207,333 | 15,548,663 | 99,930 | 17,500 |
| 3 | November 88 | 15,216,503 | 207,223 | 15,426,816 | 98,571 | 20,755 |
| 4 | December 88 | 15,100,667 | 207,223 | 15,315,890 | 107,322 | 19,234 |
| 5 | January 89 | 15,135,472 | 206,939 | 15,342,411 | 107,643 | 22,975 |
| 6 | February 89 | 15,245,913 | 206,781 | 15,450,694 | 94,367 | 23,410 |
| 7 | March 89 | 15,363,137 | 194,572 | 15,557,709 | 103,424 | 25,822 |
| 8 | April 89 | 15,381,307 | 194,572 | 15,576,159 | 95,037 | 29,022 |
| 9 | May 89 | 15,426,695 | 21,824 | 15,448,479 | 98,435 | 34,459 |
| 10 | June 89 | 15,595,659 | 21,124 | 15,616,783 | 89,584 | 976,893 |
| 11 | July 89 | 15,523,894 | 20,823 | 15,544,717 | 105,384 | 3,729 |
| 12 | August 89 | 15,692,981 | 20,573 | 15,713,554 | 94,512 | 6,907 |
| 13 | September 89 | 15,720,346 | 7,223 | 15,727,569 | 98,982 | 10,360 |

13 Month Average

\$142,492

12 Month Total

\$186,262,984\$1,101,174

Effective Interest Rate
12 Month Interest
expense divided by
Column 5

.6224228

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-E1

EXPLANATION: Reconcile the total capital structure (as shown on Schedule G-3B) with the jurisdictional Period End rate base for the corresponding time period (as shown on Schedule G-2). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

| Line No | Description | (A) Long Term Debt | (B) Short Term Debt | (C) Preferred Stock | (D) Common Equity | (E) Customer Deposits | (F) Deferred Taxes | (G) Investment Credit Zero Cost | (H) Investment Credit Weighted Cost | (I) Total |
|---------|-----------------------------------|-----------------------|------------------------|------------------------|----------------------|--------------------------|-----------------------|------------------------------------|--|--------------|
| 1 | Total Company per Books | 496,131 | 0 | 60,663 | 373,570 | 15,720 | 204,125 | 963 | 49,720 | 1,202,900 |
| 2 | Less Specific Adjustments | | | | | | | | | |
| 3 | Peabody Financing | 32,283 | | | 23,771 | | | | | 56,054 |
| 4 | Daniel Coal Buyout Financing | 46,634 | | | | | | | | 46,634 |
| 5 | Common Dividends Declared | | | | 0 | | | | | 0 |
| 6 | Leisure Lakes | | | | 142 | | | | | 142 |
| 7 | Non-Utility Adjustments | | | | 14,360 | | | | | 14,360 |
| 8 | Unit Power Sales Cap. Struct. | 63,447 | | 9,379 | 41,562 | | 12,662 | | 3,179 | 133,029 |
| 9 | Total Company net of Specific Adj | 347,767 | 0 | 59,704 | 293,735 | 15,720 | 191,463 | 963 | 43,749 | 952,609 |
| 10 | Less Pro-Rata Adjustments | | | | | | | | | |
| 11 | (Breakdown on RFR G-43 Pg 2 of 2) | 10,327 | 0 | 1,760 | 8,722 | 467 | 5,685 | 29 | 1,299 | 28,289 |
| 12 | Total Company Adjusted | 337,440 | 0 | 57,924 | 285,013 | 15,261 | 185,778 | 934 | 42,450 | 924,400 |
| 13 | Jurisdictional Factor | 0.9761385 | 0.9761385 | 0.9761385 | 0.9761385 | 1.0000000 | 0.9761385 | 0.9761385 | 1.9761385 | |
| 14 | Jurisdictional Capital Structure | 329,380 | 0 | 56,151 | 278,212 | 15,261 | 181,345 | 913 | 41,437 | 902,707 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: Reconcile the total capital structure (as shown on Schedule G-30) with the jurisdictional Period End rate base for the corresponding time period (as shown on Schedule G-2). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Data Shown:
Historic Test Year Ended 9/30/09
Projected Test Year Ended
Prior Year Ended
Witness: A. J. McMillan
A. E. Scarborough

| Line No | Item | Interim Period Ended 9/30/09 |
|---|---|------------------------------|
| Pre-Rate Adjustments to Capital Structure | | |
| 15 | Rate Base Adjustments per FPR G-3 (Net of Non-Utility Adj. & Directly Assigned) | |
| 16 | Net Investment Daniel Coal Cars | 1051 |
| 17 | Accumulated Depreciation - Investigation | 40 |
| 18 | Interest - Bearing CHIP | 4,049 |
| 19 | Adjustments to Current Assets and Other Property: | |
| 20 | Black Water Cooling Lake & Funded Property Ins. Res. | 3,320 |
| 21 | Temporary Cash Investments | 19,327 |
| 22 | Notes Receivable | 36 |
| 23 | Loans to Employees | 1,232 |
| 24 | Interest & Dividends Receivable | 130 |
| 25 | Coal Inventory Adjustment | 2,336 |
| 26 | Adjustments to Deferred Debits: | |
| 27 | Air Products Bill Credit | 347 |
| 28 | Coryville Subsurface Study - Condensate Pump | 450 |
| 29 | Plant Daniel Coal Buyout | 49,160 |
| 30 | Peabody Prepayment | 54,760 |
| 31 | Fuel & Conservation Under Recovery | 1,695 |
| 32 | Corporate Investigation & Acid Rain | 106 |
| 33 | Employee Loanout & Misc. | 24 |
| 34 | Unamortized Rate Case | 334 |
| 35 | Scherer True-up | 1 |
| 36 | Adjustments to Deferred Credits: | |
| 37 | Monanto Advance | (2,729) |
| 38 | Peabody Prepayment | (710) |
| 39 | Daniel True-Up & Scherer Common FAC | (409) |
| 40 | Total Rate Base Adjustments net of Non-Utility | 134,594 |
| 41 | Less: Difference in 13mo. Average & Period End | 3,617 |
| 42 | Peabody Financings | 56,054 |
| 43 | Daniel Coal Buyout | 46,634 |
| 44 | Total Pre-Rate Adjustments | 20,209 |

Schedule G-45

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

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

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:

COMPANY: GULF POWER COMPANY

Historic Test Year Ended 09 / 30 / 89

DOCKET NO.: 891345-E1

Witness: J. L. MASKINS

FOR EACH RATE SCHEDULE :

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

| | (1) | (2) | (3) | (4) | (5) |
|------------|------------------------------------|--------------------------|----------------------|--|---|
| 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 UNBILLED REVENUE COL(1) - COL(4) |
| RS | \$15,274,881 | (\$1,062,771) | \$126,405,863 | \$15,404,395 | (\$129,514) |
| GS | 0 | (67,671) | 13,509,067 | \$0 | 0 |
| GSD | 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 |
| OSI & OSII | 161,999 | (7,167) | 3,404,673 | \$162,341 | (342) |
| OSIII | 0 | (1,545) | 331,216 | \$0 | 0 |
| TOTAL : | \$22,847,000 | (\$2,042,197) | \$237,846,048 | \$23,059,544 | (\$212,544) |

Supporting Schedules: G-47, G-48

Recap Schedules:

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.

Type of Data Shown:

Historic Test Year Ended 09 / 30 / 89

Witness: J. L. HASKINS

PRESENT RATES - TEST YEAR

| Rate SCHEDULE | REVENUES UNDER PRESENT RATES (\$000) | | | | | REVENUES UNDER PROPOSED RATES (\$000) | | | | | Base | | Total | |
|------------------|--------------------------------------|-----------|---------|------------------|-----------|---------------------------------------|-----------|---------|------------------|-----------|-----------|------------|------------|------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | \$ | % | \$ | % |
| | Base | Fuel | ECCR | UNBILLED BASE | OVERALL | Base | Fuel | ECCR | UNBILLED BASE | OVERALL | (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 | 7.78% |
| GS/GST | 13,509 | 4,145 | 62 | (68) | 17,648 | 13,509 | 4,145 | 62 | (68) | 17,648 | 0 | 0.00% | 0 | 0.00% |
| GSD/GSDT | 50,170 | 37,194 | 554 | (549) | 87,369 | 54,258 | 37,194 | 554 | (594) | 91,412 | 4,088 | 8.15% | 4,043 | 4.63% |
| 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 I&II | 3,405 | 976 | 14 | (7) | 4,388 | 3,567 | 976 | 14 | (8) | 4,549 | 162 | 4.76% | 161 | 3.67% |
| OS III | 331 | 150 | 2 | (2) | 481 | 331 | 150 | 2 | (2) | 481 | 0 | 0.00% | 0 | 0.00% |
| | \$237,846 | \$161,902 | \$2,434 | (\$2,043) | \$400,139 | \$260,905 | \$161,902 | \$2,434 | (\$2,256) | \$422,985 | \$23,059 | 9.69% | \$22,846 | 5.71% |

Supporting Schedules: G-47, G-48

Recap Schedules:

Note - This schedule does not include service charge revenue.
Fuel & ECCR include unbilled fuel and ECCR as well as billed fuel & ECCR

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

___ Projected Test Year Ended 1990

___ Prior Year Ended 1989

Witness: A. E. Scarbrough

Company: GULF POWER COMPANY

Docket No. 891345-EI

October 88 - September 89

| Type of Service Charge ^a | Number of Transactions | Present Charge | Proposed Charge | Revenues at Present Charges | Revenues at Proposed Charges | Increase | |
|-------------------------------------|------------------------|----------------|-----------------|-----------------------------|------------------------------|----------|---------|
| | | | | | | Dollars | Percent |
| 1 | 6,579 | \$16 | | \$ 105,264 | | | |
| 2 | 86,251 | 16 | | 1,380,016 | | | |
| 3 | 10,193 | 16 | | 163,088 | | | |
| 4 | 10,074 | 6 | | 60,444 | | | |
| 5 | | | | | | | |
| 6 | 808 | 30 | | 24,240 | | | |
| 7 Totals | 113,905 | | | \$1,733,052 | | | |

^a1-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 C-46

GS
Interim - Revenues From Service Charges (Account 451)

Page 2 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
☐ Projected Test Year Ended 1990

☐ Prior Year Ended 1989

Witness: A. E. Scarbrough

Company: GULF POWER COMPANY

Docket No. 891345-HI

October 88 - September 89

| Type of Service Charge* | Number of Transactions | Present Charge | Proposed Charge | Revenues at Present Charges | Revenues at Proposed Charges | Increase | |
|-------------------------|------------------------|----------------|-----------------|-----------------------------|------------------------------|----------|---------|
| | | | | | | Dollars | Percent |
| 1 | 1,218 | \$16 | | \$ 19,488 | | | |
| 2 | 2,444 | 16 | | 39,104 | | | |
| 3 | 1,223 | 16 | | 19,568 | | | |
| 4 | 1,209 | 6 | | 7,254 | | | |
| 5 | 3,444 | 48 | | 165,312 | | | |
| 6 | 11 | 30 | | 330 | | | |
| 7 Totals | 9,349 | | | \$251,054 | | | |

*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:

Recap Schedules:

SCHEDULE G-46

GSD
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.

Type of data shown:

___ Historical Test Year Ended 9/30/89

___ Projected Test Year Ended 1990

___ Prior Year Ended 1989

Witness: A. E. Scarbrough

Company: GULF POWER COMPANY

Docket No. 891345-KI

October 88 - September 89

| Type of Service Charge ^a | Number of Transactions | Present Charge | Proposed Charge | Revenues at Present Charges | Revenues at Proposed Charges | Increase | |
|-------------------------------------|------------------------|----------------|-----------------|-----------------------------|------------------------------|----------|---------|
| | | | | | | Dollars | Percent |
| 1 | 325 | \$16 | | \$ 5,200 | | | |
| 2 | 1,150 | 16 | | 18,400 | | | |
| 3 | 576 | 16 | | 9,216 | | | |
| 4 | 569 | 6 | | 3,414 | | | |
| 5 | | | | | | | |
| 6 | 5 | 30 | | 150 | | | |
| 7 Totals | 2,625 | | | \$36,380 | | | |

^a1-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:

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, 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

REVENUE CALCULATION FOR RATE SCHEDULE RS AND RST

PRESENT REVENUE CALCULATION

| CUSTOMER CHARGE | NUMBER OF BILLS | REVENUES |
|---|-------------------------------------|---------------|
| STANDARD : | 2,828,382 BILLS @ \$6.25 /BILL | \$17,677,388 |
| TOU : | 199 BILLS @ \$9.25 /BILL | \$1,841 |
| | 12 BILLS @ \$6.25 /BILL | \$75 |
| ENERGY & DEMAND CHARGE | KWH IN BLOCK | |
| STANDARD | | |
| JUNE-SEPT. : | 1,346,717,648 KWH @ \$ 0.03716 /KWH | \$50,044,028 |
| OCT.-MAY : | 1,702,350,900 KWH @ \$ 0.03148 /KWH | \$53,590,006 |
| TOU : ON-PEAK | 73,625 KWH @ \$ 0.07797 /KWH | \$5,741 |
| TOU : OFF-PEAK | 223,390 KWH @ \$ 0.01378 /KWH | \$3,078 |
| BASE REVENUE | | \$121,322,157 |
| CORRECTION FACTOR | | 1.04190254 |
| HISTORIC YEAR ENDED 09/30/89 BASE REVENUE | | \$126,405,864 |
| INTERIM @ 12.1865% | | \$15,404,451 |
| TOTAL PROPOSED REVENUE | | \$141,810,315 |

TRANSFERS FROM RATE SCHEDULE _____

NONE

TRANSFERS TO RATE SCHEDULE _____

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 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, KWH'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

REVENUE CALCULATION FOR RATE SCHEDULE GS AND GST

PRESENT REVENUE CALCULATION

| CUSTOMER CHARGE | NUMBER OF BILLS | CALCULATED REVENUES |
|---|-----------------------------------|---------------------|
| STANDARD : | 243,316 BILLS @ \$7.00 /BILL | \$1,703,212 |
| TOU : | 82 BILLS @ \$10.00 /BILL | \$820 |
| ENERGY & DEMAND CHARGE | KWH IN BLOCK | |
| STANDARD | | |
| JUNE-SEPT. : | 74,736,816 KWH @ \$ 0.06348 /KWH | \$4,744,293 |
| OCT.-MAY : | 102,729,227 KWH @ \$ 0.06174 /KWH | \$6,342,502 |
| TOU : ON-PEAK | 22,773 KWH @ \$ 0.14727 /KWH | \$3,354 |
| TOU : OFF-PEAK | 86,122 KWH @ \$ 0.02296 /KWH | \$1,977 |
| | | ----- |
| BASE REVENUE | | \$12,796,158 |
| | | ----- |
| CORRECTION FACTOR | | 1.05571274 |
| | | ----- |
| HISTORIC YEAR ENDED 09/30/89 BASE REVENUE | | \$13,509,067 |
| | | ----- |

85

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

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 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, KWH'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

REVENUE CALCULATION FOR RATE SCHEDULE GSD AND GSDT

PRESENT REVENUE CALCULATION

| CUSTOMER CHARGE | NUMBER OF BILLS | | | REVENUES |
|---|----------------------|------------------|----------------------|--------------|
| STANDARD : | 116,045 | BILLS @ | \$27.00 /BILL | \$3,133,215 |
| TOU : | 1,792 | BILLS @ | \$32.40 /BILL | \$58,061 |
| | 119 | BILLS @ | \$27.00 /BILL | \$3,213 |
| DEMAND CHARGE | BILLING KWH IN BLOCK | | | |
| STANDARD | 5,492,160 | KV @ \$ | 6.25 /KV | \$34,326,000 |
| TOU : MAX DEMAND | 127,242 | KV @ \$ | 2.96 /KV | \$376,636 |
| TOU : ON-PEAK | 101,046 | KV @ \$ | 3.42 /KV | \$345,577 |
| ENERGY CHARGE | KWH IN BLOCK | | | |
| STANDARD | 1,620,692,287 | KWH @ \$ | 0.00641 /KWH | \$10,388,638 |
| TOU : ON-PEAK | 5,790,643 | KWH @ \$ | 0.01385 /KWH | \$80,200 |
| TOU : OFF-PEAK | 16,739,831 | KWH @ \$ | 0.00302 /KWH | \$50,554 |
| STANDARD | 15,360 | MINIMUM BILL KWH | | |
| REACTIVE CHARGE | | | | |
| STANDARD | 5,666 | KVAR @ | \$1.00 /KVAR | \$5,666 |
| TOU | 0 | KVAR @ | \$1.00 /KVAR | \$0 |
| VOLTAGE DISCOUNTS | | | | |
| STANDARD : PRIMARY | | | | |
| 60,554 | KV | @ | \$0.25 /KV | (15,139) |
| (60,554 | KV | @ | \$6.25 /KV) *1% | (3,785) |
| (20,728,434 | KWH | @ | \$0.00641 /KWH) *1% | (1,329) |
| | 15,360 | MINIMUM BILL KWH | | |
| BASE REVENUE | | | | \$48,747,507 |
| CORRECTION FACTOR | | | | 1.02917704 |
| HISTORIC YEAR ENDED 09/30/89 BASE REVENUE | | | | \$50,169,815 |
| INTERIM @ | 8.1478% | | | \$4,087,736 |
| TOTAL PROPOSED REVENUE | | | | \$54,257,551 |

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

NONE

Supporting Schedules: 6-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET 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 NUMBER 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. MASKINS

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

PRESENT REVENUE CALCULATION

| CUSTOMER CHARGE | NUMBER OF BILLS | REVENUES |
|--|-----------------------------------|-------------|
| STANDARD : | 1,231 BILLS @ \$51.00 /BILL | \$62,781 |
| TOU : | 384 BILLS @ \$51.00 /BILL | \$19,584 |
| DEMAND CHARGE | BILLING KWH IN BLOCK | |
| STANDARD | 904,070 KWH @ \$ 6.25 /KWH | \$5,650,438 |
| TOU : MAX DEMAND | 1,930,874 KWH @ \$ 2.97 /KWH | \$5,734,696 |
| TOU : ON-PEAK | 1,871,647 KWH @ \$ 3.35 /KWH | \$6,270,017 |
| ENERGY CHARGE | KWH IN BLOCK | |
| STANDARD | 347,691,565 KWH @ \$ 0.00861 /KWH | \$2,993,624 |
| TOU : ON-PEAK | 273,522,876 KWH @ \$ 0.01928 /KWH | \$5,273,521 |
| TOU : OFF-PEAK | 694,417,654 KWH @ \$ 0.00390 /KWH | \$2,708,229 |
| STANDARD | MINIMUM BILL KWH | |
| TOU | MINIMUM BILL KWH | |
| REACTIVE CHARGE | | |
| STANDARD | 46,100 KVAR @ \$1.00 /KVAR | \$46,100 |
| TOU | 67,158 KVAR @ \$1.00 /KVAR | \$67,158 |
| VOLTAGE DISCOUNTS | | |
| STANDARD : PRIMARY | | |
| 260,034 MAX KWH @ \$0.25 /KWH | | (65,009) |
| (260,034 MAX KWH @ \$6.25 /KWH)%1% | | (16,252) |
| (95,133,600 KWH @ \$0.00861 /KWH)%1% | | (8,191) |
| STANDARD | MINIMUM BILL KWH | |
| TOU : PRIMARY | | |
| 1,219,034 MAX KWH @ \$0.25 /KWH | | (304,759) |
| (1,219,034 MAX KWH @ \$2.97 /KWH)%1% | | (36,205) |
| (1,168,823 ON-PEAK KWH @ \$3.35 /KWH)%1% | | (39,126) |
| (173,353,880 ON-PEAK KWH @ \$0.01928 /KWH)%1% | | (33,423) |
| (448,370,650 OFF-PEAK KWH @ \$0.00390 /KWH)%1% | | (17,486) |
| TOU | 36,800 MINIMUM BILL KWH | |

SUBTOTAL BASE REVENUE 28,305,667

=====

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

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 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, MN'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

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

PRESENT REVENUE CALCULATION

VOLTAGE DISCOUNTS

TOU : TRANSMISSION

| | | | | |
|---------------|--------------|---|---------------------|-----------|
| 604,100 | MAX KW | @ | \$0.70 /KW | (422,870) |
| (604,100 | MAX KW | @ | \$2.97 /KW)*2% | (35,884) |
| (598,800 | ON-PEAK KW | @ | \$3.35 /KW)*2% | (40,120) |
| (85,553,030 | ON-PEAK KWH | @ | \$0.01928 /KWH)*2% | (32,989) |
| (207,287,970 | OFF-PEAK KWH | @ | \$0.00390 /KWH)*2% | (16,168) |

BASE REVENUE

\$27,757,636

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

NONE

TRANSFERS TO RATE SCHEDULE

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 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, KWH'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

REVENUE CALCULATION FOR RATE SCHEDULE PX AND PXT

PRESENT REVENUE CALCULATION

| CUSTOMER CHARGE | NUMBER OF BILLS | CALCULATED REVENUES |
|---|-----------------------------------|---------------------|
| STANDARD : | BILLS @ /BILL | \$0 |
| TOU : | 72 BILLS @ \$146.00 /BILL | \$10,512 |
| DEMAND CHARGE | BILLING KWH IN BLOCK | |
| STANDARD | KWH @ \$ /KWH | \$0 |
| TOU : MAX DEMAND | 1,475,758 KWH @ \$ 3.560 /KWH | \$5,253,698 |
| TOU : ON-PEAK | 1,453,565 KWH @ \$ 3.990 /KWH | \$5,799,724 |
| | 22,527 KWH @ \$ 8.883 /KWH | \$200,107 |
| ENERGY CHARGE | KWH IN BLOCK | |
| STANDARD | KWH @ \$ 0 /KWH | \$0 |
| TOU : ON-PEAK | 239,597,378 KWH @ \$ 0.01299 /KWH | \$3,112,370 |
| TOU : OFF-PEAK | 729,342,465 KWH @ \$ 0.00242 /KWH | \$1,765,009 |
| | 9,626,600 MINIMUM BILL KWH | |
| REACTIVE CHARGE | | |
| STANDARD | KVAR @ \$1.00 /KVAR | \$0 |
| TOU | 71,525 KVAR @ \$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 |
| INTERIM @ 2.5409% | | \$408,474 |
| TOTAL PROPOSED REVENUE | | \$16,484,442 |

TRANSFERS FROM RATE SCHEDULE _____

NONE

TRANSFERS TO RATE SCHEDULE _____

NONE

Supporting Schedules: G-45

Recap Schedules:

Schedule G-48

INTERIM - REVENUE BY LIGHTING SCHEDULE CALCULATION

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

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:

COMPANY: GULF POWER COMPANY

Historical Test Year Ended 09 / 30 / 89

DOCKET NO.: 891345-E1

Witness: J.L. HASKINS

| Type of Facility | Annual Billing Items | Est. Monthly KWH | Annual KWH | Present Rates | | | | Interim Rates | |
|---------------------------------------|----------------------|------------------|------------|----------------|---------------|---------------|----------------------|------------------|--|
| | | | | Fixture Charge | Energy Charge | Maint. Charge | Total Monthly Charge | \$ Total Revenue | |
| HIGH PRESSURE SODIUM VAPOR (OS-1) | | | | | | | | | |
| 5400 LUMEN | 25,192 | 28 | 705,376 | \$1.76 | \$0.51 | \$1.65 | \$3.92 | \$98,753 | |
| 8800 LUMEN | 107,779 | 40 | 4,311,160 | 1.77 | 0.73 | 1.67 | 4.17 | 449,438 | |
| 20000 LUMEN | 14,957 | 81 | 1,211,517 | 2.06 | 1.47 | 1.77 | 5.30 | 79,272 | |
| 25000 LUMEN | 3,064 | 102 | 312,528 | 1.97 | 1.86 | 1.93 | 5.76 | 17,649 | |
| 46000 LUMEN | 7,956 | 161 | 1,280,916 | 2.93 | 2.93 | 1.99 | 7.85 | 62,455 | |
| 20000 LUMEN * | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| 46000 LUMEN * | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| 8800 LUMEN ** | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| (SEE PAGE 2 OF 2) | | | | | | | | | |
| MERCURY VAPOR (OS-1) | | | | | | | | | |
| 3200 LUMEN | 88,190 | 39 | 3,439,410 | 1.28 | 0.71 | 1.26 | 3.25 | 286,618 | |
| 7000 LUMEN | 24,466 | 67 | 1,639,222 | 1.27 | 1.22 | 1.22 | 3.71 | 90,769 | |
| 9400 LUMEN | 2,626 | 95 | 249,470 | 1.37 | 1.73 | 1.38 | 4.48 | 11,764 | |
| 17000 LUMEN | 7,103 | 152 | 1,079,656 | 1.80 | 2.77 | 1.39 | 5.96 | 42,334 | |
| 48000 LUMEN | 1,205 | 372 | 448,260 | 2.73 | 6.77 | 1.83 | 11.33 | 13,653 | |
| CUSTOMER OWNED STREET LIGHTING (OS-1) | | | | | | | | | |
| | | | 829,248 | | \$0.01821 | | \$0.01821 | 15,101 | |
| | | | ***** | | | | | ***** | |
| TOTAL (OS-1) | | | 15,506,763 | | | | | \$1,167,806 | |
| | | | ***** | | | | | ***** | |

(SEE PAGE 2 OF 2)

* NEW OFFERING, DIRECTIONAL

** NEW OFFERING, DECORATIVE

Supporting Schedules:

Recap Schedules:

Schedule G-48

INTERIM - REVENUE BY LIGHTING SCHEDULE CALCULATION

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

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:

COMPANY: GULF POWER COMPANY

Historical Test Year Ended 09 / 30 / 89

DOCKET NO.: 891345-E1

Witness: J.L. HASKINS

| Type of Facility | Annual Billing Items | Est. Monthly KWH | Annual KWH | Present Rates | | | | | Interim Rates | | |
|-------------------------------------|----------------------|------------------|------------|----------------|---------------|---------------|----------------------|------------------|--|--|-----------------------------|
| | | | | Fixture Charge | Energy Charge | Maint. Charge | Total Monthly Charge | \$ Total Revenue | Historic Year Ended 9-30-89 Base Revenue | Interim @ 4.7682% for OS1,11 0.0000% for OS111 | Total Proposed Base Revenue |
| HIGH PRESSURE SODIUM VAPOR (OS-11) | | | | | | | | | | | |
| 5400 LUMEN | 15,073 | 28 | 422,044 | 1.48 | 0.51 | 1.60 | 3.59 | 54,112 | | | |
| 8800 LUMEN | 219,104 | 40 | 8,764,160 | 1.67 | 0.73 | 1.66 | 4.06 | 889,562 | | | |
| 20000 LUMEN | 6,748 | 81 | 546,588 | 2.06 | 1.47 | 1.77 | 5.30 | 35,764 | | | |
| 25000 LUMEN | 819 | 102 | 83,538 | 1.97 | 1.86 | 1.91 | 5.74 | 4,701 | | | |
| 46000 LUMEN | 4,939 | 161 | 795,179 | 2.93 | 2.93 | 1.99 | 7.85 | 38,771 | | | |
| 20000 LUMEN * | 6,239 | 84 | 524,076 | 3.26 | 1.53 | 2.05 | 6.84 | 42,675 | | | |
| 46000 LUMEN * | 44,368 | 167 | 7,409,456 | 3.39 | 3.04 | 2.09 | 8.52 | 378,015 | | | |
| 8800 LUMEN ** | 0 | 40 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| MERCURY VAPOR (OS-11) | | | | | | | | | | | |
| 7000 LUMEN | 126,013 | 67 | 8,442,871 | 0.82 | 1.22 | 1.24 | 3.28 | 413,323 | | | |
| 17000 LUMEN | 8,646 | 152 | 1,314,192 | 1.80 | 2.77 | 1.50 | 6.07 | 52,481 | | | |
| 17000 LUMEN * | 1,304 | 163 | 212,552 | 2.56 | 2.97 | 1.70 | 7.23 | 9,418 | | | |
| TOTAL (OS-11) | | | 28,514,656 | | | | | \$1,918,832 | | | |
| ADDITIONAL FACILITIES | | | | | | | | | | | |
| POLES | | | | | | | | \$128,808 | | | |
| OTHER FIXTURES | | | | | | | | \$258,937 | | | |
| TOTAL OS-1 (PG 1 OF 2) | | | 15,506,763 | | | | | \$1,167,806 | | | |
| TOTAL OS-1 AND OS-11 | | | 44,021,419 | | | | | \$3,474,383 | | | |
| REVENUE CORRECTION FACTOR | | | | | | | | 0.97993601 | \$3,404,675 | \$162,342 | \$3,567,015 |
| TOTAL REVENUE (OS-1,OS-11) | | | | | | | | | ***** | | ***** |
| TOTAL OS-111 | | | 6,725,684 | 0.04581 | | 0.04581 | \$308,104 | | | | |
| REVENUE CORRECTION FACTOR | | | | | | | | 1.07501363 | \$331,216 | 90 | \$331,216 |
| TOTAL REVENUE (OS-111) | | | | | | | | | ***** | | ***** |

* DIRECTIONAL

** NEW OFFERING, DECORATIVE

Supporting Schedules: G-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the requested
interim revenue requirements increase.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

Type of Data Shown:
Historical Test Year Ended 9/30/09
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarbrough

| Line No | Description | Source | Amount (\$000) |
|---------|--|---------------------|----------------|
| 1. | Jurisdictional Adjusted Rate Base | Schedule G-2 | \$ 887,869 |
| 2. | Rate of Return on Rate Base Requested | Schedule G-30 | x 8.792 |
| 3. | Jurisdictional Income Requested | Line 1 x Line 2 | \$ 78,044 |
| 4. | Jurisdictional Adjusted Net Operating Income | Schedule G-14 | - 62,229 |
| 5. | Income Deficiency (Excess) | Line 3 - Line 4 | \$ 15,813 |
| 6. | Earned Rate of Return | Line 4/Line 1 7.012 | |
| 7. | Net Operating Income Multiplier | Schedule G-37 | x 1.631699 |
| 8. | Revenue Deficiency (Excess) | Line 5 x Line 7 | \$ 25,803 |
| 9. | Attrition Allowance | Schedule G-44 | 0 |
| 10. | Revenue Increase Requested | Line 8 + Line 9 | \$ 25,803 |

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

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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 G-3.

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

Adjusted Period End Rate Base
(Thousands)

| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|-------------|--|-------------------------------|-----------------------------|----------------------------------|--|--|--------------------------------------|---|----------------------------------|---|---------------------------------------|---|
| | | | | | Commission Adjustments Made in Last Case as Applicable (Sch. G-4) | Adjusted per Commission (3)+(4) | Company Adjustments (Sch. G-5) | Total Utility with Commission & Company Adjustments (5) + (6) | Unit Power Sales Rate Base | Total Utility Adjusted for UPS (7) - (8) | Jurisdictional Rate Base Factor | Jurisdictional Utility Adjust Per Company & Commission (9) x (10) |
| Line No. | Rate Base Components | Total Company per Books | Non- Electric Utility | Electric Utility (1) + (2) | | | | | | | | |
| 1 | Plant-in-Service | 1,409,896 | (2,396) | 1,407,500 | (167) | 1,407,333 | | 1,407,333 | 140,340 | 1,266,993 | 0.9663128 | 1,216,710 |
| 2 | Accumulated Provision for Depreciation & Amortization | 453,310 | (643) | 454,667 | (110) | 454,557 | 40 | 454,605 | 16,493 | 438,112 | 0.9592792 | 420,272 |
| 3 | Net Plant-in-Service (1) - (2) | 954,586 | (1,753) | 952,833 | (57) | 952,776 | (40) | 952,728 | 123,847 | 828,881 | 0.9608593 | 796,438 |
| 4 | Plant Held for Future Use | 3,702 | | 3,702 | | 3,702 | | 3,702 | | 3,702 | 0.9643200 | 3,571 |
| 5 | Construction Work-in-Progress | 13,860 | | 13,860 | (4,049) | 9,811 | | 9,811 | | 9,811 | 0.9763760 | 8,798 |
| 6 | Plant Acquisition Adjustment | 8,234 | | 8,234 | | 8,234 | | 8,234 | 3,706 | 2,408 | 0.9603128 | 2,351 |
| 7 | Net Utility Plant (3)+(4)+(5)+(6) | 980,382 | (1,753) | 978,629 | (4,906) | 973,723 | (40) | 973,675 | 129,633 | 844,042 | 0.9616399 | 811,158 |
| 8 | Working Capital Allowance | 223,375 | (9,840) | 213,535 | (28,872) | 184,663 | (100,910) | 83,753 | 3,453 | 80,300 | 0.9353051 | 76,711 |
| 9 | Other Rate Base | 0 | | 0 | 0 | 0 | | 0 | | 0 | | 0 |
| 10 | Total Rate Base (7) + (8) + (9) | 1,203,757 | (11,593) | 1,192,164 | (33,778) | 1,158,386 | (100,950) | 1,057,420 | 133,086 | 924,342 | 0.9605417 | 887,869 |
| 11 | Operating Income | 83,035 | | 83,035 | 1,332 | 84,367 | (2,378) | 81,989 | 19,816 | 62,173 | 1.0007007 | 62,229 |
| 12 | Rate of Return (11) / (10) | 6.90% | | 6.97% | | 7.28% | | 7.75% | | 6.73% | | 7.01% |

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

Re: app Schedules: G-43

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 001343-E1

EXPLANATION: List and explain all proposed adjustments to the Period End rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

Rate Base Adjustments
(Thousands)

| Line No. | Adjustment Title | Reason for Adjustment or Omission (provide supporting schedule) | (1) Adjustment Amount (000) | (2) Jurisdictional Factor | (3) Jurisdictional Amount of Adjustment (1) x (2) (000) | (4) Increase/Decrease in Revenue 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. | (12,396) | 1.0000000 | (12,396) | (292) |
| 3 | Depreciation Reserve - Appliance Sales & Service | To exclude amounts from rate base associated with Non-Electric - Appliance Sales & Service. | 643 | 1.0000000 | 643 | 78 |
| 4 | Working Capital Adjustments per IFR G-7 | To exclude amounts from rate base associated with Non-Utility investments. | (9,800) | 1.0000000 | (9,800) | (1,200) |
| 5 | Total Non-Electric Adjustments | | (11,593) | | (11,593) | (1,414) |
| 6 | Commission Adjustments: | | | | | |
| 7 | Depreciation Reserve - Plant Daniel Coal Cars | To exclude amounts associated with Plant Daniel Coal Cars that are recovered through the Fuel Adjustment Clause. | 85 | 0.9476478 | 81 | 10 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 091343-E1

EXPLANATION: List and explain all proposed adjustments to the Period End rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: D. J. McMillan
A. E. Scarbrough

Rate Base Adjustments
(Thousands)

| Line No. | Adjustment Title | Reason for Adjustment or Omission (provide supporting schedule) | (1) Adjustment Amount (000) | (2) Jurisdictional Factor | (3) Jurisdictional Amount of Adjustment (1) x (2) (000) | (4) Increase/ (Decrease) in Revenue Requirement (000) |
|----------|---|--|--------------------------------------|---------------------------------|--|--|
| 8 | Commission Adjustments, continued | | | | | |
| 9 | Plant-in-Service - Leisure Lakes | To reduce plant-in-service in accordance with commission order 14030 | (167) | 0.9901478 | (165) | (20) |
| 10 | Depreciation Reserve - Leisure Lakes | To reduce depreciation reserve in accordance with commission order 14030 | 25 | 0.9901478 | 25 | 3 |
| 11 | Construction Work-in-Progress | To exclude from rate base CHIP eligible for RPOC. | (4,800) | 0.9763760 | (4,734) | (577) |
| 9 | Working Capital Adjustments per RFR G-7 | To properly state Working Capital. | (28,872) | 0.8881269 | (25,642) | (3,127) |
| 10 | Total Commission Adjustments | | (33,778) | | (30,435) | (3,711) |
| 11 | Company Adjustments: | | | | | |
| 12 | Accumulated Deprec. Investigation | To exclude amounts associated with the Corporate Investigation | (48) | 0.9907070 | (48) | (6) |
| 13 | Working Capital Adjustments per RFR G-7 | To properly state Working Capital. | (100,910) | 0.7060073 | (79,316) | (9,671) |
| 14 | Total Company Adjustments | | (100,958) | | (79,364) | (9,677) |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 091345-E1

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.

Type of Data Shown:
Historical Test Year Ended 9/30/09
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarbrough

| Line No. | Adjustments | (1) Plant-in-Service | (2) Accumulated Provision for Depreciation & Amortization | (3) Net Plant-in-Service (1 - 2) | (4) Plant Held For Future Use | (5) Construction Work-in-Progress | (6) Nuclear Fuel - No AFUDC | (7) Net Utility Plant (3+4+5+6) | (8) Working Capital Allowance | (9) Other Rate Base Items | (10) Total Rate Base (7+8+9) |
|----------|---|-------------------------|--|-------------------------------------|----------------------------------|--------------------------------------|--------------------------------|------------------------------------|----------------------------------|------------------------------|---------------------------------|
| 1 | Plant Daniel Coal Cars | 0 | 85 | 85 | 0 | 0 | 0 | 85 | 0 | 0 | 85 |
| 2 | Leisure Lakes | (167) | 25 | (142) | 0 | 0 | 0 | (142) | 0 | 0 | (142) |
| 3 | Construction Work-in-Progress | 0 | 0 | 0 | 0 | (4,049) | 0 | (4,049) | 0 | 0 | (4,049) |
| 4 | Working Capital Adjs. per NFR 6-7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,324) | 0 | (3,324) |
| 5 | Blackwater Cooling Lake & Funded Property Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (19,327) | 0 | (19,327) |
| 6 | Temporary Cash Investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (36) | 0 | (36) |
| 7 | Notes Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,232) | 0 | (1,232) |
| 8 | Loans to Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (138) | 0 | (138) |
| 9 | Interest & Dividend Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (450) | 0 | (450) |
| 10 | Carville Sub. Study-Pump | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (334) | 0 | (334) |
| 11 | Fuel & Conservation Overrecovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,693) | 0 | (1,693) |
| 12 | Coal Inventory Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,336) | 0 | (2,336) |
| 13 | Total Commission Adjustments | (167) | 110 | (57) | 0 | (4,049) | 0 | (4,906) | (20,872) | 0 | (31,778) |

Supporting Schedules: 6-7

Recap Schedules: 6-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. WP1343-E1

EXPLANATION: List all proposed Company adjustments to the Period End rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historical Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

| Line No. | Adjustments | (1) Plant-in-Service | (2) Accumulated Provision for Depreciation & Amortization | (3) Net Plant-in-Service (1 - 2) | (4) Plant Held For Future Use | (5) Construction Work-in-Progress | (6) Plant Acquisition Adjustment | (7) Net Utility Plant (3+4+5+6) | (8) Working Capital Allowance | (9) Other Rate Base Items | (10) Total Rate Base (7+8+9) |
|----------|-------------------------------------|-------------------------|--|-------------------------------------|----------------------------------|--------------------------------------|-------------------------------------|------------------------------------|----------------------------------|------------------------------|---------------------------------|
| 1 | Accumulated Deprec. Investigation | 0 | 40 | (40) | 0 | 0 | 0 | (40) | 0 | 0 | (40) |
| 2 | Working Capital Adjs. per WFR 6-7 | | | | | | | | | | |
| 3 | Accumulated Deprec. Investigation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (347) | 0 | (347) |
| 4 | Plant Daniel Coal Buyout | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (49,160) | 0 | (49,160) |
| 5 | Peabody Coal Buyout | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (54,760) | 0 | (54,760) |
| 6 | Corporate Investigation & Acid Rain | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (106) | 0 | (106) |
| 7 | Employee Lawsuit & Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (24) | 0 | (24) |
| 8 | Daniel True Up & Scherer Common FAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40 | 0 | 40 |
| 9 | Ramsento Advance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,729 | 0 | 2,729 |
| 10 | Peabody Preparation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 710 | 0 | 710 |
| 11 | Total Company-Proposed Adjustments | 0 | 40 | (40) | 0 | 0 | 0 | (40) | (100,910) | 0 | (100,950) |

Supporting Schedules: 6-7

Recap Schedules: 6-2

FLORIDA PUBLIC SERVICE COMMISSION

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 Data Shown:
 Historic Test Year Ended 9/30/99
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 N. T. O'Sheasey

DOCKET NO.:091345-E1

1994 JURISDICTIONAL FACTORS

| Line No. | Description | DETAIL | OTHER/ WHOLESALE | UPS * |
|----------|-----------------------------|-----------|---------------------|-----------|
| 1 | RATE BASE | | | |
| | PLANT IN SERVICE | | | |
| | PRODUCTION | 0.9476478 | 0.0523522 | |
| | TRANSMISSION | 0.9486445 | 0.0513555 | |
| | DISTRIBUTION | 0.9892228 | 0.0107772 | |
| | GENERAL | 0.9709464 | 0.0291536 | |
| | OVERALL | 0.9693128 | 0.0396872 | |
| 2 | ACCUMULATED DEPRECIATION | | | |
| | PRODUCTION | 0.9476478 | 0.0523522 | |
| | TRANSMISSION | 0.9486418 | 0.0513582 | |
| | DISTRIBUTION | 0.9907078 | 0.0092922 | |
| | GENERAL | 0.9671329 | 0.0328671 | |
| | OVERALL (JUST ELECTRIC) | 0.9592792 | 0.0407208 | |
| 3 | PLANT HELD FOR FUTURE USE | 0.9645200 | 0.0354800 | |
| 4 | CHIP NOT INTEREST BEARING | 0.9763760 | 0.0236240 | |
| 5 | WORKING CAPITAL | | | |
| | FUEL | 0.9476478 | 0.0523522 | |
| | R & S - OTHER | 0.9631989 | 0.0368011 | |
| | PREPAYMENTS | 0.9602884 | 0.0397116 | |
| | NET CA & CL | 0.9064963 | 0.0281150 | 0.0653887 |
| | PRELIM. SURVEY/NUCLEAR SITE | 0.7855297 | 0.0430663 | 0.1714040 |
| | CLEARING ACCTS | 0.9111111 | 0.0266667 | 0.0622222 |

* UPS AMOUNTS WERE DIRECTLY ASSIGNED FOR ALL ITEMS EXCEPT THE WORKING CAPITAL ITEMS WHICH HAVE A UPS FACTOR IDENTIFIED.

FLORIDA PUBLIC SERVICE COMMISSION

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 Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 R. T. O Sheasey

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

1984 JURISDICTIONAL FACTORS

| Line No. | Description | RETAIL | OTHER/ WHOLESALE | UPS |
|----------|-----------------------------------|-----------|---------------------|-----------|
| | CHRYVILLE SUBSURFACE | 0.7834641 | 0.0437828 | 0.1707531 |
| | RISC DEF. DR./CR. | 0.7860169 | 0.0434322 | 0.1705309 |
| | RISC DEF. CY. FUEL & CONSERVATION | 1.0000000 | | |
| | INJURY & DAMAGE RESERVE | 0.9135618 | 0.0258321 | 0.0606061 |
| | PROPERTY INSURANCE RESERVE | 0.8386677 | 0.0340880 | 0.1272443 |
| 6 | RATE BASE ADJUSTMENTS | | | |
| | APPLIANCE SALES & SERVICE | | 1.0000000 | |
| | DANIEL COAL CARS | 0.9476478 | 0.0523522 | |
| | LEISURE LAKES - PIS/AD | 0.9901478 | 0.0098522 | |

* UPS AMOUNTS WERE DIRECTLY ASSIGNED FOR ALL ITEMS EXCEPT THE WORKING CAPITAL ITEMS WHICH HAVE A UPS FACTOR IDENTIFIED.

Supporting Schedules:

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the 12 month average working capital allowance 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 Data Shown:
Historic Test Year Ended 09/30/09
Witness: R. J. McMillan
A. E. Scarbrough

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-E1

| Line No. | Account No. | Account Name | (1) Other Investments 124-129 | (2) Current Assets 131-174 | (3) Deferred Debits 182-189 | (4) Non-Current Liabilities 200 | (5) Current Liab. 232-242 Less 235, 238-100 | (6) Deferred Credits 252-253 | (7) Total |
|----------|---|--|--|-------------------------------------|--------------------------------------|--|--|---------------------------------------|--------------|
| 1 | * | Total Company Working Capital | 3,324 | 177,945 | 112,432 | (4,329) | (12,227) | (11,770) | 223,375 |
| 2 | | | | | | | | | |
| 3 | | Less Non-Electric Adjustments: | | | | | | | |
| 4 | 142-200, 250, 260 | Accounts Receivable-Appliance Sales & Service | | 9,076 | | | | | 9,076 |
| 5 | 144-280 | Provision For Uncoll. Accts.-Appliance Sales & Serv. | | (137) | | | | | (137) |
| 6 | 143-907, 908 | Accounts Receivable-2nd Fm & Vision Design | | 170 | | | | | 170 |
| 7 | 125-106, 136-100 | Merchandise-Appliance Sales & Service | | 1,394 | | | | | 1,394 |
| 8 | 100-300's | Leasehold Improvements-Merchandising | | | 166 | | | | 166 |
| 9 | 233-800's | Appliance Warranty Reserve | | | | | (837) | | (837) |
| 10 | | | | | | | | | |
| 11 | | Less Other Regulatory Adjustments: | | | | | | | |
| 12 | 129-001, 002 | Blackwater Cooling Lake & Funded Property Insurance | 3,324 | | | | | | 3,324 |
| 13 | 136 | Temporary Cash Investments | | 19,327 | | | | | 19,327 |
| 14 | 141 | Notes Receivable | | 36 | | | | | 36 |
| 15 | 143-120, 129, 160, 200 | Loans to Employees | | 1,232 | | | | | 1,232 |
| 16 | 171 | Interest & Dividends Receivable | | 130 | | | | | 130 |
| 17 | 106-990 | Air Products Bill Credit | | | 207 | | | | 207 |
| 18 | 106-945, 946 | Corryville Subsurface Sludge-Condensate Pump | | | 450 | | | | 450 |
| 19 | 106-933 | Plant Daniel Cool Bypass | | | 49,160 | | | | 49,160 |
| 20 | 106-930 | Peabody Cool Bypass | | | 54,760 | | | | 54,760 |
| 21 | 106-996 | Monetized Note Case | | | 336 | | | | 336 |
| 22 | 106-911, 914 | Corporate Investigation & Acid Rain | | | 166 | | | | 166 |
| 23 | 106-910, 994, 997, 1002 | Employee Discrimination Case & Heat and Air Loans | | | 24 | | | | 24 |
| 24 | 106-925 | Fuel & Conservation (Over)/Under Recovery | | | 1,695 | | | | 1,695 |
| 25 | 233-914, 919, 106-990 | Daniel Truss Up & Scherer Cos F&C | | | 1 | | (499) | | (498) |
| 26 | 233-949 | Monetary Advance | | | | | (2,729) | | (2,729) |
| 27 | 233-930 | Peabody Prepayment | | | | | (710) | | (710) |
| 28 | | Coal Inventory Adjustment | | 2,336 | | | | | 2,336 |
| 29 | | | | | | | | | |
| 30 | | Total Company Adjusted Working Capital | 0 | 144,365 | 5,399 | (4,329) | (12,227) | (7,445) | 89,753 |
| 31 | | | | | | | | | |
| 32 | | Less Unit Power Sales: | | | | | | | |
| 33 | 131 | Fuel Stock | | 3,790 | | | | | 3,790 |
| 34 | 134, 163 | Other Materials & Supplies | | 327 | | | | | 327 |
| 35 | 165 | Prepayments | | 23 | | | | | 23 |
| 36 | * | Other | | 3,900 | 1,013 | (800) | (3,860) | (948) | (695) |
| 37 | | | | | | | | | |
| 38 | | Total Company Adjusted Working Capital Net of UPS | 0 | 136,317 | 4,376 | (5,329) | (48,367) | (46,497) | 80,300 |
| 39 | | | | | | | | | |
| 40 | | Jurisdictional Factor | | 0.963035 | 0.980119 | 0.974498 | 0.978829 | 0.942743 | 0.955305 |
| 41 | | | | | | | | | |
| 42 | | Jurisdictional Adjusted Working Capital | 0 | 131,270 | 4,299 | (5,300) | (47,343) | (46,125) | 76,711 |
| 43 | | | | | | | | | |
| 44 | | | | | | | | | |
| 45 | * Applicable Account Numbers Listed in Headings and are listed by account on WFR D-2a and D-2b. | | | | | | | | |
| 46 | * * Allocated Per Jurisdictional Factors. | | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide period and balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5 and 120.6 for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historic Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO. 1091345-E1

(0000)

| Line No. | Period | (A) Nuclear Fuel In Process 120.1 | (B) Nuclear Fuel Stock Account 120.2 | (C) Nuclear Fuel Assemb- lies in Reactor 120.3 | (D) Nuclear Fuel Spent Fuel 120.4 | (E) Accumulated Provi- sion for Amortizatio 120.5 | (F) Nuclear Fuel Under Capital Leases 120.6 | (G) Net Nuclear Fuel (A)+(B)+(C)+(D)-(E)+(F) |
|----------|--------|--|---|---|--|--|--|---|
|----------|--------|--|---|---|--|--|--|---|

NOT APPLICABLE

Supporting Schedules:

Recap Schedules:

FLINTON PUBLIC SERVICE COMMISSION

EXPLANATION: 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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:
Historic Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

SHEET NO.: 091345-E1

| LINE OF PLANT | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | | In-Transit | Ending Bal. |
|---------------|-------------|-------------------|--------|---------|-----------|---------|---------|---------------------------|---------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|------------|-------------|
| Line No. | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | (0000) | (0000) |
| Coal (Tons) | | | | | | | | | | | | | | | | | | | | | |
| 1 | Aug 88 | 827,119 | 32,645 | 39.432 | 245,631 | 10,127 | 41.195 | 271,289 | 10,006 | 39.832 | 0 | 0 | 0.000 | 4,972 | 202 | 40.620 | 886,633 | 32,138 | 39.042 | 7,042 | 39,180 |
| 2 | Oct 88 | 886,633 | 32,138 | 39.042 | 226,046 | 11,043 | 45.753 | 185,404 | 7,351 | 40.727 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 886,633 | 32,138 | 41.394 | 3,624 | 40,854 |
| 3 | Nov 88 | 886,633 | 32,138 | 41.394 | 226,072 | 9,041 | 44.555 | 213,630 | 8,066 | 41.302 | 0 | 0 | 0.000 | 1,411 | 53 | 37.362 | 886,720 | 37,450 | 42.140 | 3,246 | 42,704 |
| 4 | Dec 88 | 886,720 | 37,450 | 42.140 | 205,635 | 9,407 | 46.090 | 220,672 | 9,317 | 42.221 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 873,091 | 37,620 | 43.050 | 3,515 | 43,143 |
| 5 | Jan 89 | 873,091 | 37,620 | 43.050 | 204,010 | 9,012 | 44.162 | 222,004 | 9,401 | 42.353 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 855,155 | 37,159 | 43.453 | 3,546 | 42,705 |
| 6 | Feb 89 | 855,155 | 37,159 | 43.453 | 236,359 | 9,790 | 41.420 | 225,819 | 9,761 | 42.473 | 0 | 0 | 0.000 | 2,490 | 105 | 42.570 | 864,185 | 37,294 | 43.155 | 3,192 | 42,486 |
| 7 | Mar 89 | 864,185 | 37,294 | 43.155 | 207,917 | 12,560 | 43.651 | 251,776 | 10,702 | 42.024 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 908,325 | 39,060 | 43.406 | 3,435 | 44,515 |
| 8 | Apr 89 | 908,325 | 39,060 | 43.406 | 236,391 | 10,025 | 42.409 | 276,490 | 11,073 | 42.941 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 864,219 | 37,232 | 43.202 | 3,741 | 42,973 |
| 9 | May 89 | 864,219 | 37,232 | 43.202 | 203,181 | 12,366 | 43.660 | 246,150 | 10,301 | 43.227 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 903,799 | 39,217 | 43.410 | 4,040 | 44,065 |
| 10 | Jun 89 | 903,799 | 39,217 | 43.410 | 243,059 | 11,150 | 45.721 | 275,285 | 12,020 | 43.693 | 0 | 0 | 0.000 | 2,022 | 04 | 41.543 | 873,056 | 38,423 | 43.969 | 4,670 | 43,093 |
| 11 | Jul 89 | 873,056 | 38,423 | 43.969 | 217,305 | 9,630 | 45.219 | 294,295 | 12,943 | 43.900 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 796,945 | 35,310 | 44.307 | 3,256 | 38,566 |
| 12 | Aug 89 | 796,945 | 35,310 | 44.307 | 182,040 | 7,025 | 42.983 | 290,245 | 12,015 | 43.050 | 0 | 0 | 0.000 | 4,767 | 177 | 37.130 | 691,515 | 30,497 | 44.102 | 3,021 | 34,318 |
| 13 | Sep 89 | 691,515 | 30,497 | 44.102 | 104,716 | 4,250 | 44.706 | 267,150 | 11,795 | 44.151 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 609,601 | 26,960 | 44.263 | 4,700 | 31,740 |
| 14 | Total | | | | 3,007,318 | 132,122 | | 3,241,010 | 130,399 | | 0 | 0 | | 13,662 | 622 | | | | | | |
| 15 | 13 Mo. Avg. | 847,630 | 35,191 | 42.690 | 231,332 | 10,163 | 43.964 | 249,309 | 10,646 | 42.613 | 0 | 0 | 0.000 | 1,205 | 40 | 0.000 | 831,056 | 35,736 | 43.061 | 4,979 | 40,735 |

All data shown is actual.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended: 9/30/89

Projected Test Year Ended:

Prior Year Ended:

Witness: R. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

| NAME OF FLOW | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | | In-Transit | Ending Bal. |
|------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|------------|-------------|
| Line No. | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | (0000) | (0000) |
| Low Sulfur Coal (Tons) | | | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 88 | 328,891 | 19,179 | 58.456 | 98,187 | 6,199 | 62.727 | 188,953 | 5,916 | 54.299 | 0 | 46 | 0.000 | 0 | 0 | 0.000 | 317,325 | 19,376 | 61.060 | 683 | 28,079 |
| 2 | Oct 88 | 317,325 | 19,376 | 61.060 | 62,130 | 3,690 | 59.392 | 75,527 | 4,281 | 55.622 | 0 | 38 | 0.000 | 4,060 | 250 | 0.000 | 387,996 | 19,857 | 61.074 | 539 | 19,596 |
| 3 | Nov 88 | 387,996 | 19,857 | 61.074 | 73,444 | 3,328 | 45.313 | 84,718 | 4,582 | 53.146 | 0 | 53 | 0.000 | 0 | 0 | 0.000 | 276,730 | 17,830 | 68.088 | 358 | 18,388 |
| 4 | Dec 88 | 276,730 | 17,830 | 68.088 | 58,198 | 2,273 | 45.281 | 78,175 | 3,589 | 51.144 | 0 | 38 | 0.000 | 0 | 0 | 0.000 | 276,730 | 16,484 | 59.562 | 627 | 17,111 |
| 5 | Jan 89 | 276,730 | 16,484 | 59.562 | 37,085 | 2,056 | 55.171 | 13,326 | 681 | 51.183 | 0 | 0 | 0.000 | (762) | (46) | 0.000 | 279,790 | 17,083 | 59.393 | 1,074 | 18,077 |
| 6 | Feb 89 | 279,790 | 17,083 | 59.393 | 53,390 | 3,399 | 62.914 | 14,565 | 799 | 54.050 | 0 | 12 | 0.000 | 0 | 0 | 0.000 | 338,575 | 28,251 | 68.188 | 379 | 28,730 |
| 7 | Mar 89 | 338,575 | 28,251 | 68.188 | 68,695 | 3,826 | 63.636 | 8,088 | 496 | 55.086 | 0 | 0 | 0.000 | 4,518 | 230 | 0.000 | 394,980 | 23,919 | 68.570 | 287 | 24,206 |
| 8 | Apr 89 | 394,980 | 23,919 | 68.570 | 45,122 | 2,486 | 55.095 | 48,324 | 2,319 | 57.589 | 0 | 33 | 0.000 | 0 | 0 | 0.000 | 399,690 | 24,053 | 68.178 | 333 | 24,386 |
| 9 | May 89 | 399,690 | 24,053 | 68.178 | 62,067 | 3,989 | 63.451 | 88,089 | 5,141 | 58.361 | 0 | 68 | 0.000 | 0 | 0 | 0.000 | 374,476 | 22,833 | 68.973 | 1,087 | 23,940 |
| 10 | Jun 89 | 374,476 | 22,833 | 68.973 | 85,895 | 5,224 | 68.818 | 115,121 | 6,782 | 58.912 | 0 | 95 | 0.000 | 426 | 26 | 0.000 | 345,676 | 21,286 | 61.346 | 438 | 21,636 |
| 11 | Jul 89 | 345,676 | 21,286 | 61.346 | 51,782 | 3,416 | 66.071 | 97,960 | 5,855 | 59.769 | 0 | 66 | 0.000 | 2,812 | 171 | 0.000 | 388,230 | 18,072 | 62.443 | 729 | 19,681 |
| 12 | Aug 89 | 388,230 | 18,072 | 62.443 | 36,983 | 2,344 | 63.518 | 122,591 | 7,388 | 68.288 | 0 | 99 | 0.000 | 0 | 0 | 0.000 | 216,542 | 13,737 | 63.438 | 845 | 14,582 |
| 13 | Sep 89 | 216,542 | 13,737 | 63.438 | 67,456 | 4,167 | 61.774 | 98,049 | 5,936 | 68.541 | 0 | 87 | 0.000 | 0 | 0 | 0.000 | 185,949 | 11,081 | 63.094 | 655 | 12,536 |
| 14 | Total | | | | 785,874 | 46,387 | | 938,278 | 53,597 | | 0 | 647 | | 11,062 | 679 | | | | | | |
| 15 | 13 Mo. Avg. | 322,980 | 19,592 | 68.738 | 68,398 | 3,562 | 58.812 | 72,175 | 4,123 | 56.252 | 0 | 58 | 0.000 | 851 | 49 | 0.000 | 312,046 | 19,631 | 61.148 | 626 | 19,657 |

All data shown is actual.

Supporting Schedules:

Recap Schedules:

FLINTON PUBLIC SERVICE CORPORATION

EXPLANATION: 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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarborough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

| NAME OF PLANT | | Beginning Balance | | | Receipts | | | Fuel Issued to Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-----------------------|-------------|-------------------|--------|---------|-----------|---------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| Line No. | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| 02 Lighter Oil (Gals) | | | | | | | | | | | | | | | | | | | |
| 1 | Aug 88 | 428,535 | 288 | 0.495 | 114,702 | 93 | 0.479 | 93,709 | 48 | 0.512 | 0 | 0 | 0.000 | 1,533 | 1 | 0.000 | 443,181 | 216 | 0.487 |
| 2 | Oct 88 | 443,181 | 216 | 0.487 | 141,383 | 118 | 0.434 | 124,095 | 62 | 0.389 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 277,563 | 136 | 0.498 |
| 3 | Nov 88 | 277,563 | 136 | 0.499 | 123,134 | 59 | 0.471 | 118,123 | 57 | 0.483 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 288,554 | 137 | 0.485 |
| 4 | Dec 88 | 288,554 | 137 | 0.485 | 65,367 | 11 | 0.166 | 94,635 | 41 | 0.433 | 0 | 0 | 0.000 | (836) | 0 | 0.000 | 252,450 | 187 | 0.424 |
| 5 | Jan 89 | 252,450 | 187 | 0.424 | 141,982 | 82 | 0.576 | 88,973 | 45 | 0.506 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 385,379 | 144 | 0.472 |
| 6 | Feb 89 | 385,379 | 144 | 0.472 | 65,252 | 37 | 0.567 | 105,577 | 53 | 0.582 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 265,054 | 128 | 0.483 |
| 7 | Mar 89 | 265,054 | 128 | 0.483 | 143,251 | 85 | 0.593 | 56,081 | 30 | 0.528 | 0 | 0 | 0.000 | 180 | 0 | 0.000 | 351,724 | 183 | 0.529 |
| 8 | Apr 89 | 351,724 | 183 | 0.509 | 51,794 | 31 | 0.683 | 131,008 | 72 | 0.549 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 272,630 | 142 | 0.522 |
| 9 | May 89 | 272,630 | 142 | 0.522 | 118,819 | 69 | 0.585 | 136,631 | 74 | 0.542 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 253,426 | 137 | 0.541 |
| 10 | Jun 89 | 253,426 | 137 | 0.541 | 109,862 | 68 | 0.619 | 76,965 | 41 | 0.533 | 0 | 0 | 0.000 | 895 | 1 | 0.000 | 287,218 | 165 | 0.574 |
| 11 | Jul 89 | 287,218 | 165 | 0.574 | 316,648 | 188 | 0.519 | 187,418 | 68 | 0.559 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 526,449 | 285 | 0.541 |
| 12 | Aug 89 | 526,449 | 285 | 0.541 | 188,581 | 59 | 0.585 | 77,365 | 42 | 0.543 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 549,976 | 282 | 0.549 |
| 13 | Aug 89 | 549,976 | 282 | 0.549 | (244,545) | (1,389) | 0.532 | 78,628 | 43 | 0.545 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 226,581 | 129 | 0.569 |
| 14 | Total | | | | 1,094,436 | 587 | | 1,258,182 | 668 | | 0 | 0 | | 1,772 | 2 | | | | |
| 15 | 12 Mo. Avg. | 345,189 | 176 | 0.506 | 84,187 | 45 | 0.518 | 99,245 | 51 | 0.518 | 0 | 0 | 0.000 | 136 | 0 | 0.000 | 338,260 | 170 | 0.512 |

All data shown is actual.

Note: All Unit figures are shown in Gallons

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE CORPORATION

EXPLANATION: 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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

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

9/30/89

COMPANY: GULF POWER COMPANY

SECRET NO.: 891343-E1

| LINE NO. | MONTH | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-------------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Combustion Turbine Oil (Gals) | | | | | | | | | | | | | | | | | | | |
| 1 | Dec 88 | 26,837 | 17 | 0.619 | 17,500 | (3) | 0.432 | 28,695 | 20 | 0.653 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | (9,418) | (6) | 0.654 |
| 2 | Dec 88 | (9,418) | (6) | 0.654 | 120,292 | 35 | 0.457 | 2,883 | 1 | 0.435 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 107,991 | 40 | 0.435 |
| 3 | Nov 88 | 107,991 | 40 | 0.435 | (13,481) | (2) | 0.435 | 5,950 | 4 | 0.435 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 94,560 | 42 | 0.435 |
| 4 | Dec 88 | 94,560 | 42 | 0.435 | 60,213 | 31 | 0.500 | 40,770 | 23 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 195,553 | 50 | 0.464 |
| 5 | Jan 89 | 195,553 | 50 | 0.464 | 0 | 0 | 0.000 | 1,760 | 1 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 194,227 | 49 | 0.464 |
| 6 | Feb 89 | 194,227 | 49 | 0.464 | 0 | 0 | 0.000 | 2,015 | 2 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 191,412 | 47 | 0.464 |
| 7 | Mar 89 | 191,412 | 47 | 0.464 | 0 | 0 | 0.000 | 15,582 | 7 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 185,830 | 40 | 0.464 |
| 8 | Apr 89 | 185,830 | 40 | 0.464 | 0 | 0 | 0.000 | 2,353 | 1 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 182,077 | 39 | 0.464 |
| 9 | May 89 | 182,077 | 39 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 182,077 | 39 | 0.465 |
| 10 | Jun 89 | 182,077 | 39 | 0.465 | 0 | 0 | 0.000 | 47,007 | 22 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 25,070 | 17 | 0.443 |
| 11 | Jul 89 | 25,070 | 17 | 0.443 | 74,301 | 32 | 0.433 | 34,459 | 15 | 0.443 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 74,992 | 34 | 0.443 |
| 12 | Aug 89 | 74,992 | 34 | 0.443 | 0 | 0 | 0.000 | 6,990 | 3 | 0.443 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 68,402 | 31 | 0.443 |
| 13 | Sep 89 | 68,402 | 31 | 0.443 | 310,534 | 134 | 0.432 | 7,112 | 3 | 0.434 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 371,024 | 162 | 0.434 |
| 14 | Total | | | | 394,379 | 247 | | 209,392 | 102 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 73,973 | 34 | 0.405 | 42,645 | 19 | 0.450 | 16,107 | 0 | 0.472 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 109,511 | 45 | 0.470 |

All data shown is actual.

Note: All Unit figures shown in Gallons

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarborough

COMPANY: GULF POWER COMPANY

SHEET NO.: 091345-E1

| LINE NO. | MONTH | Beginning Balance | | | Receipts | | | Fuel Issued to Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|----------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| 06 | Oil (Bbls) | | | | | | | | | | | | | | | | | | |
| 1 | Sep 08 | 70,533 | 1,060 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,060 | 13.603 |
| 2 | Oct 08 | 70,533 | 1,060 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,060 | 13.603 |
| 3 | Nov 08 | 70,533 | 1,060 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,060 | 13.603 |
| 4 | Dec 08 | 70,533 | 1,060 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,060 | 13.603 |
| 5 | Jan 09 | 70,533 | 1,060 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,060 | 13.603 |
| 6 | Feb 09 | 70,533 | 1,060 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,060 | 13.603 |
| 7 | Mar 09 | 70,533 | 1,060 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,060 | 13.603 |
| 8 | Apr 09 | 70,533 | 1,060 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,533 | 1,060 | 13.603 |
| 9 | May 09 | 70,533 | 1,060 | 13.603 | 0 | 0 | 0.000 | 995 | 14 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,054 | 13.603 |
| 10 | Jun 09 | 77,530 | 1,054 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,054 | 13.603 |
| 11 | Jul 09 | 77,530 | 1,054 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,054 | 13.603 |
| 12 | Aug 09 | 77,530 | 1,054 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,054 | 13.603 |
| 13 | Sep 09 | 77,530 | 1,054 | 13.603 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,054 | 13.603 |
| 14 | Total | | | | 0 | 0 | | 995 | 14 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 70,150 | 1,063 | 13.603 | 0 | 0 | 0.000 | 77 | 1 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 70,074 | 1,062 | 13.603 |

All data shown is actual.

Note: All Unit figures shown in Barrels

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarbrough

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-E1

| LINE OF PLANT Line No. | Month | Beginning Balance | | | Receipts | | | Fuel Issued to Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|----------------------------|-------------|-------------------|--------|---------|-----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Crist Coal (Tons) | | | | | | | | | | | | | | | | | | | |
| 1 | Dec 88 | 302,387 | 28,914 | 48.635 | 199,945 | 8,389 | 41.935 | 283,076 | 8,271 | 48.367 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 316,436 | 21,632 | 48.367 |
| 2 | Jan 89 | 316,436 | 21,632 | 48.367 | 187,999 | 8,599 | 45.260 | 125,812 | 5,261 | 41.816 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 308,643 | 24,289 | 41.815 |
| 3 | Feb 89 | 308,643 | 24,289 | 41.815 | 148,583 | 6,764 | 45.423 | 135,475 | 5,335 | 42.352 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 296,671 | 23,189 | 42.351 |
| 4 | Mar 89 | 296,671 | 23,189 | 42.351 | 146,126 | 6,585 | 47.681 | 146,836 | 6,185 | 43.594 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 296,161 | 25,389 | 43.593 |
| 5 | Apr 89 | 296,161 | 25,389 | 43.593 | 111,667 | 5,182 | 45.685 | 141,989 | 6,237 | 43.923 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 265,839 | 24,854 | 43.923 |
| 6 | May 89 | 265,839 | 24,854 | 43.923 | 130,082 | 5,637 | 42.294 | 138,479 | 6,361 | 43.681 | 0 | 0 | 0.000 | 2,490 | 186 | 42.565 | 255,852 | 24,236 | 43.681 |
| 7 | Jun 89 | 255,852 | 24,236 | 43.681 | 174,383 | 7,635 | 43.929 | 175,664 | 7,672 | 43.677 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 324,491 | 24,219 | 43.677 |
| 8 | Jul 89 | 324,491 | 24,219 | 43.677 | 114,281 | 5,128 | 44.835 | 282,675 | 8,946 | 43.779 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 466,957 | 28,493 | 43.780 |
| 9 | Aug 89 | 466,957 | 28,493 | 43.780 | 181,510 | 7,883 | 43.448 | 144,485 | 6,353 | 43.997 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 385,210 | 22,825 | 43.995 |
| 10 | Sep 89 | 385,210 | 22,825 | 43.995 | 282,145 | 9,623 | 47.686 | 178,240 | 7,975 | 44.742 | 0 | 0 | 0.000 | 1,480 | 65 | 43.733 | 530,595 | 23,738 | 44.739 |
| 11 | Oct 89 | 530,595 | 23,738 | 44.739 | 186,891 | 8,387 | 45.518 | 193,393 | 8,691 | 44.942 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 344,693 | 23,554 | 44.942 |
| 12 | Nov 89 | 344,693 | 23,554 | 44.942 | 158,383 | 6,585 | 43.786 | 191,228 | 8,545 | 44.684 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 483,258 | 21,594 | 44.684 |
| 13 | Dec 89 | 483,258 | 21,594 | 44.684 | 124,737 | 5,389 | 43.288 | 164,783 | 7,313 | 44.381 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 443,284 | 19,670 | 44.381 |
| 14 | Total | | | | 2,868,982 | 92,238 | | 2,132,855 | 53,765 | | 0 | 0 | | 3,970 | 171 | | | | |
| 15 | 13 Mo. Avg. | 538,888 | 23,234 | 43.192 | 159,146 | 7,184 | 44.610 | 165,343 | 7,213 | 43.558 | 0 | 0 | 0.000 | 385 | 13 | 0.000 | 531,997 | 23,138 | 43.327 |

All data shown is actual.

Supporting Schedules:

Recap Schedules:

FLINTKILN PUBLIC SERVICE COMMISSION

EXPLANATIONS:

COMPANY: GULF POWER COMPANY

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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

RACKET NO.: 091345-E1

Type of Data Shown:

Historic Test Year Ended

9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarbrough

| DATE OF PLANT LINE No. | Month | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|------------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Details | | | | | | | | | | | | | | | | | | | |
| Low Sulfur Coal (Tons) | | | | | | | | | | | | | | | | | | | |
| 1 | Aug 08 | 237,430 | 11,692 | 39,124 | 75,950 | 3,162 | 64,827 | 79,673 | 5,365 | 51,629 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 217,575 | 11,629 | 53,630 |
| 2 | Sep 08 | 217,575 | 11,669 | 53,630 | 59,883 | 3,827 | 39,384 | 64,126 | 3,311 | 54,757 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 204,232 | 11,405 | 54,756 |
| 3 | Oct 08 | 204,232 | 11,183 | 54,756 | 62,100 | 2,686 | 43,248 | 72,274 | 3,825 | 32,497 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 192,065 | 10,620 | 52,874 |
| 4 | Nov 08 | 192,065 | 10,490 | 52,874 | 44,755 | 1,532 | 43,825 | 64,863 | 3,758 | 36,364 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 172,069 | 9,714 | 50,364 |
| 5 | Dec 08 | 172,069 | 8,714 | 50,364 | 36,833 | 2,094 | 54,672 | 12,385 | 681 | 54,123 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 176,546 | 10,047 | 51,121 |
| 6 | Jan 09 | 176,546 | 10,047 | 51,121 | 38,874 | 1,857 | 64,218 | 12,049 | 648 | 53,814 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 225,341 | 12,666 | 53,814 |
| 7 | Feb 09 | 225,341 | 12,666 | 53,814 | 54,299 | 2,347 | 65,119 | 8,888 | 495 | 55,789 | 0 | 0 | 0.000 | 4,440 | 233 | 52,479 | 280,232 | 15,750 | 55,789 |
| 8 | Mar 09 | 280,232 | 15,750 | 55,789 | 47,236 | 2,817 | 62,983 | 21,584 | 1,714 | 56,932 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 295,994 | 16,653 | 56,932 |
| 9 | Apr 09 | 295,994 | 16,653 | 56,932 | 61,388 | 2,834 | 62,461 | 74,589 | 4,314 | 57,670 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 282,783 | 16,273 | 57,670 |
| 10 | May 09 | 282,783 | 16,273 | 57,670 | 71,542 | 4,253 | 68,676 | 94,731 | 3,542 | 58,580 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 299,364 | 15,184 | 58,499 |
| 11 | Jun 09 | 299,364 | 15,184 | 58,499 | 41,588 | 2,788 | 65,592 | 84,504 | 5,879 | 59,479 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 216,590 | 12,883 | 59,479 |
| 12 | Jul 09 | 216,590 | 12,883 | 59,479 | 23,618 | 1,589 | 65,114 | 102,739 | 6,156 | 59,911 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 137,457 | 8,236 | 59,911 |
| 13 | Aug 09 | 137,457 | 8,236 | 59,911 | 51,163 | 2,166 | 61,949 | 88,884 | 4,842 | 68,463 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 188,476 | 9,560 | 68,463 |
| 14 | Total | | | | 673,346 | 48,682 | | 695,568 | 45,567 | | 0 | 0 | | 4,440 | 233 | | | | |
| 15 | 13 Mo. Avg. | 225,582 | 12,423 | 54,955 | 51,795 | 3,077 | 59,582 | 62,043 | 3,585 | 55,730 | 0 | 0 | 0.000 | 342 | 18 | 0.000 | 215,595 | 12,013 | 55,730 |

All data shown is actual.

Supporting Schedules:

Nucap Schedules:

FLORIDA PUBLIC SERVICE CORPORATION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION

balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarborough

| Date of Month | | Beginning Balance | | | Receipts | | | Fuel Issued to Generation | | | Fuel Issued (Other) Use | | | Inventory Adjustments | | | Ending Balance (a) | | | |
|---|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|-------------------------|--------|---------|-----------------------|--------|---------|--------------------|---------|---------|--------|
| Line No. | Month | Units | (1000) | \$/Unit | Units | (1000) | \$/Unit | Units | (1000) | \$/Unit | Units | (1000) | \$/Unit | Units | (1000) | \$/Unit | Units | (1000) | \$/Unit | |
| Plant Scherer Low Sulfur Coal (Tons) | | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 88 | 95,841 | 7,287 | 62.461 | 10,189 | 1,037 | 36.991 | 9,280 | 571 | 61.548 | 0 | 46 | 0.000 | 0 | 0 | 0.000 | 95,730 | 7,707 | 61.548 | |
| 2 | Oct 88 | 95,730 | 7,707 | 61.548 | 11,327 | 663 | 38.558 | 11,481 | 690 | 68.511 | 0 | 50 | 0.000 | 4,060 | 290 | 0.000 | 61.548 | 183,744 | 7,872 | 61.336 |
| 3 | Nov 88 | 183,744 | 7,872 | 61.336 | 11,336 | 642 | 36.630 | 11,336 | 681 | 68.085 | 0 | 53 | 0.000 | 0 | 0 | 0.000 | 183,744 | 7,789 | 68.258 | |
| 4 | Dec 88 | 183,744 | 7,789 | 68.258 | 5,292 | 341 | 64.491 | 5,292 | 321 | 68.628 | 0 | 38 | 0.000 | 0 | 0 | 0.000 | 183,744 | 7,770 | 61.135 | |
| 5 | Jan 89 | 183,744 | 7,770 | 61.135 | 252 | 32 | 128.009 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | (762) | (46) | 0.000 | 183,234 | 7,736 | 61.322 | |
| 6 | Feb 89 | 183,234 | 7,736 | 61.322 | 2,516 | 92 | 36.676 | 2,516 | 151 | 68.823 | 0 | 12 | 0.000 | 0 | 0 | 0.000 | 183,234 | 7,685 | 68.754 | |
| 7 | Mar 89 | 183,234 | 7,685 | 68.754 | 9,296 | 479 | 51.473 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 183,234 | 7,290 | 68.258 | |
| 8 | Apr 89 | 112,688 | 8,169 | 59.987 | (2,094) | (531) | 0.000 | 6,720 | 405 | 68.238 | 0 | 33 | 0.000 | 0 | 0 | 0.000 | 112,688 | 8,169 | 59.987 | |
| 9 | May 89 | 183,796 | 7,289 | 68.258 | 1,479 | 155 | 104.925 | 13,580 | 827 | 68.877 | 0 | 60 | 0.000 | 0 | 0 | 0.000 | 183,796 | 7,289 | 68.258 | |
| 10 | Jun 89 | 91,693 | 6,460 | 68.877 | 14,383 | 871 | 68.335 | 28,390 | 1,240 | 68.830 | 0 | 95 | 0.000 | 426 | 26 | 0.000 | 91,693 | 6,460 | 68.877 | |
| 11 | Jul 89 | 86,112 | 6,822 | 68.831 | 18,114 | 688 | 67.994 | 13,486 | 826 | 61.588 | 0 | 66 | 0.000 | 2,812 | 171 | 0.000 | 86,112 | 6,822 | 68.831 | |
| 12 | Aug 89 | 85,632 | 5,989 | 61.558 | 13,285 | 835 | 62.855 | 19,832 | 1,224 | 61.734 | 0 | 99 | 0.000 | 0 | 0 | 0.000 | 79,885 | 5,581 | 61.733 | |
| 13 | Sep 89 | 79,885 | 5,581 | 61.733 | 16,353 | 1,081 | 61.280 | 17,953 | 1,074 | 68.888 | 0 | 87 | 0.000 | 0 | 0 | 0.000 | 77,473 | 5,321 | 61.817 | |
| 14 | Total | | | | 111,728 | 6,385 | | 131,718 | 8,838 | | 0 | 647 | | 6,622 | 486 | | | | | |
| 15 | 13 Mo. Avg. | 97,470 | 7,169 | 61.136 | 8,994 | 485 | 62.336 | 18,132 | 618 | 51.458 | 0 | 50 | 0.000 | 309 | 31 | 23.319 | 96,430 | 7,818 | 61.887 | |

(a) In July, 1987 Gulf participated in Coal Contract buyout related to Plant Scherer for 62,915,588. This cost was recorded to Account 151 and is amortized to Fuel Burn on a monthly basis. This buyout cost is not included in actual cost/ton rates.

All data shown is actual.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BOOKET NO.: 091345-E1

EXPLANATIONS:

balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarbrough

| NAME OF PLANT | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|---------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| Line No. | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Scholz | | | | | | | | | | | | | | | | | | | |
| Coal (Tons) | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 08 | 41,690 | 1,473 | 35.330 | 30,256 | 1,066 | 35.223 | 26,332 | 929 | 35.299 | 0 | 0 | 0.000 | (3,460) | (121) | 35.002 | 42,162 | 1,409 | 35.299 |
| 2 | Oct 08 | 42,162 | 1,409 | 35.299 | 17,880 | 609 | 35.402 | 20,135 | 794 | 35.329 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 31,235 | 1,104 | 35.329 |
| 3 | Nov 08 | 31,235 | 1,104 | 35.329 | 27,053 | 882 | 32.573 | 24,093 | 840 | 34.050 | 0 | 0 | 0.000 | 397 | 14 | 35.207 | 31,004 | 1,132 | 34.057 |
| 4 | Dec 08 | 31,004 | 1,132 | 34.057 | 29,729 | 1,027 | 34.532 | 29,260 | 1,004 | 34.279 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 34,273 | 1,175 | 34.200 |
| 5 | Jan 09 | 34,273 | 1,175 | 34.200 | 20,174 | 690 | 34.210 | 20,460 | 975 | 34.254 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 25,979 | 890 | 34.254 |
| 6 | Feb 09 | 25,979 | 890 | 34.254 | 20,907 | 990 | 34.900 | 25,767 | 887 | 34.300 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 29,119 | 1,001 | 34.307 |
| 7 | Mar 09 | 29,119 | 1,001 | 34.307 | 41,767 | 1,326 | 36.542 | 20,547 | 1,010 | 35.657 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 42,339 | 1,309 | 35.656 |
| 8 | Apr 09 | 42,339 | 1,309 | 35.656 | 36,621 | 1,235 | 33.725 | 23,090 | 803 | 34.760 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 35,062 | 1,241 | 34.761 |
| 9 | May 09 | 35,062 | 1,241 | 34.761 | 27,365 | 1,169 | 42.711 | 23,075 | 1,007 | 37.375 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 34,132 | 2,023 | 37.375 |
| 10 | Jun 09 | 34,132 | 2,023 | 37.375 | 26,022 | 813 | 30.900 | 26,439 | 533 | 35.291 | 0 | 0 | 0.000 | 542 | 19 | 34.046 | 34,477 | 1,902 | 35.207 |
| 11 | Jul 09 | 34,477 | 1,902 | 35.207 | 17,097 | 637 | 35.564 | 26,909 | 954 | 35.255 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 45,305 | 1,605 | 35.255 |
| 12 | Aug 09 | 45,305 | 1,605 | 35.255 | 25,236 | 887 | 35.129 | 27,746 | 980 | 35.320 | 0 | 0 | 0.000 | 4,001 | 143 | 35.831 | 46,076 | 1,655 | 35.305 |
| 13 | Sep 09 | 46,076 | 1,655 | 35.305 | 23,790 | 862 | 36.205 | 27,064 | 992 | 35.615 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 42,002 | 1,525 | 35.615 |
| 14 | Total | | | | 352,237 | 12,401 | | 352,613 | 12,404 | | 0 | 0 | | 1,400 | 55 | | | | |
| 15 | 13 Mo. Avg. | 41,335 | 1,457 | 35.129 | 27,095 | 954 | 35.179 | 27,124 | 954 | 35.152 | 0 | 0 | 0.000 | 114 | 4 | 0.000 | 41,420 | 1,461 | 35.151 |

All data shown is actual.

Supporting Schedules:

Miscellaneous Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

SHEET NO.: 891345-E1

EXPLANATION:

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 Natural Gas even though no inventory is carried.

(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarbrough

| NAME OF PLANT | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|----------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| Line No. | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Smith Coal (Tons) | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 88 | 263,834 | 10,228 | 38,086 | 15,630 | 672 | 43,891 | 41,001 | 1,606 | 39,093 | 0 | 0 | 0.000 | 0,432 | 323 | 38,251 | 246,015 | 9,617 | 39,093 |
| 2 | Oct 88 | 246,015 | 9,617 | 39,093 | 53,639 | 2,723 | 38,891 | 31,457 | 1,296 | 41,188 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 258,197 | 11,046 | 41,188 |
| 3 | Nov 88 | 258,197 | 11,046 | 41,188 | 44,904 | 2,195 | 40,682 | 49,262 | 2,083 | 42,200 | 0 | 0 | 0.000 | 1,014 | 39 | 38,717 | 264,053 | 11,197 | 42,200 |
| 4 | Dec 88 | 264,053 | 11,197 | 42,200 | 29,988 | 1,475 | 49,195 | 51,376 | 2,288 | 42,983 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 243,457 | 10,464 | 42,983 |
| 5 | Jan 89 | 243,457 | 10,464 | 42,984 | 72,227 | 1,228 | 44,578 | 32,347 | 2,259 | 43,348 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 263,337 | 11,415 | 43,348 |
| 6 | Feb 89 | 263,337 | 11,415 | 43,348 | 69,458 | 2,955 | 42,546 | 53,573 | 2,313 | 43,189 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 279,214 | 12,057 | 43,189 |
| 7 | Mar 89 | 279,214 | 12,057 | 43,181 | 71,047 | 3,387 | 47,145 | 47,965 | 2,092 | 43,992 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 303,496 | 13,352 | 43,992 |
| 8 | Apr 89 | 303,496 | 13,352 | 43,992 | 83,409 | 3,670 | 43,959 | 38,725 | 2,224 | 44,005 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 336,268 | 14,798 | 44,005 |
| 9 | May 89 | 336,268 | 14,798 | 44,005 | 74,298 | 3,312 | 44,574 | 66,678 | 2,941 | 44,188 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 343,088 | 15,169 | 44,188 |
| 10 | Jun 89 | 343,088 | 15,169 | 44,188 | 15,502 | 714 | 46,065 | 78,686 | 3,120 | 44,193 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 288,784 | 12,763 | 44,193 |
| 11 | Jul 89 | 288,784 | 12,763 | 44,193 | 12,597 | 686 | 54,471 | 73,914 | 3,298 | 44,622 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 227,467 | 10,151 | 44,622 |
| 12 | Aug 89 | 227,467 | 10,151 | 44,622 | 6,427 | 353 | 54,977 | 73,271 | 3,298 | 44,984 | 0 | 0 | 0.000 | 766 | 34 | 44,093 | 161,389 | 7,248 | 44,984 |
| 13 | Sep 89 | 161,389 | 7,248 | 44,994 | 36,189 | 2,007 | 55,461 | 74,583 | 3,490 | 46,838 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 123,075 | 5,763 | 46,838 |
| 14 | Total | | | | 586,179 | 27,371 | | 736,238 | 32,238 | | 0 | 0 | | 10,212 | 3% | | | | |
| 15 | 13 Mo. Avg. | 258,415 | 11,988 | 42,838 | 45,091 | 2,185 | 48,129 | 56,642 | 2,479 | 43,441 | 0 | 0 | 0.000 | 786 | 38 | 0.000 | 257,649 | 11,157 | 43,441 |

All data shown is actual.

Supporting Schedules:

Recap Schedules:

Schedule B-5b INTERIM FUEL INVENTORY BY PLANT

Page 6 of 12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATIONS:

COMPANY: GULF POWER COMPANY

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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

DOCKET NO.: 891345-E1

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarborough

| LINE NO. | MONTH | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-----------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Crist | | | | | | | | | | | | | | | | | | | |
| 12 Lighter Oil (Main) | | | | | | | | | | | | | | | | | | | |
| 1 | Aug 88 | 130,926 | 69 | 0.490 | 0 | 0 | 0.000 | 25,720 | 15 | 0.490 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 105,236 | 54 | 0.490 |
| 2 | Sept 88 | 105,236 | 54 | 0.490 | 47,406 | 21 | 0.445 | 26,206 | 13 | 0.482 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 130,456 | 62 | 0.481 |
| 3 | Oct 88 | 130,456 | 62 | 0.481 | 0 | 0 | 0.000 | 26,300 | 13 | 0.481 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 104,156 | 49 | 0.482 |
| 4 | Nov 88 | 104,156 | 49 | 0.482 | 0 | 0 | 0.000 | 19,933 | 9 | 0.482 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 84,223 | 40 | 0.482 |
| 5 | Dec 88 | 84,223 | 40 | 0.482 | 0 | 0 | 0.000 | 32,712 | 16 | 0.482 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 51,511 | 24 | 0.481 |
| 6 | Jan 89 | 51,511 | 24 | 0.481 | 80,000 | 40 | 0.494 | 36,661 | 18 | 0.489 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 9,682 | 46 | 0.489 |
| 7 | Feb 89 | 9,682 | 46 | 0.489 | 80,136 | 40 | 0.490 | 30,737 | 15 | 0.493 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 144,881 | 71 | 0.493 |
| 8 | Mar 89 | 144,881 | 71 | 0.493 | 0 | 0 | 0.000 | 30,147 | 16 | 0.493 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 114,734 | 55 | 0.494 |
| 9 | Apr 89 | 114,734 | 55 | 0.494 | 0 | 0 | 0.000 | 27,292 | 13 | 0.494 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 87,442 | 42 | 0.493 |
| 10 | May 89 | 87,442 | 42 | 0.493 | 63,982 | 36 | 0.524 | 26,307 | 13 | 0.507 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 127,727 | 65 | 0.507 |
| 11 | Jun 89 | 127,727 | 65 | 0.507 | 0 | 0 | 0.000 | 20,176 | 14 | 0.507 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 9,251 | 51 | 0.507 |
| 12 | Jul 89 | 9,251 | 51 | 0.507 | 35,531 | 20 | 0.582 | 31,504 | 16 | 0.585 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 123,490 | 63 | 0.585 |
| 13 | Aug 89 | 123,490 | 63 | 0.585 | 0 | 0 | 0.000 | 25,554 | 13 | 0.585 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 97,936 | 50 | 0.586 |
| 14 | Total | | | | 332,745 | 163 | | 374,757 | 184 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 100,015 | 53 | 0.493 | 25,995 | 13 | 0.493 | 20,027 | 14 | 0.494 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 104,703 | 52 | 0.494 |

All data shown is actual.

Note: All Unit figures are shown in Gallons

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: G. E. Scarbrough

COMPANY: GULF POWER COMPANY

DISNEY NO.: 091345-E1

| NAME OF PLANT | | Beginning Balance | | | Receipts | | | Fuel Issued to Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-----------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| Line No. | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Daniel | | | | | | | | | | | | | | | | | | | |
| 02 Lighter Oil (Gals) | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 88 | 99,318 | 49 | 0.491 | 14,671 | 7 | 0.449 | 11,219 | 5 | 0.486 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 102,770 | 51 | 0.486 |
| 2 | Oct 88 | 102,770 | 51 | 0.486 | 3,676 | 1 | 0.457 | 47,569 | 23 | 0.485 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 58,877 | 29 | 0.485 |
| 3 | Nov 88 | 58,877 | 29 | 0.485 | 69,584 | 32 | 0.461 | 32,424 | 15 | 0.472 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 95,437 | 46 | 0.472 |
| 4 | Dec 88 | 95,437 | 46 | 0.472 | 0 | 0 | 0.000 | 14,123 | 7 | 0.472 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 82,314 | 39 | 0.472 |
| 5 | Jan 89 | 82,314 | 39 | 0.472 | 39,381 | 25 | 0.643 | 22,837 | 12 | 0.527 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 90,858 | 52 | 0.528 |
| 6 | Feb 89 | 90,858 | 52 | 0.528 | 0 | 0 | 0.000 | 25,766 | 19 | 0.564 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 65,092 | 35 | 0.544 |
| 7 | Mar 89 | 65,092 | 35 | 0.544 | 37,413 | 26 | 0.653 | 16,917 | 10 | 0.599 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 81,580 | 51 | 0.599 |
| 8 | Apr 89 | 81,580 | 51 | 0.599 | 35,099 | 21 | 0.588 | 57,394 | 24 | 0.596 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 61,893 | 38 | 0.595 |
| 9 | May 89 | 61,893 | 38 | 0.595 | 71,225 | 44 | 0.598 | 39,753 | 24 | 0.597 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 92,365 | 58 | 0.596 |
| 10 | Jun 89 | 92,365 | 58 | 0.596 | 0 | 0 | 0.000 | 9,536 | 7 | 0.714 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 83,629 | 62 | 0.714 |
| 11 | Jul 89 | 83,629 | 62 | 0.714 | 35,631 | 18 | 0.589 | 27,241 | 18 | 0.654 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 94,219 | 62 | 0.654 |
| 12 | Aug 89 | 94,219 | 62 | 0.654 | 0 | 0 | 0.000 | 7,786 | 6 | 0.714 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 86,433 | 62 | 0.714 |
| 13 | Sep 89 | 86,433 | 62 | 0.714 | 0 | 0 | 0.000 | 26,433 | 15 | 0.714 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 65,000 | 47 | 0.714 |
| 14 | Total | | | | 309,680 | 193 | | 342,910 | 193 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 85,313 | 49 | 0.565 | 23,822 | 15 | 0.550 | 26,378 | 15 | 0.583 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 82,757 | 49 | 0.583 |

All data shown is actual.

Note: All Units figures shown in Gallons

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE CORPORATION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-C1

EXPLANATION:

balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Units Shown:

Historic Last Year Ended

9/30/89

Projected Last Year Ended

Prior Year Ended

Witness: A. E. Scarborough

| LINE NO. | | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| Line No. | Month | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Scherer | | | | | | | | | | | | | | | | | | | |
| Oil: Lighter Oil (Bals) | | | | | | | | | | | | | | | | | | | |
| 1 | 9/88 | 36,504 | 26 | 0.612 | 17,799 | 11 | 0.605 | 28,461 | 13 | 0.614 | 0 | 0 | 0.000 | 1,533 | 1 | 0.629 | 37,415 | 23 | 0.610 |
| 2 | 10/88 | 37,415 | 23 | 0.610 | 28,199 | 12 | 0.610 | 28,199 | 12 | 0.612 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 37,415 | 23 | 0.609 |
| 3 | 11/88 | 37,415 | 23 | 0.609 | 12,057 | 8 | 0.612 | 12,057 | 8 | 0.610 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 37,415 | 23 | 0.613 |
| 4 | 12/88 | 37,415 | 23 | 0.613 | 6,006 | (19) | 0.000 | 14,059 | 3 | 0.179 | 0 | 0 | 0.000 | (636) | 0 | 0.000 | 27,724 | 1 | 0.020 |
| 5 | 1/89 | 27,724 | 1 | 0.020 | 0 | 5 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 27,724 | 6 | 0.191 |
| 6 | 2/89 | 27,724 | 6 | 0.191 | 12,770 | 7 | 0.560 | 12,770 | 6 | 0.465 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 27,724 | 7 | 0.234 |
| 7 | 3/89 | 27,724 | 7 | 0.234 | 18,740 | 11 | 1.062 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 27,724 | 18 | 0.466 |
| 8 | 4/89 | 38,644 | 18 | 0.466 | 15,675 | 10 | 0.647 | 18,363 | 6 | 0.310 | 0 | 0 | 0.000 | 180 | 0 | 0.000 | 38,644 | 18 | 0.510 |
| 9 | 5/89 | 43,776 | 22 | 0.510 | (13) | 0 | 0.000 | 14,232 | 7 | 0.518 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 43,776 | 22 | 0.518 |
| 10 | 6/89 | 29,511 | 15 | 0.518 | 18,492 | 6 | 0.546 | 7,611 | 4 | 0.525 | 0 | 0 | 0.000 | 895 | 1 | 0.525 | 33,287 | 18 | 0.525 |
| 11 | 7/89 | 33,287 | 18 | 0.525 | 21,198 | 12 | 0.546 | 21,198 | 12 | 0.533 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 33,131 | 18 | 0.533 |
| 12 | 8/89 | 33,131 | 18 | 0.533 | 15,689 | 9 | 0.540 | 9,500 | 5 | 0.536 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 39,312 | 22 | 0.536 |
| 13 | 9/89 | 39,312 | 22 | 0.536 | 487 | 0 | 0.540 | 5,560 | 3 | 0.536 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 34,151 | 19 | 0.536 |
| 14 | Total | | | | 143,017 | 72 | | 149,982 | 79 | | 0 | 0 | | 1,772 | 2 | | | | |
| 15 | 12 Mo. Avg. | 34,740 | 17 | 0.461 | 11,063 | 6 | 0.629 | 11,537 | 6 | 0.514 | 0 | 0 | 0.000 | 136 | 0 | 0.000 | 34,402 | 17 | 0.435 |

All data shown is actual.

Note: All Units figures shown in Gallons

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BOOKET NO.: 091345-E1

EXPLANATION:

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 Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended
Projected Test Year Ended
Prior Year Ended
Witness: R. E. Scarborough

9/30/89

| LINE NO. | MONTH | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-----------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Scholz | | | | | | | | | | | | | | | | | | | |
| 02 Lighter Oil (Gals) | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 88 | 6,314 | | 0.302 | 7,409 | 3 | 0.467 | 2,604 | 1 | 0.463 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 11,110 | 5 | 0.463 |
| 2 | Oct 88 | 11,110 | | 0.463 | 0 | 0 | 0.000 | 3,704 | 2 | 0.463 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 7,326 | 3 | 0.463 |
| 3 | Nov 88 | 7,326 | | 0.463 | 0 | 0 | 0.000 | 2,379 | 1 | 0.463 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 4,947 | 2 | 0.463 |
| 4 | Dec 88 | 4,947 | | 0.463 | 7,195 | 4 | 0.356 | 2,660 | 2 | 0.406 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 9,483 | 4 | 0.406 |
| 5 | Jan 89 | 9,483 | | 0.406 | 88,000 | 40 | 0.491 | 1,709 | 1 | 0.493 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 87,694 | 43 | 0.493 |
| 6 | Feb 89 | 87,694 | | 0.493 | (88,000) | (40) | 0.491 | 2,040 | 1 | 0.485 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 5,646 | 2 | 0.485 |
| 7 | Mar 89 | 5,646 | | 0.485 | 7,467 | 4 | 0.491 | 1,875 | 1 | 0.510 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 11,230 | 3 | 0.510 |
| 8 | Apr 89 | 11,230 | | 0.510 | 0 | 0 | 0.000 | 4,297 | 2 | 0.510 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 6,661 | 3 | 0.510 |
| 9 | May 89 | 6,661 | | 0.510 | 0 | 0 | 0.000 | 2,874 | 2 | 0.510 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 3,787 | 1 | 0.510 |
| 10 | Jun 89 | 3,787 | | 0.510 | 7,430 | 3 | 0.565 | 2,620 | 1 | 0.547 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 9,209 | 5 | 0.547 |
| 11 | Jul 89 | 9,209 | | 0.547 | 0 | 0 | 0.000 | 2,653 | 1 | 0.547 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 7,136 | 4 | 0.547 |
| 12 | Aug 89 | 7,136 | | 0.547 | 0 | 0 | 0.000 | 1,522 | 1 | 0.547 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 5,634 | 3 | 0.547 |
| 13 | Sep 89 | 5,634 | | 0.547 | 7,636 | 4 | 0.526 | 2,201 | 1 | 0.535 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 11,049 | 6 | 0.534 |
| 14 | Total | | | | 37,149 | 20 | | 32,414 | 17 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 13,536 | 6 | 0.507 | 2,020 | 2 | 0.512 | 2,493 | 1 | 0.509 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 13,920 | 7 | 0.509 |

All data shown is actual.

Note: All Unit figures shown in Gallons

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION

COMPANY: GULF POWER COMPANY

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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

DOCKET NO.: 891345-E1

Type of Data Shown:

5/30/89

Historic Test Year Ended

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarborough

| Line No. | NAME OF PLANT | Beginning Balance | | | Receipts | | | Fuel Issued to Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|----------|-----------------------|-------------------|--------|---------|-----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| 1 | Plant Smith | | | | | | | | | | | | | | | | | | |
| 2 | 02 Lighter Oil (Gals) | | | | | | | | | | | | | | | | | | |
| 3 | 01-01 | 137,423 | 63 | 0.457 | 74,892 | 39 | 0.453 | 29,785 | 14 | 0.455 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 182,370 | 83 | 0.455 |
| 4 | 02-01 | 182,370 | 83 | 0.455 | (112,854) | (52) | 0.457 | 26,277 | 12 | 0.453 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 43,429 | 19 | 0.453 |
| 5 | 03-01 | 43,429 | 19 | 0.453 | 48,293 | 18 | 0.425 | 43,935 | 20 | 0.445 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 39,767 | 17 | 0.443 |
| 6 | 04-01 | 39,767 | 17 | 0.443 | 58,167 | 26 | 0.494 | 43,869 | 20 | 0.472 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 48,074 | 23 | 0.472 |
| 7 | 05-01 | 48,074 | 23 | 0.472 | 22,321 | 12 | 0.544 | 31,625 | 16 | 0.495 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 39,760 | 19 | 0.495 |
| 8 | 06-01 | 39,760 | 19 | 0.495 | 50,482 | 20 | 0.534 | 18,332 | 9 | 0.517 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 73,910 | 30 | 0.517 |
| 9 | 07-01 | 73,910 | 30 | 0.517 | 7,515 | 4 | 0.586 | 7,272 | 4 | 0.517 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 74,153 | 30 | 0.517 |
| 10 | 08-01 | 74,153 | 30 | 0.517 | 0 | 0 | 0.000 | 26,379 | 14 | 0.517 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 47,774 | 24 | 0.510 |
| 11 | 09-01 | 47,774 | 24 | 0.510 | 44,827 | 25 | 0.546 | 52,480 | 20 | 0.532 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 48,121 | 21 | 0.531 |
| 12 | 10-01 | 48,121 | 21 | 0.531 | 22,330 | 11 | 0.581 | 31,283 | 16 | 0.520 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 31,166 | 16 | 0.520 |
| 13 | 11-01 | 31,166 | 16 | 0.520 | 295,811 | 130 | 0.517 | 28,594 | 15 | 0.518 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 292,383 | 131 | 0.518 |
| 14 | 12-01 | 292,383 | 131 | 0.518 | 29,681 | 16 | 0.523 | 27,945 | 14 | 0.518 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 292,019 | 131 | 0.518 |
| 15 | 01-01 | 292,019 | 131 | 0.518 | (251,568) | (134) | 0.531 | 24,494 | 11 | 0.435 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 18,257 | 8 | 0.435 |
| 16 | Total | | | | 271,845 | 130 | | 398,111 | 193 | | 0 | 0 | | 0 | 0 | | | | |
| 17 | 13 Mo. Avg. | 183,565 | 51 | 0.493 | 28,820 | 11 | 0.504 | 38,889 | 15 | 0.492 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 94,485 | 47 | 0.492 |

All data shown is actual.

Note: All Unit figures shown in Gallons

Supporting Schedules:

Recap Schedules:

Schedule D-9b

INTERIM FUEL INVENTORY BY PLANT

Page 11 of 12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:

Historic Test Year Ended

9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: R. E. Scarbrough

COMPANY: GULF POWER COMPANY

SHEET NO.: 091245-E1

| Line No. | Month | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued (Other) | | | Inventory Adjustments | | | Ending Balance | | |
|-------------------------------|-------------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|---------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant South | | | | | | | | | | | | | | | | | | | |
| Combustion Turbine Oil (Gals) | | | | | | | | | | | | | | | | | | | |
| 1 | Sep 08 | 25,637 | 17 | 0.619 | 17,360 | 13 | 0.432 | 28,675 | 20 | 0.693 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 19,410 | 46 | 0.694 |
| 2 | Oct 08 | 19,410 | 46 | 0.679 | 188,292 | 55 | 0.457 | 2,883 | 1 | 0.435 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 187,991 | 48 | 0.435 |
| 3 | Nov 08 | 187,991 | 48 | 0.435 | 13,481 | 12 | 0.435 | 9,530 | 4 | 0.435 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 94,360 | 42 | 0.435 |
| 4 | Dec 08 | 94,360 | 42 | 0.435 | 68,213 | 31 | 0.580 | 48,778 | 23 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 185,995 | 38 | 0.464 |
| 5 | Jan 09 | 185,995 | 38 | 0.464 | 0 | 0 | 0.000 | 1,768 | 1 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 184,227 | 49 | 0.464 |
| 6 | Feb 09 | 184,227 | 49 | 0.464 | 0 | 0 | 0.000 | 2,815 | 2 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 181,412 | 47 | 0.464 |
| 7 | Mar 09 | 181,412 | 47 | 0.464 | 0 | 0 | 0.000 | 15,582 | 7 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 165,830 | 48 | 0.464 |
| 8 | Apr 09 | 165,830 | 48 | 0.464 | 0 | 0 | 0.000 | 2,953 | 1 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 162,877 | 39 | 0.464 |
| 9 | May 09 | 162,877 | 39 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 162,877 | 39 | 0.465 |
| 10 | Jun 09 | 162,877 | 39 | 0.465 | 0 | 0 | 0.000 | 47,807 | 22 | 0.464 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 35,070 | 17 | 0.443 |
| 11 | Jul 09 | 35,070 | 17 | 0.443 | 74,381 | 32 | 0.433 | 34,459 | 15 | 0.443 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 74,992 | 34 | 0.443 |
| 12 | Aug 09 | 74,992 | 34 | 0.443 | 0 | 0 | 0.000 | 6,580 | 3 | 0.443 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 68,482 | 31 | 0.443 |
| 13 | Sep 09 | 68,482 | 31 | 0.443 | 318,534 | 134 | 0.432 | 7,112 | 3 | 0.434 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 371,824 | 162 | 0.434 |
| 14 | Total | | | | 594,379 | 247 | | 289,392 | 182 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | 73,973 | 34 | 0.485 | 42,645 | 19 | 0.450 | 16,187 | 8 | 0.472 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 188,511 | 46 | 0.478 |

All data shown is actual.

Note: All Unit figures shown in Gallons

Supporting Schedules:

Recap Schedules:

FLINTTOWN PUBLIC SERVICE CORPORATION

EXPLANATION:

COMPANY: GULF POWER COMPANY

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 Natural Gas even though no inventory is carried.
(Give Units in Barrels, Tons, or MCF.)

SHEET NO.: 891345-E1

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: A. E. Scarbrough

| LINE NO. | | MONTH | Beginning Balance | | | Receipts | | | Fuel Issued To Generation | | | Fuel Issued Other | | | Inventory Adjustments | | | Ending Balance | | |
|--------------|-------------|-------|-------------------|--------|---------|----------|--------|---------|---------------------------|--------|---------|-------------------|--------|---------|-----------------------|--------|---------|----------------|--------|---------|
| | | | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit | Units | (0000) | \$/Unit |
| Plant Cost | | | | | | | | | | | | | | | | | | | | |
| 66 Oil (Oil) | | | | | | | | | | | | | | | | | | | | |
| 1 | Dec | 88 | 76,533 | 1,060 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 76,533 | 1,060 | 13.683 |
| 2 | Jan | 89 | 76,533 | 1,060 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 76,533 | 1,060 | 13.683 |
| 3 | Feb | 89 | 76,533 | 1,060 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 76,533 | 1,060 | 13.683 |
| 4 | Mar | 89 | 76,533 | 1,060 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 76,533 | 1,060 | 13.683 |
| 5 | Apr | 89 | 76,533 | 1,060 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 76,533 | 1,060 | 13.683 |
| 6 | May | 89 | 76,533 | 1,060 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 76,533 | 1,060 | 13.683 |
| 7 | Jun | 89 | 76,533 | 1,060 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 76,533 | 1,060 | 13.683 |
| 8 | Jul | 89 | 76,533 | 1,060 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 76,533 | 1,060 | 13.683 |
| 9 | Aug | 89 | 76,533 | 1,060 | 13.683 | 0 | 0 | 0.000 | 995 | 14 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,054 | 13.683 |
| 10 | Sep | 89 | 77,530 | 1,054 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,054 | 13.683 |
| 11 | Oct | 89 | 77,530 | 1,054 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,054 | 13.683 |
| 12 | Nov | 89 | 77,530 | 1,054 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,054 | 13.683 |
| 13 | Dec | 89 | 77,530 | 1,054 | 13.683 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 77,530 | 1,054 | 13.683 |
| 14 | Total | | | | | 0 | 0 | | 995 | 14 | | 0 | 0 | | 0 | 0 | | | | |
| 15 | 13 Mo. Avg. | | 76,139 | 1,063 | 13.683 | 0 | 0 | 0.000 | 77 | 1 | 0.000 | 0 | 0 | 0.000 | 0 | 0 | 0.000 | 76,674 | 1,062 | 13.683 |

All data shown is actual.

Note: All Unit figures shown in Barrels

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

| Line No. | Month | Plant: CRIST | | | | | | |
|----------|----------------|--------------|---------|---------|---------|---------|---------|---------|
| 1 | 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 NOVEMBER | 0.0 | 0.0 | 0.0 | 0.0 | 56.7 | 52.7 | 42.8 |
| 4 | 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 |
| 6 | 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 | 1989 APRIL | 0.0 | 0.0 | 0.0 | 58.2 | 66.3 | 58.7 | 69.7 |
| 9 | 1989 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 | 47.5 | 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 | 1989 SEPTEMBER | 0.0 | 0.0 | 0.0 | 70.0 | 69.4 | 56.6 | 40.9 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

| Line No. | Month | Plant: SCHOLZ | |
|----------|----------------|---------------|----------|
| 1 | Period | SCHOLZ 1 | SCHOLZ 2 |
| 2 | 1988 OCTOBER | 90.3 | 84.6 |
| 3 | 1988 NOVEMBER | 65.4 | 93.7 |
| 4 | 1988 DECEMBER | 90.6 | 93.6 |
| 5 | 1989 JANUARY | 89.4 | 88.8 |
| 6 | 1989 FEBRUARY | 89.4 | 87.2 |
| 7 | 1989 MARCH | 89.4 | 86.3 |
| 8 | 1989 APRIL | 85.5 | 61.4 |
| 9 | 1989 MAY | 88.3 | 88.8 |
| 10 | 1989 JUNE | 82.4 | 78.9 |
| 11 | 1989 JULY | 80.5 | 77.1 |
| 12 | 1989 AUGUST | 81.7 | 80.4 |
| 13 | 1989 SEPTEMBER | 88.5 | 84.6 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

| Line No. | Month | Plant: SMITH | | |
|----------|----------------|--------------|---------|---------|
| 1 | Period | SMITH 1 | SMITH 2 | SMITH A |
| 2 | 1988 OCTOBER | 62.0 | 0.0 | 0.0 |
| 3 | 1988 NOVEMBER | 77.8 | 17.1 | 0.2 |
| 4 | 1988 DECEMBER | 55.7 | 37.0 | 2.0 |
| 5 | 1989 JANUARY | 33.9 | 56.7 | 0.0 |
| 6 | 1989 FEBRUARY | 36.2 | 66.9 | 0.0 |
| 7 | 1989 MARCH | 0.0 | 80.1 | 0.6 |
| 8 | 1989 APRIL | 4.3 | 84.2 | 0.0 |
| 9 | 1989 MAY | 67.8 | 52.1 | 0.0 |
| 10 | 1989 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 | 1989 SEPTEMBER | 73.2 | 65.1 | 0.0 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

| Line No. | Month | Plant: DANIEL & SCHERER | | |
|----------|----------------|-------------------------|----------|---------|
| 1 | Period | DANIEL 1 | DANIEL 2 | SCHERER |
| 2 | 1988 OCTOBER | 20.2 | 64.1 | 19.1 |
| 3 | 1988 NOVEMBER | 52.2 | 52.4 | 10.2 |
| 4 | 1988 DECEMBER | 45.8 | 41.0 | 9.6 |
| 5 | 1989 JANUARY | 16.6 | 0.0 | 0.0 |
| 6 | 1989 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 |
| 9 | 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:

Schedule G-11

INTERIM ACCOUNTS PAYABLE -- FUEL

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: 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 Data Shown:

Historic Test Year Ended
Projected Test Year- Ended
Prior Year Ended
Witness: A. E. Scarbrough

9/30/89

| Fuel Type | Month | (1) Fuel Purchases (\$000) | Quantity Purchased | \$/Unit | (2) Transportation Costs (\$000) | (1) + (2) Total Fuel + Transp. (\$000) | Accounts (1) Payable Fuel (\$000) | Accounts (2) Payable Transp. (\$000) | Total (See Note) Accounts Payable (\$000) |
|------------------|--------|-------------------------------------|-----------------------|---------|---|---|---|--|---|
| All Plants | Sep 88 | 11,595 | 383,867 | 30.158 | 3,476 | 15,071 | 0 | 0 | 13,602 |
| Coal (Tons) | Oct 88 | 12,978 | 367,373 | 35.269 | 2,563 | 15,541 | 0 | 0 | 7,722 |
| | Nov 88 | 18,937 | 335,985 | 32.560 | 2,297 | 13,234 | 0 | 0 | 8,228 |
| | Dec 88 | 8,674 | 262,137 | 33.090 | 2,732 | 11,406 | 0 | 0 | 7,316 |
| | Jan 89 | 9,854 | 281,390 | 32.176 | 1,772 | 10,826 | 0 | 0 | 7,322 |
| | Feb 89 | 6,465 | 164,830 | 39.414 | 2,158 | 8,623 | 0 | 0 | 11,891 |
| | Mar 89 | 14,868 | 427,286 | 34.796 | 2,687 | 17,475 | 0 | 0 | 11,716 |
| | Apr 89 | 9,366 | 268,889 | 34.947 | 3,123 | 12,489 | 0 | 0 | 10,852 |
| | May 89 | 11,792 | 335,417 | 35.156 | 2,661 | 14,453 | 0 | 0 | 11,552 |
| | Jun 89 | 12,898 | 341,947 | 35.356 | 4,012 | 16,182 | 0 | 0 | 12,384 |
| | Jul 89 | 9,839 | 257,366 | 35.121 | 2,599 | 11,548 | 0 | 0 | 9,327 |
| | Aug 89 | 7,611 | 233,190 | 32.639 | 2,226 | 9,837 | 0 | 0 | 7,732 |
| | Sep 89 | 8,468 | 228,284 | 37.059 | 2,992 | 11,452 | 0 | 0 | 10,543 |
| 13 Month Total | | 132,929 | 3,886,001 | | 35,128 | 168,057 | | | |
| 13 Month Average | | 10,225 | 292,831 | 35.057 | 2,782 | 12,927 | 0 | 0 | 10,014 |

All data shown is actual.

Note: Accounts Payable is not identifiable by fuel and transportation.

Supporting Schedules:

Schedule 6-11

INTERIM ACCOUNTS PAYABLE -- FUEL

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO.: 891345-E1

EXPLANATION: 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 Data Shown:
Historic Test Year Ended
Projected Test Year Ended
Prior Year Ended
Witness: A. E. Scarbrough

9/30/89

| Fuel Type | Month | (1) Fuel Purchases (0000) | Quantity Purchased | \$/Unit | (2) Transportation Costs (0000) | (1) + (2) Total Fuel + Transp. (0000) | Accounts (1) Payable Fuel (0000) | Accounts (2) Payable Transp. (0000) | Total Accounts Payable (0000) |
|--|--------|------------------------------------|-----------------------|---------|--|--|--|---|-------------------------------------|
| All Plants 82 Lighter Oil (Gals) | Sep 88 | 48 | 98,639 | 0.498 | 0 | 48 | 0 | 0 | 0 |
| | Oct 88 | 46 | 94,672 | 0.486 | 0 | 46 | 0 | 0 | 0 |
| | Nov 88 | 56 | 118,344 | 0.473 | 0 | 56 | 0 | 0 | 0 |
| | Dec 88 | 44 | 119,876 | 0.367 | 0 | 44 | 0 | 0 | 0 |
| | Jan 89 | 98 | 162,893 | 0.555 | 0 | 98 | 0 | 0 | 0 |
| | Feb 89 | 37 | 64,731 | 0.572 | 0 | 37 | 0 | 0 | 0 |
| | Mar 89 | 74 | 132,551 | 0.558 | 0 | 74 | 0 | 0 | 0 |
| | Apr 89 | 33 | 55,482 | 0.596 | 0 | 33 | 0 | 0 | 0 |
| | May 89 | 68 | 123,852 | 0.553 | 0 | 68 | 0 | 0 | 0 |
| | Jun 89 | 72 | 116,677 | 0.617 | 0 | 72 | 0 | 0 | 0 |
| | Jul 89 | 212 | 421,464 | 0.583 | 0 | 212 | 0 | 0 | 0 |
| | Aug 89 | 61 | 106,693 | 0.572 | 0 | 61 | 0 | 0 | 0 |
| | Sep 89 | 4 | 8,882 | 0.495 | 0 | 4 | 0 | 0 | 0 |
| 13 Month Total | | 845 | 1,621,676 | | 0 | 845 | | | |
| 13 Month Average | | 65 | 124,744 | 0.521 | 0 | 65 | 0 | 0 | 0 |

All data shown is actual.

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 201, 202, 203) provide (1) annual balances beginning with the test year in the last rate case and ending with the interim test year, and (2) 13 month average balance for the interim test year.

Type of Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness:

A. E. Scarbrough

| Line No. | Period | (A) Acct 190 | (B) Acct 201 | (C) Acct 202 | (D) Acct 203 | (E) Net Deferred Income Taxes |
|----------|-------------------------|-----------------|-----------------|-----------------|-----------------|----------------------------------|
| 1. | Prior Year 1984 | 07,767 | 02,199 | 0112,090 | 06,102 | 0112,632 |
| 2. | | | | | | |
| 3. | Prior Year 1985 | 012,702 | 05,201 | 0132,974 | 09,594 | 0134,907 |
| 4. | | | | | | |
| 5. | Prior Year 1986 | 016,370 | 07,226 | 0140,442 | 040,400 | 0179,778 |
| 6. | | | | | | |
| 7. | Prior Year 1987 | 010,520 | 00,974 | 0150,040 | 039,992 | 0100,470 |
| 8. | | | | | | |
| 9. | Prior Year 1988 | 015,670 | 010,440 | 0160,263 | 037,333 | 0200,394 |
| 10. | | | | | | |
| 11. | Interim Test Year | | | | | |
| 12. | Ended September, 1989 | 016,141 | 010,443 | 0174,297 | 035,327 | 0204,126 |
| 13. | | | | | | |
| 14. | | | | | | |
| 15. | | | | | | |
| 16. | | | | | | |
| 17. | End of Period (9/30/89) | | | | | |
| 18. | Company Total | 16,141 | 10,443 | 174,297 | 35,327 | 204,126 |
| 19. | Jurisdictional Factor | 0.0739977 | 0.0739977 | 0.0739977 | 0.0739977 | 0.0739977 |
| 20. | Jurisdictional Amount | 14,100 | 9,123 | 152,265 | 31,036 | 170,324 |
| 21. | | | | | | |
| 22. | | | | | | |
| 23. | Non-Juris. Amount | 2,041 | 1,320 | 22,032 | 4,491 | 25,002 |
| 24. | | | | | | |
| 25. | | | | | | |
| 26. | | | | | | |
| 27. | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a statement of changes in accounting policy since the last rate case. Explain any changes in accounting procedures that affect the interim rate base or the interim net operating income.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Type of Data Shown:
 ___ Historical Test Year Ended 9/30/89
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Witness: A. E. Scarbrough

DEPRECIATION

Effective January 1, 1984, the Company changed the depreciation assumption from whole life to remaining life methodology. Per Florida Public Service Commission (FPSC) Rule number 25-6.0142, the Company changed depreciable life categories of the required plant items from depreciable life to fixed recovery effective January 1, 1988.

ACCOUNTING FOR INTERCHANGE SALES

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 expenses to comply with FPSC reporting requirements.

PENSION COSTS

On January 1, 1987, the Company implemented FASB Statement No. 87 on accounting for pensions costs which required the use of the "projected unit credit" actuarial method for financial reporting purposes.

POST-RETIREMENT MEDICAL/LIFE BENEFITS

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

MEDICAL INSURANCE RESERVE - ACTIVE EMPLOYEES

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.

ACCUMULATED PROVISION FOR UNCOLLECTIBLE 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.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of proposed and commission adjustments to net operating income per books for the test year.

COMPANY: GULF POWER COMPANY

Type of Data Shown:

Historic Test Year Ended 9/30/07

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

DOCKET NO. 071245-E1

(Thousands)

Adjusted Jurisdictional Net Operating Income Calculation for the Twelve Months Ended 9/30/07
Period End

| (Thousands) | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
|-------------------------------------|-------------------------|----------------------|--------------------------|------------------------------------|---|---------------------------------|--------------------------------|---------------------------------------|---|----------------------------------|-------------------------------|
| Line No. Description | Total Company per Books | Non-Electric Utility | Electric Utility (A - B) | Commission Adjustments (Sch. G-16) | Utility Adjusted per Commission (E + D) | Company Adjustments (Sch. G-17) | Total Adjusted Utility (E + F) | Unit Power Sales Net Operating Income | Total Adjusted Utility not of UPS (I - B) | Jurisdictional Separation Factor | Jurisdictional Amount (J x J) |
| Operating Revenues | | | | | | | | | | | |
| 1 Sales of Electricity | 401,101 | | 401,101 | (193,470) | 207,631 | | 207,631 | 41,241 | 248,872 | 0.9719038 | 237,594 |
| 2 Other Operating Revenues | 11,167 | | 11,167 | (5,065) | 6,102 | | 6,102 | | 6,102 | 0.9911460 | 6,048 |
| 3 Total Operating Revenues | 412,268 | 0 | 412,268 | (200,543) | 213,733 | 0 | 213,733 | 41,241 | 254,974 | 0.9723743 | 243,642 |
| Operating Expenses | | | | | | | | | | | |
| 4 Operation - Fuel | 170,407 | | 170,407 | (170,407) | 0 | | 0 | 0 | 0 | | 0 |
| 5 Interchange | 9,009 | | 9,009 | (13,102) | (4,093) | | (4,093) | 0 | (4,093) | 0.9440422 | (3,877) |
| 6 Other Operation & Maintenance | 120,010 | | 120,010 | (2,927) | 117,083 | 3,013 | 120,096 | 7,134 | 112,962 | 0.9650904 | 109,772 |
| 7 Depreciation & Amortization | 30,029 | | 30,029 | (5) | 30,034 | | 30,034 | 6,371 | 46,405 | 0.9610103 | 42,563 |
| 8 Amortization of Investment Credit | (2,142) | | (2,142) | | (2,142) | | (2,142) | (361) | (1,781) | 0.9633394 | (1,716) |
| 9 Taxes Other Than Income Taxes | 20,979 | | 20,979 | (7,943) | 13,036 | | 13,036 | 2,823 | 10,213 | 0.9524630 | 17,917 |
| 10 Income Taxes | 24,161 | | 24,161 | 309 | 24,470 | (1,433) | 23,037 | 5,836 | 17,201 | 0.9309992 | 16,104 |
| 11 Investment Tax Credit | 0 | | 0 | | 0 | | 0 | 0 | 0 | | 0 |
| 12 Total Operating Expenses | 409,313 | 0 | 409,313 | (201,075) | 208,238 | 2,370 | 210,608 | 21,425 | 189,183 | | 181,413 |
| 13 Net Operating Income | 3,955 | 0 | 3,955 | 1,332 | 5,287 | (2,370) | 2,917 | 19,816 | 62,173 | | 62,229 |

Supporting Schedules: G-15, G-16, G-17, G-18

Recap Schedules: G-1, G-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 091345-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule G-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(thousands)

Type of Data Shown:

Historic Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

Jurisdictional Adjustments for the Twelve Months Ended 9/30/09

Period End

| Line No. | Adjustment | Reason for Adjustment or Omission (Provide Supporting Schedules) | (1) Total Adjustment | (2) Jurisdictional Factor | (3) Jurisdictional Adjustment | (4) Increase/(Decrease) in Revenue Requirement |
|--------------------------------|---|--|-------------------------|------------------------------|----------------------------------|---|
| <u>Commission Adjustments:</u> | | | | | | |
| 1 | Franchise Fee Revenues | To remove franchise revenues and expenses from NOI for ratemaking purposes. | (5,225) | 1.0000000 | (5,225) | 5,310 |
| 2 | Franchise Fee Expenses | To remove franchise revenues and expenses from NOI for ratemaking purposes. | 5,143 | 1.0000000 | 5,143 | (5,234) |
| 3 | Fuel Revenues | To remove all fuel-related revenues and expenses from NOI for ratemaking purposes. | (193,353) | Direct | (166,266) | 169,207 |
| 4 | Fuel Expense | To remove all fuel-related revenues and expenses from NOI for ratemaking purposes. | 176,117 | 0.8575143 | 151,023 | (153,493) |
| 5 | Fuel Portion of Interchange Energy | To remove all fuel-related revenues and expenses from NOI for ratemaking purposes. | 13,102 | 0.8575143 | 11,235 | (11,433) |
| 6 | ECCR Revenues | To remove all ECCR revenues and expenses from NOI for ratemaking purposes. | (2,430) | 1.0000000 | (2,430) | 2,482 |
| 7 | Under Recovery of Retail Fuel Clause Revenues in other Operating Revenues | To remove all fuel-related revenues and expenses from NOI for ratemaking purposes | (42) | 1.0000000 | (42) | 42 |
| 8 | Under Recovery of ECCR Revenues in Other Operating Revenues | To remove all ECCR-related revenues and expenses from NOI for ratemaking purposes | 202 | 1.0000000 | 202 | (206) |
| 9 | Over Recovery of Retail Fuel Clause Expense | To remove all fuel-related revenues and expenses from NOI for ratemaking purposes | 2,270 | 1.0000000 | 2,270 | (2,330) |

Supporting Schedule: G-10, G-37

Recap Schedules: G-14

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 091345-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule G-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(thousands)

Type of Data Shown:
 Historic Test Year Ended 9/30/07
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

Jurisdictional Adjustments for the Twelve Months Ended 9/30/07
 Period End

| Line No. | Adjustment | Reason for Adjustment or Omission (Provide Supporting Schedules) | (1) Total Adjustment | (2) Jurisdictional Factor | (3) Jurisdictional Adjustment | (4) Increase/(Decrease) in Revenue Requirement |
|----------|------------------------------------|--|-------------------------|------------------------------|----------------------------------|---|
| 10 | ECCR Expenses in O&M Expense | To remove all ECCR revenues and expenses from NOI for rate-making purposes. | 1,074 | 1.0000000 | 1,074 | (1,907) |
| 11 | ECCR Expenses in Other Tax Expense | To remove all ECCR revenues and expenses from NOI for rate-making purposes. | 70 | 1.0000000 | 70 | (80) |
| 12 | Industry Association Dues | To remove Industry Association dues related to Chamber of Commerce and lobbying activities to comply with Commission guidelines. | 59 | 0.9739130 | 57 | (59) |
| 13 | Area & Economic Development | To remove expenses defined as image building and promotional by the Commission in Order No. 6463. | 824 | 1.0000000 | 824 | (839) |
| 14 | National Advertising | To remove expenses defined as image building and promotional by the Commission in Order No. 6463. | 170 | 0.9789474 | 166 | (170) |
| 15 | Taxes Other Than Income Taxes | To reflect the effects of the Franchise Fee Revenue, Fuel Revenue and ECCR Revenue adjustments on Taxes Other Than Income Taxes. | 2,722 | 1.0000000 | 2,722 | (2,771) |
| 16 | Leisure Lakes Depreciation expense | To remove expenses associated with Leisure Lakes. | 5 | 0.9901470 | 5 | (5) |
| 17 | Retail Base Rate Revenue Refund | To remove the refund of base rate revenues related to prior years. | 313 | 1.0000000 | 313 | (310) |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO. 091345-E1

EXPLANATION: Provide a schedule of proposed adjustments to MDI (from Schedule G-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(thousands)

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

Jurisdictional Adjustments for the Twelve Months Ended 9/30/89
Period End

| Line No. | Adjustment | Reason for Adjustment or Omission (Provide Supporting Schedules) | (1) Total Adjustment | (2) Jurisdictional Factor | (3) Jurisdictional Adjustment | (4) Increase/(Decrease) in Revenue Requirement |
|----------|---|---|----------------------------|---------------------------------|-------------------------------------|---|
| 18 | Income Taxes - Adjustments | To reflect the tax effect of all Commission Adjustments. | (693) | | (738) | - |
| 19 | Income Taxes - Interest Synchronization | To reflect the tax effect of Interest Synchronization | 184 | | 1,139 | (1,839) |
| 20 | Total Commission Adjustments | | 1,332 | | 2,362 | (3,857) |
| | Company Proposed Adjustments: | | | | | |
| 21 | Accounting Change-Uncollectible exp. | To remove the effect of adjustments to customer accts exp. | (640) | 1.0000000 | (640) | 651 |
| 22 | Peabody Equity Return | To remove amounts related to the equity return on the Peabody Coal Buyout which is recovered through the fuel clause. | (5,467) | 0.9474718 | (5,123) | 5,213 |
| 23 | Marketing Support Activities | To remove expenses defined as image building or promotional by the Commission in Order No. 6463 | 82 | 1.0000000 | 82 | (83) |
| 24 | Investigation Expense | To remove expenses that are associated with the investigations. | 594 | 0.9696979 | 576 | (586) |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO. 091345-E1

EXPLANATION: Provide a schedule of proposed adjustments to NOI (from Schedule G-14) jurisdictional components, and the revenue requirement effect on each and total. Indicate which adjustments were made in the company's last full revenue requirements case.

(thousands)

Type of Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillen
 A. E. Scarbrough

Jurisdictional Adjustments for the Twelve Months Ended 9/30/89
 Period End

| Line No. | Adjustment | Reason for Adjustment or Omission (Provide Supporting Schedules) | (1) Total Adjustment | (2) Jurisdictional Factor | (3) Jurisdictional Adjustment | (4) Increase/(Decrease) in Revenue Requirement |
|----------|------------------------------------|---|-------------------------|------------------------------|----------------------------------|---|
| 25 | Employee Lawsuit | To remove expenses that are associated with the Employee lawsuit. | 186 | 0.9675440 | 180 | (183) |
| 26 | Cancelled Rate Case | To remove expenses that are associated with the case from A&G Expense. | 1,026 | 1.0000000 | 1,026 | (1,044) |
| 27 | SCS Building Cancellation | To remove expenses that are associated with the SCS Building Cancellation from A&G Expense. | 346 | 0.9675440 | 335 | (341) |
| 28 | Income Taxes - Adjustments | To reflect the tax effect of all Commission Adjustments. | 1,435 | | 1,341 | |
| 29 | Total Company Proposed Adjustments | | (2,378) | | (2,223) | 3,627 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO. 091345-E1

EXPLANATION: List all proposed and commission adjustments to net operating income for the test year and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

(Thousands)

| (Thousands) | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
|----------------------------|-----------------------------------|---|-----------------------------------|----------------------------------|-----------|--|------------------|--------------------------------------|--------------------------|-----------------|-----------|
| Line No. Description | | Fuel Revenues EXCR Revenues Retail Refund | Fran. fee Rev. Under rec. EXCR | Fuel exp. Fuel over rec. Fuel | Fuel Int. | Consor. exp Area dev. Industry Asso. dues | Leisure Lanes | Cons. Rev. Fuel Rev. Fran. fee | Cons. Exp. Fran. Rev. | Income Taxes | Total |
| Operating Revenues: | | | | | | | | | | | |
| 1 | Sales of Electricity | (195,470) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (195,470) |
| 2 | Other Operating Revenues | 0 | (3,063) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,063) |
| 3 | Total Operating Revenues | (195,470) | (3,063) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (200,543) |
| Operating Expenses: | | | | | | | | | | | |
| 4 | Operation - Fuel | 0 | 0 | (170,407) | 0 | 0 | 0 | 0 | 0 | 0 | (170,407) |
| 5 | Interchange | 0 | 0 | 0 | (13,102) | 0 | 0 | 0 | 0 | 0 | (13,102) |
| 6 | Other Operation & Maintenance | 0 | 0 | 0 | 0 | (2,927) | 0 | 0 | 0 | 0 | (2,927) |
| 7 | Depreciation & Amortization | 0 | 0 | 0 | 0 | 0 | (3) | 0 | 0 | 0 | (3) |
| 8 | Amortization of Investment Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Taxes Other Than Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | (7,700) | (163) | 0 | (7,943) |
| 10 | Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 309 | 309 |
| 11 | Investment Tax Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Operating Expenses | 0 | 0 | (170,407) | (13,102) | (2,927) | (3) | (7,700) | (163) | 309 | (201,873) |
| 13 | Net Operating Income | (195,470) | (3,063) | 170,407 | 13,102 | 2,927 | 3 | 7,700 | 163 | (309) | 1,332 |

Supporting Schedule:

Recap Schedules: 8-14

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 091343-E1

EXPLANATION: List all proposed and Company adjustments to net operating income for the test year and the prior year if the test year is projected.

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

(Thousands)

| Line No. | Description | (A) Accounting change Uncollectible Expense | (B) Passbody Equity Return | (C) Marketing Support Activities | (D) Investigation | (E) Employee Benefit | (F) Cancelled Rate Case | (G) Cancelled SOS Building | (H) Income Taxes | (I) Total |
|----------------------------|-----------------------------------|--|-------------------------------------|---|----------------------|----------------------------|----------------------------------|-------------------------------------|------------------------|--------------|
| Operating Revenues: | | | | | | | | | | |
| 1 | Sales of Electricity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Other Operating Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Total Operating Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses: | | | | | | | | | | |
| 4 | Operation - Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Interchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Other Operation & Maintenance | 640 | 5,407 | (82) | (394) | (186) | (1,006) | (396) | 0 | 3,813 |
| 7 | Depreciation & Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Amortization of Investment Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Taxes Other Than Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Income Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,435) | (1,435) |
| 11 | Investment Tax Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Operating Expenses | 640 | 5,407 | (82) | (394) | (186) | (1,006) | (396) | (1,435) | 2,370 |
| 13 | Net Operating Income | (640) | (5,407) | 82 | 394 | 186 | 1,006 | 396 | 1,435 | (2,370) |

Supporting Schedules:

Recap Schedules: G-14

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-E1

EXPLANATION: Provide a development of jurisdictional separation factors for net operating income for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 9/30/8
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 H. T. O'Sheehy

1984 JURISDICTIONAL FACTORS

| Line No. | Description | RETAIL | OTHER/ WHOLESALE | UPS |
|-----------------------------|------------------------------------|-----------|---------------------|-----|
| NET OPERATING INCOME | | | | |
| 1 | NONTERRITORIAL CAPACITY | 0.9476478 | 0.0523522 | |
| 2 | ALTERNATE AND SUPPLEMENTAL TARIFF | 0.9460950 | 0.0539050 | |
| 3 | OTHER OPERATING REV. (NET OF FUEL) | 0.9911460 | 0.0088540 | |
| 4 | G & N EXPENSES | | | |
| | PRODUCTION | 0.9474718 | 0.0525282 | |
| | TRANSMISSION | 0.9494374 | 0.0505626 | |
| | DISTRIBUTION | 0.9948093 | 0.0051907 | |
| | CUSTOMER ACCTS | 1.0000000 | | |
| | CUSTOMER INFO | 1.0000000 | | |
| | G & N | 0.9695540 | 0.0304460 | |
| | OVERALL (NET OF FUEL) | 0.9630379 | 0.0369621 | |
| 5 | DEPRECIATION | | | |
| | PRODUCTION | 0.9477204 | 0.0522796 | |
| | TRANSMISSION | 0.9488189 | 0.0511811 | |
| | DISTRIBUTION | 0.9930278 | 0.0069722 | |
| | GENERAL | 0.9720972 | 0.0279028 | |
| | OVERALL | 0.9635394 | 0.0364606 | |
| 6 | AMORTIZATION | 0.9472973 | 0.0527027 | |
| 7 | AMORTIZATION OF ITC | 0.9635394 | 0.0364606 | |
| 8 | TAXES OTHER THAN INCOME TAXES | 0.9524638 | 0.0475362 | |

9 ALL UPS AMOUNTS WERE DIRECTLY ASSIGNED.

Supporting Schedules:

Recap Schedules: 6-14, 6-15

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 1071345-E1

EXPLANATION: Provide a development of jurisdictional separation factors for net operating income for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Historic Test Year Ended 9/30/0
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 R. T. O'Sheesey

1904 JURISDICTIONAL FACTORS

| Line No. | Description | RETAIL | OTHER/ WHOLESALE | UPS |
|----------|----------------------------|-----------|---------------------|-----|
| 9 | KOI ADJUSTMENTS | | | |
| | FRANCHISE FEES | 1.0000000 | | |
| | AREA DEV. & NATIONAL ADV | | | |
| | SALES PORTION | 1.0000000 | | |
| | A & S PORTION | 0.9709474 | 0.0210326 | |
| | INDUSTRY ASSOCIATION DUES | 0.9739130 | 0.0260870 | |
| | DEPRECIATION LEISURE LAKES | 0.9901470 | 0.0098532 | |

* ALL UPS AMOUNTS WERE DIRECTLY ASSIGNED.

Supporting Schedules:

Recap Schedules: G-14, G-15

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of operating revenues by primary account for the test year, and the prior year if the test year is projected. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-E1

Type of Data Shown:
 Historical Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarborough

| Account No. | Account Title | (1) Per Books | (2) Non-Utility | (3) Jurisdictional (1)-(2) | (4) Fuel | (5) Rate Refund | Adjustments | | | (8) WPS | (9) Total (4) thru (8) | (10) |
|-----------------------------------|---------------------------------------|------------------|--------------------|-------------------------------|-------------|--------------------|---------------------|-----------------------|------------------------|------------|---------------------------|---------|
| | | | | | | | (6) Conservation | (7) Franchise Fees | Adjusted Total (3)+(9) | | | |
| SALES OF ELECTRICITY | | | | | | | | | | | | |
| 440 | Residential Sales | 197,005 | | 197,005 | 70,324 | 0 | 1,030 | | | | 71,374 | 126,311 |
| 442 | Commercial Sales | 117,197 | | 117,197 | 47,016 | 0 | 793 | | | | 47,719 | 64,478 |
| 442 | Industrial Sales | 84,139 | | 84,139 | 64,347 | 0 | 600 | | | | 65,027 | 29,132 |
| 444 | Public Street & Highway Lighting | 1,530 | | 1,530 | 347 | 0 | 5 | | | | 352 | 1,178 |
| 445 | Other Sales to Public Authorities | 0 | | 0 | 0 | 0 | 0 | | | | 0 | 0 |
| 448 | Interdepartmental Sales | 30 | | 30 | 31 | 0 | 0 | | | | 31 | 7 |
| 449 | Provision for Refund - Retail | (313) | | (313) | 0 | (313) | 0 | | | | (313) | 0 |
| Total Sales to Ultimate Consumers | | 400,496 | | 400,496 | 162,065 | (313) | 2,430 | 0 | 0 | | 164,190 | 236,306 |
| 447 | Sales for Resale - Territorial | 11,067 | | 11,067 | 5,301 | 0 | 0 | | | | 5,301 | 5,400 |
| | - Nonterritorial | 69,616 | 0 | 69,616 | 25,907 | 0 | 0 | | 41,241 | | 67,148 | 2,460 |
| TOTAL SALES OF ELECTRICITY | | 481,181 | 0 | 481,181 | 193,333 | (313) | 2,430 | 0 | 41,241 | | 236,719 | 244,462 |
| OTHER OPERATING REVENUES | | | | | | | | | | | | |
| 431 | Municipal Franchise Fee | 5,200 | | 5,200 | | | | 5,200 | | | 5,200 | 0 |
| 431 | County Franchise Fee | 17 | | 17 | | | | 17 | | | 17 | 0 |
| 431 | Miscellaneous Service Revenues | 2,090 | | 2,090 | | | | | | | 0 | 2,090 |
| 434 | Rent from Electric Property | 2,474 | | 2,474 | | | | | | | 0 | 2,474 |
| 435 | Interdepartmental Rents | 4 | | 4 | | | | | | | 0 | 4 |
| 436 | Deferred Fuel & Conservation Revenues | (160) | | (160) | 42 | | (202) | | | | (160) | 0 |
| 436 | Compensation for Minor Services Prov | 130 | | 130 | | | | | | | 0 | 130 |
| 436 | Profit on Sale of WPS not Purchased | 37 | | 37 | | | | | | | 0 | 37 |
| 436 | Revenues from Trans. of Others | 1,142 | | 1,142 | | | | | | | 0 | 1,142 |
| 436 | Proceeds from sale of Nat. Resources | 163 | | 163 | | | | | | | 0 | 163 |
| 436 | Miscellaneous Other Electric Revenues | 34 | | 34 | | | | | | | 0 | 34 |
| TOTAL OTHER OPERATING REVENUES | | 11,167 | 0 | 11,167 | 42 | 0 | (202) | 5,225 | 0 | | 5,065 | 6,102 |
| TOTAL ELECTRIC OPERATING REVENUES | | 492,348 | 0 | 492,348 | 193,395 | (313) | 2,236 | 5,225 | 41,241 | | 241,784 | 250,564 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-81

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 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 Year Ended 9/30/89

Witness: A. E. Scarbrough

RESIDENTIAL

UNBILLED REVENUE CALCULATIONS
END OF 9/30/89

| Month | (A) Base Rate Billed Revenue (\$000) | (B) Billed Energy (MMH) | (C) Current Month Base Rate (\$/MMH) | (D) Historical Following Month Base Rate Seasonal Adjustment (\$/MMH) | (E) Estimated Following Month Base Rate (\$/MMH) | (F) Current Month Fuel Factor (\$/MMH) | (G) Following Month Fuel Factor (\$/MMH) | (H) Following Month SCCR Factor (\$/MMH) | (I) Total Accrued Unbilled Energy (MMH) | (J) Total Accrued Unbilled Base Rate Revenue (\$000) | (K) Accrued Unbilled Fuel Clause Revenue (\$000) | (L) Accrued Unbilled SCCR Revenue (\$000) | (M) Total Accrued Unbilled Revenue (\$000) | (N) Total Not Unbilled Revenue (\$000) |
|--------------|--|----------------------------------|--|--|---|---|---|---|--|--|--|--|---|---|
| October 1988 | 9526 | 252171 | 0.0378 | | 0.0378 | 0.0242 | 0.0242 | 0.00025 | 87876 | 3289 | 2106 | 22 | 5418 | -2739 |
| November | 7189 | 178183 | 0.0403 | | 0.0403 | 0.0242 | 0.0252 | 0.00025 | 83217 | 3357 | 2033 | 21 | 5391 | -26 |
| December | 9621 | 239950 | 0.0382 | | 0.0382 | 0.0242 | 0.0242 | 0.00025 | 102083 | 2934 | 2489 | 26 | 6488 | 1057 |
| January 1989 | 9623 | 235049 | 0.0377 | | 0.0377 | 0.0242 | 0.0242 | 0.00025 | 76727 | 2695 | 1856 | 19 | 4770 | -1670 |
| February | 8943 | 222006 | 0.0387 | | 0.0387 | 0.0242 | 0.0242 | 0.00025 | 77187 | 2581 | 1865 | 19 | 4866 | 95 |
| March | 9186 | 239480 | 0.0382 | | 0.0382 | 0.0242 | 0.0210 | 0.00040 | 79490 | 3034 | 1669 | 32 | 4734 | -132 |
| April | 7714 | 194250 | 0.0397 | | 0.0397 | 0.0210 | 0.0210 | 0.00040 | 78662 | 3124 | 1651 | 31 | 4806 | 73 |
| May | 8000 | 203273 | 0.0390 | 0.0057 | 0.0451 | 0.0210 | 0.0210 | 0.00040 | 121872 | 5891 | 2550 | 49 | 6090 | 3292 |
| June | 13136 | 318128 | 0.0424 | | 0.0424 | 0.0210 | 0.0210 | 0.00040 | 162488 | 6835 | 2991 | 57 | 9002 | 905 |
| July | 15283 | 367684 | 0.0416 | | 0.0416 | 0.0210 | 0.0210 | 0.00040 | 162923 | 5941 | 3000 | 57 | 8998 | -85 |
| August | 15001 | 362552 | 0.0416 | | 0.0416 | 0.0210 | 0.0210 | 0.00040 | 155587 | 6474 | 3266 | 62 | 9002 | 804 |
| September | 15283 | 365257 | 0.0416 | 0.0057 | 0.0359 | 0.0210 | 0.0215 | 0.00016 | 105947 | 3886 | 2275 | 17 | 6097 | -3704 |
| Total | 127550 | 3185991 | | | | | | | | | | | | -2059 |

NOTE: DETAILS MAY NOT SUM TO TOTALS DUE TO ROUNDING

1) $C(n) = A(n) / B(n)$

2) $D(n) = (\text{June thru Sept } \$/\text{MMH}) - (\text{Oct thru May } \$/\text{MMH})$
= .03716 - .03148

3) Historical $E(n) = C(n) + D(n)$

4) Historical $G(n) = F(n+1)$

5) Historical $J(n) = H(n) * I(n)$

6) Historical $E(n) = G(n) * J(n)$

7) Historical $L(n) = D(n) * I(n)$

8) Historical $M(n) = J(n) * L$

9) Historical $N(n) = M(n) - H(n-1)$

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 091345-01

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 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 Year Ended 9/30/09

Witness: A. E. Scarbrough

COMMERCIAL
UNBILLED REVENUE CALCULATIONS
THRU 9/30/09

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
|--------------|----------------------------------|--------------------|---------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|------------------------------------|--|---|---------------------------------------|--|------------------------------------|
| Month | Base Rate Billed Revenue (\$000) | Billed Energy (MM) | Current Month Base Rate (\$/MM) | Current Month Fuel Factor (\$/MM) | Following Month Fuel Factor (\$/MM) | Following Month OCCR Factor (\$/MM) | Total Accrued Unbilled Energy (MM) | Total Accrued Unbilled Base Rate Revenue (\$000) | Accrued Unbilled Fuel Closure Revenue (\$000) | Accrued Unbilled OCCR Revenue (\$000) | Total Accrued Unbilled Revenue (\$000) | Total Not Unbilled Revenue (\$000) |
| October 1908 | 5005 | 179185 | 0.0320 | 0.0241 | 0.0241 | 0.00025 | 61873 | 2032 | 1409 | 15 | 3537 | -1204 |
| November | 5190 | 152014 | 0.0342 | 0.0241 | 0.0241 | 0.00025 | 70995 | 2420 | 1709 | 18 | 4154 | 617 |
| December | 5460 | 156400 | 0.0349 | 0.0241 | 0.0241 | 0.00025 | 68319 | 2304 | 1644 | 17 | 4046 | -109 |
| January 1909 | 5326 | 156923 | 0.0339 | 0.0241 | 0.0241 | 0.00025 | 67200 | 1682 | 1136 | 12 | 2750 | -1295 |
| February | 5324 | 144619 | 0.0360 | 0.0241 | 0.0241 | 0.00025 | 50279 | 1889 | 1209 | 13 | 3071 | 320 |
| March | 5401 | 150651 | 0.0364 | 0.7241 | 0.0209 | 0.00010 | 50005 | 1819 | 1044 | 20 | 2884 | -187 |
| April | 5374 | 151035 | 0.0354 | 0.0209 | 0.0209 | 0.00040 | 61526 | 2174 | 1205 | 25 | 3406 | 602 |
| May | 5540 | 163264 | 0.0339 | 0.0209 | 0.0209 | 0.00040 | 97805 | 3321 | 2045 | 39 | 5406 | 1920 |
| June | 6410 | 200096 | 0.0380 | 0.0209 | 0.0209 | 0.00040 | 95604 | 2949 | 1997 | 30 | 4984 | -621 |
| July | 6600 | 224794 | 0.0294 | 0.0209 | 0.0209 | 0.00040 | 87380 | 2569 | 1826 | 35 | 4429 | -555 |
| August | 6607 | 216177 | 0.0306 | 0.0209 | 0.0209 | 0.00040 | 92771 | 2036 | 1930 | 37 | 4011 | 302 |
| September | 6683 | 221900 | 0.0301 | 0.0209 | 0.0210 | 0.00016 | 64390 | 1939 | 1376 | 10 | 3325 | -1686 |
| | 69914 | 2126334 | | | | | | | | | | -1016 |

Note: DETAILS MAY NOT SUM TO TOTALS DUE TO ROUNDING

1) $C(n) = A(n) / D(n)$

2) Historical $E(n) = D(n+1)$

3) Historical $H(n) = C(n) * G(n)$

4) Historical $I(n) = E(n) * G(n)$

5) Historical $J(n) = F(n) * G(n)$

6) Historical $K(n) = H(n) + J$

7) Historical $L(n) = K(n) - K(n-1)$

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 001345-B1

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 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 Year Ended 9/30/00

Witness: A. S. Scarbrough

INDUSTRIAL
UNBILLED REVENUE CALCULATIONS
ENDED 9/30/00

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
|--------------|----------------------------------|---------------------|----------------------------------|------------------------------------|--------------------------------------|--------------------------------------|---------------------------------------|--|-------------------------------------|------------------------------|--|------------------------------------|
| Month | Base Rate Billed Revenue (\$000) | Billed Energy (MWH) | Current Month Base Rate (\$/MWH) | Current Month Fuel Factor (\$/MWH) | Following Month Fuel Factor (\$/MWH) | Following Month ECCN Factor (\$/MWH) | Total Accrued Unbilled Energy (\$000) | Total Accrued Unbilled Base Rate Revenue (\$000) | Accrued Fuel Clause Revenue (\$000) | Accrued ECCN Revenue (\$000) | Total Accrued Unbilled Revenue (\$000) | Total Net Unbilled Revenue (\$000) |
| October 1999 | 1090 | 66104 | 0.0236 | 0.0236 | 0.0236 | 0.00025 | 15920 | 376 | 375 | 4 | 756 | -394 |
| November | 904 | 61790 | 0.0220 | 0.0236 | 0.0235 | 0.00025 | 20922 | 460 | 492 | 5 | 957 | 202 |
| December | 901 | 60796 | 0.0221 | 0.0235 | 0.0236 | 0.00025 | 17700 | 393 | 419 | 4 | 816 | -141 |
| January 2000 | 911 | 62354 | 0.0215 | 0.0236 | 0.0235 | 0.00025 | 12741 | 274 | 300 | 3 | 577 | -239 |
| February | 968 | 62535 | 0.0222 | 0.0235 | 0.0235 | 0.00025 | 15120 | 336 | 356 | 4 | 696 | 119 |
| March | 855 | 60305 | 0.0212 | 0.0235 | 0.0234 | 0.00040 | 13379 | 204 | 273 | 5 | 362 | -134 |
| April | 1037 | 65364 | 0.0220 | 0.0204 | 0.0204 | 0.00040 | 10461 | 420 | 377 | 7 | 804 | 242 |
| May | 1089 | 68330 | 0.0225 | 0.0204 | 0.0204 | 0.00040 | 20993 | 653 | 592 | 12 | 1257 | 652 |
| June | 1199 | 56293 | 0.0213 | 0.0204 | 0.0204 | 0.00040 | 25062 | 551 | 520 | 10 | 1009 | -167 |
| July | 1209 | 54900 | 0.0220 | 0.0204 | 0.0204 | 0.00040 | 21373 | 470 | 436 | 9 | 915 | -174 |
| August | 900 | 42047 | 0.0210 | 0.0204 | 0.0204 | 0.00040 | 25370 | 533 | 510 | 10 | 1042 | 147 |
| September | 1233 | 56401 | 0.0219 | 0.0204 | 0.0209 | 0.00016 | 16360 | 350 | 343 | 3 | 703 | -359 |
| | 12377 | 562363 | | | | | | | | | | -467 |

Note: DETAILS MAY NOT SUM TO TOTALS DUE TO ROUNDING

1) $C(n) = A(n) / D(n)$

2) Historical $B(n) = D(n+1)$

3) Historical $U(n) = C(n) * C(n)$

4) Historical $I(n) = U(n) * C(n)$

5) Historical $J(n) = F(n) * C(n)$

6) Historical $E(n) = H(n+1)$

7) Historical $L(n) = E(n) - E(n-1)$

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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 Data Shown:
 Historic Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Recoverable Items

| Line No. | Month & Year | (1) Beginning Over/(Under) Recovery | (2a) Monthly Expenses | (2b) GPIF | (2c) Other | (2) Total (2a)+(2b)+(2c) | (3) Fuel Revenue | (4) Over/(Under) Recovery for (3) - (2) | (5) Other Refunds | (6) Interest | (7) Total Over/(Under) Recovery for Month (1)+(4)+(5)+(6) |
|----------|--------------|--|--------------------------|--------------|---------------|--------------------------------|---------------------|---|----------------------|-----------------|---|
| (0000) | | | | | | | | | | | |
| 1. | October 88 | (4,330) | 10,463 | (26) | 1,570 | 12,007 | 12,240 | 241 | 1,570 | (37) | (4,576) |
| 2. | November | (4,576) | 10,185 | (26) | 1,570 | 11,729 | 11,837 | 108 | 1,570 | (26) | (2,924) |
| 3. | December | (2,924) | 11,610 | (26) | 1,570 | 13,154 | 13,170 | 24 | 1,570 | (16) | (1,346) |
| 4. | January 89 | (1,346) | 10,662 | (26) | 1,570 | 12,204 | 12,322 | 116 | 1,570 | (4) | 336 |
| 5. | February | 336 | 10,901 | (26) | 1,570 | 12,445 | 12,300 | (57) | 1,570 | 9 | 1,858 |
| 6. | March | 1,858 | 10,954 | (26) | 1,570 | 12,490 | 12,626 | 120 | 1,570 | 22 | 3,570 |
| 7. | April | 3,570 | 10,670 | 13 | (836) | 9,875 | 10,700 | 913 | (839) | 29 | 3,661 |
| 8. | May | 3,661 | 13,535 | 13 | (839) | 12,609 | 12,862 | 173 | (839) | 26 | 3,001 |
| 9. | June | 3,001 | 16,908 | 13 | (839) | 16,062 | 14,800 | (1,262) | (839) | 15 | 873 |
| 10. | July | 873 | 17,609 | 13 | (839) | 16,763 | 15,825 | (938) | (839) | 0 | (902) |
| 11. | August | (902) | 18,062 | 13 | (839) | 17,216 | 16,301 | (835) | (839) | (12) | (2,600) |
| 12. | September | (2,600) | 15,649 | 13 | (839) | 14,803 | 14,190 | (605) | (839) | (25) | (4,077) |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an annual itemization of revenues and expenses incurred pursuant to Commission goals for the interim year.

Type of Data Shown:

Interim Test Year Ended

9/30/89

COMPANY: GULF POWER COMPANY

Projected Test Year Ended

Prior Year Ended

Witness:

A. E. Scarborough

DOCKET NO.: 891245-E1

| Line No. | Description | 10/88 | 11/88 | 12/88 | 1/89 | 2/89 | 3/89 | 4/89 | 5/89 | 6/89 | 7/89 | 8/89 | 9/89 |
|----------|------------------------------------|-------|-------|-------|------|------|------|------|------|------|------|------|------|
| 1. | | | | | | | | | | | | | |
| 2. | Class Revenue | 188 | 184 | 138 | 129 | 129 | 158 | 289 | 240 | 285 | 385 | 316 | 228 |
| 3. | Prior True-up | 137 | 137 | 137 | 137 | 137 | 137 | 279 | 279 | 279 | 279 | 279 | 279 |
| 4. | | | | | | | | | | | | | |
| 5. | Conservation Rev. Applicable | 265 | 261 | 275 | 266 | 266 | 295 | 488 | 327 | 364 | 384 | 395 | 387 |
| 6. | | | | | | | | | | | | | |
| 7. | Conservation Expenses: | | | | | | | | | | | | |
| 8. | Super Good Cents Hour | 45 | 63 | 58 | 26 | 36 | 68 | 36 | 35 | 44 | 64 | 46 | 41 |
| 9. | Non Energy Audit | 23 | 29 | 36 | 24 | 24 | 28 | 26 | 19 | 22 | 28 | 17 | 28 |
| 10. | Energy Education Program | 39 | 51 | 46 | 28 | 38 | 37 | 39 | 37 | 28 | 35 | 24 | 43 |
| 11. | E.A. and T.A.A. Program | 18 | 22 | 28 | 12 | 19 | 16 | 24 | 19 | 16 | 19 | 22 | 19 |
| 12. | Good Cents Building | 18 | 36 | 43 | 21 | 27 | 44 | 32 | 27 | 24 | 27 | 27 | 41 |
| 13. | Presentations / Seminars | 1 | 4 | 5 | 5 | 5 | 6 | 7 | 7 | 6 | 6 | 6 | 6 |
| 14. | | | | | | | | | | | | | |
| 15. | Total All Programs | 136 | 285 | 288 | 116 | 149 | 199 | 164 | 144 | 148 | 171 | 142 | 178 |
| 16. | | | | | | | | | | | | | |
| 17. | | | | | | | | | | | | | |
| 18. | Revenue Inci. in Base Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19. | | | | | | | | | | | | | |
| 20. | Net Recoverable | 136 | 285 | 288 | 116 | 149 | 199 | 164 | 144 | 148 | 171 | 142 | 178 |
| 21. | | | | | | | | | | | | | |
| 22. | | | | | | | | | | | | | |
| 23. | True-up This Period | 129 | 96 | 67 | 158 | 117 | 96 | 324 | 383 | 424 | 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 EOP | -216 | -222 | -201 | -378 | -356 | -375 | -415 | -369 | -263 | -115 | 23 | 282 |
| 26. | Deferred True-up EOP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27. | Prior True-up Collected/(Refunded) | -137 | -137 | -137 | -137 | -137 | -137 | -279 | -279 | -279 | -279 | -279 | -279 |
| 28. | | | | | | | | | | | | | |
| 29. | Over / (Under) Recovery | -222 | -301 | -378 | -356 | -375 | -415 | -369 | -263 | -115 | 23 | 282 | 258 |
| 30. | | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an annual itemization of revenues and expenses incurred pursuant to Commission goals for the interim year.

Type of Data Shown:

Interim Test Year Ended

9/30/89

COMPANY: GULF POWER COMPANY

Projected Test Year Ended

Prior Year Ended

DOCKET NO.: 891245-E1

Witness:

A. E. Scarborough

Line
No.

Description

| | | | |
|-----|--|-------|-----|
| 1. | | | |
| 2. | Over/(Under) Recovery @ 9/30/89 | | 230 |
| 3. | | | |
| 4. | Losses | | |
| 5. | Revenues for 9/89 | 200 | |
| 6. | Expenses for 9/89 | (170) | |
| 7. | | | |
| 8. | | 30 | 30 |
| 9. | | | |
| 10. | | | 200 |
| 11. | Losses | | |
| 12. | Interest for 9/89 | | 6 |
| 13. | | | |
| 14. | Over/(Under) Recovery per | | |
| 15. | Books for Interim Period | | 202 |
| 16. | | | |
| 17. | | | |
| 18. | | | |
| 19. | | | |
| 20. | | | |
| 21. | Note: Although the Conservation Revenues and Expenses are booked in the period they occur, | | |
| 22. | the resulting Over/(Under) Recovery is booked in the following period. | | |
| 23. | | | |
| 24. | | | |
| 25. | | | |
| 26. | | | |
| 27. | | | |
| 28. | | | |
| 29. | | | |
| 30. | | | |

FLINTON PUBLIC SERVICE COMMISSION

EXPLANATION: 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 Data Shown:
Historic Test Year Ended
Projected Test Year Ended
Prior Year Ended
Witness:

9-30-89

A.E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

| Line No | Tax Rate | Total Utility | Deferred Taxes | | Net | Jurisdictional | |
|---------|---------------------------------------|---------------|----------------|--------|-------|----------------|--------|
| | | | Debit | Credit | | Factor | Amount |
| 1. | Property Related Timing Differences | 5.5% | 27,593 | 1,359 | 159 | | 1,518 |
| 2. | Excess Deferred Tax Write-off | | | | 15 | | 15 |
| 3. | | | | | | | |
| 4. | Total Property Related Deferred Taxes | | 1,359 | 174 | | | 1,533 |
| 5. | | | | | | | |
| 6. | | | | | | | |
| 7. | Fully Normalized Timing Differences | | | | | | |
| 8. | | | | | | | |
| 9. | Pip | 5.5% | (5) | 0 | 0 | | 0 |
| 10. | Supplemental Pension | 5.5% | (200) | 0 | (11) | | (11) |
| 11. | Employee Savings Plan | 5.5% | 36 | 2 | 0 | | 2 |
| 12. | Energy Conservation | 5.5% | (225) | 0 | (12) | | (12) |
| 13. | Property Ins. Reserve | 5.5% | (1,122) | 4 | (66) | | (62) |
| 14. | I & B Reserve | 5.5% | (287) | 55 | (66) | | (11) |
| 15. | Peabody Coal Prepayment | 5.5% | 2,792 | 154 | 0 | | 154 |
| 16. | Post Retirement Medical | 5.5% | 967 | 76 | (22) | | 54 |
| 17. | AT&T Lease | 5.5% | 37 | 2 | 0 | | 2 |
| 18. | SDS Early Retirements | 5.5% | (92) | 10 | (15) | | (5) |
| 19. | Fuel Clause Adjustment | 5.5% | (2,253) | 0 | (124) | | (124) |
| 20. | Loss on Recquired Debt 01 | 5.5% | (465) | 0 | (26) | | (26) |
| 21. | Unbilled Revenues | 5.5% | (1,046) | 0 | (102) | | (102) |
| 22. | Accrued Vacation | 5.5% | (15) | 31 | (32) | | (1) |
| 23. | Daniel Coal Buyout | 5.5% | (4,515) | 0 | (248) | | (248) |
| 24. | Deferred Compensation Plan | 5.5% | (7) | 0 | (1) | | (1) |
| 25. | Medical Benefit Reserve | 5.5% | (40) | 0 | (2) | | (2) |
| 26. | Post Retirement Life | 5.5% | (847) | 9 | (47) | | (47) |
| 27. | Rate Case | 5.5% | (64) | 0 | (4) | | (4) |
| 28. | Loss on Recquired Debt 02 | 5.5% | (75) | 0 | (4) | | (4) |
| 29. | | | | | | | |
| 30. | Subtotal | | (8,146) | 334 | (782) | | (448) |
| 31. | (cont'd on pg. 2) | | | | | | |
| 32. | | | | | | | |
| 33. | | | | | | | |

Schedule G-23 1984 JURISDICTIONAL FACTORS INTERIM STATE DEFERRED INCOME TAXES (Thousands) PERIOD END

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATIONS 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 Data Shown:

Historic Test Year Ended

9-30-89

Projected Test Year Ended

Prior Year Ended

Witness:

A.E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

| Line No | | Tax Rate | Total Utility | Deferred Taxes | | Net | Jurisdictional | |
|--|-----------------------------------|----------|---------------|----------------|--------|-------|----------------|--------|
| | | | | Debit | Credit | | Factor | Amount |
| Fully Normalized Timing Differences (cont'd) | | | | | | | | |
| 34. | Inventory Adjustment | 5.5% | (26) | 0 | (1) | (1) | | |
| 35. | Scherer Coal Buyout | 5.5% | (1,892) | 0 | (184) | (184) | | |
| 36. | BWC | 5.5% | (153) | 0 | (8) | (8) | | |
| 37. | Pension Expense | 5.5% | (186) | 0 | (6) | (6) | | |
| 38. | Uncollectable Reserve | 5.5% | (404) | 0 | (27) | (27) | | |
| 39. | | | | | | | | |
| 40. | Total Other Timing Differences | | (18,887) | 334 | (928) | (594) | | |
| 41. | | | | | | | | |
| 42. | | | | | | | | |
| 43. | Total State Deferred Income Taxes | | | 1,693 | (754) | 939 | 0.6985343 | 648 |
| 44. | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

COMPANY: GULF POWER COMPANY

Type of Data Shown:

Historic Test Year Ended

9-30-89

Projected Test Year Ended

Prior Year Ended

Witness:

A.E. Scarbrough

DOCKET NO.: 891345-E1

| Line No | | Tax Rate | Total Utility | Deferred Taxes | | Net | Jurisdictional | |
|---------|---------------------------------------|----------|---------------|----------------|---------|---------|----------------|--------|
| | | | | Debit | Credit | | Factor | Amount |
| 1. | Property Related Timing Differences | 34% | 26,943 | 8,624 | 536 | 9,160 | | |
| 2. | Excess Deferred Tax Write-off | | | | (833) | (833) | | |
| 3. | State Deferred Income Tax Impact | | | (462) | (39) | (501) | | |
| 4. | | | | | | | | |
| 5. | Total Property Related Deferred Taxes | | | 8,162 | (336) | 7,826 | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | Fully Normalized Timing Differences | | | | | | | |
| 9. | | | | | | | | |
| 10. | Pip | 34% | (5) | 0 | (2) | (2) | | |
| 11. | Supplemental Pension | 34% | (200) | 0 | (60) | (60) | | |
| 12. | Employee Savings Plan | 34% | 36 | 12 | 0 | 12 | | |
| 13. | Energy Conservation | 34% | (225) | 0 | (76) | (76) | | |
| 14. | Property Ins. Reserve | 34% | (1,129) | 24 | (400) | (384) | | |
| 15. | I & D Reserve | 34% | (207) | 330 | (400) | (70) | | |
| 16. | Peabody Coal Prepayment | 34% | 2,792 | 950 | 0 | 950 | | |
| 17. | Post Retirement Medical | 34% | 967 | 467 | (130) | 329 | | |
| 18. | AT&T Lease | 34% | 37 | 12 | 0 | 12 | | |
| 19. | SCS Early Retirements | 34% | (92) | 61 | (92) | (31) | | |
| 20. | Fuel Clause Adjustment | 34% | (2,253) | 0 | (766) | (766) | | |
| 21. | Loss on Recquired Debt 01 | 34% | (465) | 0 | (150) | (150) | | |
| 22. | Unbilled Revenues | 34% | (1,046) | 0 | (620) | (620) | | |
| 23. | Accrued Vacation | 34% | (15) | 193 | (190) | (5) | | |
| 24. | Daniel Coal Buyout | 34% | (4,515) | 0 | (1,535) | (1,535) | | |
| 25. | Deferred Compensation Plan | 34% | (7) | 0 | (2) | (2) | | |
| 26. | Medical Benefit Reserve | 34% | (40) | 0 | (14) | (14) | | |
| 27. | Post Retirement Life | 34% | (047) | 0 | (200) | (200) | | |
| 28. | Rate Case | 34% | (64) | 0 | (22) | (22) | | |
| 29. | Loss on Recquired Debt 02 | 34% | (75) | 0 | (26) | (26) | | |
| 30. | | | | | | | | |
| 31. | Subtotal | | (0,153) | 2,057 | (4,029) | (2,772) | | |
| 32. | (cont'd on pg. 2) | | | | | | | |
| 33. | | | | | | | | |

FLINTON PUBLIC SERVICE COMMISSION

EXPLANATION: 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 Data Shown:

Historic Test Year Ended

9-30-89

Projected Test Year Ended

Prior Year Ended

Witness:

A.E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

| Line No | | Tax Rate | Total Utility | Deferred Taxes | | Net | Jurisdictional | |
|--|-------------------------------------|----------|---------------|----------------|---------|---------|----------------|--------|
| | | | | Debit | Credit | | Factor | Amount |
| Fully Normalized Timing Differences (cont'd) | | | | | | | | |
| 34. | Inventory Adjustment | 34% | (26) | 0 | (9) | (9) | | |
| 35. | Scherer Coal Buyout | 34% | (1,892) | 0 | (643) | (643) | | |
| 36. | BPMC | 34% | (153) | 0 | (52) | (52) | | |
| 37. | Pension Expense | 34% | (106) | 0 | (36) | (36) | | |
| 38. | Uncollectable Reserve | 34% | (484) | 0 | (165) | (165) | | |
| 39. | | | | | | | | |
| 40. | | | (10,814) | | | | | |
| 41. | Excess Deferred Tax Write Off | | | 2,857 | (5,734) | (3,677) | | |
| 42. | State Deferred Income Tax Impact | | | 0 | (740) | (740) | | |
| 43. | | | | (124) | 323 | 199 | | |
| 44. | Total Other Timing Differences | | | 1,933 | (6,151) | (4,218) | | |
| 45. | | | | | | | | |
| 46. | Adjustment-Electric | | | 50 | | 50 | | |
| 47. | Total Federal Deferred Income Taxes | | | 10,145 | (6,487) | 3,658 | 0.6985343 | 2,526 |
| 48. | | | | | | | | |
| 49. | | | | | | | | |
| 50. | | | | | | | | |
| 51. | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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

9-30-89

Projected Test Year Ended

Prior Year Ended

Witness:

A.E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

| Line No. | Total Utility | Jurisdictional | |
|--|---------------|----------------|--------|
| | | Factor | Amount |
| 1. Utility Taxable Operating Income | 187,196 | | |
| 2. Less: Interest Charges | (38,520) | | |
| 3. | | | |
| 4. | 68,676 | | |
| 5. Other (Deductions)/Additions: | | | |
| 6. Other | (150) | | |
| 7. Meals and Entertainment | 74 | | |
| 8. Preferred Stock Deduction | (199) | | |
| 9. Amortization of ITC | (2,142) | | |
| 10. Excess Book Over Tax Depreciation | 2,487 | | |
| 11. | | | |
| 12. Taxable Income | 68,666 | | |
| 13. Adjustments to State Taxable Income | (19,873) | | |
| 14. | | | |
| 15. State Taxable Income | 48,793 | | |
| 16. State Income Tax Rate | 5.5% | | |
| 17. | | | |
| 18. State Income Tax Currently Payable | 2,684 | 0.6985343 | 1,853 |
| 19. State Income Tax Deferred | 939 | 0.6985343 | 648 |
| 20. | | | |
| 21. State Income Tax | 3,623 | | 2,502 |
| 22. | | | |
| 23. | | | |
| 24. Adjustments to Federal Taxable Income | (19,820) | | |
| 25. | | | |
| 26. Federal Taxable Income (Line 12 - Line 24) | 49,646 | | |
| 27. Federal Income Tax Rate | 34% | | |
| 28. | | | |
| 29. Federal Income Tax Currently Payable | 16,880 | 0.6985343 | 11,656 |
| 30. Federal Income Tax Deferred | 3,654 | 0.6985343 | 2,526 |
| 31. | | | |
| 32. Federal Income Taxes | 20,538 | | 14,182 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 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

9-30-89

Projected Test Year Ended

Prior Year Ended

Witness:

A.E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

| Line No. | | Total Utility |
|----------|---|-----------------|
| 1. | Line 13 - Adjustments to State Taxable Income | |
| 2. | | |
| 3. | Allocated Income Adjustment | (2,081) |
| 4. | Other | 59 |
| 5. | Excess Book Depreciation | 1,191 |
| 6. | State Surtax Exemption | (5) |
| 7. | State Rate Change | 288 |
| 8. | State Timing Differences | (17,873) |
| 9. | Prior Period | (2,164) |
| 10. | | |
| 11. | Total Adjustments For State | <u>(19,873)</u> |
| 12. | | |
| 13. | | |
| 14. | Line 24 - Adjustments to Federal Taxable Income | |
| 15. | | |
| 16. | State Income Tax Currently Payable | (3,623) |
| 17. | Other Deductions | (35) |
| 18. | Rate Change Adjustment | (4,627) |
| 19. | Federal Timing Differences | (18,759) |
| 20. | Prior Period | 24 |
| 21. | | |
| 22. | Total Adjustments for Federal | <u>(19,020)</u> |
| 23. | | |
| 24. | | |
| 25. | | |
| 26. | | |
| 27. | | |
| 28. | | |

148

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: 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 Data Shown:

Historic Test Year Ended

9/30/89

Projected Test Year Ended

Prior Year Ended

Witness:

A.E. Scarbrough

1984 Jurisdictional Common Equity 14.60%

| Line No. | Description | Jurisdictional Rate Base | Weighted Cost Rate | Costed Equity | Federal | State | |
|----------|---|--------------------------|--------------------|---------------|---------|---------|--------|
| 1. | Common Equity | 887,869 | 4.58% | 39,954 | | | |
| 2. | Preferred Stock | 887,869 | 8.48% | 4,262 | | | |
| 3. | Post - 1978 JDIC | 887,869 | 0.31% | 2,732 | | | |
| 4. | | | | | | | |
| 5. | | | | 46,950 | 46,950 | 46,950 | |
| 6. | Taxes - Federal | | | | 22,380 | 22,380 | |
| 7. | State | | | | | 3,925 | |
| 8. | | | | | | | |
| 9. | Book Taxable Income | | | | 69,260 | 73,194 | |
| 10. | | | | | | | |
| 11. | Adjustments to Book Taxable Income | | | | 2,657 | 2,682 | |
| 12. | Reversal of Timing Differences Flowed Through | | | | (1,329) | (1,328) | |
| 13. | Amortization of ITC | | | | (263) | (164) | |
| 14. | Other Adjustments | | | | | | |
| 15. | | | | | | | |
| 16. | Adjusted Taxable Income | | | | 69,541 | 74,384 | |
| 17. | Statutory Tax Rates | | | | 8.34 | 8.633 | |
| 18. | | | | | | | |
| 19. | Tax Expense at Statutory Rate | | | | 23,644 | 4,891 | |
| 20. | Write off of Excess Deferred Taxes | | | | (1,351) | 8 | |
| 21. | Prior Period Adjustment | | | | 7 | (174) | |
| 22. | | | | | | | |
| 23. | Tax Expense Adjusted | | | | 22,380 | 3,925 | 26,225 |
| 24. | Tax Expense in Filing | | | | | | 26,226 |
| 25. | | | | | | | |
| 26. | Difference | | | | | | (1) |
| 27. | | | | | | | ***** |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

SHEET NO.: 091343-E1

EXPLANATION: Provide the amount of interest expense used to calculate jurisdictional net operating income taxes on Schedule G-14. Explain any changes in interest expense in detail giving amount of change and reasons for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Type of Data Shown:
 Historic Test Year Ended 9/30/87
 Projected Test Year Ended
 Prior Year Ended
 Witness: R. J. McMillan
 R. E. Scarbrough

Interest in Tax Expense Calculation
(Thousands)

| Line No. | Description | Test Year Ended 9/30/87 |
|----------|---|-------------------------|
| 1 | Interest on First Mortgage Bonds | 22,473 |
| 2 | Interest on Pollution Control Bonds | 14,296 |
| 3 | Amortization of Debt Discount, Premium, Issuance Expense & Loss on Recquired Debt | 387 |
| 4 | Interest on Interim Indebtedness | 0 |
| 5 | Other Interest Expense | 1,577 |
| 6 | Allowance for Funds Used During Construction | (413) |
| 7 | Total Interest Expense | 38,320 |
| 8 | Jurisdictional Factor | 0.7204787 |
| 9 | Jurisdictional Interest Expense | 28,061 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY:

BUCKET NO.: 891345-E1

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If year end rate base is used, provide on both a year end and 13 month average basis. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:
Historical Test Year Ended 9/30/69
Witness: A. E. Scarbrough

| Line No. | | Amount | Percent of Capital | Cost Rate | Weighted Cost |
|----------|---------------------|--------|--------------------|-----------|---------------|
| 1. | Long Term Debt | \$ | % | % | % |
| 2. | Short Term Debt | | | | |
| 3. | Preferred Stock | | | | |
| 4. | Common Equity | | | | |
| 5. | Deferred Income Tax | | | | |
| 6. | Other (specify) | | | | |
| | Total | \$ | 100.00% | | % |

Southern Company Services, the parent company of Gulf Power Company, 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 expected for the projected test year.

Schedule G-29

INTERIM RECONCILIATION OF TOTAL INCOME TAX PROVISION

Page 1 of 1

FLORIDA PUBLIC SERVICE CORPORATION

EXPLANATIONS

Provide 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 Data Shown:

Historic Test Year Ended

9/30/09

Projected Test Year Ended

Prior Year Ended

Witness:

A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

| Line No | Description | Amount \$ (000) |
|---------|---|-----------------|
| 1. | Total Operating Income Tax Provision (Note) | 22,019 |
| 2. | Less: Deferred Federal and State Income Taxes on Operating Income | (4,597) |
| 3. | Current Year Investment Tax Credit on Utility Assets | 0 |
| 4. | Add: Investment Tax Credit Amortization on Utility Assets | 2,142 |
| 5. | Current Income Tax Provision on Operating Income | <u>19,564</u> |

Note: Includes Amortization of ITC.

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the requested information

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

Type of Data Shown:

Historic Test Year Ended

Projected Test Year Ended

Prior Year Ended

Witness

1990

1989

A. E. Scarbrough

Check whether Data is: Historic () or Projected ()

Average () or Year end ()

1. For profit and loss purposes, which IRC section 1332 method is used for tax allocation? 1332(a)(1)

2. What tax years are open with the IRS? 1983 forward.

3. Is the treatment of customer deposits at issue with the IRS? No.

4. For the last five tax years, what dollars were paid to or received from the parent for federal income taxes?

| 1984 | 1985 | 1986 | 1987 | 1988 |
|--------------|--------------|----------------|--------------|--------------|
| \$28,316,861 | \$12,768,769 | (\$12,828,858) | \$24,345,674 | \$16,448,729 |

(For detail, see page 2 of this schedule)

5. How were the amounts in (4) treated? Estimated payments were remitted to IRS; refunds were received from IRS by parent and distributed to subsidiaries, including Gulf Power.

6. For each of the last five years, what was the dollar amount of interest deducted on the parent ONLY tax return?

| 1984 | 1985 | 1986 | 1987 | 1988 |
|-----------|-----------|-----------|-----------|-------------|
| \$254,167 | \$233,491 | \$257,837 | \$367,819 | \$1,198,816 |

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

Income (loss)

| | Book Basis (Before Dividends) | | | | | Tax Basis | | | | |
|--|-------------------------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 84 | 85 | 86 | 87 | 88 | 84 | 85 | 86 | 87 | 88 |
| Parent Only | 16,582,687 | 17,552,527 | 17,584,444 | 115,233,473 | 114,178,999 | 15,926,986 | 118,458,552 | 19,235,956 | 118,176,622 | 137,252,339 |
| Applicant Only | 46,676,267 | 51,775,228 | 52,634,169 | 48,241,585 | 51,459,618 | 65,891,598 | 44,369,599 | 122,181,263 | 64,789,864 | 52,121,779 |
| Total Group | 834,415,585 | 954,272,936 | 1,088,748,972 | 685,287,787 | 975,488,311 | 786,345,998 | 829,438,272 | 455,898,358 | 388,327,813 | 574,894,688 |
| Total Group Excluding Parent & Applicant | 794,241,925 | 918,858,243 | 963,699,247 | 652,381,675 | 938,119,660 | 647,181,386 | 795,519,225 | 486,455,577 | 333,794,571 | 514,825,248 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the requested information

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

Type of Data Shown:

Historic Test Year Ended

Projected Test Year Ended

Prior Year Ended

Witness

1990

1989

A. E. Scarborough

Check whether data is: Historic () or Projected ()

Average () or Year end ()

Detail for Item 4

Gulf Power Company
Summary of Estimated Tax Payments (Refunds)

| | 1988 | 1987 | 1986 | 1985 | 1984 |
|--|-------------|-------------|--------------|-------------|------------|
| 1st Installment | 6,400,000 | 6,300,000 | 3,200,000 | 4,100,000 | 300,000 |
| 2nd Installment | 000,000 | 3,000,000 | 3,200,000 | 2,500,000 | 900,000 |
| 3rd Installment | 2,513,306 | 7,200,000 | 0 | (1,500,000) | 1,600,000 |
| 4th Installment | 3,432,916 | 15,400,000 | (15,000,000) | 0,200,000 | 5,100,000 |
| 7004 * | 0 | (5,742,000) | (700,000) | 1,430,410 | 12,650,000 |
| An Filed * | (2,737,573) | (1,092,326) | (2,720,050) | (1,930,433) | (243,139) |
| Carryback of 1986 General Business Credit | | | | (107,216) | |
| Total | 16,440,729 | 24,345,674 | (12,020,050) | 12,760,769 | 20,316,061 |

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 \$1,092,326 refund were received in 1988.

Schedule 0-21

INHERIT GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY

Page 1 of 1

FLORIDA PUBLIC SERVICE CORPORATION

COMPANY: Gulf Power Company

SHEET NO.: 091345-01

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior years, and the test year of each prior year.

Type of Data Shown:

Historical Test Year Ended ____/____/____

Projected Test Year Ended ____/____/____

____ Prior Year Ended 12/31/65 Thru 12/31/69

Witness: A. E. Scarborough

| Description of Property | Date Acquired | Date Disposed | Original Classification Amount | Reclassification Amount(s) | Reclassification Date(s) | Original Amount Recorded | Additions or Retirement(s) | Depreciation and Amortization | Net Book Value on Disposal Date | Gain or Loss | Amounts Allowed Prior Years | Prior Years Test Year Ended ____/____/____ |
|-------------------------|---------------|---------------|--------------------------------|----------------------------|--------------------------|--------------------------|----------------------------|-------------------------------|---------------------------------|--------------|-----------------------------|--|
|-------------------------|---------------|---------------|--------------------------------|----------------------------|--------------------------|--------------------------|----------------------------|-------------------------------|---------------------------------|--------------|-----------------------------|--|

NONE

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For test year functionalized D & H expenses,
provide the benchmark variances.Type of Data Shown:
Historical Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: A. E. Scarborough

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091343-01

\$ IN THOUSANDS

| DESCRIPTION | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
|--|----------|--------|--------|----------|---------|---------|---------|---------|----------|----------|----------|----------|---------|----------|----------|
| | STEAM | OTHER | OTHER | TOTAL | TRANS- | TRANS- | TOTAL | DEBTES- | CUSTOMER | CUSTOMER | SALES | PROD DEL | OTHER | TOTAL | TOTAL |
| | PROD | PROD | SUPPLY | PROD | MISSION | MISSION | MISSION | MISSION | ACCOUNTS | SERVICE | | GENERAL | GENERAL | GENERAL | GENERAL |
| 1 PROJECTED 1904 O&M EXPENSES LESS | | | | | | | | | | | | | | | |
| 2 DIRECT FUEL AND PURCHASED POWER | 40,873 | 84 | 1,024 | 41,101 | 1,387 | 2,607 | 3,994 | 7,911 | 6,763 | 9,393 | 176 | 4,930 | 23,006 | 20,764 | 94,104 |
| 3 NET OPERATING INCOME O&M ADJUSTMENTS | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0 | (12,730) | (173) | | (1717) | (1717) |
| 4 FY82 O&M ADJUSTMENTS BUCKET 090036-01 | (13,906) | (3) | (4) | (13,913) | (423) | (272) | (697) | (241) | (407) | (160) | (1) | (1,573) | (2,003) | (3,601) | (9,337) |
| 5 1904 ALLOWED O&M LESS DIRECT FUEL, O&M | | | | | | | | | | | | | | | |
| 6 AND PURCHASED POWER - ADJUSTED SYSTEM O&M | 36,167 | 81 | 1,020 | 37,368 | 962 | 2,335 | 3,297 | 7,670 | 6,074 | 1,303 | 0 | 3,303 | 21,006 | 24,391 | 60,203 |
| 7 TUNE-UP OF 1904 COMPOUND MULTIPLIER FACTOR | | | | | | | 0.0360 | | 0.0360 | 0.0360 | 0.0360 | 0.0360 | | 0.0360 | |
| 8 ADJUSTMENT TO ACTUAL CPI-COST GROWTH (ADJUST) | 0 | 0 | 0 | 0 | 0 | 33 | 33 | 167 | 100 | 33 | 0 | 0 | 373 | 373 | 766 |
| 9 1904 ALLOWED O&M LESS DIRECT FUEL AND PURCHASED | | | | | | | | | | | | | | | |
| 10 POWER ADJUSTED FOR ACTUAL FACTOR | 36,167 | 81 | 1,020 | 37,368 | 962 | 2,335 | 3,297 | 7,637 | 6,214 | 1,330 | 0 | 3,303 | 21,379 | 24,764 | 60,971 |
| 11 400 PLANT DRIVEL RELATED ADJUSTMENTS BUCKET 090036-01 | | | | | 423 | | 423 | | | | | 1,573 | | 1,573 | 1,990 |
| 12 FORMER O&M PROGRAMS MOVED TO BASE RATE | | | | | | | | | | 2,340 | | | 348 | 348 | 2,346 |
| 13 TOTAL O&M BASE ADJUSTED FOR PLANT DRIVEL & FORMER O&M | 36,167 | 81 | 1,020 | 37,368 | 1,387 | 2,300 | 3,770 | 7,557 | 6,214 | 3,706 | 0 | 4,930 | 21,727 | 26,605 | 65,565 |
| 14 COMPOUND MULTIPLIER 1904 - SEPT 1909 | 1.1000 | 1.1000 | 1.1000 | 1.1000 | 1.1010 | 1.1010 | | 1.1010 | 1.1010 | 1.1010 | 1.1010 | 1.1000 | 1.1010 | | |
| 15 INTERIM BENCHMARK LESS NET PLANT SCHEDULE, | | | | | | | | | | | | | | | |
| 16 RELATED AND TRANSMISSION LINE DETAILS, AND | 42,677 | 96 | 1,204 | 43,976 | 1,637 | 3,317 | 4,954 | 10,003 | 8,631 | 9,239 | 0 | 9,800 | 30,179 | 36,029 | 109,736 |
| 17 DIRECT FUEL AND PURCHASED POWER - SYSTEM | | | | | | | | | | | | | | | |
| 18 PLANT SCHEDULE AND ASSOCIATED TRANSMISSION LINE DETAILS | 1,393 | | | 1,393 | 1,090 | 22 | 1,920 | | | | | 310 | | 310 | 3,631 |
| 19 INTERIM BENCHMARK LESS DIRECT FUEL AND | 44,670 | 96 | 1,204 | 45,369 | 3,335 | 3,339 | 6,674 | 10,003 | 8,631 | 9,239 | 0 | 6,160 | 30,179 | 36,367 | 113,367 |
| 20 PURCHASED POWER - SYSTEM | | | | | | | | | | | | | | | |
| 21 INTERIM ACTUAL O&M LESS DIRECT FUEL AND | | | | | | | | | | | | | | | |
| 22 PURCHASED POWER - SYSTEM | 52,819 | 24 | 1,006 | 53,929 | 3,139 | 2,903 | 6,044 | 13,007 | 6,714 | 9,364 | 1,077 | 9,600 | 31,002 | 37,592 | 125,417 |
| 23 NET OPERATING INCOME O&M ADJUSTMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 642 | (11,750) | (1032) | | (12,552) | (12,552) |
| 24 INTERIM O&M LESS DIRECT FUEL, | | | | | | | | | | | | | | | |
| 25 AND PURCHASED POWER - ADJUSTED SYSTEM O&M | 52,819 | 24 | 1,006 | 53,929 | 3,139 | 2,903 | 6,044 | 13,007 | 7,356 | 9,006 | 823 | 9,600 | 29,330 | 34,990 | 120,897 |
| 26 BENCHMARK VARIANCE - ADJUSTED SYSTEM O&M | 0,749 | (172) | (110) | 0,360 | (396) | (394) | (790) | 3,022 | (1,273) | (1,053) | 823 | (520) | (629) | (1,337) | 7,537 |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the detail of adjustments made to test year per books
D & N expenses by function.Type of Data Shown:
Historical Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

SHEET NO.: 011345-E1

D & N INFORMATION

| Line No. | Function | (A) Interim Period Ended 9/30/89 System Per Books | (B) Direct Fuel, Fuel-Related Expenses and Purchased Power | (C) Other Unalloc- able | (D) Change in Method of Accruing For Bad Debt | (E) ESCR | (F) Marketing Support Activities | (G) Area Develop- ment | (H) General & National Advertis- ing | (I) Industry Assoc. Dues | (J) Employee Discrimination Litigation Settle- ment * | (K) Cancellation of Rate Case Budget 001167-E1 | (L) IRS 1989 Building Cancellation | (M) Investi- gation Expenses ee | (N) Sub- Total Adjust- ments | (O) Total Adjusted D & N |
|----------|-------------------------------------|---|---|----------------------------------|--|-------------|---|---------------------------------|--|-----------------------------------|--|---|---|---|--|-----------------------------------|
| 1 | Production | | | | | | | | | | | | | | | |
| 2 | Steam Production | 228,883 | (176,834) | | | | | | | | | | | | (176,834) | 52,049 |
| 3 | Other Production | 146 | (82) | | | | | | | | | | | | (82) | 24 |
| 4 | Other Power Supply | 7,613 | (5,932) | | | | | | | | | | | | (5,932) | 1,681 |
| 5 | Total Production | 236,642 | (182,848) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (182,848) | 53,794 |
| 6 | Transmission | 6,884 | | | | | | | | | | | | | 0 | 6,884 |
| 7 | Distribution | 13,987 | | | | | | | | | | | | | 0 | 13,987 |
| 8 | Customer Accounts | 6,714 | | 2 | 640 | | | | | | | | | | 642 | 7,356 |
| 9 | Customer Service and Information | 3,514 | | | | (1,694) | (28) | | | | | | | (9) | (1,723) | 1,806 |
| 10 | Sales Expenses | 1,677 | | | | | (27) | (824) | | | | | | (1) | (852) | 825 |
| 11 | Administrative & General | 37,342 | | | | (188) | | | (170) | (39) | (186) | (1,026) | (347) | (384) | (2,952) | 34,390 |
| 12 | Total Adjusted System D & N | 307,483 | (182,848) | 2 | 640 | (1,874) | (82) | (824) | (170) | (39) | (186) | (1,026) | (347) | (394) | (186,888) | 120,595 |

13 * This adjustment relates to the removal of the costs associated with the settlement of an employee discrimination lawsuit. These costs should have been recorded below the line in 1989. The 1989 expenses associated with this settlement were recorded below the line.

14 ee This adjustment relates to the removal of the legal fees and other expenses associated with the IRS and Grand Jury investigations associated with Gulf Power Company's guilty plea.

Schedule G-34

INTERIM BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide adjustments to benchmark year O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of Rate Shows:
 Historical Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. E. Scarborough

COMPANY: GULF POWER COMPANY

SECRET NO.: 091349-01

| Line No. | Function | Benchmark Year Actual O & M (0000) | Adjustments for Non-Base Rate Expense Recoveries (0000) | Benchmark Year Adjusted O & M (0000) |
|----------|----------|------------------------------------|---|--------------------------------------|
|----------|----------|------------------------------------|---|--------------------------------------|

Refer to Schedule G-33 for the Energy Conservation Cost Recovery adjustment which is the only non-fuel O&M recovered through other rate recovery mechanisms available.

Supporting Schedules:

Recap Schedule 001

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:
 Historical Test Year Ended 9/30/89
 Projected Test Year Ended
 Prior Year Ended
 Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

| Year | Total Customers | | | Average CPI-U (1967 = 100) | | | Inflation and Growth Compound Multiplier |
|------|-------------------|------------|---------------------|---------------------------------|------------|---------------------|--|
| | Amount | % Increase | Compound Multiplier | Amount | % Increase | Compound Multiplier | |
| 1 | Total Customers | | | Average CPI-U (1967-1969 = 100) | | | Inflation and Growth Compound Multiplier |
| 2 | Year | Amount | % Increase | Compound Multiplier | Amount | % Increase | Compound Multiplier |
| 3 | 1969 | 229,926 | | 1.00000 | 1.007333 | | 1.00000 |
| 4 | 1970 | 231,130 | 5.47% | 1.05492 | 1.076290 | 3.93% | 1.05352 |
| 5 | 1971 | 263,446 | 4.15% | 1.09073 | 1.090917 | 1.92% | 1.02940 |
| 6 | 1972 | 271,040 | 2.99% | 1.13124 | 1.137004 | 3.66% | 1.09405 |
| 7 | 1973 | 277,083 | 2.37% | 1.13806 | 1.187300 | 4.02% | 1.13071 |
| 8 | Sept 12 into 1979 | 282,400 | 1.63% | 1.17692 | 1.226200 | 3.63% | 1.08000 |

9 TIME - UP OF BASE YEAR MULTIPLIERS (1979 - 1984), PROJECTED TO ACTUAL

| | | | | |
|----|----------------|---------|---------|---------|
| 10 | 1984 ACTUAL | 1.23406 | 1.4316 | 1.7680 |
| 11 | 1984 PROJECTED | 1.20439 | 1.4316 | 1.7242 |
| 12 | DIFFERENCE | 0.02967 | 0.00000 | 0.04380 |

13 * 1974 ACTUAL CPI WAS 4.32 AND CUSTOMER GROWTH WAS 3.30%.

14 1984 PROJECTED ADJUSTED CPI WAS 4.32 AND CUSTOMER GROWTH WAS 3.31%.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the following information concerning pension cost for the test year, and the prior year if the test year is projected.

COMPANY: Gulf Power Company

DOCKET NO.: 891345-E1

Type of Data Shown:

Historic Test Year Ended 9/30/89

Projected Test Year Ended _/_/_

Prior Year Ended _/_/_

Witness: A. E. Scarborough

| Line No. | Description | Amount Test Year 1989 |
|----------|--|-----------------------------|
| 1 | Service Cost | 2,773,325 |
| 2 | Interest Cost | 5,342,069 |
| 3 | Actual Return on Assets | (7,125,661) |
| 4 | Net Amortization and Deferral | (936,066) |
| 5 | Amortization of Prior Service Cost | 12,980 |
| 6 | Total Net Periodic Pension Cost | 46,648 |
| 7 | For the Year: | |
| 8 | Expected Return on Assets | (7,125,661) |
| 9 | Assumed Rate of Return on Plan Assets | 8.5% |
| 10 | Amortization of Transition Asset or Obligation | (730,391) |
| 11 | Percent of Pension Cost Capitalized | 22.0% |
| 12 | Pension Cost Recorded in Account 925 | 47,000 |
| 13 | Minimum Required Contribution Per IRS | 0 |
| 14 | Maximum Allowable Contribution Per IRS | 0 |
| 15 | Actual Contribution Made to the Trust Fund | 0 |
| 16 | Actuarial Attribution Approach Used for Funding | Frozen Initial Liability |
| 17 | Assumed Discount Rate for Computing Funding | 7.5% |
| 18 | Allocation Method Used to Assign Costs if the Utility Is Not the | |
| 19 | Sole Participant in the Plan. Attach the Relevant Procedures. | N/A |
| 20 | At Year End: | |
| 21 | Accumulated Benefit Obligation | 45,280,000 • • Projections |
| 22 | Projected Benefit Obligation | 69,357,000 • |
| 23 | Vested Benefit Obligation | 44,500,000 • |
| 24 | Assumed Discount Rate (Settlement Rate) | 8.5% |
| 25 | Assumed Rate for Salary Increases | 6.0% |
| 26 | Fair Value of Plan Assets | 97,402,000 • |
| 27 | Market Related Value of Assets | 93,165,000 • |
| 28 | Balance in Working Capital (Acct 165-911) | 1,485,221 |

Amounts shown are for calendar year 1989, since this information is not available for the 12-months ended 9/89. Pension expense for 12-months ended 9/89 is \$ 510,231.76.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

COMPANY: GULF POWER COMPANY

DOCKET NO. 091345-E1

Type of Data Shown:
 Historic Test Year Ended 9/30/09
 Projected Test Year Ended
 Prior Year Ended
 Witnesses: R. J. McMillen
 A. E. Scarborough

| Line No. | Description | Percent | Percent |
|----------|---|--------------|------------|
| 1. | Revenue Requirement | | 100.0000 |
| 2. | Gross Receipts Tax Rate | | 1.5000 |
| 3. | Regulatory Assessment Rate | | 0.1230 |
| 4. | Bad Debt Rate* | | 0.1133 |
| 5. | Net Before Income Taxes (1) - (2) - (3) - (4) | | 98.2617 |
| 6. | State Income Tax Rate | 5.5000 | |
| 7. | State Income Tax (5) x (6) | | 5.4000 |
| 8. | Net Before Federal Income Tax (5) - (7) | | 92.8617 |
| 9. | Federal Income Tax Rate | 34.0000 | |
| 10. | Federal Income Tax (8) x (9) | | 31.5713 |
| 11. | Revenue Expansion Factor (8) - (10) | | 61.2904 |
| 12. | Net Operating Income Multiplier (100% / Line 11) | | 1.631699 |
| | * Reserve for Bad Debt Accrual (Per WFR C-23) | 6511,000 | |
| | | | = 0.001133 |
| Div. by | Total Territorial Sales & Other Operating Revenues (Per WFR C-10) | 6431,000,000 | |

Supporting Schedules: C-10, C-23, G-25

Recap Schedules: G-3, G-15

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

COMPANY: GULF POWER COMPANY

- 1) the test year,
- 2) the prior year if the test year is projected, and
- 3) the test year of the last rate case

Historic Test Year Ended 9/30/09

Projected Test Year Ended

Prior Test Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

DOCKET NO.:091345-E1

13-MONTH AVERAGE
Last Rate Case Test Year Ended 12/31/09

PERIOD END
Present Rate Case
Test Year Ended 9/30/09

| | | Present Rate Case | | | | | | | | | | | |
|----------|-----------------------------------|--------------------------------|---------|-------------|-----------------|--------------------------------|---------|-------------|-----------------|--------------------------------|---------|-------------|-----------------|
| | | Requested | | | | Approved | | | | Test Year Ended 9/30/09 | | | |
| Line No. | Class of Capital | Jurisdictional Rate Base (000) | Ratio % | Cost Rate % | Weighted Rate % | Jurisdictional Rate Base (000) | Ratio % | Cost Rate % | Weighted Rate % | Jurisdictional Rate Base (000) | Ratio % | Cost Rate % | Weighted Rate % |
| 1 | Long-Term Debt | 205,157 | 42.42 | 9.21 | 3.91 | 269,192 | 43.03 | 9.24 | 3.97 | 323,071 | 36.40 | 8.70 | 3.17 |
| 2 | Short-Term Debt | 6,252 | 0.93 | 9.20 | 0.09 | 5,094 | 0.94 | 9.20 | 0.09 | 0 | 0.00 | 0.00 | 0.00 |
| 3 | Preferred Stock | 57,139 | 0.50 | 0.63 | 0.73 | 54,242 | 0.67 | 0.63 | 0.75 | 55,211 | 6.22 | 7.79 | 0.40 |
| 4 | Common Equity | 107,605 | 27.92 | 15.03 | 4.43 | 173,641 | 27.76 | 15.60 | 4.33 | 273,350 | 30.01 | 14.60 | 4.50 |
| 5 | Customer Deposits | 9,470 | 1.41 | 7.00 | 0.11 | 9,230 | 1.40 | 7.00 | 0.12 | 15,261 | 1.72 | 7.35 | 0.13 |
| 6 | Deferred Taxes | 06,503 | 12.00 | | | 00,050 | 12.92 | | | 170,324 | 20.00 | | |
| 7 | Investment Credit - Zero Cost | 1,412 | 0.21 | | | 1,304 | 0.21 | | | 097 | 0.10 | | |
| 8 | Investment Credit - Weighted Cost | 30,510 | 5.73 | 9.03 | 0.56 | 31,241 | 4.99 | 9.75 | 0.49 | 40,747 | 4.59 | 11.10 | 0.51 |
| | | 672,224 | 100.00 | | 9.03 | 625,602 | 100.00 | | 9.75 | 007,069 | 100.00 | | 8.79 |

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

Recap Schedules: G-2

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the specified data on short-term debt issues on a period end basis for the test year.

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091343-E1

Type of Data Shown:
Historical Test Year Ended 9/30/89
Projected Test Year Ended
Prior Year Ended
Witness: R. J. McMillan
A. E. Scarborough

| Month | Amount | Cost Rate | Annual Interest | Cost Rate |
|-----------|--------|--------------|--------------------|--------------|
| SEPTEMBER | 0 | 0 | 0 | |
| Total | 0 | | 0 | |

163

Supporting Schedules:

Recap Schedules: G-30

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the specified data on long-term debt issues on a Period End basis for the test year. Arrange by type of issue (e.g., first mortgage bonds).

Type of Data Shown:

Historic Test Year Ended 9/30/09

COMPANY: GULF POWER COMPANY

Projected Test Year Ended

Prior Year Ended

DOCKET NO.:091345-E1

(Thousands of Dollars)

Witness: R. J. McMillan

A. E. Scarborough

Long-Term Debt for the Test Year Ended 9/30/09

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
|-------------------------|---|------------|---------------|---|--|---|----------------------------------|--|--|------------------------|
| | Description, Coupon Rate, Years of Life | Issue Date | Maturity Date | Call Provisions Special Restriction (See D-1b) | Principal Amount Sold (Face Value) | Principal Amount Outstanding as of 9/30/09 | Amount Due Within One Year | Unamortized Discount (Premium) Associated With (F) | Unamort. Issuing Expense & Loss on Acquired Debt Associated With (F) | Net (F) - (H) - (I) |
| First Mortgage Bonds | | | | | | | | | | |
| 1 | 5 1/2 Series due 1990 | 7-01-60 | 7-01-90 | - | 5,000 | 5,090 | 3,090 | 0 | 0 | 3,090 |
| 2 | 4 5/8 Series due 1994 | 10-07-54 | 10-01-94 | - | 12,000 | 12,000 | - | (119) | 11 | 12,000 |
| 3 | 6 1/2 Series due 1996 | 6-15-66 | 6-01-96 | - | 15,000 | 15,000 | - | (291) | 12 | 15,017 |
| 4 | 7 3/4 Series due 1999 | 3-01-69 | 3-01-99 | - | 15,000 | 15,000 | - | (111) | 19 | 14,992 |
| 5 | 8 7/8 Series due 2000 | 7-00-70 | 7-01-00 | - | 16,000 | 12,123 | - | 4 | 18 | 12,101 |
| 6 | 7 1/2 Series due 2001 | 10-13-71 | 10-01-01 | - | 21,000 | 21,000 | - | 74 | 35 | 20,991 |
| 7 | 7 1/2 Series due 2002 | 5-16-72 | 5-01-02 | - | 22,000 | 22,000 | - | 94 | 33 | 21,911 |
| 8 | 7 1/2 Series due 2003 | 5-01-73 | 5-01-03 | - | 25,000 | 25,000 | - | 41 | 45 | 24,914 |
| 9 | 8 3/4 Series due 2007 | 3-17-77 | 3-01-07 | - | 35,000 | 35,000 | - | 350 | 73 | 34,577 |
| 10 | 9 1/2 Series due 2008 | 9-20-78 | 9-01-08 | - | 25,000 | 25,000 | - | 101 | 113 | 24,786 |
| 11 | 10 1/4 Series due 2009 | 5-01-79 | 5-01-09 | - | 30,000 | 30,000 | - | 201 | 115 | 29,684 |
| 12 | 15 1/2 Series due 2010 | 2-20-80 | 2-01-10 | - | 50,000 | 0 | - | 0 | 4,933 | (4,933) |
| 13 | 10 1/4 Series due 2016 | 2-19-86 | 2-01-16 | - | 50,000 | 50,000 | - | 301 | 209 | 49,210 |
| 14 | 9 1/2 Series due 1990 | 5-03-80 | 4-01-90 | - | 35,000 | 32,405 | - | 0 | 202 | 32,203 |
| Pollution Control Bonds | | | | | | | | | | |
| 15 | 8 1/2 Series due 2004 | 12-01-74 | 12-01-04 | - | 8,930 | 8,930 | - | 102 | 160 | 8,668 |
| 16 | 6 3/4 Series due 2006 | 3-01-76 | 3-01-06 | - | 12,000 | 12,000 | - | 142 | 100 | 12,358 |
| 17 | 6 1/2 Series due 2006 | 10-01-76 | 10-01-06 | - | 12,500 | 12,500 | - | 169 | 100 | 12,231 |
| 18 | 5.90 1/2 Rate due 2003 | 8-01-80 | 11-01-03 | - | 8,075 | 8,075 | - | 0 | 41 | 8,014 |
| 19 | 11 1/2 Series due 2011 | 5-20-81 | 5-01-11 | - | 21,200 | 21,200 | - | 221 | 205 | 20,694 |
| 20 | 12 3/4 Series due 2012 | 8-01-82 | 9-01-12 | - | 32,000 | 0 | - | 0 | 1,720 | (1,720) |
| 21 | 10 1/2 Series due 2013 | 8-24-83 | 8-01-13 | - | 20,000 | 20,000 | - | 220 | 276 | 19,494 |
| 22 | 10 1/2 Series due 2014 | 12-01-84 | 12-01-14 | - | 42,000 | 42,000 | - | 406 | 291 | 41,223 |
| 23 | 8 1/4 Series due 2017 | 6-01-87 | 6-01-17 | - | 32,000 | 32,000 | - | 0 | 917 | 31,083 |
| 24 | Total | | | | 545,905 | 456,003 | 1,090 | 2,695 | 9,010 | 443,408 |

Supporting Schedules:

Recap Schedules: E-30

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the specified data on long-term debt issues outstanding at the end of the test year. Arrange by type of issue (e.g., first mortgage bonds).

Type of Data Shown:

Historic Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

COMPANY: GULF POWER COMPANY

SHEET NO.: 091343-ET

(Thousands of Dollars)

Long-Term Debt Outstanding as of 9/30/09

| Line No. | Description, Coupon Rate Years of Life | (K) Amortization Short. of Loss on of Discount/ Acquired Debt Premium on Principal Outstanding | (L) Issuing Exp. on Principal Outstanding | (M) Total Amortization (K) + (L) | (N) Annualized Interest Cost (M) x (F) | (O) Total Interest Cost (M) + (N) | (P) Effective Cost Rate (O) / (M) |
|--------------------------------|--|---|--|---|--|---|--|
| First Mortgage Bonds | | | | | | | |
| 1 | 5 1/2 Series due 1999 | 0 | 0 | 0 | 195 | 195 | 5.01 |
| 2 | 4 3/8 Series due 1999 | (4) | 2 | (2) | 335 | 333 | 4.61 |
| 3 | 6 1/2 Series due 1996 | (4) | 2 | (2) | 900 | 898 | 5.90 |
| 4 | 7 3/4 Series due 1999 | (1) | 2 | 1 | 1,163 | 1,164 | 7.76 |
| 5 | 8 7/8 Series due 2000 | 0 | 2 | 2 | 1,076 | 1,078 | 8.91 |
| 6 | 7 1/2 Series due 2001 | 6 | 3 | 9 | 1,575 | 1,584 | 7.56 |
| 7 | 7 1/2 Series due 2002 | 4 | 3 | 7 | 1,650 | 1,657 | 7.56 |
| 8 | 7 1/2 Series due 2003 | 3 | 3 | 6 | 1,875 | 1,881 | 7.33 |
| 9 | 8 3/8 Series due 2007 | 21 | 4 | 25 | 2,931 | 2,956 | 8.35 |
| 10 | 9 1 Series due 2008 | 5 | 6 | 11 | 2,730 | 2,741 | 9.12 |
| 11 | 10 1/4 Series due 2009 | 16 | 6 | 20 | 3,075 | 3,095 | 10.43 |
| 12 | 15 1 Series due 2010 | 0 | 243 | 243 | 0 | 243 | 0.00 |
| 13 | 10 1/8 Series due 2016 | 19 | 11 | 30 | 5,063 | 5,093 | 10.33 |
| 14 | 9 1/2 Series due 1998 | 0 | 23 | 23 | 2,909 | 3,012 | 9.33 |
| Pollution Control Bonds | | | | | | | |
| 15 | 8 1 Series due 2004 | 7 | 11 | 18 | 714 | 732 | 8.44 |
| 16 | 6 3/4 Series due 2006 | 9 | 6 | 15 | 864 | 879 | 7.00 |
| 17 | 6 1 Series due 2006 | 10 | 6 | 16 | 750 | 766 | 6.26 |
| 18 | 5.90 1 Rate due 2005 | 0 | 4 | 4 | 476 | 480 | 5.99 |
| 19 | 11 1/2 Series due 2011 | 10 | 13 | 23 | 2,430 | 2,461 | 11.09 |
| 20 | 12 3/32 Series due 2012 | 0 | 75 | 75 | 0 | 75 | 0.00 |
| 21 | 10 1 Series due 2013 | 10 | 11 | 21 | 2,000 | 2,021 | 10.37 |
| 22 | 10 1/2 Series due 2014 | 19 | 12 | 31 | 4,410 | 4,441 | 10.77 |
| 23 | 8 1/4 Series due 2017 | 0 | 33 | 33 | 2,640 | 2,673 | 8.60 |
| 24 | Total | 120 | 481 | 609 | 39,589 | 40,198 | 9.66 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide data as specified on preferred stock on a period end basis for the test year.

Type of Data Shown:

Historic Test Year Ended 9/30/89

COMPANY: GULF POWER COMPANY

Projected Test Year Ended

Prior Year Ended

BUCKET NO.: 891345-E1

Witness: R. J. McMillan

A. E. Scarbrough

(0000)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|----------|-------------|------------|----------------------------|-----------------------|------------------------------|----------------------------------|-----------------------------|-------------------------------------|-------------------------------------|---------------------------|---|-------------------------------|
| Line No. | Description | Issue Date | Call Provision Callable At | Principal Amount Sold | Principal Amount Outstanding | Premium on Principal Amount Sold | Premium Associated With (6) | Issuing Expense Associated With (5) | Issuing Expense Associated with (6) | Net Proceeds (6)-(10)+(8) | Dollar Dividend On Face Value (2) X (6) | Effective Cost Rate (12)/(11) |
| 1 | 4.64% | 11-15-50 | 105.00 | 5,103 | 5,103 | 23 | 23 | 106 | 106 | 5,020 | 237 | 4.72 |
| 2 | 5.16% | 7-07-60 | 103.47 | 5,000 | 5,000 | 6 | 6 | 30 | 30 | 4,976 | 258 | 5.18 |
| 3 | 5.44% | 6-15-66 | 104.42 | 5,000 | 5,000 | 15 | 15 | 14 | 14 | 5,001 | 272 | 5.44 |
| 4 | 7.52% | 3-06-69 | 105.38 | 5,000 | 5,000 | 20 | 20 | 17 | 17 | 5,003 | 376 | 7.52 |
| 5 | 8.52% | 8-24-71 | 108.43 | 5,060 | 5,060 | 7 | 7 | 32 | 32 | 5,035 | 431 | 8.56 |
| 6 | 7.88% | 5-16-72 | 107.59 | 5,000 | 5,000 | 16 | 16 | 16 | 16 | 5,000 | 394 | 7.88 |
| 7 | 10.40% | 12-04-75 | 110.40 | 15,000 | 7,500 | 0 | 0 | 234 | 167 | 7,333 | 780 | 10.64 |
| 8 | 8.28% | 2-17-77 | 108.28 | 15,000 | 15,000 | 0 | 0 | 392 | 392 | 14,608 | 1242 | 8.50 |
| 9 | 9.52% | 5-02-79 | 109.52 | 10,000 | 10,000 | 0 | 0 | 185 | 185 | 9,815 | 952 | 9.70 |
| 10 | 11.36% | 2-21-80 | 111.36 | 10,000 | 6,000 | 0 | 0 | 170 | 102 | 5,898 | 681 | 11.55 |
| 11 | TOTAL | | | 80,163 | 68,663 | 87 | 87 | 1,196 | 1,061 | 67,689 | 5,623 | 8.31 |

SCHEDULE G-42

Interim Customer Deposits

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

Company: GULF POWER COMPANY

Docket No. 891345-HI

Explanation: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year and, if the test year is projected, the prior year. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of data shown:

Historical Test Year Ended 9/30/89

Projected Test Year Ended ___/___/___

Prior Year Ended ___/___/___

Witness: A. E. Scarbrough

| (1) Line No. | (2) Month and Year | (3) Active Customer Deposits (000) | (4) Inactive Customer Deposits (000) | (5) Total Deposits (3)+(4)+(5) (000) | (6) Interest Payments (000) | (7) Actual Payments and Credits on Bills (000) |
|--------------------|-----------------------|--|--|--|--------------------------------------|--|
| 1 | September 88 | \$ 15,492,020 | \$335,107 | \$ 15,827,127 | \$ 98,360 | \$ 11,244 |
| 2 | October 88 | 15,341,350 | 207,333 | 15,548,683 | 99,930 | 17,500 |
| 3 | November 88 | 15,219,593 | 207,223 | 15,426,816 | 96,571 | 20,755 |
| 4 | December 88 | 15,106,667 | 207,223 | 15,313,890 | 107,322 | 19,234 |
| 5 | January 89 | 15,135,672 | 206,939 | 15,342,611 | 107,643 | 22,975 |
| 6 | February 89 | 15,243,913 | 206,701 | 15,450,614 | 94,347 | 23,418 |
| 7 | March 89 | 15,363,137 | 194,572 | 15,557,709 | 103,424 | 25,022 |
| 8 | April 89 | 15,381,387 | 194,572 | 15,576,159 | 95,037 | 29,022 |
| 9 | May 89 | 15,426,635 | 21,824 | 15,448,479 | 98,435 | 34,459 |
| 10 | June 89 | 15,595,659 | 21,124 | 15,616,783 | 89,584 | 976,893 |
| 11 | July 89 | 15,523,094 | 20,823 | 15,544,717 | 105,384 | 3,729 |
| 12 | August 89 | 15,693,981 | 20,573 | 15,713,554 | 94,512 | 6,907 |
| 13 | September 89 | <u>15,729,346</u> | <u>7,223</u> | <u>15,727,389</u> | <u>98,985</u> | <u>10,549</u> |

13 Month Average

\$142,402

12 Month Total

\$186,249,484\$1,191,174

Effective Interest Rate

12 Month Interest
expense divided by
Column 5

.6324925

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: Reconcile the total capital structure (as shown on Schedule G-30) with the jurisdictional Period End rate base for the corresponding time period (as shown on Schedule G-21). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historic Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

| Line No | Description | (A) Long Term Debt | (B) Short Term Debt | (C) Preferred Stock | (D) Common Equity | (E) Customer Deposits | (F) Deferred Taxes | (G) Investment Credit Zero Cost | (H) Investment Credit Weighted Cost | (I) Total |
|---------|-----------------------------------|-----------------------|------------------------|------------------------|----------------------|--------------------------|-----------------------|------------------------------------|--|--------------|
| 1 | Total Company per Books | 490,131 | 0 | 60,663 | 373,570 | 15,720 | 204,125 | 963 | 49,720 | 1,202,909 |
| 2 | Less Specific Adjustments | | | | | | | | | |
| 3 | Peabody Financing | 32,203 | | | 23,771 | | | | | 56,054 |
| 4 | Daniel Coal Buyout Financing | 46,634 | | | | | | | | 46,634 |
| 5 | Common Dividends Declared | | | | 0 | | | | | 0 |
| 6 | Leisure Lakes | | | | 142 | | | | | 142 |
| 7 | Non-Utility Adjustments | | | | 14,360 | | | | | 14,360 |
| 8 | Unit Power Sales Cap. Struct. | 63,479 | | 9,304 | 41,503 | | 12,662 | | 5,979 | 133,007 |
| 9 | Total Company net of Specific Adj | 347,735 | 0 | 59,279 | 293,714 | 15,720 | 191,663 | 963 | 43,749 | 932,631 |
| 10 | Less Pro-Rate Adjustments | | | | | | | | | |
| 11 | (Breakdown on WFR G-43 Pg 2 of 2) | 10,327 | 0 | 1,760 | 8,722 | 467 | 3,405 | 29 | 1,299 | 20,209 |
| 12 | Total Company Adjusted | 337,408 | 0 | 57,519 | 284,992 | 15,264 | 188,770 | 934 | 42,450 | 912,442 |
| 13 | Jurisdictional Factor | 0.9398793 | 0.9398793 | 0.9398793 | 0.9398793 | 1.0000000 | 0.9398793 | 0.9398793 | 0.9398793 | |
| 14 | Jurisdictional Capital Structure | 323,871 | 0 | 53,211 | 273,330 | 15,264 | 170,324 | 897 | 40,747 | 807,069 |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-E1

EXPLANATION: Reconcile the total capital structure (as shown on Schedule G-30) with the jurisdictional Period End rate base for the corresponding time period (as shown on Schedule G-21). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historic Test Year Ended 9/30/09

Projected Test Year Ended

Prior Year Ended

Witness: R. J. McMillan

A. E. Scarbrough

| Line No | Item | Interim Period Ended 9/30/09 |
|---------|------|------------------------------|
|---------|------|------------------------------|

Pro-Rate Adjustments to Capital Structure

| | | |
|----|---|---------|
| 15 | Rate Base Adjustments per IFR G-3 (Net of Non-Utility Adj. & Directly assigned) | |
| 16 | Net Investment Daniel Coal Core | (85) |
| 17 | Accumulated Depreciation - Investigation | 40 |
| 18 | Interest - Bearing CBIP | 4,049 |
| 19 | Adjustments to Current Assets and Other Property: | |
| 20 | Black Water Cooling Lake & Funded Property Ins. Res. | 3,324 |
| 21 | Temporary Cash Investments | 19,327 |
| 22 | Notes Receivable | 36 |
| 23 | Loans to Employees | 1,232 |
| 24 | Interest & Dividends Receivable | 130 |
| 25 | Coal Inventory Adjustment | 2,336 |
| 26 | Adjustments to Deferred Debts: | |
| 27 | Air Products Bill Credit | 347 |
| 28 | Caryville Subsurface Study - Condensate Pump | 430 |
| 29 | Plant Daniel Coal Buyout | 49,160 |
| 30 | Peabody Prepayment | 54,760 |
| 31 | Fuel & Conservation Under Recovery | 1,695 |
| 32 | Corporate Investigation & Acid Rain | 106 |
| 33 | Employee Loanout & Misc. | 24 |
| 34 | Unamortized Rate Case | 334 |
| 35 | Scherer Turn-up | 1 |
| 36 | Adjustments to Deferred Credits: | |
| 37 | Nonresale Advance | (2,729) |
| 38 | Peabody Prepayment | (710) |
| 39 | Daniel Turn-Up & Scherer Common FAC | (49) |
| 40 | Total Rate Base Adjustments net of Non-Utility | 134,594 |
| 41 | Less: Difference in 13mo. Average & Period End | 3,617 |
| 42 | Peabody Financings | 56,054 |
| 43 | Daniel Coal Buyout | 46,634 |
| 44 | Total Pro-Rate Adjustments | 20,209 |

Schedule G-45

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

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

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.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Historic Test Year Ended 09 / 30 / 89

DOCKET NO.: 891345-E1

Witness: J. L. HASKINS

FOR EACH RATE SCHEDULE :

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

| | (1) | (2) | (3) | (4) | (5) |
|------------|------------------------------------|--------------------------|----------------------|--|---|
| 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 UNBILLED 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) |
| GSD | 5,430,204 | (549,083) | 50,169,815 | \$5,490,292 | (60,088) |
| LP | 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 |
| OSI & OSI1 | 371,803 | (7,167) | 3,404,673 | \$372,587 | (784) |
| OSI11 | 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

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: B91345-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. MASKINS

PRESENT RATES - TEST YEAR

| Rate SCHEDULE | REVENUES UNDER PRESENT RATES (\$000) | | | | | REVENUES UNDER PROPOSED RATES (\$000) | | | | | Base | | Total | |
|------------------|--------------------------------------|-----------|---------|------------------|-----------|---------------------------------------|-----------|---------|------------------|-----------|-----------|------------|------------|------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | \$ | % | \$ | % |
| | Base | Fuel | ECCR | UNBILLED BASE | OVERALL | Base | Fuel | ECCR | UNBILLED BASE | OVERALL | (6) - (1) | (11) / (1) | (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% |
| GSD/GSDT | 50,170 | 37,194 | 554 | (549) | 87,369 | 55,660 | 37,194 | 554 | (609) | 92,799 | 5,490 | 10.94% | 5,430 | 6.22% |
| 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% |
| PK/PKT | 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 I&II | 3,405 | 976 | 14 | (7) | 4,388 | 3,777 | 976 | 14 | (8) | 4,759 | 372 | 10.93% | 371 | 8.45% |
| OS III | 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) | \$425,943 | \$26,027 | 10.94% | \$25,804 | 6.45% |

Supporting Schedules: G-47, G-48

Recap Schedules:

Note - This schedule does not include service charge revenue.

Fuel & ECCR include unbilled fuel and ECCR as well as billed fuel & ECCR

SCHEDULE G-46

BS

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

___ Projected Test Year Ended 1990

___ Prior Year Ended 1989

Witness: A. E. Scarbrough

Company: GULF POWER COMPANY

Docket No. 891345-EI

October 88 - September 89

| Type of Service Charge ^a | Number of Transactions | Present Charge | Proposed Charge | Revenues at Present Charges | Revenues at Proposed Charges | Increase | |
|-------------------------------------|------------------------|----------------|-----------------|-----------------------------|------------------------------|----------|---------|
| | | | | | | Dollars | Percent |
| 1 | 6,579 | \$16 | | \$ 105,264 | | | |
| 2 | 66,251 | 16 | | 1,380,016 | | | |
| 3 | 10,193 | 16 | | 163,088 | | | |
| 4 | 10,074 | 6 | | 60,444 | | | |
| 5 | | | | | | | |
| 6 | 800 | 30 | | 24,240 | | | |
| 7 Totals | 113,905 | | | \$1,733,052 | | | |

^a1-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 G-46

GS
Interim - Revenues From Service Charges (Account 451)

Page 2 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

___ Projected Test Year Ended 1990

___ Prior Year Ended 1989

Witness: A. E. Scarbrough

Company: GULF POWER COMPANY

Docket No. 891345-E1

October 88 - September 89

| Type of Service Charge ^a | Number of Transactions | Present Charge | Proposed Charge | Revenues at Present Charges | Revenues at Proposed Charges | Increase | |
|-------------------------------------|------------------------|----------------|-----------------|-----------------------------|------------------------------|----------|---------|
| | | | | | | Dollars | Percent |
| 1 | 1,210 | \$16 | | \$ 19,480 | | | |
| 2 | 2,444 | 16 | | 39,104 | | | |
| 3 | 1,223 | 16 | | 19,568 | | | |
| 4 | 1,209 | 6 | | 7,254 | | | |
| 5 | 3,444 | 40 | | 165,312 | | | |
| 6 | 11 | 30 | | 330 | | | |
| 7 Totals | 9,549 | | | \$251,056 | | | |

^a1-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 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.

Type of data shown:

___ Historical Test Year Ended 9/30/89

___ Projected Test Year Ended 1990

___ Prior Year Ended 1989

Witness: A. E. Scarbrough

Company: GULF POWER COMPANY

Docket No. 891345-E1

October 88 - September 89

| Type of Service Charge* | Number of Transactions | Present Charge | Proposed Charge | Revenues at Present Charges | Revenues at Proposed Charges | Increase | |
|-------------------------|------------------------|----------------|-----------------|-----------------------------|------------------------------|----------|---------|
| | | | | | | Dollars | Percent |
| 1 | 325 | \$16 | | \$ 5,200 | | | |
| 2 | 1,150 | 16 | | 18,400 | | | |
| 3 | 576 | 16 | | 9,216 | | | |
| 4 | 569 | 6 | | 3,414 | | | |
| 5 | | | | | | | |
| 6 | 5 | 30 | | 150 | | | |
| 7 Totals | 2,625 | | | \$36,380 | | | |

*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:

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 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, MIN'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

REVENUE CALCULATION FOR RATE SCHEDULE RS AND RST

PRESENT REVENUE CALCULATION

| CUSTOMER CHARGE | NUMBER OF BILLS | REVENUES |
|---|-------------------------------------|---------------|
| STANDARD : | 2,828,382 BILLS @ \$6.25 /BILL | \$17,677,388 |
| TOU : | 199 BILLS @ \$9.25 /BILL | \$1,841 |
| | 12 BILLS @ \$6.25 /BILL | \$75 |
| ENERGY & DEMAND CHARGE | KWH IN BLOCK | |
| STANDARD | | |
| JUNE-SEPT. : | 1,346,717,648 KWH @ \$ 0.03716 /KWH | \$50,044,028 |
| OCT.-MAY : | 1,702,350,900 KWH @ \$ 0.03148 /KWH | \$53,590,006 |
| TOU : ON-PEAK | 73,625 KWH @ \$ 0.07797 /KWH | \$5,741 |
| TOU : OFF-PEAK | 223,390 KWH @ \$ 0.01378 /KWH | \$3,078 |
| BASE REVENUE | | \$121,322,157 |
| CORRECTION FACTOR | | 1.04190254 |
| 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 _____

NONE

NONE

Supporting Schedules: G-45

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET 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 NUMBER OF BILLS, KWH'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

REVENUE CALCULATION FOR RATE SCHEDULE GS AND GST

PRESENT REVENUE CALCULATION

| CUSTOMER CHARGE | NUMBER OF BILLS | CALCULATED REVENUES |
|---|-----------------------------------|---------------------|
| STANDARD : | 243,316 BILLS @ \$7.00 /BILL | \$1,703,212 |
| TOU : | 82 BILLS @ \$10.00 /BILL | \$820 |
| ENERGY & DEMAND CHARGE | KWH IN BLOCK | |
| STANDARD | | |
| JUNE-SEPT. : | 74,736,816 KWH @ \$ 0.06348 /KWH | \$4,744,293 |
| OCT.-MAY : | 102,729,227 KWH @ \$ 0.06174 /KWH | \$6,342,502 |
| TOU : ON-PEAK | 22,773 KWH @ \$ 0.14727 /KWH | \$3,354 |
| TOU : OFF-PEAK | 86,122 KWH @ \$ 0.02296 /KWH | \$1,977 |
| BASE REVENUE | | \$12,796,158 |
| CORRECTION FACTOR | | 1.05571274 |
| HISTORIC YEAR ENDED 09/30/89 BASE REVENUE | | \$13,509,067 |
| INTERIM @ 10.9434% | | \$1,478,351 |
| TOTAL PROPOSED REVENUE | | \$14,987,418 |

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

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 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, KWH'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

REVENUE CALCULATION FOR RATE SCHEDULE GSD AND GSDT

PRESENT REVENUE CALCULATION

| CUSTOMER CHARGE | NUMBER OF BILLS | | | REVENUES |
|---|---------------------|-----------------------|---------------|--------------|
| STANDARD : | 116,045 | BILLS @ | \$27.00 /BILL | \$3,133,215 |
| TOU : | 1,792 | BILLS @ | \$32.40 /BILL | \$58,061 |
| | 119 | BILLS @ | \$27.00 /BILL | \$3,213 |
| DEMAND CHARGE | BILLING KW IN BLOCK | | | |
| STANDARD | 5,492,160 | KW @ \$ | 6.25 /KW | \$34,326,000 |
| TOU : MAX DEMAND | 127,242 | KW @ \$ | 2.96 /KW | \$376,636 |
| TOU : ON-PEAK | 101,046 | KW @ \$ | 3.42 /KW | \$345,577 |
| ENERGY CHARGE | KWH IN BLOCK | | | |
| STANDARD | 1,620,692,287 | KWH @ \$ | 0.00641 /KWH | \$10,388,638 |
| TOU : ON-PEAK | 5,790,643 | KWH @ \$ | 0.01385 /KWH | \$80,200 |
| TOU : OFF-PEAK | 16,739,831 | KWH @ \$ | 0.00302 /KWH | \$50,554 |
| STANDARD | 15,360 | MINIMUM BILL KWH | | |
| REACTIVE CHARGE | | | | |
| STANDARD | 5,666 | KVAR @ | \$1.00 /KVAR | \$5,666 |
| TOU | 0 | KVAR @ | \$1.00 /KVAR | \$0 |
| VOLTAGE DISCOUNTS | | | | |
| STANDARD : PRIMARY | | | | |
| 60,554 | KW | @ \$0.25 /KW | | (15,139) |
| 60,554 | KW | @ \$6.25 /KW)*1% | | (3,785) |
| 20,728,434 | KWH | @ \$0.00641 /KWH)*1% | | (1,329) |
| | 15,360 | MINIMUM BILL KWH | | |
| BASE REVENUE | | | | \$48,767,507 |
| CORRECTION FACTOR | | | | 1.02917704 |
| HISTORIC YEAR ENDED 09/30/89 BASE REVENUE | | | | \$50,169,815 |
| INTERIM @ 10.9434% | | | | \$5,490,284 |
| TOTAL PROPOSED REVENUE | | | | \$55,660,099 |

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

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 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, KWH'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

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

PRESENT REVENUE CALCULATION

| CUSTOMER CHARGE | NUMBER OF BILLS | | REVENUES |
|-----------------------|-------------------------|-----------------------|-------------|
| | | | |
| STANDARD : | 1,231 | BILLS @ \$51.00 /BILL | \$62,781 |
| TOU : | 384 | BILLS @ \$51.00 /BILL | \$19,584 |
| DEMAND CHARGE | BILLING KW IN BLOCK | | |
| | | | |
| STANDARD | 904,070 | KW @ \$ 6.25 /KW | \$5,650,438 |
| TOU : MAX DEMAND | 1,930,874 | KW @ \$ 2.97 /KW | \$5,734,696 |
| TOU : ON-PEAK | 1,871,647 | KW @ \$ 3.35 /KW | \$6,270,017 |
| ENERGY CHARGE | KWH IN BLOCK | | |
| | | | |
| STANDARD | 347,691,565 | KWH @ \$ 0.00861 /KWH | \$2,993,624 |
| TOU : ON-PEAK | 273,522,876 | KWH @ \$ 0.01928 /KWH | \$5,273,521 |
| TOU : OFF-PEAK | 694,417,654 | KWH @ \$ 0.00390 /KWH | \$2,708,229 |
| STANDARD | MINIMUM BILL KWH | | |
| TOU | MINIMUM BILL KWH | | |
| REACTIVE CHARGE | | | |
| | | | |
| STANDARD | 46,100 | KVAR @ \$1.00 /KVAR | \$46,100 |
| TOU | 67,158 | KVAR @ \$1.00 /KVAR | \$67,158 |
| VOLTAGE DISCOUNTS | | | |
| | | | |
| STANDARD : PRIMARY | | | |
| 260,034 | MAX KW @ | \$0.25 /KW | (65,009) |
| (260,034 | MAX KW @ | \$6.25 /KW) *1% | (16,252) |
| (95,133,600 | KWH @ | \$0.00861 /KWH) *1% | (8,191) |
| STANDARD | MINIMUM BILL KWH | | |
| TOU : PRIMARY | | | |
| 1,219,034 | MAX KW @ | \$0.25 /KW | (304,759) |
| (1,219,034 | MAX KW @ | \$2.97 /KW) *1% | (36,205) |
| (1,168,823 | ON-PEAK KW @ | \$3.35 /KW) *1% | (39,156) |
| (173,353,880 | ON-PEAK KWH @ | \$0.01928 /KWH) *1% | (33,423) |
| (448,370,650 | OFF-PEAK KWH @ | \$0.00390 /KWH) *1% | (17,486) |
| TOU | 36,800 MINIMUM BILL KWH | | |
| SUBTOTAL BASE REVENUE | | | 28,305,667 |

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

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 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, MWH'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

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

PRESENT REVENUE CALCULATION

VOLTAGE DISCOUNTS

| | | | | | |
|--------------------|-------------|--------------|---|---------------------|-----------|
| TOU : TRANSMISSION | | | | | |
| | 604,100 | MAX KW | @ | \$0.70 /KW | (422,870) |
| (| 604,100 | MAX KW | @ | \$2.97 /KW)*2% | (35,884) |
| (| 598,800 | ON-PEAK KW | @ | \$3.35 /KW)*2% | (40,120) |
| (| 85,553,030 | ON-PEAK KWH | @ | \$0.01928 /KWH)*2% | (32,989) |
| (| 207,287,970 | OFF-PEAK KWH | @ | \$0.00390 /KWH)*2% | (16,168) |

| | |
|---|--------------|
| BASE REVENUE | \$27,757,636 |
| CORRECTION FACTOR | 1.00691017 |
| HISTORIC YEAR ENDED 09/30/89 BASE REVENUE | \$27,949,446 |
| INTERIM @ 10.9434% | \$3,058,620 |
| TOTAL PROPOSED REVENUE | \$31,008,066 |

TRANSFERS FROM RATE SCHEDULE

TRANSFERS TO RATE SCHEDULE

NONE

NONE

Supporting Schedules: G-45

Recap Schedule:

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, 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

REVENUE CALCULATION FOR RATE SCHEDULE PX AND PXT

PRESENT REVENUE CALCULATION

| CUSTOMER CHARGE | NUMBER OF BILLS | | CALCULATED REVENUES |
|---|---------------------|------------------------|---------------------|
| STANDARD : | BILLS @ | /BILL | \$0 |
| TOU : | 72 | BILLS @ \$146.00 /BILL | \$10,512 |
| DENAND CHARGE | BILLING KW IN BLOCK | | |
| STANDARD | KW @ \$ | /KW | \$0 |
| TOU : MAX DEMAND | 1,475,758 | KW @ \$ 3.560 /KW | \$5,253,698 |
| TOU : ON-PEAK | 1,453,565 | KW @ \$ 3.990 /KW | \$5,799,724 |
| | 22,527 | KW @ \$ 8.883 /KW | \$200,107 |
| ENERGY CHARGE | KWH IN BLOCK | | |
| STANDARD | KWH @ \$ | 0 /KWH | \$0 |
| TOU : ON-PEAK | 239,597,378 | KWH @ \$ 0.01299 /KWH | \$3,112,370 |
| TOU : OFF-PEAK | 729,342,465 | KWH @ \$ 0.00242 /KWH | \$1,765,009 |
| | 9,626,600 | MINIMUM BILL KWH | |
| REACTIVE CHARGE | | | |
| STANDARD | KVAR @ | \$1.00 /KVAR | \$0 |
| TOU | 71,525 | KVAR @ \$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 |
| INTERIM @ 10.9434% | | | \$1,759,257 |
| TOTAL PROPOSED REVENUE | | | \$17,835,225 |

TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

NONE

NONE

Supporting Schedules: G-45

Recap Schedules:

Schedule 6-48

INTERIM - REVENUE BY LIGHTING SCHEDULE CALCULATION

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

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:

COMPANY: GULF POWER COMPANY

Historical Test Year Ended 09 / 30 / 89

DOCKET NO.: 891345-E1

Witness: J.L. HASKINS

| Type of Facility | Annual Billing Items | Est. Monthly KWH | Annual KWH | Present Rates | | | | Interim Rates | |
|---------------------------------------|----------------------|------------------|------------|----------------|---------------|---------------|----------------------|------------------|--|
| | | | | Fixture Charge | Energy Charge | Maint. Charge | Total Monthly Charge | \$ Total Revenue | |
| HIGH PRESSURE SODIUM VAPOR (OS-1) | | | | | | | | | |
| 5400 LUMEN | 25,192 | 28 | 705,376 | \$1.76 | \$0.51 | \$1.65 | \$3.92 | \$98,753 | |
| 8800 LUMEN | 107,779 | 40 | 4,311,160 | 1.77 | 0.73 | 1.67 | 4.17 | 449,438 | |
| 20000 LUMEN | 14,957 | 81 | 1,211,517 | 2.06 | 1.47 | 1.77 | 5.30 | 79,272 | |
| 25000 LUMEN | 3,064 | 102 | 312,528 | 1.97 | 1.86 | 1.93 | 5.76 | 17,649 | |
| 46000 LUMEN | 7,956 | 161 | 1,280,916 | 2.93 | 2.93 | 1.99 | 7.85 | 62,455 | |
| 20000 LUMEN * | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| 46000 LUMEN * | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| 8800 LUMEN ** | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| (SEE PAGE 2 OF 2) | | | | | | | | | |
| MERCURY VAPOR (OS-1) | | | | | | | | | |
| 3200 LUMEN | 88,190 | 39 | 3,439,410 | 1.28 | 0.71 | 1.26 | 3.25 | 286,618 | |
| 7000 LUMEN | 26,466 | 67 | 1,639,222 | 1.27 | 1.22 | 1.22 | 3.71 | 90,769 | |
| 9400 LUMEN | 2,626 | 95 | 269,470 | 1.37 | 1.73 | 1.38 | 4.48 | 11,764 | |
| 17000 LUMEN | 7,103 | 152 | 1,079,656 | 1.80 | 2.77 | 1.39 | 5.96 | 42,334 | |
| 48000 LUMEN | 1,205 | 372 | 448,260 | 2.73 | 6.77 | 1.83 | 11.33 | 13,653 | |
| CUSTOMER OWNED STREET LIGHTING (OS-1) | | | | | | | | | |
| | | | 829,248 | | \$0.01821 | | \$0.01821 | 15,101 | |
| | | | ----- | | | | | ----- | |
| TOTAL (OS-1) | | | 15,506,763 | | | | | \$1,167,806 | |
| | | | ----- | | | | | ----- | |

(SEE PAGE 2 OF 2)

* NEW OFFERING, DIRECTIONAL
 ** NEW OFFERING, DECORATIVE

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: B91345-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:

Historical Test Year Ended 09 / 30 / 89

Witness: J.L. MASKINS

| Type of Facility | Annual Billing Items | Est. Monthly KWH | Present Rates | | | | | Interim Rates | | | Total Proposed Base Revenue |
|--------------------------------------|----------------------|------------------|---------------|----------------|---------------|---------------|----------------------|------------------|--|---|-----------------------------|
| | | | Annual KWH | Fixture Charge | Energy Charge | Maint. Charge | Total Monthly Charge | \$ Total Revenue | Historic Year Ended 9-30-89 Base Revenue | Interim @ 10.9434% for OS-I, II 10.9436% for OS-III | |
| HIGH PRESSURE SODIUM VAPOR (OS-II) | | | | | | | | | | | |
| 5400 LUMEN | 15,073 | 28 | 422,044 | 1.48 | 0.51 | 1.60 | 3.59 | 54,112 | | | |
| 8800 LUMEN | 219,104 | 40 | 8,764,160 | 1.67 | 0.73 | 1.66 | 4.06 | 889,562 | | | |
| 20000 LUMEN | 6,748 | 81 | 546,588 | 2.06 | 1.47 | 1.77 | 5.30 | 35,764 | | | |
| 25000 LUMEN | 819 | 102 | 83,538 | 1.97 | 1.86 | 1.91 | 5.74 | 4,701 | | | |
| 46000 LUMEN | 4,939 | 161 | 795,179 | 2.93 | 2.93 | 1.99 | 7.85 | 38,771 | | | |
| 20000 LUMEN * | 6,239 | 84 | 524,076 | 3.26 | 1.53 | 2.05 | 6.84 | 42,675 | | | |
| 46000 LUMEN * | 44,368 | 167 | 7,409,456 | 3.39 | 3.04 | 2.09 | 8.52 | 378,015 | | | |
| 8800 LUMEN ** | 0 | 40 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| MERCURY VAPOR (OS-II) | | | | | | | | | | | |
| 7000 LUMEN | 126,013 | 67 | 8,442,871 | 0.82 | 1.22 | 1.24 | 3.28 | 413,323 | | | |
| 17000 LUMEN | 8,646 | 152 | 1,314,192 | 1.80 | 2.77 | 1.50 | 6.07 | 52,481 | | | |
| 17000 LUMEN * | 1,304 | 163 | 212,552 | 2.56 | 2.97 | 1.70 | 7.23 | 9,428 | | | |
| TOTAL (OS-II) | | | 28,514,656 | | | | | \$1,918,832 | | | |
| ADDITIONAL FACILITIES | | | | | | | | | | | |
| POLES | | | | | | | | \$128,808 | | | |
| OTHER FIXTURES | | | | | | | | \$258,937 | | | |
| TOTAL OS-I (PG 1 OF 2) | | | 15,506,763 | | | | | \$1,167,806 | | | |
| TOTAL OS-I AND OS-II | | | 44,021,419 | | | | | \$3,474,383 | | | |
| REVENUE CORRECTION FACTOR | | | | | | | | 0.97993601 | \$3,404,673 | \$372,587 | \$3,777,260 |
| TOTAL REVENUE (OS-I,OS-II) | | | | | | | | | | | |
| TOTAL OS-III | | | 6,725,684 | 0.04581 | | 0.04581 | \$308,104 | | | | |
| REVENUE CORRECTION FACTOR | | | | | | | | 1.07501363 | \$331,216 | \$36,247 | \$367,463 |
| TOTAL REVENUE (OS-III) | | | | | | | | | | | |

* DIRECTIONAL

** NEW OFFERING, DECORATIVE

Supporting Schedules: G-45

Recap Schedules: